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(Exact name of registrant as specified in its charter) Â Maryland Â 22-1890929 (State or other jurisdiction of Â (I.R.S. Employer incorporation or organization) Â identification number) Â Juniper Business Plaza, 3499 Route 9 North, Suite 3-C, Freehold, NJ Â 07728 (Address of Principal Executive Offices) Â (Zip Code) Â Registrantâ€™s telephone number, including area code (732) 577-9997 Â Â Â (Former name, former address and former fiscal year, if changed since last report.) Â Securities registered pursuant to Section 12(b) of the Act: Â Title of each class Â Trading Symbol(s) Â Name of exchange on which registered Common Stock, $0.10 par value Â UMH Â New York Stock Exchange 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par value Â UMH PD Â New York Stock Exchange Â Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes â˜’ No â˜ Â Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Â Yes â˜’ No â˜ Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting company,â€ and â€œemerging growth companyâ€ in Rule 12b-2 of the Exchange Act: Â Large accelerated filer â˜’ Accelerated filer â˜ Non-accelerated filer â˜ Smaller reporting company â˜ Â Emerging growth company â˜ Â If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. â˜ Â Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes â˜ No â˜’ Â Indicate the number of shares outstanding of each of the issuerâ€™s classes of common stock, as of the latest practicable date: Â Class Â Outstanding Common Shares as of November 1, 2024 Common Stock, $0.10 par value per share Â 78,899,789 Â Â Â Â Â Â UMH PROPERTIES, INC. AND SUBSIDIARIES Â FORM 10-Q Â FOR THE QUARTER ENDED SEPTEMBER 30, 2024 Â Table of Contents Â PART I - FINANCIAL INFORMATION Â Â Â Â Â Item 1. Financial Statements Â Â Â Consolidated Balance Sheets 3 Â Â Consolidated Statements of Income (Loss) 5 Â Â Consolidated Statements of Shareholdersâ€™ Equity 6 Â Â Consolidated Statements of Cash Flows 10 Â Â Notes To Consolidated Financial Statements 11 Item 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations 29 Item 3. Quantitative and Qualitative Disclosures About Market Risk 41 Item 4. Controls and Procedures 41 Â Â Â PART II - OTHER INFORMATION Â Â Item 1. Legal Proceedings 42 Item 1A. Risk Factors 42 Item 2. 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AND SUBSIDIARIES CONSOLIDATED BALANCE SHEETS AS OF SEPTEMBER 30, 2024 AND DECEMBER 31, 2023 (in thousands except per share amounts) Â Â Â Â Â Â Â Â Â September 30, 2024 (Unaudited)Â Â December 31, 2023Â - ASSETS -Â Â Â Â Â Â Investment Property and EquipmentÂ Â Â Â Â Â Â Â LandÂ $87,478Â Â $86,497Â Site and Land ImprovementsÂ Â 915,748Â Â Â 896,568Â Buildings and ImprovementsÂ Â 39,795Â Â Â 39,506Â Rental Homes and AccessoriesÂ Â 554,034Â Â Â 516,470Â Total Investment PropertyÂ Â 1,597,055Â Â Â 1,539,041Â Equipment and VehiclesÂ Â 30,759Â Â Â 29,126Â Total Investment Property and EquipmentÂ Â 1,627,814Â Â Â 1,568,167Â Accumulated DepreciationÂ Â (456,795)Â Â (416,309) Net Investment Property and EquipmentÂ Â 1,171,019Â Â Â 1,151,858Â Â Â Â Â Â Â Â Other AssetsÂ Â Â Â Â Â Â Â Cash and Cash EquivalentsÂ Â 66,704Â Â Â 57,320Â Marketable Securities at Fair ValueÂ Â 34,178Â Â Â 34,506Â Inventory of Manufactured HomesÂ Â 31,440Â Â Â 32,940Â Notes and Other Receivables, netÂ Â 88,367Â Â Â 81,071Â Prepaid Expenses and Other AssetsÂ Â 17,138Â Â Â 11,729Â Land Development CostsÂ Â 65,965Â Â Â 33,302Â Investment in Joint VentureÂ Â 26,722Â Â Â 24,851Â Total Other AssetsÂ Â 330,514Â Â Â 275,719Â Â Â Â Â Â Â Â TOTAL ASSETSÂ $1,501,533Â Â $1,427,577Â Â See Accompanying Notes to Consolidated Financial Statements Â 3 Â Â UMH PROPERTIES, INC. AND SUBSIDIARIES CONSOLIDATED BALANCE SHEETS â€“ CONTINUED AS OF SEPTEMBER 30, 2024 AND DECEMBER 31, 2023 (in thousands except per share amounts) Â Â Â September 30, 2024 (Unaudited)Â Â December 31, 2023Â - LIABILITIES AND SHAREHOLDERSâ€™ EQUITY -Â Â Â Â Â LIABILITIES:Â Â Â Â Â Â Â Mortgages Payable, net of unamortized debt issuance costsÂ $488,285Â Â $496,483Â Â Â Â Â Â Â Â Other Liabilities:Â Â Â Â Â Â Â Accounts PayableÂ Â 5,732Â Â Â 6,106Â Loans Payable, net of unamortized debt issuance costsÂ Â 25,968Â Â Â 93,479Â Series A Bonds, net of unamortized debt issuance costsÂ Â 100,691Â Â Â 100,055Â Accrued Liabilities and DepositsÂ Â 12,546Â Â Â 15,117Â Tenant Security DepositsÂ Â 9,926Â Â Â 9,543Â Total Other LiabilitiesÂ Â 154,863Â Â Â 224,300Â Total LiabilitiesÂ Â 643,148Â Â Â 720,783Â Â Â Â Â Â Â Â Commitments and ContingenciesÂ Â -Â Â Â -Â Â Â Â Â Â Â Â Shareholdersâ€™ Equity:Â Â Â Â Â Â Â Series D â€“ 6.375% Cumulative Redeemable Preferred Stock, $0.10 par value per share, 13,700 shares authorized as of September 30, 2024 and December 31, 2023; 12,271 and 11,607 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectivelyÂ Â 306,778Â Â Â 290,180Â Common Stock - $0.10 par value per share, 163,714 and 153,714 shares authorized as of September 30, 2024 and December 31, 2023, respectively; 78,697 and 67,978 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectivelyÂ Â 7,870Â Â Â 6,798Â Excess Stock - $0.10 par value per share, 3,000 shares authorized; no shares issued or outstanding as of September 30, 2024 and December 31, 2023Â Â 0Â Â Â 0Â Additional Paid-In CapitalÂ Â 567,178Â Â Â 433,106Â Accumulated DeficitÂ Â (25,364)Â Â (25,364) Total UMH Properties, Inc. Shareholdersâ€™ EquityÂ Â 856,462Â Â Â 704,720Â Non-Controlling Interest in Consolidated SubsidiariesÂ Â 1,923Â Â Â 2,074Â Total Shareholdersâ€™ EquityÂ Â 858,385Â Â Â 706,794Â Â Â Â Â Â Â Â TOTAL LIABILITIES AND SHAREHOLDERSâ€™ EQUITYÂ $1,501,533Â Â $1,427,577Â Â See Accompanying Notes to Consolidated Financial Statements Â 4 Â Â UMH PROPERTIES, INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF INCOME (LOSS) (UNAUDITED) FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023 (in thousands except per share amounts) Â Â Â September 30, 2024Â Â September 30, 2023Â Â September 30, 2024Â Â September 30, 2023Â Â Â THREE MONTHS ENDEDÂ Â Â NINE MONTHS ENDEDÂ Â Â September 30, 2024Â Â September 30, 2023Â Â September 30, 2024Â Â September 30, 2023Â Â Â Â Â Â Â Â Â Â Â Â INCOME:Â Â Â Â Â Â Â Â Â Â Â Â Rental and Related IncomeÂ $51,937Â Â $48,135Â Â $153,760Â Â $140,503Â Sales of Manufactured HomesÂ Â 8,734Â Â Â 7,909Â Â Â 24,919Â Â Â 23,438Â Total IncomeÂ Â 60,671Â Â Â 56,044Â Â Â 178,679Â Â Â 163,941Â EXPENSES:Â Â Â Â Â Â Â Â Â Â Â Â Community Operating ExpensesÂ Â 22,511Â Â Â 20,673Â Â Â 65,203Â Â Â 60,795Â Cost of Sales of Manufactured HomesÂ Â 5,446Â Â Â 5,334Â Â Â 16,463Â Â Â 16,059Â Selling ExpensesÂ Â 1,787Â Â Â 1,792Â Â Â 5,177Â Â Â 5,269Â General and Administrative ExpensesÂ Â 4,474Â Â Â 4,491Â Â Â 15,348Â Â Â 14,654Â Depreciation ExpenseÂ Â 14,693Â Â Â 14,147Â Â Â 44,435Â Â Â 41,271Â Total Expenses Â Â 48,911Â Â Â 46,437Â Â Â 146,626Â Â Â 138,048Â OTHER INCOME (EXPENSE):Â Â Â Â Â Â Â Â Â Â Â Â Interest IncomeÂ Â 1,816Â Â Â 1,306Â Â Â 4,884Â Â Â 3,661Â Dividend IncomeÂ Â 357Â Â Â 508Â Â Â 1,079Â Â Â 1,745Â Gain (Loss) on Sales of Marketable Securities, netÂ Â 0Â Â Â 226Â Â Â (3,778)Â Â 183Â Increase (Decrease) in Fair Value of Marketable SecuritiesÂ Â 5,499Â Â Â (5,496)Â Â 3,468Â Â Â (10,439) Other IncomeÂ Â 150Â Â Â 235Â Â Â 514Â Â Â 850Â Loss on Investment in Joint VentureÂ Â (75)Â Â (165)Â Â (299)Â Â (645) Interest ExpenseÂ Â (6,524)Â Â (7,694)Â Â (21,369)Â Â (24,662) Total Other Income (Expense)Â Â 1,223Â Â Â (11,080)Â Â (15,501)Â Â (29,307) Â Income (Loss) before Gain (Loss) on Sales of Investment Property and EquipmentÂ Â 12,983Â Â Â 1,473)Â Â 16,552Â Â Â 3,414) Gain (Loss) on Sales of Investment Property and EquipmentÂ Â (78)Â Â (26)Â Â (91)Â Â 11Â Net Income (Loss)Â Â 12,905Â Â Â (1,499)Â Â 16,461Â Â Â (3,403) Preferred DividendsÂ Â (4,783)Â Â (4,364)Â Â (14,168)Â Â (12,251) Loss Attributable to Non-Controlling InterestÂ Â 59Â Â Â 32Â Â Â 151Â Â Â 108Â Net Income (Loss) Attributable to Common ShareholdersÂ $8,181Â Â $(5,831)Â $2,444Â Â $(15,546) Â Net Income (Loss) Attributable to Common Shareholders Per Share â€“ Basic and DilutedÂ $0.11Â Â $(0.09)Â $0.03Â Â $(0.25) Â Weighted Average Common Shares Outstanding:Â BasicÂ Â 75,610Â Â Â 65,076Â Â Â 72,173Â Â Â 61,853Â DilutedÂ Â 76,563Â Â Â 65,554Â Â Â 72,971Â Â Â 62,508Â Â See Accompanying Notes to Consolidated Financial Statements Â 5 Â Â UMH PROPERTIES, INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF SHAREHOLDERSâ€™ EQUITY (UNAUDITED) FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023 (in thousands) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common StockÂ Â PreferredÂ Â Â Issued and OutstandingÂ Â StockÂ Â Â NumberÂ Â AmountÂ Â Series DÂ Â Â Â Â Â Â Â Â Balance December 31, 2023Â Â 67,978Â Â $6,798Â Â $290,180Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 168Â Â Â 16Â Â Â 0Â Common Stock Issued through Restricted Stock AwardsÂ Â 481Â Â Â 48Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 179Â Â Â 18Â Â Â 0Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 1,347Â Â Â 135Â Â Â 0Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â 0Â Â Â 0Â Â Â 4,855Â DistributionsÂ Â 0Â Â Â 0Â Â Â 0Â Stock CompensationÂ Â 0Â Â Â 0Â Â Â 0Â Net LossÂ Â 0Â Â Â 0Â Â Â 0Â Balance March 31, 2024Â Â 70,153Â Â Â 7,015Â Â Â 295,035Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 172Â Â Â 17Â Â Â 0Â Common Stock Issued through Restricted Stock AwardsÂ Â 9Â Â Â 1Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 31Â Â Â 3Â Â Â 0Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 2,385Â Â Â 239Â Â Â 0Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â 0Â Â Â 0Â Â Â 722Â DistributionsÂ Â 0Â Â Â 0Â Â Â 0Â Stock Compensation ExpenseÂ Â 0Â Â Â 0Â Â Â 0Â Net Income (Loss)Â Â 0Â Â Â 0Â Â Â 0Â Balance June 30, 2024Â Â 72,750Â Â Â $7,275Â Â $295,757Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 141Â Â Â 14Â Â Â 0Â Common Stock Issued through Restricted Stock AwardsÂ Â 7Â Â Â 1Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 70Â Â Â 7Â Â Â 0Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 5,729Â Â Â 573Â Â Â 0Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â 0Â Â Â 0Â Â Â 11,021Â DistributionsÂ Â 0Â Â Â 0Â Â Â 0Â Stock Compensation ExpenseÂ Â 0Â Â Â 0Â Â Â 0Â Net Income (Loss)Â Â 0Â Â Â 0Â Â Â 0Â Balance September 30, 2024Â Â 78,697Â Â Â $7,870Â Â $306,778Â Â See Accompanying Notes to Consolidated Financial Statements Â 6 Â Â UMH PROPERTIES, INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF SHAREHOLDERSâ€™ EQUITY (UNAUDITED) FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023 (in thousands) Â Â Â Additional Paid-InÂ Â Undistributed Income (AccumulatedÂ Â Non-Controlling Interest in ConsolidatedÂ Â Â Total Shareholdersâ€™Â Â Â CapitalÂ Â Deficit)Â Â SubsidiaryÂ Â EquityÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Balance December 31, 2023Â Â $433,106Â Â Â $(25,364)Â Â $2,074Â Â Â $706,794Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 2,455Â Â Â 0Â Â Â 0Â Â Â 2,471Â Common Stock Issued through Restricted Stock AwardsÂ Â (48)Â Â 0Â Â Â 0Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 1,748Â Â Â 0Â Â Â 0Â Â Â 1,766Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 20,260Â Â Â 0Â Â Â 0Â Â Â 20,395Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â (456)Â Â 0Â Â Â 0Â Â Â 4,399Â DistributionsÂ Â (20,479)Â Â 1,591Â Â Â 0Â Â Â (18,888) Stock Compensation ExpenseÂ Â 1,845Â Â Â 0Â Â Â 0Â Â Â 1,845Â Net LossÂ Â 0Â Â Â (1,591)Â Â (34)Â Â (1,625) Â Balance March 31, 2024Â Â 438,431Â Â Â (25,364)Â Â 2,040Â Â Â 717,157Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 2,548Â Â Â 0Â Â Â 0Â Â Â 2,565Â Common Stock Issued through Restricted Stock AwardsÂ Â (1)Â Â 0Â Â Â 0Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 310Â Â Â 0Â Â Â 0Â Â Â 313Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 35,844Â Â Â 0Â Â Â 0Â Â Â 36,083Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â (63)Â Â 0Â Â Â 0Â Â Â 659Â DistributionsÂ Â (14,622)Â Â (5,239)Â Â 0Â Â Â (19,861) Stock Compensation ExpenseÂ Â 1,883Â Â Â 0Â Â Â 0Â Â Â 1,883Â Net Income (Loss)Â Â 0Â Â Â 5,239Â Â Â (58)Â Â 5,181Â Balance June 30, 2024Â Â 464,330Â Â Â (25,364)Â Â 1,982Â Â Â 743,980Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 2,579Â Â Â 0Â Â Â 0Â Â Â 2,593Â Common Stock Issued through Restricted Stock AwardsÂ Â (1)Â Â 0Â Â Â 0Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 833Â Â Â 0Â Â Â 0Â Â Â 840Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 106,143Â Â Â 0Â Â Â 0Â Â Â 106,716Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â (819)Â Â 0Â Â Â 0Â Â Â 10,202Â DistributionsÂ Â (7,770)Â Â (12,964)Â Â 0Â Â Â (20,734) Stock Compensation ExpenseÂ Â 1,883Â Â Â 0Â Â Â 0Â Â Â 1,883Â Net Income (Loss)Â Â 0Â Â Â 12,964Â Â Â (59)Â Â 12,905Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Balance September 30, 2024Â Â $567,178Â Â $(25,364)Â $1,923Â Â $858,385Â Â See Accompanying Notes to Consolidated Financial Statements Â 7 Â Â UMH PROPERTIES, INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF SHAREHOLDERSâ€™ EQUITY (UNAUDITED) FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023 (in thousands) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common StockÂ Â PreferredÂ Â Â Issued and OutstandingÂ Â StockÂ Â Â NumberÂ Â AmountÂ Â Series DÂ Â Â Â Â Â Â Â Â Balance December 31, 2022Â Â 57,595Â Â $5,760Â Â $225,379Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 164Â Â Â 15Â Â Â 0Â Common Stock Issued through Restricted Stock AwardsÂ Â 140Â Â Â 14Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 14Â Â Â 1Â Â Â 0Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 2,071Â Â Â 208Â Â Â 0Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â 0Â Â Â 0Â Â Â 21,858Â DistributionsÂ Â 0Â Â Â 0Â Â Â 0Â Stock Compensation ExpenseÂ Â 0Â Â Â 0Â Â Â 0Â Net LossÂ Â 0Â Â Â 0Â Â Â 0Â Balance March 31, 2023Â Â 59,984Â Â Â 5,998Â Â Â 247,237Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 151Â Â Â 15Â Â Â 0Â Common Stock Issued through Restricted Stock AwardsÂ Â 8Â Â Â 1Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 42Â Â Â 4Â Â Â 0Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 2,887Â Â Â 289Â Â Â 0Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â 0Â Â Â 0Â Â Â 17,795Â DistributionsÂ Â 0Â Â Â 0Â Â Â 0Â Stock Compensation ExpenseÂ Â 0Â Â Â 0Â Â Â 0Â Net LossÂ Â 0Â Â Â 0Â Â Â 0Â Balance June 30, 2023Â Â 63,072Â Â Â 6,307Â Â Â 265,032Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 137Â Â Â 13Â Â Â 0Â Common Stock Issued through Restricted Stock AwardsÂ Â 155Â Â Â 16Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 15Â Â Â 2Â Â Â 0Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 2,793Â Â Â 279Â Â Â 0Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â 0Â Â Â 0Â Â Â 14,450Â DistributionsÂ Â 0Â Â Â 0Â Â Â 0Â Stock Compensation ExpenseÂ Â 0Â Â Â 0Â Â Â 0Â Net LossÂ Â 0Â Â Â 0Â Â Â 0Â Balance September 30, 2023Â Â 66,172Â Â Â $6,617Â Â $279,482Â Â See Accompanying Notes to Consolidated Financial Statements Â 8 Â Â UMH PROPERTIES, INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF SHAREHOLDERSâ€™ EQUITY (UNAUDITED) FOR THE THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023 (in thousands) Â Â Â Additional Paid-InÂ Â Undistributed Income (AccumulatedÂ Â Non-Controlling Interest in ConsolidatedÂ Â Â Total Shareholdersâ€™Â Â Â CapitalÂ Â Deficit)Â Â SubsidiaryÂ Â EquityÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Balance December 31, 2022Â $343,189Â Â $(25,364)Â $2,232Â Â $551,196Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 2,502Â Â Â 0Â Â Â 0Â Â Â 2,517Â Common Stock Issued through Restricted Stock AwardsÂ Â (14)Â Â 0Â Â Â 0Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 136Â Â Â 0Â Â Â 0Â Â Â 137Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 34,080Â Â Â 0Â Â Â 0Â Â Â 34,288Â Preferred Stock Issued in

connection with At-The-Market Offerings, netÂ Â (2,567)Â Â 0Â Â Â 0Â Â Â 19,291Â DistributionsÂ Â (17,523)Â Â 1,461Â Â Â 0Â Â Â (16,062) Stock Compensation ExpenseÂ Â 1,528Â Â Â 0Â Â Â 0Â Â Â 1,528Â Net LossÂ Â 0Â Â Â (1,461)Â Â (40)Â Â (1,501) Balance March 31, 2023Â Â 361,331Â Â Â (25,364)Â Â 2,192Â Â Â 591,394Â Common Stock Issued with the DRIPÂ Â 2,020Â Â Â 0Â Â Â 0Â Â Â 2,035Â Common Stock Issued through Restricted Stock AwardsÂ Â (1)Â Â 0Â Â Â 0Â Â Â 0Â Â Common Stock Issued through Stock OptionsÂ Â 409Â Â Â 0Â Â Â 0Â Â Â 413Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 43,870Â Â Â 0Â Â Â 0Â Â Â 44,159Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â (2,486)Â Â 0Â Â Â 0Â Â Â 15,309Â DistributionsÂ Â (16,878)Â Â 367Â Â Â 0Â Â Â (16,511) Stock Compensation ExpenseÂ Â 1,471Â Â Â 0Â Â Â 0Â Â Â 1,471Â Net LossÂ Â 0Â Â Â (367)Â Â (36)Â Â (403) Balance June 30, 2023Â Â 389,736Â Â Â (25,364)Â Â 2,156Â Â Â 637,867Â Balance Â Â 389,736Â Â Â (25,364)Â Â 2,156Â Â Â 637,867Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Issued with the DRIPÂ Â 2,245Â Â Â 0Â Â Â 0Â Â Â 2,258Â Common Stock Issued through Restricted Stock AwardsÂ Â (16)Â Â 0Â Â Â 0Â Â Â 0Â Common Stock Issued through Stock OptionsÂ Â 182Â Â Â 0Â Â Â 0Â Â Â 184Â Common Stock Issued in connection with At-The-Market Offerings, netÂ Â 43,238Â Â Â 0Â Â Â 0Â Â Â 43,517Â Preferred Stock Issued in connection with At-The-Market Offerings, netÂ Â (2,258)Â Â 0Â Â Â 0Â Â Â 12,192Â DistributionsÂ Â (19,250)Â Â 1,467Â Â Â 0Â Â Â (17,783) Stock Compensation ExpenseÂ Â 1,011Â Â Â 0Â Â Â 0Â Â Â 1,011Â Net LossÂ Â 0Â Â Â (1,467)Â Â (32)Â Â (1,499) Net Income (Loss)Â Â 0Â Â Â (1,467)Â Â (32)Â Â (1,499) Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Balance September 30, 2023Â Â $414,888Â Â Â $(25,364)Â Â 2,124Â Â Â $677,747Â Balance Â Â $414,888Â Â Â $(25,364)Â Â 2,124Â Â Â $677,747Â Â See Accompanying Notes to Consolidated Financial Statements Â 9 Â Â UMH PROPERTIES, INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024 AND 2023 (in thousands) Â NINE MONTHS ENDEDÂ Â Â September 30, 2024Â Â September 30, 2023Â CASH FLOWS FROM OPERATING ACTIVITIES:Â Â Â Â Â Â Â Â Net Income (Loss)Â $16,461Â Â $(3,403) Non-Cash items included in Net Income (Loss):Â Â Â Â Â Â Â Â DepreciationÂ Â 44,435Â Â Â 41,271Â Amortization of Financing CostsÂ Â 1,770Â Â Â 1,592Â Stock Compensation ExpenseÂ Â 3,732Â Â Â 4,010Â Provision for Uncollectible Notes and Other ReceivablesÂ Â 1,302Â Â Â 1,332Â (Gain) Loss on Sales of Marketable Securities, netÂ Â 3,778Â Â Â (183) (Increase) Decrease in Fair Value of Marketable SecuritiesÂ Â (3,468)Â Â 10,439Â (Gain) Loss on Sales of Investment Property and EquipmentÂ Â 91Â Â Â (11) Loss on Investment in Joint VentureÂ Â 690Â Â Â 799Â Changes in Operating Assets and Liabilities:Â Â Â Â Â Â Â Â Inventory of Manufactured HomesÂ Â 1,500Â Â Â 49,518Â Notes and Other Receivables, net of notes acquired with acquisitionsÂ Â (8,598)Â Â (12,645) Prepaid Expenses and Other AssetsÂ Â (4,800)Â Â 1,612Â Accounts PayableÂ Â (374)Â Â (409) Accrued Liabilities and DepositsÂ Â (2,571)Â Â (3,815) Tenant Security DepositsÂ Â 383Â Â Â 1,007Â Net Cash Provided by Operating ActivitiesÂ Â 54,331Â Â Â 91,114Â Â Â Â Â Â Â Â Â Â CASH FLOWS FROM INVESTING ACTIVITIES:Â Â Â Â Â Â Â Â Purchase of Manufactured Home CommunitiesÂ Â 0Â Â Â (3,679) Purchase of Investment Property and EquipmentÂ Â (67,575)Â Â (108,616) Proceeds from Sales of Investment Property and EquipmentÂ Â 3,888Â Â Â 2,282Â Additions to Land Development CostsÂ Â (30,784)Â Â (24,310) Purchase of Marketable SecuritiesÂ Â (18)Â Â (17) Proceeds from Sales of Marketable SecuritiesÂ Â 36Â Â Â 4,323Â Investment in Joint VentureÂ Â (2,561)Â Â (5,709) Net Cash Used in Investing ActivitiesÂ Â (97,014)Â Â (135,726) Â Â Â Â Â Â Â Â Â Â CASH FLOWS FROM FINANCING ACTIVITIES:Â Â Â Â Â Â Â Â Net Payments from Short-Term BorrowingsÂ Â (67,363)Â Â (8,338) Principal Payments of Mortgages and LoansÂ Â (8,887)Â Â (67,429) Financing Costs on DebtÂ Â (593)Â Â (871) Proceeds from At-The-Market Preferred Equity Program, net of offering costsÂ Â 15,260Â Â Â 46,792Â Proceeds from At-The-Market Common Equity Program, net of offering costsÂ Â 163,194Â Â Â 121,964Â Proceeds from Issuance of Common Stock in the DRIP, net of dividend reinvestmentsÂ Â 5,258Â Â Â 4,807Â Proceeds from Exercise of Stock OptionsÂ Â 2,919Â Â Â 734Â Preferred Dividends PaidÂ Â (14,168)Â Â (12,251) Common Dividends Paid, net of dividend reinvestmentsÂ Â (42,944)Â Â (36,102) Net Cash Provided by Financing ActivitiesÂ Â 52,676Â Â Â 49,306Â Â Â Â Â Â Â Â Â Â Net Increase in Cash, Cash Equivalents and Restricted CashÂ Â 9,993Â Â Â 4,694Â Cash, Cash Equivalents and Restricted Cash at Beginning of PeriodÂ Â 64,437Â Â Â 40,876Â CASH, CASH EQUIVALENTS AND RESTRICTED CASH AT END OF PERIODÂ $74,430Â Â $45,570Â Â See Accompanying Notes to Consolidated Financial Statements Â 10 Â Â UMH PROPERTIES, INC. AND SUBSIDIARIES NOTES TO CONSOLIDATED FINANCIAL STATEMENTS SEPTEMBER 30, 2024 (UNAUDITED) Â NOTE 1 â€“ ORGANIZATION AND ACCOUNTING POLICIES Â UMH Properties, Inc., a Maryland corporation, and its subsidiaries (â€œweâ€, â€œourâ€, â€œusâ€ or â€œthe Companyâ€) operates as a real estate investment trust (â€œREITâ€) deriving its income primarily from real estate rental operations. The Company owns and operates 139 manufactured home communities containing approximately 26,200 developed homesites, of which approximately 10,300 are rental homes that we own. The 139 communities include two communities in central Florida owned through a joint venture with Nuveen Real Estate in which the Company has a 40% interest (Sebring Square and Rum Runner), the Countryside Village expansion (Duck River Estates) and the Allentown expansion (River Bluff Estates) in Tennessee, which are now considered separate communities, and also include two communities acquired through the Companyâ€™s qualified opportunity zone fund (See Note 5). These 139 communities are located in New Jersey, New York, Ohio, Pennsylvania, Tennessee, Indiana, Maryland, Michigan, Alabama, South Carolina, Florida and Georgia. In November 2023, the Company expanded its joint venture relationship with Nuveen Real Estate and formed a new joint venture entity for the development of a new manufactured housing community located in Honey Brook, Pennsylvania. The community, once complete, will contain 113 manufactured home sites situated on approximately 61 acres. The Company, through its wholly-owned taxable subsidiary, UMH Sales and Finance, Inc. (â€œS&Fâ€), sells manufactured homes to residents and prospective residents in our communities. Inherent in the operations of manufactured home communities are site vacancies. S&F was established to fill these vacancies and enhance the value of the communities. The Company holds a 77% controlling interest in its qualified opportunity zone fund which it created in 2022 to acquire, develop and redevelop manufactured housing communities located in areas designated as Qualified Opportunity Zones by the U.S. Treasury Department to encourage long-term investment in economically distressed areas. The consolidated financial statements of the Company include S&F and all of its other wholly-owned subsidiaries and its qualified opportunity zone fund. All intercompany transactions and balances have been eliminated in consolidation. Â The Company has elected to be taxed as a REIT under Sections 856-860 of the Internal Revenue Code (the â€œCodeâ€) and intends to maintain its qualification as a REIT in the future. As a qualified REIT, with limited exceptions, the Company will not be taxed under federal and certain state income tax laws at the corporate level on taxable income that it distributes to its shareholders. For special tax provisions applicable to REITs, refer to Sections 856-860 of the Code. The Company is subject to franchise taxes in some of the states in which the Company owns property. Â The interim consolidated financial statements furnished herein have been prepared in accordance with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€) applicable to interim financial information, the instructions to Form 10-Q, and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three and nine months ended September 30, 2024 are not necessarily indicative of the results that may be expected for the year ending December 31, 2024. For further information, refer to the consolidated financial statements and footnotes thereto included in the Companyâ€™s annual report on Form 10-K for the year ended December 31, 2023. Â 11 Â Â Use of Estimates Â In preparing the consolidated financial statements in accordance with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as contingent assets and liabilities as of the dates of the consolidated balance sheets and revenue and expenses for the years then ended. These estimates and assumptions include the allowance for doubtful accounts, valuation of inventory, depreciation, valuation of securities, accounting for land development, reserves and accruals, and stock compensation expense. Actual results could differ from these estimates and assumptions. Â Reclassifications Â Certain amounts in the financial statements for the prior periods have been reclassified to conform to the statement presentation for the current periods. Â Investment in Joint Venture Â The Company accounts for its investment in entities formed under its joint venture with Nuveen Real Estate under the equity method of accounting in accordance with ASC 323, Investments â€“ Equity Method and Joint Ventures. The Company has the ability to exercise significant influence, but not control, over the operating and financial decisions of the joint venture entities. Under the equity method of accounting, the cost of an investment is adjusted for the Companyâ€™s share of the equity in net income or loss from the date of acquisition, reduced by distributions received and increased by contributions made. The income or loss is allocated in accordance with the provisions of the operating agreement. The carrying value of the investment in the joint venture is reviewed for other than temporary impairment whenever events or changes in circumstances indicate a possible impairment. Financial condition, operational performance, and other economic trends are among the factors that are considered in evaluation of the existence of impairment indicators (See Note 4). Â Leases Â The Company accounts for its leases under ASC 842, â€œLeases.â€ Our primary source of revenue is generated from lease agreements for our sites and homes, where we are the lessor. These leases are generally for one-year or month-to-month terms and renewable by mutual agreement from us and the resident, or in some cases, as provided by jurisdictional statute. Â We are the lessee in other arrangements, primarily for our corporate office and a ground lease at one community. As of September 30, 2024 and December 31, 2023, the right-of-use assets and corresponding lease liabilities of $3.1 million and $3.3 million, respectively, are included in prepaid expenses and other assets and accrued liabilities and deposits on the consolidated balance sheets. Â 12 Â Â Future minimum lease payments under these leases over the remaining lease terms are as follows (in thousands): SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTSÂ Â Â Â Â 2024Â $115Â 2025Â Â 460Â 2026Â Â 460Â 2027Â Â 257Â 2028Â Â 111Â ThereafterÂ Â 18,503Â Â Â Â Â Total Lease PaymentsÂ $19,906Â Â The weighted average remaining lease term for these leases is 163 years. The right of use assets and lease liabilities was calculated using an interest rate of 5%. Â Restricted Cash Â The Companyâ€™s restricted cash consists of amounts primarily held in deposit for tax, insurance and repair escrows held by lenders in accordance with certain debt agreements. Restricted cash is included in prepaid expenses and other assets on the consolidated balance sheets. Â The following table presents beginning of period and end of period balances of cash, cash equivalents and restricted cash for the periods shown (in thousands): SCHEDULE OF CASH, CASH EQUIVALENTS AND RESTRICTED CASHÂ Â Â 9/30/24Â Â 12/31/23Â Â 9/30/23Â Â 12/31/22Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Cash and Cash EquivalentsÂ $66,704Â Â $57,320Â Â $38,646Â Â $29,785Â Restricted CashÂ Â 7,726Â Â Â 7,117Â Â Â 6,924Â Â Â 11,091Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Cash, Cash Equivalents And Restricted CashÂ $74,430Â Â $64,437Â Â $45,570Â Â $40,876Â Â Revenue Recognition Â We account for our Sales of Manufactured Homes in accordance with Accounting Standards Update (â€œASUâ€) 2014-09 â€œRevenue from Contracts with Customers (Topic 606)â€ (ASC 606). For transactions in the scope of ASC 606, we recognize revenue when control of goods or services transfers to the customer, in the amount that we expect to receive for the transfer of goods or provision of services. Â Rental and related income is generated from lease agreements for our sites and homes. The lease component of these agreements is accounted for under ASC 842 â€œLeases.â€ The non-lease components of our lease agreements consist primarily of utility reimbursements, which are accounted for with the site lease as a single lease under ASC 842. Â 13 Â Â Revenue from sales of manufactured homes is recognized in accordance with the core principle of ASC 606, at the time of closing when control of the home transfers to the customer. After closing of the sale transaction, we generally have no remaining performance obligation. Â Interest income is primarily from notes receivables for the previous sales of manufactured homes. Interest income on these receivables is accrued based on the unpaid principal balances of the underlying loans on a level yield basis over the life of the loans. Â Dividend income and gain (loss) on sales of marketable securities are from our investments in marketable securities and are presented separately but are not in the scope of ASC 606. Â Other income primarily consists of brokerage commissions for arranging for the sale of a home by a third party and other miscellaneous income. This income is recognized when the transactions are completed and our performance obligations have been fulfilled. Â Notes Receivables Â We account for our receivables in accordance with ASU No. 2016-13, â€œFinancial Instruments â€“ Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.â€ ASU 2016-13 requires that entities use a forward looking â€œexpected lossâ€ model that generally will result in the earlier recognition of allowance for credit losses. The measurement of expected credit losses is based upon historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. As of September 30, 2024 and December 31, 2023, the Company had notes receivable of $83.9 million and $77.1 million, respectively, net of the fair value adjustment of $1.7 million and $1.6 million, respectively. Notes receivables are presented as a component of notes and other receivables, net on our consolidated balance sheets. These receivables represent balances owed to us for previously completed performance obligations for sales of manufactured homes. Â Recent Accounting Pronouncements Â Management does not believe that any recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying consolidated financial statements. Â NOTE 2 â€“ NET INCOME (LOSS) PER SHARE Â Basic Net Income (Loss) per Share is calculated by dividing Net Income (Loss) by the weighted average shares outstanding for the period. Diluted Net Income (Loss) per Share is calculated by dividing Net Income (Loss) less Income (Loss) Attributable to Non-Controlling Interest by the weighted average number of common shares outstanding, and when dilutive, the potential net shares that would be issued upon exercise of stock options pursuant to the treasury stock method. In periods with a net loss, the diluted loss per share equals the basic loss per share as all common stock equivalents are excluded from the per share calculation because they are anti-dilutive. Â For the three and nine months ended September 30, 2024, common stock equivalents resulting from employee stock options to purchase 5.4 million shares of common stock amounted to 953,000 and 798,000 shares, respectively, which were included in the computation of Diluted Net Income per Share. For the three and nine months ended September 30, 2023, common stock equivalents of 478,000 shares and 655,000 shares, respectively, were excluded from the computation of Diluted Net Loss per Share as their effect would be anti-dilutive. Â 14 Â Â NOTE 3 â€“ MARKETABLE SECURITIES Â The Companyâ€™s marketable securities consist primarily of marketable common and preferred stock of other REITs with a fair value of $34.2 million as of September 30, 2024, which represents 1.7% of undepreciated assets (total assets excluding accumulated depreciation). The Company does not intend to increase its investments in this REIT securities portfolio. The REIT securities portfolio provides the Company with additional diversification, liquidity and income. Â As of September 30, 2024, the Company had total net unrealized losses of $36.2 million in its REIT securities portfolio. For the three and nine months ended September 30, 2024, the Company recorded increases of $5.5 million and $3.5 million, respectively, in the fair value of these marketable securities. The Company held seven securities that had unrealized losses as of September 30, 2024. Â NOTE 4 â€“ INVESTMENT IN JOINT VENTURE Â In December 2021, the Company and Nuveen Real Estate (â€œNuveenâ€ or â€œNuveen Real Estateâ€), established a joint venture for the purpose of acquiring manufactured housing and/or recreational vehicle communities that are under development and/or newly developed and meet certain other investment guidelines. The terms of the initial joint venture entity were set forth in a Limited Liability Company Agreement dated as of December 8, 2021 (the â€œLLC Agreementâ€) entered into between a wholly owned subsidiary of the Company and an affiliate of Nuveen. The LLC Agreement provided for the parties to initially fund up to $70 million of equity capital for acquisitions during a 24-month commitment period, with Nuveen having the option, subject to certain conditions, to elect to increase the partiesâ€™ total commitments by up to an additional $100 million and to extend the commitment period for up to an additional four years. The LLC Agreement called for committed capital to be funded 60% by Nuveen and 40% by the Company on a parity basis. The Company serves as managing member of the joint venture entity and is responsible for day-to-day operations of the joint venture entity and management of its properties, subject to obtaining approval of Nuveen Real Estate for major decisions (including investments, dispositions, financings, major capital expenditures and annual budgets). The Company receives property management, asset management and other fees from the joint venture entity. In addition, once each member has recouped its invested capital and received a 7.5% net unlevered internal rate of return, 80% of distributable cash will be allocated pro rata in accordance with the membersâ€™ respective percentage interests and the Company and Nuveen will receive a promote percentage equal to 70% (in the case of the Company) and 30% (in the case of Nuveen) of the remaining 20% of distributable cash. After 7 years the Company may elect to consummate the crystallization of the promote. Â 15 Â Â Under the terms of the LLC Agreement, after December 8, 2024 or, if later, the second anniversary of the acquisition and placing in service of a manufactured housing or recreational vehicle community, Nuveen will have a right to initiate the sale of one or more of the communities owned by the joint venture entity. If Nuveen elects to initiate such a sale process, the Company may exercise a right of first refusal to acquire Nuveenâ€™s interest in the community or communities to be sold for a purchase price corresponding to the greater of the appraised value of such communities or the amount required to provide a 7.5% net unlevered internal rate of return on Nuveenâ€™s investment. In addition, the Company will have the right to buy out Nuveenâ€™s interest in the joint venture entity at any time after December 8, 2031 at a purchase price corresponding to the greater of the appraised value of the portfolio or the amount required to provide a 7.5% net unlevered internal rate of return on Nuveenâ€™s investment. Â The LLC Agreement between the Company and Nuveen provided that until the capital contributions to the joint venture are fully funded or the joint venture is terminated, the joint venture will be the exclusive vehicle for the Company to acquire any manufactured housing communities and/or recreational vehicle communities that meet the joint venturesâ€™ investment guidelines. These guidelines called for the joint venture to acquire manufactured housing and recreational vehicle communities

that have been developed within the previous two years and are less than 20% occupied, are located in certain geographic markets, are projected to meet certain cash flow and internal rate of return targets, and satisfy certain other criteria. The Company agreed to offer Nuveen the opportunity to have the joint venture acquire any manufactured housing community or recreational vehicle community that meets these investment guidelines. Under the terms of the LLC Agreement, if Nuveen determines not to pursue or approve any such acquisition, the Company would be permitted to acquire the property outside the joint venture. Since the execution of the LLC Agreement, Nuveen has provided the Company with written waivers of the exclusivity provision of the LLC Agreement with regard to two property acquisitions that may have fit the investment guidelines of the joint venture, which permitted the Company to acquire them outside of the Nuveen joint venture. Except for investment opportunities that are offered to and declined by Nuveen, the Company is prohibited from developing, owning, operating or managing manufactured housing communities or recreational vehicle communities within a 10-mile radius of any community owned by the joint venture. However, this restriction does not apply with respect to investments by the Company in existing communities operated by the Company. Â The LLC Agreement provides that Nuveen will have the right to remove and replace the Company as managing member of the joint venture and manager of the joint ventureâ€™s properties if the Company breaches certain obligations or certain events occur. Upon such removal, Nuveen may elect to buy out the Companyâ€™s interest in the joint venture at 98% of the value of the Companyâ€™s interest in the joint venture. If Nuveen does not exercise such buy-out right, the Company may, at specified times, elect to initiate a sale of the communities owned by the joint venture, subject to a right of first refusal on the part of Nuveen. The LLC Agreement contains restrictions on a partyâ€™s right to transfer its interest in the joint venture without the approval of the other party. Â The LLC Agreement requires the Company to offer Nuveen the opportunity to have the joint venture acquire a manufactured housing community or recreational vehicle community that meets the investment guidelines. If Nuveen decides not to acquire the community through the joint venture, however, the Company is free to purchase the community on its own outside of the joint venture. Â 16 Â Â In December 2021, the joint venture entity closed on the acquisition of Sebring Square, a newly developed all-age, manufactured home community located in Sebring, Florida, for a total purchase price of $22.2 million. This community contains 219 developed homesites situated on approximately 39 acres. In December 2022, the joint venture entity closed on the acquisition of Rum Runner, another newly developed all-age, manufactured home community also located in Sebring, Florida for a total purchase price of $15.1 million. This community contains 144 developed homesites situated on approximately 20 acres. The Company manages these communities on behalf of the joint venture entity. Â During the time since the joint venture with Nuveen was first established in 2021, the Company and Nuveen have continued to seek opportunities to acquire additional manufactured housing and/or recreational vehicle communities that are under development and/or newly developed and meet certain other investment guidelines. During 2022, the Company and Nuveen informally agreed that any future acquisitions would be made by one or more new joint venture entities to be formed for that purpose and that the original joint venture entity formed in December 2021 will not consummate additional acquisitions but will maintain its existing property portfolio, consisting of the Sebring Square and Rum Runner communities. The Company and Nuveen also informally agreed that, unless otherwise determined in connection with any specific future investment, capital for any such new joint venture entity would continue to be funded 60% by Nuveen and 40% by the Company on a parity basis and that other terms would be similar to those of the LLC Agreement entered into in 2021, except that the amounts of the partiesâ€™ respective capital commitments will be determined on a property-by-property basis. Â In November 2023, the Company expanded its relationship with Nuveen Real Estate and formed a new joint venture entity with Nuveen. The new joint venture entity was established to, directly or through one or more subsidiaries, identify, source, originate, acquire, hold, operate, sell, lease, mortgage, maintain, own, manage, finance, refinance, reposition, improve, renovate, develop, redevelop, pledge, hedge, exchange, and otherwise deal in and with the rental of manufactured housing and/or recreational vehicle communities that meet other investment guidelines. The terms of the new joint venture entity are set forth in a Limited Liability Company Agreement dated as of November 29, 2023 (the â€œSecond LLC Agreementâ€) entered into between a wholly owned subsidiary of the Company and an affiliate of Nuveen. The Company serves as managing member of this new joint venture entity and is responsible for day-to-day operations of the joint venture entity and management of its properties, subject to obtaining approval of Nuveen Real Estate for major decisions (including investments, dispositions, financings, major capital expenditures and annual budgets). The Company receives property management oversite, development and other fees from the joint venture entity. Sixty-one acres of land located in Honey Brook, Pennsylvania, previously owned by the Company, with a carrying value cost basis of $3.8 million, was contributed to the new joint venture entity. The Company was reimbursed by Nuveen for 60% of the carrying value of this land. This new joint venture entity is focused on the development of a new manufactured housing community on this property. The community, once complete, is expected to contain 113 manufactured home sites situated on approximately 61 acres. Â 17 Â Â References in this report to the Companyâ€™s joint venture relationship with Nuveen are intended to refer to its ongoing relationship with Nuveen. Â The Company accounts for its joint venture with Nuveen Real Estate under the equity method of accounting in accordance with ASC 323, â€œInvestments â€” Equity Method and Joint Venturesâ€. Â NOTE 5 â€“ OPPORTUNITY ZONE FUND Â In July 2022, the Company invested $8.0 million, representing a portion of the capital gain the Company recognized as a result of the Monmouth Real Estate Investment Corp. (â€œMREITâ€) merger, in the UMH OZ Fund, LLC (â€œOZ Fundâ€), a new entity formed by the Company. The OZ Fund was created to acquire, develop and redevelop manufactured housing communities requiring substantial capital investment and located in areas designated as Qualified Opportunity Zones by the Treasury Department pursuant to a program authorized under the 2017 Tax Cuts and Jobs Act to encourage long-term investment in economically distressed areas. The OZ Fund was designed to allow the Company and other investors in the OZ Fund to defer the tax on recently realized capital gains reinvested in the OZ Fund until December 31, 2026 and to potentially obtain certain other tax benefits. UMH manages the OZ Fund and will receive certain management fees as well as a 15% carried interest in distributions by the OZ Fund to the other investors (subject to first returning investor capital with a 5% preferred return). UMH will have a right of first offer to purchase the communities from the OZ Fund at the time of sale at their then-current appraised value. On August 10, 2022, the Company, through the OZ Fund, acquired Garden View Estates, located in Orangeburg, South Carolina, for approximately $5.2 million. On January 19, 2023, the Company, through the OZ Fund, acquired Mighty Oak, located in Albany, Georgia, for approximately $3.7 million. As of September 30, 2024, the Companyâ€™s investment in the OZ Fund represented 77% of the total capital contributed to the OZ Fund and is consolidated in the Companyâ€™s Consolidated Financial Statements. Other investors in the OZ Fund include certain officers, directors and employees of the Company. Â 18 Â Â NOTE 6 â€“ LOANS AND MORTGAGES PAYABLE AND OTHER LONG-TERM INDEBTEDNESS Â Loans Payable Â The following is a summary of our loans payable as of September 30, 2024 and December 31, 2023 (in thousands): Â SCHEDULE OF LOANS PAYABLEÂ Â Â Â 9/30/2024Â Â Â 12/31/2023Â Â Â AmountÂ Â RateÂ Â AmountÂ Â RateÂ Â Â Â

Common Stock under the Distribution Agreement for the 2024 September Common ATM Program will be in â€œat the market offeringsâ€ as defined in Rule 415 under the Securities Act, including, without limitation, sales made directly on or through the NYSE or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. The Distribution Agents are not required to sell any specific number or dollar amount of securities, but will use commercially reasonable efforts consistent with their normal trading and sales practices, on mutually agreed terms between the Distribution Agents and the Company. The Company began selling shares under the 2024 September Common ATM Program on September 17, 2024 and through September 30, 2024, 90,000 shares of Common Stock were issued and sold under the 2024 September Common ATM Program at a weighted average price of $19.71 per share, generating gross proceeds of $1.8 million and net proceeds of $1.4 million, after offering expenses. Â 22 Â Â Under the 2023 Common ATM Program, the 2024 March Common ATM Program and the 2024 September Common ATM Program, during the nine months ended September 30, 2024, a total of 9.4 million shares of Common Stock were issued and sold at a weighted average price of $17.55 per share, generating gross proceeds of $166.0 million and net proceeds of $163.2 million, after offering expenses. Â As of September 30, 2024, $148.2 million of common stock remained eligible for sale under the 2024 September Common ATM Program. Â 6.375% Series D Cumulative Redeemable Preferred Stock Â On September 16, 2024, the Company paid $4.8 million in dividends or $0.3984375 per share for the period from June 1, 2024 through August 31, 2024 to holders of record as of the close of business on August 15, 2024 of our 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par value per share, Liquidation Preference $25.00 per share (â€œSeries D Preferred Stockâ€). Dividends on our Series D Preferred Stock are cumulative and payable quarterly at an annual rate of $1.59375 per share. Â On October 1, 2024, the Company declared a dividend of $0.3984375 per share for the period from September 1, 2024 through November 30, 2024 to be paid on December 16, 2024 to Series D Preferred shareholders of record as of the close of business on November 15, 2024. Â Preferred Stock At-The-Market Sales Program Â On January 10, 2023, the Company entered into an At Market Issuance Sales Agreement (â€œ2023 Preferred ATM Programâ€) with B. Riley. Under the 2023 Preferred ATM Program, the Company may offer and sell shares of the Companyâ€™s 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par value per share, with a liquidation preference of $25.00 per share (the â€œSeries D Preferred Stockâ€), having an aggregate sales price of up to $100 million from time to time through B. Riley, as agent or principal. Sales of the shares of Series D Preferred Stock in the 2023 Preferred ATM Program will be in â€œat the market offeringsâ€ as defined in Rule 415 under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), including, without limitation, sales made directly on or through the New York Stock Exchange (the â€œNYSEâ€) or on any other existing trading market for the Series D Preferred Stock, as applicable, or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. B. Riley is not required to sell any specific number or dollar amount of securities, but will use its commercially reasonable efforts consistent with its normal trading and sales practices, on mutually agreed terms between B. Riley and the Company. For the nine months ended September 30, 2024, the Company issued and sold 664,000 shares of its Series D Preferred Stock under the 2023 Preferred ATM Program at a weighted average price of $23.35 per share, generating gross proceeds of $15.5 million and net proceeds of $15.3 million, after offering expenses. Â 23 Â Â As of September 30, 2024, $30.6 million in shares of Series D Preferred Stock remained eligible for sale under the 2023 Preferred ATM Program. Â NOTE 8 â€“ STOCK BASED COMPENSATION Â The Company accounts for awards of stock, stock options and restricted stock in accordance with ASC 718-10, â€œCompensation-Stock Compensation.â€ ASC 718-10 requires that compensation cost for all stock awards be calculated and amortized over the service period (generally equal to the vesting period). The compensation cost for stock option grants is determined using option pricing models, intended to estimate the fair value of the awards at the grant date less estimated forfeitures. The compensation expense for restricted stock is recognized based on the fair value of the restricted stock awards less estimated forfeitures. The fair value of restricted stock awards is equal to the fair value of the Companyâ€™s stock on the grant date. Compensation costs of $1.9 and $5.6 million have been recognized for the three and nine months ended September 30, 2024, respectively. Compensation costs of $1.0 and $4.0 million have been recognized for the three and nine months ended September 30, 2023, respectively. Â On January 10, 2024, the Company awarded a total of 26,000 shares of restricted stock to six employees under the Companyâ€™s 2023 Equity Incentive Award Plan (the â€œ2023 Planâ€). The grant date fair value of these restricted stock grants was $411,000. These grants vest ratably over 5 years. Â On January 10, 2024, the Company awarded a total of 8,613 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $136,000. Â On January 10, 2024, the Company granted options to purchase 99,000 shares of common stock to nine members of our Board of Directors under the 2023 Plan. The grant date fair value of these options amounted to approximately $266,000. These grants vest ratably over five years. Â On March 26, 2024, the Company awarded a total of 8,694 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $136,000. Â On March 26, 2024, the Company awarded a total of 24,275 shares of common stock to four employees, pursuant to their employment agreements. The grant date fair value of these awards was $380,000. Â On March 26, 2024, the Company awarded a total of 413,016 shares of restricted stock to four employees, pursuant to their employment agreements. These grants are subject to a combination of both performance-based and time-based metrics. The grant date fair value of these restricted stock grants was $6.5 million. Of these shares, 121,488 shares (time-based) vest ratably over 2 years. The remaining shares (performance-based) vest after 2 years upon achievement of certain corporate and financial metrics. Â 24 Â Â On March 26, 2024, the Company granted options to purchase 829,500 shares of common stock to sixty employees under the Companyâ€™s 2023 Plan. The grant date fair value of these options amounted to approximately $2.3 million. These grants vest ratably over five years. Compensation costs for grants issued to a participant who is of retirement age are recognized at the time of the grant. Â On June 20, 2024, the Company awarded a total of 8,847 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $136,000. Â On September 25, 2024, the Company awarded a total of 6,930 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $136,000. Â The fair value of each option grant is estimated on the date of grant using the Black-Scholes option pricing model with the following weighted-average assumptions used for grants during the nine months ended September 30, 2024: SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONSÂ Â Â Â 2024 Â Â Â Dividend yield Â 5.33% Expected volatility Â 27.05% Risk-free interest rate Â 4.22% Expected lives Â 10 Estimated forfeitures Â 0 Â During the nine months ended September 30, 2024, twenty-four participants exercised options to purchase a total of 280,340 shares of common stock at a weighted-average exercise price of $10.41 per share for total proceeds of $2.9 million. The aggregate intrinsic value of options exercised was $1.8 million. During the nine months ended September 30, 2024, options to purchase 18,400 shares were forfeited. Â As of September 30, 2024, there were options outstanding to purchase 5.4 million shares, with an aggregate intrinsic value of $23.3 million. There were 777,000 shares available for grant under the 2023 Plan. Â 25 Â Â NOTE 9 â€“ FAIR VALUE MEASUREMENTS Â In accordance with ASC 820-10, â€œFair Value Measurements and Disclosures,â€ the Company measures certain financial assets and liabilities at fair value on a recurring basis, including marketable securities. The fair value of these financial assets and liabilities was determined using the following inputs at September 30, 2024 and December 31, 2023 (in thousands): Â FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS Â Â Fair Value Measurements at Reporting Date UsingÂ Â Â Â Â Â Quoted PricesÂ Â SignificantÂ Â Â Â Â Â Â Â Â Â In ActiveÂ Â OtherÂ Â SignificantÂ Â Â Â Â Â Markets forÂ Â ObservableÂ Â UnobservableÂ Â Â Â Â Â Identical AssetsÂ Â InputsÂ Â InputsÂ Â Â TotalÂ Â (Level 1)Â Â (Level 2)Â Â (Level 3)Â As of September 30, 2024:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Marketable Securities - Preferred stockÂ $495Â Â $495Â Â $0Â Â $0Â Marketable Securities - Common stockÂ Â 33,683Â Â Â 33,683Â Â Â 0Â Â Â 0Â TotalÂ $34,178Â Â $34,178Â Â $0Â Â $0Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â As of December 31, 2023:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Marketable Securities - Preferred stockÂ $447Â Â $447Â Â $0Â Â $0Â Marketable Securities - Common stockÂ Â 34,059Â Â Â 34,059Â Â Â 0Â Â Â 0Â TotalÂ $34,506Â Â $34,506Â Â $0Â Â $0Â Â In addition to the Companyâ€™s investment in marketable securities at fair value, the Company is required to disclose certain information about fair values of its other financial instruments, as defined in ASC 825-10, Financial Instruments. Estimates of fair value are made at a specific point in time, based upon, where available, relevant market prices and information about the financial instrument. Such estimates do not include any premium or discount that could result from offering for sale at one time the Companyâ€™s entire holdings of a particular financial instrument. All of the Companyâ€™s marketable securities have quoted market prices. However, for a portion of the Companyâ€™s other financial instruments, no quoted market value exists. Therefore, estimates of fair value are necessarily based on a number of significant assumptions (many of which involve events outside the control of management). Such assumptions include assessments of current economic conditions, perceived risks associated with these financial instruments and their counterparties, future expected loss experience and other factors. Given the uncertainties surrounding these assumptions, the reported fair values represent estimates only and, therefore, cannot be compared to the historical accounting model. Use of different assumptions or methodologies is likely to result in significantly different fair value estimates. Â The fair value of cash and cash equivalents and notes receivable approximates their current carrying amounts since all such items are short-term in nature. The fair value of variable rate loans payable approximate their current carrying amounts since such amounts payable are approximately at a weighted-average current market rate of interest. As of September 30, 2024, the estimated fair value of fixed rate mortgages payable amounted to $483.8 million and the carrying value of fixed rate mortgages payable amounted to $492.2 million. Â NOTE 10 â€“ CONTINGENCIES, COMMITMENTS AND OTHER MATTERS Â The Company is subject to claims and litigation in the ordinary course of business. Management does not believe that any such claim or litigation will have a material adverse effect on the business, assets, or results of operations of the Company. Â 26 Â Â The Company had an agreement with 21st Mortgage under which 21st Mortgage provided financing for home purchasers in the Companyâ€™s communities. This program was terminated on June 22, 2023, however, the Companyâ€™s repurchase obligations for the outstanding loans that were originated by 21st Mortgage remain in effect. The Company did not receive referral fees or other cash compensation under the agreement. If 21st Mortgage made loans to purchasers and those purchasers defaulted on their loans and 21st Mortgage repossessed the homes securing such loans, the Company agreed to purchase from 21st Mortgage each such repossessed home for a price equal to 80% to 95% of the amount under each such loan, subject to certain adjustments. As of September 30, 2024, the total loan balance under this agreement was approximately $2.2 million. Additionally, 21st Mortgage previously made loans to purchasers in certain communities we acquired. In conjunction with these acquisitions, the Company has agreed to purchase from 21st Mortgage each repossessed home, if those purchasers default on their loans. The purchase price ranges from 55% to 100% of the amount under each such loan, subject to certain adjustments. As of September 30, 2024, the total loan balance owed to 21st Mortgage with respect to homes in these acquired communities was approximately $579,000. Â The Company entered into a Manufactured Home Retailer Agreement (the â€œMHRAâ€) with 21st Mortgage on January 24, 2023, under which 21st Mortgage provides financing for home purchasers in the Companyâ€™s communities. 21st Mortgage has no recourse against the Company under the MHRA except in instances where the Customer defaults before two scheduled monthly payments are paid by the purchaser and the default is based on any dispute between S&F surrounding the terms or execution of the purchase and sale of the home. Upon such a default, S&F is to take assignment of the loan from 21st Mortgage for the unpaid principal balance plus accrued interest. As of September 30, 2024, no loans have been originated under the MHRA. Â S&F entered into a Chattel Loan Origination, Sale and Servicing Agreement (â€œCOP Programâ€) with Triad Financial Services, effective January 1, 2016. Neither the Company, nor S&F, receive referral fees or other cash compensation under the agreement. Customer loan applications are initially submitted to Triad for consideration by Triadâ€™s portfolio of outside lenders. If a loan application does not meet the criteria for outside financing, the application is then considered for financing under the COP Program. If the loan is approved under the COP Program, then it is originated by Triad, assigned to S&F and then assigned by S&F to the Company. Included in Notes and Other Receivables is approximately $81.4 million of loans that the Company acquired under the COP Program as of September 30, 2024. Â The Company and one of its subsidiaries are parties to a Limited Liability Company Agreement dated as of December 8, 2021 with an affiliate of Nuveen, which governs the initial joint venture entity between the Company and Nuveen. The LLC Agreement provided for the parties to initially fund up to $70 million of equity capital for acquisitions during a 24-month commitment period, with Nuveen having the option, subject to certain conditions, to elect to increase the partiesâ€™ total commitments by up to an additional $100 million and to extend the commitment period for up to an additional four years. The Company is required to fund 40% of the committed capital and Nuveen is required to fund 60%. All such funding will be on a parity basis. Since the execution of the LLC Agreement, this joint venture entity has acquired two properties. The Company and Nuveen have continued to seek, and are continuing to seek, opportunities to acquire additional manufactured housing and/or recreational vehicle communities that are under development and/or newly developed and meet certain other investment guidelines. The Company and Nuveen have informally agreed that any future acquisitions would be made by one or more new joint venture entities to be formed for that purpose and that the existing joint venture entity formed in December 2021 will not consummate additional acquisitions but will maintain its existing property portfolio. The Company and Nuveen also informally agreed that, unless otherwise determined in connection with any specific future investment, capital for any such new joint venture entity would continue to be funded 60% by Nuveen and 40% by the Company on a parity basis and that other terms would be similar to those of the LLC Agreement entered into in 2021, except that the amounts of the partiesâ€™ respective capital commitments will be determined on a property-by-property basis. In 2023, the Company and Nuveen formed a new joint venture entity, governed by a new joint venture agreement, focused on the development of a new manufactured housing community located in Honey Brook, Pennsylvania. The community, once complete, is expected to contain 113 manufactured home sites situated on approximately 61 acres. As with the 2021 LLC Agreement, capital contributions to the joint venture entity formed for this project will be funded 60% by Nuveen and 40% by the Company on a parity basis and the other terms (including restrictions on the Companyâ€™s right to acquire manufacturing housing communities that meet the LLC Agreementâ€™s investment guidelines without first offering Nuveen an opportunity to participate in the acquisition) are similar to those set forth in the LLC Agreement entered into in 2021 (See Note 4). Â 27 Â Â NOTE 11 â€“ SUPPLEMENTAL CASH FLOW INFORMATION Â Cash paid for interest during the nine months ended September 30, 2024 and 2023 was $23.5 million and $27.2 million, respectively. Interest cost capitalized to land development was $4.1 million for the nine months ended September 30, 2024 and 2023, respectively. Â During the nine months ended September 30, 2024 and 2023, the Company had Dividend Reinvestments of $2.4 million and $2.0 million, respectively, which required no cash transfers. Â NOTE 12 â€“ SUBSEQUENT EVENTS Â Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were issued. Â Since October 1, 2024, the Company issued and sold an additional 170,000 shares of its Common Stock under the 2024 September Common ATM Program at a weighted average price of $18.92 per share, generating net proceeds of $3.2 million, after offering expenses. As of November 1, 2024, $145.0 million of Common Stock remained eligible for sale under the 2024 September Common ATM Program. Â Since October 1, 2024, the Company issued and sold an additional 247,000 shares of its Series D Preferred Stock under the 2023 Preferred ATM Program at a weighted average price of $23.90 per share, generating net proceeds of $5.8 million, after offering expenses. As of November 1, 2024, $24.7 million of Series D Preferred Stock remained eligible for sale under the 2023 Preferred ATM Program. Â 28 Â Â NOTE 13 â€“ PROFORMA FINANCIAL INFORMATION (UNAUDITED) Â The following unaudited pro forma condensed financial information reflects the acquisitions during 2023 and 2024. This information has been prepared utilizing the historical financial statements of the Company and the effect of additional revenue and expenses from the properties acquired during this period assuming that the acquisitions had occurred as of the first day of the applicable period, after giving effect to certain adjustments including: (a) rental and related income; (b) community operating expenses; (c) interest expense resulting from the assumed increase in mortgages and loans payable related to the new acquisitions; and (d) depreciation expense related to the new acquisitions. The unaudited pro forma condensed financial information is not indicative of the results of operations that would have been achieved had the acquisitions reflected herein been consummated on the dates indicated or that will be achieved in the future (in thousands). SUMMARY OF PRO FORMA FINANCIAL INFORMATIONÂ Â Â Â 9/30/24Â Â Â 9/30/23Â Â Â 9/30/24Â Â Â 9/30/23Â Â Â Three Months EndedÂ Â Â Â Nine Months EndedÂ Â Â 9/30/24Â Â Â 9/30/23Â Â Â 9/30/24Â Â Â 9/30/23Â Â Â Â Â Â Â Â Â Â Â Â Â Rental and Related IncomeÂ $51,937Â Â $48,135Â Â $153,760Â Â $140,506Â Community Operating ExpensesÂ Â 22,511Â Â Â 20,673Â Â Â 65,203Â Â Â 60,801Â Net Income (Loss) Attributable to Common ShareholdersÂ Â 8,181Â Â Â (5,831)Â Â 2,444Â Â Â (15,564) Net Income (Loss) Attributable to Common Shareholders Per Share â€“ Basic and DilutedÂ $0.11Â Â $(0.09)Â $0.03Â Â $(0.25) Â Â Item 2.Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations Â Overview Â The following discussion and analysis of the consolidated financial condition and results of operations should be read in conjunction with the consolidated financial statements and footnotes thereto included elsewhere herein and in the Companyâ€™s annual report on Form 10-K for the year ended December 31, 2023. Â The Company is a Maryland corporation that operates as a self-administered, self-managed REIT with headquarters in Freehold, New Jersey. The Companyâ€™s primary business is the ownership and operation of manufactured home communities, which includes leasing manufactured home spaces on an annual or month-to-month basis to residents. The Company also leases manufactured homes to

residents and, through its wholly-owned taxable REIT subsidiary, S&F, sells and finances the sale of manufactured homes to residents and prospective residents of our communities and for placement on customersâ€™ privately-owned land. During 2022, the Company also formed a qualified opportunity zone fund to acquire, develop and redevelop manufactured housing communities requiring substantial capital investment and located in areas designated as qualified opportunity zones by the Treasury Department pursuant to a program authorized under the 2017 Tax Cuts and Jobs Act to encourage long-term investment in economically distressed areas. The Company currently holds a 77% interest in the qualified opportunity zone fund. The Company also has an ownership interest in and operates two communities in Florida through its joint venture relationship with Nuveen Real Estate. In November 2023, the Company expanded its joint venture relationship with Nuveen Real Estate and formed a new joint venture entity for the development of a new manufactured housing community located in Honey Brook, Pennsylvania. The community, once complete, will contain 113 manufactured home sites situated on approximately 61 acres. Â 29 Â Â As of September 30, 2024, the Company owns and operates 139 manufactured home communities containing approximately 26,200 developed homesites, of which approximately 10,300 are rental homes that we own. The 139 communities include two communities in central Florida owned through a joint venture with Nuveen Real Estate in which the Company has a 40% interest (Sebring Square and Rum Runner), the Countryside Village expansion (Duck River Estates) and the Allentown expansion (River Bluff Estates) in Tennessee, which are now considered separate communities, and also include two communities acquired through the Companyâ€™s qualified opportunity zone fund (See Note 5). These 139 communities are located in New Jersey, New York, Ohio, Pennsylvania, Tennessee, Indiana, Maryland, Michigan, Alabama, South Carolina, Florida and Georgia. Â The Company is in preliminary discussions with a leading national homebuilder regarding the potential formation of a joint venture to develop approximately 131 acres of undeveloped land adjacent to one of the Companyâ€™s existing manufactured home communities in southern New Jersey. If necessary governmental approvals can be obtained, the purpose of the joint venture would be to construct roads, infrastructure and other site improvements on the property and then sell the improved lots to an affiliate of the Companyâ€™s joint venture partner, which would construct luxury single family residential homes to sell to purchasers. It is envisioned that the joint venture partner would fully fund the costs of required site improvements and obtain all approvals. The Company would contribute the real property to the joint venture and receive a percentage of the sale price of each home. If the parties elect to proceed, it is anticipated that the joint venture partner would seek preliminary subdivision and site plan approvals over the next two years and, if these approvals are obtained, the joint venture would then be formally established. Pursuit of this project would be contingent upon execution of definitive documentation setting forth the terms of an agreement between the parties and a 90-day due diligence review period for the benefit of the joint venture partner. There can be no assurance that the Company and its potential joint venture partner will reach agreement or proceed with this arrangement or that required governmental approvals can be obtained. Â The Company earns income from the operation of its manufactured home communities, leasing of manufactured homesites, the rental of manufactured homes, the sale and finance of manufactured homes and the brokering of home sales, self-storage leases, oil and gas leases, cable service agreements and from appreciation in the values of the manufactured home communities and vacant land owned by the Company. In addition, the Company receives property management and other fees from its joint venture arrangements with Nuveen and from its opportunity zone fund. Management views the Company as a single segment based on its method of internal reporting in addition to its allocation of capital and resources. Â 30 Â Â The Company believes that its capital structure, which allows for the ownership of assets using a balanced combination of equity obtained through the issuance of common stock, preferred stock and debt, will enhance shareholder returns as the properties appreciate over time. Â The Company intends to continue to increase its real estate investments. Our business plan includes acquiring communities that over time are expected to yield in excess of our cost of funds and then investing in physical improvements, including adding rental homes onto otherwise vacant sites. This has resulted in increased occupancy rates and improved operating results. For the three and nine months ended September 30, 2024, rental and related income increased 8% and 9%, respectively, from the prior year periods and Community Net Operating Income (â€œNOIâ€), as defined below, increased 7% and 11%, respectively. Same property NOI, which includes communities owned and operated as of January 1, 2023 (excluding Memphis Blues, Duck River Estates and River Bluff Estates), increased 7% and 11% for the three and nine months ended September 30, 2024, respectively, over the prior year period driven by a 70 basis point increase in occupancy, to 87.7%, and a rental rate increase of 4.5%. We have been positioning ourselves for future growth and will continue to seek opportunistic investments. In addition, on behalf of our joint venture arrangement with Nuveen Real Estate, we will seek opportunities to acquire manufactured home communities that are under development and/or newly developed and meet certain other investment guidelines. We will also seek additional opportunities, through our opportunity zone fund, to acquire communities that require substantial capital investment and are located in qualified opportunity zones. Â For the three and nine months ended September 30, 2024, sales of manufactured homes increased 10% and 6%, respectively from the prior year periods. Demand for quality affordable housing remains healthy while inventory is scarce. Our property type offers substantial comparative value that should result in increased demand. Â The macro-economic environment and current housing fundamentals continue to favor home rentals. Due to high mortgage rates and lack of inventory, the higher cost of buying a home versus renting one is at its most extreme since 1996. Despite mortgage rates hitting aÂ two-year lowÂ this past September as they moved toward 6%, rates are still too high for many buyers and according to the National Association of Realtors, sales of existing homes areÂ on track for their worst yearÂ since 1995 for the second year in a row. Even if this yearâ€™s sales slightly exceedÂ last yearâ€™s level, sales are still on track for the worst two-year period since the mid-1990s, when the countryâ€™s population was considerably smaller. Rental homes in a manufactured home community allow the resident to obtain the efficiencies of factory-built housing and the amenities of community living for less than the cost of other forms of affordable housing. We continue to see strong demand for rental homes. We have added an additional 284 rental homes during the first nine months of 2024, net of home sales. This brought the total number of rental homes to approximately 10,300 rental homes, or 39.7% of total sites. Occupied rental homes represented approximately 42.9% of total occupied sites at quarter end. Occupancy in rental homes continues to be strong and was at 94.4% as of September 30, 2024. Our manufactured home communities compare favorably with other types of rental housing, including apartments, and we will continue to allocate capital to rental home purchases, as demand dictates. Â See PART I, Item 1 â€“ Business in the Companyâ€™s Annual Report on Form 10-K for the year ended December 31, 2023 for a more complete discussion of the economic and industry-wide factors relevant to the Company and the opportunities and challenges, and risks on which the Company is focused. Â 31 Â Â Significant Accounting Policies and Estimates Â The discussion and analysis of the Companyâ€™s financial condition and results of operations are based upon the Companyâ€™s consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€). The preparation of these consolidated financial statements requires management to make estimates and judgments that affect the reported amounts of assets and liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities at the date of the Companyâ€™s consolidated financial statements. Actual results may differ from these estimates under different assumptions or conditions. Â On a regular basis, management evaluates our assumptions, judgments and estimates. Management believes there have been no material changes to the items that we disclosed as our significant accounting policies and estimates under Item 7, â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operations,â€ in our Annual Report on Form 10-K for the year ended December 31, 2023. Â Supplemental Measures Â In addition to the results reported in accordance with U.S. GAAP, managementâ€™s discussion and analysis of financial condition and results of operations include certain non-U.S. GAAP financial measures that in managementâ€™s view of the business we believe are meaningful as they allow the investor the ability to understand key operating details of our business both with and without regard to certain accounting conventions or items that may not always be indicative of recurring annual cash flow of the portfolio. These non-U.S. GAAP financial measures as determined and presented by us may not be comparable to related or similarly titled measures reported by other companies, and include Community Net Operating Income (â€œCommunity NOIâ€), Funds from Operations Attributable to Common Shareholders (â€œFFOâ€) and Normalized Funds from Operations Attributable to Common Shareholders (â€œNormalized FFOâ€). Â We define Community NOI as rental and related income less community operating expenses such as real estate taxes, repairs and maintenance, community salaries, utilities, insurance and other expenses. We believe that Community NOI is helpful to investors and analysts as a direct measure of the actual operating results of our manufactured home communities, rather than our Company overall. Community NOI should not be considered a substitute for the reported results prepared in accordance with U.S. GAAP. Community NOI should not be considered as an alternative to net income (loss) as an indicator of our financial performance, or to cash flows as a measure of liquidity; nor is it indicative of funds available for our cash needs, including our ability to make cash distributions. Â 32 Â Â The Companyâ€™s Community NOI for the three and nine months ended September 30, 2024 and 2023 is calculated as follows (in thousands): Â Â Â Three Months EndedÂ Â Nine Months EndedÂ Â Â 9/30/24Â Â 9/30/23Â Â 9/30/24Â Â 9/30/23Â Â Â Â Â

September 30, 2024, primarily due to an increase in meeting costs as a result of our biennial in-person employee training meeting (which was not held last year) and an increase in payroll and related personnel cost. Although general and administrative expenses increased for the nine months, general and administrative expenses as a percentage of gross revenue (total income plus interest, dividends and other income) was down for both the three and the nine months ended September 30, 2024 as compared to same periods ended September 30, 2023. These percentages were 7.1% and 8.3% for the three and nine months ended September 30, 2024, respectively, as compared to 7.7% and 8.6% for the three and nine months ended September 30, 2023, respectively. Â Depreciation expense increased 4% from $14.1 million for the three months ended September 30, 2023 to $14.7 million for the three months ended September 30, 2024. Depreciation expense increased 8% from $41.3 million for the nine months ended September 30, 2023 to $44.4 million for the nine months ended September 30, 2024. This increase was primarily due to the increase in rental homes during 2023 and 2024. Â Interest income increased 39% from $1.3 million for the three months ended September 30, 2023 to $1.8 million for the three months ended September 30, 2024. Interest income increased 33% from $3.7 million for the nine months ended September 30, 2023 to $4.9 million for the nine months ended September 30, 2024. This increase was primarily due to an increase in the average balance of notes receivable from $68.9 million at September 30, 2023 to $79.2 million at September 30, 2024. The weighted average interest rate earned on these notes receivable increased 20 basis points and were approximately 7.1% and 6.9% as of September 30, 2024 and 2023, respectively. Â Dividend income decreased 30% from $508,000 for the three months ended September 30, 2023 to $357,000 for the three months ended September 30, 2024. Dividend income decreased 38% from $1.7 million for the nine months ended September 30, 2023 to $1.1 million for the nine months ended September 30, 2024. This decrease was due to reduced dividends as a result of our smaller securities portfolio and dividend cuts. The weighted average yield on our dividends received from our marketable securities investments decreased 330 basis points and were approximately 4.3% and 7.6% at September 30, 2024 and 2023, respectively. Â 36 Â Â The Company recognized a loss on sales of marketable securities of $3.8 million for the nine months ended September 30, 2024. The Company recognized a gain on sales of marketable securities of $226,000 and $183,000 for the three and nine months ended September 30, 2023, respectively. The increase (decrease) in fair value of marketable securities amounted to an increase of $5.5 million and a decrease of $5.5 million for the three months ended September 30, 2024 and 2023, respectively. The increase (decrease) in fair value of marketable securities amounted to an increase of $3.5 million and a decrease of $10.4 million for the nine months ended September 30, 2024 and 2023, respectively. As of September 30, 2024, the Company had total net unrealized losses of $36.2 million in its REIT securities portfolio. Â Interest expense, including amortization of financing costs, decreased 15% from $7.7 million for the three months ended September 30, 2023 to $6.5 million for the three months ended September 30, 2024. Interest expense, including amortization of financing costs, decreased 13% from $24.7 million for the nine months ended September 30, 2023 to $21.4 million for the nine months ended September 30, 2024. This decrease was due to a decrease in the average balance of mortgages and loans from $624.6 million at September 30, 2023 to $552.1 million at September 30, 2024. The weighted average interest rate on our total debt decreased from 4.7% at September 30, 2023 to 4.4% at September 30, 2024, respectively. Â Changes in Financial Condition Â Total investment property increased 4% or $58.0 million during the nine months ended September 30, 2024. In addition to adding 284 rental homes, net of 202 rental homes sold to its communities during the nine months ended September 30, 2024, the Company is preparing sites for additional homes to be added during the year. Occupied rentals increased by 310 rental homes from December 31, 2023 to September 30, 2024. The Companyâ€™s occupancy rate on its rental homes portfolio increased 40 basis points and was 94.4% at September 30, 2024 as compared to 94.0% at December 31, 2023. Â Marketable securities decreased 1% or $328,000 during the nine months ended September 30, 2024. This decrease was due to sales of securities with a cost basis of $3.8 million offset by a net increase in the fair value of $3.5 million. Â Mortgages payable, net of unamortized debt issuance costs, decreased 2% or $8.2 million during the nine months ended September 30, 2024 due to principal payments. Â Loans payable, net of unamortized debt issuance costs, decreased 72% or $67.5 million during the nine months ended September 30, 2024. This decrease was due to a decrease of $70 million on our unsecured line of credit offset by an increase of $3.1 million on our revolving lines of credit for the purchase of inventory. Â 37 Â Â Liquidity and Capital Resources Â The Companyâ€™s focus is on real estate investments, including investment in rental homes. The Companyâ€™s principal liquidity demands have historically been, and are expected to continue to be, distributions to the Companyâ€™s shareholders, acquisitions, capital improvements, development and expansions of properties, debt service, purchases of manufactured home inventory and rental homes, financing of manufactured home sales and payments of expenses relating to real estate operations. We anticipate that the liquidity demands of the recent properties acquired will be met by the operations of these acquisitions. The Companyâ€™s ability to generate cash adequate to meet these demands is dependent primarily on income from its real estate investments, the sale of real estate investments, refinancing of mortgage debt, leveraging of real estate investments, availability of bank borrowings, lines of credit, and other incurrence of indebtedness, proceeds from the DRIP, and access to the capital markets, including through its Common and Preferred ATM Programs. Â In addition to cash generated through operations, the Company uses a variety of sources to fund its cash needs, including acquisitions. The Company may sell marketable securities from its investment portfolio, borrow on its unsecured credit facility or lines of credit, incur other indebtedness, finance and refinance its properties, and/or raise capital through the DRIP and capital markets, including through the Companyâ€™s ATM Programs. In order to provide financial flexibility to opportunistically access the capital markets, on March 12, 2024, the Company implemented its 2024 March Common ATM Program which allowed the Company to offer and sell shares of the Companyâ€™s Common Stock, having an aggregate sales price of up to $150 million, from time to time through the Distribution Agents. In addition, on September 16, 2024, the Company terminated its successful 2024 March Common ATM Program and implemented a new 2024 September Common ATM Program which allows the Company to offer and sell shares of the Companyâ€™s Common Stock, having an aggregate sales price of up to $150 million, from time to time through the Distribution Agents. Additionally, during 2024 the Company expanded the borrowing capacity on its unsecured revolving credit facility from $180 million in available borrowings to $260 million in available borrowings. Â The Company intends to continue to increase its real estate investments. Our business plan includes acquiring communities that over time are expected to yield in excess of our cost of funds and then investing in physical improvements, including adding rental homes onto otherwise vacant sites. As part of this plan, we intend to continue to seek opportunities, through our opportunity zone fund, to acquire communities that require substantial capital investment and are located in qualified opportunity zones. In addition, on behalf of our joint venture with Nuveen Real Estate, we will continue to seek opportunities to acquire manufactured home communities that are under development and/or newly developed and meet certain other investment guidelines. There is no guarantee that any of these additional opportunities will materialize or that the Company will be able to take advantage of such opportunities. The growth of our real estate portfolio and success of our joint venture depends on the availability of suitable properties which meet the Companyâ€™s investment criteria and appropriate financing. Competition in the market areas in which the Company operates is significant. To the extent that funds or appropriate communities are not available, fewer acquisitions will be made. Â 38 Â Â The Company continues to strengthen its capital and liquidity positions. During the nine months ended September 30, 2024, the Company issued and sold 9.4 million shares of Common Stock through our Common ATM Programs, at a weighted average price of $17.55 per share, generating gross proceeds of $166.0 million and net proceeds of $163.2 million, after offering expenses. Subsequent to quarter end, the Company issued and sold an additional 170,000 shares of its Common Stock under the 2024 September Common ATM Program at a weighted average price of $18.92 per share, generating net proceeds of $3.2 million, after offering expenses. Â In addition, during the nine months ended September 30, 2024, the Company issued and sold 664,000 shares of Series D Preferred Stock through our 2023 Preferred ATM Program, at a weighted average price of $23.35 per share, generating gross proceeds of $15.5 million and net proceeds of $15.3 million, after offering expenses. Subsequent to quarter end, the Company issued and sold an additional 247,000 shares of its Series D Preferred Stock under the 2023 Preferred ATM Program at a weighted average price of $23.90 per share, generating net proceeds of $5.8 million, after offering expenses. Â The Company also raised $7.6 million from the issuance of common stock in the DRIP during the nine months ended September 30, 2024, which included dividend reinvestments of $2.4 million. Dividends paid on the common stock for the nine months ended September 30, 2024 were $45.3 million, of which $2.4 million were reinvested. Dividends paid on the Series D Preferred Stock for the nine months ended September 30, 2024 totaled $14.2 million. Â Net cash provided by operating activities amounted to $54.3 million and $91.1 million for the nine months ended September 30, 2024 and 2023, respectively. As of September 30, 2024, the Company had cash and cash equivalents of $66.7 million, marketable securities of $34.2 million and $260 million available on our credit facility. We also had approximately $147 million available on our revolving lines of credit for the financing of home sales and purchases of inventory and $55 million available on our line of credit secured by rental homes and rental homes leases. Â The Company owns and operates 139 communities (including two communities owned by the Companyâ€™s joint venture with Nuveen), of which 52 are unencumbered. Except for communities in the borrowing base for our unsecured credit facility, these unencumbered communities can be used to raise additional funds. Our marketable securities, unencumbered properties, and lines of credit provide the Company with additional liquidity. The Company holds a 40% equity interest in the entities formed under its joint venture with Nuveen, which owns two newly developed communities that are unencumbered and one community in the process of being developed that is also unencumbered. Â As of September 30, 2024, the Company had total assets of $1.5 billion and total liabilities of $643.1 million. The Companyâ€™s net debt (net of unamortized debt issuance costs and cash and cash equivalents) to total market capitalization as of September 30, 2024 was approximately 22% and the Companyâ€™s net debt, less securities to total market capitalization as of September 30, 2024 was approximately 21%. As of September 30, 2024, the Company had eighteen mortgages totaling $84.4 million due within the next 12 months and twenty-four mortgages totaling $120.8 million within the next 18 months. The Company believes that it has the ability to meet its obligations and to generate funds for new investments. Â 39 Â Â Off-Balance Sheet Arrangements Â The Company does not have any off-balance sheet arrangements. Â Cautionary Statement Regarding Forward-Looking Statements Â Statements contained in this Form 10-Q, that are not historical facts are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended (the â€œSecurities Actâ€), and Section 21E of the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€). Forward-looking statements provide our current expectations or forecasts of future events. Forward-looking statements include statements about the Companyâ€™s expectations, beliefs, intentions, plans, objectives, goals, strategies, future events, performance and underlying assumptions and other statements that are not historical facts. Forward-looking statements can be identified by their use of forward-looking words, such as â€œmay,â€ â€œwill,â€ â€œanticipate,â€ â€œexpect,â€ â€œbelieve,â€ â€œintend,â€ â€œplan,â€ â€œshould,â€ â€œseekâ€ or comparable terms, or the negative use of those words, but the absence of these words does not necessarily mean that a statement is not forward-looking. The forward-looking statements are based on our beliefs, assumptions and expectations of our future performance, taking into account all information currently available to us. Forward-looking statements are not predictions of future events. These beliefs, assumptions and expectations can change as a result of many possible events or factors, not all of which are known to us. Some of these factors are described below and under the headings â€œBusinessâ€, â€œRisk Factorsâ€ and â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operations.â€ These and other risks, uncertainties and factors could cause our actual results to differ materially from those included in any forward-looking statements we make. Any forward-looking statement speaks only as of the date on which it is made. New risks and uncertainties arise over time, and it is not possible for us to predict those events or how they may affect us. Except as required by law, we are not obligated to, and do not intend to, update or revise any forward-looking statements, whether as a result of new information, future events or otherwise. Important factors that could cause actual results to differ materially from our expectations include, among others: Â â—changes in the real estate market conditions and general economic conditions; â—the inherent risks associated with owning real estate, including local real estate market conditions, governing laws and regulations affecting manufactured housing communities and illiquidity of real estate investments; â—increased competition in the geographic areas in which we own and operate manufactured housing communities; â—our ability to continue to identify, negotiate and acquire manufactured housing communities and/or vacant land which may be developed into manufactured housing communities on terms favorable to us; â—our ability to maintain or increase rental rates and occupancy levels; â—changes in market rates of interest; â—inflation and increases in costs, including personnel, insurance and the cost of purchasing manufactured homes; â—our ability to purchase manufactured homes for rental or sale; â—our ability to repay debt financing obligations; Â 40 Â Â â—our ability to refinance amounts outstanding under our credit facilities at maturity on terms favorable to us; â—our ability to comply with certain debt covenants; â—our ability to integrate acquired properties and operations into existing operations; â—the availability of other debt and equity financing alternatives; â—continued ability to access the debt or equity markets; â—the loss of any member of our management team; â—our ability to maintain internal controls and processes to ensure all transactions are accounted for properly, all relevant disclosures and filings are made in a timely manner in accordance with all rules and regulations, and any potential fraud or embezzlement is thwarted or detected; â—the ability of manufactured home buyers to obtain financing; â—the level of repossessions by manufactured home lenders; â—market conditions affecting our investment securities; â—changes in federal or state tax rules or regulations that could have adverse tax consequences; â—our ability to qualify as a real estate investment trust for federal income tax purposes; â—risks and uncertainties related to pandemics or other highly infectious or contagious diseases; and, â—those risks and uncertainties referenced under the heading â€œRisk Factorsâ€ contained in this Form 10-Q and the Companyâ€™s other filings with the Securities and Exchange Commission, including its Annual Report on Form 10-K for the year ended December 31, 2023. Â You should not place undue reliance on these forward-looking statements, as events described or implied in such statements may not occur. The forward-looking statements contained in this Form 10-Q speak only as of the date hereof and the Company expressly disclaims any obligation to publicly update or revise any forward-looking statements whether as a result of new information, future events, or otherwise. Â Item 3.Quantitative and Qualitative Disclosures About Market Risk Â There have been no material changes to information required regarding quantitative and qualitative disclosures about market risk from the end of the preceding year to the date of this Quarterly Report on Form 10-Q. Â Item 4.Controls and Procedures Â The Companyâ€™s President and Chief Executive Officer (principal executive officer) and the Companyâ€™s Executive Vice President and Chief Financial Officer (principal financial and accounting officer), with the assistance of other members of the Companyâ€™s management, have evaluated the effectiveness of the Companyâ€™s disclosure controls and procedures as of the end of the period covered by this Quarterly Report on Form 10-Q. Based on such evaluation, the Companyâ€™s President and Chief Executive Officer and Executive Vice President and Chief Financial Officer have concluded that the Companyâ€™s disclosure controls and procedures are effective as of the end of such period. Â Changes In Internal Control Over Financial Reporting Â There were no changes in the Companyâ€™s internal control over financial reporting during the quarterly period ended September 30, 2024 that have materially affected, or are reasonably likely to materially affect, the Companyâ€™s internal control over financial reporting. Â 41 Â Â PART II â€“ OTHER INFORMATION Â Item 1.Legal Proceedings Â None. Â Item 1A.Risk Factors Â Â There have been no material changes to information required regarding risk factors from the end of the preceding year to the date of this Quarterly Report on Form 10-Q. In addition to the other information set forth in this Quarterly Report on Form 10-Q, you should carefully consider the factors discussed in Part I, Item 1A â€“ â€œRisk Factorsâ€ in the Companyâ€™s Annual Report on Form 10-K for the year ended December 31, 2023, which could materially affect the Companyâ€™s business, financial condition or future results. The risks described in the Companyâ€™s Annual Report on Form 10-K are not the only risks facing the Company. Additional risks and uncertainties not currently known to the Company or that the Company currently deems to be immaterial also may materially adversely affect the Companyâ€™s business, financial condition and/or operating results. Â Item 2.Unregistered Sales of Equity Securities and Use of Proceeds Â None. Â Item 3.Defaults Upon Senior Securities Â None. Â Item 4.Mine Safety Disclosures Â None. Â Item 5.Other Information Â Â (a) Information Required to be Disclosed in a Report on Form 8-K, but not Reported â€“ None. Â Â Â (b) Material Changes to the Procedures by which Security Holders may Recommend Nominees to the Board of Directors â€“ None. Â Item 6.Exhibits Â 31.1 Certification of Samuel A. Landy, President and Chief Executive Officer of the Company, pursuant to Rule 13a-14(a) of the Securities Exchange Act of 1934, as amended (Filed herewith). Â 31.2 Certification of Anna T. Chew, Chief Financial Officer of the Company, pursuant to Rule 13a-14(a) of the Securities Exchange Act of 1934, as amended (Filed herewith). Â Â 32 Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, signed by Samuel A. Landy, President and Chief Executive Officer, and Anna T. Chew, Chief Financial Officer (Furnished herewith). Â Â 101 The following materials from the Companyâ€™s Quarterly Report on Form 10-Q for the quarter ended September 30, 2024 formatted in iXBRL (Inline eXtensible Business Reporting Language): (i) the Consolidated Balance Sheets, (ii) the Consolidated Statements of Income (Loss), (iii) the Consolidated Statements of Shareholdersâ€™ Equity, (iv) the Consolidated Statements of Cash Flows and (v) the Notes to Consolidated Financial Statements. Â As provided in Rule 406T of Regulation S-T, this information is furnished and not filed for purposes of Sections 11 and 12 of the Securities Act of 1933 and Section 18 of the Securities Exchange Act of 1934. Â Â 101.INS Inline XBRL Instance Document 101.SCH Inline XBRL Taxonomy Extension Schema Document 101.CAL Inline XBRL Taxonomy Extension Calculation Linkbase Document 101.DEF Inline XBRL Taxonomy Extension Definition Linkbase Document 101.LAB Inline XBRL Taxonomy Extension Label Linkbase Document 101.PRE Inline XBRL Taxonomy Extension Presentation Linkbase Document 104

Cover Page Interactive Data File (embedded within the Inline XBRL document) Â 42 Â Â SIGNATURES Â Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized. Â Â Â Â UMH PROPERTIES, INC. Â Â Â Â Â DATE: November 6, 2024 Â By /s/ Samuel A. Landy Â Â Â Â Samuel A. Landy Â Â Â Â President and Chief Executive Officer Â Â Â Â (Principal Executive Officer) Â DATE: November 6, 2024 Â By /s/ Anna T. Chew Â Â Â Â Anna T. Chew Â Â Â Â Executive Vice President and Chief Financial Officer Â Â Â Â (Principal Financial and Accounting Officer) Â 43 Â EX-31.1 2 ex31-1.htm Â Exhibit 31.1 Â CERTIFICATION Â I, Samuel A. Landy, certify that: Â 1. I have reviewed this quarterly report on Form 10-Q of UMH Properties, Inc.; Â 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â 4. The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: Â a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; Â b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â c) Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): Â a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Date: November 6, 2024 Â Â /s/ Samuel A. Landy Â Samuel A. Landy Â President and Chief Executive Officer Â Â Â EX-31.2 3 ex31-2.htm Â Exhibit 31.2 Â CERTIFICATION Â I, Anna T. Chew, certify that: Â 1. I have reviewed this quarterly report on Form 10-Q of UMH Properties, Inc.; Â 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â 4. The registrantâ€™s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: Â a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; Â b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â c) Evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â d) Disclosed in this report any change in the registrantâ€™s internal control over financial reporting that occurred during the registrantâ€™s most recent fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and Â 5. The registrantâ€™s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions): Â a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal control over financial reporting. Â Date: November 6, 2024 Â Â /s/ Anna T. Chew Â Anna T. Chew Â Executive Vice President and Chief Financial Officer Â Â Â EX-32 4 ex32.htm Â Exhibit 32 Â CERTIFICATION OF CEO PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 Â In connection with the Quarterly Report on Form 10-Q of UMH Properties, Inc. (the â€œCompanyâ€) for the quarterly period ended September 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), Samuel A. Landy, as President and Chief Executive Officer of the Company, and Anna T. Chew, as Vice President and Chief Financial Officer, each hereby certifies, pursuant to 18 U.S.C. (section) 1350, as adopted pursuant to (section) 906 of the Sarbanes-Oxley Act of 2002, that, to the best of their knowledge: Â (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and Â (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Â By: /s/Samuel A. Landy Â Name: Samuel A. Landy Â Title: President and Chief Executive Officer Â Date: November 6, 2024 Â Â By: /s/Anna T. Chew Â Name: Anna T. Chew Â Title: Executive Vice President and Chief Financial Officer Â Date: November 6, 2024 Â Â Â Â Â Â Â EX-101.SCH 5 umh-20240930.xsd XBRL SCHEMA FILE 00000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 00000002 - Statement - Consolidated Balance Sheets link:presentationLink link:calculationLink link:definitionLink 00000003 - Statement - Consolidated Balance Sheets (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000004 - Statement - Consolidated Statements of Income (Loss) (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000005 - Statement - Consolidated Statements of Shareholders' Equity (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000006 - Statement - Consolidated Statements of Cash Flows (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000007 - Disclosure - ORGANIZATION AND ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 00000008 - 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Disclosure - PROFORMA FINANCIAL INFORMATION (UNAUDITED) (Tables) link:presentationLink link:calculationLink link:definitionLink 00000026 - Disclosure - SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS (Details) link:presentationLink link:calculationLink link:definitionLink 00000027 - Disclosure - SCHEDULE OF CASH, CASH EQUIVALENTS AND RESTRICTED CASH (Details) link:presentationLink link:calculationLink link:definitionLink 00000028 - Disclosure - ORGANIZATION AND ACCOUNTING POLICIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000029 - Disclosure - NET INCOME (LOSS) PER SHARE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000030 - Disclosure - MARKETABLE SECURITIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000031 - Disclosure - INVESTMENT IN JOINT VENTURE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000032 - Disclosure - OPPORTUNITY ZONE FUND (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000033 - Disclosure - SCHEDULE OF LOANS PAYABLE (Details) link:presentationLink link:calculationLink link:definitionLink 00000034 - Disclosure - SCHEDULE OF LOANS PAYABLE (Details) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000035 - Disclosure - SCHEDULE OF MORTGAGES PAYABLE (Details) link:presentationLink link:calculationLink link:definitionLink 00000036 - Disclosure - LOANS AND MORTGAGES PAYABLE AND OTHER LONG-TERM INDEBTEDNESS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000037 - Disclosure - SHAREHOLDERSâ€™ EQUITY (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000038 - Disclosure - SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONS (Details) link:presentationLink link:calculationLink link:definitionLink 00000039 - Disclosure - STOCK BASED COMPENSATION (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000040 - Disclosure - FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS (Details) link:presentationLink link:calculationLink link:definitionLink 00000041 - Disclosure - FAIR VALUE MEASUREMENTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000042 - Disclosure - CONTINGENCIES, COMMITMENTS AND OTHER MATTERS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000043 - Disclosure - SUPPLEMENTAL CASH FLOW INFORMATION (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000044 - Disclosure - SUBSEQUENT EVENTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000045 - Disclosure - SUMMARY OF PRO FORMA FINANCIAL INFORMATION (Details) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 6 umh-20240930_cal.xml XBRL CALCULATION FILE EX-101.DEF 7 umh-20240930_def.xml XBRL DEFINITION FILE EX-101.LAB 8 umh-20240930_lab.xml XBRL LABEL FILE Class of Stock [Axis] Common Stock, $0.10 par Value [Member] 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par Value [Member] Series D Preferred Stock [Member] Equity Components [Axis] Common Stock [Member] Preferred Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Non-Controlling Interest in Consolidated Subsidiary [Member] Legal Entity [Axis] Real Estate Investment Trusts [Member] Developed Home Sites [Member] Rental Homes [Member] Business Acquisition [Axis] Nuveen Real Estate [Member] Opportunity Zone [Member] Long-Lived Tangible Asset [Axis] Corporate Office and Ground Lease [Member] Antidilutive Securities [Axis] Share-Based Payment Arrangement, Option [Member] Common Stock Equivalents [Member] Nuveen Global Investments LLC [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] LLC Agreement [Member] Sebring Square [Member] Rum Runner [Member] UMH OZ Fund, LLC [Member] Name of Property [Axis] Garden View Estates [Member] Geographical [Axis] Orangeburg, South Carolina [Member] Mighty Oak [Member] Albany Georgia [Member] Investment, Name [Axis] OZ Fund [Member] Debt Instrument [Axis] Margin Loan [Member] Unsecured Line of Credit [Member] Floorplan Inventory Financing [Member] FirstBank Rental Home Loan [Member] FirstBank Rental Home Line of Credit [Member] Triad Rental Home Loan [Member] OceanFirst Notes Receivable Financing [Member] Credit Facility [Axis] Revolving Credit Facility [Member] Variable Rate [Axis] Secured Overnight Financing Rate (SOFR) Overnight Index Swap Rate [Member] Debt Instrument, Redemption, Period [Axis] Five Year Term [Member] Prime Rate [Member] Statistical Measurement [Axis] Minimum [Member] Maximum [Member] Unsecured Revolving Credit Facility [Member] Series A Bonds [Member] Mortgage Payable [Member] Stock Purchase Plan [Member] Subsequent Event Type [Axis] Subsequent Event [Member] Dividends [Axis] Ordinary 2024 Q3 Dividends [Member] Plan Name [Axis] DRIP [Member] Common Stock Repurchase Program [Member] Scenario [Axis] ATM Program [Member] B. Riley FBR, Inc [Member] 2023 Common ATM Program [Member] Award Type [Axis] 2023 Distribution Agents [Member] 2024 Common ATM Program [Member] 2024 Distribution Agents [Member] 2024 September Common ATM Program [Member] 2023 Common ATM Program, 2024 March Common ATM Program and 2024 September Common ATM Program [Member] 6.375% Series D Cumulative Redeemable Preferred Stock [Member] 2023 Preferred ATM Program [Member] Series D Cumulative Redeemable Preferred Stock [Member] Ownership [Axis] BRiley Securities Inc [Member] Title and Position [Axis] Six Employees [Member] 2023 Equity Incentive Award Plan [Member] Nine Members of Board of Directors [Member] 2023 Equity Incentive Award Plan [Member] Four Employees [Member] Restricted Stock [Member] Performance Shares [Member] Sixty Employess [Member] 2023 Plan [Member] Stock Options [Member] Twenty Four Participants [Member] Asset Class [Axis] Measurement Frequency [Axis] Fair Value, Recurring [Member] Fair Value Hierarchy and NAV [Axis] Fair Value, Inputs, Level 1 [Member] Fair Value, Inputs, Level 2 [Member] Fair Value, Inputs, Level 3 [Member] 21st Mortgage Corporation [Member] Other Commitments [Axis] Purchase Price [Member] Sale and Servicing Agreement [Member] Product and Service [Axis] Triad Financial Services [Member] Statement [Table] Statement [Line Items] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] Entity Listing, Par Value Per Share Statement of Financial Position [Abstract] - ASSETS - Investment Property and Equipment Land Site and Land Improvements Buildings and Improvements Rental Homes and Accessories Total Investment Property Equipment and Vehicles Total Investment Property and Equipment Accumulated Depreciation Net Investment Property and Equipment Other Assets Cash and Cash Equivalents Marketable Securities at Fair Value Inventory of Manufactured Homes Notes and Other Receivables, net Prepaid Expenses and Other Assets Land Development Costs Investment in Joint Venture Total Other Assets TOTAL ASSETS - LIABILITIES AND SHAREHOLDERSâ€™ EQUITY - LIABILITIES: Mortgages Payable, net of unamortized debt issuance costs Other Liabilities: Accounts Payable Loans Payable, net of unamortized debt issuance costs Series A Bonds, net of unamortized debt issuance costs Accrued Liabilities and Deposits Tenant Security Deposits Total Other Liabilities Total Liabilities Commitments and Contingencies Shareholdersâ€™ Equity: Series D â€“ 6.375% Cumulative Redeemable Preferred Stock, $0.10 par value per share, 13,700 shares authorized as of September 30, 2024 and December 31, 2023; 12,271 and 11,607 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively Common Stock - $0.10 par value per share, 163,714 and 153,714 shares authorized as of September 30, 2024 and December 31, 2023, respectively; 78,697 and 67,978 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively Excess Stock - $0.10 par value per share, 3,000 shares authorized; no shares issued or outstanding as of September 30, 2024 and December 31, 2023 Additional Paid-In Capital Accumulated Deficit Total UMH Properties, Inc. Shareholdersâ€™ Equity Non-Controlling Interest in Consolidated

Subsidiaries Total Shareholdersâ€™ Equity TOTAL LIABILITIES AND SHAREHOLDERSâ€™ EQUITY Cumulative redeemable preferred stock, percentage Cumulative redeemable preferred stock, par value Cumulative redeemable preferred stock, shares authorized Cumulative redeemable preferred stock, shares issued Cumulative redeemable preferred stock, shares outstanding Common stock, par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Excess stock, par value Excess stock, shares authorized Excess stock, shares issued Excess stock, shares outstanding Income Statement [Abstract] INCOME: Rental and Related Income Sales of Manufactured Homes Total Income EXPENSES: Community Operating Expenses Cost of Sales of Manufactured Homes Selling Expenses General and Administrative Expenses Depreciation Expense Total Expenses OTHER INCOME (EXPENSE): Interest Income Dividend Income Gain (Loss) on Sales of Marketable Securities, net Increase (Decrease) in Fair Value of Marketable Securities Other Income Loss on Investment in Joint Venture Interest Expense Total Other Income (Expense) Income (Loss) before Gain (Loss) on Sales of Investment Property and Equipment Gain (Loss) on Sales of Investment Property and Equipment Net Income (Loss) Preferred Dividends Loss Attributable to Non-Controlling Interest Net Income (Loss) Attributable to Common Shareholders Net Income (Loss) Attributable to Common Shareholders Per Share - Basic Net Income (Loss) Attributable to Common Shareholders Per Share - Diluted Weighted Average Common Shares Outstanding: Basic Diluted Balance Balance, shares Common Stock Issued with the DRIP Common Stock Issued with the DRIP, shares Common Stock Issued through Restricted Stock Awards Common Stock Issued through Restricted Stock Awards, shares Common Stock Issued through Stock Options Common Stock Issued through Stock Options, shares Common Stock Issued in connection with At-The-Market Offerings, net Common Stock Issued in connection with At-The-Market Offerings, net, shares Preferred Stock Issued in connection with At-The-Market Offerings, net Distributions Stock Compensation Expense Net Income (Loss) Balance Balance, shares Statement of Cash Flows [Abstract] CASH FLOWS FROM OPERATING ACTIVITIES: Non-Cash items included in Net Income (Loss): Depreciation Amortization of Financing Costs Stock Compensation Expense Provision for Uncollectible Notes and Other Receivables (Gain) Loss on Sales of Marketable Securities, net (Increase) Decrease in Fair Value of Marketable Securities (Gain) Loss on Sales of Investment Property and Equipment Loss on Investment in Joint Venture Changes in Operating Assets and Liabilities: Inventory of Manufactured Homes Notes and Other Receivables, net of notes acquired with acquisitions Prepaid Expenses and Other Assets Accounts Payable Accrued Liabilities and Deposits Tenant Security Deposits Net Cash Provided by Operating Activities CASH FLOWS FROM INVESTING ACTIVITIES: Purchase of Manufactured Home Communities Purchase of Investment Property and Equipment Proceeds from Sales of Investment Property and Equipment Additions to Land Development Costs Purchase of Marketable Securities Proceeds from Sales of Marketable Securities Investment in Joint Venture Net Cash Used in Investing Activities CASH FLOWS FROM FINANCING ACTIVITIES: Net Payments from Short-Term Borrowings Principal Payments of Mortgages and Loans Financing Costs on Debt Proceeds from At-The-Market Preferred Equity Program, net of offering costs Proceeds from At-The-Market Common Equity Program, net of offering costs Proceeds from Issuance of Common Stock in the DRIP, net of dividend reinvestments Proceeds from Exercise of Stock Options Preferred Dividends Paid Common Dividends Paid, net of dividend reinvestments Net Cash Provided by Financing Activities Net Increase in Cash, Cash Equivalents and Restricted Cash Cash, Cash Equivalents and Restricted Cash at Beginning of Period CASH, CASH EQUIVALENTS AND RESTRICTED CASH AT END OF PERIOD Organization, Consolidation and Presentation of Financial Statements [Abstract] ORGANIZATION AND ACCOUNTING POLICIES Earnings Per Share [Abstract] NET INCOME (LOSS) PER SHARE Investments, Debt and Equity Securities [Abstract] MARKETABLE SECURITIES Investment In Joint Venture INVESTMENT IN JOINT VENTURE Opportunity Zone Fund OPPORTUNITY ZONE FUND Debt Disclosure [Abstract] LOANS AND MORTGAGES PAYABLE AND OTHER LONG-TERM INDEBTEDNESS Equity [Abstract] SHAREHOLDERSâ€™ EQUITY Share-Based Payment Arrangement [Abstract] STOCK BASED COMPENSATION Fair Value Disclosures [Abstract] FAIR VALUE MEASUREMENTS Commitments and Contingencies Disclosure [Abstract] CONTINGENCIES, COMMITMENTS AND OTHER MATTERS Supplemental Cash Flow Elements [Abstract] SUPPLEMENTAL CASH FLOW INFORMATION Subsequent Events [Abstract] SUBSEQUENT EVENTS Proforma Financial Information PROFORMA FINANCIAL INFORMATION (UNAUDITED) Use of Estimates Reclassifications Investment in Joint Venture Leases Restricted Cash Revenue Recognition Notes Receivables Recent Accounting Pronouncements SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS SCHEDULE OF CASH, CASH EQUIVALENTS AND RESTRICTED CASH SCHEDULE OF LOANS PAYABLE SCHEDULE OF MORTGAGES PAYABLE SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONS FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS Proforma Financial Information Unaudited SUMMARY OF PRO FORMA FINANCIAL INFORMATION 2024 2025 2026 2027 2028 Thereafter Total Lease Payments Restricted Cash Cash, Cash Equivalents And Restricted Cash Manufactured home communities Controlling interest Operating lease liabilities Operating Lease, Right-of-Use Asset, Statement of Financial Position [Extensible Enumeration] Weighted average remaining lease term, including renewal options Operating lease, weighted average discount rate, percent Notes receivable Fair value adjustment of notes receivable Antidilutive Security, Excluded EPS Calculation [Table] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive shares Diluted net income per share Available marketable securities Undepreciated assets Unrealized losses Increase (decrease) in fair value of marketable securities Initial total commitments Initial commitment period for acquisitions Additional increase in total commitmnets Committed capital percent by related party Unlevered internal rate of return Allocated pro rata interest percentage Pro rata interest percentage Remaining promote percentage Consummate promote period Investment company internal rate, description Joint venture to acquired manufactured housing and recreational vehicle communities Percentage of share elect to buy out in joint venture Payments to acquire productive assets Number of developed homesites Area of land Investments costs Percent of reimburse of carrying value of land Payment for investments Management fee description Payments to acquire real estate Investment Short-Term Debt [Table] Short-Term Debt [Line Items] Total Loans Payable Debt instrument, interest rate Unamortized debt issuance costs Loans payable, net of unamortized debt issuance costs percentage Schedule of Long-Term Debt Instruments [Table] Debt Instrument [Line Items] Line of credit borrowing capacity Revolving line of credit Interest rate percentage Maturity date Debt instrument term Interest rate description Fixed rate mortgages Mortgages percentage Unamortized debt issuance costs Mortgages Payable, net of unamortized debt issuance costs percentage Line of Credit Facility [Table] Line of Credit Facility [Line Items] Line of credit facility, interest rate Debt Instrument, Variable Interest Rate, Type [Extensible Enumeration] Debt instrument maturity date Sale of stock number of value issued in transaction Debt instrument interest rate stated percentage Sale of stock consideration received on transaction Debt instrument, term Stock, Class of Stock [Table] Class of Stock [Line Items] Dividend paid price per share Percentage of incease in common stock dividend Dividend per share Share price Dividends paid Reinvestment of dividend Dividend payable date Divided date of record Proceed from dividend reinvestment and stock purchase plan (DRIP) Shares issued during the period for DRIP Authorized stock repurchase, value Common stock par value Sale of stock, number of shares issued in transaction Aggregate sale price Sale of stock, price per share Gross proceeds from sale of equity after offering expenses Net proceeds from sale of equity after offering expenses Common stock shares to be authorized Common stock available for sale value Dividend paid price per share Dividend rate declared Preferred stock par value Liquidation preference, per share Annual rate of dividend Cumulative redeemable preferred stock, percentage Preferred stock available for sale value Preferred stock available for sale value Dividend yield Expected volatility Risk-free interest rate Expected lives Estimated forfeitures Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Compensation costs Number of restricted stock award Grant date fair value Grants vested Number of common stock award Fair value of common stock awards Options granted Remaining contractual terms Fair value Common stock issued through stock options, shares Weighted-average exercise price Common stock issued through stock options Aggregate intrinsic value of options exercised Options to purchase shares, forfeited Options outstanding Aggregate intrinsic value Shares available for grant Fair Value, Recurring and Nonrecurring [Table] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Marketable Securities Estimate fair value of fixed rate mortgages payable Carrying value of fixed rate mortgages payable Loss Contingencies [Table] Loss Contingencies [Line Items] Repossessed home Investment owned balance, principal amount Loan balance Notes and other receivables Additional increase in total commitments Committed capital percent by the Company Cash paid for interest Interest cost capitalized to land development Reinvestment of dividends Subsequent Event [Table] Subsequent Event [Line Items] Number of shares issued in transaction Gross proceeds from sale of equity Net proceeds Summary Of Pro Forma Financial Information Rental and Related Income Community Operating Expenses Net Income (Loss) Attributable to Common Shareholders Net Income (Loss) Attributable to Common Shareholders Per Share - Basic Net Income (Loss) Attributable to Common Shareholders Per Share - Diluted 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par Value [Member] Common Stock, $0.10 par Value [Member] Investment property excluding equipment and vehicles. Bonds payable. Series D cumulative redeemable preferred stock value. Excess stock value. Represents the stated rate on redeemable preferred stock as of the balance sheet date. Face amount or stated value of Excess Stock per share; generally not indicative of the fair market value per share. Cost of sales of manufactured homes. Gain loss on marketable securities restricted. Gain (loss) on investment in Joint Venture. Income (loss) before loss on sales of investment property and equipment. Common stock issued through restricted unrestricted stock awards. Common stock issued in connection with the market offerings net. Preferred stock issued in connection with at-the-market offerings net. Distributions. Common stock issued through restricted unrestricted stock awards shares. Common stock issued in connection with at-the-market offerings, net, shares. Non-Controlling Interest in Consolidated Subsidiary [Member] Loss on investment in joint venture. Increase decrease in accrued liabilities and deposits. Proceeds from at-the-market common equity program net of offering costs. Number of operates manufacture home communites. Real Estate Investment Trusts [Member] Developed Home Sites [Member] Nuveen Real Estate [Member] Corporate Office and Ground Lease [Member] Lessee operating lease liability payments due there after year four. Schedule of cash equivalents and restricted cash [Table Text Block] Common Stock Equivalents [Member] Available marketable securities. Percentage of undepreciated assets. Increase decrease in fair value of marketable securities restricted. Investment in Joint Venture [Text Block] Nuveen Global Investments LLC [Member] LLC Agreement [Member] Initial commitment period for acquisitions Committed capital percent by related party Unlevered internal rate of return, percentage Allocated pro rata interest percentage. Pro rata interest percentage. Remaining promote percentage. Consummate promote period. Joint venture to acquired manufactured housing and recreational vehicle communities. Number of developed homesites. Sebring Square [Member] Rum Runner [Member] Investment of cost basis. Percent of reimburse of carrying value of land. Opportunity Zone Fund [Text Block] UMH OZ Fund, LLC [Member] Garden View Estates [Member] Orangeburg South Carolina [Member] Mighty Oak [Member] Albany Georgia [Member] OZ Fund [Member] Schedule Of Loans Payable [Table Text Block] Loans payable gross Unsecured Line of Credit [Member] Floorplan Inventory Financing [Member] FirstBank Rental Home Loan [Member] FirstBank Rental Home Line of Credit [Member] Triad Rental Home Loan [Member] OceanFirst Notes Receivable Financing [Member] Loans payable, net of unamortized debt issuance costs percentage. Five Year Term [Member] Unsecured Revolving Credit Facility [Member] Sale of stock, number of shares issued in transaction, amount. Series A Bonds [Member] Mortgages payable unamortized debt issuance costs. Mortgages, net of unamortized debt issuance costs percentage. Mortgage Payable [Member] Stock Purchase Plan [Member] Percentage of incease in common stock dividend. Reinvestment of dividend. DRIP [Member] Common Stock Repurchase Program [Member] ATM Program [Member] B. Riley FBR, Inc [Member] 2023 Common ATM Program [Member] 2023 Distribution Agents [Member] Gross proceeds from sale of equity after offering expenses. 2024 Common ATM Program [Member] 2024 Distribution Agents [Member] Common stock available for sale value. 6.375% Series D Cumulative Redeemable Preferred Stock [Member] Preferred stock dividends per share cash paid annual. Cumulative redeemable preferred stock, percentage. 2023 Preferred ATM Program [Member] Series D Cumulative Redeemable Preferred Stock [Member] BRiley Securities Inc [Member] Preferred stock available for sale, value. Six Employees [Member] 2023 Equity Incentive Award Plan [Member] Nine Members of Board of Directors [Member] 2023 Equity Incentive Award Plan [Member] Four Employees [Member] Sixty Employess [Member] 2023 Plan [Member] Share based compensation arrangement by share based payment award fair value assumptions expected forfeitures. Stock Options [Member] 21st Mortgage Corporation [Member] Range of purchase price of each repossessed. Purchase Price [Member] Investment owned, balance. Sale and Servicing Agreement [Member] Triad Financial Services [Member] Additional increase in total commitments. Committed capital percent by company. Proforma Financial Information Disclosure [Text Block] Business acquisition pro forma community operating expenses. 2024 September Common ATM Program [Member] Additional increase in total commitmnet. Percentage of interest elect to buy out in joint venture. Margin Loan [Member] Ordinary 2024 Q3 Dividends [Member] 2023 Common ATM Program, 2024 March Common ATM Program and 2024 September Common ATM Program [Member] Twenty Four Participants [Member] Common stock shares to be authorized. 2023 Equity Incentive Award Plan [Member] [Default Label] InvestmentPropertyExcludingEquipmentAndVehicles Real Estate Investment Property, at Cost Real Estate Investment Property, Accumulated Depreciation Real Estate Investment Property, Net Other Assets [Default Label] Assets Other Liabilities Liabilities Equity, Attributable to Parent Equity, Including Portion Attributable to Noncontrolling Interest Liabilities and Equity Revenues Operating Expenses Interest Expense, Other Nonoperating Income (Expense) IncomeLossBeforeGainOrLossOnSaleOfPropertiesExtraordinaryItemsAndCumulativeEffectOfAccountingChanges Dividends, Preferred Stock Net Income (Loss) Attributable to Noncontrolling Interest Net Income (Loss) Available to Common Stockholders, Basic Shares, Outstanding Distributions Share-Based Payment Arrangement, Noncash Expense LossOnInvestmentInJointVenture Increase (Decrease) in Inventories Increase (Decrease) in Accounts and Notes Receivable Increase (Decrease) in Prepaid Expense and Other Assets Increase (Decrease) in Accounts Payable IncreaseDecreaseInAccruedLiabilitiesAndDeposits Increase (Decrease) in Security Deposits Net Cash Provided by (Used in) Operating Activities Payments to Acquire Other Property, Plant, and Equipment Payments to Develop Real Estate Assets Payments to Acquire Marketable Securities Payments to Acquire Interest in Joint Venture Net Cash Provided by (Used in) Investing Activities Repayments of Secured Debt Payments of Financing Costs Payments of Ordinary Dividends, Preferred Stock and Preference Stock Payments of Ordinary Dividends, Common Stock Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Investment, Policy [Policy Text Block] Lessee, Operating Lease, Liability, to be Paid Restricted Cash [Default Label] Unamortized Debt Issuance Expense Preferred Stock, Dividends Per Share, Declared CumulativeRedeemablePreferredStockPercentage PreferredStockAvailableForSaleValue Business Acquisition, Pro Forma Revenue Business acquisition pro forma community operating expenses Business Acquisition, Pro Forma Earnings Per Share, Basic Business Acquisition, Pro Forma Earnings Per Share, Diluted EX-101.PRE 9 umh-20240930_pre.xml XBRL PRESENTATION FILE XML 11 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover - $ / shares 9 Months Ended Sep. 30, 2024 Nov. 01, 2024 Document Type 10-Q Â Amendment Flag false Â Document Quarterly Report true Â Document Transition Report false Â Document Period End Date Sep. 30, 2024 Â Document Fiscal Period Focus Q3 Â Document Fiscal Year Focus 2024 Â Current Fiscal Year End Date --12-31 Â Entity File Number 001-12690 Â Entity Registrant Name UMH PROPERTIES, INC. Â Entity Central Index Key 0000752642 Â Entity Tax Identification Number 22-1890929 Â Entity Incorporation, State or Country Code MD Â Entity Address, Address Line One Juniper Business Plaza Â Entity Address, Address Line Two 3499 Route 9 North Â Entity Address, Address Line Three Suite 3-C Â Entity Address, City or Town Freehold Â Entity Address, State or Province NJ Â Entity Address, Postal Zip Code 07728 Â City Area Code (732) Â Local Phone Number 577-9997 Â Entity Current Reporting Status Yes Â Entity Interactive Data Current Yes Â Entity Filer Category Large Accelerated Filer Â Entity Small Business false Â Entity Emerging Growth Company false Â Entity Shell Company false Â Entity Common Stock, Shares Outstanding Â 78,899,789 Entity Listing, Par Value Per Share $ 0.10 Â Common Stock, $0.10 par Value [Member] Â Â Title of 12(b) Security Common Stock, $0.10 par value Â Trading Symbol UMH Â Security Exchange Name NYSE Â 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par Value [Member] Â Â Title of 12(b) Security 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par value Â Trading Symbol UMH PD Â Security Exchange Name NYSE Â X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date;

for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 2 such as Street or Suite number + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 3 such as an Office Park + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine3 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionThe par value per share of security quoted in same currency as Trading currency. Example: '0.01'. + ReferencesNo definition available. + Details Name: dei_EntityListingParValuePerShare Namespace Prefix: dei_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12(b) registered security. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementClassOfStockAxis=UMH_CommonStock0.10ParValueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=UMH_Sec6.375SeriesDCumulativeRedeemablePreferredStock0.10ParValueMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 12 R2.htm IDEA: XBRL DOCUMENT v3.24.3 Consolidated Balance Sheets - USD ($) $ in Thousands Sep. 30, 2024 Dec. 31, 2023 Investment Property and Equipment Â Â Land $ 87,478 $ 86,497 Site and Land Improvements 915,748 896,568 Buildings and Improvements 39,795 39,506 Rental Homes and Accessories 554,034 516,470 Total Investment Property 1,597,055 1,539,041 Equipment and Vehicles 30,759 29,126 Total Investment Property and Equipment 1,627,814 1,568,167 Accumulated Depreciation (456,795) (416,309) Net Investment Property and Equipment 1,171,019 1,151,858 Other Assets Â Â Cash and Cash Equivalents 66,704 57,320 Marketable Securities at Fair Value 34,178 34,506 Inventory of Manufactured Homes 31,440 32,940 Notes and Other Receivables, net 88,367 81,071 Prepaid Expenses and Other Assets 17,138 11,729 Land Development Costs 65,965 33,302 Investment in Joint Venture 26,722 24,851 Total Other Assets 330,514 275,719 TOTAL ASSETS 1,501,533 1,427,577 LIABILITIES: Â Â Mortgages Payable, net of unamortized debt issuance costs 488,285 496,483 Other Liabilities: Â Â Accounts Payable 5,732 6,106 Loans Payable, net of unamortized debt issuance costs 25,968 93,479 Series A Bonds, net of unamortized debt issuance costs 100,691 100,055 Accrued Liabilities and Deposits 12,546 15,117 Tenant Security Deposits 9,926 9,543 Total Other Liabilities 154,863 224,300 Total Liabilities 643,148 720,783 Commitments and Contingencies Shareholdersâ€™ Equity: Â Â Series D â€“ 6.375% Cumulative Redeemable Preferred Stock, $0.10 par value per share, 13,700 shares authorized as of September 30, 2024 and December 31, 2023; 12,271 and 11,607 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively 306,778 290,180 Common Stock - $0.10 par value per share, 163,714 and 153,714 shares authorized as of September 30, 2024 and December 31, 2023, respectively; 78,697 and 67,978 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively 7,870 6,798 Excess Stock - $0.10 par value per share, 3,000 shares authorized; no shares issued or outstanding as of September 30, 2024 and December 31, 2023 0 0 Additional Paid-In Capital 567,178 433,106 Accumulated Deficit (25,364) (25,364) Total UMH Properties, Inc. Shareholdersâ€™ Equity 856,462 704,720 Non-Controlling Interest in Consolidated Subsidiaries 1,923 2,074 Total Shareholdersâ€™ Equity 858,385 706,794 TOTAL LIABILITIES AND SHAREHOLDERSâ€™ EQUITY $ 1,501,533 $ 1,427,577 X - DefinitionBonds payable. + ReferencesNo definition available. + Details Name: UMH_BondsPayable Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionExcess stock value. + ReferencesNo definition available. + Details Name: UMH_ExcessStockValue Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionInvestment property excluding equipment and vehicles. + ReferencesNo definition available. + Details Name: UMH_InvestmentPropertyExcludingEquipmentAndVehicles Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSeries D cumulative redeemable preferred stock value. + ReferencesNo definition available. + Details Name: UMH_SeriesDCumulativeRedeemablePreferredStockValue Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of accounts and financing receivable. Includes, but is not limited to, notes and loan receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_AccountsAndNotesReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_AccountsPayableCurrentAndNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of expenses incurred but not yet paid nor invoiced, and liabilities classified as other. + ReferencesNo definition available. + Details Name: us-gaap_AccruedLiabilitiesAndOtherLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting

Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe current amount of expenditures for a real estate project that has not yet been completed. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_DevelopmentInProcess Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated depreciation of fixtures and equipment. Includes, but is not limited to, machinery, equipment, and engines. + ReferencesNo definition available. + Details Name: us-gaap_FixturesAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe carrying amount as of the balance sheet date of homes that have been finished and are ready for sale, net of valuation allowance and impairment loss. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryFinishedHomes Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAggregate of the carrying amounts as of the balance sheet date of investments in building and building improvements. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_InvestmentBuildingAndBuildingImprovements Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of investment in equity method investee and investment in and advance to affiliate. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InvestmentsInAffiliatesSubsidiariesAssociatesAndJointVentures Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated depletion of real estate held for productive use, excluding land held for sale. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_Land Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated depreciation and depletion of additions or improvements to real estate held for productive use. Examples include, but are not limited to, walkways, driveways, fences, and parking lots. + ReferencesNo definition available. + Details Name: us-gaap_LandImprovements Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 15: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: http://www.xbrl.org/2003/role/disclosureRef 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(32)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIncluding

the current and noncurrent portions, aggregate carrying value as of the balance sheet date of loans payable (with maturities initially due after one year or beyond the operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_LoansPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of investment in marketable security. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_MarketableSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_MinorityInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_OtherAssetsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of liabilities classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(12)(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(12)(b)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(12)(b)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_OtherLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_OtherLiabilitiesUnclassifiedAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets. + ReferencesNo definition available. + Details Name: us-gaap_PrepaidExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cumulative amount of depreciation for real estate property held for investment purposes. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_RealEstateInvestmentPropertyAccumulatedDepreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of real estate investment property which may include the following: (1) land available-for-sale; (2) land available-for-development; (3) investments in building and building improvements; (4) tenant allowances; (5) developments in-process; (6) rental properties; and (7) other real estate investments. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_RealEstateInvestmentPropertyAtCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of real estate investment property, net of accumulated depreciation, which may include the following: (1) land available-for-sale; (2) land available-for-development; (3) investments in building and building improvements; (4) tenant allowances; (5) developments in-process; (6) rental properties; and (7) other real estate investments. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_RealEstateInvestmentPropertyNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_RealEstateInvestmentPropertyNetAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCarrying amount of income producing properties held for rental. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_RentalProperties Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date, including the current and noncurrent portions, of collateralized debt obligations (with maturities initially due after one year or beyond the operating cycle, if longer). Such obligations include mortgage loans, chattel loans, and any other borrowings secured by assets of the borrower. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_SecuredDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThis element represents money paid in advance to protect the provider of a product or service, such as a lessor, against damage or nonpayment by the buyer or tenant (lessee) during the term of the agreement. Such damages may include physical damage to the property, theft of property, and other contractual breaches. Security deposits held may be interest or noninterest bearing. + ReferencesNo definition available. + Details Name: us-gaap_SecurityDepositLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher

FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (i)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 13 R3.htm IDEA: XBRL DOCUMENT v3.24.3 Consolidated Balance Sheets (Parenthetical) - $ / shares shares in Thousands Sep. 30, 2024 Dec. 31, 2023 Common stock, par value $ 0.10 $ 0.10 Common stock, shares authorized 163,714 153,714 Common stock, shares issued 78,697 67,978 Common stock, shares outstanding 78,697 67,978 Excess stock, par value $ 0.10 $ 0.10 Excess stock, shares authorized 3,000 3,000 Excess stock, shares issued 0 0 Excess stock, shares outstanding 0 0 Series D Preferred Stock [Member] Â Â Cumulative redeemable preferred stock, percentage 6.375% 6.375% Cumulative redeemable preferred stock, par value $ 0.10 $ 0.10 Cumulative redeemable preferred stock, shares authorized 13,700 13,700 Cumulative redeemable preferred stock, shares issued 12,271 11,607 Cumulative redeemable preferred stock, shares outstanding 12,271 11,607 X - DefinitionFace amount or stated value of Excess Stock per share; generally not indicative of the fair market value per share. + ReferencesNo definition available. + Details Name: UMH_ExcessStockParOrStatedValuePerShare Namespace Prefix: UMH_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionRepresents the stated rate on redeemable preferred stock as of the balance sheet date. + ReferencesNo definition available. + Details Name: UMH_StatedPercentageRateOnRedeemablePreferredStock Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionMaximum number of excess stock shares permitted to be issued. + ReferencesNo definition available. + Details Name: us-gaap_ExcessStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of excess stock shares of an entity that have been sold or granted to shareholders. + ReferencesNo definition available. + Details Name: us-gaap_ExcessStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of excess stock held by shareholders. + ReferencesNo definition available. + Details Name: us-gaap_ExcessStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards

Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesDPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 14 R4.htm IDEA: XBRL DOCUMENT v3.24.3 Consolidated Statements of Income (Loss) (Unaudited) - USD ($) shares in Thousands, $ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 INCOME: Â Â Â Â Rental and Related Income $ 51,937 $ 48,135 $ 153,760 $ 140,503 Sales of Manufactured Homes 8,734 7,909 24,919 23,438 Total Income 60,671 56,044 178,679 163,941 EXPENSES: Â Â Â Â Community Operating Expenses 22,511 20,673 65,203 60,795 Cost of Sales of Manufactured Homes 5,446 5,334 16,463 16,059 Selling Expenses 1,787 1,792 5,177 5,269 General and Administrative Expenses 4,474 4,491 15,348 14,654 Depreciation Expense 14,693 14,147 44,435 41,271 Total Expenses 48,911 46,437 146,626 138,048 OTHER INCOME (EXPENSE): Â Â Â Â Interest Income 1,816 1,306 4,884 3,661 Dividend Income 357 508 1,079 1,745 Gain (Loss) on Sales of Marketable Securities, net 0 226 (3,778) 183 Increase (Decrease) in Fair Value of Marketable Securities 5,499 (5,496) 3,468 (10,439) Other Income 150 235 514 850 Loss on Investment in Joint Venture (75) (165) (299) (645) Interest Expense (6,524) (7,694) (21,369) (24,662) Total Other Income (Expense) 1,223 (11,080) (15,501) (29,307) Income (Loss) before Gain (Loss) on Sales of Investment Property and Equipment 12,983 (1,473) 16,552 (3,414) Gain (Loss) on Sales of Investment Property and Equipment (78) (26) (91) 11 Net Income (Loss) 12,905 (1,499) 16,461 (3,403) Preferred Dividends (4,783) (4,364) (14,168) (12,251) Loss Attributable to Non-Controlling Interest 59 32 151 108 Net Income (Loss) Attributable to Common Shareholders $ 8,181 $ (5,831) $ 2,444 $ (15,546) Net Income (Loss) Attributable to Common Shareholders Per Share - Basic $ 0.11 $ (0.09) $ 0.03 $ (0.25) Net Income (Loss) Attributable to Common Shareholders Per Share - Diluted $ 0.11 $ (0.09) $ 0.03 $ (0.25) Weighted Average Common Shares Outstanding: Â Â Â Â Basic 75,610 65,076 72,173 61,853 Diluted 76,563 65,554 72,971 62,508 X - DefinitionCost of sales of manufactured homes. + ReferencesNo definition available. + Details Name: UMH_CostOfSalesOfManufacturedHomes Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionGain (loss) on investment in Joint Venture. + ReferencesNo definition available. + Details Name: UMH_GainLossOnInvestmentInJointVenture Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionGain loss on marketable securities restricted. + ReferencesNo definition available. + Details Name: UMH_GainLossOnMarketableSecuritiesRestricted Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionIncome (loss) before loss on sales of investment property and equipment. + ReferencesNo definition available. + Details Name: UMH_IncomeLossBeforeGainOrLossOnSaleOfPropertiesExtraordinaryItemsAndCumulativeEffectOfAccountingChanges Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of paid and unpaid preferred stock dividends declared with the form of settlement in cash, stock and payment-in-kind (PIK). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477787/942-405-45-2 + Details Name: us-gaap_DividendsPreferredStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe net gain (loss) resulting from sales and other disposals of real estate owned for investment purposes. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(14)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 3 -SubTopic 360 -Topic 944 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477875/944-360-45-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 4 -SubTopic 360 -Topic 944 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477875/944-360-45-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 360 -Topic 944 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478586/944-360-50-1 + Details Name: us-gaap_GainsLossesOnSalesOfInvestmentRealEstate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_GeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest expense classified as other. + ReferencesNo definition available. + Details Name: us-gaap_InterestExpenseOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest income earned from interest bearing assets classified as other. + ReferencesNo definition available. + Details Name: us-gaap_InterestIncomeOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of dividend income on nonoperating securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InvestmentIncomeDividend Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment in marketable security. + ReferencesNo definition available. + Details Name: us-gaap_MarketableSecuritiesGainLossExcludingOtherThanTemporaryImpairments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of Net Income (Loss) attributable to noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -

Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B + Details Name: us-gaap_NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 6.B) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-5Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B + Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_NonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap_OperatingExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OperatingExpensesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of operating lease income from lease payments and variable lease payments paid and payable to lessor. Includes, but is not limited to, variable lease payments not included in measurement of lease receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-6AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479016/842-30-45-3 + Details Name: us-gaap_OperatingLeaseLeaseIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe total amount of other operating cost and expense items that are associated with the entity's normal revenue producing operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(7)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_OtherCostAndExpenseOperating Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of income related to nonoperating activities, classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherNonoperatingIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 31: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to,

investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting 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recognized in the period that are directly related to the selling and distribution of products or services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SellingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 15 R5.htm IDEA: XBRL DOCUMENT v3.24.3 Consolidated Statements of Shareholders' Equity (Unaudited) - USD ($) shares in Thousands, $ in Thousands Common Stock [Member] Preferred Stock [Member] Series D Preferred Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Non-Controlling Interest in Consolidated Subsidiary [Member] Total Balance at Dec. 31, 2022 $ 5,760 $ 225,379 $ 343,189 $ (25,364) $ 2,232 $ 551,196 Balance, shares at Dec. 31, 2022 57,595 Â Â Â Â Â Common Stock Issued with the DRIP $ 15 0 2,502 0 0 2,517 Common Stock Issued with the DRIP, shares 164 Â Â Â Â Â Common Stock Issued through Restricted Stock Awards $ 14 0 (14) 0 0 0 Common Stock Issued through Restricted Stock Awards, shares 140 Â Â Â Â Â Common Stock Issued through Stock Options $ 1 0 136 0 0 137 Common Stock Issued through Stock Options, shares 14 Â Â Â Â Â Common Stock Issued in connection with At-The-Market Offerings, net $ 208 0 34,080 0 0 34,288 Common Stock Issued in connection with At-The-Market Offerings, net, shares 2,071 Â Â Â Â Â Preferred Stock Issued in connection with At-The-Market Offerings, net $ 0 21,858 (2,567) 0 0 19,291 Distributions 0 0 (17,523) 1,461 0 (16,062) Stock Compensation Expense 0 0 1,528 0 0 1,528 Net Income (Loss) 0 0 0 (1,461) (40) (1,501) Balance at Mar. 31, 2023 $ 5,998 247,237 361,331 (25,364) 2,192 591,394 Balance, shares at Mar. 31, 2023 59,984 Â Â Â Â Â Balance at Dec. 31, 2022 $ 5,760 225,379 343,189 (25,364) 2,232 551,196 Balance, shares at Dec. 31, 2022 57,595 Â Â Â Â Â Net Income (Loss) Â Â Â Â Â (3,403) Balance at Sep. 30, 2023 $ 6,617 279,482 414,888 (25,364) 2,124 677,747 Balance, shares at Sep. 30, 2023 66,172 Â Â Â Â Â Balance at Mar. 31, 2023 $ 5,998 247,237 361,331 (25,364) 2,192 591,394 Balance, shares at Mar. 31, 2023 59,984 Â Â Â Â Â Common Stock Issued with the DRIP $ 15 0 2,020 0 0 2,035 Common Stock Issued with the DRIP, shares 151 Â Â Â Â Â Common Stock Issued through Restricted Stock Awards $ 1 0 (1) 0 0 0 Common Stock Issued through Restricted Stock Awards, shares 8 Â Â Â Â Â Common Stock Issued through Stock Options $ 4 0 409 0 0 413 Common Stock Issued through Stock Options, shares 42 Â Â Â Â Â Common Stock Issued in connection with At-The-Market Offerings, net $ 289 0 43,870 0 0 44,159 Common Stock Issued in connection with At-The-Market Offerings, net, shares 2,887 Â Â Â Â Â Preferred Stock Issued in connection with At-The-Market Offerings, net $ 0 17,795 (2,486) 0 0 15,309 Distributions 0 0 (16,878) 367 0 (16,511) Stock Compensation Expense 0 0 1,471 0 0 1,471 Net Income (Loss) 0 0 0 (367) (36) (403) Balance at Jun. 30, 2023 $ 6,307 265,032 389,736 (25,364) 2,156 637,867 Balance, shares at Jun. 30, 2023 63,072 Â Â Â Â Â Common Stock Issued with the DRIP $ 13 0 2,245 0 0 2,258 Common Stock Issued with the DRIP, shares 137 Â Â Â Â Â Common Stock Issued through Restricted Stock Awards $ 16 0 (16) 0 0 0 Common Stock Issued through Restricted Stock Awards, shares 155 Â Â Â Â Â Common Stock Issued through Stock Options $ 2 0 182 0 0 184 Common Stock Issued through Stock Options, shares 15 Â Â Â Â Â Common Stock Issued in connection with At-The-Market Offerings, net $ 279 0 43,238 0 0 43,517 Common Stock Issued in connection with At-The-Market Offerings, net, shares 2,793 Â Â Â Â Â Preferred Stock Issued in connection with At-The-Market Offerings, net $ 0 14,450 (2,258) 0 0 12,192 Distributions 0 0 (19,250) 1,467 0 (17,783) Stock Compensation Expense 0 0 1,011 0 0 1,011 Net Income (Loss) 0 0 0 (1,467) (32) (1,499) Balance at Sep. 30, 2023 $ 6,617 279,482 414,888 (25,364) 2,124 677,747 Balance, shares at Sep. 30, 2023 66,172 Â Â Â Â Â Balance at Dec. 31, 2023 $ 6,798 290,180 433,106 (25,364) 2,074 706,794 Balance, shares at Dec. 31, 2023 67,978 Â Â Â Â Â Common Stock Issued with the DRIP $ 16 0 2,455 0 0 2,471 Common Stock Issued with the DRIP, shares 168 Â Â Â Â Â Common Stock Issued through Restricted Stock Awards $ 48 0 (48) 0 0 0 Common Stock Issued through Restricted Stock Awards, shares 481 Â Â Â Â Â Common Stock Issued through Stock Options $ 18 0 1,748 0 0 1,766 Common Stock Issued through Stock Options, shares 179 Â Â Â Â Â Common Stock Issued in connection with At-The-Market Offerings, net $ 135 0 20,260 0 0 20,395 Common Stock Issued in connection with At-The-Market Offerings, net, shares 1,347 Â Â Â Â Â Preferred Stock Issued in connection with At-The-Market Offerings, net $ 0 4,855 (456) 0 0 4,399 Distributions 0 0 (20,479) 1,591 0 (18,888) Stock Compensation Expense 0 0 1,845 0 0 1,845 Net Income (Loss) 0 0 0 (1,591) (34) (1,625) Balance at Mar. 31, 2024 $ 7,015 295,035 438,431 (25,364) 2,040 717,157 Balance, shares at Mar. 31, 2024 70,153 Â Â Â Â Â Balance at Dec. 31, 2023 $ 6,798 290,180 433,106 (25,364) 2,074 706,794 Balance, shares at Dec. 31, 2023 67,978 Â Â Â Â Â Net Income (Loss) Â Â Â Â Â 16,461 Balance at Sep. 30, 2024 $ 7,870 306,778 567,178 (25,364) 1,923 858,385 Balance, shares at Sep. 30, 2024 78,697 Â Â Â Â Â Balance at Mar. 31, 2024 $ 7,015 295,035 438,431 (25,364) 2,040 717,157 Balance, shares at Mar. 31, 2024 70,153 Â Â Â Â Â Common Stock Issued with the DRIP $ 17 0 2,548 0 0 2,565 Common Stock Issued with the DRIP, shares 172 Â Â Â Â Â Common Stock Issued through Restricted Stock Awards $ 1 0 (1) 0 0 0 Common Stock Issued through Restricted Stock Awards, shares 9 Â Â Â Â Â Common Stock Issued through Stock Options $ 3 0 310 0 0 313 Common Stock Issued through Stock Options, shares 31 Â Â Â Â Â Common Stock Issued in connection with At-The-Market Offerings, net $ 239 0 35,844 0 0 36,083 Common Stock Issued in connection with At-The-Market Offerings, net, shares 2,385 Â Â Â Â Â Preferred Stock Issued in connection with At-The-Market Offerings, net $ 0 722 (63) 0 0 659 Distributions 0 0 (14,622) (5,239) 0 (19,861) Stock Compensation Expense 0 0 1,883 0 0 1,883 Net Income (Loss) 0 0 0 5,239 (58) 5,181 Balance at Jun. 30, 2024 $ 7,275 295,757 464,330 (25,364) 1,982 743,980 Balance, shares at Jun. 30, 2024 72,750 Â Â Â Â Â Common Stock Issued with the DRIP $ 14 0 2,579 0 0 2,593 Common Stock Issued with the DRIP, shares 141 Â Â Â Â Â Common Stock Issued through Restricted Stock Awards $ 1 0 (1) 0 0 0 Common Stock Issued through Restricted Stock Awards, shares 7 Â Â Â Â Â Common Stock Issued through Stock Options $ 7 0 833 0 0 840 Common Stock Issued through Stock Options, shares 70 Â Â Â Â Â Common Stock Issued in connection with At-The-Market Offerings, net $ 573 0 106,143 0 0 106,716 Common Stock Issued in connection with At-The-Market Offerings, net, shares 5,729 Â Â Â Â Â Preferred Stock Issued in connection with At-The-Market Offerings, net $ 0 11,021 (819) 0 0 10,202 Distributions 0 0 (7,770) (12,964) 0 (20,734) Stock Compensation Expense 0 0 1,883 0 0 1,883 Net Income (Loss) 0 0 0 12,964 (59) 12,905 Balance at Sep. 30, 2024 $ 7,870 $ 306,778 $ 567,178 $ (25,364) $ 1,923 $ 858,385 Balance, shares at Sep. 30, 2024 78,697 Â Â Â Â Â X - DefinitionCommon stock issued in connection with the market offerings net. + ReferencesNo definition available. + Details Name: UMH_CommonStockIssuedInConnectionWithAtthemarketOfferingsNet Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCommon stock issued in connection with at-the-market offerings, net, shares. + ReferencesNo definition available. + Details Name: UMH_CommonStockIssuedInConnectionWithAtthemarketOfferingsNetShares Namespace Prefix: UMH_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionCommon stock issued through restricted unrestricted stock awards. + ReferencesNo definition available. + Details Name: UMH_CommonStockIssuedThroughRestrictedUnrestrictedStockAwards Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCommon stock issued through restricted unrestricted stock awards shares. + ReferencesNo definition available. + Details Name: UMH_CommonStockIssuedThroughRestrictedUnrestrictedStockAwardsShares Namespace Prefix: UMH_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionDistributions. + ReferencesNo definition available. + Details Name: UMH_Distributions Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPreferred stock issued in connection with at-the-market offerings net. + ReferencesNo definition available. + Details Name: UMH_PreferredStockIssuedInConnectionWithAtthemarketOfferingsNet Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-13Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 12 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-Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40

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https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued during the period from a dividend reinvestment plan (DRIP). A dividend reinvestment plan allows the shareholders to reinvest dividends paid to them by the entity on new issues of stock by the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_StockIssuedDuringPeriodSharesDividendReinvestmentPlan Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of stock issued during the period from a dividend reinvestment plan (DRIP). A dividend reinvestment plan allows the holder of the stock to reinvest dividends paid to them by the entity on new issues of stock by the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 230 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479083/946-230-55-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_StockIssuedDuringPeriodValueDividendReinvestmentPlan Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue of stock issued as a result of the exercise of stock options. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: 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-Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34:

http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 16 R6.htm IDEA: XBRL DOCUMENT v3.24.3 Consolidated Statements of Cash Flows (Unaudited) - USD ($) $ in Thousands 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 CASH FLOWS FROM OPERATING ACTIVITIES: Â Â Net Income (Loss) $ 16,461 $ (3,403) Non-Cash items included in Net Income (Loss): Â Â Depreciation 44,435 41,271 Amortization of Financing Costs 1,770 1,592 Stock Compensation Expense 3,732 4,010 Provision for Uncollectible Notes and Other Receivables 1,302 1,332 (Gain) Loss on Sales of Marketable Securities, net 3,778 (183) (Increase) Decrease in Fair Value of Marketable Securities (3,468) 10,439 (Gain) Loss on Sales of Investment Property and Equipment 91 (11) Loss on Investment in Joint Venture 690 799 Changes in Operating Assets and Liabilities: Â Â Inventory of Manufactured Homes 1,500 49,518 Notes and Other Receivables, net of notes acquired with acquisitions (8,598) (12,645) Prepaid Expenses and Other Assets (4,800) 1,612 Accounts Payable (374) (409) Accrued Liabilities and Deposits (2,571) (3,815) Tenant Security Deposits 383 1,007 Net Cash Provided by Operating Activities 54,331 91,114 CASH FLOWS FROM INVESTING ACTIVITIES: Â Â Purchase of Manufactured Home Communities 0 (3,679) Purchase of Investment Property and Equipment (67,575) (108,616) Proceeds from Sales of Investment Property and Equipment 3,888 2,282 Additions to Land Development Costs (30,784) (24,310) Purchase of Marketable Securities (18) (17) Proceeds from Sales of Marketable Securities 36 4,323 Investment in Joint Venture (2,561) (5,709) Net Cash Used in Investing Activities (97,014) (135,726) CASH FLOWS FROM FINANCING ACTIVITIES: Â Â Net Payments from Short-Term Borrowings (67,363) (8,338) Principal Payments of Mortgages and Loans (8,887) (67,429) Financing Costs on Debt (593) (871) Proceeds from At-The-Market Preferred Equity Program, net of offering costs 15,260 46,792 Proceeds from At-The-Market Common Equity Program, net of offering costs 163,194 121,964 Proceeds from Issuance of Common Stock in the DRIP, net of dividend reinvestments 5,258 4,807 Proceeds from Exercise of Stock Options 2,919 734 Preferred Dividends Paid (14,168) (12,251) Common Dividends Paid, net of dividend reinvestments (42,944) (36,102) Net Cash Provided by Financing Activities 52,676 49,306 Net Increase in Cash, Cash Equivalents and Restricted Cash 9,993 4,694 Cash, Cash Equivalents and Restricted Cash at Beginning of Period 64,437 40,876 CASH, CASH EQUIVALENTS AND RESTRICTED CASH AT END OF PERIOD $ 74,430 $ 45,570 X - DefinitionGain loss on marketable securities restricted. + ReferencesNo definition available. + Details Name: UMH_GainLossOnMarketableSecuritiesRestricted Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionIncrease decrease in accrued liabilities and deposits. + ReferencesNo definition available. + Details Name: UMH_IncreaseDecreaseInAccruedLiabilitiesAndDeposits Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLoss on investment in joint venture. + ReferencesNo definition available. + Details Name: UMH_LossOnInvestmentInJointVenture Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionProceeds from at-the-market common equity program net of offering costs. + ReferencesNo definition available. + Details Name: UMH_ProceedsFromAtthemarketCommonEquityProgramNetOfOfferingCosts Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsNoncashItemsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of amortization expense attributable to debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-3 + Details Name: us-gaap_AmortizationOfFinancingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe net gain (loss) resulting from sales and other disposals of real estate owned for investment purposes. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(14)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 3 -SubTopic 360 -Topic 944 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477875/944-360-45-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 4 -SubTopic 360 -Topic 944 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477875/944-360-45-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 360 -Topic 944 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478586/944-360-50-1 + Details Name: us-gaap_GainsLossesOnSalesOfInvestmentRealEstate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period of the sum of amounts due within one year (or one business cycle) from customers for the credit sale of goods and services; and from note holders for outstanding loans. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsAndNotesReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInInventories Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in security deposits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInSecurityDeposits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment in marketable security. + ReferencesNo definition available. + Details Name: us-gaap_MarketableSecuritiesGainLossExcludingOtherThanTemporaryImpairments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting

Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash outflow in the form of ordinary dividends to common shareholders of the parent entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfDividendsCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow in the form of ordinary dividends to preferred shareholders of the parent entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfDividendsPreferredStockAndPreferenceStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for loan and debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfFinancingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the investment in or advances to an entity in which the reporting entity shares control of the entity with another party or group. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireInterestInJointVenture Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow for purchase of marketable security. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481830/320-10-45-11 + Details Name: us-gaap_PaymentsToAcquireMarketableSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow from the acquisition of or improvements to long-lived, physical assets used to produce goods and services and not intended for resale, classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireOtherPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow from the acquisition of a piece of land, anything permanently fixed to it, including buildings, structures on it and so forth; includes real estate intended to generate income for the owner; excludes real estate acquired for use by the owner. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireRealEstate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPayments to develop real estate assets is the process of adding improvements on or to a parcel of land. Such improvements may include drainage, utilities, subdividing, access, buildings, and any combination of these elements; and are generally classified as cash flow from investing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToDevelopRealEstateAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow associated with the amount received from entity's first offering of stock to the public. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceInitialPublicOffering Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from the additional capital contribution to the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe net cash inflow or outflow for borrowing having initial term of repayment within one year or the normal operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_ProceedsFromRepaymentsOfShortTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the aggregate amount received by the entity through sale or maturity of marketable securities (held-to-maturity or available-for-sale) during the period. + ReferencesNo definition available. + Details Name: us-gaap_ProceedsFromSaleAndMaturityOfMarketableSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from the sale of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 12 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromSaleOfPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from exercise of option under share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Subparagraph (a) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2A + Details Name: us-gaap_ProceedsFromStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 31: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_ProvisionForDoubtfulAccounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow to repay long-term debt that is wholly or partially secured by collateral. Excludes repayments of tax exempt secured debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfSecuredDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 17 R7.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND ACCOUNTING POLICIES 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â ORGANIZATION AND ACCOUNTING POLICIES NOTE 1 â€" ORGANIZATION AND ACCOUNTING POLICIES Â UMH Properties, Inc., a Maryland corporation, and its subsidiaries (â€œweâ€, â€œourâ€, â€œusâ€ or â€œthe Companyâ€) operates as a real estate investment trust (â€œREITâ€) deriving its income primarily from real estate rental operations. The Company owns and operates 139 manufactured home communities containing approximately 26,200 developed homesites, of which approximately 10,300 are rental homes that we own. The 139 communities include two communities in central Florida owned through a joint venture with Nuveen Real Estate in which the Company has a 40% interest (Sebring Square and Rum Runner), the Countryside Village expansion (Duck River Estates) and the Allentown expansion (River Bluff Estates) in Tennessee, which are now considered separate communities, and also include two communities acquired through the Companyâ€™s qualified opportunity zone fund (See Note 5). These 139 communities are located in New Jersey, New York, Ohio, Pennsylvania, Tennessee, Indiana, Maryland, Michigan, Alabama, South Carolina, Florida and Georgia. In November 2023, the Company expanded its joint venture relationship with Nuveen Real Estate and formed a new joint venture entity for the development of a new manufactured housing community located in Honey Brook, Pennsylvania. The community, once complete, will contain 113 manufactured home sites situated on approximately 61 acres. The Company, through its wholly-owned taxable subsidiary, UMH Sales and Finance, Inc. (â€œS&Fâ€), sells manufactured homes to residents and prospective residents in our communities. Inherent in the operations of manufactured home communities are site vacancies. S&F was established to fill these vacancies and enhance the value of the communities. The Company holds a 77% controlling interest in its qualified opportunity zone fund which it created in 2022 to acquire, develop and redevelop manufactured housing

communities located in areas designated as Qualified Opportunity Zones by the U.S. Treasury Department to encourage long-term investment in economically distressed areas. The consolidated financial statements of the Company include S&F and all of its other wholly-owned subsidiaries and its qualified opportunity zone fund. All intercompany transactions and balances have been eliminated in consolidation. Â The Company has elected to be taxed as a REIT under Sections 856-860 of the Internal Revenue Code (the â€œCodeâ€) and intends to maintain its qualification as a REIT in the future. As a qualified REIT, with limited exceptions, the Company will not be taxed under federal and certain state income tax laws at the corporate level on taxable income that it distributes to its shareholders. For special tax provisions applicable to REITs, refer to Sections 856-860 of the Code. The Company is subject to franchise taxes in some of the states in which the Company owns property. Â The interim consolidated financial statements furnished herein have been prepared in accordance with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€) applicable to interim financial information, the instructions to Form 10-Q, and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three and nine months ended September 30, 2024 are not necessarily indicative of the results that may be expected for the year ending December 31, 2024. For further information, refer to the consolidated financial statements and footnotes thereto included in the Companyâ€™s annual report on Form 10-K for the year ended December 31, 2023. Â Â Use of Estimates Â In preparing the consolidated financial statements in accordance with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as contingent assets and liabilities as of the dates of the consolidated balance sheets and revenue and expenses for the years then ended. These estimates and assumptions include the allowance for doubtful accounts, valuation of inventory, depreciation, valuation of securities, accounting for land development, reserves and accruals, and stock compensation expense. Actual results could differ from these estimates and assumptions. Â Reclassifications Â Certain amounts in the financial statements for the prior periods have been reclassified to conform to the statement presentation for the current periods. Â Investment in Joint Venture Â The Company accounts for its investment in entities formed under its joint venture with Nuveen Real Estate under the equity method of accounting in accordance with ASC 323, Investments â€“ Equity Method and Joint Ventures. The Company has the ability to exercise significant influence, but not control, over the operating and financial decisions of the joint venture entities. Under the equity method of accounting, the cost of an investment is adjusted for the Companyâ€™s share of the equity in net income or loss from the date of acquisition, reduced by distributions received and increased by contributions made. The income or loss is allocated in accordance with the provisions of the operating agreement. The carrying value of the investment in the joint venture is reviewed for other than temporary impairment whenever events or changes in circumstances indicate a possible impairment. Financial condition, operational performance, and other economic trends are among the factors that are considered in evaluation of the existence of impairment indicators (See Note 4). Â Leases Â The Company accounts for its leases under ASC 842, â€œLeases.â€ Our primary source of revenue is generated from lease agreements for our sites and homes, where we are the lessor. These leases are generally for one-year or month-to-month terms and renewable by mutual agreement from us and the resident, or in some cases, as provided by jurisdictional statute. Â We are the lessee in other arrangements, primarily for our corporate office and a ground lease at one community. As of September 30, 2024 and December 31, 2023, the right-of-use assets and corresponding lease liabilities of $3.1 million and $3.3 million, respectively, are included in prepaid expenses and other assets and accrued liabilities and deposits on the consolidated balance sheets. Â Â Future minimum lease payments under these leases over the remaining lease terms are as follows (in thousands): SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTSÂ Â Â Â Â 2024Â $115Â 2025Â Â 460Â 2026Â Â 460Â 2027Â Â 257Â 2028Â Â 111Â ThereafterÂ Â 18,503Â Â Â Â Â Â Total Lease PaymentsÂ $19,906Â Â The weighted average remaining lease term for these leases is 163 years. The right of use assets and lease liabilities was calculated using an interest rate of 5%. Â Restricted Cash Â The Companyâ€™s restricted cash consists of amounts primarily held in deposit for tax, insurance and repair escrows held by lenders in accordance with certain debt agreements. Restricted cash is included in prepaid expenses and other assets on the consolidated balance sheets. Â The following table presents beginning of period and end of period balances of cash, cash equivalents and restricted cash for the periods shown (in thousands): SCHEDULE OF CASH, CASH EQUIVALENTS AND RESTRICTED CASHÂ Â Â 9/30/24Â Â 12/31/23Â Â 9/30/23Â Â 12/31/22Â Â Â Â Â Â Â Â Â Â Â Â Â Â Cash and Cash EquivalentsÂ $66,704Â Â $57,320Â Â $38,646Â Â $29,785Â Restricted CashÂ Â 7,726Â Â Â 7,117Â Â Â 6,924Â Â Â 11,091Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Cash, Cash Equivalents And Restricted CashÂ $74,430Â Â $64,437Â Â $45,570Â Â $40,876Â Â Revenue Recognition Â We account for our Sales of Manufactured Homes in accordance with Accounting Standards Update (â€œASUâ€) 2014-09 â€œRevenue from Contracts with Customers (Topic 606)â€ (ASC 606). For transactions in the scope of ASC 606, we recognize revenue when control of goods or services transfers to the customer, in the amount that we expect to receive for the transfer of goods or provision of services. Â Rental and related income is generated from lease agreements for our sites and homes. The lease component of these agreements is accounted for under ASC 842 â€œLeases.â€ The non-lease components of our lease agreements consist primarily of utility reimbursements, which are accounted for with the site lease as a single lease under ASC 842. Â Â Revenue from sales of manufactured homes is recognized in accordance with the core principle of ASC 606, at the time of closing when control of the home transfers to the customer. After closing of the sale transaction, we generally have no remaining performance obligation. Â Interest income is primarily from notes receivables for the previous sales of manufactured homes. Interest income on these receivables is accrued based on the unpaid principal balances of the underlying loans on a level yield basis over the life of the loans. Â Dividend income and gain (loss) on sales of marketable securities are from our investments in marketable securities and are presented separately but are not in the scope of ASC 606. Â Other income primarily consists of brokerage commissions for arranging for the sale of a home by a third party and other miscellaneous income. This income is recognized when the transactions are completed and our performance obligations have been fulfilled. Â Notes Receivables Â We account for our receivables in accordance with ASU No. 2016-13, â€œFinancial Instruments â€“ Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.â€ ASU 2016-13 requires that entities use a forward looking â€œexpected lossâ€ model that generally will result in the earlier recognition of allowance for credit losses. The measurement of expected credit losses is based upon historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. As of September 30, 2024 and December 31, 2023, the Company had notes receivable of $83.9 million and $77.1 million, respectively, net of the fair value adjustment of $1.7 million and $1.6 million, respectively. Notes receivables are presented as a component of notes and other receivables, net on our consolidated balance sheets. These receivables represent balances owed to us for previously completed performance obligations for sales of manufactured homes. Â Recent Accounting Pronouncements Â Management does not believe that any recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying consolidated financial statements. Â X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for the organization, consolidation and basis of presentation of financial statements disclosure, and significant accounting policies of the reporting entity. May be provided in more than one note to the financial statements, as long as users are provided with an understanding of (1) the significant judgments and assumptions made by an enterprise in determining whether it must consolidate a VIE and/or disclose information about its involvement with a VIE, (2) the nature of restrictions on a consolidated VIE's assets reported by an enterprise in its statement of financial position, including the carrying amounts of such assets, (3) the nature of, and changes in, the risks associated with an enterprise's involvement with the VIE, and (4) how an enterprise's involvement with the VIE affects the enterprise's financial position, financial performance, and cash flows. Describes procedure if disclosures are provided in more than one note to the financial statements. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/275/tableOfContentReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContentReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205/tableOfContent + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 18 R8.htm IDEA: XBRL DOCUMENT v3.24.3 NET INCOME (LOSS) PER SHARE 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] Â NET INCOME (LOSS) PER SHARE NOTE 2 â€“ NET INCOME (LOSS) PER SHARE Â Basic Net Income (Loss) per Share is calculated by dividing Net Income (Loss) by the weighted average shares outstanding for the period. Diluted Net Income (Loss) per Share is calculated by dividing Net Income (Loss) less Income (Loss) Attributable to Non-Controlling Interest by the weighted average number of common shares outstanding, and when dilutive, the potential net shares that would be issued upon exercise of stock options pursuant to the treasury stock method. In periods with a net loss, the diluted loss per share equals the basic loss per share as all common stock equivalents are excluded from the per share calculation because they are anti-dilutive. Â For the three and nine months ended September 30, 2024, common stock equivalents resulting from employee stock options to purchase 5.4 million shares of common stock amounted to 953,000 and 798,000 shares, respectively, which were included in the computation of Diluted Net Income per Share. For the three and nine months ended September 30, 2023, common stock equivalents of 478,000 shares and 655,000 shares, respectively, were excluded from the computation of Diluted Net Loss per Share as their effect would be anti-dilutive. Â Â X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for earnings per share. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/260/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-3 + Details Name: us-gaap_EarningsPerShareTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 19 R9.htm IDEA: XBRL DOCUMENT v3.24.3 MARKETABLE SECURITIES 9 Months Ended Sep. 30, 2024 Investments, Debt and Equity Securities [Abstract] Â MARKETABLE SECURITIES NOTE 3 â€“ MARKETABLE SECURITIES Â The Companyâ€™s marketable securities consist primarily of marketable common and preferred stock of other REITs with a fair value of $34.2 million as of September 30, 2024, which represents 1.7% of undepreciated assets (total assets excluding accumulated depreciation). The Company does not intend to increase its investments in this REIT securities portfolio. The REIT securities portfolio provides the Company with additional diversification, liquidity and income. Â As of September 30, 2024, the Company had total net unrealized losses of $36.2 million in its REIT securities portfolio. For the three and nine months ended September 30, 2024, the Company recorded increases of $5.5 million and $3.5 million, respectively, in the fair value of these marketable securities. The Company held seven securities that had unrealized losses as of September 30, 2024. Â X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for investments in certain debt and equity securities. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 940 -SubTopic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/940-320/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1403 -Paragraph b -Publisher SECReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/320/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-6BReference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/942-320/tableOfContent + Details Name: us-gaap_InvestmentsInDebtAndMarketableEquitySecuritiesAndCertainTradingAssetsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 20 R10.htm IDEA: XBRL DOCUMENT v3.24.3 INVESTMENT IN JOINT VENTURE 9 Months Ended Sep. 30, 2024 Investment In Joint Venture Â INVESTMENT IN JOINT VENTURE NOTE 4 â€“ INVESTMENT IN JOINT VENTURE Â In December 2021, the Company and Nuveen Real Estate (â€œNuveenâ€ or â€œNuveen Real Estateâ€), established a joint venture for the purpose of acquiring manufactured housing and/or recreational vehicle communities that are under development and/or newly developed and meet certain other investment guidelines. The terms of the initial joint venture entity were set forth in a Limited Liability Company Agreement dated as of December 8, 2021 (the â€œLLC Agreementâ€) entered into between a wholly owned subsidiary of the Company and an affiliate of Nuveen. The LLC Agreement provided for the parties to initially fund up to $70 million of equity capital for acquisitions during a 24-month commitment period, with Nuveen having the option, subject to certain conditions, to elect to increase the partiesâ€™ total commitments by up to an additional $100 million and to extend the commitment period for up to an additional four years. The LLC Agreement called for committed capital to be funded 60% by Nuveen and 40% by the Company on a parity basis. The Company serves as managing member of the joint venture entity and is responsible for day-to-day operations of the joint venture entity and management of its properties, subject to obtaining approval of Nuveen Real Estate for major decisions (including investments, dispositions, financings, major capital expenditures and annual budgets). The Company receives property management, asset management and other fees from the joint venture entity. In addition, once each member has recouped its invested capital and received a 7.5% net unlevered internal rate of return, 80% of distributable cash will be allocated pro rata in accordance with the membersâ€™ respective percentage interests and the Company and Nuveen will receive a promote percentage equal to 70% (in the case of the Company) and 30% (in the case of Nuveen) of the remaining 20% of distributable cash. After 7 years the Company may elect to consummate the crystallization of the promote. Â Â Under the terms of the LLC Agreement, after December 8, 2024 or, if later, the second anniversary of the acquisition and placing in service of a manufactured housing or recreational vehicle community, Nuveen will have a right to initiate the sale of one or more of the communities owned by the joint venture entity. If Nuveen elects to initiate such a sale process, the Company may exercise a right of first refusal to acquire Nuveenâ€™s interest in the community or communities to be sold for a purchase price corresponding to the greater of the appraised value of such communities or the amount required to provide a 7.5% net unlevered internal rate of return on Nuveenâ€™s investment. In addition, the Company will have the right to buy out Nuveenâ€™s interest in the joint venture entity at any time after December 8, 2031 at a purchase price corresponding to the greater of the appraised value of the portfolio or the amount required to provide a 7.5% net unlevered internal rate of return on Nuveenâ€™s investment. Â The LLC Agreement between the Company and Nuveen provided that until the capital contributions to the joint venture are fully funded or the joint venture is terminated, the joint venture will be the exclusive vehicle for the Company to acquire any manufactured housing communities and/or recreational vehicle communities that meet the joint ventureâ€™s investment guidelines. These guidelines called for the joint venture to acquire manufactured housing and recreational vehicle communities that have been developed within the previous two years and are less than 20% occupied, are located in certain geographic markets, are projected to meet certain cash flow and internal rate of return targets, and satisfy certain other criteria. The Company agreed to offer Nuveen the opportunity to have the joint venture acquire any manufactured housing community or recreational vehicle community that meets these investment guidelines. Under the terms of the LLC Agreement, if Nuveen determines not to pursue or approve any such acquisition, the Company would be permitted to acquire the property outside the joint venture. Since the execution of the LLC Agreement, Nuveen has provided the Company with written waivers of the exclusivity provision of the LLC Agreement with regard to two property acquisitions that may have fit the investment guidelines of the joint venture, which permitted the Company to acquire them outside of the Nuveen joint venture. Except for investment opportunities that are offered to and declined by Nuveen, the Company is prohibited from developing, owning, operating or managing manufactured housing communities or recreational vehicle communities within a 10-mile radius of any community owned by the joint venture. However, this restriction does not apply with respect to investments by the Company in existing communities operated by the Company. Â The LLC Agreement provides that Nuveen will have the right to remove and replace the Company as managing member of the joint venture and manager of the joint ventureâ€™s properties if

the Company breaches certain obligations or certain events occur. Upon such removal, Nuveen may elect to buy out the Companyâ€™s interest in the joint venture at 98% of the value of the Companyâ€™s interest in the joint venture. If Nuveen does not exercise such buy-out right, the Company may, at specified times, elect to initiate a sale of the communities owned by the joint venture, subject to a right of first refusal on the part of Nuveen. The LLC Agreement contains restrictions on a partyâ€™s right to transfer its interest in the joint venture without the approval of the other party. Â The LLC Agreement requires the Company to offer Nuveen the opportunity to have the joint venture acquire a manufactured housing community or recreational vehicle community that meets the investment guidelines. If Nuveen decides not to acquire the community through the joint venture, however, the Company is free to purchase the community on its own outside of the joint venture. Â Â In December 2021, the joint venture entity closed on the acquisition of Sebring Square, a newly developed all-age, manufactured home community located in Sebring, Florida, for a total purchase price of $22.2 million. This community contains 219 developed homesites situated on approximately 39 acres. In December 2022, the joint venture entity closed on the acquisition of Rum Runner, another newly developed all-age, manufactured home community also located in Sebring, Florida for a total purchase price of $15.1 million. This community contains 144 developed homesites situated on approximately 20 acres. The Company manages these communities on behalf of the joint venture entity. Â During the time since the joint venture with Nuveen was first established in 2021, the Company and Nuveen have continued to seek opportunities to acquire additional manufactured housing and/or recreational vehicle communities that are under development and/or newly developed and meet certain other investment guidelines. During 2022, the Company and Nuveen informally agreed that any future acquisitions would be made by one or more new joint venture entities to be formed for that purpose and that the original joint venture entity formed in December 2021 will not consummate additional acquisitions but will maintain its existing property portfolio, consisting of the Sebring Square and Rum Runner communities. The Company and Nuveen also informally agreed that, unless otherwise determined in connection with any specific future investment, capital for any such new joint venture entity would continue to be funded 60% by Nuveen and 40% by the Company on a parity basis and that other terms would be similar to those of the LLC Agreement entered into in 2021, except that the amounts of the partiesâ€™ respective capital commitments will be determined on a property-by-property basis. Â In November 2023, the Company expanded its relationship with Nuveen Real Estate and formed a new joint venture entity with Nuveen. The new joint venture entity was established to, directly or through one or more subsidiaries, identify, source, originate, acquire, hold, operate, sell, lease, mortgage, maintain, own, manage, finance, refinance, reposition, improve, renovate, develop, redevelop, pledge, hedge, exchange, and otherwise deal in and with the rental of manufactured housing and/or recreational vehicle communities that meet other investment guidelines. The terms of the new joint venture entity are set forth in a Limited Liability Company Agreement dated as of November 29, 2023 (the â€œSecond LLC Agreementâ€) entered into between a wholly owned subsidiary of the Company and an affiliate of Nuveen. The Company serves as managing member of this new joint venture entity and is responsible for day-to-day operations of the joint venture entity and management of its properties, subject to obtaining approval of Nuveen Real Estate for major decisions (including investments, dispositions, financings, major capital expenditures and annual budgets). The Company receives property management oversite, development and other fees from the joint venture entity. Sixty-one acres of land located in Honey Brook, Pennsylvania, previously owned by the Company, with a carrying value cost basis of $3.8 million, was contributed to the new joint venture entity. The Company was reimbursed by Nuveen for 60% of the carrying value of this land. This new joint venture entity is focused on the development of a new manufactured housing community on this property. The community, once complete, is expected to contain 113 manufactured home sites situated on approximately 61 acres. Â Â References in this report to the Companyâ€™s joint venture relationship with Nuveen are intended to refer to its ongoing relationship with Nuveen. Â The Company accounts for its joint venture with Nuveen Real Estate under the equity method of accounting in accordance with ASC 323, â€œInvestments â€“ Equity Method and Joint Venturesâ€. Â X - ReferencesNo definition available. + Details Name: UMH_DisclosureInvestmentInJointVentureAbstract Namespace Prefix: UMH_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionInvestment in Joint Venture [Text Block] + ReferencesNo definition available. + Details Name: UMH_InvestmentInJointVentureTextBlock Namespace Prefix: UMH_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 21 R11.htm IDEA: XBRL DOCUMENT v3.24.3 OPPORTUNITY ZONE FUND 9 Months Ended Sep. 30, 2024 Opportunity Zone Fund Â OPPORTUNITY ZONE FUND NOTE 5 â€“ OPPORTUNITY ZONE FUND Â In July 2022, the Company invested $8.0 million, representing a portion of the capital gain the Company recognized as a result of the Monmouth Real Estate Investment Corp. (â€œMREICâ€) merger, in the UMH OZ Fund, LLC (â€œOZ Fundâ€), a new entity formed by the Company. The OZ Fund was created to acquire, develop and redevelop manufactured housing communities requiring substantial capital investment and located in areas designated as Qualified Opportunity Zones by the Treasury Department pursuant to a program authorized under the 2017 Tax Cuts and Jobs Act to encourage long-term investment in economically distressed areas. The OZ Fund was designed to allow the Company and other investors in the OZ Fund to defer the tax on recently realized capital gains reinvested in the OZ Fund until December 31, 2026 and to potentially obtain certain other tax benefits. UMH manages the OZ Fund and will receive certain management fees as well as a 15% carried interest in distributions by the OZ Fund to the other investors (subject to first returning investor capital with a 5% preferred return). UMH will have a right of first offer to purchase the communities from the OZ Fund at the time of sale at their then-current appraised value. On August 10, 2022, the Company, through the OZ Fund, acquired Garden View Estates, located in Orangeburg, South Carolina, for approximately $5.2 million. On January 19, 2023, the Company, through the OZ Fund, acquired Mighty Oak, located in Albany, Georgia, for approximately $3.7 million. As of September 30, 2024, the Companyâ€™s investment in the OZ Fund represented 77% of the total capital contributed to the OZ Fund and is consolidated in the Companyâ€™s Consolidated Financial Statements. Other investors in the OZ Fund include certain officers, directors and employees of the Company. Â Â X - ReferencesNo definition available. + Details Name: UMH_DisclosureOpportunityZoneFundAbstract Namespace Prefix: UMH_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionOpportunity Zone Fund [Text Block] + ReferencesNo definition available. + Details Name: UMH_OpportunityZoneFundTextBlock Namespace Prefix: UMH_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 22 R12.htm IDEA: XBRL DOCUMENT v3.24.3 LOANS AND MORTGAGES PAYABLE AND OTHER LONG-TERM INDEBTEDNESS 9 Months Ended Sep. 30, 2024 Debt Disclosure [Abstract] Â LOANS AND MORTGAGES PAYABLE AND OTHER LONG-TERM INDEBTEDNESS NOTE 6 â€“ LOANS AND MORTGAGES PAYABLE AND OTHER LONG-TERM INDEBTEDNESS Â Loans Payable Â The following is a summary of our loans payable as of September 30, 2024 and December 31, 2023 (in thousands): Â SCHEDULE OF LOANS PAYABLEÂ Â Â Â 9/30/2024Â Â 12/31/2023Â Â Â AmountÂ Â RateÂ Â AmountÂ Â RateÂ Â Â Â

Repurchase Program (the â€œRepurchase Programâ€) that authorizes us to repurchase up to $25 million in the aggregate of the Companyâ€™s common stock. Purchases under the Repurchase Program may be made using a variety of methods, which may include open market purchases, privately negotiated transactions or block trades, or by any combination of such methods, in accordance with applicable insider trading and other securities laws and regulations. The size, scope and timing of any purchases will be based on business, market and other conditions and factors, including price, regulatory and contractual requirements or consents, and capital availability. The Repurchase Program does not require the Company to acquire any particular amount of common stock and may be suspended, modified or discontinued at any time at the Companyâ€™s discretion without prior notice. For the three and nine months ended September 30, 2024, the Company did not repurchase any shares of its Common Stock. Â Common Stock At-The-Market Sales Programs Â On April 4, 2023, the Company entered into an equity distribution agreement (â€œ2023 Common ATM Programâ€) with BMO Capital Markets Corp., J.P. Morgan Securities LLC, B. Riley Securities, Inc., Compass Point Research & Trading, LLC, and Janney Montgomery Scott LLC, as distribution agents (the â€œDistribution Agentsâ€) under which the Company was permitted to offer and sell shares of the Companyâ€™s common stock, $0.10 par value per share (the â€œCommon Stockâ€), having an aggregate sales price of up to $150 million from time to time through the Distribution Agents, as agents or principals. Sales of the shares of Common Stock under the Distribution Agreement for the 2023 Common ATM Program were made in â€œat the market offeringsâ€ as defined in Rule 415 under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), including, without limitation, sales made directly on or through the New York Stock Exchange (the â€œNYSEâ€) or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. The Distribution Agents were not required to sell any specific number or dollar amount of securities, but were to use commercially reasonable efforts consistent with their normal trading and sales practices, on mutually agreed terms between the Distribution Agents and the Company. The 2023 Common ATM Program replaced an earlier similar at-the-market offering that the Company commenced in 2022. The Company began selling shares under the 2023 Common ATM Program in April 2023 and sold a total of 8.5 million shares of Common Stock during 2023 and 2024 under the 2023 Common ATM Program for an aggregate sale price of $132.2 million. For the nine months ended September 30, 2024, 1.2 million shares of Common Stock were issued and sold under the 2023 Common ATM Program at a weighted average price of $15.37 per share, generating gross proceeds of $19.1 million and net proceeds of $18.9 million, after offering expenses. Â Â On March 12, 2024, the Company terminated the use of the 2023 Common ATM Program and entered into a new equity distribution agreement (â€œ2024 March Common ATM Programâ€) with BMO Capital Markets Corp., J.P. Morgan Securities LLC, Wells Fargo Securities, LLC, B. Riley Securities, Inc., Compass Point Research & Trading, LLC, and Janney Montgomery Scott LLC, as Distribution Agents under which the Company was permitted to offer and sell shares of the Companyâ€™s common stock, $0.10 par value per share, having an aggregate sales price of up to $150 million from time to time through the Distribution Agents, as agents or principals. Sales of the shares of Common Stock under the Distribution Agreement for the 2024 March Common ATM Program were made in â€œat the market offeringsâ€ as defined in Rule 415 under the Securities Act, including, without limitation, sales made directly on or through the NYSE or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. The Distribution Agents were not required to sell any specific number or dollar amount of securities, but were to use commercially reasonable efforts consistent with their normal trading and sales practices, on mutually agreed terms between the Distribution Agents and the Company. The Company began selling shares under the 2024 March Common ATM Program on March 13, 2024 and sold a total of 8.1 million shares of Common Stock during 2024 under the 2024 March Common ATM Program at a weighted average price of $17.86 per share, generating gross proceeds of $145.1 million and net proceeds of $142.9 million, after offering expenses. Â On September 13, 2024, the Company filed with the State Department of Assessments and Taxation of the State of Maryland (the â€œMaryland SDATâ€) an amendment (the â€œArticles of Amendmentâ€) to the Companyâ€™s charter to increase the Companyâ€™s authorized shares of common stock, par value $0.10 per share (â€œCommon Stockâ€), by 10 million shares.Â The Articles of Amendment became effective at 10:00 a.m., Eastern time, on September 16, 2024. Â On September 16, 2024, the Company terminated the use of the 2024 March Common ATM Program and entered into a new equity distribution agreement (â€œ2024 September Common ATM Programâ€) with BMO Capital Markets Corp., J.P. Morgan Securities LLC, Wells Fargo Securities, LLC, B. Riley Securities, Inc., Compass Point Research & Trading, LLC, and Janney Montgomery Scott LLC, as Distribution Agents under which the Company may offer and sell shares of the Companyâ€™s common stock, $0.10 par value per share, having an aggregate sales price of up to $150 million from time to time through the Distribution Agents, as agents or principals. Sales of the shares of Common Stock under the Distribution Agreement for the 2024 September Common ATM Program will be in â€œat the market offeringsâ€ as defined in Rule 415 under the Securities Act, including, without limitation, sales made directly on or through the NYSE or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. The Distribution Agents are not required to sell any specific number or dollar amount of securities, but will use commercially reasonable efforts consistent with their normal trading and sales practices, on mutually agreed terms between the Distribution Agents and the Company. The Company began selling shares under the 2024 September Common ATM Program on September 17, 2024 and through September 30, 2024, 90,000 shares of Common Stock were issued and sold under the 2024 September Common ATM Program at a weighted average price of $19.71 per share, generating gross proceeds of $1.8 million and net proceeds of $1.4 million, after offering expenses. Â Â Under the 2023 Common ATM Program, the 2024 March Common ATM Program and the 2024 September Common ATM Program, during the nine months ended September 30, 2024, a total of 9.4 million shares of Common Stock were issued and sold at a weighted average price of $17.55 per share, generating gross proceeds of $166.0 million and net proceeds of $163.2 million, after offering expenses. Â As of September 30, 2024, $148.2 million of common stock remained eligible for sale under the 2024 September Common ATM Program. Â 6.375% Series D Cumulative Redeemable Preferred Stock Â On September 16, 2024, the Company paid $4.8 million in dividends or $0.3984375 per share for the period from June 1, 2024 through August 31, 2024 to holders of record as of the close of business on August 15, 2024 of our 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par value per share, Liquidation Preference $25.00 per share (â€œSeries D Preferred Stockâ€). Dividends on our Series D Preferred Stock are cumulative and payable quarterly at an annual rate of $1.59375 per share. Â On October 1, 2024, the Company declared a dividend of $0.3984375 per share for the period from September 1, 2024 through November 30, 2024 to be paid on December 16, 2024 to Series D Preferred shareholders of record as of the close of business on November 15, 2024. Â Preferred Stock At-The-Market Sales Program Â On January 10, 2023, the Company entered into an At Market Issuance Sales Agreement (â€œ2023 Preferred ATM Programâ€) with B. Riley. Under the 2023 Preferred ATM Program, the Company may offer and sell shares of the Companyâ€™s 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par value per share, with a liquidation preference of $25.00 per share (the â€œSeries D Preferred Stockâ€), having an aggregate sales price of up to $100 million from time to time through B. Riley, as agent or principal. Sales of the shares of Series D Preferred Stock in the 2023 Preferred ATM Program will be in â€œat the market offeringsâ€ as defined in Rule 415 under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), including, without limitation, sales made directly on or through the New York Stock Exchange (the â€œNYSEâ€) or on any other existing trading market for the Series D Preferred Stock, as applicable, or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. B. Riley is not required to sell any specific number or dollar amount of securities, but will use its commercially reasonable efforts consistent with its normal trading and sales practices, on mutually agreed terms between B. Riley and the Company. For the nine months ended September 30, 2024, the Company issued and sold 664,000 shares of its Series D Preferred Stock under the 2023 Preferred ATM Program at a weighted average price of $23.35 per share, generating gross proceeds of $15.5 million and net proceeds of $15.3 million, after offering expenses. Â Â As of September 30, 2024, $30.6 million in shares of Series D Preferred Stock remained eligible for sale under the 2023 Preferred ATM Program. Â X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-6Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480237/815-40-50-6Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(e)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/505/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 16 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-16Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18 + Details Name: us-gaap_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R14.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK BASED COMPENSATION 9 Months Ended Sep. 30, 2024 Share-Based Payment Arrangement [Abstract] Â STOCK BASED COMPENSATION NOTE 8 â€“ STOCK BASED COMPENSATION Â The Company accounts for awards of stock, stock options and restricted stock in accordance with ASC 718-10, â€œCompensation-Stock Compensation.â€ ASC 718-10 requires that compensation cost for all stock awards be calculated and amortized over the service period (generally equal to the vesting period). The compensation cost for stock option grants is determined using option pricing models, intended to estimate the fair value of the awards at the grant date less estimated forfeitures. The compensation expense for restricted stock is recognized based on the fair value of the restricted stock awards less estimated forfeitures. The fair value of restricted stock awards is equal to the fair value of the Companyâ€™s stock on the grant date. Compensation costs of $1.9 and $5.6 million have been recognized for the three and nine months ended September 30, 2024, respectively. Compensation costs of $1.0 and $4.0 million have been recognized for the three and nine months ended September 30, 2023, respectively. Â On January 10, 2024, the Company awarded a total of 26,000 shares of restricted stock to six employees under the Companyâ€™s 2023 Equity Incentive Award Plan (the â€œ2023 Planâ€). The grant date fair value of these restricted stock grants was $411,000. These grants vest ratably over 5 years. Â On January 10, 2024, the Company awarded a total of 8,613 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $136,000. Â On January 10, 2024, the Company granted options to purchase 99,000 shares of common stock to nine members of our Board of Directors under the 2023 Plan. The grant date fair value of these options amounted to approximately $266,000. These grants vest ratably over five years. Â On March 26, 2024, the Company awarded a total of 8,694 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $136,000. Â On March 26, 2024, the Company awarded a total of 24,275 shares of common stock to four employees, pursuant to their employment agreements. The grant date fair value of these awards was $380,000. Â On March 26, 2024, the Company awarded a total of 413,016 shares of restricted stock to four employees, pursuant to their employment agreements. These grants are subject to a combination of both performance-based and time-based metrics. The grant date fair value of these restricted stock grants was $6.5 million. Of these shares, 121,488 shares (time-based) vest ratably over 2 years. The remaining shares (performance-based) vest after 2 years upon achievement of certain corporate and financial metrics. Â Â On March 26, 2024, the Company granted options to purchase 829,500 shares of common stock to sixty employees under the Companyâ€™s 2023 Plan. The grant date fair value of these options amounted to approximately $2.3 million. These grants vest ratably over five years. Compensation costs for grants issued to a participant who is of retirement age are recognized at the time of the grant. Â On June 20, 2024, the Company awarded a total of 8,847 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $136,000. Â On September 25, 2024, the Company awarded a total of 6,930 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $136,000. Â The fair value of each option grant is estimated on the date of grant using the Black-Scholes option pricing model with the following weighted-average assumptions used for grants during the nine months ended September 30, 2024: SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONSÂ Â Â Â Â 2024 Â Â Â Dividend yield Â 5.33% Expected volatility Â 27.05% Risk-free interest rate Â 4.22% Expected lives Â 10 Estimated forfeitures Â 0 Â During the nine months ended September 30, 2024, twenty-four participants exercised options to purchase a total of 280,340 shares of common stock at a weighted-average exercise price of $10.41 per share for total proceeds of $2.9 million. The aggregate intrinsic value of options exercised was $1.8 million. During the nine months ended September 30, 2024, options to purchase 18,400 shares were forfeited. Â As of September 30, 2024, there were options outstanding to purchase 5.4 million shares, with an aggregate intrinsic value of $23.3 million. There were 777,000 shares available for grant under the 2023 Plan. Â Â X - DefinitionThe entire disclosure for share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/718/tableOfContentReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (l) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 25 R15.htm IDEA: XBRL DOCUMENT v3.24.3 FAIR VALUE MEASUREMENTS 9 Months Ended Sep. 30, 2024 Fair Value Disclosures [Abstract] Â FAIR VALUE MEASUREMENTS NOTE 9 â€“

FAIR VALUE MEASUREMENTS Â In accordance with ASC 820-10, â€œFair Value Measurements and Disclosures,â€ the Company measures certain financial assets and liabilities at fair value on a recurring basis, including marketable securities. The fair value of these financial assets and liabilities was determined using the following inputs at September 30, 2024 and December 31, 2023 (in thousands): Â FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS Â Â Fair Value Measurements at Reporting Date UsingÂ Â Â Â Â Â Quoted PricesÂ Â SignificantÂ Â Â Â Â Â Â Â In ActiveÂ Â OtherÂ Â SignificantÂ Â Â Â Â Markets forÂ Â ObservableÂ Â UnobservableÂ Â Â Â Â Â Identical AssetsÂ Â InputsÂ Â InputsÂ Â Â TotalÂ Â (Level 1)Â Â (Level 2)Â Â (Level 3)Â As of September 30, 2024:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Marketable Securities - Preferred stockÂ $495Â Â $495Â Â $0Â Â $0Â Marketable Securities - Common stockÂ Â 33,683Â Â Â 33,683Â Â Â 0Â Â Â 0Â TotalÂ $34,178Â Â $34,178Â Â $0Â Â $0Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â

interest rate of 5%. Â Restricted Cash Restricted Cash Â The Companyâ€™s restricted cash consists of amounts primarily held in deposit for tax, insurance and repair escrows held by lenders in accordance with certain debt agreements. Restricted cash is included in prepaid expenses and other assets on the consolidated balance sheets. Â The following table presents beginning of period and end of period balances of cash, cash equivalents and restricted cash for the periods shown (in thousands): SCHEDULE OF CASH, CASH EQUIVALENTS AND RESTRICTED CASHÂ Â Â 9/30/24Â Â 12/31/23Â Â 9/30/23Â Â 12/31/22Â Â Â

the date of grant using the Black-Scholes option pricing model with the following weighted-average assumptions used for grants during the nine months ended September 30, 2024: SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONSÂ Â Â Â Â 2024 Â Â Â Dividend yield Â 5.33% Expected volatility Â 27.05% Risk-free interest rate Â 4.22% Expected lives Â 10 Estimated forfeitures Â 0 X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s), and (e) discount for post-vesting restrictions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (f)(2) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 34 R24.htm IDEA: XBRL DOCUMENT v3.24.3 FAIR VALUE MEASUREMENTS (Tables) 9 Months Ended Sep. 30, 2024 Fair Value Disclosures [Abstract] Â FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS In accordance with ASC 820-10, â€œFair Value Measurements and Disclosures,â€ the Company measures certain financial assets and liabilities at fair value on a recurring basis, including marketable securities. The fair value of these financial assets and liabilities was determined using the following inputs at September 30, 2024 and December 31, 2023 (in thousands): Â FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS Â Â Fair Value Measurements at Reporting Date UsingÂ Â Â Â Â Â Quoted PricesÂ Â SignificantÂ Â Â Â Â Â Â Â In ActiveÂ Â OtherÂ Â SignificantÂ Â Â Â Â Â Markets forÂ Â ObservableÂ Â UnobservableÂ Â Â Â Â Â Identical AssetsÂ Â InputsÂ Â InputsÂ Â Â TotalÂ Â (Level 1)Â Â (Level 2)Â Â (Level 3)Â As of September 30, 2024:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Marketable Securities - Preferred stockÂ $495Â Â $495Â Â $0Â Â $0Â Marketable Securities - Common stockÂ Â 33,683Â Â Â 33,683Â Â Â 0Â Â Â 0Â TotalÂ $34,178Â Â $34,178Â Â $0Â Â $0Â As of December 31, 2023:Â Marketable Securities - Preferred stockÂ $447Â Â $447Â Â $0Â Â $0Â Marketable Securities - Common stockÂ Â 34,059Â Â Â 34,059Â Â Â 0Â Â Â 0Â TotalÂ $34,506Â Â $34,506Â Â $0Â Â $0Â X - ReferencesNo definition available. + Details Name: us-gaap_FairValueDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets and liabilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 35 R25.htm IDEA: XBRL DOCUMENT v3.24.3 PROFORMA FINANCIAL INFORMATION (UNAUDITED) (Tables) 9 Months Ended Sep. 30, 2024 Proforma Financial Information Â SUMMARY OF PRO FORMA FINANCIAL INFORMATION SUMMARY OF PRO FORMA FINANCIAL INFORMATIONÂ Â Â Â 9/30/24Â Â 9/30/23Â Â 9/30/24Â Â 9/30/23Â Â Three Months EndedÂ Â Nine Months EndedÂ Â Â 9/30/24Â Â 9/30/23Â Â 9/30/24Â Â 9/30/23Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Rental and Related IncomeÂ $51,937Â Â $48,135Â Â $153,760Â Â $140,506Â Â Community Operating ExpensesÂ Â 22,511Â Â Â 20,673Â Â Â 65,203Â Â Â 60,801Â Net Income (Loss) Attributable to Common ShareholdersÂ Â 8,181Â Â Â (5,831)Â Â 2,444Â Â Â (15,564) Net Income (Loss) Attributable to Common Shareholders Per Share â€“ Basic and DilutedÂ $0.11Â Â $(0.09)Â $0.03Â Â $(0.25) X - ReferencesNo definition available. + Details Name: UMH_DisclosureProformaFinancialInformationUnauditedAbstract Namespace Prefix: UMH_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of pro forma results of operations for a material business acquisition or series of individually immaterial business acquisitions that are material in the aggregate. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -SubTopic 10 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(3) -SubTopic 10 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2 + Details Name: us-gaap_BusinessAcquisitionProFormaInformationTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R26.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS (Details) $ in Thousands Sep. 30, 2024 USD ($) Organization, Consolidation and Presentation of Financial Statements [Abstract] Â 2024 $ 115 2025 460 2026 460 2027 257 2028 111 Thereafter 18,503 Total Lease Payments $ 19,906 X - DefinitionLessee operating lease liability payments due there after year four. + ReferencesNo definition available. + Details Name: UMH_LesseeOperatingLeaseLiabilityPaymentsDueThereAfterYearFour Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease having initial or remaining lease term in excess of one year to be paid in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 37 R27.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF CASH, CASH EQUIVALENTS AND RESTRICTED CASH (Details) - USD ($) $ in Thousands Sep. 30, 2024 Dec. 31, 2023 Sep. 30, 2023 Dec. 31, 2022 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Â Â Â Cash and Cash Equivalents $ 66,704 $ 57,320 $ 38,646 $ 29,785 Restricted Cash 7,726 7,117 6,924 11,091 Cash, Cash Equivalents And Restricted Cash $ 74,430 $ 64,437 $ 45,570 $ 40,876 X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash restricted as to withdrawal or usage. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(1)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_RestrictedCash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 38 R28.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND ACCOUNTING POLICIES (Details Narrative) $ in Millions Sep. 30, 2024 USD ($) Integer Dec. 31, 2023 USD ($) Weighted average remaining lease term, including renewal options 163 years Â Operating lease, weighted average discount rate, percent 5.00% Â Notes receivable | $ $ 83.9 $ 77.1 Fair value adjustment of notes receivable | $ 1.7 1.6 Corporate Office and Ground Lease [Member] Â Â Operating lease liabilities | $ $ 3.1 $ 3.3 Operating Lease, Right-of-Use Asset, Statement of Financial Position [Extensible Enumeration] Prepaid Expenses and Other Assets Â Nuveen Real Estate [Member] Â Â Controlling interest 40.00% Â Opportunity Zone [Member] Â Â Controlling interest 77.00% Â Real Estate Investment Trusts [Member] Â Â Manufactured home communities | Integer 139 Â Developed Home Sites [Member] Â Â Manufactured home communities | Integer 26,200 Â Rental Homes [Member] Â Â Manufactured home communities | Integer 10,300 Â X - DefinitionNumber of operates manufacture home communites. + ReferencesNo definition available. + Details Name: UMH_NumberOfOperatesManufactureHomeCommunites Namespace Prefix: UMH_ Data Type: xbrli:integerItemType Balance Type: na Period Type: instant X - DefinitionPercentage of voting equity interests acquired at the acquisition date in the business combination. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2 + Details Name: us-gaap_BusinessAcquisitionPercentageOfVotingInterestsAcquired Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionFair value portion of an agreement for an unconditional promise by the maker to pay the holder a definite sum of money at a future date. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap_NotesReceivableFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmortized cost, after allowance for credit loss, of financing receivable. Excludes financing receivable covered under loss sharing agreement and net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-5Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIndicates line item in statement of financial position that includes operating lease right-of-use asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-2 + Details Name: us-gaap_OperatingLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList Namespace Prefix: us-gaap_ Data Type: enum2:enumerationSetItemType Balance Type: na Period Type: instant X - DefinitionWeighted average discount rate for operating lease calculated at point in time. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI

https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=UMH_CorporateOfficeAndGroundLeaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=UMH_NuveenRealEstateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=UMH_OpportunityZoneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=UMH_RealEstateInvestmentTrustsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=UMH_DevelopedHomeSitesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=UMH_RentalHomesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 39 R29.htm IDEA: XBRL DOCUMENT v3.24.3 NET INCOME (LOSS) PER SHARE (Details Narrative) - shares 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Â Â Diluted net income per share 76,563,000 65,554,000 72,971,000 62,508,000 Share-Based Payment Arrangement, Option [Member] Â Â Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Â Â Antidilutive shares 5,400,000 Â 5,400,000 Â Common Stock Equivalents [Member] Â Â Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Â Â Antidilutive shares Â 478,000 Â 655,000 Diluted net income per share 953,000 Â 798,000 Â X - DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=UMH_CommonStockEquivalentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 40 R30.htm IDEA: XBRL DOCUMENT v3.24.3 MARKETABLE SECURITIES (Details Narrative) $ in Millions 3 Months Ended 9 Months Ended Sep. 30, 2024 USD ($) Sep. 30, 2024 USD ($) Available marketable securities $ 34.2 $ 34.2 Undepreciated assets Â 1.70% Increase (decrease) in fair value of marketable securities $ 5.5 $ 3.5 Real Estate Investment Trusts [Member] Â Â Unrealized losses Â $ 36.2 X - DefinitionAvailable marketable securities. + ReferencesNo definition available. + Details Name: UMH_AvailableMarketableSecurities Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionIncrease decrease in fair value of marketable securities restricted. + ReferencesNo definition available. + Details Name: UMH_IncreaseDecreaseInFairValueOfMarketableSecuritiesRestricted Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPercentage of undepreciated assets. + ReferencesNo definition available. + Details Name: UMH_PercentageOfUndepreciatedAssets Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount, after tax and before adjustment, of unrealized holding gain (loss) on investment in debt security measured at fair value with change in fair value recognized in other comprehensive income (available-for-sale). Excludes unrealized gain (loss) on investment in debt security measured at amortized cost (held-to-maturity) from transfer to available-for-sale. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481800/320-10-50-9Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11 + Details Name: us-gaap_OtherComprehensiveIncomeUnrealizedHoldingGainLossOnSecuritiesArisingDuringPeriodNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: dei_LegalEntityAxis=UMH_RealEstateInvestmentTrustsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 41 R31.htm IDEA: XBRL DOCUMENT v3.24.3 INVESTMENT IN JOINT VENTURE (Details Narrative) $ in Millions 1 Months Ended 9 Months Ended Dec. 08, 2021 USD ($) Nov. 30, 2023 USD ($) a Integer Dec. 31, 2022 USD ($) a Integer Dec. 31, 2021 USD ($) a Integer Sep. 30, 2024 Committed capital percent by related party 40.00% Â Â Â Â Area of land | a Â 61 Â Â Â Investments costs | $ Â $ 3.8 Â Â Â Percent of reimburse of carrying value of land Â 60.00% Â Â Â LLC Agreement [Member] Â Â Â Â Â Pro rata interest percentage 70.00% Â Â Â Â Nuveen Global Investments LLC [Member] Â Â Â Â Â Investment company internal rate, description Â Â Â Â In addition, the Company will have the right to buy out Nuveenâ€™s interest in the joint venture entity at any time after December 8, 2031 at a purchase price corresponding to the greater of the appraised value of the portfolio or the amount required to provide a 7.5% net unlevered internal rate of return on Nuveenâ€™s investment. Payments to acquire productive assets | $ Â Â $ 15.1 $ 22.2 Â Nuveen Global Investments LLC [Member] | Sebring Square [Member] Â Â Â Â Â Number of developed homesites | Integer Â Â Â 219 Â Area of land | a Â Â Â 39 Â Nuveen Global Investments LLC [Member] | Rum Runner [Member] Â Â Â Â Â Number of developed homesites | Integer Â Â 144 Â Â Area of land | a Â Â 20 Â Â Nuveen Global Investments LLC [Member] | Nuveen Real Estate [Member] Â Â Â Â Â Number of developed homesites | Integer Â 113 Â Â Â Area of land | a Â 61 Â Â Â Nuveen Global Investments LLC [Member] | LLC Agreement [Member] Â Â Â Â Â Initial total commitments | $ $ 70.0 Â Â Â Â Initial commitment period for acquisitions 24 months Â Â Â Â Additional increase in total commitmnets | $ $ 100.0 Â Â Â Â Committed capital percent by related party 60.00% Â Â 60.00% Â Unlevered internal rate of return 7.50% Â Â Â Â Allocated pro rata interest percentage 80.00% Â Â Â Â Pro rata interest percentage 30.00% Â Â Â Â Remaining promote percentage 20.00% Â Â Â Â Consummate promote period 7 years Â Â Â Â Joint venture to acquired manufactured housing and recreational vehicle communities Â Â Â Â 2 years Percentage of share elect to buy out in joint venture Â Â Â Â 98.00% X - DefinitionAdditional increase in total commitmnet. + ReferencesNo definition available. + Details Name: UMH_AdditionalIncreaseInTotalCommitmnet Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAllocated pro rata interest percentage. + ReferencesNo definition available. + Details Name: UMH_AllocatedProRataInterestPercentage Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionCommitted capital percent by related party + ReferencesNo definition available. + Details Name: UMH_CommittedCapitalPercentByRelatedParty Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionConsummate promote period. + ReferencesNo definition available. + Details Name: UMH_ConsummatePromotePeriod Namespace Prefix: UMH_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionInitial commitment period for acquisitions + ReferencesNo definition available. + Details Name: UMH_InitialCommitmentPeriodForAcquisitions Namespace Prefix: UMH_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionInvestment of cost basis. + ReferencesNo definition available. + Details Name: UMH_InvestmentsOfCostBasis Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionJoint venture to acquired manufactured housing and recreational vehicle communities. + ReferencesNo definition available. + Details Name: UMH_JointVentureToAcquiredManufacturedHousingAndRecreationalVehicleCommunities Namespace Prefix: UMH_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of developed homesites. + ReferencesNo definition available. + Details Name: UMH_NumberOfDevelopedHomesites Namespace Prefix: UMH_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionPercentage of interest elect to buy out in joint venture. + ReferencesNo definition available. + Details Name: UMH_PercentageOfInterestElectToBuyOutInJointVenture Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPro rata interest percentage. + ReferencesNo definition available. + Details Name: UMH_ProRataInterestPercentage Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercent of reimburse of carrying value of land. + ReferencesNo definition available. + Details Name: UMH_ReimburseOfCarryingValueOfLand Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionRemaining promote percentage. + ReferencesNo definition available. + Details Name: UMH_RemainingPromotePercentage Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionUnlevered internal rate of return, percentage + ReferencesNo definition available. + Details Name: UMH_UnleveredInternalRateOfReturnPercentage Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionArea of land held. + ReferencesNo definition available. + Details Name: us-gaap_AreaOfLand Namespace Prefix: us-gaap_ Data Type: dtr-types:areaItemType Balance Type: na Period Type: instant X - DefinitionDescription of assumption and input used in calculating internal rate of return since inception. + ReferencesNo definition available. + Details Name: us-gaap_InvestmentCompanyInternalRateOfReturnAssumptions Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for purchases of and capital improvements on property, plant and equipment (capital expenditures), software, and other intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireProductiveAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_LLCAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=UMH_NuveenGlobalInvestmentsLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=UMH_SebringSquareMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=UMH_RumRunnerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=UMH_NuveenRealEstateMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 42 R32.htm IDEA: XBRL DOCUMENT v3.24.3 OPPORTUNITY ZONE FUND (Details Narrative) - USD ($) $ in Thousands 1 Months Ended 9 Months Ended Jan. 19, 2023 Aug. 10, 2022 Jul. 31, 2022 Sep. 30, 2024 Sep. 30, 2023 Management fee description Â Â UMH manages the OZ Fund and will receive certain management fees as well as a 15% carried interest in distributions by the OZ Fund to the other investors (subject to first returning investor capital with a 5% preferred return). Â Â Payments to acquire real estate Â Â Â $ (0) $ 3,679 OZ Fund [Member] Â Â Â Â Â Investment Â Â Â 77.00% Â Garden View Estates [Member] | Orangeburg, South Carolina [Member] Â Â Â Â Â Payments to acquire real estate Â $ 5,200 Â Â Â Mighty Oak [Member] | Albany Georgia [Member] Â Â Â Â Â Payments to acquire real estate $ 3,700 Â Â Â Â UMH OZ Fund, LLC [Member] Â Â Â Â Â Payment for investments Â Â $ 8,000 Â Â X - DefinitionThe percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3 + Details Name: us-gaap_EquityMethodInvestmentOwnershipPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionDescription of the nature of payments to managing member or general partner for management of the day-to-day business functions of the limited liability company (LLC) or limited partnership (LP), including the fee rate, basis of calculation, relevant accounting period, whether the fee is paid to an entity other than the managing member or general partner, or whether the fee is waived. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 850 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_ManagementFeeDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow associated with the purchase of all investments (debt, security, other) during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow from the acquisition of a piece of land, anything permanently fixed to it, including buildings, structures on it and so forth; includes real estate intended to generate income for the owner; excludes real estate acquired for use by the owner. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireRealEstate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=UMH_OZFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis=UMH_GardenViewEstatesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=UMH_OrangeburgSouthCarolinaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis=UMH_MightyOakMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementGeographicalAxis=UMH_AlbanyGeorgiaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name:

dei_LegalEntityAxis=UMH_UMHOZFundLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 43 R33.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF LOANS PAYABLE (Details) - USD ($) $ in Thousands 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Short-Term Debt [Line Items] Â Â Total Loans Payable $ 27,320 $ 94,683 Debt instrument, interest rate 6.47% 6.98% Unamortized debt issuance costs $ (1,352) $ (1,204) Loans Payable, net of unamortized debt issuance costs $ 25,968 $ 93,479 Loans payable, net of unamortized debt issuance costs percentage 6.81% 7.07% Margin Loan [Member] Â Â Short-Term Debt [Line Items] Â Â Total Loans Payable [1] $ 0 $ 0 Unsecured Line of Credit [Member] Â Â Short-Term Debt [Line Items] Â Â Total Loans Payable [2] 0 $ 70,000 Debt instrument, interest rate [2] Â 7.27% Floorplan Inventory Financing [Member] Â Â Short-Term Debt [Line Items] Â Â Total Loans Payable [3] $ 3,123 $ 0 Debt instrument, interest rate [3] 8.97% Â FirstBank Rental Home Loan [Member] Â Â Short-Term Debt [Line Items] Â Â Total Loans Payable [4] $ 24,197 $ 24,683 Debt instrument, interest rate [4] 6.15% 6.15% FirstBank Rental Home Line of Credit [Member] Â Â Short-Term Debt [Line Items] Â Â Total Loans Payable [5] $ 0 $ 0 Triad Rental Home Loan [Member] Â Â Short-Term Debt [Line Items] Â Â Total Loans Payable [6] 0 0 OceanFirst Notes Receivable Financing [Member] Â Â Short-Term Debt [Line Items] Â Â Total Loans Payable [7] $ 0 $ 0 [1] Collateralized by the Companyâ€™s securities portfolio and is due on demand. The Company must maintain a coverage ratio of approximately 2 times. [2] Represents an unsecured revolving credit facility syndicated with three banks, BMO Capital Markets Corp., JPMorgan Chase Bank, N.A, and Wells Fargo, N.A. Total available borrowings under this facility is $260 million. [3] Represents revolving credit agreements totaling $108.5 million with 21st Mortgage Corporation (â€œ21st Mortgageâ€), Customers Bank, Northpoint Commercial Finance and Triad Financial Services (â€œTriadâ€) to finance inventory purchases. Interest rates on these agreements range from prime minus 0.75% to SOFR plus 4%. Subsequent to quarter end, the Company paid down this balance. [4] Represents a term loan secured by rental homes and rental home leases, with a fixed interest rate of 6.15% and a maturity of date of May 10, 2028. [5] Represents a $25 million revolving line of credit secured by rental homes and their leases with a 5-year term and a variable interest rate of prime. [6] Represents a $30 million revolving line of credit secured by rental homes and rental home leases, with an interest rate of prime plus 0.25%, with a minimum of 5%. [7] Represents a revolving line of credit secured by eligible notes receivable, with an interest rate of prime with a floor of 4.75%. X - DefinitionLoans payable gross + ReferencesNo definition available. + Details Name: UMH_LoansPayableGross Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLoans payable, net of unamortized debt issuance costs percentage. + ReferencesNo definition available. + Details Name: UMH_LoansPayableNetOfUnamortizedDebtIssuanceCostsPercentage Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe effective interest rate during the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionIncluding the current and noncurrent portions, aggregate carrying value as of the balance sheet date of loans payable (with maturities initially due after one year or beyond the operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_LoansPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_ShortTermDebtLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe remaining balance of debt issuance expenses that were capitalized and are being amortized against income over the lives of the respective bond issues. This does not include the amounts capitalized as part of the cost of the utility plant or asset. + ReferencesNo definition available. + Details Name: us-gaap_UnamortizedDebtIssuanceExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_DebtInstrumentAxis=UMH_MarginLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=UMH_UnsecuredLineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=UMH_FloorPlanInventoryFinancingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=UMH_FirstBankRentalHomeLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=UMH_FirstBankRentalHomeLineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=UMH_TriadRentalHomeLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=UMH_OceanFirstNotesReceivableFinancingMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 44 R34.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF LOANS PAYABLE (Details) (Parenthetical) - USD ($) $ in Millions 9 Months Ended 12 Months Ended Apr. 02, 2024 Sep. 30, 2024 Dec. 31, 2023 Apr. 01, 2024 Debt Instrument [Line Items] Â Â Â Â Revolving line of credit Â $ 30.0 Â Â Debt instrument, interest rate Â 6.47% 6.98% Â Debt instrument term Â 5 years Â Â Interest rate description Â interest rate of prime plus 0.25%, with a minimum of 5%. Â Â Five Year Term [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Revolving line of credit Â $ 25.0 Â Â FirstBank Rental Home Loan [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Debt instrument, interest rate [1] Â 6.15% 6.15% Â Interest rate percentage Â 6.15% Â Â Maturity date Â May 10, 2028 Â Â Prime Rate [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Debt instrument, interest rate Â 4.75% Â Â Revolving Credit Facility [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Line of credit borrowing capacity $ 260.0 $ 260.0 Â $ 180.0 Revolving line of credit Â $ 108.5 Â Â Debt instrument, interest rate Â 0.75% Â Â Maturity date Nov. 07, 2026 Â Â Â Revolving Credit Facility [Member] | Secured Overnight Financing Rate (SOFR) Overnight Index Swap Rate [Member] Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Debt instrument, interest rate Â 4.00% Â Â [1] Represents a term loan secured by rental homes and rental home leases, with a fixed interest rate of 6.15% and a maturity of date of May 10, 2028. X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDate when the debt instrument is scheduled to be fully repaid, in YYYY-MM-DD format. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentMaturityDate Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_LineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDescription of interest rate for borrowing under credit facility. Includes, but is not limited to, terms and method for determining interest rate. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe effective interest rate during the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type:

dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_DebtInstrumentRedemptionPeriodAxis=UMH_FiveYearTermMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=UMH_FirstBankRentalHomeLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=us-gaap_PrimeRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=us-gaap_RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=us-gaap_SecuredOvernightFinancingRateSofrOvernightIndexSwapRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 45 R35.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF MORTGAGES PAYABLE (Details) - USD ($) $ in Thousands Sep. 30, 2024 Dec. 31, 2023 Debt Disclosure [Abstract] Â Â Fixed rate mortgages $ 492,248 $ 501,135 Mortgages percentage 4.17% 4.17% Unamortized debt issuance costs $ (3,963) $ (4,652) Mortgages Payable, net of unamortized debt issuance costs $ 488,285 $ 496,483 Mortgages Payable, net of unamortized debt issuance costs percentage 4.21% 4.21% X - DefinitionMortgages, net of unamortized debt issuance costs percentage. + ReferencesNo definition available. + Details Name: UMH_MortgagesNetOfUnamortizedDebtIssuanceCostsPercentage Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionMortgages payable unamortized debt issuance costs. + ReferencesNo definition available. + Details Name: UMH_MortgagesPayableUnamortizedDebtIssuanceCosts Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEffective interest rate for the funds borrowed under the debt agreement considering interest compounding and original issue discount or premium. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-6 + Details Name: us-gaap_DebtInstrumentInterestRateEffectivePercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionCarrying value as of the balance sheet date, including the current and noncurrent portions, of collateralized debt obligations (with maturities initially due after one year or beyond the operating cycle, if longer). Such obligations include mortgage loans, chattel loans, and any other borrowings secured by assets of the borrower. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_SecuredDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of the portion of long-term, collateralized debt obligations due within one year or the operating cycle, if longer. Such obligations include mortgage loans, chattel loans, and any other borrowings secured by assets of the borrower. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_SecuredDebtCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 46 R36.htm IDEA: XBRL DOCUMENT v3.24.3 LOANS AND MORTGAGES PAYABLE AND OTHER LONG-TERM INDEBTEDNESS (Details Narrative) - USD ($) $ in Millions 9 Months Ended 12 Months Ended Apr. 02, 2024 Feb. 06, 2022 Sep. 30, 2024 Dec. 31, 2023 Apr. 01, 2024 Line of Credit Facility [Line Items] Â Â Â Â Â Line of credit facility, interest rate Â Â 6.47% 6.98% Â Debt instrument, term Â Â 5 years Â Â Mortgage Payable [Member] Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Debt instrument, term Â Â 4 years 7 months 6 days 5 years 3 months 18 days Â Series A Bonds [Member] Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Debt instrument maturity date Â Feb. 28, 2027 Â Â Â Sale of stock number of value issued in transaction Â $ 102.7 Â Â Â Debt instrument interest rate stated percentage Â 4.72% Â Â Â Sale of stock consideration received on transaction Â $ 98.7 Â Â Â Maximum [Member] | Series A Bonds [Member] Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Debt instrument interest rate stated percentage Â 1.25% Â Â Â Revolving Credit Facility [Member] Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Line of credit borrowing capacity $ 260.0 Â $ 260.0 Â $ 180.0 Line of credit facility, interest rate Â Â 0.75% Â Â Debt instrument maturity date Nov. 07, 2026 Â Â Â Revolving Credit Facility [Member] | Minimum [Member] Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Line of credit facility, interest rate 1.50% Â Â Â Â Revolving Credit Facility [Member] | Maximum [Member] Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Line of credit facility, interest rate 2.20% Â Â Â Â Unsecured Revolving Credit Facility [Member] | Minimum [Member] Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Line of credit facility, interest rate 0.50% Â Â Â Â Debt Instrument, Variable Interest Rate, Type [Extensible Enumeration] Prime Rate [Member] Â Â Â Â Unsecured Revolving Credit Facility [Member] | Maximum [Member] Â Â Â Â Â Line of Credit Facility [Line Items] Â Â Â Â Â Line of credit facility, interest rate 1.20% Â Â Â Â Debt Instrument, Variable Interest Rate, Type [Extensible Enumeration] Prime Rate [Member] Â Â Â Â X - DefinitionSale of stock, number of shares issued in transaction, amount. + ReferencesNo definition available. + Details Name: UMH_SaleOfStockNumberOfValueIssuedInTransaction Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionDate when the debt instrument is scheduled to be fully repaid, in YYYY-MM-DD format. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentMaturityDate Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionIndicates type of variable interest rate on debt instrument. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 470 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3 + Details Name: us-gaap_DebtInstrumentVariableInterestRateTypeExtensibleEnumeration Namespace Prefix: us-gaap_ Data Type: enum2:enumerationSetItemType Balance Type: na Period Type: duration X - DefinitionThe effective interest rate during the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCash received on stock transaction after deduction of issuance costs. + ReferencesNo definition available. + Details Name: us-gaap_SaleOfStockConsiderationReceivedOnTransaction Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_DebtInstrumentAxis=UMH_MortgagePayableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=UMH_SeriesABondsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=us-gaap_RevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CreditFacilityAxis=UMH_UnsecuredRevolvingCreditFacilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 47 R37.htm IDEA: XBRL DOCUMENT v3.24.3 SHAREHOLDERSâ€™ EQUITY (Details Narrative) - USD ($) 3 Months Ended 9 Months Ended 12 Months Ended Oct. 01, 2024 Sep. 16, 2024 Aug. 15, 2024 Apr. 01, 2024 Mar. 12, 2024 Jan. 10, 2024 Apr. 04, 2023 Jan. 10, 2023 Sep. 30, 2024 Jun. 30, 2024 Mar. 31, 2024 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2020 Nov. 01, 2024 Sep. 13, 2024 Dec. 31, 2023 Class of Stock [Line Items] Â Dividend paid price per share Â $ 0.215 Â Dividend per share Â Â Â Â $ 0.86 Â Share price Â Â Â 0.205 Â Dividends paid Â $ 16,000,000.0 Â Proceed from dividend reinvestment and stock purchase plan (DRIP) Â $ 2,400,000 $ 2,000,000.0 Â Â Â Â Common stock par value Â Â Â Â Â Â Â Â Â $ 0.10 Â Â Â Â Â $ 0.10 Â Â Â Â Â $ 0.10 Proceeds from Issuance of Common Stock in the DRIP, net of dividend reinvestments Â $ 5,258,000 $ 4,807,000 Â Â Â Â Common stock shares to be authorized Â 10,000,000 Â 2024 September Common ATM Program [Member] Â Class of Stock [Line Items] Â Common stock available for sale value Â Â Â Â Â Â Â Â $ 148,200,000 Â Â Â Â Â 148,200,000 Â Â Â Â Â Common Stock [Member] Â Class of Stock [Line Items] Â Shares issued during the period for DRIP Â Â Â Â Â Â Â Â 141,000 172,000 168,000 137,000 151,000 164,000 Â Â Â Â Â Common stock par value Â $ 0.10 Â ATM Program [Member] | Common Stock [Member] | B. Riley FBR, Inc [Member] Â Class of Stock [Line Items] Â Common stock par value Â $ 0.10 Â $ 0.10 Â $ 0.10 Â ATM Program [Member] | Common Stock [Member] | B. Riley FBR, Inc [Member] | Maximum [Member] Â Class of Stock [Line Items] Â Proceeds from Issuance of Common Stock in the DRIP, net of dividend reinvestments Â $ 150,000,000 Â Â $ 150,000,000 Â $ 150,000,000 Â DRIP [Member] Â Class of Stock [Line Items] Â Proceed from dividend reinvestment and stock purchase plan (DRIP) Â $ 7,600,000 Â Â Â Â Â Shares issued during the period for DRIP Â 481,000 Â Â Â Â Â 6.375% Series D Cumulative Redeemable Preferred Stock [Member] Â Class of Stock [Line Items] Â Dividends paid Â $ 4,800,000 Â Dividend rate declared Â 6.375% Â Preferred stock par value Â $ 0.10 Â Liquidation preference, per share Â 25.00 Â Annual rate of dividend Â 1.59375 Â 6.375% Series D Cumulative Redeemable Preferred Stock [Member] | Ordinary 2024 Q3 Dividends [Member] Â Class of Stock [Line Items] Â Dividend paid price per share Â $ 0.3984375 Â Series D Cumulative Redeemable Preferred Stock [Member] | 2023 Preferred ATM Program [Member] | BRiley Securities Inc [Member] Â Class of Stock [Line Items] Â Preferred stock par value Â Â Â Â Â Â Â $ 0.10 Â Liquidation preference, per share Â Â Â Â Â Â Â $ 25.00 Â Series D Cumulative Redeemable Preferred Stock [Member] | Maximum [Member] | 2023 Preferred ATM Program [Member] | BRiley Securities Inc [Member] Â Class of Stock [Line Items] Â Cumulative redeemable preferred stock, percentage Â Â Â Â Â Â 6.375% Â Series D Preferred Stock [Member] Â Class of Stock [Line Items] Â Preferred stock par value Â Â Â Â Â Â Â $ 0.10 Â Â Â Â Â Â $ 0.10 Â Â Â Â Â $ 0.10 Series D Preferred Stock [Member] | 2023 Preferred ATM Program [Member] Â Class of Stock [Line Items] Â Preferred stock available for sale value Â Â Â Â Â Â Â $ 30,600,000 Â Â Â Â Â $ 30,600,000 Â Â Â Â Â Series D Preferred Stock [Member] | 2023 Preferred ATM Program [Member] | BRiley Securities Inc [Member] Â Class of Stock [Line Items] Â Sale of stock, number of shares issued in transaction Â 664,000 Â Â Â Â Â Sale of stock, price per share Â Â Â Â Â Â Â Â Â $ 23.35 Â Â Â Â Â Â Â $ 23.35 Â Â Â Â Â Net proceeds from

sale of equity after offering expenses Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 15,300,000 Â Â Â Â Â Series D Preferred Stock [Member] | Maximum [Member] | 2023 Preferred ATM Program [Member] | BRiley Securities Inc [Member] Â Class of Stock [Line Items] Â Preferred stock available for sale value Â Â Â Â Â Â Â $ 100,000,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Subsequent Event [Member] | Common Stock [Member] | Ordinary 2024 Q3 Dividends [Member] Â Class of Stock [Line Items] Â Dividend payable date Dec. 16, 2024 Â Dividend date of record Nov. 15, 2024 Â Subsequent Event [Member] | 6.375% Series D Cumulative Redeemable Preferred Stock [Member] | Ordinary 2024 Q3 Dividends [Member] Â Class of Stock [Line Items] Â Dividend payable date Dec. 16, 2024 Â Dividend date of record Nov. 15, 2024 Â Dividend paid price per share $ 0.3984375 Â Stock Purchase Plan [Member] Â Class of Stock [Line Items] Â Dividend paid price per share Â Â Â $ 0.01 Â $ 0.14 Â Â Â Percentage of incease in common stock dividend Â Â Â 4.90% Â 19.00% Â Â Â Dividend per share Â Â Â $ 0.215 Â Reinvestment of dividend Â Â $ 838,000 Â $ 2,400,000 Â Â Â Â Â Stock Purchase Plan [Member] | Subsequent Event [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â

Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from capital contributions to an entity associated with a dividend reinvestment plan. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStockDividendReinvestmentPlan Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionProceeds from issuance of capital stock which provides for a specific dividend that is paid to the shareholders before any dividends to common stockholders and which takes precedence over common stockholders in the event of liquidation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfPreferredStockAndPreferenceStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from the issuance of common stock, preferred stock, treasury stock, stock options, and other types of equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_ProceedsFromIssuanceOrSaleOfEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCash received on stock transaction after deduction of issuance costs. + ReferencesNo definition available. + Details Name: us-gaap_SaleOfStockConsiderationReceivedOnTransaction Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. + ReferencesNo definition available. + Details Name: us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionPer share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. + ReferencesNo definition available. + Details Name: us-gaap_SaleOfStockPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionPrice of a single share of a number of saleable stocks of a company. + ReferencesNo definition available. + Details Name: us-gaap_SharePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued during the period from a dividend reinvestment plan (DRIP). A dividend reinvestment plan allows the shareholders to reinvest dividends paid to them by the entity on new issues of stock by the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_StockIssuedDuringPeriodSharesDividendReinvestmentPlan Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionEquity impact of the value of stock that has been repurchased during the period and has not been retired and is not held in treasury. Some state laws may mandate the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockRepurchasedDuringPeriodValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=UMH_TwoThousandTwentyFourSeptemberCommonATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementEquityComponentsAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementScenarioAxis=UMH_ATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=UMH_BRileyFBRIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=UMH_DRIPMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=UMH_SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DividendsAxis=UMH_O2024Q3DividendsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=UMH_SeriesDCumulativeRedeemablePreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=UMH_TwoThousandTwentyThreePreferredATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_OwnershipAxis=UMH_BRileySecuritiesIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesDPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsequentEventTypeAxis=us-gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_StockPurchasePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_StockRepurchaseProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_TwoThousandTwentyThreeCommonATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=UMH_TwoThousandTwentyThreeDistributionAgentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_TwoThousandTwentyFourCommonATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=UMH_TwoThousandTwentyFourDistributionAgentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_TwoThousandTwentyFourSeptemberCommonATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_TwoThousandTwentyThreeAndTwoThousandTwentyFourMarchAndSeptemberCommonATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_TwoThousandTwentyThreePreferredATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 48 R38.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONS (Details) $ in Thousands 9 Months Ended Sep. 30, 2024 USD ($) Share-Based Payment Arrangement [Abstract] Â Dividend yield 5.33% Expected volatility 27.05% Risk-free interest rate 4.22% Expected lives 10 years Estimated forfeitures $ 0 X - DefinitionShare based compensation arrangement by share based payment award fair value assumptions expected forfeitures. + ReferencesNo definition available. + Details Name: UMH_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedForfeitures Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration XML 49 R39.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK BASED COMPENSATION (Details Narrative) - USD ($) 3 Months Ended 9 Months Ended Sep. 25, 2024 Jun. 20, 2024 Mar. 26, 2024 Jan. 10, 2024 Sep. 30, 2024 Jun. 30, 2024 Mar. 31, 2024 Sep. 30, 2023 Jun. 30, 2023 Mar. 31, 2023 Sep. 30, 2024 Sep. 30, 2023 Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Compensation costs Â Â Â Â $ 1,900,000 Â Â $ 1,000,000.0 Â Â $ 5,600,000 $ 4,000,000.0 Common stock issued through stock options Â Â Â Â $ 840,000 $ 313,000 $ 1,766,000 $ 184,000 $ 413,000 $ 137,000 Â Â Options outstanding Â Â Â Â 5,400,000 Â Â Â Â Â 5,400,000 Â Aggregate intrinsic value Â Â Â Â $ 23,300,000 Â Â Â Â Â Â Â $ 23,300,000 Â Shares available for grant Â Â Â Â 777,000 Â Â Â Â Â 777,000 Â Six Employees [Member] | 2023 Equity Incentive Award Plan [Member] Â Â Â Â Â Â Â Â Â Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Number of restricted stock award Â Â Â 26,000 Â Â Â Â Â Â Â Â Grant date fair value Â Â Â $ 411,000 Â Â Â Â Â Â Â Â Grants vested Â Â Â Â 5 years Â Â Â Â Â Â Â Â Â Nine Members of Board of Directors [Member] Â Â Â Â Â Â Â Â Â Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Number of common stock award 6,930 8,847 8,694 8,613 Â Â Â Â Â Â Â Â Fair value of common stock awards $ 136,000 $ 136,000 $ 136,000 $ 136,000 Â Â Â Â Â Â Â Â Â Nine Members of Board of Directors [Member] | 2023 Equity Incentive Award Plan [Member] Â Â Â Â Â Â Â Â Â Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Grant date fair value Â Â Â $ 266,000 Â Â Â Â Â Â Â Â Grants vested Â Â Â 5 years Â Â Â Â Â Â Â Â Options granted Â Â Â 99,000 Â Â Â Â Â Â Â Â Four Employees [Member] Â Â Â Â Â Â Â Â Â Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Number of restricted stock award Â Â 413,016 Â Â Â Â Â Â Â Â Grant date fair value Â Â $ 6,500,000 Â Â Â Â Â Â Â Â Number of common stock award Â Â 24,275 Â Â Â Â Â Â Â Â Fair value of common stock awards Â Â $ 380,000 Â Â Â Â Â Â Â Â Four Employees [Member] | Restricted Stock [Member] Â Â Â Â Â Â Â Â Â Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Number of restricted stock award Â Â 121,488 Â Â Â Â Â Â Â Â Remaining contractual terms Â Â 2 years Â Â Â Â Â Â Â Â Four Employees [Member] | Performance Shares [Member] Â Â Â Â Â Â Â Â Â Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Remaining contractual terms Â Â 2 years Â Â Â Â Â Â Â Â Â Sixty Employess [Member] | 2023 Plan [Member] Â Â Â Â Â Â Â Â Â Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Grants vested Â Â 5 years Â Â Â Â Â Â Â Â Â Â Options granted Â Â 829,500 Â Â Â Â Â Â Â Â Fair value Â Â $ 2,300,000 Â Â Â Â Â Â Â Â Twenty Four Participants [Member] | Stock Options [Member] Â Â Â Â Â Â Â Â Â Â Â Â Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Â Â Â Â Â Â Â Â Â Â Â Â Common stock issued through stock options, shares Â Â Â Â Â Â Â Â Â 280,340 Â Weighted-average exercise price Â Â Â Â Â Â Â Â Â $ 10.41 Â Common stock issued through stock options Â Â Â Â Â Â Â Â Â Â Â $ 2,900,000 Â Aggregate intrinsic value of options exercised Â Â Â Â Â Â Â Â Â Â $ 1,800,000 Â Options to purchase shares, forfeited Â Â Â Â Â Â Â Â Â Â 18,400 Â X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPeriod over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average remaining contractual term for equity-based awards excluding options, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (e)(1) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsOutstandingWeightedAverageRemainingContractualTerms Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 1D -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-1DReference 2:

http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(v) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of accumulated difference between fair value of underlying shares on dates of exercise and exercise price on options exercised (or share units converted) into shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionNet number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionFair value of options vested. Excludes equity instruments other than options, for example, but not limited to, share units, stock appreciation rights, restricted stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedInPeriodFairValue1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionTotal number of shares issued during the period, including shares forfeited, as a result of Restricted Stock Awards. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares issued during the period related to Restricted Stock Awards, net of any shares forfeited. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardNetOfForfeitures Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber, before forfeiture, of shares issued under share-based payment arrangement. Excludes employee stock ownership plan (ESOP). + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesShareBasedCompensationGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAggregate value of stock related to Restricted Stock Awards issued during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueRestrictedStockAwardGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue, before forfeiture, of shares issued under share-based payment arrangement. Excludes employee stock ownership plan (ESOP). + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueShareBasedCompensationGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue of stock issued as a result of the exercise of stock options. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_TitleOfIndividualAxis=UMH_SixEmployeesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=UMH_TwentyTwentyThreeEquityIncentiveAwardPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=UMH_NineMembersOfBoardofDirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=UMH_TwoThousandTwentyThreeEquityIncentiveAwardPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=UMH_FourEmployeesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_PerformanceSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=UMH_SixtyEmployessMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=UMH_TwoThousandTwentyThreePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=UMH_TwentyFourParticipantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementEquityComponentsAxis=UMH_StockOptionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 50 R40.htm IDEA: XBRL DOCUMENT v3.24.3 FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS (Details) - USD ($) $ in Thousands Sep. 30, 2024 Dec. 31, 2023 Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities $ 34,178 $ 34,506 Fair Value, Inputs, Level 1 [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 34,178 34,506 Fair Value, Inputs, Level 2 [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 0 0 Fair Value, Inputs, Level 3 [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 0 0 Fair Value, Recurring [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis

[Line Items] Â Â Marketable Securities 34,178 34,506 Preferred Stock [Member] | Fair Value, Recurring [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 495 447 Preferred Stock [Member] | Fair Value, Recurring [Member] | Fair Value, Inputs, Level 1 [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 495 447 Preferred Stock [Member] | Fair Value, Recurring [Member] | Fair Value, Inputs, Level 2 [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 0 0 Preferred Stock [Member] | Fair Value, Recurring [Member] | Fair Value, Inputs, Level 3 [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 0 0 Common Stock [Member] | Fair Value, Recurring [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 33,683 34,059 Common Stock [Member] | Fair Value, Recurring [Member] | Fair Value, Inputs, Level 1 [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 33,683 34,059 Common Stock [Member] | Fair Value, Recurring [Member] | Fair Value, Inputs, Level 2 [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities 0 0 Common Stock [Member] | Fair Value, Recurring [Member] | Fair Value, Inputs, Level 3 [Member] Â Â Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Â Â Marketable Securities $ 0 $ 0 X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-3 + Details Name: us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of investment in marketable security. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_MarketableSecurities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel2Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByMeasurementFrequencyAxis=us-gaap_FairValueMeasurementsRecurringMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_PreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByAssetClassAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 51 R41.htm IDEA: XBRL DOCUMENT v3.24.3 FAIR VALUE MEASUREMENTS (Details Narrative) $ in Millions Sep. 30, 2024 USD ($) Fair Value Disclosures [Abstract] Â Estimate fair value of fixed rate mortgages payable $ 483.8 Carrying value of fixed rate mortgages payable $ 492.2 X - ReferencesNo definition available. + Details Name: us-gaap_FairValueDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionIncluding the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFair value portion of notes payable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NotesPayableFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 52 R42.htm IDEA: XBRL DOCUMENT v3.24.3 CONTINGENCIES, COMMITMENTS AND OTHER MATTERS (Details Narrative) 1 Months Ended 9 Months Ended Dec. 08, 2021 USD ($) Nov. 30, 2023 a Integer Sep. 30, 2024 USD ($) Dec. 31, 2021 Loss Contingencies [Line Items] Â Â Â Â Committed capital percent by related party 40.00% Â Â Â Area of land | a Â 61 Â Â Committed capital percent by the Company Â Â Â 40.00% Sale and Servicing Agreement [Member] | Triad Financial Services [Member] Â Â Â Â Loss Contingencies [Line Items] Â Â Â Â Notes and other receivables Â Â $ 81,400,000 Â 21st Mortgage Corporation [Member] Â Â Â Â Loss Contingencies [Line Items] Â Â Â Â Investment owned balance, principal amount Â Â 2,200,000 Â Loan balance Â Â $ 579,000 Â Nuveen Global Investments LLC [Member] | Nuveen Real Estate [Member] Â Â Â Â Loss Contingencies [Line Items] Â Â Â Â Number of developed homesites | Integer Â 113 Â Â Area of land | a Â 61 Â Â Nuveen Global Investments LLC [Member] | LLC Agreement [Member] Â Â Â Â Loss Contingencies [Line Items] Â Â Â Â Initial total commitments $ 70,000,000 Â Â Â Initial commitment period for acquisitions 24 months Â Â Â Additional increase in total commitments $ 100,000,000 Â Â Â Committed capital percent by related party 60.00% Â Â Â 60.00% Minimum [Member] | 21st Mortgage Corporation [Member] Â Â Â Â Loss Contingencies [Line Items] Â Â Â Â Repossessed home Â Â 80.00% Â Minimum [Member] | 21st Mortgage Corporation [Member] | Purchase Price [Member] Â Â Â Â Loss Contingencies [Line Items] Â Â Â Â Repossessed home Â Â 55.00% Â Maximum [Member] | 21st Mortgage Corporation [Member] Â Â Â Â Loss Contingencies [Line Items] Â Â Â Â Repossessed home Â Â 95.00% Â Maximum [Member] | 21st Mortgage Corporation [Member] | Purchase Price [Member] Â Â Â Â Loss Contingencies [Line Items] Â Â Â Â Repossessed home Â Â 100.00% Â X - DefinitionAdditional increase in total commitments. + ReferencesNo definition available. + Details Name: UMH_AdditionalIncreaseInTotalCommitments Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCommitted capital percent by company. + ReferencesNo definition available. + Details Name: UMH_CommittedCapitalPercentByCompany Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionCommitted capital percent by related party + ReferencesNo definition available. + Details Name: UMH_CommittedCapitalPercentByRelatedParty Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionInitial commitment period for acquisitions + ReferencesNo definition available. + Details Name: UMH_InitialCommitmentPeriodForAcquisitions Namespace Prefix: UMH_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionInvestment owned, balance. + ReferencesNo definition available. + Details Name: UMH_LoanBalance Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionNumber of developed homesites. + ReferencesNo definition available. + Details Name: UMH_NumberOfDevelopedHomesites Namespace Prefix: UMH_ Data Type: xbrli:integerItemType Balance Type: na Period Type: duration X - DefinitionRange of purchase price of each repossessed. + ReferencesNo definition available. + Details Name: UMH_RangeOfPurchasePriceRepossessed Namespace Prefix: UMH_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount, after allowance, receivable from customers, clients, or other third-parties, and receivables classified as other due within one year or the normal operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_AccountsAndOtherReceivablesNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionArea of land held. + ReferencesNo definition available. + Details Name: us-gaap_AreaOfLand Namespace Prefix: us-gaap_ Data Type: dtr-types:areaItemType Balance Type: na Period Type: instant X - DefinitionAmount of principal of investment owned. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477439/946-210-55-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-12(Column B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12B(Column B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6 + Details Name: us-gaap_InvestmentOwnedBalancePrincipalAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-4Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 720 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483359/720-20-50-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 27 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482395/460-10-55-27Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-4Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 460 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482425/460-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-1 + Details Name: us-gaap_LossContingenciesLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_SaleAndServicingAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=UMH_TriadFinancialServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=UMH_TwentyFirstMortgageCorporationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=UMH_NuveenGlobalInvestmentsLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=UMH_NuveenRealEstateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_LLCAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_OtherCommitmentsAxis=UMH_PurchasePriceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 53 R43.htm IDEA: XBRL DOCUMENT v3.24.3 SUPPLEMENTAL CASH FLOW INFORMATION (Details Narrative) - USD ($) $ in Millions 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Supplemental Cash Flow Elements [Abstract] Â Â Cash paid for interest $ 23.5 $ 27.2 Interest cost capitalized to land development 4.1 4.1 Reinvestment of dividends $ 2.4 $ 2.0 X - DefinitionAmount of cash paid for interest capitalized, classified as investing activity. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidCapitalized Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow from capital contributions to an entity associated with a dividend reinvestment plan. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStockDividendReinvestmentPlan Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_SupplementalCashFlowElementsAbstract

Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 54 R44.htm IDEA: XBRL DOCUMENT v3.24.3 SUBSEQUENT EVENTS (Details Narrative) - USD ($) $ / shares in Units, $ in Millions 9 Months Ended Oct. 01, 2024 Sep. 30, 2024 Nov. 01, 2024 2023 Preferred ATM Program [Member] Â Â Â Subsequent Event [Line Items] Â Â Â Gross proceeds from sale of equity Â $ 15.5 Â Subsequent Event [Member] | 2024 September Common ATM Program [Member] | Common Stock [Member] Â Â Â Subsequent Event [Line Items] Â Â Â Number of shares issued in transaction 170,000 Â Â Sale of stock, price per share $ 18.92 Â Â Gross proceeds from sale of equity $ 3.2 Â Â Common stock available for sale value Â Â $ 145.0 Subsequent Event [Member] | 2023 Preferred ATM Program [Member] | Series D Preferred Stock [Member] Â Â Â Subsequent Event [Line Items] Â Â Â Number of shares issued in transaction 247,000 Â Â Sale of stock, price per share $ 23.90 Â Â Net proceeds $ 5.8 Â Â Preferred stock available for sale value Â Â $ 24.7 X - DefinitionCommon stock available for sale value. + ReferencesNo definition available. + Details Name: UMH_CommonStockAvailableForSaleValue Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionGross proceeds from sale of equity after offering expenses. + ReferencesNo definition available. + Details Name: UMH_GrossProceedsFromSaleOfEquityAfterOfferingExpenses Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPreferred stock available for sale, value. + ReferencesNo definition available. + Details Name: UMH_PreferredStockAvailableForSaleValue Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe cash inflow from the issuance of common stock, preferred stock, treasury stock, stock options, and other types of equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_ProceedsFromIssuanceOrSaleOfEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. + ReferencesNo definition available. + Details Name: us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionPer share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. + ReferencesNo definition available. + Details Name: us-gaap_SaleOfStockPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionDetail information of subsequent event by type. User is expected to use existing line items from elsewhere in the taxonomy as the primary line items for this disclosure, which is further associated with dimension and member elements pertaining to a subsequent event. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2 + Details Name: us-gaap_SubsequentEventLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_TwoThousandTwentyThreePreferredATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsequentEventTypeAxis=us-gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=UMH_TwoThousandTwentyFourSeptemberCommonATMProgramMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementEquityComponentsAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesDPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 55 R45.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF PRO FORMA FINANCIAL INFORMATION (Details) - USD ($) $ / shares in Units, $ in Thousands 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Proforma Financial Information Â Â Â Â Rental and Related Income $ 51,937 $ 48,135 $ 153,760 $ 140,506 Community Operating Expenses 22,511 20,673 65,203 60,801 Net Income (Loss) Attributable to Common Shareholders $ 8,181 $ (5,831) $ 2,444 $ (15,564) Net Income (Loss) Attributable to Common Shareholders Per Share - Basic $ 0.11 $ (0.09) $ 0.03 $ (0.25) Net Income (Loss) Attributable to Common Shareholders Per Share - Diluted $ 0.11 $ (0.09) $ 0.03 $ (0.25) X - DefinitionBusiness acquisition pro forma community operating expenses. + ReferencesNo definition available. + Details Name: UMH_BusinessAcquisitionProFormaCommunityOperatingExpenses Namespace Prefix: UMH_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: UMH_DisclosureProformaFinancialInformationUnauditedAbstract Namespace Prefix: UMH_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe pro forma basic net income per share for a period as if the business combination or combinations had been completed at the beginning of a period. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -SubTopic 10 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(3) -SubTopic 10 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2 + Details Name: us-gaap_BusinessAcquisitionProFormaEarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe pro forma diluted net income per share for a period as if the business combination or combinations had been completed at the beginning of a period. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -SubTopic 10 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(3) -SubTopic 10 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2 + Details Name: us-gaap_BusinessAcquisitionProFormaEarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe pro forma net Income or Loss for the period as if the business combination or combinations had been completed at the beginning of a period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2 + Details Name: us-gaap_BusinessAcquisitionsProFormaNetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe pro forma revenue for a period as if the business combination or combinations had been completed at the beginning of the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479328/805-10-50-2 + Details Name: us-gaap_BusinessAcquisitionsProFormaRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration EXCEL 56 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 (.R!9ED'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$_\QO;=!P4)B0-!2L+/(>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*1#BV&5(_C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " #L@6994QPV5^X K @ $0 &1O8U!R;W!S+V-O&ULS9+! M2@,Q$(9?17+?GPC;7"J>% 0+BK>03-O@9A.2D=V^O=G8;A%] "&7S/SY MYAM(IX/0/N)S] $C64PWD^N')'38L"-1$!)']&I5.?$D)M['YVB?(T'"$I__MJ -"VS1K<$C**%(P ZNP$)GLC!8ZHB(?SWBC%WSXC'V!&0W8H\.!$O": Y/S MQ'":^@ZN@!E&&%WZ+J!9B*7Z)[9T@)V34()+:AS'>ER57-Z!P]O3XTM9M(}# M(C5HS*^2%70*N&&7R:^K[?WN@621A'^_1S80RY8-[9)-NIL\!"SI^\Y%1^?H.'GS[BYBZ(:(E/)X M8-DOV]:[MR_>X%#BVR]*+ M41B1%G\@M MNN01.+5)#3(3/PB=AIAJ4!P"I DQEJ&&^+3&K!'@$WVWO@C(WXV(]ZMOFCU7 MH5A)VH3X$$8:XIQSYG/1;/L'I4;1]E6\W*.76!4!EQC?-*HU+,76>)7 \:V< M/!T3$LV4"P9!AI@S M&L%&KQMUAVC2/'K^!? F<-0HACA*FNVB<5@$_9Y>PTG!Z(++9OVX?H;5,VPLCO='U!=*Y \FIS_I,C0' MHYI9";V$5FJ?JH,@H%\;D>/N5Z> HWEL:\4*Z">P'_T=HWPJOX@L Y M?RY]SZ7ON?0]H=*W-R-]9\'3BUO>1FY;Q/NN,=K7-"XH8U=RSTS0LS0[=R2^JVE+ZU)CA* M]+',<$X>RPP[9SR2';9WH!TU^_9==N0CI3!3ET.X&D*^ VVZG=PZ.)Z8D;D* MTU*0;\/YZ<5X&N(YV02Y?9A7;>? 8T='[Y\%1L*/O/)8=QXCRHB'NH8:8S\-# MAWE[7YAGE<90-!1M;*PD+$:W8+C7\2P4X&1@+: '@Z)1 O)256 Q6\8#*Y"B M?$R,1>APYY= <7^/1DN/;IF6U;J\l=QEM(E(YPFF8$V>KRMYEL<%5'<]56_*P MOFH]M!5.S_Y9KF4Q9Z;RWRT,"2Q;B%D2XDU=[=7GFYRN>B)V^I=W MP6#R_7#)1P_E.^=?]%U#KG[VW>/Z;I,[2$R<><41 71% B.5' 86%S+D4.Z2 MD 83 >LX=SFWJXPD6L_UC6'ODRWSEPVSK> U[F M$RQ#I'[!?8]*@!&K8KZZKT_Y)9P[M'OQ@2";_-;;I/;=X Q\U*M:I60K$3]+ M!WP?D@9CC%OT-%^/%&*MIK&MQMHQ#'F 6/,,H68XWX=%FAHSU8NL.8T*;T'5 M0.4_VJ0-:/8--!R1!5XQF;8VH^1."CS<_N\-L,+$CN'MB[\!4$L#!!0 (M .R!9EE1HKB=G@8 +HE 8 >&PO=V]R:W-H965T&UL MM9KO=VNO8MC$'%L=XGO$L=9TR6I:Z?==;N]4$ V7 %Y0MC) M_OH] @Q!AZ[OI 7"=@\W^@C@?CPXV0MY+?$YUR1ARB,D].6K]3R7:>3N#Z/ M6'(HECR&;^9"1DS!JEQTDJ7DS,N*HK!#+>NX$[$@;@U/LL\F')DBWXC*O/RXF$M4Z9X@41CY- Q$3R M^6GKS'XW<@:Z(-OB2\#7R9-EHE'NA?BF5ZZ\TY:E6\1#[BH=P>#/BH]X&.HD M:,<_16BK_)^Z\.GR)OTR@P>8>Y;PD0C_"#SEG[;Z+>+Q.4M#-17K][P ZNH\ M5X1)]INLBVVM%G'31(FH*(861$&<_V4/14<*>AU:PIH44"?%=A'-05.4>!D MH'G+,JP+IMCP1(HUD7IK2-,+6=]DU4 3Q'H89TK"MP'4J>%(K+@D;?*:=$CB M,\F3DXZ"7UMQRTRSO,,6I,Q(#_K.]"+LE%TTZASB@;.^/*0 M.-8!H18],K1GA)??BM4AL6Q3^7?-<+V.Z#-G" MQ(37SUF8F+IBA);M"=4MH;][C=.GE$G%9? A(IGPII#+QX5%*ID8\M&I/O.,2 M[WC'W5 RF$:S6;">#\^J'3^T;$_7@G8VPUPPF4@/#V=$)C4C(<_Y.SOQGD9)"X+-[B7\+%Q]L73/CDF/K1F3[Y!R3?X(;ZOG,EZ.CRK M;OS0JCWY;*LZ:5IHJT:IE,\!L;UU2UR[;=.V8YLX\=&8?7DKE;%Q&2EX1[#W2MASK\#8'LCO_-%(MC$=9\-/KTN,C:N1L0F_LRF]L7% *SCOV0*X\@ WF@0-PG9 MO\S(WX0LV94MV;CDH/QW:V'DQR.=H\& 3.%JGY,!N06S](W<3@9 M29OP*EIY%<5%Z#EI.7]-I%@%L6L17=R:M*T(E(%)R. M_PR6M5/T6D2KUZ-](VD3@D4KP:*X%V4[ZYGDK!X,#WC3<^A; (U@3)D4KDZ*X M_ER+[-K-%S&FQEM"NKU>>S 8](Q\31@4K0R*[F10FTN=_$Y#$"^R@])*;&(=9Q.Z1"M=HCOIDKZ4 Q^$ M>74AI%'[M^1<, [G@Y,QU.01!C)='&HF$"1:"1+=29!F$0O#4N>,Q'A.[:AQ0/K09L0(%H)$-U)@&8^AX'$ M\/"8>KPFK,>IK,?9R7H +(+KTYD2[C=0G^QA#/F8*C"#V((/Q-3YY>"&-*9Y(MY&E'69I^ +@:]OI].#WUX9)W96*LA,?927BN@T2?0T!XF"1?6)AR??'_=<.T&?QOI7LA@BFYH MPH><)P_)<)6Y"U0(KCXG-GUS_Y;,N)M*&'(C-YZ4=VAV$?Z_3EWI3C72-V%+ M3F5+#NXV=Y)YF1P]1O9S2B2\8/KLQA._'6W M1[<$W7Z=C8U\34B14TF1@\O,\:'3Z_X,.ZL,8+*] .F+TI!E$CCE'N<1NX>= M>B+YG(,->GL=Y"\D045_-:%43J54#JY"/W*0XTEYS^<'^=Z]7S\;- &%F3F5F M#BY2.\P&>(!^FJ"[9F*\8H7[TM7Z9B#>]0/3 IX4.VD*(^UGGR=HQ6Y>RE MH82X^I9X_J),^6GY8M0)9]CI.I]H\?ZOIAFG33DC(YU!J'>JW>F3^HE"^HL0R M>]?F7B@EHFS1Y\SC4F\ W\^%4)L5_0_*U[6&_P%02P,$% @ [(%F6;H4 MAHH]" H2, !@ !X;"]W;W)KZL"L3YLV0.D*@1ND2V880DS6_LH'(6HQK9R;3D,^^M7LD.<6+)A M9MA] 3MI=4ZWI#Y';9\^R?Q;L>) <@>]IDA5G@Y52ZX^C41&O>,J*8[GFF?YF M*?.4*7V;/XZ*=<[9HAJ4)B/D><$H92(;C$^KSV[S\:DL52(R?IN#HDQ3EC^? M\T0^G0W@X.6#._&X4N:#T? ATS1[YG*LOZ]MI/QF;F:+LX%G$/&$Q\JX8/K?AD]YDAA/&L=?6Z># MW6^:@?O7+)[_K(+7P3RP@D]E\B^Q4*NS03@ "[YD9:+NY-,5WP;D&W^Q3(KJ M+WC:VGH#$)>%DNEVL$:0BJS^S[YO$[$W)*. 6@[+UU -X.P%6@-;(JK NF MV/@TET\@-];:F[FH_T2NUV:W?:Q6+.8GPWT=BIXON&#\>^_P< [<<7[3LX. MHL>[Z'&?]_&U#M458#V*5J/, [M^,0TIH>#K:["-W6 4DHCNK TAD!XGT0IH+ MQ:L9,-C +%WG8YW$,2*F0ONA!I8 M('R?>)BTL#K,8$"HYP9+=V!I+]A[:; Z]J4+*;4@0#^BGM].J\L.1QZ!;JSA M#FO8BW57):JL?N4K$2? NE(;VO'K4CUHP;2L40=0Q^]$.9/1S"7V]T$5VV@)$ M0]A>"0X[O;M@T%$+H-=0DM>+72_4,BV3BI(NN*Z L6"&\YV\XUDHCH@?V'O, M:0@#[$4=NOW((.00@^V5XC3T(>AWU'+8$.$L))/ZL5 MS\&D*+B[?L%W9;WW\G88;,-[L)_XIJQ85;-279BIV;"DJW)O?>WG/ BHU]X$ M#.C.?8M11#F%#B+"?$6]8_HTK]I!H-<;C,A=*F#*NP)],Y. K2TKN1&V3'B;0 M(G&G62?CP(8;83\YFFV0*9D_ [D$-RPKEUJFE[G>QQ4-.1$[R \2XK41.\Q0 M1+KRW) D[&?)3U)MZ;'>"G<\YGI9Z+P70Y!Q][ZU.3 ,\5[=VT)VF$&/=K / M;*@2]G/E;<[73.C:\EV?Y8H#]#T;V4&&%&)K83C,($5=-;*A3-C/F96NN^ ; M? 6RLJ7,JBPZ@-AT&OM9M: .;L780QU &]$_ ;RY5\CUD>SZ[G] M['+^T0GQ?8]__PLB1 T1HGXBO(&Y>F2/NG3:KQ[&P74K+R6A>@ ;;,L1#X)VI@=9K[6#1V0 M&S)&KQQB> <8T_VX%\'_5)MBHPA92!U6/NDH0;CA8?QV'M[+K[/+9I,L]$D8 MM*G.88<0P5Z'XL4-&>-7R+C"^AI*FV@#HG6YU0VT[2CR:%=1QPT?XUX*'$]E MFHI*A)6K="HS);)'GL5=B'^"4H&KM+^#H\.8]_JRN)?(YBN6\Y5,%CPO?O\M M1)">5*=4]>QD--Q+\C_*:._E[3#VAL3Q*QW@NM!>@"IP> *"8TS]OX%IW0D2 M&ZZ/9@O.T^I(K(] 2YZ;<^5$@] MK[[3:ZE4*YE7A9L5II3/^5KQ]$';OSR?V%;%>/OI]K'#"8!HB"OLBTH5P&'CT MQ:0.T.O6V'(@^&796C M41VX7W68/2FS.N7@]#?G@4XZK"/5,KZZ_M4).$O":#A,(AH91O0843#__=T MV,J)AK3=MW!8!33JZ-OA1E_A?GUU^=WT\M\R%7CHN5;_"S#$S96FC6NEP M"],BFV7Q,>@F+F0M.N['4D]L MN1;Z(;;.Z@X[JJDFZ@+=R#K2+^OJ3M!>LP5,/EV ^=7D[O+J_7%Y=U\%\0_ MO\SN_^T, EF/H-W=(I>ALULTVGM_PKR\,=5%/*_?!ZEO ME%Q7KU0\2*5D6EVN.--S8 ST]TLIU4MC]U;.^+]02P,$% @ [(%F M652=/8)R P HPT !@ !X;"]W;W)KDSA5"RO2.GNV;15$D##U)#) (\W%O+Y5SD.N8IK"51>9(P^>\+Q.*XL*AU MOO&9[B=R;MC+><;VL ']>[:6.+*K*%//(%5#.#W*%Y1@BB"'0)@3#TP%6$,7*Y$J$?.0:0C)"XM9&@#9F'"*?+]F$E(=@>8!BW\@/Y)O MB4U4A'?5^<13\B42N6)IJ.:V1B(3UP7.L[^4L[MW9M]]D0\YP-Q'7?4XK[J M=G^% -UIX>[5W6VL0U4,MRJ&6\3S[A8C27!I8=&#MP\D8Y(<6)Q#6UYEH'$1 MR'PJAZ7S1.?VX1J^VZ9&Z%6$W@.$IW? C&]@6 MLW'-K,8[JGA'C_-RI?)VUE$#PI].9OX-:M-JXL_\:3OIN"(=/TZ*^Y[2N+1Y MNF_#'0_";5IUXXJWDG[B_O 2@U:*E.!BS5;IL:H5\1^@\0#EJJ?J-2GN,X M-Z@]1C76:<4Z?9SU_C*=-A!N(;LL:H2SBG#V.&'\ISU8G99U#"I<]$3IQ-T M Y(CVBM9HQZ#E"@&K8--_OH$R1;DWZTJT1G3M#+/*F,!+"SL513(UC+[[ZA M$^>G5M'XGZ+5*W"EJ+1[)\F3/&:F.\$^)P1LN[8QD*PJQ_F;!1F@NF*OU%J1 MW[S" 8;U/"YB2'O4<& >77L/';*3/49U_(M2TAZI'(8_:&.B M+>KH^8VMJ=>LGLI%1&F/BCZ4ROU]BS:5D[JNWW@? +6;X=?AWTK@H+.V1V(?2 MZ-G<:%-66W-I,6O)Q;[JH,WORR7$?Y%@30&^'PGA#X/3)]>_9J#)OI-:QVOK*@'RE25^K^9;J?&$UE4,L_F MJ1)S-%7Z1X\"52&Y0#?%3*X$.OE35M4I.OE4I)MYIF&G:(@^36-T\NLIJ9I M*2J4%>CC4FZJM)A7;]"O!^<7(Z7OL^YM--O>TW5[3Z3GGBBZE85:5B@IYF(. MM(_=[2-'^Y&.SRY(Y#5(U\1).!7K,T2]-XAXA 'W,_GQYA22_JZ3_YS[P?! MH+L10QL^WL-W\V%R=YN<0X^U;4CAAG7*.Z_6Z4Q<#G1.JT3Y+ ;CWW[!W/L= MBNDQR>)CDB5'(CN(/MM%G[G8QP]Z=J8YTA,+/8B\F;7M/(6>1TL5-%1UQ7@> M^SBBP<7H>3_0-HJ%F/J']J-A&89\&W#N$)0",>;Y'=[#U?Y.M>]4/4UST>2D MV[38+'1QV91:^'LM&TPO+1G;NXDPH,R0;8."R(L,U3:(L @;J 1 449#6#/? M:>9.S1]E_:#['RZW.N4>#["ATD;YW&-&+&(;A8.0!Z9. ,9IQ# L--@)#9P) M)?G[/ODP3:9@2@F.F5*.218?DRPY$ME!_-=_$/G0)O(U6I39.H?=+<69:JR MX@DEW[03K>#9%=JCG?C8'@ 2@]/:@P\&\5]XAFH!$!Y0>3#PR[:R8Z^([M2 M=4KYR=P2V1.*,6Z(!T#43$"Q#<*<<5,[A/+\"-:.O<[V>>Z,[JWY]Q[TEL)(M"V;Y %$1,<0"*!\'!E<"H0CO$[OG<;%3[#M1Z('=5LVKN7;16:7J@?XLW/JQ M=3>,!68= 5$1-O7;*%T_66@& (Q[K.>") N L09@5CHQ#'+TF9QMM4,2B90 M_Q$U-4,P5)3M UCC)G6(H%@F 0]905W1A4[G=BV@CJ?,+5[#B,KET$PSDPC M%0,P'3Q.N*D7P-'08SV& 7?>$#-G);W[^#YY0*U!1R?;NGH*UE7LM)D_6UB/ MRA8?E2TY%MOA,^F<*W9;UYM""MP<@S:*A2$S1Z"- MHISW3;C.L6*W98VSYVPN"M>2!-L>DOI620%:2@$WZEF6%4(%K,W1:[_^\3;,2?4[SC>B- M"Q@2V^OY+(K,J-BHH899<;%AE'$K+ 9]ACMLQV=P<1NAWFGEJ)TS07 V_G6 M +!!Q%]< R ?6Y/>!H5[W1WNC'5&DKB-9#T'ZBEP4SSK+%=O'M9/_P^9Z8// M^DR[:4@[L9W>,#!D32 0YJ9X"$7,(9- *-Z7"$AG+8G;6N[2N\-4$=O4#?4R MQS22$"S@D;EL@& $4VX)AG"U'>F1W'E)XO:2K:W:']S::[3J3T'Y@%DDQ+24 M &J(L1=ZIGP(Y_L>-N4#.!)1+^B1W[E*XG:5A]OBCV(A2X'ZZL'>K+@OI5Y> MZU5VO0I)OFZR=7T9#!C@#TD46A&S84/MP5+B MWK \;F08,$5",RX R"J9$,A8)-(90N(VA!^$.GRU @H%S!Z)/"M! MVC]!,S<W5T-LG%++L!&6=_>++>EL(7';POM2+$19[Z]\&D2P]!/;J@U98][M"$:YE28!F%ZC6M4?Q-4;6CVJ.XM(W!:Q*8Q72I79XZ9U/DJB#[(83F2A2MEN MO[R6#S >MEWS32,$8*BY]0)@L&\]>P#D]2Q(2><-B=L;6F/="DB]^5BGA?H] MXE+FHUD1L-&#?V0FGLQ (PP@H'M=;9L+:(BNTRJ;@6%J>_ ;W%Q1GUG8&@!IZ9]:[#Y#,VIN%R4B/L:*= MKZ1N7_G_HQ1G^4:![X^OMWU_]TX "HH32&;%"2;KC5-G0"EV[OG\U7P*H7/K MU;,HTR=Q$)8*W6U4I71=U.OOT4ZS8MG[*B0KE8Z*Z\LT!GB++]NJD]47+= M?+[S*)62J^9P*5*=[6J _O]"2O5Z4G>P^\9L "]02P,$% @ [(%F60B? M]J/B$0 KJD !@ !X;"]W;W)K]SW+81 M_5.RD_=#IA[-$2S>6[M0[*DK_^_+DDW#$ M+K%'>95\L27[\2VTVN7Q/2S)5_?KS:?M5=MVV2\WUZOMZY.KKKO][O1T>W[5 MWBRVWZYOVU7_/Q_7FYM%UW^[N3S=WF[:Q<7#03? 7IT6>EZ]N;A:;__W07J_O7Y^(D\=_>+>\O.IV_W!Z]NIV<=F^ M;[N?;M]N^N].GU@NEC?M:KM/ 7='7CX]2.[M>_CI^Y_FPV+;SM?7_UI>=%>O3^Q)=M%^7-Q==^_6]W]N]S^1WO&=KZ^W#W]F M]WML?I*=WVV[]M$M MSEYMUO?99H?NV79?//Q^'X[N?R/+U:X6WW>;_G^7_7'=V7R]VJZOEQ>+KKW(MWG?]7WVA==ML_3%[?[78M%?KZXMVL_UCUOSW;MG]+_OJI]7B[F+9H[_.9ME/ M[^OL]]]_G6UWT&VV7&4_7JWOMHO5Q?:,[/>#[U^==OUR=T%/S_=+^^'STHK1 MI=W<],7ZOEN??\K^_;?VYD. [^0]",T_3O.UKNJUL'GZ\0Z;L?;M9]HNNLS$$ M$JM.Q_K^HD]-WV&+Z^SM8GDQZQ,P7]PNN_[[!&F3)GW7=OTYI5]=L]BLEJO+ M;8K+I;G^OE[-^E]YMUE?]_]UF;U9=6W_F^MVOZIA*=Q]V"XOEOWI*17-IZ/] MN.Y_\N%AIWU]/A5\\52DQ0./.''Y87&]6)VWV:-++ZO;\VTR*;[(B+PJLICXS MF0>FW8GXYS-MROS5Z<^'%0-!1:&EJ8:P&L*DDL)&L ;"9CU;J88PAP65Q1#D MD>5K(:KR"39(H'Q*H#PF@=\\-NHQB?S,J :)U)6.,IF,N_L@_6Y[NSAO7Y_T MGY3;=O-S>W+VA]^),O\3UER<9 TGF>,D\TQD@TI03Y6@DI4P.*F^V6[O^EZ_ M7W9767? 59O6[-V^Q4E"@*$5?=T0?']_6*#7P&5L+/BRBC)SH*%2+/M^2:9R 9U(?(@^O)E=$KP//U:K6WB!XN;K[O9C]>M;_ +3:?VB[[Q\=>)>_T MYS? 9JNU0/9]#B9/;J%KVH%3/(1"IHU3>Y.5K6%E 0BJJ(2(TT:?!&1-D;JY>XJ\\/=Z"6$@#8(MR!<)J1'(3!A=R#A9$"=4*>)\D0$]&K#,RV(D8<$^$&G_X,J]N>VVW:U73S4 M8?/+

[NL6S1ZIUNC:@T2!D!CI[!2!I'0WP2,DQE ML"V*YX\"/&-:I("N +@Z2"YH>$)$HGL\UL;FT_I-4[N3U:KA)7-L;)Y+K9A[1S<\)&V2EYN M@D1"8R7>#I+(&(,Q\1Y'C@:"AM0(9"9*:V)O%\')>";'T?
$\'D^+D7U]&8P&F38:I@V02'HD@H;4"$2H M>%:NH8D<#?%4K&':@L$@TP;#41M+DISAG].0FH8T"&2&E!F*BO.%@$9W8630 MW?*HJ8>=L_F7NU5ZTT!"
<5W*''P00DE;E#J/=YMK!"=M9<#0.()#K6(LKM @ MC1!52F/+D5T8&52W/&I8X- JIA,*I?4NH>#2GU5>L[(UK&R.EDU:QA+):R+@>:%V-0(I"Z;BU:&%-0SP:2X^, JJ@K-5T97VT5:R@HA;Q
M9M4\O8"I?<7*UK"R.58VS\4V+(P@J=5T2?T,JUA!"2W*N$)H!8U 9C%/0 ,X M&N*3D&$R@W96T[7S%YC%"ID_U^ >:%:IS,K6L+(Y5C;/Q38LE2"555HJ?Y%= MK* :CB]S%'U
(1\7A/0 ,X&N+14",#!>K@J0)I%QB M!L-$!SM%I>T4TBY6Y*," MYC2D1B"S?O5Q3AL$)Q0P\NB '@UHC!TQ\E1P&U3:,9CF%RM2UL]I2(U 1"YB MOY@F;V]5%S^_K(N7T$A\[M(SC4,
<;BPKE]!)6:V]=!>FO^N7U]W-Q^.O+DQV2Q M*FQ6-L?*YKG8AA41%+8^>F[_\XXO!*@H"X-F-O7R/Q\E8OX2U@E-2BCPV MLA)Z./+FU6(4U M*YMC9?-<;,.*.'@NX0O,[6MD;C^VB#6MFA%
(H6)7M*&)' WQ:*RQ;74=-+-^ MP;E]C[K%YS= MU\B0 >@V6OXC$%<@$@N]'RGX9X-%8Y\F2*,LC_\E<8WR^180/@KJ<7,K7/6-D: M5C;'RN:YV(8%$MR.\C>9WR^1X0,9[^&5]/0! NGU3?S(
M:V)C85Y>3Y M?3JA4&#O$AK/>J0C3[ZT8)78K&R.E5!"18WLQI3(MI#RV&X/@T-T8!(>W%A(7[L8@J-1NC DBVZ1%]G-V8PS4U-AN3#KRY/>4L*IJ
M5C;'RN:YV(85$52U2:OJHS[GTQQ3'__(RE:SLC6L;(Z5S1LH^D5Y^ SL80D$ MT6^.?E?AX=0#^CEKX,/X#7A(P=Q G2_[\U=\SJ@1G"[[BXC8N$1PZ-D5P8DJ M?
F2]1U!66VE'K@!-4,#FJ*&!L3$2/*'(QKLMJ]@324>>W#.<; TKFV-E\UQL MPXH(:MT<-?UPU"7LGHK0! ;J9%03(#A4$R XO+60N% 3(*B4)C!!Q9NTBG^. M)C!0&6.:
(!UYXYUGVS3[9K%8)*UO#RN98V3P7V[!V@E5BTU;)RXV/6&BLQ(:E17R+(K[I M#0'-ROA]F @(-"@]#8% RK&GL]I@HMBTB4+.CEAZ^H&&U AD=^MDG,\&PVEP M\G1T1()&K.R8-
6Z#R6#3)L.TX1%+CT/0D!J!"%M!G<'F @WQ5*QAVH*Y8-/F MPE&;2I:<[} 3D)J&- @$*S-D."*^4]]C5,*.E5G0W/;HUQL>/JD0=34M%-:F M,.!#$'S-R8-
CM\2A.!4J:0$.3SR]88(KF_$^(9H!&64K.R(XK9!<=O)KS>D M$XILMO<)!;7(*JU9V1I6-L?*YKG8!A51!6E=?>&S"[&2]*"D%O$K%2I:4R.0 M0H,12IK(T1"/QJI&SN154-75=%5]M$U<(1O6*I;3Z05,
[2M6MH:5S;&R>2ZV M86$$.5VQ/ZT0+1$HGT&!T.(9@0";F*9Q-,0G(<-4!M5<35?-7V 35\&09Q2 M5HG,RM:PLCE6-L %-BR4()&KM$3^(INX0L8+XK*@[PM (%;&VH3F<33$8Z'4 M6+,%#5Q-?
_K 9)NXPB8+XF2RCA6PLC6L;(Z5S7.Q#>LC*/[JQ1])B%8,'#S0 M)MZFJ6AS (&(O!0*M"!M#] 0CT6.P'@R7)0^<9 ^AIL1'DG26:-O MV#\"TV 8K.HPW$Q7('$H6SXRS-
=W\4'F^&;X'[F((7X,AD[Q8T!TC!\#HBXR M!D0&^3%8:I)?Y/(@H?RS_(^?'F*<_1]02P,$% @ [(%F6?J@7.^3 M" ^IJ]VJ=65> ,DE5ADUSWJ533PU>3X3')5:87P D\W]]=<#1A1ZR,OE2R+0
MTW9/S_2O>^3\226_TK64&?D=;>+THK7.LNU9IY,&:QGYZ7>UE3$\6:HD\C.X M3%:==)M(?Y$/BC8=9EE.) _+#N-4[S^]-DMZYVF6;,):3A*2[*/*3YTNY44\7 M+=IZN3$-5^M,W^CTSK?
^2LYD=K>=)'#5.6A9A)&,TU#%))'+BU:?G@V$T -R MB?M0/J5'GXEVY4&1T_IBO+AH6=HBN9%!IE7X\,]1#N1FHS6!'7_OE;8.WZD' M'G]^T7Z5.P _//BI"C-
7^$B6U^TNBVRD$M,M\FFZNF'W#MD:WV!VJ3Y7 *T ME[5:)-BEF8KV@\&"*(R+ _[O 40<#0]^ "V"\"J X1A -\VX+FCA66Y6T,_ M\WOGB7HBB98&;?I#/C?Y:/
FC'489UD"3T,8E_4&*D[5)ESXF5R060;_($99 M2M22#/QT3:X@SBGY^2GBK-U2D;Q0BY.QW? CX,S[,692]:H<":WWPFWOA%F M,8'8,WC[<-Y@#C_,+
<_U..::Y[<]^D*OKV[]FY&IZ^Y/<3D;3_GQ\R?I#^;C M^_%\)]=8=-6J.6X6KVQS]*M\B+%NS<5":/LM7[YS^H8_T+_F3E)W,@#C, M@&C2WKN!/#2. Q5)\N5:I>E7S-
M"A9NKT%GGL4<=X=#SSN.Q&W6I-A<6/TB= MV&SBIEU(6%1"S?3.YCI-9HY2=1CF),8="#B!\M\DW/U82/)CG<2 M<&7F@XEZ@?STDU\RTQ:3F0QV29B%,OU&8IFAC+*0*+C=B@>
(5)MV#>F"M&7 M-KL *0:JKU1^)4-9?-+)Y\H/$W+O;W;2Z _J"JT;R853\Z4N1BW!/8,SK'2& M?2@>X_A1IIFN*P@LO*U,LN=\?8W^WH5;?1OUA=6,]*I,0&3:U)!M:$EMVHC$
MWHO]1V9#2/ZM0OAP#U>[!-W,>ZW'QCA>-><@0JYGFOB2LE0T%QIK/UY)S2]R M"],+>0>28S]-959LY.O0?P@W^;)!*48;*?Y>C'V6MM()*)%.&SG9TV&+,Y4\ M%ULGWBVA58"8+
<@(@#F^;VP$!58M=G4IX=FT:XA>25[:C-Z&A)LG+>U'7,@$ ML&.T)T]AMBZNTE!#!O>J3N-VU_9JV0 1H\P1ML&O$MNTF=N31&[]M-F?/>#0.UT^S/QGW4 4 OK0&YS5U0-1*2$ M9=KI);=I,
[C!P&0G3W9T/JU0OBE8"OB4UNG;9K9;2Z:(&.]2PS)@):59,Z7G M$LJU[(58'+6Z#G4,+I309(E?WHS?];NTN)@JS# _=:1QI./U7(M6ES0F1[GM M,D-2X261.7T7U:[&-
_V;P5O.3QM) ^X#U$ 2=CH+)=MYM PCE:'$L7^R6 MM4]RIEPF$;E4"2B$8.(A1/ICQ^5.M:+"Y+J<&SH;?G3^_0J0DS .PJV *1W0 M>QRL7_FK?>5ZK7R\)>$(:0$#;M5V1,QO!3-MG)+*O)G*E6-&?
2(PE \HL3C" M5=NKS3(BU34=CO(2O?P]Z.W#PEC++I%' ;IR*1-= FGB GO!>)7XT:&O5$MX MKGT,3&3C6&_,G&IMA(@)*(T,/.8ECWDSCYN\TQ6=/F#]L&MU&%.'4Z^6X1 Y
M1CW'4+;S$MK\M0[YV+EQFNY@Q>4(W[M6'"=#TH:NF0RGX\G!NT6H>Q38/XD. M#SS"O:SSVV9VE?*(%+3=!LSS$O\/9@?_99)$!9%2N':[=9X?,'K]&8>];IV
MUZ5<;@I,B7C^VOGXR[X9N=9'PF$"]1.!-Q4T-JI*RK'F&U(*(DO&@F_'ZM MG%KZ@84B$)!#'A75[8#)<8=:AKTN2MZ+#W3@91IN+E<THSQZW6A(B8)+AE MJ%5$26GQ.J5?
SO+UAM5^?"N\T?GI$0K<>'\:.X4@)&&@?W#7SU%GD,-OKP84 M1$HXGF'QBY+;HIG:;S>=^!FYE*LPCG5\8+%-(.,J=)<(Y'1<"%ZE.2(FK*YK M"L_1[]#-.->E)/BD"\K1?^[&]_WKT;3\6
^&A;/^W.BNM M5V0RFHYOAZ@W]5^C7?"F"D5$3-BV6VWV.D>O;T0R6>5OM:0D/XHL7GXXW#V\ M.=//WQ>IW+^D9X/B_9=23?$Z#A 3PI22C5R"2NN["[A.BC=+Y7*7B[T%QS>,^K]#U!+
P04 " #L@699]!4/0A\/ M E)0 & 'AL+W=O+;D!O?"1V,GT GK1[.KN=8^-DJL)^D"4ZYK0D>D@I:N^OWU=%4I(3)S-8 MH]9IHIUO*IZ1?G]1IMO=B5E);X7>6D_'*RJ:OWCT9%-5()(;$^O98EOEMH4
M286/YN'(KHU,_GZHR(^&_?[X]$A4>?#Q/=^[.1_?Z[K*52EOC+!U421F^Y/, M]>;#P> @W+A5#ZN*;AQ]?+I,'N1<5O?K&X-/1XV43!6RM$J7PLCEAX/IX,>? MCFD]+_A%R8WM7_NR9*'U-
_IPD7TXZ)-",I=I11(2 /DR"H\9N7>=!L M20]VKX/TSVP[;%DD5I[K _)JU8?#DX/1':729U7MWKS17[(3DA>]G/+ _X]- M7]L $&EM*UWXAZ%!H4KW? +=^^&//##T#PQ9;[<1: DIJ9*/[XW>"$.K(8TN
MV%1^&LJIDH(RKPR^57BN^GA]^ /TZN)?T[N+ZRLQO?HDIN?GU _=7=Q=7/XN; MZZ\7YQ>S^?NC"CO1^J/42_W)21V^(/5,7.JR6EDQ*S.9[3Y_! T;:8=!S9^& MKP]^"6SS4-
2]O\FA(Q8G.O2ZEQEB0-*F8D; M(ZTL*W=#+\5G529EJD)+FQE@*O_[.04V"T7P'*M1_M.DGE MAX.U[64>Y<"/ _IL.Z_>\6\X\:\X]>D_]1]257]?IVOKN]FT4#\^4^GP\@ MG?@C.XO[RR_1C4%A.962-
A879=J+12(N419R!N6R^LRE1B M\QX0QL.^^\VDB\&[V+A[^C:/+U56W]':/N52L9G>MBG91: _^5;01HANE8D M^(.2@W!+2_$6JGS$%85=5 99V>O _[NX:Y[/I%&/JGQ@=569ZD**M5&H=BK?
MBJ7115=H9 AAN=\5IMJ>N%M)X;42>E--:KY1:S Z$\-QC((K!OUXA/^.^\(R MH:>*+6(%W;GFR4Q46BRD]+0N&:32%M1(R>-F+NR:.7IR?CP=-PGE,,GB$4E
M30FU;N6C+&M2)Y/B#7WE3:8;CR)*7WAUT)16A*C"E8KD;M"D1WR>RK7K&W,3P9;-RK/1:FKUDJV M+5I*_ L3&$H &2D4XLA!P6*1)QML7+' @#6QI4II6RS@6$.V%)8 \XVVTCW-VL5+K:\1\C
M:.T2<"2417ETVU<^VU6]9FU*A\61B)8V$_%7R*!$)64*D7.,G MA RT73@WP^/2Q90^UV5%68+4@-1U#J4?9$D10Y;@>\1:9I%R7W)$.":R:\FH
M:0$%TZ3)P/O>O"=^GDYO6DSN^#E8U!JA2D=FN+K0'JI$4&OO?CQ"_1X9=OBW M."((35&F4@@:<$QNY4.=,TC/# _\!^+*!L"??LK2MR#2#$L;E-7('9H5@=''9F M<"ZUKK
4AAGY6ZW(98NM;"S"]P:1*. BE(M]4>@A7UFR7JO2]ZHB*4&GZ.N8 M]TZR7VM7NU V*:Z ,+D?2TO2)L?F:6T,W8/W#3+1OF4 *$.*!4RE=:B-I,^
M42*6B3)BW>V0;>B]T5E/7+NR!]%8"8YDV1K2M5H9*=G^$AU&%(XJ2*(*R ($ MOU@@)4*W%T 2^S.H@5H*<&1<5QX;G(=-.%&+9$LU07Y?NT(8=M[*Q-!&I-4G MB',;#=Q&+G$^M?
I/H/).WJJK#D8 M*$45E: P[\^TO]"NNI'4'_4$ _=61O#&#.$M.%LNRLBE(MG[5/7]6:TG8OLX MOAUH41%J. OCBN2;I+[F=R8/)!9.WY7MB*.2+)=K3TTA!O>']2%ZFZT6UK//(UT'8]YCD=4.TB6B4
ME3:H)9E$\! ?!\&=5982-KBG+:BT ?.GC+J87KL:X*F:U](G.-,]".-%^HTK M#"QVTKWU5-75]@DAV"UI$Q@*E.I[H0>*F6:XT9# :PX=\TX"E$/3&!O M?_'>1Y? %8]JTN 8;:4QC72'0(28,C9D:2-
IMU(%J53P<#/R51^ER8ECF'50\D!93\M\UI"@UB $'&-I@0U.H^%?O1FZ*8- M<%5L(IT!VHX6^13=]4_P(ZK:' %('+DL!S.G^^5.5*QO@9U&\+3V,H<+FOA] MX.125H$ 4FII:OOHA6F2?,*>8 Z]:Q
MRYIU11+8WI-]R0I4DI1+]Y[XNU0)7#/RIG2_X"F2_YPTM/$F"W=I[HB6W[2 MQ?+S]'#1?U1RXUVIN56BN&.Q+(A"@R0HN%89S]0-;J8D)%!YI2H/,H/%#XZF MILJD=0'B>IT1'!
[+G+_;V0FW<G.%WB^.W_;$5XJT?:V&Y&Z-2W[*Y-/C83.l.@&],.)>U\8/E5L0_=HX34(# M4X%+.]H)JRR[#;^-.' 0 LSZJKT"T- 1-D14T&O9#V0KF+G5)K0[KR1]V=)U M%E;*0V8FN&8R=UCI0[X
*DP1.FPI-\S)@?FBIMX2-4HY36NWTK,Y!(&Z%WG(M3S0I[<]\@(&>N?SY%9W0PO<>!51&,9WUQ-]EU+5#$KH))(!] B&[(^Y.Z-XS
M[3BHEZAUCA8DXL$@:EEP*%$T@DM1U!A1MCS'(A#/"2S/$$_9YLA-'H8.#0_U M\K FD2VE@09PP5H[INIV[-(<:/2#&/4&^#MRXY;[$)<6_%[D9QZUHP(S0E$' M2*R3K>L23<]I@]R4;R-II&^5\
&E'"+X$KG6#.([@B@R1(ZB,%I?-(?17>:3E X0\1-L <"S^*S_IAS:L/G MLE1X81+(ZUZ+0E]H'8 \&HQ'X@3-F6)7W3QNNM=IUA!&5\(/68[5 M>]K3HFPECV3K['-(:6ABNZ2QBJ+>!7J2$?\U.
>TX4U%"YC)ZV M@'#4DBN>F! P1/&YSJGGI9,+8 M599^ZG23/B\9!*/AGW*V=-X?#S&O? LGIR>1)W0\/3> +X M3^+!8"+&\1GM/(C[9P/>)GZ^QO0;/Y7Q@Y@B;=
<#,\GL,XDX99S,T#*;@"GQ^YI3$U.N.L_Z]L^B3PGWL6R SQ]UN^>*'E.RKH5M,0B(965I[H[h]NEBZYA? MM$-57F])+S4Y>&3#1A/I,TS-7W=[-1*K 0QYBG$2%4L:F-#V^;C3&[Q.YJU
M;)B,#7O0$;.E,[IP9T?_GMA!G@V@+[J@7SG0VQ8T+_)PW)'MZ>8.Z/R!,V9F MOI^"VU.V/(4=K5GQN?-+: /?X$88)(3CWB277?PSS%NZON-SJ3M-L,.:A5[D
MZH'9;L^]!T!AB5J4/7F5$0XN"=-4[;LC.X8$5-[7/-GNT$PZ1GGJGY MV(8F)M^*ZI);EG*FVD"L+5.)U?+9@[B M)WKBDR*666:!!Y0X#1AW!(]I9$=BPTWZ3K>NWI#!,E=A:A774FDCO?
1C1FA^/0%^I:3UO3YXZ>O7[JDI*%T=\<&R+^]JP:O"E\ MCAJ'PZ0&441D'"!!01+<5P:.3PSRLB4+$)3*'&&0%'NG0 ^D3=E.J>ID#X.^ MJ8.A7KLAS)UY.Y)
OML/T^YYT++.ERK/Z7B,9B]+K:VI?9[6MH,R?>H.X _S\5PY^Y* M.NW=][BII:2.5R6#7&8CK==TL,R?H90$/PSO!#JG MSREH*J[#^99+^NC)F?3+
YUX9:!KS]"R9P7236VGH]Z9F$PPNPUZ$_PE+I82 M*#KDZ<;H$M>I[XN7S;%[E&F(=*\\$9)'_V*2=C0L):?7@Q;ELCV3VT] A(TG M[K'S_]V["^@+0III>OF&KL''O9Q=B:#S74/(=&(B7X-
)%%M+PG[WU4)/[/MA MPU'GIROH:@_\ QT^;2XKJRN6YF[S&Z"I^^E+N]S]@.@R.2A<=)BRQ*/]WN3D MP.W7X4.EU_Q#F(6NT$+Y>*3AJG P 2P@ !@
!X;"]W;W)KO&*52=94H"0'V5P$)MIR*=,NBI;U[.-V#PDS$6L=,;6=9_OL; M.R'=WK)(E>X%Q_,-]^.[6)8[Y5^-#FBA>=^2#,)7W$?UWGSOE MDC"#MTK\Q3.;3X*K
##+7*F'\+^QKVT$40%H9JXK&F1@4 M7-8C>V[J\,+AZBV'N'&(/>\ZD&?YF5DV'6NU!^VL"1GIZO%5UBN;N_O%O#;'_>;S0=8+0Y@\V7VL!B'E@(XLS!MP.8U6/P&V#7< M*6ES PN98?:S?
TC$6G;QD=T\/@NXP;('@Z@+<10/S^ -VFP"N_B#;P%TY++ MG8$U:MCD3"/\4N,U70Y_CF5;PTW. WG'LR-*5F*DX!>A$'JA,"T ;O^1?3I M#-EA2W9X#OU7C^8LV&FJ]_NOBTX,[]]=Q?
W^)S@3$.;,\+2S(158RE052!:* MF)0MH7D!E(FTDHPBODD!\CX$\^HVO#:BW9MCK#W:X:LV1-JD@ P#LD B8>Q M3'IGTAUO2X&XRGKPF8N*7/XW*@*-^<_2S%K-D\JR1"!8!2LE/]I2Q=9*" >R
ME!:)IB7DSLDT9$4D1$9M@6 +TI[7>76!1MCG*(D<9432U*WS5!:EY4R)*Z- MH\V9)7FK!&7CTC,51:M*0L9GU"DWV*%@)!;I(ZC2R9V!LM*F8M*Z#!RP)FP/S<045HN:3U?7V*
[[$GA+(@]XH)XRT2=S7\?N?' M/C/ A&CS]R\AS\Q0>G1IL-X3D5%0@%;K8KC(3?^Q_-SRIU@RBJ#SN+@'2DK M_O%8MAZ0//MSL+E&]'6E1XY0U%J$3HN
E,2B/Y6CG'3?)D8ZDHU3G/]"3#J#>%Z-.A&4027UU=^K.$[K^'IJ(:7M4USOH[SQ6CD METXI1_A"X O4.]_&Z)*K2MI:Z]O5ME/.Z.@;OP[QNLW=,[SBQ%[@EUZAW.0I MUZVKGEA5^G:1*$O-
QW_FU.U1.P/;WRJZHQ<.S4OD"[7[!S I1) M%.T!XK/O^^X[^^XZ&V-7+D4D>.F4=MT@$"F/R#((_:QRB4IZ(93QO.8-]2 \\7. 8/Y6Y+S:*E?^PJ7S:'#$N')EL"V8[D[KZBI?M/1P M;NKO *
(M("IU5X%*E?>"1*]CS0:L]V8VORA3+=$L3FK_*%.R?"H91[V'_N3+ M:-8??!W!=#1\FHQGX]&T$Q)3>XL$7W.79[/DNWJ';ZS7Z(BKB=PEW..<0.@$1L^%
MI%>88EQ821(=_.K/'5FNE=_'+J&*T3P>P_?/KX4&796B7Y2SQ MR1:;JH:;[^']5;_]TC?W:M8]"+N4VH"!4/KN>MV +::%]W]D[=FZ(0"T"Y M3'GDHO4.?+XPAG:&#[?XKV_4$L#!!0 (
.R!9EG' 08%GPD %4; 9 M >&PO=V]R:W-H965T&8'\4#U M,VV3-G01P:,09LIFK;[F98HFZTDJB1EQ_]^SR4I67)E=[]+!?9#&XDB+^_C MW'.OZCM;75\\G$)&M1<#-6E2CQ)5.ZX!:O>C4QE18\
M=8N*?#*?3I."B[+T?6E&WNOKR]5:7-9BO>:F;HHN-Z]$KG:7HUFHV:@@URM M+0U.KB\KOA+WPGZJWFN\35HIJ2O$::0JF1:9U>CE[/FK,YKO)GR68FLZSXPL
M62KUE5YNTZO1E!02N4@L2>#XLQ&O19Z3(*CQ+<@F3!/"R8.[W1D[+]-ISRZTNMMDS3;$BC!V>J6PWE9$E!N;<: M7R76V>O;N\\W]Q _?W=Q]9+=W[,^ ;O'P&6^?/MQ<3BPVH&F3) A[Y87-
CPB[M8.]4:=>&W92I2/OK)U"LU6[>:/=]?E+@O:C&;#&-V7PZ/SLA;]%:NW#RGAZS MMMP(8X$IRVY+][>2>/B,MUJ+(6N]L,6P,$]7YZ;BB;@:(1^,T!LQNO[ME]G3
MZ8L3JIZUJIZ=DOZS@3DI;%C5N[\^WD1G[+=?SN>SV0MV8D,X*WHCELA:90 MS&)FUX*]5D7%RQWC9,YNC.56L$3Y]X3^Y%VRC-.N-=Y>$ M.;_'#%'BRUPT"URGC[(L+U,8'*@(3N>VK6E?
*"*8RY/:W6FI9KI .99TAU3$Q M96M5&QJ$@A.LTB(!:O$98,>6.LD%RQ115&7TDIA()5;QK5@-2"KD=P;D%;E MX!)$E+&;[YH//(HW(I(*X,Q':@@*9@F:.R3W.5K5.!<7#C-E':&V%+@SI3"9(MVAC*]
OD^"/MCFT%G@UDPV"[OEOXXJTLI(5E;R5?RIQFA2!$+U=:."+=CRFD& M=YNT43MW.31CCVC;$("W;U^S=EGC>]I=D/.@D6)+8;<4),ZV:Y7#=+4M\U+6QI1K'PG5^ 9[9@@'
MJRL;)4]F[+Y&9M-I^SIE)U-V:/Q$W8^I>$%ON"!?:+@1?;0U[V=8VB(KX?^ M.0,\8R8SED-U[5%N1**<427*AS8=FQWJC/35!5.JG"<$-T2*4DPF(B)L#F/R M1WCLS7?
8$.FJHA$QF5.Z1PXD+DC6*, 2"VS%70TZ% MN)&K,9NDK,?X$D+$LW!DX%*A":0Z\ (6L BD&7YO0<:XG1T$?7I MHF&C(\6G1J'X]!0YAX@1N/K9;+FL)D&A?T?4SDG]4-Z4"4MSCJSY+&
M48LLB6GC 3$N[$L?=/&0Y$AY0*!)\8;L&A,Z">&S(.NNGG\4^7.5:?O-!OP M^&&E G+V(_!AGG=XV@F+&G,[!ARKOW]36YX63+>$=G+C,OI-_[/B'JM$?V%8D$B.)$FMQ^P3$MK3EK.$
MYW$4#'9<3!S>Y9O.AG^3=.#!B _!)X?<-X= 5ED&'P0=Z)NJB#X\B^-[&X*# M;1K\GT; +OIAV=RCWH06:Q@#Q^T*7BL2AI52V"^1_;%KK>K5^GOLQ]!Q2S37 MYWTP1
97.69L>/B@HI15,4ARW)47&4"T90L[X2.\]6![J27!%Y]_*[]@2B[\72 M=O/#9I8AQ1#PO%A#(J.WE&N$M=? BU!8LS^R)66*81#,;:*V/:@
M_D"#7]E\IZS^>R"+2[8[.EXQF9G9]2TO:E)D. 9J*XAZ,D03(@*VHQ&D:@VOOY=$'EW$A9)QZDL>2O MP,>[?8\3.ZGA<\C(/3(IXXSX4-=X%]9BEYCZL\X Z[GN5%'_!^[1LD8']\M
MM^E$1E.'(9!=8" P9@6N)) MSP1$]#F:/<(+C4=&Y'G,<@&*BTFH707Nl#B+B=ICWSY@.(,TDB3C%+1_1$;$ M0X,L]&UQ@R7],&TG^# _!]<=[.1U M1]2E G?
E9H[VDV@7CKL'6TA*+3]\&;D,!XB4[QY;]1A_B1]HSC00D0=01Z. MSG^82BF[TACLO+Z!C5DD#L<%$1,CUP!K*9=*GX%](E&2<%H]0OO,Z]7OV8)* M1$B]_86[B9J+YALO\IT72:'H7<2;D)IC-
G2+/NG\U%$(O7(Z.#01#KY7SW: MT?8WHY?^IY+]=/^#TSNND8@&%)YAZ73\[,G('PR;%ZLJ]\)4EFK"O>X%NB% M-$W]TPIV[S0!NTO:=? _!E!+ P04 " #L@699C'T@V+L" #?!0 &0 M
'AL+W=O'G% M"TQ3!\0T_JPPO::D2]RTU^C75>:_@XOTJFMOE#6L6'H0518TMDJF1ED4M6K>%O=PT:"2?!!0KA*""O>=:&:Y:4@
M,>P;78)QT8SFC*K5*IO)2>4>Y9$,GTK.H^%X,AD_/$WO;Y]^P?/X_@JNI_>7 M?9\8V@7XT0IF5,.$'\!\@SNM*+%PI6*,W^?[3*GA%:YYC<*=@(^8MZ 3'$(8 MA-
T=>)VFSTZ%=_11GWFN#15*TA*>M4*X+E2\K<\;IK,=QDGDU.8BPH"&K!H M7M$;'NRWCX*S'22[#]% MNG27'AX")0@7.LN%6H)4KV@)8_@$)ZT IG7<^EX:!#%)AE%2+)HJ+Y9*$TQHE(/:X
M/%_4'(UA G7XUQ;T6B%T6L=P? S;WM;?$%V&9E&-%@N1+A35^FMVF^EU7HOV M7W@]^NZ$4CN,,4YIP:MYX'IAXGM4,ZKR0\T\0#H3(3GL!H7 "?S[6FM>,* M-#-]^!=02P,$% @
[(%F6>00[^7&" =!0 !D !X;"]W;W)K&ULM5AK3^-(%OWN7W&5H4<@>1+'>7<#4H#0/:/F(0([M6]WV0\6N)+78KHRK'&!_ 9Y;MD/":WJTNQ@=KGJ/LX]V$?/NC\WBREM/28
M)IDY:BRM77UNM4RTE*DP3;V2&9[,=9X*B]M\T3*K7(K8'4J35A@$_58J5-8X M/G1KU_GQH2YLHC)YG9,ITE3D3R2I3GY7L5T>-88-BN5< M%(F]T0_?
9.5/C^5%.C'N/SV4> _O0&!7&ZK0ZC/4M9>6O>*OPV#HP#-XY$%8' M0F=WJ2:L.#[.]0/EO!O2^,*YZD[#,)5Q4*8VOU.%<_ ;X^]7XWD[/+R7IZ MV+*P@.6THDK;2:DM?
$?;B"YT9I>&)EDLX]WS+5B^,3^LS3\)/Q0XE:LF=0*? MPB#L?B"OLX&CX^3UWY%W)F>6SI2)$FV*7-(_QC-C'WZ^:=A MV&Y_H?_&(OJN16:\;_$D9HFDVZ7TYC!!Q5#9@I0A45<-TG/214X)
[Z=5M5\8 M7@<9K$QG,M\P@D06TYF,JM6V6^W0OLK(+G5A\-@G5=.5&9[MHU8G;#E![;#5:?-EQQNGNL@LW0@K:>O:NQ#Y H+9$]IO'] >!739&M>_WEUF M99
12Q2AF:YVLV;4(M\K27$0J4?:)]L.#ZM0@\(,@H$$S'-G[SS1.E\ED*RR MM*YR8T]$=@^%F14)+74J'7*TWSV6F3K\V 2!1OFH=&Z MZ3G(C%UQJ>^FF]E&HLELQL%QY%C1'G4ZJ(:8H^P" !Y?>5U*ZS/_AU>F5V]
[M?^VUZ=S-1JF(ENY1]U1Z(?=(5ID>^#&ZE[0]MN=7K7PY_]!U-YA^=[O!;P MH.]M_M:F!W$R.F= Z[B]SKJ#T@:,UFGWK.#KWU$:&U]24HE?G"?>]"@C/AS>KF
MD]JX_)+TO+W\'E>^SAH,17,&ULM5AM;]LV$/ZN7W%PNZ(#7%EO=ISF!5#B M%$W1-%FWLMSQY,.%T+> MJXQ2#5^+G*NC7J9U^78P4$E&"Z)<45*.3V9"%D3C4,X'JI24I%:HR >!YXT&
M!6&\=WQHYZ[0\;&H=,XXO9*@]{@\O&$YF)QU/-[RXEK-L^TF1@<'Y9D3]=4 MWY97$D>#%B5E!>6*"0Z2SHYZL?-V)#+K]8+?&5VHE7LPEMP)<6\&Y^E1SS,* MT9PFVB 0_'N@IS3/#1"]\;7!
[+5;&L'5^R7Z.VL[VG)%#T5^6>6ZNRH-^Y! M2F>DRO6U6+RGC3U#@Y>(7-DK+,JU >Z85$]+HA'&<<<%X_4^^-GY8$1A[&P2"
M1B"P>M<;62TG1)/C0RD6(,UJ1#,WUE0KCK7+!4[B38"CBEI0NAUX? "Z(M>&%K;&CQ1AOPSKY43#_"G_&=TA+Y\%>7 MC35$V UAC/C,96K&Y-/UW> MG#E[8+']]B\'YR*HA#T!0(MO
3/I7R(W'\\"?RAN7KFZD?@F[GQR*!A9#4M[]@$?]0%61*6@A;:Y) 0E4'*M'EA*>;I S'-/?^1Z#?XX'/<];SF;T&0=%CZ)AV9FV,Q,*LGXW#';>Q?=Y;6"$C)2PR
MAONO^G.!N"65!=.&:.A3,9OA0J,.'G"I':I,E'MVWSU M/4P.#\;N$/PP< /PS6_HAGN8LJX/_ABS&4\3$3WA!UUYH8T^G%B%<+!")B&; MS>V&.%IUUYD!"_OGC)"!Y1=L(>;N7$O-AA!%/D'!G+3=-
#T;F&LVW[NE/#^1+[UC$Z_]P?!A/ MO5OM[&#HHI]=[AOIA#P$KLT"]>%EM(D)](VQ.OFL&X(G[!WZ51;.W[<@W6T MEC_HPF+=9!F<*U41[.\;Q+B[%7MRZN8,;K+_=6Y7";E!MOI$.?
%[FA[&7<"NS0@\[]*Z7M\'*:S5F_Q^'/#@)6'%=OV&WL^WWB;A^+7]; M7G_<0$ /&5>0TQF*>N]>L >R_F!0#[0H[4OZ'=844=C;C!)THEF SV="Z,7 M;-!^M3G^!U!+ P04 " #L@699BI;AP%4%
.#0 &0 'AL+W=O 6*C\|-V684Q3(FV>TPR_++E(B<*E6+5E+BB)C%*;M#W'Z;93PK+&\,SL MW8KA&2]4PC)Z*T 6:4K$=DP3OCEON(W=QAU;Q4IOM(=G,5G1.54/^:W 57N/ M$K&49I+Q#
1=GC=&[LDXT/)&X#.C&UE[!WV2!>>/>G$5G3<<38@F-%0:@>!C M32'\?C;Y&\;C^?0")K/KV^G- M?'1_;LY:RM$US+ML$(:ETC>$:0!7/.,Q1*F642CY_IM9+6GYNVHC;T7 >0O^E(+V(=)CG
MS>Q^:O7AW9N^Y&<,P:W,?4FO>]D]6JRD1:8D8%\LB$BDL"(?+D!/C;+ M! !<%YX$DD58O^A;%BKT??F1909*1"0\+*2:]BF$TGT#/[:=$DJ6A4U!<40I*$14(T
M0TV8I%PH]A^N^)H*!*.@W<60;$X%XQ'\N:(9%0BU!31)$BMQ([;&H[)L58G]M96N_'>%1]Q.L,!71H4QB5U%48+&C\4)JJ$HB1P_J9D2OC"F(4!P2*N5>.=*LEI2I AUX@#A]TN_4

MLA:DSU#G,YP?MBN#/Z#Q'.H:"5)Z%Y$?[51Z;G.^=RETD_MLN_<8S]+_Q,XD^=_@&L/H&-W\>E @/]GF?619 5>,:.!6/:M9MU12T\F%T5(D_MT2A>M^DXJ.ZZYMGY+9!^L~OZX/HEUD\1S-ET9*KB1__EA0AC#!<.!@:#ZY98 M2[PO84N)D!KVF]"4IOQ]6H.@3NL7!5'$ZW7 [SN_"1"X2M-QN]"U,.^!Z;C/H-M\'#?S!}>LD_?6_0[&@'V?YWSOE89!3!7NV:?M"K^P:O.D73!?89K_*C&YS MX#M[# V:GRF?'LQJ=FONI_=WHYM[O?XRO7K_X7YZ MT1]!GMZ-WD_Q9ID_7!NAN:7!K-NV9A&:LK:.)A$6LN^_M:,8W70OL=8<[P&6 M,+4%KV<[G;?6'9./K:6@U-(]5[<=$-IU@>)UY-<4$DT)BX5G3C:.M6@<#!R[_MH:W7'AJS8(:CR;:UY6 G_"%++213ZX6$>0'F"]',$8N@-L M67UP^\T \V8D+10Y:#C&8V)$\< . ,[T4N'=:),6,]<Q_]\K(E)>KV>R\=V=B*<# (MTZ[-]"D5*R.>)2S!31#FN[G?WP_ZHG'&_B9>_%+!\5RS3=\4251V[UVF **?O M!5&ULE5AM M3^.X%OZ>7V%U5ZL9J;2E+0PS TB!Z/URI=>;XP_#XL))K6I"[J;X;O-U;+-DIJ+1*E\+0ZJ@7[WXZF?)Z MO^""HHWMG 5'LM3ZEE_FZ5%OQ Y13HEC#1*/.SJE/&=%<.-GH[/7FF3![OA1 M^U?N2F_^I":>/=;7Z-SZ7[$):R?3GDAJ MZW31"_,#0I7A*>^,/'0$##D:O"(P;@;'W.QCR7GZ13AX?&KT1AE=#&P]\}%X:MS]F2B!)P!K,**+LDFN;6W(BO_&?2^L,P/&_;3$'E9/M*IDPGVPE$SK]@<1&6 MS!WUCO_X;7=_)/D-AZ>MP]I.WM/^;TKRI:+N;%Y?7L^BC^..W@ `N[F?QBC$Q M+R.9)-]DLDP(V'29B!>GXF\VME%;5AV/KTY24XL>.NLD&7:37;?+XLTM.;G,25A>Y74,Q#5O1 M1EK0W1$!&RD5M64C'-!*YVAQ_*;*]G;>3X#84;$DTR(YY(22YNNN_SH1[Q"X MRW1M,6W?BZ_SB_CB=!Z?(=N+&>H07WP19_/X9'XVOY[/%N]J=GKY[6+^]^R+_MB*^[U;N\$#'/WEQ=S2^^B9-X,5]$7)]H6WVHW^0N.%PHO_4VB&V M[T8ER/=''K4NU4HDL7300\>P.J;A$S.;9W+G/M$4BC+A<,LY\UF]W:Y$\Q2&_ML3P7<4CO/.0J/^)K[3#U[HSN*(IVWS^.QNUH\CZ*+5?KU\Q^:ASP1A=MJ<4. MXJ_5&4-IA'Z;W(K?Q?3C7OL[XK_MLM$.Pl0 Q(+@9-+?/Y@\/D80"P[_+B;3 M_NZ'@^X@J_W._E+O?^"K:'V=?FA__XVOT_YH[^/CXX6O>Z/[L"K]5O/4^5W M2Z>[)/5=XL-G"V3?D74,'@RW4^LY/?O/N*XLF/[S5AP>+*2A-5!+256&8)-MB.029XB.)I[(!;AH#[PGGJH2#;$V@.X+3\Y59RtTA5:UUYO5UU9@_80P$#/K-M%"P&]9V&(TAOI0BA"%K2AAEM(*]0 I[! <'PC0 RI=[4&?A0D'N3]J<4+)' MJ#G=@1A-GD05Z,0-H!.H"('Z'#K(EIH%8U$D64>MFJD6l7=/@e8]!547]F_ H]0L.H=ATKZP+FP+HIPV*1V_@H@2=K95&Y0]10(#?A.K.+>R-K1U"/%VR"PE*-(%@(MGH#:R4)%)"#TSM8E4[:"P1W8.KK K.!GKP9A3QX8$EF^+@-MN*4 \OT-3I0^WKIL>H ' W8H_^UIL[7"F4[(H;48OV_!3+=#X",?<+_7=581(M.=& 3],/6&\&)&CC=R@^^"!$?XC0*>4#[(^!) J9A&] M*"[61#V\%3G>LU1*(MCRRW!/'0W)$3GC/ #4T^Z.B!KO?>0C)Z74O)LY], M/^!VBJFV-6<+)X(+[#DF]\KH^R893>4;<'32F <.3Q8<*/*N?#' 7H.Y#*6S5\F.BU1%XJ^?#2D7_FA_>A^:12U6LPS_M35Q:,M ;?_VB=_=MO(NK>Z&Y]X?WD 8LD@O.MKQ@ K\<*=/'%'6>E[IDV MK*U.2M8PU8G0^QJPA!W[8#(XP!EC/!B+;=>!8>?65I!9^[NI#;0*%[CV:WO] MC<.M[VEYN#OC0+ &245.*XB.!A_V>]["VOX^&%ZC]+QD2S^[#8A]HB:(X+8D:DHJ3O]]3I"3+03K 8A8(8DEDW<^)(L^V MVORPN92.GLNBLN>CW+GZ\W1JDUR6PDYT+2NL9 J4PN'5,*:V-E*D7]@LIO%L_M=CPMA:I&%V?^V[VY.._*U0E[PW9IBR%>?DB"[T]\U'W8<'MG-5B M<@^[V^.WB;lE125B2-9;_V#7ZJ3 M\&.'0*%3!OK$/AYD@M9%*P(;OS9ZASU)ERT^_OI_^9C1RQK8>5"%_]2]M.#PH515^O7.;AX' MR>PG.G$K%'N_@R'OY52AQ,69T5LRO!O:^,,&'ZJ7AC*JX*(_.8%5!SETL[I;K MZ^5O5\O%]=7CF!9WM[?7]NKY>J1+I=?Z6[U_>J!;B]7JZN'QL.[@T66FR;M M]B!$>_P3[9_H5E2%ET@_4?8"@V34DA5!GJ4"BG-L+S M5E7D14HW"5=K16A9*/DD("T=L MS#9)'FQ V+U5+]=X;AT(8]P&P5 #RAC;YBIY MO5(;_:3 \]0$2"UVA"Z,^6ZQ%ICDAQ=RM@N<;U-7ZN/IQ;Y*\NF0O323]5.MCA) W\:(DK;"$J)'ET$24@[Y'TTE*8X]W0[&L+!%1LWX3;U&=K9)KXLVM]9[MYNO7..M06O.VT (KOC!:.62DC=]T1MPEOAT%('50KT\KR[M=1U!H PE_JG>#:@0LR:0P2%'FH>MF]7 =?TZ$O ME!E=OE(N!:2]BJ$9#P^NAD#!58)M?S9(%'2=S.C3$<63F(Z.:#Z;T="'3^.9 M?H>018)0JA2%@(1@QC49VF'#W[ZSZ@?IA"J0U,L>U7]CWQD@\>ST]OO#I7^< MG_[!+;@SVJ"3&1X?=H-:<"!ZDP/VKW@E1\0!*(84*/B W@APT#-=$./!P5 MR>=$UHX\2AGC"=S: G8R"/DACOTM/"PZ$US%XE83'[+2ID .2QZ4O0O5XJ4=M1!A2^"4IP7KZ]%KR:A5R%V4#R8>=H$4MFXOP@ROKT&R(:=QEA\" M!5DC<]V3!#X*>)X6;=/]T<6FK"ADM\#YG=-@:9Z@(G.B7%O17FN./%#<.G[+$X%M3!9K:.:+N:.##F&@:R^<.:^YCP.VLQ^!2>=<\]$KE"_0HIPLZ(:=OFO%D2=$RTGA M[#QB)"]/OP\N6\PO[N[I/C37?>BO.&\)2^A;@BRB#$@FVAR:'5A9U:)AS1//C_M"2VE\LUL@$0.TW3.C_\_77'6,Y?).JZ4$G;S!F3BGDCBH('ZAJ')O<:4@B) MZYA@)Z@9YB"CUR_UW*M1\TP72OMYB:F@N,=*]@1D1 L6 24#PU$_U$N^I[" _MB5%^4'N+G9:^%X2N.=#@49D# YUS,OBZZOZ[5 R]YOWIP!.+!]M'&PH3\G]H>9S,&X9$3+:E<[5;Q(YND:DT/5+5TG18/9'Z#9+[608+G>^ MO@^^_&)=X&OGZ/(B$PV*]2N=S">'>=REV)=77EN:V';C1)KA?ORUO%],K8,@44; M?^7DD=-4+MS+^]_]K?8R7.9VV\.5^%880,B"'1E$9Y./1R,RX9H97]RN_=5N MK1THZQ]SW,REX0U8SS0@TKZP@?ZN?_%?4$L#!!0 (_R!9EG@BY\FDP(M_8% 9 >&PO=V]R:W-H965T, MG"I/D;_DT@0L 0$%*5P$2?-0]6&O![R*O>ONKB'Y^^ZNP:42H6H?:.]ESIDS MGDM[R\6:S! 5O!OO8)0YL1M>S83<9M7*J<.9P)D511$?/0PY]N.$SC[@SE=9\H<>'&()&M<MH'HI9T+OO(8EI04R23D#@=N.TPWN>BUC;PV^4=S*@S682>R;W!+[/^EJ <_<(-AK>[:D57Y0!2)VX)O01AKS686-E2+UN(H,TE9**%)OJ<8<;I>/$RFST.OH()<_<-) M^MW%(PR?I]\PF@RG\W'W>32=M#VE_1AK+]EQ]FK.\!/.KS#F3&42!BS%]$^\ MI_4U(L.]R%YXDG"!I0N1?PFA!9.\$5 T)'EN_Z,KRK+''5I*9)#G\@,AKHX M85"?2?C>74HE=.,\.!9\S1T=YS9-="=+DF#'T5TB46S0B2_.@VO__H3R5]\ M=8K]/]-UDO.XXLGT>7 6!"!Q?AL&P3W\W,']D6E'Q^.)W<)5=Z#MAE-MI@?P+4$L#!!0 (_R!9EE&PO=V]R:W-H965T14W71V"C0BS1#SGOSAM(,MYWNEGTV:.,&E$=(L@:MK:JB.*3%YCPTRH6I2T4RK=.,$NNKB+3:F2%!S4B2N/X M,FH8E\%R[<>]*'N.BNXQ <IFL:IK<M4:C](DB"UX7/O*JM6XB6\Y95F*%] M:A\T>=' 4Q &I>%*@L9R$;R2F_74Q?N_+OSWYL@&5\E6J6?G_%DL@M@)0H&Y M=0R,7CN\12$<$N_AI0,>&R_LO_N:Z=:MLS@K1) \\+6BV 60($EZX3] MK/9_X*&>"\>7*V'\$_9I;'H=0-X9JYH#F!0T7/9O]G(XAR/ ++X!2 ^_U.ON M$WF5'YEER[E6>]-NFMB%E$G%S%XSB.(9F%URE,PA22Z448 M_SIQ.KURQ"-3,SIT4"5]ZC5+SH-EAY:/OU0Z;[XZ'MB*#S@0 MC"CF9'$;W?75+@I>\;U_\<81L/U!W"6XT4'0VY!G7E1[F!7'72]O-N6!UN MBU4_)/\/[Z^:.Z8K+@T(+ D:AU<7>A^?/>.5.T?F5ME:01!LZ8;#[4+H/U2 M*?OJN 3#';K\#U!+ P04 " #L@699_YLDG; $ "+"@ &0'AL+W=O MA:(<++.7FW(.\K6')UX6QAF!Z5K.UWJ.YK.\4K8(= M2L8K%)I+ 0KS(EE.8&(QM<.T]^EM('ISUOT;Z>=M*R8QDM9_L$S4YS[$Q\RS%E3FJ7<_(.=MGI"%2V6IW2]L6M]AXD/:.."K+I@85%RT_^Q;5X>]@GX1D#*;D!9;T)S3XXJ2Z:R'%AFW\0%+WE%&>F=\O;Z]OE8ROYNXO9XG(.^>PSS MA:,\S&\7'T\M.[(QENR%_&[@/=8'T(2#B_X^$[>,E.?.+PQF^)5]*-5QSP43*60ESTOXZ M3Q7Z= M^>++VX2AH*H M":J9HD2-X27_V\9:3/(W4O&4\KXPT(89I#.."\LKTZ(Y=*),)8UO>0R Z;I9&R- MS/PLNV 9R#1ME UG.WXY5!IQIZW!E;7);E:E=@!#X#E!A6L^9 %,P5X1D)* MI.C8)B% T4'3]N8B+.E78GT"/=8G8<*0/]M+8"& MDE,NJKO%[_231]HG;TJ Q+ S$XRF],ZVOIXCK$5WB+3=X5\B%,EE5G35T&[MW*5D5(&:/3M96R8DP88+.OKW*W7JOGI9GTYGZCWUU\.N26!MZ%F3*0NL'^G*9O# _J MD48RE7%!(B)\/,JI3%,2!#W^\D*ZCUI8?NYDOZ)C8V.!<7.F\6%LQRO.9[*[O0ME:XT&A\8?!08%SN>F(82\4@]['(\ M8>V!(0!LXIR]7=$(G%5.<6QB:1PTR>B!LCK2>U>2>'I%_<6TE;SVRA@&%!]^EW4,)^_2 V:(L5EWF 7S>14?E*%&LIXMJ3M,A'+VFFV<9JBH(RU2?"3!.Z+M;COS#OBU\GD)@3(_"0C8^DI%Y("IB/NUO#YR^:;"BW%:)I)71RFR+.]'\A)=++HIE MF0;D9;(\%(16M@(5CD4*,1Y"I'<'@X'Q<$.[.LC$M3N<<)HB.F#5+2)8$Y MJ=[0087"X\-K&<>FC%):ERP>_.DBJDT!0IF M4 $2@4"GMS=(*F'LC,+31N(CL6(=/4]GQ)(J8R7=:!0?01[6:'FE9+4ELVGFL MDHJC-1@,0-R\0?AS5?AP=]_,E8&4+%[BY^;KTI//R.;Z61^SQZ4-A^CS8[!,]W MH'.)I@!9E#]5<'5.5.SHMFKX<(%,#H/W2@2/Y.Y;B>.9 ML5?J?(C);?B262R6.N$\TL=*.&>++#>93\5P. Q%8X@5O_QT-NCWWXJ9DW7E.M9!'0=PRTG!%$9>(ZLB[R.2L]F,'+;]++$"N%BU2!GU+&?EFDIH4$H%F4A"8(#581]Y/<;O^]?S8$??_Q"-AX++*D+7@\WSD5 MA';R)V@/U0R/46\]^V?\UB*51D96FOA]X.1^OC.2@==+CR)@G&J>\7%N^B^7O3X6+YB-8K'>E MQA1R*!R.C('(2"!(N%%RK#$??%C5'$A*H/%&5_"+&Y)7D .!0K$Y<9< \C"'"A M9 ;8B0T,5HM4MD1U6AP)'DNNL]_X8/;[0F#96SH.KMN?Z)RPPSDM=7-<,J+,$\ULQCDD0V M%!4:P4;"CP$CMNQ35NQT<]BV.GCWU P9U"#P/SWLCCKDM]_14 M"& 2FI&]%E5UJG$ XJ@_&HK30^GDK$XG9S\@I5298EB)B&MGUOKQR4,!+E+22M&I#4=H*IRZQI=HYI#B=;Z]LG3UP;.^*]ERDD8C81&17B,*5>QU!=^9[7RMAQ90A>%*U.U!&WS_13=2O$BOP8V#K_OD_UM[5K@VC7.7H%#*K>UG(.\D:,@WRN5,QK@$L>@75.7)ZT1+Y+]1HJ&3ETB+BA8 M+,AY9M>G?[MR+\'Y\UAKXOHZ0^ZPWYW.!1N8%@ -#!PJ2"U^F+5T_5F,1N&X1Z%W.@Z'@QXE MD[-P=#+"P^ \')^=!L] *\;A&'$Y#OO]L1B%Y[1S/^R=]WF;/\L)MCXN8R? MQ?@D/!G2=B-Z&./AY#0\'=/(22\\&X\.Q=MY'6_G/X@W5PO1M&FP9RH,^V+NMH)"78HXE!RW)7&=O.9JNP^CEI.O(YR%D2&=*F M^PT3WE>>!$SF]YX O$;YZ)\<]\XK?E IQ35T2NP6.UHG>L]WCQ26K^[T1L5B MU!N]KIC$*V(:. "R1TA%B-LHKFXD7.L9@_&1)7YJ2/3 ._O_EC7K(-Y9]2)$ MA5>.&ES()+U"AP6OB1%?%,,>\W":;BN7CQPOW$J.>;K\T165KZ.I$B7;&]54 MW%UWN%TIP.!;3@.7G*GG\LSS?TR4O M$R1%Z.YNN0D #\L+3U5T!U$.XLW7\M/=@A>" .P.O*>Z. SXV0:,)\+F.S5]4F\E\.]l]$J6Y3&5F1GNU;OFG1 MCF9-3T/&5GM ?7S/5VDUL],_>,;>%/%N!/FN#?NU ;OO0O-A-882O2-!T;-)= MT$7N%K!0&8 'Z- H6If#CN;0AB^C#2R-Z4,EP2\BW=OX9Y@W))=O:G+=H@ZM MWD?H1:I6W+-TQ"4<2E4@:%/#6HI?D)G3MLFI/J12U;X?0ZJ$L'/)DLT/=K^8>_M=VV1#GBFY,M+ZGM]G2QSKJ?>R6!.[<+F)N" 4VY44QWE7&C'/ZC3.63XDH? M 6P-/TS5LNYF>45'?%3$S?.D\@$%$HK*_RMJK%^3R:%YQD&ZDMS<43*!9<&<1 MWE7K?@5"7EA!!.W4=1T66[K'1G"G3P%=EM"/=&'R0E[KB*!$J5FS-K.Z:%MT0^.0Q+K5!9=I]#QN8:BNE*M$44LRP$2_"C"N#)P?F00EPV3@<!8IC@&26?O M%.B ZBK;2E6MZ&'0UWFPRM>NE\WPOFVPN/=MTT$9^TLO"PY;@<O<5WIT8V'=G=R^N=8<*Z.BX/ZP[M[.;JXS('8REW+ _FB#ZPX2\ KSXZ'F>PU&$7"$K(CCY[@6'O3'L3.\KN.[T M(Y7!?HWXB]&ZEM-;@O)O"U(0),/Q#(O-]N1,J$+ZR\T"#3"6*5I30);(LC-M]C?S502@7T^5-!6RJBN7W;\L@Z*X.O3R%.'VUY89>_.O!W*"5!K8OJ JEY0Q2+ MX>..YND-U*2EX]M[HY29=`&C2FWO:Y+OT[3KQLV'G7(S'Z,?[G3'^':2Q_=9[MW?ZJ/WF0?UK\,,H',^Q*^=[8^N?BO>%$F4U;^R"Q(-4REI+B2@\BB]S_,G MMC\O "PD0129YC[Z20*\?"C$V%JOFC8[NX#T 6J)QBE@\99?%7%.B@2]&S(4 M.4Y.X"L7B>)3(&$_?"W9V>?^,NL..ZC BO^.@%]4Y85[V5Z/UG^K,'%OZ)OI M[@\=KB*#;$_W=DLL[77&IT^?Z4N@-OZ]?Z *\@Q 7.D)MI0GX2:F\(_^% M-JC .@N&B M/]M+ !M/ &0 'AL+W=O-R'EX]6]-OBZ%#MFN<*"&E\/6$:EY#*\;U\1A_IW#&7+1%TR/+?LD2F?:.C0$+WI,[EDAV?Z2D? M37#'P)HN%POIFMQ[-/ ML)A/QL-OO((/:[+_J?C8LR2&5{[6[@3_V,"[/X#OPI25,A40EPE_.NUO(=4+M7_?,]]&]";BBU3UXM@FN[;9OX'F7 #V-% PH?WX@9?8W42UBPI"5@N590IJ, M*1-8<"IH*1L%V\,H*TFYRT@.*U12;$\IX,]H*R3'!OOKV@DU!+SK!-2E>Q 5 MV=&^4;E8 (4:@Y]_<@+[EQOIM2_IM6^A#U:#Y_ALXEA/H+19KU9QC =S\,3 MS10F<,2*81'I/HUGZJ4UXC>AKQ.?U:,+FM(6.FA5U.3G%"P.5^=Z<4XU-P$&F M:-UL"6 OC08ON']%9.7AY"0I+P003H$(V=.[21-FGT<*[K\#8IHB90=RUMU?O_9M+]69UM8 M=\>U/,=R/6@4WEGAMH:*@]*EA?@-USL(C.T5=/XH>FY-Q+I>QPS: 0INUPP[M?FOYFHOV#\T0.RHT'2>$P.RJR(YI=QT=QOQ_C @#_Q?C#L*VV?94N$) (0IM MW_1#I6G,9B>\WFW6FQ%04'[0@<T[CM6E,*;!17N9I5$S0E[-FT$\)1P++O > M[M'5O@^?QH7@SW]]%9)4>*%LF<3QI,<7O [O&9/GA0IP^<(8__02P,$ M% @ [(%F69>^\TB !0 O P !:D !X;"]W;W)K&ULM5=,<^(V%'[WKSC#9CLPX^(KM)V$&0AD=SLAR032G4ZG#(6H(DM MN9(@H,^^1(AY,9N' J0V))UQ.^JQ6E&A[SC*NSVDKXXI/GJ61%_M3ABOJ4_MWHWLGXJUSABG-Q+4M.L^)W Y)A[.:D%MMW'+EBMM-KS^:4&6=$KU77$C<>7M45*64ZZ8X"#IXJPV M"#X-6^:\/? [HP_]X!T.D[D0!V;Q+3VK^<8@FM%$&P2"CPT]HUEF@-",ORO. MVEZF$3O\WZ%?6.{(94X4/1?9=Y;JU5FM6X.4+L@ZT[?BX2NM^%@#*YI^Q\> MRK,=OP,)6FF15\)H0[U M[.OX%BZOK[[\.AO?3N#,U6@\G(U'5^/[%.HS,L^:H;IQZ&DTQ@%Y2]1V6:L W MU/9@(KA>*1CSE*,/Y3VDL.<1[G@,PZ. 4UHT(?=T26;SV.W@C M.M1BS37<$DWAX-V9$+EXNT#.I! TI ARMOL'LZ M=US1!$.88@ 9B&QC]"6X9!H6)$+9TUNHAXU*]N.[ON]#IQEVX*.SD0DABPR1M&=]0K@5Z8L$XX8E!]4<-B-P F76;/3Q>*;Q@4NDAX?>HD&N2P4KDV!H.ZG$# MPM@<\'2[&;10!%?M;E2MWA/%,IE'5U;76SMG2WTSR4CZA[I\V/7"27<*@-N M%4HD5"VL8$\X-1Y 2X,ZJ4-^TT5]K#C1J&/L>&=&_'H-=%!G>I$;=WH8.=]$SF0"=NH,.T22S,+,MYA]%?S@O#M+Q^Z8=#YK.!F M!],/5*@1LQ_)FP"8_ZG:W0\1R(Y.C1A]B0..?9F.%/XQ\62B(V]&E)01(<-M-X8"*0HI'AE.#IIM(02-PTPU'9-KM]0V JZ5@Y%:. T2&]BU/68)0*0X(04(F_M0E*<1_Q>N3<7.,Y*9@#)9;#/44'G6&B-EWXF6:*$QN5C*]P=H'>1+>NF@/7 M4OR.TU Y%UA!PNXB11MOLB$LL[&>"REM.U!H9HK5K%?HE[U9S$;B[3NF%@Y8 MO2)"EFAO;KZ!-BK,IQ,(&ZS!7ZSTX+8,<5OZ!C T.5E+N_\@R$\R'-E.3Q+ M?(HDT2'61033^A&%,$040;6)C*TC6VP3LD7UKH.]I>N8DGJFVJ07M!Q30R_V M(_\U8*$QM%!D:X5W/2BQ@\(TXPMF0G%MRZK=T>3O&;3$@FEB9C=&/Q\9.*W]P&G\I.!Y=6EX;^@.\,&.WB%K5QH^[9(2]+3)=$INK M.9:?.9(U^]%,^QW)VG3+N=MVP.Y2'9;N,>VTWQIY=;KR5$M![C3*G%M;E 45/K-9#E7;E<.%'8^^E<.+SMVM<5 M_KR@TAS [PN!B5\MC(+]#Y;^OU!+_P04 " #L@699=GUB%B0# "&\@ M&0 'AL+W=OOV"G=MJ9 M@AU#DML4F#'@?$OO H-)[D.G#\)>8TUDRU<2D/S[KF2@=";AJ2^V5MIS]L.K MX\%.JE==(AIXJT2MAWYI3',3!#HKL6*Z*QNLZ;20]F*&3+4.=*.0Y0Y4B2 * MPZN@8KSV1P.W-U>C@=P8P6N<*]";JF+]?8Q*[H;^A7_86/!U:>Q&,!HT,(TI MFN=FKL@*CBPYK[#67-;@<L!CZ\<7-N&_]G<,+QYT^68.M9"7EJS4>\[$?VH10 M8&8L.Z/7%BBXM7R:%=D_8M,[7%#';:".K/9CLBM?MF[WM^W "^!I^.HCV@,CEMW09R64Z98;.!DCM0UIO8[.*5ZM"4'*_M1TF.HE_.#.*E[/)GS".TV0*D]GC M/E*X^7#[E^6:*50/WK(# 4QCH'V9YRW%)&GU#^#H^R-J6&LXQ_R\^H/2. M.4.:",?16<(4FR[TPM\@"J/^&:[>L>:>X[OZC*]D"CMC^]8YS-D[C9B!6"E6 MK]&M_XI7VBB;E(_*K[E[GW.;>_0C6Y8AD.?+HE&M45_]/-/%U?A'V(F_/3MK-G=?[6X1/RVM_3UYN+M?)M-._)(L MXKL$XC1]?G1.Z4=5G8^[+-$K&%>P96*#(M E14@&W>SUM0Z_UP#:L/IHE!; M:=>4"#D9UKOUV&A>K]W^6+#LM9-FI:01.] TBF?6H9(YVFM@2N=;2$'80]VM[HIAWF%;5*08'M.D)0ZLB9S"DDBUL33D&W6(5E,UQ.IF$NU, DV4P6J%ZCA6 M-_#_]-:S9-Z4;WE.H;QWCB*RVZO]\5+WAJ2(LR]K13,<,'-T37W?#RB[?@ M^K53*$2/UP9I,@PHV[I^-XI.@(((&3,-%Z"6'1GM4<8'<. @#X4<3%IOH0X5] M[1100R8WM6EEXKA(%-FXU99_W5N%?F1JS:G5 @N"AMWK2QI4JWJM863CE&8E M#>F66Y;THT!E'>B\D (<#!0@<*.I9 0-02P,$% @ [(%F6=MJ(A7G PMW@@ !D !X,"]W;W)K&ULK59M;^(X$/Z>7S'* MKE9;B980:$M;0 J4[D5J;8] 3[K3?3#) %83F[6=LOOO.^Q CKVEU9UT'XC? M9IYYYL4>>ENI7O0.T<"W(A>Z[Z^ V5PWFSI=8\'TF=R@H).E5 4SM%2KIMXH M9)E3*O)F& 07S8)QX0]Z;N])#7]R-#D7^*1 ET7!U/..XU0=SL)XLI'RQ-MBSCK^X$EA#FFQB(P&EYQA'EN@8C&UQVF7YNTBH?S/?]=\YU\63"-(YG_QC.SM[OM=\S)^9"6VLABITP."BZJD7W:Q>% MH1N\H1#N%$+'NS+D6-XRPP8!);>@K#Z4BV8ESU6D3.2YL4A*CZ)23GAG<1?$4 MGJ/[^1@>QE$RGXX?QI9 I]G:)&C/NDUO#5FQLLUTASBL$,.W&*_@00JSUC 6 M&68_ZC>)74TQW%,Z5*CACVBAC.(J^?.8SQ5D^SBDO3G7>L_2[/MT-32J5_0'GSZT+H*,=PAW M-L*=!] '=_$DFHSBZ!ZB)!E3/3X91+_/KZ%: 8'M*7V<0&1/Y]-//D"PRB)DV/>O6O_N'>O\%B;2I4QD2(5K5D3NQ%TP^"T1;GZ MJ*$;AL'-0:P?D-E TX4V&IC(#H/?<.*M&$!KA)$L-DQ\AZ)2T)"B,O2\P)(+ M,L99#DQKK%"\G+,%SfGA),@,+*W!5V?0WGEZ-)>2*2Y6]NYRW0 NTKS,[8] M0B]H-)F#ME(.XPQF1.8096E):3QJ'0ZL>UNTZ3TPJ.B:8@;EMD:L0TN9TMG M5UQL2N-X4E$,+!:HZD!R%#F!9UE]M8GV\.6@F?SXQW+CX$I-M-J90REC4]+ ASZX[W.%D-^?:D>$KQ3OA*\"5/F3!>+"!R+RP\DL_JA[.'%VE-M@5#PN+ %Y*(^%{)>>'%&ADD\AZ@*;US%JA]\F31T]/D>7S'W6B?[65C/VB=> MI&VV?!H[L]8ZJYK4J893\@.7J!1F'CVTZ0M\A.[5>?T-[.^XKG=]RI[2@<$JL4 MV^W&1;>]'P)2]PA_A':GT;KL'DXJV(KL3_G^%URAYMJYK+__A6NG$9OJ!8=_ M<#'T/+@XG#A:.O6'-@<YY3H%]YSDIW59;"5.VGW)V;=U3UK+_%]Y/K%=<:.AQ M2:K!<9V#ZKJIM7"R(WK8 MI]^ZZ9K^@*"R G2^E%25NX4U4/^E&?P%4$L# M!!0 (_R!9ED'KG F]P(' 'X& 9 >&PO=V]R:W-H965T&<\\\XS'G5V4GW7&:*!Y[(0>NADQE37GJ>3#$SNN MN[)"03L;I4IN2%5,3U<*>5H'E847 ;;S2IX+9S2H;0]]-) [4^0"Q3H75ER M!?.&"[D?.K[S8EGFVQ8@S<;:'R!+*S1/U8,BS3NBI'F)0N=2@,+-T!GFU5>1 M]:\=ON:XURU4RYIKO7%MSPUV=#I.Y#BAN*LY3[SWBH][9XB2QT_85]XQL'#B0[M:61Y""8&92Z:E3\?SN$DH, _>"0@_4'-NTE4L[SCAH\&2NY!66]"LT)=:AU-MY')AF[(RBG9SBC.QC"9SL2S'CX"TSGM>5QNIA#^VD^2KJ;/MI? M=:,#]R-<%ZL[_Y38AGO(^\4E*SO TQR462\P*FHKGO="7>*KC!"]_& MLR_I6E<\P:%#3T6C^H'.Z*]/?H_]?89M=&0:G4.?K9YFL_'R'UA,@-H'9_KW M%O/?PFY]C-VZ\D+F!!$T.PB_Z*W'3"&V3CL/<\KVRO(AR!*%H6YPD<(2"VX(M9"H262)<0.R[5^$E"5'?]<.8!#\.WLU+$W)CU6K>R+'M.^6=S(02U;:>?!H2N1.F&0!'ZW&XCIN9\K][,YEG M7&USH.' #86R[F7L@&]F7:,86=439BT-S:M:S,@'@M)')9,'YB^F,DZ[EF(" PE(9!ZQ?6^@#I<9(A_%K[VE52",\M;+^[CXK<=2X++*/Z3>2]+1KM2R4P IQ'KFNW08Y^.,OR6GLGBBW7ZM8Z'E M1B]>[<4Z@HRP\HU?!]_A0.!Y'PB\0< KXBY!190#'K4$7R\A%FMW4RC2+50 MZ^(,$\E5D+/$]U34=R_'P[F#T/T-$^C^6S^/$23\>-X,I^@AV$O'J)#[_MD M^#B+T>4 %"947]$+1!B;I7PC,4MDQU8Z#N-F+_?,N Y+I?<2$_ 8UG&OD.5X3MS>,!NRKX^MO&UFE4N7A5+E[A&WS@^R36F)'?V/SN:]3G3'>*$ES^?9:@]0) M3)4#?(5&A&&V))BB6 ^"WFI*HA^]A51";Y:?=8F5 33J S 'Z%,F> E=*SF2[0K9/([G2A^8!=#5$4_Q6')PZ M>/MX9[,;3O /W#ZH7N8BF&^Q)DPB"BNM&PO=V]R:W-H965T$#8RE$>6Z:/%NB O)36BB9^:4%5#(+EN8O&0(SC2IR$W'L@*S M@)=845^/W;.H3U+(4:,*_^"1=HC,1# M><]DSVQ49KA A&*$/S@3&TSU-?X37@$;._WVH#EK M7(SHY@K5^>@ .YIS_02;&FL9(%MQ08N:+"_H.*G>*6NPQ:!MX@.#7!.93@ MU@3W4\07$[O#*'7Y-T*F.5>ZZ< D4..HSN@%,H.6:.NCJ.[:L%R;J.QD+)F>QMY(EH'%^ER<-"NXN03P<7YWH)TA_/%P_#F_2V\D8#&\3,$K'D]%U/$F3:OXX M00+BG\!?\'#. "1U_ $< $3)9TO2&9\;XI9'AJ$3.K0[FH0G'>"@65\"U-M3H!C.5X'/7Z?GJ!.TFU-=SOHR>&K=`!3PU=W=NFFM*3QO6E\<;1>\(>'5M M@O"M9ND)Y1PFN.9K#87F8%[AC@BHA]@-%WEQM5 &YW .K_=,Y+F*&!4:JUV!H9T>=+/=F!'Z_+F(62CQ1+/TALQT6W M<=%]3SV*(5]JNW0C?5[A.;9!P9FS5[*T#;)MZ\SN3M-OTO3_:^U)RU&PO=V]R:W-H965TN,(12:0B* Y,0A3#42)C'SPS4RN?4@=O7 M3^B7*7DD,Z$)=$7XE05]WK+]%@E@e2A>ANA6K+Y 1.M-XO@B3!"]996-MB_B+ M1(DH"\8.(L;7 _^E#5HBM.*]R(.#_MR]-<]$.!E 5Y*=]92MJ%6TWI5@1 M]4& =8]TNEVA_>#N_[@=MBHR&U_UN_V)./O1 418F9$"EI+KN'\D)89S/8I<6VW0N[/?+AY*I&23D NP6K_^8=3M?\RE,++2^$9 M$QO&H+5_8GY*5ONU^5CBBP57!,?A]SC>!ZZ*2K">]9'.I#>.9=LNV6?\G*,.MK#&==*Y*MY&0K1K(#H2!!.7U@2SH)@?Q'3HJ(K%$<>XM)W2LU!*V/LT>K(*16M*]F-[4\>LI[A69[\F3'Y2\HD6=)P 80& _^(>@MNN(F)*^"M9K>$=9RM%IU3; MXU$X]%]<>37/O&K,O"MD+'3WD.%TRGS,GP?D2F)3!>0Z76_?,R":@/RG*&TC M]NL,9DWO2& [9:CE9:B]9:F1D-$")"YEBJ-X!R6K/N\HK[;=>X2"O6+)ZGFO] ME;E>K|>%U E\$M-/]YAY\TE>Q8V2 ?<2<NH.&:@YRG4OAMF]$?*?6C,Q>^#?-. MLU@"<'(+6(^+1-2)V.-&L+?V^)' =G@[!L9YV"\L=]ZD0 .!O!./9)O@ILU-&.]5<1CH>TRWQ@DQ^O7 M7]VB6Z!B;?]0,4_V7C(;B^.8/<[V*NSS)61'YYW$0S0Q:WHDMY*5X7=X'V=C M?ARS^[FA?#'%'U@+B>]YN+B(@OH@BW=WK$^BP3?^<(5>V78'7V%?9./U[Z6WL MD6/V1SU8XL_7&+EIT=S&3+LBH[A&O#>+>R2T7?8;B^68/=:OB%M])JY;=6U[M7][?X9V+.N1T'99:VR88S8^ORJK_?F:M;WGMLA[5]6WWEGH%T8W5,X83]#Q3A$>CP9<)7+]#F9]HT2=V]R:W-H965T8# M$F +2$!2=:.?N+EKNOT-U'[5)-8F<6H!L/WWM9UL"B5$RZT?^<@K?E=*SF2[0K9/([G2A^8!=#5$4_Q6')PZ M>/MX9[,;3O /W#ZH7N8BF&^Q)DPB"BNM&PO=V]R:W-H965T$#8RE$>6Z:/%NB O)36BB9^:4%5#(+EN8O&0(SC2IR$W'L@*S M@)=845^/W;.H3U+(4:,*_^"1=HC,1# M><]DSVQ49KA A&*$/S@3&TSU-?X37@$;._WVH#EK M7(SHY@K5^>@ .YIS_02;&FL9(%MQ08N:+"_H.*G>*6NPQ:!MX@.#7!.93@ MU@3W4\07$[O#*'7Y-T*F.5>ZZ< D4..HSN@%,H.6:.NCJ.[:L%R;J.QD+)F>QMY(EH'%^ER<-"NXN03P<7YWH)TA_/%P_#F_2V\D8#&\3,$K'D]%U/$F3:OXX M00+BG\!?\'#. "1U_ $< $3)9TO2&9\;XI9'AJ$3.K0[FH0G'>"@65\"U-M3H!C.5X'/7Z?GJ!.TFU-=SOHR>&K=`!3PU=W=NFFM*3QO6E\<;1>\(>'5M M@O"M9ND)Y1PFN.9K#87F8%[AC@BHA]@-%WEQM5 &YW .K_=,Y+F*&!4:JUV!H9T>=+/=F!'Z_+F(62CQ1+/TALQT6W M<=%]3SV*(5]JNW0C?5[A.;9!P9FS5[*T#;)MZ\SN3M-OTO3_:^U)RU&PO=V]R:W-H965TN,(12:0B

@ 2@@ !D !X,"]W;W)K&ULK59A;]HP$/TK5E9-K321D!!8.X@$E&EH8ZJ@;!^F M?3#) 58=.[, =/OU.R>0P9JFK;8OQ';N/=_S<^'H[J2ZTVL 0^Y3+G3/61N3 M7;FNCM>04MV0&0A\LY0J!0:G;N7]3 %-V30@XO.8R4'QL80B<6R),X\>> MTRFWM,#C\8'!?:X=M2RHAJ'D7UEBUCWGK4.26-(_U.Y^P!/;'EBR77^2_9 M%;'AI4/BC38RW8,0@Y2)XDGO]^=P!/#]1P#^'N_%O#L 4$NM.@LEW5 -#8VZ M2NZ(LM'(9@?YV>1H5..$=7%F%+YEB#/1I#]..+KM#SZ R&PTG$_'M^/1C)O? M@Z&.;_*9*D7M05^0.\($F3#.\?1UUS6XN:5PX_U&@V(C_Y&_C*1PJPU&8D$ MD@K\L!Y_68-W472IW#\H' BUA#/(&B3HVM2!\UMD/KLFYV<76T3/\U)>D%I M3)#S:IH_P|K=H %3ROGMYI>.&H_P[[K=8SE/ M19UDVR|S;=5F.T=3L(K$C!I(" 4:3&6*M2RV8EWIC,;00+%Z,+>_"5EBFPIWP"1R^=[M$CX\[; 1_F5)15!P%'0BHUW*:.?*F +E9*0-&D+&8@O:8.TUY%9A3='DVP32 M!:CO52G7\K[4H_]$=G(&G?((.D]<2K2/LU]X([G$*UEI4"W%2]5V*HQL/_BV MW* RG8):Y5U,DUANA"DJ=[E:.LI^WA_O M!,187B*;[NE%8H/1)XE?1T@_TOD3%W\7*P!)/J=)5EP,5E+F;T>C(E!I2HLA MSR%3ORRY2*E4A^)O5.0":%PE2I.1.QY/1REEV>#RO#IW)RI/>2D3EL&=($69 MIE1LKB#A3Q<#9_!\XI%]K]0^.;H\S^DC/(#^D\)-)=33:4F*60E8PGA$!RXO! M.^=+MZ+DZ077%1P9/Q-3 MOUL\0)=|_T\.J\]HR"UK G^>_ LUBN+@:G Q+#DI:)O.=//T-3H1/-BWA2 M5/_)4W/M>$"BLI \;1*K$]0LJS_IY^9&[*1PW1<2N$T"=R^!]U("KTG@'9M@ MTB28')O@I$EPLI?@Q4I/FP33ZM[7-ZNZTSZ5l/)<\"_D>M;\O[7:_7EHSKZ9A$<0'4# B')Y3@5TCP(&QP.=HX"A'?@ ^;;*$XL2WK8E>A7/>X$W MYVG*I(281#1GDB8D!Q%!)LEBH_JPA.]?7WWSK3\8]=\F" DQ8B 0S1)QL19Q817RG MGFZ$+TE"LYC\0VB75%9"S\K.:]aD_>I8\KN8~878,!")BAU.E6J1.K4M?9 M&@JO@KMTT.KHC/oY=F#W\'WOJB6DFHM "5%F+1 6+DI1@#Z(U,.YPI)'L9)=" ;.!UZ6DE=]7R4E\O*(SPP 3M%B+!#"%G6R%G5B%_^65.WCT* !U\Y(\;2!<@_NP2S,KI*Q@FS,>$!9BP$ EF M*'NZ5?;4'J*'$$50IFJ,+$'AY?,01LW1NO0[8BAV=Z@O9IC7]DP80$F+$2" M&;*=.;64[I\)V6ZX!,O)3PA=]U+G[8-2A:@M0*[=nO@&+"?$O8@ D+D6"&TLZX MG>Z.CQSV]%%/FM-L4P=KJI17H0MO2 O%)%BN?8\NR>W\OIJCTGQ46HI!*"P_J M0F@<,WW7WQ"Y C)OU'EB!.BT$(MF-H/6 MIW/L1MW7=,"H%ATJS6]HNP'H3",[HR54EPZ+9@K9^G2.W;@[]@-&]>A0.7Y# M.QYRXWW!4,TW+)HI6&N_.7;_[>@.N+GP'M1E02'UG,K;$6.;77-4FH]*"U!I M(1;._ZMK><<\O7^>T>,ZNPU-*/K=+R]ER6H60:HM!'+9BJ!:$T[UVX.'=,1 MVQ%]%6MHUO?*]#@&J+40BV8*UII&KMTT.KHC/OY=F#W'WOJB6DFHM "5%F+1 MS);0&E.NW9BZSIAD]@U(KE?T1-4.G(HEO&.9-KS93N3-]@8MO=5#]9)0 M:2$6S52O]9)?9=2P&O#L#="4FKQ7R= 8IJ M'[']2.E1:B$4S)6Y=)O> R]2\=5$JLRQ2#]H"JIB[Z M;JL.#2@M0:2$6S52O M=7A68=Z[KYZJ NQ4&D!*BW$HIG[/5I;QI/; M.G,U;].VB3LRJ=F%UW2'6# R :HZ)O*%/VWO>!ZQJ@TD(LF]EGZ_IX=M?G MO;'8JETO%).49N621OJ\MF#+0H>L.O,$Z"E', _]8PXI%"52SCE+//*%S6FDO M15\G"):7FH] ("5%IX0#VW*X+.,EM"Z/[[=];G;]L\Z6%NL]%*C:G/[M(I.V,%*=M4.\%;C'UUN0:*AY95I $E@HY'L[4Y$O4NWWK \GS:G?J M@DO)T^KK"F@.0E^@?EIR|5OH#G0&VSW7E_\"4$L#!!0 (.R!9EFUD,AA MFP0 &88 9 >&PO=V]R.W-H965T M$(F7?&&+%:&57E#!*."HBE@*G\Y%UT3SWFXX2Y"M^.MB.A:,'T'-9098T_JXCH<60W5(QK30"H$P8]G>D7C6)&P'U]+I%%7$,+M[QNZ MGP\>!S,G@EZQ^:,\HE,N1U;<@#'.2Q?*.K3_172A+% FX)YT1Y?P*_PN,]/GE_.N\A2N%AR3)! MTE .;8G]4#0[*&.Z14SG0,PFW+!4+@5X:4C#/7I/KQ]H]#:..OT]"LTG"I:,%M_DI2,V.@.3L%L*T] ;G2RR^R!KE!>1& O MD?MOE[#?L K52 7@87)%. "S- 0L'"'S &@ M:,9%-Z!8-A!0CI64EHTW:1%!*QO.7V'GP2:G9\AP$]+:(BE)2EV3ZH:"R.A M>33+5/8$S%YJH23++OC^X=CX&36,"_@@LMF_N&RKY_.((XA3F?$T2A=5*PRV MBB11:XU< GF'X3$E<\HY=]'H?G*V;R:.S+!O"%:.I>UJEK:U_DW)B .)"I"R1.MX&L6<8H#QXO@? HBD^Z;]%GCL5#4)1YW!C:S]N^?=^BU>T- MJD8U/SJ5'QVM'YM)_?<-36:4_(// "WA6 -,PER3,.\DS#<$]WG:K3SM:CV] MSE<;56;[W-1]CW73),PU"?,*V&"[G,YZO9V*,A2QYE*ODCX2%-(=\$ M>/GB)ZHJA|@PDFZH+,.+T[A'GY_]YO2P;UQO4O8 MD*2MNKV(9R1]@8^4\46DXU4M_E@C3<) MVG][%7;ECWNL?49IGE&:,XI6=W#KU*7YP_UC7.,?F-WY?",QO1-MT0KG[*WCT83R17Z0+2!@62J+0\+J;G582I$?$>_<]0A>G[L^HHI3N!O"(f,_MI@)B.D.R),@BO44$DHW/*N?NR:77. 9)CI\Y>U9KQV"H#(5X,B=?1V<5QWC$ N9K T'O M:\[Z+ @.,$OKQ[PJTDHYI#-=>/7]"O$O)9D@5ZXO@!Q_IZ5FE4X$1&]-9H. $ M\Q>V(M0T>+X(5/(?GE=]G0KX,Z5%N#)&#T(>+:_IKU4@U@Q<;X!M&K1V!DFHZTLJ21PNJ:.]4RF>09K>B&8.DF FUDB?1V:>[f7$ MJQSM=.^^7SY>.W$!S!=]NSK_?P^WY/<+7V/#^DFQ* 4!/L+C_26Y X MQ\ G>)B*F:+12)W6-7I@<.K^:K3^]97 //]0)Q2*#((;OY)?/1W$W,/8L7N[-fC=7H+7VN7.5]C] M\8')$"[94,/@&W:KYJ%ZF=1N)=H7C&.63 .5$Q]=E;!14$Q.6>5WKLW:LOY M5$2U)+ <\49*O&%#[ST(30/X)FBDX)8NZ#!@17R7(.T$Q"QI\OYI>\0YK<_7 MB6SWZC9:'2 ME?.PF7K8M'J8S >/E)8S7/=T%8\UPT!HD%07.KO$<\F:'TI-.M:35:W?/AN\[C+]=8N];J?/$0TQM?A .;(3+HF&BU(Q&/@.?*%U8RJVM M*'YTO2.9\+>H%W$:Q=ZV4V_.5F]S>5"%'/<_,8;9X1S:V_G2[+8Z&QRV>W6] M1KM;$<&3(F?0QNW#+ +:.+3*4Z.CF/+J&*CMM,NYM=.^76M .*ZI MG.!N8&C"X]J%0R8+ER@K$/%[4Y&+5$E@.<*ND^V53JFK\PJN).YEH>7)KPD%MX05 M^F(/RL MCI2[58*;B[JU2X3R3B1/:NB8OY,8BTF,XGUV<<3KJT);<<\>%9+ M0LM'(.,,;KF"PRU5<92%EB>?:0ZW# .%QL0=E0(HCM:1JV%)Z6ZBT'?SL2.M, MJ;@E2Y6+/8"[*%JM#DZ&8NG3)CLV*C? 3/JY=_%P%0L@XP(WJ:S3'@ BY@"L> MX;,+HXF]UJW !S,L"2T?ADQ4N>UR:]TJT@XF7Q):GGRFQER['"MMK=M1!EYQ MI#I;A>RYQ-LL]^U>NTH]$V&N787]1JG; 7]!&32*(T6V? T\VW*T:*,KO%OS/= MYB,1 1WS5#.I1NRB:D<=OUZEV_$/3NJ2T/+1R 0=;99;T:4*L[+0\N0S!4;L MZNVU%6U'&32+(I5]_VI3SNIY#EE4HS8:W l2$Y'!VY1!JQLM#R_#.U1CKE M)K15EAU.OB2T//E,LQ&[O'IM0N\1;JWB2'7W_NRT=LD_MLATEV?773<^HU&R M:,.WH9C'W/89GQMNK_RI91_@X&<9?T*">9D$\\)58%ZI$]PLM#SY3(YI4BP M/2B#=G&DMK?59CY;N^O9<5)/D4BK?GMH_[LR^':(67[(&YGWT7("\>.M&_M,*;1XMV;#G';GO0DMQBYYE@4,6;%6 1<.(U&P!6.9JAG(ABQ$!M[)\"90SC# M6C)/[C7^ 05?S'&D"3-.#P%0!=$XEN(7#]&%8 $$-^9J@W(SSN6S&NDU1%N M*K/T]J=DB<\B!9&H9"8N#1(X5NCIC$@3$]J5MX? RDY<.;HRT2=(*^&CVL0!MX M<^D87*=3;X)3;S>AL6Y.09NJ#.QV^Q(7G#BYW(JGN!6KQ/>U!@@8DL-.)*&A M,.;_T"BGOK0;..01#V>AZ=-\6\M#96$)5B)Y%9XUDBS@$V["'B5+M$R7Z!=]T2YG7IB; M&VVFM8%O+5HKZFMO(H1,3(W.A3F[BS2RZ?@:6OZUIA%\]F$%9KOGG?0\K_!* M Z\LW%V((AEB^IK)\)5PPL8XG)C\"LCEFQ_+$RWBY%V(H=!:A.GAE%%,/._! MKX\%1F9U8@9(W[_I_0]02P.$% @[(%F63JXN3% !@ 82P !D !X M;"]W;W)K&ULK9I=;^(X%(;OYU<O)@L7RS$O"(RKD+!\UT@5G=)H% M16'#L2RW$=$@KO6OLF/-O'^5+$48Q.R)0[],(LK?;EF8K*]K=NW]P"B8S84Z MT.A2+>B,C9GXMGCBI6 M)DGR4^W<3:]KEJH1"YDO%(+*?RLV8&&H2+(>_^30VK9,%;B[_4XGVT/IH">T\H+T?T#H2 MX.8!;J;1]JQ,Z2$5M' %DS5P=;6DJ8TL75FT%#B(5#+]PMVI'CP3N'V^C^N'IYOO-K3QP-F2"F%Z#F=/E+ 8S)D(?!]>P^_P;3R$L_G M\I"&!Z";)2-)+UJ"%DAA6WX>>'#3>'.D<)!)\(:@E>J&/73DGC/'&\![!D!# M*K&5PWF78^ 8B3<+7@?+N0#'.[1ZDP$W.6IX$09EPAXOI<7P]U@4?JCI';##;U93E = MY&6ZH#Z[KLD^,&5\Q6K]WWZQ7>N/.J$Q81XFC"#!M)2TMBEIF>C]$5LEX2](M9Z#.0/("/F?30)2EPTBJFHX-K)//U&BUZC>M]\9J5V3,\@@23!.YO16Y,10Y M;_?!MMU?R&W!9#$".!6L3&HCKZK4&YCM[&AMU2VWY?9V?WOB'PGJ=?7K"%)_M-5W=K.YN%5U!BAJ5J6FD5%737*4VO#'*RX8N#[,6! FFR=[9RMXQWN/=.;NN5 MLZ[4Y\%"3>O*M#>BJFIOKI?X5*FN;,'EG!46X3(%]^ZT?]WX!/*W#L0U?ZV7)0RSZ@0)IB6LNTU8UR@,D7-M^"(;)?RQ[\),H3ZF\>1RD^2MY+(=<(M]IHN3)B"'2-(."T:O6TV>JBSH!YF2C!A'B:.(.&TE-A6X5HLM'F0&54U(SEM M=R:DM/<&8]02"19-EWK'(-HG>B.>BEL;_X21:/XTA"^)[*7Q$QH;>R8SM:+J MF#0/E4:P:'I^G"(_#FK_E..P$H-\\U!H!(NF)Z9PSI;1"5:W$;4)1 M?7=.,W 2]D$G]\$+"5;!]#04CMDV6V9]^KM@W%?=V*S4OYE1E:5L?51*5.N. M1=/U+LRS;7,/#U0L>2#>8'K$+)OC*XM\JC9O8%L7H-Z)=4N[',S:$"R:KGUA ML&VSG7W*`1(-73CV(S]L%9Y!BJ-8 'T?!3.V^[=@CLVH]AN5Y]'2"!9-3TSA ML&VSQ:[^BL\,K)R:,NG0T.H<# VH/AJ+I]M>.&G;Z IW7-L@%]=4[K]?FV M_5$'U2MCT73)E5?6CQ0^SC'[N&?[!XQ85E@LTD\T6\D!H?HDE.,]W^0-^.9S MT3R)6 HTGNX>@)#1E*47[U_W7X)7&72P(L"MVVW(7^%].GR#MZE^8V?U8\3X M+%NGFH*?+&.O6>RV;!=*WN;K0#=/^YT+SVI2]F9GCR3+9]M%$5L%M\^4#Z3 M#5+>T8LLSJIW9,_%_^M9 SLB663K+R>)$$F4:,/XH%@$\1/64I%SUA(F9^; MIH@7D&'18CE0 3 C/. 2=?G<%#D'G)2@+ +#-]J1-UR;,2C+BMD2BB,M.!)%EF'^? $!6 4,V\@.W)Y0NH!.^F> YCD)\Q%7/K%D2D@$5A%*$8=8S M^O;Y(.3O9H&UGY\S1>5]3=4[K

M6]7RQRO8.CHJR9!ᵗ[,)/G]]=KWO-J6"WO_E3_4DJKP;_M]?BFAPZ A:SI@7XII5\O12]B9YK6H@?[&HC;BFI%!4WOO!+_%,$]FSX9B(V=_ML1*M^:)I8A"5N^48#XOI]<>]>
,>L=@0)A&%M89ZC9YN!5',U<)0/+>S:,F5_MGHQVF>JG"(1OT.=KSM7),_'*QRWX#5!+_P04 "_#L@699'1B;&_-0 MN@ &0 'AL+W=OQ_&W8G&_MCEJI7?"%2_9D(V7C^V4WVK2G#ZH^\)()6
6B4+XM%ZO\0V!>%+?O^_U\.A?+.'^7WHI5^9N; M %O&1?EC-NOGMYF(KS>_EHN^_AB,^LLX6?7.3C?W769GI^FZ6"0K<9DI^7]Y MC+.'CV*1WG_HJ;VG.[XDLWE1W=$_,IV-9^)%%# _?
7F,E3_UGY3I9BE6>["LE M$SN?]^\@85PTV6_I09BE>?5??YUFVE.I2O:?I]!8-W_:$HJ/9(+,2{T]CBX_.=. M7(C%HI+*_?BC1GO)?58-MV_Z?;FX,N#^1KGXB)=)<%_,/O4E/N18W\7I1 M?$GO75$?
T+#RINDBW_Q?N:^W'?24Z3HQTF7=N-R#9;)Z_#?^5C\06PU48T\# MK6Z@'=I KQOHAS8PZ@;&H0V&=8/ARP;#/0U&=8/1H3V,ZP;C0QM,Z@:30QN<MU U.#FV@#IZ>N<'!39Z?
[)UG>]\CI3X]W>K!S[?Z](2KFV>__BWN/E# N.B M/CO-TGLE]['8OO>K&IAHV[Y5D96_3? MHTOKT]7Y3][G3\]WIBCB9)$KG^(LBZOJ^E[Y4?GYRE2^^_?WI_VB[+L2^M.Z
M'_NQ'VU//[H2I:MBGBO6ZEI<=[0/Y>U/).WfY3$ 'fCV=._?2EX)6[?*=KP M!T4;:$;' ES(F_OK5=E\L+>Y*$6\>Q5G9?+2WN?5*[W'9N[J_= N_8!?W-W<.M.'9)<_>_8!?5O[VCN'[[S7^]WGX]O[YZ"\?
>ZL(].?]US?>_M:)\WCS/QX\?RA>]:N4B7Y=E 'F]>3_+FE_-1/D*72A?'Y3M[2[CA\W=Y_=Q M=]W\&I:DXA5BF?_6<3P?'_O7N_NOSDK>Y[?Q5'SHE:<=N5?!
M2XUC"Y[$3!*S2,Q^Q,8;K+K2NCM33P;5?Z?]N^U:)CMU2)(6\4U?"ZNX6O%M2S+]CSCG_ZN)'F^+E]IBWF6KF?S M^L[TMB]\SIJ3TL?6'(F9)&:1F#W<>1XG1D?)[6ZF]_K.9N[N9NIX_-K9SNO8
M;M/MB5+9W6 XF9)&:1FV/(&=O#G]'U$D1VZI*81V(:^B04D%A[X1$50IZTZ'3_7 MZ5A:I^>S629F<2&49%5DR2I/ILI=O%B+KF]54L=6*XF9)&:1F#W>&?@<U7>\[M5[)7E\0\$O-)+'"'Q\.
!G*H)Z;=7KY+E>))ZW4SOY$I%%R>+^,M"*#=IILRR M>%5T%:S4.K9@2[YZI.62?+HEY):.36$!BX6'/4P3UV2K6 MD^=B/9$?;)-L9:WB_1!E#7[:R267T7VF_+G9DY8L?Y8)\6#XJVF8E6I:5-/
MTUXNXM7SMEU%++>WSV*(F,9/$+!*S2VA8RL.HDK/+CZM MJU,$);U12KV\=I\6Y=GP. $=5R-#YV-@)8\>#$C-1#6KUK;/#[7=65X;[=1! M-1?5/%3S42U
M1#5(DIK5[G65+DFK7*GNK97KJL9NILXR?9/S1F=HTN:U$O4 MLVJM_9Z+VE',9*\,JKFHYJ&:CVH!JH6H%E%:N[:,2)7IVM?TRKR_:RAIED8EJD62Z=[I/K1X\!:$X+U2Q4LU'-
M0347U3Q4\U$M0+40U2)*:X\+38Q.';[UU!^:,D.U$]4L5+_1S4$U%]4\5/_1 M+4"U$ 4B2FL/'4VX3I6GZYJIO^EV&'7_M-]N%ĐK^X7K[HV&HR,<;MKC[.?]\RZ MBZTSXZWN)HE4??N^>+
[W+T*3*:D4,U"5L5'-0S44U#]5\5 M0+42UB+:. M8T@3O5-/WOK]&@WBH9]):A;]V:CFH}]+:AZJ^:@6H%](:A&EM5<:3)YFC2X M<_A;]G+GV!$ U4Q4LVJM]>&(C@]-VFBO#]JYJ.:AFH]]
.J%J!916KNVF]"<_M)@__O?]E6N[S]T36-)N10S7KED9*\Y8[NAX-]+JIYJ.:C6H!](:I%E-:N\B8T M\E#VI^).3CI=N-"V':BZJ>:CFHUJ :B&J M1936+NHF+.:?),V!VNLXZ/D[76=QD?
N@"U4Q4LU# 1C4'U5Q4\U# 1[4 U4)4 MBRBM/08T63K>_-9/0V-VZ&:B6H6JMFHYJ":BVH>]OFH%J!:B&H11;6'CB9N M!\F7;?LK'Y>3DT)H\CG=L[E7.'5WCZ)\UM=;Z@+]AC8:CFH}]+
M:AZJ^:@6H%](:A&EM>N\B>=I\]7Q]DSF*W\]7YJK\ZM-W4LG^M$.'IJ9]&:A MFHUJ#]JYJ.:AFH]] .J%J!916O0+CIH,GO[6Z^+1:'@/U4QL4U# 1C4'U5Q4 M\U# 1[4
U4)4BRBM/70T$3^=7Q=/3AX]&*"I/WUW)3M54XW)Y,45!.JKC6H. MJKFHYJ&:CVH!JH6H%E%:N\R;C)\NS_A\$=67'2>KF3)-5T463XMUO% *D2T[
MYPCDVM$5CN;]7CE2;6\2UT+WPT8U!]5<5/-0S4>U_-5"5(LHK5WS6]^[*HT7 M268_+D6V^6KTU50H]7=DR.8-Y/T-:@ZJN:CFH9J/:@&JA:@645][RIL$HRY/ M.!ZPQHA<.+K.T71BK;46Z-
9.ANG9+1W6 XF9)&:1FV/(&=O#G]'U$D1VZI*81V(:^B04D%A[X1$50IZTZ'3_7 MZ5A:I^>S629F<2&49%5DR2I/ILI=O%B+KF]54L=6*XF9)&:1F#W>&?@<U7>\[M5[)7E\0\$O-)+'"'Q\.
!G*H)Z;=7KY+E>))ZW4SOY$I%%R>+^,M"*#=IILRR M>%5T%:S4.K9@2[YZI.62?+HEY):.36$!BX6'/4P3UV2K6 MD^=B/9$?;)-L9:WB_1!E#7[:R267T7VF_+G9DY8L?Y8)\6#XJVF8E6I:5-/
MTUXNXM7SMEU%++>WSV*(F,9/$+!*S2VA8RL.HDK/+CZM MJU,$);U12KV\=I\6Y=GP. $=5R-#YV-@)8\>#$C-1#6KUK;/#[7=65X;[=1! M-1?5/%3S42U
M1#5(DIK5[G65+DFK7*GNK97KJL9NILXR?9/S1F=HTN:U$O4 MLVJM_9Z+VE',9*\,J

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SHAREHOLDERS??? 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EQUITY (Details Narrative) Details http://umh.com/role/ShareholdersEquity 37 false false R38.htm 00000038 - Disclosure - SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONS (Details) Sheet http://umh.com/role/ScheduleOfFairValueOfOptionGrantOfWeighted-averageAssumptionsDetails SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONS (Details) Details 38 false false R39.htm 00000039 - Disclosure - STOCK BASED COMPENSATION (Details Narrative) Sheet http://umh.com/role/StockBasedCompensationDetailsNarrative STOCK BASED COMPENSATION (Details Narrative) Details http://umh.com/role/StockBasedCompensationTables 39 false false R40.htm 00000040 - Disclosure - FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS (Details) Sheet http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS (Details) Details 40 false false R41.htm 00000041 - 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Disclosure - LOANS AND MORTGAGES PAYABLE AND OTHER LONG-TERM

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Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general
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characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r0", "r66"] }, "us-gaap_CashFlowSupplementalDisclosuresTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashFlowSupplementalDisclosuresTextBlock", "presentation": ["http://umh.com/role/SupplementalCashFlowInformation"], "lang": { "en-us": { "role": { "label": "SUPPLEMENTAL CASH FLOW INFORMATION", "documentation": "The entire disclosure for supplemental cash flow activities, including cash, noncash, and part noncash transactions, for the period. 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Includes production and non-production related depreciation." } } }, "auth_ref": [ "r4", "r18" ] }, "UMH_DevelopedHomeSitesMember": { "xbrltype": "domainItemType", "nsuri": "http://umh.com/20240930", "localname": "DevelopedHomeSitesMember", "presentation": [ "http://umh.com/role/OrganizationAndAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Developed Home Sites [Member]", "documentation": "Developed Home Sites [Member]" } } }, "auth_ref": [] }, "us-gaap_DevelopmentInProcess": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DevelopmentInProcess", "crdr": "debit", "calculation": { "http://umh.com/role/BalanceSheets": { "parentTag": "us-gaap_OtherAssets", "weight": 1.0, "order": 6.0 } }, "presentation": [ "http://umh.com/role/BalanceSheets" ], "lang": { "en-us": { "role": { "label": "Land Development Costs", "documentation": "The current amount of expenditures for a real estate project that has not yet been completed." } } }, "auth_ref": [ "r801", "r802" ] }, "UMH_DisclosureInvestmentInJointVentureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://umh.com/20240930", "localname": "DisclosureInvestmentInJointVentureAbstract", "lang": { "en-us": { "role": { "label": "Investment In Joint Venture" } } }, "auth_ref": [] }, "us-gaap_DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock", "presentation": [ "http://umh.com/role/StockBasedCompensation" ], "lang": { "en-us": { "role": { "label": "STOCK BASED COMPENSATION", "documentation": "The entire disclosure for share-based payment arrangement." } } }, "auth_ref": [ "r298", "r302", "r330", "r331", "r332", "r629" ] }, "us-gaap_DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DisclosureOfCompensationRelatedCostsSharebasedPaymentsAbstract", "lang": { "en-us": { "role": { "label": "Share-Based Payment Arrangement [Abstract]" } } }, "auth_ref": [] }, "UMH_DisclosureOpportunityZoneFundAbstract": { "xbrltype": "stringItemType", "nsuri": "http://umh.com/20240930", "localname": "DisclosureOpportunityZoneFundAbstract", "lang": { "en-us": { "role": { "label": "Opportunity Zone Fund" } } }, "auth_ref": [] }, "UMH_DisclosureProformaFinancialInformationUnauditedAbstract": { "xbrltype": "stringItemType", "nsuri": "http://umh.com/20240930", "localname": "DisclosureProformaFinancialInformationUnauditedAbstract", "lang": { "en-us": { "role": { "label": "Proforma Financial Information", "verboseLabel": "Proforma Financial Information Unaudited", "terseLabel": "Summary Of Pro Forma Financial Information" } } }, "auth_ref": [] }, "UMH_Distributions": { "xbrltype": "monetaryItemType", "nsuri": "http://umh.com/20240930", "localname": "Distributions", "crdr": "debit", "presentation": [ "http://umh.com/role/StatementsOfShareholdersEquity" ], "lang": { "en-us": { "role": { "negatedLabel": "Distributions", "documentation": "Distributions.", "label": "Distributions" } } }, "auth_ref": [] }, "us-gaap_DividendPayableDateToBePaidDayMonthAndYear": { "xbrltype": "dateItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DividendPayableDateToBePaidDayMonthAndYear", "presentation": [ "http://umh.com/role/ShareholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Dividend payable date", "documentation": "Date the declared dividend will be paid, in YYYY-MM-DD format." } } }, "auth_ref": [ "r13" ] }, "us-gaap_DividendsAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DividendsAxis", "presentation": [ "http://umh.com/role/ShareholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Dividends [Axis]", "documentation": "Information by distribution of earnings to shareholder. 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For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006." } } }, "auth_ref": [] }, "dei_DocumentPeriodEndDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "DocumentPeriodEndDate", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Document Period End Date", "documentation": "For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. 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Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element." } } }, "auth_ref": [ "r672" ] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Central Index Key", "documentation": "A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK." } } }, "auth_ref": [ "r668" ] }, "dei_EntityCommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Common Stock, Shares Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [] }, "dei_EntityDomain": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityDomain", "presentation": [ "http://umh.com/role/ContingenciesCommitmentsAndOtherMattersDetailsNarrative", "http://umh.com/role/InvestmentInJointVentureDetailsNarrative", "http://umh.com/role/MarketableSecuritiesDetailsNarrative", "http://umh.com/role/OpportunityZoneFundDetailsNarrative", "http://umh.com/role/OrganizationAndAccountingPoliciesDetailsNarrative", "http://umh.com/role/ShareholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "All the names of the entities being reported upon in a document. Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. This item does not include business and geographical segments which are included in the geographical or business segments domains." } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": [ "r668" ] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Elected Not To Use the Extended Transition Period", "documentation": "Indicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards." } } }, "auth_ref": [ "r685" ] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen." } } }, "auth_ref": [] }, "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Filer Category", "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [ "r668" ] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [] }, "dei_EntityInteractiveDataCurrent": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Interactive Data Current", "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files)." } } }, "auth_ref": [ "r682" ] }, "dei_EntityListingParValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingParValuePerShare", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Listing, Par Value Per Share", "documentation": "The par value per share of security quoted in same currency as Trading currency. Example: '0.01'." } } }, "auth_ref": [] }, "dei_EntityPrimarySicNumber": { "xbrltype": "sicNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPrimarySicNumber", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Primary SIC Number", "documentation": "Primary Standard Industrial Classification (SIC) Number for the Entity." } } }, "auth_ref": [ "r680" ] }, "dei_EntityPublicFloat": { "xbrltype": "monetaryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityPublicFloat", "crdr": "credit", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Public Float", "documentation": "The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter." } } }, "auth_ref": [] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC." } } }, "auth_ref": [ "r668" ] }, "dei_EntityShellCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityShellCompany", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Shell Company", "documentation": "Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act." } } }, "auth_ref": [ "r668" ] }, "dei_EntitySmallBusiness": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntitySmallBusiness", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC)." } } }, "auth_ref": [ "r668" ] }, "dei_EntityTaxIdentificationNumber": { "xbrltype": "employerIdItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityTaxIdentificationNumber", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS." } } }, "auth_ref": [ "r668" ] }, "dei_EntityVoluntaryFilers": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityVoluntaryFilers", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Voluntary Filers", "documentation": "Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act." } } }, "auth_ref": [] }, "dei_EntityWellKnownSeasonedIssuer": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityWellKnownSeasonedIssuer", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Well-known Seasoned Issuer", "documentation": "Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } }, "auth_ref": [ "r683" ] }, "us-gaap_EquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityAbstract", "lang": { "en-us": { "role": { "label": "Equity [Abstract]" } } } }, "auth_ref": [] }, "us-gaap_EquityComponentDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": [ "http://umh.com/role/ShareholdersEquityDetailsNarrative", "http://umh.com/role/StatementsOfShareholdersEquity", "http://umh.com/role/StockBasedCompensationDetailsNarrative", "http://umh.com/role/SubsequentEventsDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc." } } }, "auth_ref": [ "r6", "r112", "r126", "r127", "r128", "r144", "r145", "r146", "r148", "r153", "r155", "r157", "r175", "r200", "r201", "r209", "r278", "r335", "r336", "r338", "r339", "r340", "r342", "r347", "r348", "r357", "r358", "r359", "r360", "r361", "r362", "r364", "r386", "r387", "r388", "r389", "r390", "r391", "r395", "r397", "r407", "r464", "r477", "r478", "r479", "r494", "r560" ] }, "srt_EquityMethodInvesteeNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "EquityMethodInvesteeNameDomain", "presentation": [ "http://umh.com/role/OpportunityZoneFundDetailsNarrative" ], "auth_ref": [ "r196", "r197", "r198", "r337", "r688", "r689", "r690", "r767", "r768", "r769", "r770" ] }, "us-gaap_EquityMethodInvestmentOwnershipPercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentOwnershipPercentage", "presentation": [ "http://umh.com/role/OpportunityZoneFundDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Investment", "documentation": "The percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting." } } }, "auth_ref": [ "r196" ] }, "UMH_ExcessStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://umh.com/20240930", "localname": "ExcessStockParOrStatedValuePerShare", "presentation": [ "http://umh.com/role/BalanceSheetsParenthetical" ], "lang": { "en-us": { "role": { "label": "Excess stock, par value", "documentation": "Face amount or stated value of Excess Stock per share; generally not indicative of the fair market value per share." } } }, "auth_ref": [] }, "us-gaap_ExcessStockSharesAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ExcessStockSharesAuthorized", "presentation": [ "http://umh.com/role/BalanceSheetsParenthetical" ], "lang": { "en-us": { "role": { "label": "Excess stock, shares authorized", "documentation": "Maximum number of excess stock shares permitted to be issued." } } }, "auth_ref": [] }, "us-gaap_ExcessStockSharesIssued": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ExcessStockSharesIssued", "presentation": [ "http://umh.com/role/BalanceSheetsParenthetical" ], "lang": { "en-us": { "role": { "label": "Excess stock, shares issued", "documentation": "Number of excess stock shares of an entity that have been sold or granted to shareholders." } } }, "auth_ref": [] }, "us-gaap_ExcessStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ExcessStockSharesOutstanding", "presentation": [ "http://umh.com/role/BalanceSheetsParenthetical" ], "lang": { "en-us": { "role": { "label": "Excess stock, shares outstanding", "documentation": "Number of shares of excess stock held by shareholders." } } }, "auth_ref": [] }, "UMH_ExcessStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://umh.com/20240930", "localname": "ExcessStockValue", "crdr": "credit", "calculation": { "http://umh.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 3.0 } }, "presentation": [ "http://umh.com/role/BalanceSheets" ], "lang": { "en-us": { "role": { "label": "Excess Stock - $0.10 par value per share, 3,000 shares authorized; no shares issued or outstanding as of September 30, 2024 and December 31, 2023", "documentation": "Excess stock value." } } }, "auth_ref": [] }, "dei_Extension": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Extension", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Extension", "documentation": "Extension number for local phone number." } } }, "auth_ref": [] }, "us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisLineItems", "presentation": [ "http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails" ], "lang": { "en-us": { "role": { "label": "Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [ "r368", "r369", "r380", "r632" ] }, "us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisTable", "presentation": [ "http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails" ], "lang": { "en-us": { "role": { "label": "Fair Value, Recurring and Nonrecurring [Table]", "documentation": "Disclosure of information about asset and liability measured at fair value on recurring and nonrecurring basis." } } }, "auth_ref": [ "r368", "r369", "r380", "r632" ] }, "us-gaap_FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationByAssetClassDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationByAssetClassDomain", "presentation": [ "http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails" ], "lang": { "en-us": { "role": { "documentation": "Class of asset." } } }, "auth_ref": [ "r373", "r374", "r375", "r376", "r377", "r378", "r381", "r633" ] }, "us-gaap_FairValueByAssetClassAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueByAssetClassAxis", "presentation": [ "http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails" ], "lang": { "en-us": { "role": { "label": "Asset Class [Axis]", "documentation": "Information by class of asset." } } }, "auth_ref": [ "r373", "r374", "r375", "r376", "r377", "r378", "r381", "r633" ] }, "us-gaap_FairValueByFairValueHierarchyLevelAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueByFairValueHierarchyLevelAxis", "presentation": [ "http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails" ], "lang": { "en-us": { "role": { "label": "Fair Value Hierarchy and NAV [Axis]", "documentation": "Information by level within fair value hierarchy and fair value measured at net asset value per share as practical expedient." } } }, "auth_ref": [ "r248", "r290", "r291", "r292", "r293", "r294", "r295", "r367", "r369", "r370", "r371", "r372", "r379", "r380", "r382", "r411", "r412", "r413", "r616", "r617", "r623", "r624", "r625", "r632", "r634" ] }, "us-gaap_FairValueByMeasurementFrequencyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueByMeasurementFrequencyAxis", "presentation": [ "http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails" ], "lang": { "en-us": { "role": { "label": "Measurement Frequency [Axis]", "documentation": "Information by measurement frequency." } } }, "auth_ref": [ "r368", "r369", "r370", "r372", "r632", "r779", "r782" ] }, "us-gaap_FairValueDisclosuresAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueDisclosuresAbstract", "lang": { "en-us": { "role": { "label": "Fair Value Disclosures [Abstract]" } } }, "auth_ref": [] }, "us-gaap_FairValueInputsLevel1Member": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel1Member", "presentation": [ "http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails" ], "lang": { "en-us": { "role": { "label": "Fair Value, Inputs, Level 1 [Member]", "documentation": "Quoted prices in active markets for identical assets or liabilities that the reporting entity can access at the measurement date." } } }, "auth_ref": [ "r248", "r290", "r295", "r369", "r380", "r411", "r623", "r624", "r625", "r632" ] }, "us-gaap_FairValueInputsLevel2Member": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel2Member", "presentation": [ "http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails" ], "lang": { "en-us": { "role": { "label":
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"Fair Value, Inputs, Level 2 [Member]", "documentation": "Inputs other than quoted prices included within level 1 that are observable for an asset or liability, either directly or indirectly, including, but not limited to, quoted prices for similar assets or liabilities in active markets, or quoted prices for identical or similar assets or liabilities in inactive markets." } } }, "auth_ref": ["r248", "r290", "r295", "r360", "r370", "r380", "r412", "r616", "r617", "r623", "r624", "r625", "r632"] }, "us-gaap_FairValueInputsLevel3Member": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel3Member", "presentation": ["http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails"], "lang": { "en-us": { "role": { "label": "Fair Value, Inputs, Level 3 [Member]", "documentation": "Unobservable inputs that reflect the entity's own assumption about the assumptions market participants would use in pricing." } } }, "auth_ref": ["r248", "r290", "r291", "r292", "r293", "r294", "r295", "r369", "r370", "r371", "r372", "r380", "r413", "r616", "r617", "r623", "r624", "r625", "r632", "r634"] }, "us-gaap_FairValueMeasurementFrequencyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueMeasurementFrequencyDomain", "presentation": ["http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails"], "lang": { "en-us": { "role": { "documentation": "Measurement frequency." } } }, "auth_ref": ["r368", "r369", "r370", "r372", "r632", "r779", "r782"] }, "us-gaap_FairValueMeasurementInputsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueMeasurementInputsDisclosureTextBlock", "presentation": ["http://umh.com/role/FairValueMeasurements"], "lang": { "en-us": { "role": { "label": "FAIR VALUE MEASUREMENTS", "documentation": "The entire disclosure of the fair value measurement of assets and liabilities, which includes financial instruments measured at fair value that are classified in shareholders' equity, which may be measured on a recurring or nonrecurring basis." } } }, "auth_ref": ["r84"] }, "us-gaap_FairValueMeasurementsFairValueHierarchyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueMeasurementsFairValueHierarchyDomain", "presentation": ["http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails"], "lang": { "en-us": { "role": { "documentation": "Categories used to prioritize the inputs to valuation techniques to measure fair value." } } }, "auth_ref": ["r248", "r290", "r291", "r292", "r293", "r294", "r295", "r367", "r369", "r370", "r371", "r372", "r379", "r380", "r382", "r411", "r412", "r413", "r616", "r617", "r623", "r624", "r625", "r632", "r634"] }, "us-gaap_FairValueMeasurementsRecurringMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueMeasurementsRecurringMember", "presentation": ["http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails"], "lang": { "en-us": { "role": { "label": "Fair Value, Recurring [Member]", "documentation": "Frequent fair value measurement. 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which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters
of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of
and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long
term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the
short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an
objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the
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consolidate a VIE and/or disclose information about its involvement with a VIE, (2) the nature of restrictions on a consolidated VIE's assets reported by an enterprise in its statement of financial
position, including the carrying amounts of such assets, (3) the nature of, and changes in, the risks associated with an enterprise's involvement with the VIE, and (4) how an enterprise's
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Such improvements may include drainage, utilities, subdividing, access, buildings, and any combination of these elements; and are generally classified as cash flow from investing activities." } } }, "auth_ref": [ "r63" ] }, "UMH_PercentageOfInceaseInCommonStockDividend": { "xbrltype": "percentItemType", "nsuri": "http://umh.com/20240930", "localname": "PercentageOfInceaseInCommonStockDividend", "presentation": [ "http://umh.com/role/ShareholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Percentage of incease in common stock dividend", "documentation": "Percentage of incease in common stock dividend." } } }, "auth_ref": [] }, "UMH_PercentageOfInterestElectToBuyOutInJointVenture": { "xbrltype": "percentItemType", "nsuri": "http://umh.com/20240930", "localname": "PercentageOfInterestElectToBuyOutInJointVenture", "presentation": [ "http://umh.com/role/InvestmentInJointVentureDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Percentage of share elect to 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The liquidation preference is the difference between the preference in liquidation and the par or stated values of the shares." } } }, "auth_ref": [ "r21", "r22", "r48", "r709", "r738" ] }, "us-gaap_PreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockMember", "presentation": [ "http://umh.com/role/FinancialAssetsAndLiabilitiesRecognizedAtFairValueOnRecurringBasisDetails", "http://umh.com/role/StatementsOfShareholdersEquity" ], "lang": { "en-us": { "role": { "label": "Preferred Stock [Member]", "documentation": "Preferred shares may provide a preferential dividend to the dividend on common stock and may take precedence over common stock in the event of a liquidation. 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equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } }, "auth_ref": [ "r776", "r777" ] }, "UMH_ScheduleOfLoansPayableTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://umh.com/20240930", "localname": "ScheduleOfLoansPayableTableTextBlock", "presentation": [ "http://umh.com/role/LoansAndMortgagesPayableAndOtherLong-termIndebtednessTables" ], "lang": { "en-us": { "role": { "label": "SCHEDULE OF LOANS PAYABLE", "documentation": "Schedule Of Loans Payable [Table Text Block]" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTable", "presentation": [ "http://umh.com/role/StockBasedCompensationDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table]", "documentation": "Disclosure of information about share-based payment arrangement." } } }, "auth_ref": [ "r299", "r301", "r303", "r304", "r305", "r306", "r307", "r308", "r309", "r310", "r311", "r312", "r313", "r314", "r315", "r316", "r317", "r318", "r319", "r320", "r321", "r322", "r323", "r324", "r325", "r326", "r327", "r328" ] }, "us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock", "presentation": [ "http://umh.com/role/StockBasedCompensationTables" ], "lang": { "en-us": { "role": { "label": "SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONS", "documentation": "Tabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s), and (e) discount for post-vesting restrictions." } } }, "auth_ref": [ "r81" ] }, "us-gaap_ScheduleOfShortTermDebtTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShortTermDebtTable", "presentation": [ "http://umh.com/role/ScheduleOfLoansPayableDetails" ], "lang": { "en-us": { "role": { "label": "Short-Term Debt [Table]", "documentation": "Disclosure of information about short-term debt arrangement. 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Such obligations include mortgage loans, chattel loans, and any other borrowings secured by assets of the borrower." } } }, "auth_ref": [ "r8", "r91", "r804" ] }, "us-gaap_SecuredDebtCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SecuredDebtCurrent", "crdr": "credit", "presentation": [ "http://umh.com/role/ScheduleOfMortgagesPayableDetails" ], "lang": { "en-us": { "role": { "label": "Fixed rate mortgages", "documentation": "Carrying value as of the balance sheet date of the portion of long-term, collateralized debt obligations due within one year or the operating cycle, if longer. Such obligations include mortgage loans, chattel loans, and any other borrowings secured by assets of the borrower." } } }, "auth_ref": [ "r39", "r88" ] }, "us-gaap_SecuredOvernightFinancingRateSofrOvernightIndexSwapRateMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SecuredOvernightFinancingRateSofrOvernightIndexSwapRateMember", "presentation": [ "http://umh.com/role/ScheduleOfLoansPayableDetailsParenthetical" ], "lang": { "en-us": { "role": { "label": "Secured Overnight Financing Rate (SOFR) Overnight Index Swap Rate [Member]", "documentation": "Fixed rate on U.S. dollar, constant-notional interest rate swap that has its variable-rate leg referenced to Secured Overnight Financing Rate (SOFR) with no additional spread over SOFR on variable-rate leg." } } }, "auth_ref": [ "r774" ] }, "dei_Security12bTitle": { "xbrltype": "securityTitleItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Security12bTitle", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Title of 12(b) Security", "documentation": "Title of a 12(b) registered security." } } }, "auth_ref": [ "r667" ] }, "dei_Security12gTitle": { "xbrltype": "securityTitleItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Security12gTitle", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Title of 12(g) Security", "documentation": "Title of a 12(g) registered security." } } }, "auth_ref": [ "r671" ] }, "us-gaap_SecurityDepositLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SecurityDepositLiability", "crdr": "credit", "calculation": { "http://umh.com/role/BalanceSheets": { "parentTag": "us-gaap_OtherLiabilities", "weight": 1.0, "order": 5.0 } }, "presentation": [ "http://umh.com/role/BalanceSheets" ], "lang": { "en-us": { "role": { "label": "Tenant Security Deposits", "documentation": "This element represents money paid in advance to protect the provider of a product or service, such as a lessor, against damage or nonpayment by the buyer or tenant (lessee) during the term of the agreement. Such damages may include physical damage to the property, theft of property, and other contractual breaches. Security deposits held may be interest or noninterest bearing." } } }, "auth_ref": [] }, "dei_SecurityExchangeName": { "xbrltype": "edgarExchangeCodeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "SecurityExchangeName", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Security Exchange Name", "documentation": "Name of the Exchange on which a security is registered." } } }, "auth_ref": [ "r670" ] }, "dei_SecurityReportingObligation": { "xbrltype": "securityReportingObligationItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "SecurityReportingObligation", "presentation": [ "http://umh.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Security Reporting Obligation", "documentation": "15(d), indicating whether the security has a reporting obligation under that section of the Exchange Act." } } }, "auth_ref": [ "r676" ] }, "srt_SegmentGeographicalDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "SegmentGeographicalDomain", "presentation": [ "http://umh.com/role/OpportunityZoneFundDetailsNarrative" ], "auth_ref": [ "r185", "r186", "r418", "r419", "r420", "r421", "r422", "r423", "r424", "r425", "r426", "r427", "r428", "r429", "r430", "r431", "r432", "r433", "r434", "r435", "r436", "r437", "r438", "r439", "r440", "r441", "r442", "r443", "r444", "r445", "r446", "r447", "r507", "r508", "r509", "r568", "r573", "r578", "r582", "r590", "r592", "r593", "r594", "r595", "r597", "r598", "r599", "r600", "r601", "r606", "r622", "r641", "r642", "r643", "r644", "r645", "r646", "r647", "r648", "r652", "r657", "r740", "r809", "r810", "r811", "r813", "r814", "r815", "r816", "r817", "r818", "r819", "r820", "r821", "r822", "r823", "r824", "r825", "r826", "r827", "r828", "r829", "r830", "r831", "r832", "r833", "r834", "r835", "r836", "r837" ] }, "us-gaap_SellingExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SellingExpense", "crdr": "debit", "calculation": { "http://umh.com/role/StatementsOfIncomeLoss": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 3.0 } }, "presentation": [ "http://umh.com/role/StatementsOfIncomeLoss" ], "lang": { "en-us": { "role": { "label": "Selling Expenses", "documentation": "Expenses recognized in the period that are directly related to the selling and distribution of products or services." } } }, "auth_ref": [ "r56" ] }, "UMH_SeriesABondsMember": { "xbrltype": "domainItemType", "nsuri": "http://umh.com/20240930", "localname": "SeriesABondsMember", "presentation": [ "http://umh.com/role/LoansAndMortgagesPayableAndOtherLong-termIndebtednessDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Series A Bonds [Member]", "documentation": "Series A Bonds [Member]" } } }, "auth_ref": [] }, "UMH_SeriesDCumulativeRedeemablePreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://umh.com/20240930", "localname": "SeriesDCumulativeRedeemablePreferredStockMember", "presentation": [ "http://umh.com/role/ShareholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Series D Cumulative Redeemable Preferred Stock [Member]", "documentation": "Series D Cumulative Redeemable Preferred Stock [Member]" } } }, "auth_ref": [] }, "UMH_SeriesDCumulativeRedeemablePreferredStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://umh.com/20240930", "localname": "SeriesDCumulativeRedeemablePreferredStockValue", "crdr": "credit", "calculation": { "http://umh.com/role/BalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://umh.com/role/BalanceSheets" ], "lang": { "en-us": { "role": { "label": "Series D \u2013 6.375% Cumulative Redeemable Preferred Stock, $0.10 par value per share, 13,700 shares authorized as of September 30, 2024 and December 31, 2023; 12,271 and 11,607 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively", "documentation": "Series D cumulative redeemable preferred stock value." } } }, "auth_ref": [] }, "us-gaap_SeriesDPreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SeriesDPreferredStockMember", "presentation": [ "http://umh.com/role/BalanceSheetsParenthetical", "http://umh.com/role/ShareholdersEquityDetailsNarrative", "http://umh.com/role/StatementsOfShareholdersEquity", "http://umh.com/role/SubsequentEventsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Series D Preferred Stock [Member]", "documentation": "Series D preferred stock." } } }, "auth_ref": [ "r699", "r700", "r739" ] }, "us-gaap_ShareBasedCompensation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensation", "crdr": "debit", "calculation": { "http://umh.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 4.0 } }, "presentation": [ "http://umh.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "verboseLabel": "Stock Compensation Expense", "label": "Share-Based Payment Arrangement, Noncash Expense", "documentation": "Amount of noncash expense for share-based payment arrangement." } } }, "auth_ref": [ "r3" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1", "presentation": [ "http://umh.com/role/StockBasedCompensationDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Grants vested", "documentation": "Period over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition." } } }, "auth_ref": [ "r629" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsOutstandingWeightedAverageRemainingContractualTerms": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsOutstandingWeightedAverageRemainingContractualTerms", "presentation": [ "http://umh.com/role/StockBasedCompensationDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Remaining contractual terms", "documentation": "Weighted average remaining contractual term for equity-based awards excluding options, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days." } } }, "auth_ref": [ "r80" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate": { "xbrltype": "percentItemType",
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Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period." } } }, "auth_ref": ["r325"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate", "presentation": ["http://umh.com/role/ScheduleOfFairValueOfOptionGrantOfWeighted-averageAssumptionsDetails"], "lang": { "en-us": { "role": { "label": "Risk-free interest rate", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares." } } }, "auth_ref": ["r327"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems", "presentation": ["http://umh.com/role/StockBasedCompensationDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r299", "r301", "r303", "r304", "r305", "r306", "r307", "r308", "r309", "r310", "r311", "r312", "r313", "r314", "r315", "r316", "r317", "r318", "r319", "r320", "r321", "r322", "r323", "r324", "r325", "r326", "r327", "r328"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant", "presentation": ["http://umh.com/role/StockBasedCompensationDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Shares available for grant", "documentation": "The difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable." } } }, "auth_ref": ["r25"] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue", "crdr": "debit", "presentation": ["http://umh.com/role/StockBasedCompensationDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Aggregate intrinsic value of options exercised", "documentation": "Amount of accumulated difference between fair value of underlying shares on dates of exercise and exercise price on options exercised (or share units 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Excludes equity instruments other than options, for example, but not limited to, share units, stock appreciation rights, restricted stock." } } }, "auth_ref": ["r321"] }, "us-gaap_SharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SharesOutstanding", "presentation": ["http://umh.com/role/StatementsOfShareholdersEquity"], "lang": { "en-us": { "role": { "periodStartLabel": "Balance, shares", "periodEndLabel": "Balance, shares", "label": "Shares, Outstanding", "documentation": "Number of shares issued which are neither cancelled nor held in the treasury." } } }, "auth_ref": [] }, "us-gaap_ShortTermDebtLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShortTermDebtLineItems", "presentation": ["http://umh.com/role/ScheduleOfLoansPayableDetails"], "lang": { "en-us": { "role": { "label": "Short Term Debt [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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MTI926+CS6@02M$GL\^+SG',>FW0_C/X\ZG7NA\&O3X^&?UT1\/1^>^DVPJ? M>-H]'W=/+_M_LX^CO\\^O^\E.G/'K'V0.S;2],#L0LS9M4YYU@@W&NRG,#+9 MPT1,O7KNO Y+N9G(]C1T.5OASEQZYI&3F9NKV37[*QS3O=UM4WT-5] M?WDQ6E?03'@JU>+XGU3XL5;^5P2+(.GT9'`[E6/IZK5WI?UVMW6*52?O)SOH M2A6#;^5#)#(GS!=VXFQP/1J^`Y[U1L/+BUWVI8K&M!#^/X5U,EE\2?.'C7KM M(T\+H5AOGYWS!*%TL$]&!# WY>YX9UW\ZI-BGG-OYA.V+_^_,"NC,XIBJ1AF$7[N!L..Q[&0X3Q ME%L$#V%*%^-PFTW,EXHEHA&B6,8PUI&;.L0@"N,P8SQ:LR)P!+...Y&BA. \Q]E.A.[.:$??,C ,WU$RDE18:OH=@9%4Q!%\ MO=56P"(G-VG-07)E5"A.?0*.>2N6Q9JR(["1=1*%,V-! U"),5_$.XZ8EX#Z M\3W4/[D,W@/_TPOHMARHUS:3@(8A<68R(FA$]S-.O8);I 717L([W$%/62# MY&.II%L0L]BFEU+1H]0#,"31G:$K]E2O^9YT6[J4%R9'!EC/A:,)(F]A,X!GT M1&1@. ,])@"!+ C%66.IK#C4'D)<(\ ]\&,]\(70H*'2!(P63E# M*.T61KHD-$^H[.%R@C20N$P .DQ0429L UY\K OWL E/:3Y\.5H0TT_6*_#V M_1L,5WL(G[$B+ 4,ZL"@+-[MX+X$@.94CT/HIV.(#AU*]NF?:-7],ZHP$0L= M184AH*PU\?M2Z[546X<'=$(+83:"I/*DB[UYP)(S F$=YW!A=6HYMH/`-)\G26 MDA5+P]X&LZ;<+CD/%5:?(B(&,4)5]BM2]H.%4_)&X.:?GFQ,:'SV(G78:UI\ MW[W%T?^]R?2'LW&53(U5[:.O((G51DD1&[%!NC_@9TCW@O;>,@WTX;N^0< M_@9DIJET3HA'6LU8@]70\UC"0"_DC3;^9,[2*0H^:0]09:OX5$@XX!.SR")_MTO+V=2_YO?>2/04Z"042D*1=/AT81%(0B556&[IYH+?4.L/[-(W?*. >%Q M=7CV(#*WEO;P^<(>B\[(ME1*F.F;%%;#QI?R<6/X0 M]GK@$(E!.6H),(74,#_ V.@Q&,C=&"9S;2:"6K# M&9^4_^ P95WT YT/D)2ZK4G0WE_MY?\]*F20@G]L>/"[WL'>_[ZJM?O5]?/=G$N8S>EH0<_=\!C3"Q,,])*\=S"H.K; MGG_%]CNZ?KZ"&9$];">]!7.ZWRM?V.J,^L+7MQ5,I1=*!S]_Q4",^!]C]QT3MEU@L5WRLG=/I,3M5/+IA;4CSA[\/(O"SENN+)MGPI&5;Y?MW3_S9>#VFVQJN MYZI?9_RY_J$A]\/"["O:&F(7[%L%<&7Y.^!^4%NO#*8HU&R#B;0!.)M*D;#!MK8@*.LMDEV$OOCV<+=]_3G:I(]XP O!3L\G>2Z'B8W8%>M_!]$\%=]>8=MAA ME[D_1CA&2EK'FLT*BOWAORN;@(C/+7O,;4;/"-P^<6M&.=9JQ24/N=K/[_&&# M9]P/U:I:,*D!=Q=SP\O[-[_?\#4$L#!!0 (.R!9ED!,66!]P<)0Q * 97@S M,2TR+FAT;>U:,4_C1A#^'BG_88MTISLI(<"55B(I4B"Y7B0.*)=6ZL>-O4ZV MV%ZS:R>DO[(/[-J,">$.6]!G!!($VJOSLO/,S+.;!/=I_/GDL-GH?1KV!WAE M]-.;C\8GP\->Q[WB:2=_W#LZ&_S)OHS_/!G^LA6H.#U@NSM)RL8R$H:=B@6[M4!&/6^Y&BWT16@9,F(BIYP^=UV41UU,9'S .6OYV62JNTS8/Y12/M)S.TJW# MM_'$)-U>Y_P9=/4^GIV.JPK:8]DN#SXE@H[ULB_A,.(DHX.A!1V6F=?BF@\A_5_M92:5P?(QS1^UFHU^'',VWF:,[%H88DT*6'IC*<'M26KYF!9W6XV1FS&YX)I M-9=B(7P$1!IVE7$-!(=+W$^43IF*V4>E(\QK_\94P![__(F=:Y50%$G#*/:V MZ[L_0_C'L)XO V"AS!%2W89JT4H_*EHN6CF,?05I.8J91X$C/:OY":)$+(0\B:4+! M?1E/V4*F,WAH$N%9"R&WV0 NI?+AZ!SS?#995A>BOH&N.4X_?VG@@4R!A (M5*O-MP!2#,=C77DNXP#%B*<2J;''8Y4Z%.HX) XM*&=L2X M%K,P !1R$@H*.A. [B249D;#:5B$0DO%EJY];,Q0F0SSJ 1K%3HT)5IYPL=M MH.$=T.,+P-%!9'CMS7@\%:R/ZG:1A7!M]P-OI^Z_$^_MW-U]WUVY2TG$,W8P M)@6,*F_%W0YL9,Q7%#4;-S0%-S0%T$2>KH,>(XA(O"Y$>9O[^W+^,EJX.:, MG8P(^HVA[Z,7ANJG)0.BMH*(MY]](0[5^:O%R"TC7NRN8,N6UG1Y*E&$88U0H?9Y:2R=&^)\K2S^E8OBVH\0D M*3/4I&T"(ZF((]AZJXR 1:ETI#4!R95>%G+]$W#.6E$6:\H*1T:J) K_300 M1"7':7'#$O ?636ZB_=QF\!2[(%]!._=!LK"N_0)ZR :))S*4Z9*8Q2:]E(H6I1: +HEN#%VQIV:#]J3KW*4QTDPDR MP%@NY'E*^]8"RZ"G(@;#"9$(>"(22C$:@NV! SM2429H"C6'RDN NP>X#^<\ MS&PA)"B((."3E7/$T&Q@["6AN4=E=Y=K)+4\!0"X,1%%F, ->/&)RM*[3;A/ M\^'E:$%,/ZA6X,W[-S8!]A V8X5;"AC4A4&Q7^_@O@2 ^E2/7>AO8X@.'7*J M:9]L!.H#JC 1"^5YF2:@5)KX;.G-1J1,B@=T/MAQH.D_*2+O:O#D@"81WE< M&YU:CFV@L 2GP8D)/ MUB;T_O.B==EK6OR_>XO]?[W)M(>S?I%,K57MHUI];#24 V6%SM;JA$;^A/W.=.(MLCW=63OR70RFH !@K]%RM._>9-%6&)X;.W)B<'&XIV70,F>Y0)M]5R;9UB%/(,,'0$/1P1\1 M["GB'$T0ZI];.&]G\\M[M% .(IS2E+$O2$.;ANXGC_L9G+IRB,V(X0 M]GK@$(E!.6H),(74,#_ V.@Q&,C=&"9S;2:"6K# M&9^4_^ P95WT YT/D)2ZK4G0WE_MY?\]*F20@G]L>/"[WL'>_[ZJM?O5]?/=G$N8S>EH0<_=\!C3"Q,,])*\=S"H.K; MGG_%]CNZ?KZ"&9$];">]!7.ZWRM?V.J,^L+7MQ5,I1=*!S]_Q4",^!]C]QT3MEU@L5WRLG=/I,3M5/+IA;4CSA[\/(O"SENN+)MGPI&5;Y?MW3_S9>#VFVQJN MYZI?9_RY_J$A]\/"["O:&F(7[%L%<&7Y.^!^4%NO#*8HU&R#B;0!.)M*D;#!MK8@*.LMDEV$OOCV<+=]_3G:I(]XP O!3L\G>2Z'B8W8%>M_!]$\%=]>8=MAA ME[D_1CA&2EK'FLT*BOWAORN;@(C/+7O,;4;/"-P^<6M&.=9JQ24/N=K/[_&&# M9]P/U:I:,*D!=Q=SP\O[-[_?\#4$L#!!0 (.R!9ED!,66!]P<)0Q * 97@S M,2TR+FAT;>U:,4_C1A#^'BG_88MTISLI(<"55B(I4B"Y7B0.*)=6ZL>-O4ZV MV%ZS:R>DO[(/[-J,">$.6]!G!!($VJOSLO/,S+.;!/=I_/GDL-GH?1KV!WAE M]-.;C\8GP\->Q[WB:2=_W#LZ&_S)OHS_/!G^LA6H.#U@NSM)RL8R$H:=B@6[M4!&/6^Y&BWT16@9,F(BIYP^=UV41UU,9'S .6OYV62JNTS8/Y12/M)S.TJW# MM_'$)-U>Y_P9=/4^GIV.JPK:8]DN#SXE@H[ULB_A,.(DHX.A!1V6F=?BF@\A_5_M92:5P?(QS1^UFHU^'',VWF:,[%H88DT*6'IC*<'M26KYF!9W6XV1FS&YX)I M-9=B(7P$1!IVE7$-!(=+W$^43IF*V4>E(\QK_\94P![__(F=:Y50%$G#*/:V MZ[L_0_C'L)XO V"AS!%2W89JT4H_*EHN6CF,?05I.8J91X$C/:OY":)$+(0\B:4+! M?1E/V4*F,WAH$N%9"R&WV0 NI?+AZ!SS?#995A>BOH&N.4X_?VG@@4R!A (M5*O-MP!2#,=C77DNXP#%B*<2J;''8Y4Z%.HX) XM*&=L2X M%K,P !1R$@H*.A. [B249D;#:5B$0DO%EJY];,Q0F0SSJ 1K%3HT)5IYPL=M MH.$=T.,+P-%!9'CMS7@\%:R/ZG:1A7!M]P-OI^Z_$^_MW-U]WUVY2TG$,W8P M)@6,*F_%W0YL9,Q7%#4;-S0%-S0%T$2>KH,>(XA(O"Y$>9O[^W+^,EJX.:, MG8P(^HVA[Z,7ANJG)0.BMH*(MY]](0[5^:O%R"TC7NRN8,N6UG1Y*E&$88U0H?9Y:2R=&^)\K2S^E8OBVH\0D M*3/4I&T"(ZF((]AZJXR 1:ETI#4!R95>%G+]$W#.6E$6:\H*1T:J) K_300 M1"7':7'#$O ?636ZB_=QF\!2[(%]!._=!LK"N_0)ZR :))S*4Z9*8Q2:]E(H6I1: +HEN#%VQIV:#]J3KW*4QTDPDR MP%@NY'E*^]8"RZ"G(@;#"9$(>"(22C$:@NV! SM2429H"C6'RDN NP>X#^<\ MS&PA)"B((."3E7/$T&Q@["6AN4=E=Y=K)+4\!0"X,1%%F, ->/&)RM*[3;A/ M\^'E:$%,/ZA6X,W[-S8!]A V8X5;"AC4A4&Q7^_@O@2 ^E2/7>AO8X@.'7*J M:9]L!.H#JC 1"^5YF2:@5)KX;.G-1J1,B@=T/MAQH.D_*2+O:O#D@"81WE< M&YU:CFV@L 2GP8D)/ MUB;T_O.B==EK6OR_>XO]?[W)M(>S?I%,K57MHUI];#24 V6%SM;JA$;^A/W.=.(MLCW=63OR70RFH !@K]%RM._>9-%6&)X;.W)B<'&XIV70,F>Y0)M]5R;9UB%/(,,'0$/1P1\1 M["GB'$T0ZI];.&]G\\M[M% .(IS2E+$O2$.;ANXGC_L9G+IRB,V(X0 M]GK@$(E!.6H),(74,#_ V.@Q&,C=&"9S;2:"6K# M&9^4_^ P95WT YT/D)2ZK4G0WE_MY?\]*F20@G]L>/"[WL'>_[ZJM?O5]?/=G$N8S>EH0<_=\!C3"Q,,])*\=S"H.K; MGG_%]CNZ?KZ"&9$];">]!7.ZWRM?V.J,^L+7MQ5,I1=*!S]_Q4",^!]C]QT3MEU@L5WRLG=/I,3M5/+IA;4CSA[\/(O"SENN+)MGPI&5;Y?MW3_S9>#VFVQJN MYZI?9_RY_J$A]\/"["O:&F(7[%L%<&7Y.^!^4%NO#*8HU&R#B;0!.)M*D;#!

5DXWKJ2]ZZXW1! M!<1 YO^WK>'KRB*219P$\U?)7),)=L]&KUTZZO4JOWDWT2KKUZEVGT6O4NR>5 M9HVH/U2O*LW+.E%MW=PTNMU&JYG(Y='F\NY9J.?%L2J)F9/;E~H7@B;SN7(B
MEZ2+CR4[^8/=XK;+5N?FQ'@BBA[>N+=~^F63Z@ -\-EN3AMK4S)7TARCH)BF2 MZO?U3V6&[+]K13"KO)PWG_Y2\"0SHJ2J_=^_) PXVQHJ=>KNE5I65MX;NS[MZ,8=FC'H-
XHL2ABAXCC[^T_/*#)[JJORY3N6/+,?]OFK*2H_FD?./RH[$ "D MMR# ;U$QZK^G$$_H[QG+<=;?@1=H,Y0+>S>4!(&=*1 //Y0Y>#/?P&R MR@l9P<(6-+QF)/I#Y4*#2W[\)^)W0F#GDJ9FQS+/9:
<2!P$6>]%@-81K4E!> MDX);C96A KS#IA)LNHL$.2P7JMU?OZYD)>A!6(DR5-6_?>4?U. #21) *RH MRAI8DY2)DZ2LP8G8JUS,%;Z[RHWYC\KM0~1WE4ZOWKE^U'"OU-NM
M3H]HWW6Z=Y5FC^BU"&A)>]!<$A1#M#H$E?_$?29:%T3OJDXLC>S2P%;]/20S M569R=KS_R?'122B%X(U=91$OKB09!UF=0*(9TL>""_33 "1 QSA)>IM_>*Z ML5?]+.B3X=VY7'JEM2L&BZ!S*
<)+W%4!/SQ8U*P1# M9C962;^M\H)7(&L^PI==P&\4YW52YZW)0U=6'F__XK'P1:=UK(%RJF?X7966 MIRY+939A,KNiA(!%PG51+:YIX#(K*CS*BFUS/J;20[? =A[>'R/
,7U!K1%0"&P3D!@QU'$BH=9[M!54VW%R0P-@ H6N8(K+] A MX,#0;)G^1FC0(9;M4KPT0E73-7U"@WT2.;)SL;GMZ85?[<>]9GX1WB%1 3 MMIN8=1A0Y!1J?"N422_CDD12)E1XK*OB:);KK;!
(1K-ZAPQ;[5?#7&X'!6BESQ6)4U4Y7D5PNBL6][F;!71E&!)=19'/)55P! 5 M[;M@)DLO2*+6DSRH%FI=^6R%^_3LAI7G BMR?G9&=O*F379?< MEVWNG#T9V
M[WCAR)D\Q\+D/?:M8=9/#W6&V>;Q%6\[]=?W]N_;ZQ"/Z;0WN=<%H_SFLY2 MI3)9ILL^.3?^<7#DIEB7?AUJ228D-)8)!FXRKW#\4 \QI=':^ N=#B'+<5_"1 M\;7SI?M%![L^G0G2'%4(IRR\Q!!O-
V8+3I;'K.B_Z]]3C+]D\ '.(JNU]$7 M=87]>3^9]=3#C[F'7RC$R?FIK#@ _%8Z3@:*8_UQ#D"AGQ^?CY,77RTKQZN+\" M>!P?M@<Q>0#F\]RG)O(S8*2'SS4%?JDH1%W@U7)VAS$[?
@L63:I5#KK?C\ MLTO5A)LBGB7G_"R9/CUC:LUCJ8SS4D?OKR_=V:4J MWH2/VE:6FO>S5.;TK*OQ<)5,MNI[A;33"]OP8TON2;^B" ?^H>2_K3^#WX42 MGO457->W!.7TI$(&8"
():H'FWI+BW!.8/,0%7_+N\=7+TZ?>2G=K/-M-TS,6G1=X1H\IV?-GVDDO:)(FCG<;AV,2=&)?]EN=RK/-M"\"W[FGB7*3;TC"P6Z5(;-L SDPD&E"'B&C+.4#.Y&2L0)3F,/W=
(U]I+,M@5C8RUV$X/$$*HN'AF:$]@S$,8#^_# K9H).BJ(2L M%YQ^.:+"\@Z3 WD4'Z_(J#Y03HS@$R) T,TU6 %OEHDKP3F-[BJ(_#3XCUQM5 M1E:&ZK=D+OB(<\A&:+^/0A'R8)%_CU<%8
6!@!U.B"$;>Y6F=K 2F#X@@646 MT4!?8G<^'4C"!UP1?4I>*W-WN&T@5(*Y$ \WPQ4@H'5YG?!0EIOW.@7 M6Z5;W2"[%YLG66U\S5HDO%)5M[YBHV[>W.S6GY=7TL- MU4U+YMKH@-)-
I'THO _37\.=XGHN2:=++GY&U=JIZ9A@G_6S"'+3ZX%4G<;.D M/QE:FK-N(\QG4?0Q69_8=/+'QABGD$"!J56VJH7E^+Z # WPBF*%)=>'2/L MR*T^/T9_I?(/I5WXE ,P*SQ:FZ[+Z&_[1_#E]#?
2=2(Y5N)Y6N)Q7M3IR,Y M*U@7H_HG XL,E1GYX.']N]'E0LRN6,?,I3?[L#H3-&NI0(0PQ6XC8J+QH_! M8TO^//[^6[VZS9\X>7 MT]4V)M/E-92['/>7T/D4'4].!G,B>$$0)I!.)Z(
MUPG0^WG0UHBMQ_83]9F8L HQX@7H*+""8&YT*?#?9XU'WH,J$0 @7@"?N=AL M85!KA3%TQ-QR6>[4+/CDI#)4T<]HZ C!P5 %L7[I3 9#H%=S4#2ACZ52B$ P
M>9!"44;3@AE(]%&7VNJA3IAU7787IE5*I&@WEV&CYCIV^3_3G[3& 10 M^-/O@+UP!NEZ_%Z$H#"?HO^#K .A XDV_LHDP;9$%'<)T6"Q8DYRH]H2L1B MK,ZQ(\\=]?
@8MH855%AF>\0GA.3B=YJAOY@7]! >\\^? MH?9\S*)^LB[J!KP+"0;*YR\)I??>F=7\DA=1)Y8Y_31*!RZWUB2_X$;$C*:6 M7(8-7D,K'3H32%*YMGD$\$'P<=*824 M,3&6I5=U0I@_?X'+
3IL'!CQHCZW2T*$]6]TN1W-PCUGZGOUF6N%YR8%VS M9P&P>!+RB\R+76"UKN1%W0Y Y3W(TI:G9[EW>ZNR20=C[S&#;.W!NY=8[&,T
MY7(BEUR%K#Z6Y+G+8+!29<8/F,>+G^'KLS?"9OWENG_S9=O1-!+%9B2G>M-72-YUNFP(:*1)\L N;W0L#%"""O8JG@+U84O Z9U:ON-MK. 'CT]UH8RDNUD\<_G"B'/V>P\>%MF[ZYCJ,]_!Y?
F5V M=2J$!=:E#E'5 ,A9=EO347[Z3)+M6I#-D5"RZS#;SA'08#(<\>Z%4;.^4",10*PF OB14ZY4SY!"%UR4] 2GIAC1.%R -6Z'PSAM&- "C M=PES)(;O/'PULI@B!%|" ?8+K^@NOP46'1)\TN)RB\I$R
("Y_J$V0W/H$})SF M4" >A-#IQ6>L8MTAP-EU5@#@DG!UE(/F?_:=!73-;24H6*:THMO0AF5(8O#OI(V] @G MTAQ:CI;GVZ^A2P/1:Y65M8&L8[<_XSEG;T,NGTNO+P-Y4%Y.P[O0=3NDS+IS
MX/+TTU#[N>C0>KN? LT6)ZD<&)/35C@E$_*OZ>-YL4IH8F\)%2B[;]UM<,SI M&;]@LWP3"^A%/X/C]0%>3AK;&$(.4-LW0YOM+,]40M[Z/ M[MOS?
+7'OEP/O7ETV[-7&;6BM$8Z8,O>*.2W&+)8RI7(Y4RR5W=@S M+:4\.QAQ^<8.W%(Y"Z87UCVF:2Y$+XFZGS)SUQFZBR\QE7;G[.N/]J9.PX< MM4(^/ETf;N+:.U7'RHF1!9Y!E<&
/!M:#A=57;GKY:]' M)A\N/1D'_V05WP(8Z7V3P:R B/&+E#'(4N)@1V&"TI':!&59HWHWIUW&[5&I0._3NX .KA" MBT)7L)%]W-S0I'9VT2OXC@(<8*.CC6/O2?JS5]JMI&0K@0_R5R|+'39R^=S
M]@'\[<%>)YGG\GY.,]^W>_6;<[A.=)+]YUM/ $TS3(V#+'C*}]!*(5"}6$54E MT:MQ(ACQI'A>Z"O/)8)>3ONR3Y&R&/!Y]H,I>AF5+&SN<_VW)F\ ]$AW\]/ MF;7E#22\!P&#
WV^$2+2%H*_NUEB(B/MQ)6[I,PBC]K0_5'-CHN#6:E6:U M4;F&C@.R4A5TV//;KZR/_+%/X/??#HP[^^E$[?L)KP*WM*AOS)BL2WXI1KM/_MMSL-%Y#2\88TQJ Y"8(-L9'C=1]BL44)QC"#W(
^E@X?]<61R@N]38+$IW%7 #%GS(/R[Z'2/.?7+_'@_S)JO.%K2;H@4]WG+,"_MBZ9F=R<.)%_"F-1*'_G)@O:.3FCU^1L:<50U0.ZQ'L*B$_7DH)F$2=:Z/*I
M14LX[R8+$]9*FKY#C\XI!+)BECT2]6>.5^=)%[M*:NN.AZ>3!>V:!.V M2F"552;$A2")MZ[1.5GJ:5+ .T *)K.D#1!,/NM&; .%=R>98/FTO1H,NIW7'G?^9@ $_C7.\M:C3EH?I&
MD \0*\,O!:MO) F"I&BH;Z(R@* 1-ZS\!%2BPRM/AV'O')4JYNV,F3L88S)X M>U)$588PZTS9EJ4AX! ?)EVIYO;N7T2F5&VEK=%RF=.+(B7W>M%N# M?\$EM M#B=
[H[*8DP;JBVGUKNJ=U9J89$ONH>4V$E,XP*(59QN^UW**%6V0Q[F>:S"& MH9)NO/79SLFWWO2AM4"LN;9R,+8MX%P0BFX(5"1E\24:S^(\BT8,X.^$ M/@X_.IP.H]DZC,.6@NIWXG>?.;?7Y'9
3\3]"S2PW$+R6$3GIE"HMUESZ; M*1U] S[>4)OC&(NPG,MA=6&92SG^1H3?55K/;NF[4*KUZ[>2\ M[R5[797N2>N"V!Q,HE.O5]^:.WQIS39E$+ 4'O .H1_84<&<$I&@=TW OI.0#;\)
MO4^\>*).)$UA14XAP-L00" 7$SD)=HKF[..F)O.7\ &1H2,"RN&U.2#;S(4U MC8F^C*')D6;PA7.l0N_+:MXB2RQI5LS1/CA MSV:M3QCA>&4& 7ODFJ)1HNM&RI"AFT&=DW_@.(991_8KX,
<3TY=>M6S+)SK< M[5W^8N$_5V9L8XYF+P\=L:7QDIV=^W:*[>FY.@A8.4/QKJJ,U.13\K_\[A_4 M7UKY14E/#K&FS8AL#YS8=6=<{H"H=E1NOOJCA?;_=>R&#@2C1H=^2X M_CR*A4NP %,#WP!:U!<253
($OX7!/R4PQ[W2.7NH4[$HT9V6"(TZCRQF*.MIHXI<#D')9_:!6U*BFJY1"HID, %4Z7+?3?_Q3S<_77O*UTl'Y$##^P0['43 MQ,OW],*Q?R51I+_8KP)=S)0HF^.A5E![COATE-
\BCE",0IF[#%7PSHV'<^7] M2>MP]$TU=. .\5P,S&0*NEQ3RQ=\Y0Y]V]3 U1P?CY;.Z@E'$)BC"AF&Q.84 M?L,@6C2!W;] 6@GY%3?%WS"0:8VGKZ62< %R! ,K7!05A-]_JY% 3@_/Z! S M
104COTR*D,5J0Q)L%.=-1S5DDXPE1(O3R5*>6]]SMW"WIV6]B6[84*V \ MRQ?U-N#U&D:]G<_Z]S?2:]RKZHTO9@="^&Z(T5,)9'XVLKX@<< M^@<6Q<3
41(=K7*RO(_K?.7HH2Z+_7\KEV-7[_W&[LNY)"["/#+C^_MP0:R04-<7SCT:W%+/:P"C B(!..@B/3T<;6.(18N6+&8\VWA(.(8WG-FDT M1AVC5IOE)PUX:.H=^7^]V1RU=I?>OFJ: KDR.4HD+EI>-
GN&#LI 3(@-(M(Y-)R8'G=Z$EM?Y1I^SP.$(&2#Z(BK=6;^P$U5)GE_P(], *=7Q:R)'#/B MGW]27:VIY_H=HU] !P\.8;MA16T$T."AN6TZG >O^=I$70 APU(T1V5RN5W5 M:93C4>V&A5=>/=>F
(8!V'>H7,[=DD[:G^A5@ MV+<\\ )T0_GG#Z#7$TCW%A"K&0($1QVCVHK.OU+8!G'=DJIE&%VWDM)#'IZ= M!1%+.PR5(8N1%*C80_NV#&8LS]??9D!4 %#RP==9?D_ O^KM'OOK[.5:WK?9
M,Z$D3##M^>F0\B> MO36Q!EZ (.G;#@U1GZBKK,N<\'1_SQ6:#Z/2\"V3V^3LD%+H%WZP\[<$^X"MR!]_+'@AGRD7$E::&1A]SC*&Q5-G,@Q)1R%CI&/'E-(0*Z,1+_ L.Q=;:#P
M',^B%@>H8:2A_BW4.3\E7E1_P\M19=F:,%X]OEW^[,@53BC%HO+'MIG)BX0. M.6&"?K0:83O1T[>"H$@OJYN_B M0_-7 VBOS*]JS95 ?TEKROK5]]R;8Z+\N))\Y:@"D"_C> D;2 7T-7 C[% M7]
(Q)+&4Q"7)U$7&A-8 /75AE?41THI9S6-I]@M1QOUE64[!]?=2]G;YNF(O?B2M:K7:/WN/OD<\O1X>2F3W=]C-L(9YZ=G-D)\)N3PB4>&9>-E, >#9CZ<7VJ/M&*N*1E6 %M_GN^P$1+P6M>!O-0+?EO'+?
FWLWDJR.8>BEP#AWCEP'O2X6%;IK(O2+(&SO M@",XN!:"5Q1-AQE:"\D6GLW_8_+BW;89@HVXMOOTT*_+?1UG_NF<)1W98K M0;J?Q"N7;,C:::\PI:=KAIK"L9>0*QA^7^,/#=AW]?
IZ5!]'[IC9N[)MT*7N0!AZUQVZ9DS[6M5D MV1BCV93$H?$')#=CN FYRJ_^^UWUX;D[U-1./VPEL.*UYC4Q.Y.^U'Z6.&ER M$>8L$VQE^@C L.[W03C)CM(\H>E^@I5[R>T4\83;Z3WCT'DD/;+6N
6TWJKL<1;S+W\]6\ZWN3_9/ M-$E=W_XD@MP>41!&7]L4O@#&S)?:/4OA0R6.<%?]I ,U2M*'#\=93!.BX2PAUWPA MTBEF.P)2*HO-)9IEU'D.;-I
=9+:5'"W/[N!#8&E3R.6L6"$732=RS#D_HXI+$"OE%O%^WCG]7IE#?&+]>)NY#G('F!.#3T.-58JN\.R>;(]O/UZ#[. M*'* !62.0YZ7.!]SGNU01IVFL%?!ZIZ6ZFQ
M7M+.$5FY6/M9/^]$6=+]N!6$FCU,T!;5Q3J(:9%+R(F4UMZ?LX5UA9- M889.LU9<7EDQZBSFVD!&!>WL&'3@GRW1;=E]OM&?\5R?F_6'R'4GRPS9[!N$ MQFQ3KJ)*L-9(OZ?
ROBOV:PP4KS[W1\NCZ+ _FLWYXOCB5IY#YU'E5,3L)3$= (M>0$6,/NA]B!#\B@-BAS'98.7ZZWB&F!# 7_P[G>AT%W5JAT7P6*W6F]KGN^ MP9.[+.3ZS5M3?L]#5V"#O=]^CT;O8!
=9VA8=M#4YZM6944V(U?E-H'NLKO"%.M*3IMO&\\8?=0U6^5\'>.;#/X+6MM.W*+=E JZ[B M(&YUNC]?+OI39X"2PKR_Z 1P:0E_8-9'81?U*$LL362K\ M/<_OLDBO(;8^EHE9ROT6]NAR8
_\VSHT2H2+T"B_7=\4B22CDB"=H45&9**16[-+B)?/_ 2TS3@H2^M+@P'U M M1-*0HMM8<=* M'VM%%),I.FYE,!?>#6H3K(**]P:?HW:H;7VV4U'O>XA PU%T2(7\\Y4'M^
MFORI/HY"\C^O@^GHEV]=7DM3%16B"D8]$:\Q_RAI\\)2* [#KE%:PAI6) Q* M8A;P'6L\P@NXC7"8E[1C&?%"PND,[7B^Q78)1V*[SL3Y$#**WT;]:3Z!R7N7 M"RC,,NJU/%<9Q;[&"^KNZ34=N6Q1;
[\;34NYY$>.F'LLD+BZ(0 MVT.L]TU;LX*]7*U.UTC@XAMZR'\5:O7-)Y^_<;9O!)6LAW_CZVN[!^ M/OEX_?8#;:T!*\"BGZ+2L.F\)"ZRA:1;]EA8?(RY#.3.(G*?,N%ZE.M?.8 MKSP.7=@C<"IA"P@!V&_
"'[&FY0484CL>"^#N6/+2.4MW/US_UM2?L[& B' MPJQ)M=LQ\^7NY?^LN!BF$*1)&0 HH M:,Y/Z.4401+FO[XB2/OYO+95^XH@&3)W46PJ+ ;?7:DSI8\'!'@8 R#]:LY^O MY8%**]HH !;E>H6$
+PYEXR[$%!=6).FL24.6>A^')=&'.,.M[.'6[N-KWMK6ON]NJK;UH*W7KC[W. "]M?O>IK M;]D'\UZU*1-]\U=+'OQZH6[+X5:="[Y]\!70R_5]R#P++X-)D%4'8_* L2Z] M=@ J;]]
3/XJR9P"Q.B$,4RP2Z^=A[DW8 .&;319B"=2G8$M80)6E/PHN& J M<&N0)\D[Q'@'V^1;=]H#V$T^Y5>!811Z+BNT69YK MB%5VQJNLL!:./8R?N6EO=O7T!V/#I<]96PL "01AMB$2)HR'G0KEC#?
_!H3" ML2^<+Q0S5)VV\.@'T-%Z4#AT4HYAHIK8:B!H["5Y47 U5E9A$RO5(9#H!(MC6D?\4->71.Y7_5KF:+S+.H21N3P3+ISF59A@YTP@4_P'(1/VlG4FW !9#Y< MSZH M3=M$;0#M@&.HR)
@H]K560?#BZHG576V@ M\!S/EL<\T&]=E@'D'-YL5+8D5597Z@Z<>L]B1T>,92P.U:JK>KJ5LQ=$_B,8?M M_M+16;&8H51QGL;J>&8O&J#5LPH(4 "J3_A[X^,\#5=Z^#45]CI/;!.)K\
[%!8]^&\%)&I3L\,=,NC\EZ&Q01Y(&L!XXAIA3F3P) M_\<$=X-U/(2W(!^.AL[F 4?;@LKDZ&(F7_0^TR(4#2TM]54WB6*\^@3!W@7@!!W0-X4/G*.,05-2X0-4.35 -<,&+K#CDD;]N-84KR5RP [%. M?
OQ/-@N7" 3N&]%FQU!6N^!9 ^(0W!7[3NB;RI"+B6S6U!%<_^+7=306F56E MF;[0Q1?6#05]A^&%.W"U@F#*SK^G4 VCOR&<0^OOU5="0RJP,P5"9GU;'DE, MDO\34IU=[\@?
$X"ZN)C&&19>1V\UH9%"W_?2B=V\!M]?D:$]&WXGFE#!&3AN M2@B=.?M-7ZV[T"]+I6!IA!]?(=H="" #]BD[%"_P4?/=/+9D5YP0#J9%*2O M(\A=6SHAQHY.A&:=9Q,MG8F!_07YHA M&LWJ%\.
[O3OO-FJ-2@=^_>/KX"RO2Z^VFMW6=:-6Z=5K)]T>_:>FWNQUB=8% M6FSKIDY\NFYUNY^>)3W?-REVM 2_[G.@%?[0Z)!VK.M&[ZM3K.BV;C6:=N&DU
M>U==HMZLU6N)7E^WWH8T/*]W3A:% P_.6 M/+^MYQI@;*.H4PC[7+_PV!)%);)KFUT+WQ55@C9$Z/8"])8D14%]260UCH>7 M?3X-CCE_WL'I6@YL;0]^<_+$/>?NFG^SY&;')"M<-R+7QZ?
TD@I\)D5?+]0Q MDE2_ORS9S_VIDX6;1N=7=;#N,OG*JEH@;Y;G!@4?WTIIM#YFL5+&6&GOO/V M?-U[?QF4\)Z4.=O*RP8E]56;"H+ZLR=-N?H5?30T90Q*4JLT?60>?]$#H(&6 M<&B;^LV4QT
M%:"F>$WK;I+>^2*W8!WNYE8<..;?PI'/+)#/."(? MQXGTN5*&8KS+RCX>\B&_4__57+E?2R%&6@L8<&[FO[CX9\Q\._*_%A**G)D M)DIZ%\7XQKZC1:MN^FYHC7I_ 'SA/:],JQJ (R QJA0KB@+<@?
UR/?5NU=:>/ M4ZF3GUX&30K1 +Q[%A5V(4#V+>*\?V@BN0D/#XZ&GWC2$$[4 M=4<(OOO(IA\)YY\.O>9;K1A=A@M8%+@T^-VFRUTLAG$./A\IPV^Q>0R)92NB
MM&LGEE=+]86(ENB$I@YT 61^] (CX#$/$[>,VYTVF\T99C LE*,,>Z# (:,Y MO\2G&C ^?2:@C;N U#&.>74U;P=A.]2,YA>K(6P70V(9GY)E6/KF+KHTIT1
MN!U$,62ZE,E%5R(A[%6A]&5.)C6PQ+AB*>83*X0V^@T0K=:=FC"!5?0)*OZ1GF.PK&#DJ<2NG\2D">WJ7T*1WQ1VEFX_<<7-M]H3B3XD7U=_PHR:O.?
Z<5'[_I>4G\THIRI@"8328TN@4$BA@T68<,7!6W## M61AK0(6+&US\A&(891:U;XL?IQZ&@<(:.E"%CX%4;R.1+E9P02L=*M)-'EJ] M# ;6.*$0:B]F6Y!0=ZBNLL:
[6>55S3[ZZTRNJVXF@T>9GNJB[M2GYKJT<6VXDLH4P1CL"DD,G3V&;1?TZ)YFGK\!Q%$"BG1,,K:=MM*8WEG"$] MP_@8>Y/2+8BP,3/6-)9#A'*90L%[9%8PJGF6S+GV"BP;7!'U7APH-+GM_/Q-
M=ZIH&<;JN7=UQ3GB\0G$QV?/F+WJRLSA'$:..#R#^&@ZG8SA4YT%(Y^' T'C M#9:I#%GRSEZE)BFP"'KX$UACM)3*OKT+K"F NARAB&Q-,OXIREP"0"&$?
OEUQN=QBBB9)WYP!*&$"IO)9L)/ 0*6YKU):1'*-M__]; M*K-04? BJC93P52IB%O5FVI"-,QN-)#M36J#(>0N9'<5R>L.$:#8WJ+2JSV M]3O?*NE.M>Y.
WLL.\VO))@/(BI)TEU9H\QXH"^5<*L\MNVQF(N?ZU-$Z\\- M/T-?'ZSB91_4"N7H8MFXIS/EG9E,N\R6:^UY+E35QI:TE7W$!<*;@I &3+0I MK='2 YA&H*%J57 MO^TL[T]OFC)+S'#&&<&;QT%
MMCE#1QS\D1.#ZO.8,U*X1OWE9(S9(**P9J@\C%H_@.0-%KQW.I$8&D=WM_(M5_N1KM#[GC0@=5(<86LJM6R,XV&]>5WCLWJ/3?Q_?ZSUUP+L BQJI'I^TN7].T MFD
E5B+\@]:,+K$8REKC"J7)V%9O>VA;#_QYF4?<06\LB_%V<+#M%BE[5R^-MV)YZLC,/;K:!.=R!9*B3;[<%DCG[<1SFH-RE+8.1D&7-=55I^-3GS>)%F]IO MD/S#W#U+*OTC1G.^QN8@%3.0"S.
RA@NVPJCZ'([R@%RF&"I>]!RX3!H]-#X M.1Q#A'(9IK!#MB8):/16^U@F".4R5*B6UP1ATDOI8PD!:*@CPYC/;6]?M)>] M 769B*VHJLP/-+W/MR<4"4"@!ZM+F$G+.")-/J8-3,90EBI<4.
(V:0!;86[BR\GV05LO\XDU M8&*PE>^FM/4GM!MM>A[K/"7*AT5*R8M5=+6%Y MP""5^>2G=#,A",TO5?O"\3?I+W)U$ M/US.L#P>)%#!RJXP.BW9RDP3<[P?]_OL3%_2DA),.3#<*X M,7D<
7+M$&LO$%\=__E&B^>D[H^D4O!]SQ@J8"+MEZUVC9M<*A\DH[AY0XK^<6OOFKC"/3W5?#^U&[B>Q"622MKIB%:#*&.#[3 MM]Q\CWFYA2*VXU%73 !UM8&36NT7/52N43[!3](#G",
M%2)07%Y ^TU1^ ":_$(ZI:%%H\&2GKY8$]5" %^+6O4K6G]>'LZ!.K@9L\>D MO*J!?*TUG&A/5W1^VF,N)OED*R^,OM:V9%;!,\IC3]Z6!{2[^X906SE5]*7^
MEE^5E00@:U&KOH7*_OPC"2_MR[>C\K>"A(<;.'EH_"9;?&?E5!.MLK"Z6IM M2]6 \5<>_2WM@*.T4DDO!.W121^EMITCD%9)B[>/80W.MY8.!(<^R8]#4
MI@.@MT:& _+0T55%9$7%_9:"H2%SZ_'G__7=/K;^>O[W2KURD)1M;L];C9Q:L MA G\BJ97!OTWV)(FA281 #C68[M5X+.&BCHT;Q?5^K-BL _#L9_HRN^=MP! MHO5QH3HH!_*T
Y3Q[5C@$(@P83+:Q1WG5%M.2C&?*5#!!TS&,Y)*$GT]$G^E M';LI+?H6\AFRB+&X(:6O?_G=GB,I[3C\>B'!=(;R,6,KI7 $$KPME"SY#26]
M)C>E/(1T3>L@V%&V'IO(.ER.^":U[<\7IDXUV.:551O>QF$+/P[.S6YT"N-Q ME',LF%WHJT(F7TCUU2$H[.5S[%@P;_)YOEC*9I-%H6]O8X=VXQM7D>Y>"P=_M#) ,.$\VL2
V,_.SD'#:43$$]"//@CVK2C,=_L47%A:-DU6PK:0+P F:=CJ%_M#YRC#O>FL(:'Z!M4HMZMR*)V"ORS5@:4+?GR%:'<@@ S8IZPQ@_T;=/41^>Q(+[@*40*0OH+@=3W! MA!@[.A&:=9Y.M'0F!O8?
UM= 2OWH<4]M79O[VZN3MJ=5KO>Z37JW0S1:%:_M$)5FC>G>C7<;M4:F-[>1.K-4NOMIK=UG6C5NG5;R?=']OSGIM[L=8G6!=&]NGU=H]MJG3J5ZWK6KW3U3LPBM^:)^-=(?
+IK5NYJ#7C/YT2O_]+5.>E=U8G>5:=> MUPG;;#3KQ$VKV;OJ$O5FK5Y+]/JZ]38DZ'F]<*0&0*%$/HBD:>9Z'7]X%>? MI[\0.L(2.FE(@F_51*CU!5X$IV>?>/%$G4B: CUP-!/47#)\0L(Q8"E=IY7X
MLY%6BI AZ3Y%YRJI[GT+]$. M=WMYU/_ID]O5.50:(JMO/+SZ\VEP1/LSY*=KQ3(6E]D:@&\ BGO[!WK2OIV(??8'BY' M0\9MH>>!%[HZ#.Y1/_C3)*U+.D_/K;P%DT_I;H=CYOU*ETSBG4B@%_'?
VN(_"KW=/F' M&BUJ4S$9 C%V&M;7V'NGO!;BQZ;AQ48:NA;AA2=A6LS[^IO0+RZF5C&5<14 MS)1]' (6A,3X>&>C 6\W.F 15AS$*U8(ZQ/QRIDBN64<)@)MRU#T\2 -\)
M)XX35^@RF:%*WA7@OBF5E2;@=/> M*]+\:0#L2?S0Q5P=Z*\^&SLSKRJ?TW^MMY:4RO:.YBR&^WDE_IDE%,1<==0X*P/.[>[35*GG@+[R=0F?3[X@CK*HRI\V(* MV7,^!M,'2EWN1
G,Y@!Y)U+F+>P3_QCL5TMO8T_MJ4U\6:<53$4<.SDB!+,IPA4X%<,"*T32V)E#[[^PYV1/0T M@32R4A4UVYN [(T.*+& _$.(0-UC!.43> L)H'Z5I]-<.3>^S&U/ZP5$)^:
M*A#*\"1"E.\16687#%9]G074F"V9#@^*HIQFL>8XA^?:-.B&U#12W\NHR M!FW0['E\N9\0$4SVV1S:0MP#V >W/F7C+T<[4!US/8$AU.^]XP<.0$PZ3(<.MGGDN4\KO:G0<!1FSU&:?8[OO)^-
BR1+\8._YV"TU'H=QLHK M/KPJ6<$&9N40+F/BE*%XWCT M$E9HLSS2KNR,5UE!#T$&K (X%!D"4=':7CL !HL*%'2(FA=^("(S\2 <,I;&H M#T5/E?32?N[?MPUETY7Z"'^W)Y#$?'#NN'UCE61BMJ4N-
5970<8H&44O@4([WC MP_+H]*%]$Z@M2R>1;=Q]-^K'7%6Y}\??BJEZ+*/+MU)Z&P0!,7Z\GRW,OEL M7_++PT&>XZ85'7N=_ *0H(5O%^XEAV%6F,O>Y"LEXDY$O*1++]Y,$"$'K:(Z*
MCF^]>@[.$%/+Y,R=]-QB)ZK D-&T*CX7V.F4&OQ_#W D.%PFA%O6'DXL3H1 M-94&KL.!U8-TO%#$DE;*/M)3 Y$?L6&%EM@#F,^3.>Z.IXY "XS-G M&:X%*D$VT_,G6P
@,%/.S/+WXTVM>U^BCZP$,J34Q1=4]:[N(MI ,M) 5P1-)I V;4=@M'^:'S'!L#G^[O>[$^Y,YQGO(;S$I%Y?5'X^OZB\ > M50>MX66%T;I_N61W_853?3E,41.3,/6'O?$L)/IQ1$Q)SJ1'B'H\5B>7R&C)
M=XN$D*M1TI^+_)0/DZ?#%2P=MOV/B;3!+P);U;A_&_]99;_-?!S5I5Z;/!5*Q^*7#L]GQ1]3? MT&?PH17.H?O)0NJO.(0!*,4P:L5P+=$'[/RK/+:0R%W^;<01FT%ST%N:0)L MB$-
I"HA/"+#/ZTM4:]5V@T8LI$LG!(M[*=]_B7B3D3$HU\+-TD/!+D;,#W_D_M9 7@IX+_YE%MX83O0A!R$V(IJ3"!Z@2495$/5AA42/"M!2]"D\FS K$PQ4HR%VP1S ;[R8__R6;A$H' ?2/:
[!@JABYXU@#T$;X1A>^$ MGLN"W$QDLZ;JXO@7OY&>L_65T'$4V)D"(;_^?2=>>4Z=H*62_SCQJWN0!.%S$E07Y]L@RKKX+4V

M+%KX^T[TYC/X_HK,#OCA=Z(}M:F!XZ;$T%FPW_35N@O]LE0.EF;X\16BW8$_M,F"?L@, M1Q\)$PGGQWI!0>DDTE!^@]"U[6F$V+LZ$1HUGDVT=*9&-BA-,B[MN3II=UKM>]?7]'W?>;=0;E0[\.KG& JZPVFIV6]>-6J57-MKYUT>_"?FWJSUR5;%T3WJM*I7[6N:_5,I[__*=%4\3M1O[UK!'Z)3W?-REVM M_>_YG.C57[0Z)[VK,M&[ZM3K.F&;C6:=N&DU>U==HMZLU6N)7E^'WWH8$/;]W M3]QT@KY(^(%)]+T^*O/TU\(?5])UG>SOD%_%RIWZ**#T]-/O'BB3B1-@?$Z MV@XQEPR?D' ,6+K5:26!3*"_U?HSF]>^$KC!DK/P16A]_Y[2I\MLX'G%;TK) M5K_@N"MJ99>T7J-[<\-=MTMEQUKR!2T3Q"],(4V2%K"Dv=HBB"2M O^,MB&N_MT\&!2&!-1XOY2T]5.I^-:652.!KFOQ,Y]\0+<$EF M'V-3ADK^%09#K6]K";E-A=^NI^[<_J8VU*]!IX/9.GEP@OTB1=:,#P'_* M302 A&1M6$BR1QF49'@U]5LHI9A9T\@G+>?__S^%JC MJ=G-=/#W:+C8T+7NG0-/L)] M#4*QTIWEG;_*-.OS\8R({S2BE& MTOMA)JGHTC_+DJL:&)H55U3&S(RNLKEUTS],:QRL_<_OFH9K*MS_\2K:(') M4G06$M>]2]B.+ENK3,!1IY]CF O%%CPK$[9BVUFS'H",GV)#1^>4SQH!PXV> M<.E$H_,9IN]_70KOC<\B8\HBD;"HA\F7[%&7QSU_72&+.Y(U=B(YZ%)NT8> M+.,S4&57&2.!TM'Z*3!Q_<9M,L&,<_YKX[=2M3@F1]7Q4Q_:LRIZ^+*+,\[K3*+>W0<.\!G&#W@H_!X(M(;D.$P9=+2*%[L=;.!Z&7(5 MN=MZ5(_R7(.H/*Y T\YWMX0TCOB0RA1#V<"8.[\X2.'"")I+(<@=_]@,(U)& MAKB)LX9@+&)C-T(6'2OT=R^+*.;8@8!0GP&<@T0HR /FLXQA$@0EW$E'?=QO$RDCN=MUW#Y_%Z8*]>/C=LP(\..]KR&+;G5",;T[VXYF7 QI5MV-1_&L3M<>G5_)/%C M/9D/&%ONAPK8#"CS 2/,O9!H#31Q@DAQDA(=$Y(C6_M_?XIY32)3=@Y(5MLF*]#)#!8)4SO7*X8A@$.9X]V0:\O"X.UIG*X,L)/$@[M#)+Q&9!P$5C2C]"IJT+64(@CP*)*F5)IAUJ &)P>.,^P_*6&YTP]5SKVTV/B M>1;([G8NAVE='KY1+:,5GS"CGQX3F/F"0%C-R83/&N0\8S<6+EFOTP+.)N+LZ M=+!3N>91_H\!@.5G@_QVY]E-. /%J!0U/4 MEW4^0(#KDZY)/IX,.TGO67"LX33CW4V:$CLHL=<(%BYX=Q70 NUMZX/1+#V5 M*P4FAL XCJLY-\?5Y!;C:@J1'!'6';_>9N_QKFI]52F+.*U[;"55<@X2[^3<5&'M-HX-!+"3^(M=+@"RA40D80R_?J=G]$: $"->9FO/C8W\!:*[!]VQ([2];UU MU>^N=TP4%3_#=9!\R-XQ^O*9VDB).J.F(&1>'IY%3'9?+]"N<>6#-PTO3H[+ ML5QF[8" T$+SI.N=-K.OFXFINTOOHG=^^_OR=?:\)8+VXVSIDK8-V:Q{O.$Z MZAN51!8VY2P$4IG>X=U"5M 3T5[1W6)<2/^Q^_]=0EL)EL+.,$U.BU=M[K*]/+[\TS+.4WM0O'[\W5TV%Y[9]O4'45P<1]3<90.)F7V':2W;P U9E] MA[DJ6T"0#\@T?!?[V-QE^-0MB8/>L!6EN0N55F='V-&%@O2C81ZFN_[UMM" M1"BY=[(.]<.?GLP[F86TD>,#.V:,.6E]K:,2_!\)*L\&0)#OTRLL.#<+!*E'? M7IN$S05DCD\X.Y5A\^DH,=9]4WWC04<8.9D[F8=QH(":.I,R=K,.,8\,.#.0WC M,)5ED_FXY>5&C5VN9JW!U0.G#%/4GM87G^2^4S24-<4FU5W8V"IT>53.7323F M.S0LMX,%>D+S'9J76T&1#\PTC,QL9H>M7(2KXGVGGS3DFRBYSTL2R0ZIJ\OF MTBE/I=H]S69Y?@\%4TSP#2-K\C2LLPPBT"/LEA.7\,A'L[C>6R.798(A3Z7<MN\#FLQO$_?>@D4ME<-YY*G7XBlLX#.Y3\O,:XHQ&\(YC\ONI_TZ8"RTHWZ%1_MMF?HHB>_WZ'UME^X].ELV"NQPK>8M_/\4X_U^Y>TEL)$"[!XU)5NNI0 M9#[!Q@ZY?\"FI0.VE\P%&H;FJ;%+S @-([+V[-LWPLV VfO$9= +U"UJ#.K M*Z;>02\7NKCVX8N&^9YAN3RU%DNT2G_lW2KVMI#TM)F#V$Q@IY.*V;LE9_=N M*<35NZ7+C_JW5V.TYf!OB^L-B[78T5D4LFC[^(262&EX2I*9]-L*K6W%MN. MN[BLKUA2,11XZN*R""?TM$,;[AZ.+>2CQ [WP,43/ZY*;ASLFE4PCB% NB-M3JK<:3-[!N1-V2>S5:,V+_N7,=VV&=PG%V<.#.,0VG&V)%A5BB;'2ZN/3/ M.QEO\+NLF+Q'2;[; %!/B#3 M<%?L8^>6JO)R=5^[+?Y]\'O0TNP(N[AL+@DY&N9A/G6@::!Q(R*,#.1.EB%U M^%.3?]S)+*2-'!^.=B$^M#\V\?7Q<7XVZZ5NE)%R$?QCFYD$>Y7/?KV&B%0 M#R10.2699+'YADW"(^0@G'DX$8!PKHR<>3?1@#?GPPiE*<@)A1CLON<_.6 MO\G!K'_QS4MMYURAE,2EUAD)T^U*W:>.ZRZ[NVA)(SXY_^A;;D=+:%"3H/P[_MM#"W@B(?F*C4ZR=9M/[N>KE(;U>_,YM*8WK5H3#'\I :N% 02S1.NAR;RT6Y M;_O>OV43$4/#0N-XMG! .'AO->/+TYXZN"RLFL !7%,P](\=7") M&:&AI/06;=OW@LZ-6[C$)L.IVM0A6CZ?6KBLB6L?OJB$1=\E3*X>"KSE'BY+ MNE;L,7'I:3,'L9G =BZY+,5SJ9BQC-E/D;)O#;)IW9#I*;O^2\I_R0!GM/[\MM,21@=G^7+,7%0NLRUKQ8TQ'2-8!'&) X1BK(M7V8.6"U%5XS0-3U4FFV,Y MW/HMTC!$H^U<H=]2+CW'D3V1,*:[!]VQ([2];UU MU>^N=TP4%3_#=9!\R-XQ^O*9VDB).J.F(&1>'IY%3'9?+]"N<>6#-PTO3H[+ ML5QF[8" T$+SI.N=-K.OFXFINTOOHG=^^_OR=?:\)8+VXVSIDK8-V:Q{O.$Z MZAN51!8VY2P$4IG>X=U"5M 3T5[1W6)<2/^Q^_]=0EL)EL+.,$U.BU=M[K*]/+[\TS+.4WM0O'[\W5TV%Y[9]O4'45P<1]3<90.)F7V':2W;P U9E] MA[DJ6T"0#\@T?!?[V-QE^-0MB8/>L!6EN0N55F='V-&%@O2C81ZFN_[UMM" M1"BY=[(.]<.?GLP[F86TD>,#.V:,.6E]K:,2_!\)*L\&0)#OTRLL.#<+!*E'? M7IN$S05DCD\X.Y5A\^DH,=9]4WWC04<8.9D[F8=QH(":.I,R=K,.,8\,.#.0WC M,)5ED_FXY>5&C5VN9JW!U0.G#%/4GM87G^2^4S24-<4FU5W8V"IT>53.7323F M.S0LMX,%>D+S'9J76T&1#\PTC,QL9H>M7(2KXGVGGS3DFRBYSTL2R0ZIJ\OF MTBE/I=H]S69Y?@\%4TSP#2-K\C2LLPPBT"/LEA.7\,A'L[C>6R.798(A3Z7<MN\#FLQO$_?>@D4ME<-YY*G7XBlLX#.Y3\O,:XHQ&\(YC\ONI_TZ8"RTHWZ%1_MMF?HHB>_WZ'UME^X].ELV"NQPK>8M_/\4X_U^Y>TEL)$"[!XU)5NNI0 M9#[!Q@ZY?\"FI0.VE\P%&H;FJ;%+S @-([+V[-LWPLV VfO$9= +U"UJ#.K M*Z;>02\7NKCVX8N&^9YAN3RU%DNT2G_lW2KVMI#TM)F#V$Q@IY.*V;LE9_=N M*<35NZ7+C_JW5V.TYf!OB^L-B[78T5D4LFC[^(262&EX2I*9]-L*K6W%MN. MN[BLKUA2,11XZN*R""?TM$,;[AZ.+>2CQ [WP,43/ZY*;ASLFE4PCB% NB-M3JK<:3-[!N1-V2>S5:,V+_N7,=VV&=PG%V<.#.,0VG&V)%A5BB;'2ZN/3/ M.QEO\+NLF+Q'2;[; %!/B#3 M<%?L8^>6JO)R=5^[+?Y]\'O0TNP(N[AL+@DY&N9A/G6@::!Q(R*,#.1.EB%U M^%.3?]S)+*2-'!^.=B$^M#\V\?7Q<7XVZZ5NE)%R$?QCFYD$>Y7/?KV&B%0 M#R10.2699+'YADW"(^0@G'DX$8!PKHR<>3?1@#?GPPiE*<@)A1CLON<_.6 MO\G!K'_QS4MMYURAE,2EUAD)T^U*W:>.ZRZ[NVA)(SXY_^A;;D=+:%"3H/P[_MM#"W@B(?F*C4ZR=9M/[N>KE(;U>_,YM*8WK5H3#'\I :N% 02S1.NAR;RT6Y M;_O>OV43$4/#0N-XMG! .'AO->/+TYXZN"RLFL !7%,P](\=7") M&:&AI/06;=OW@LZ-6[C$)L.IVM0A6CZ?6KBLB6L?OJB$1=\'

SJB!1KPLN(9]XPYY/[$X;AQN%Q\\3=+D<1,A^23>V!+* MD)@C$6UV: 6L I*_`D_5O(@^3XP,Y%,\QF*QD#M887=UCP3 69#L55B4I"% MY%"8;I=QF).!;LE:H#EZ*,^?
#R+H1)7&;OX4!]M802Z4R2#==M&7L0>*93IC M SN*S50#FE%?S6.HMB\:NV9MH0"9#;J5&0-?#$APPIDJ=V$@PB:(V:&3_"?% M@Q7=],.[O-%^!S",\5D[,=^#@ P-GLT (>GZ]JL:NC@V>.@F[+01-H',LW&7 MA!+L2"(^)!)LHO0J]LR *FD|AK^`069_;RA8T4#?>~^$4LCMCPH=_(E6M6&3" M/(H+^D^:B$6GF=@@:!]N(_>D"'EI>1XKV I]E<2)"4J2SH"L3?1E<0@A5@W! M#8%6TC"+FR C3@1* 'L/S$Z-(3W62+JMI'7'0T3W.$W!C"L@LF-&Z, 2#LI: M2WUQE;8CB)4(OT)$* 0Q>CA/"#3!!XOH,O#LKRR-A;#B*C7,QAZIIHD."BJJ9 MLO0OXDROR M?98P=BXGA#>!7-B3O.]SMPU]0S(CK}YGTYY-9MIE"DDWZ%9(; MG,IY__='7ZZ2N#V-2YYZG%7;R9N<*! `SZ7VX'=./LU%&+S^T1G>O#]R'[P0L M)_UC7R_ >4OU#QL@S%0?0 O)IW]ZP(YC]8I79U<>;6?@V971UK!$N9GGC)"L9 M $M*D'-
X;4=TZ G,]$B)*L7F"S,F86LX=]^AE'H\\,]0S_P$##&GN4N5.0)#C\A>3D<@Z,L86^*[`2LVXGO M5HHN"VM:V3)=>#!V;HY<[="?QYJD{YM2A!0P<;&>.P\^Z /]M,NE.Q/4V M1-(CE09T"TRIK+O TR1:)PM,[2,5EKB?!8;TOI-H'<+_KI1WG+X&$[CR8M?H]H_D\&L_I#!h[4_MD8EG1+16 *=B,* M5W.*ADiLR#?H(=?N13+#8B$2KT*B6^A]l2:!1^-CZSYY
M<*:+W3/I[6P@]9#0^,H@*/+26T>3$8HS'[Z/R$I.H-"O[0AK]2]N3MQ-],4J M<:1N!/#5<0:P/T+K#50>N180/JF+/R5UQ9G4Q9^2NDY)77N7U)7-!?M=%LCW M6V0X:>C?-
F!C@3^FD)_SQZRUVN.L]$[YP>]S41L_Q>JGB1N!%[@R)C&4%&DX MM]SLD3F3S0D!.':.S[4W7Q*9BH0\9-K(X-($CP#DONC,O]+W3]A]]XYU)/3T MS^#+^7I$XNP]K&1?F_/,XZS4Z-Y7>H.
[QA^'\N2/I(%M#ZZ]^<"[ZW25:5\ M=U.!OMX7=^VI9H6Y&:=]MW>WS$VEV*HPC>{?(ZU5\ M=D.!4;XV;&R?$#IK25SUB5/ M<\"G,#:4,)U@94%>64^B8UV\N@'WZ M#ZR_,7%UTI>Z\%
(W!E,V.9_K09.:"PE,MS^BH!'3&,^X$F[J M-S> &=_[}3B;3(1BNM;Z^>6\#'IWF:O*W1\ARG"L;&(&03Y[$$1D@FX_V]$O)B\F MVN&CT@Z4;BZ@'OW7LR+79V4EEXV=[^0.AV0 8FL0388"T?"9U=/&
(A#-2"!# M.!!7 #PN M-L3SBWV$M15D=#EX*!2+H%LD[(3}2P8ZHBW*< VCVX]'S3]C(ZM-0B7BM;> M9S/)U3-EMSSU>N?6]Q9,ZRBJZ*/4MN^RX;K+RO5P^*7#%QK%
MUS]_7@[:YW]TB5B0E#@1@1 MQ>!IO0' L8W6YW!RA/"E1PQ^]N[^M7-53MMU6F#_BO,9EFSF)@TSX&T0Q@$ M0&;X+I7H&MC A=4F(TCS02ZZ!C$$Q+'B@%SULU&
MFTOZA,XN\M'K?;S#FL,;E MBCZ?0Y9[%O M_5>5+_]9=U&KD$</C" `W!DW1./[F5V8G+4@T3[R+5D#ZK M+GQP.4E;W8'8&\MBO1\PT7ENAO/2#*6TXRC;9-7'66G\l&/*#QN#KG305@M<
M6))6A'L:XBZ8'>A[KD_L/M3H((A ++E&H@--\9Z MKYG=*8+T5>]+!Y 3A,>/=BLM-K-;@FFF,+?CS7*5P6KC^#*=B YWCK%C@D0WO1T2;@
M[/_]P'1QQKIPCY;Q4NWFM&+-7R9]1',I9;KEG"_^DDO_,9]RLVBF]0^%$ M*E*8,QO4#/ZR]>MZ9L@;'8KC_TEQ__"I79^*H.HZ=5%*J;F6;TS,]3?
EVD;J.+7/E782,;"2[GJX$N^`OO3T0{]\2T<&"LJKK3" MBT;);(R!2U[<,<]2J=(LS7(I$5Q2?Y5?S^)YX2T39\8AGP], <(,M8Y4)_^#: M_#:3$ -1DA!#P3R\3ZU
(]B1S:*Y9)I>RN%!4M^LU/2I/W0II1+P9W)LBE^= M9_7>P1$ _31RW! +RJ97A_K>_ CY0.H/77R\+%NLP.;R<><{NXO.O5Z+!>+M M[!_2!4EFHA7]60!P+X7Y/.XG&W$WMD23T6.7KQL(;
("SL>>1G5Y=@JD2R!7ZU#GE"5A!0M< M.M5%+#(;#CM/$;_[GSW+33QMYB V$Z@@IGUND569"=X/7.^L6JE394D?J,H@ M0V^9$7H"I\Y H];OV*O;,Y$]:.@N_3,U?
AVJ%S>OTXLH[!4%"[AUI4E],)<, MNM$+$U-+.&[E]|LCIJMNDC=]_9>DX07*I=ET:K4;(E+*ZXD8 M8B&&(+6,2]+P266!&-;7NT_LMB".(,5*I ,VPF=^(,AT0,0>8#EZ3AKTLG MV7QN+RHC7-
Q4L>K^HZ"SW.GGDE/[DIWL]2[V.("O MB29Z_$G!2Y/>;R'=*!HPDSZD-O-E5N"3'+\,@5E#%,5QC!"X0JZ@=P>-JR@Z M8_1.AJ#T!*VG,W;-W9@\7Y) =WW.IK;E$0[OUMW3F=+&U=.YWY
MU%9'B'=DD]G(5@?T3] A'3X@(Z?1%.',[S:48]XOL<1]D1B%YZ[`C$A_T@9HPLDQ.D'Q7V1SE@L>\K.Z] M;]\T7^]]4N!%O@\C)54%FN*3:27>!6"$#++EV9'O+PC,S8,'(%@$SWPOP M58?=S&W3S-
]WY>Q#V9E!1@EIHC3LC#7=:M(^&4C= 6[H[MF9.]($#FN] VV? M@7(TV?K$L_\C)_SP_7I3IWZ]BU+&:/3K39WZ]2Z%^JE?[SL08R[M2[<4OZ%; M\1L0Q4]W%*>%4\O0)W@@J-*51K)7\1+
(^&I#&N+/N[(*_'],!8+OP T;!UQ? M&-P=Q5[!? CV[M8!L;KG#*C\!W>3?RSW)5D6>$X__>BAQYG ME_*/'YVQV"[?B. "UYU]G$G":;Z/9N'V^O$1_ASFP>L(%H9.G^'Y .%,#!]FAU
M08.X[YB.^@4\UMDS+F6/XG3F%U<5'5U%[X3N$M(G)8.Y03)?M!W7*3[[^2MS M*PHZ4C?O0&7$B+W?1.I!X.*V_PZV8VX%[?SO6-)$<]JO/-H<]X2"XTT$Q-9E-M57T!
6!NF_BD8906>J&Y:&*H]I#VB5=QK*4)8K]0QC^6;<5!%_M$36+ZUMS ME&&0]01##&#:)0>2\0&(`W/H'!F^,^_!\]4$$B=$E1Z/T+I(SABJ!KX*_'U-_M(/)D=*CP3+VT&B= ?L_"+JJ8.T(?
M7'HY&J$4T)W#)= 60EF0K=E]V.O/#95 MD83I&M9@=*)D)S01'e0I5A=WYBT=&,DM&ICK#UWMS!DG@7$AW'VG,9!P>4O. MH)&0,\)X??>;[&?$MFRWTJKYWK4JNG__]Q!6ER2PL"^?.I+
(=KTO?,U(&;6 M=__6TO52/I>Y[S['#;'-?"-,QKC*7&[UO$H87>^>><;B(5@R!Z4,G'3(F7N@6! MV[6NY1R LXL!?($6P5YIR._]O>:0 61:,%/,O_G_OHEW^5L@%\LVH#_GJR) MB8]K4'+-(9/ED Y*
MVUDRYO.+X[_GNL]FQO$H.R"6L*D6$2N0\T;I9B#B!=/G30'9KM?B^0+>:G+ M-S1!3QHJC+WNXT@P\5.A\IVQG1;93/# .G_6$6EON["IN#F:."NW727=H:*J" M?
NR2""@OEY9:6CGW75]SJ<<9GWM)_JY(V1+_+LPQ_G%6[!0Y9$ZW0Y?9[$*] MR%_"E6!BA=K)&GND_]T*BD &O"=Z*GH2?)0=$9D8KZ*IJRM3S#H5 QDDDJZ/
MQ1[+@$<3OCE%%C$RCRDU@@.28P\),RC)1>BK2WM'#$W4L]XB?24"0,.#_ MP_+ RR1,'SXLa,5W6,S#W/NV;;9;LY[|#'9)EF<&4?XDG^N75PIEP^Y@^XD
MMPM6S"?]K+@B:!#'TQNBUAH@<;Z YWIFA"U\YG'VF-#"9T\>[6H%WIDP/ M@E7 Y.:?0G\%5CC7B%N'E9"]_39TR/-TAQ9(:\#W@M.,[*='X(T_P2+& M6X*.G,B,PM^ B'(7_SWA_!WL'5FVSX]?
Z>GB"6N\F9UQ<4#21++YO(4_L!8[M8E< MR/ZQI2,+T8 .K/ =DPAG_F$4'5M1-277NA:OB>&#'B#=.]$!$B@PC# M&.C0 !:]P+5_DUU./,1OC+B#4(ZC(#QAUBLV7@#!$]^@.= >0_ EWB;B;NQ41
M-5G$U++CWA63.$F=QG"$V $L6^_]?P1^W$]SJE*; M!+O>4C'!T0)HU#$P;C%H'V>RD3NO_GWA,M>2[<9QKVGR&[^E5$A68H47MZ_P M2A8SP_3Y3>6M(;^ UU(%O6(?5B@X^:0CNMHN-
.Q'A>>RJ?U;N@S;NT>_QF M_C0-6L!(/_EJ*=+L!/1YTM.6.I!WO0R2{2(^.[\%]++=AL$W>]2&M8]ZW]24 MR ;KGNJ!AZ?LD%%93=-+^*P8/;Z.3NQ!"=V?U^>SV?#R[XM]]-
C*6QV5\9%;6AT'NTR1V6%3(I-)H,JC E%@=7!=%FB)3BH[MX='A2.5BHHU2ST^OG3MYGTB%VY14PC;,"B:57"&_E%0(T_'&,B)UPU,2\$APDE2I)7\LQ[T_* M9K6I_;L_JC86^D+RKID.
[*>6D[+Y,BKJ94]%S28(ODSIW/+ +Y*'7A8.0*>>#_MF'0.'K9->MS^DMXKEY]^>]L;TN$U)+ZR*4QZV4PE"A\7 QTL+AZ> M\'P&\O!TI(<...@!&
(M$,IIL[].'Y\NQ^&#"ETZF3Z63<99.ID^EDT=6.GH.GH M$<)4VA\AA#H% %6E+':.HM*[M:MH0*X84Y=@$'HE.CBNK0E 5$4\\U) M.D.I[56"#[A(2X:YATLW$#Z1-44CO3*5_L*OSF1=D!9ON2CL/.?
\> 6W.W1 MRTC:U?MWB +1,UT)HL*$#P;-D?8ZNF8_DOS+K[N_?_L7:1L/GI7,R9W+@+]B M%\L<2%[9Y$'%6NZAQ4.BEZ05?\3=6 (.RWPR5$.0K=^(@'Q.*:'0_`N+O]M&%KQ,]3V.74++=CX6#
!7L(.;4KH;[M,BX6)43V&J 66!Z3* YT$]4FBIDM]I(.1VGY90]*T)YE%BV:!XA&Q MS:.3 T4]L8!A^"MF" V"9WBL()]3<8&I;)9(!50]N//G<<$L+*:) Q&)DU>1 M^#
[O0)6N5!FNPB72N<"DKBLN:4R3H%$$&?V/#5PU@6RO0;]MO"V+.I[.$Z6S MLOOQ29 K4{4U)3I8FNB]9PPZ*B&.0WIT7:RW QJZN6U\&P8 Q<+\YU\Y;3[MF Z^GO=\U6&]+#)-HX0HE0TAK1"3
KZUA$?..<03X9(@W,0+E7$:\<@39AE, MKYPC_ZKF%\LB^;>]V-45]7Z0*M+T6EV2T3![R5[_R96T%^Z7$YRS7L5\ZIDO M^PQ@\>A(Z^LM&QP@7 C/1S$T2[@R7X*F-
(4HU$G11YQ/FWF=9__*)5G_ED\ M/,0MUX?2-&JL4JM1Y_>TFM$Q!UP)NYU>(-"(NF++(^C)HD.+)#??P/E^(*KF M!=0BO?C8=9.XG3OI[Y7X,/WZNU^TJK?5NI04(XZT+< C%%?N>(8 M-W-
#&_Q'Q=66B+.;QM^K.)"ZI@,(Y(' @B$01OJ$]"E%CK"):[F$HHXD:?6 M'\0>;MD9S+5T24>5]-CY-BRS!-R*6X);80,$1M:+?NDN#%;#.> Y*<"U,2 MSD.V D@X9+A"))PGF1AI*8&???%:+
1.)B:+58)7!F48[3MBPL);'$H #1CQZ MK=7(!:;$V(_9C91Q._?KF\A"[XC&!) D.):!"CT&LJ!9+0!L M:>#.40JT1$#;.RI ?R>()L?WO.RTWM.QK^@$4RH%FR@!QM"!S.>P8=!>]!M-MIS6$*78?M-4BI@?
Q'- O@@B!U) D14I2UE22H/0GAY4D^"F_RMXB)[B4U8X@ MNYSQZ#"FO>4$V"""5>\7<9LD?$CO2N@1^_B6K79Y?YZLY 3+]T,*I: 1RB!V M*^[*1-ZYRF9;!81 18N#LNIDSOXI;]E>*P]N?
F_^6#Y)&WI(7G9)FX+% 7%+ MQ89>(#@M@=@113M)Z6\6YYCZ)=LL!/%=ES1==2 MCSWC=O^HZ8U5+M^$07]FAPZ,@M YL#S(826%0NUN%C#&G%?Q&:L)WL MI:-
.TJNQA4'3A^ _Z$;E21T+\[OXQZ&-1 O]N.SE=_,T.6B3F;C<4+A%.!TS4<54&==*PXPSVURS[JZ]T M86$3+HIH[*OG^]M};KP-?TQJWDGX.&H%V11L2FRD).Z[9');
MK#)@@2W.Y[NY8F,EZ\D2>=",EIQ/FZ3K?0 :!^(8F3]8LP=4.Y"E^T&Y_I14 M!9MJ2W.@&)$CP8VV6OGCAHC+Z#846 (C=W'1:U@'RX] 4W8AQ7X$)F. BA) MLDB/:&87-
W}:N;O;,?.R'0YQ+LTv5K3Y@+v07/ !UMPN&6P8@#0"7 MW8*]'BN8'4+\4$ HL("D86(H6O6NL%Z@ 8.#:+AR;P11>+ S&K)/IF>&>H;^ M0>4FM.U-6>+=;-]@#*&?0RHF[22@L1RH 6,KYU=0
ME#'T;![WGI#,^NP%]SG$O3[*U'5*E@1;W>=V^@;U1>A!;25X!L'L2Z+]\'06 MX;<+S?:Z\;$VT @K5;'(S#U[/"KZQJ0'GAX@IT ;;GDW,L[!9I-(YL1%TDC M"=)$X*WWFR+.C^+$P8.OY=[H(]_W%
[U"*]>[?',%S.R#X9@UG(S13)M6PX=; MQA1"0F5'>@BE1(+<8M_Y1S/:N@*$[#+**LJRVL4<5%,1^ 2K"O]@B$l\>:C? M%AJ-'U>NXEOK4'#M 1H"@0UT%Q@Y=+%,O5T)EMU057:M@H0%5)5?
(K@0X2L'F M[#1K2'1AZ#)N+0]ZD&P#1PJ0?B@98FYXCLN'AX(;0(@<3\WIVPY6S)\.%A M;GB6P8T3D&P*Z.!)RUM0.";&A_,'AK9H396R5O$VAC*5DR2W*>Z)#C2C); MJ[AB"?.:0F:?K
(X01=]/LI/@7!JD@XN=\FL:MG*U27W_'IS_A*2%F(G!6]< MB9(=$S@"2 ')D+U_MJC'F1&SQ)?3M+[4(%SD8&A'UL6_+^/>;>K2\>0TG:DX MTL!I*.B(>2/<:O*]:LH40!A8..3:SHXR&TG7-
)rF(4HP_^T:'"&^6@B_\'C_S A(Q?L>S5>R,W6L>C6*(M[&';;=QUH()9BC9%_]LL2S.[%)M,\(OVVD:".5(\T;5>9E3=5Z MD57G[> V'W:6&E1RF(W-W'D5.(D MQ*4(KGP*5TR6%"?)F,C!FC4'.2?PS*7
?)=5N2Y3UFVI6KUK->B XF1>F*+' M&N^D*B*L.X19C.8>7;DS"9(78G]5 QV23-7VPF(QIWM>I8^[4%V%WX;$6E>T M>A%ZQ*/9^_#>+-I(7]*04:*)_3%Z-@&Q+)++VP#AI1[@\S+9?
G,XF!:.,&Z0L#' M>T$23KSCRQS=I0*+D
Y;^WO\Z;F6[?E>5B-]MPKV]V9[:]QV<1A/6N)N%]A3$Q%]:DK-]?#^:W\XAKR<#"$##$Q7-,?^OT.CIT, M%@~ OC*?0>G85%PP.MP3VZ88$T89!E"6\HB$%X:]$8(Q. &.D#?"MPKV57#$A M,(C\
(Y.Y*ZSW94%2T"GI>#]T+2CR]J:+6MFH"QSQ=C8ISN.%UOVRZ9 C$4T\ M$!H<+*:KV/D;@$>ECJVD4QC"B^DQX?V6I&/U3U(&/ %@?ADK'(%'G(&N#[5S MMAIF);M:1W
I+433"5#IW+K66NG..#MY;HWKBFRKJ/2:KDW=DSV5 MG"T]IKJQ"*^_^9?O])W_1=-:!8SMN"[!A"?@XU>='3$*A[7]+Y-D#6OBXI/ MJ*:=#CAZ2/_PW9BH)/MM@7S A9S *'.>42V"I*)'QFUVQV/).
'^&]F&!(2 M0\T$T2=1?=*$$7]A622FL^:.*693"]$F/,4$^ #09E]6)V8]>]"_2QB(8Y/% M8$PA.IC>G_KJ$9#2@=^>2~ /!( ]?JO:[Z-OF6R4Y+F"2"V$?][K5_XN*7#
MM1)+N=9TM4GJ<"O=K*1,P)JP"Z/@(YMNZ6ZRYU3YCP$PTV FRX@L7K6LB0.0!4 KN)NMW^;>0Y;1$"?3\F M].USN-/"3>P(4T(*?3.$FTM#U1:86[+7G)!]ZT2UAL
^D#]ZVP9E6ID#"FU!.0,G2&L"> DV@L];8R!"QMTW:R%GIZM.NYJD",;\1]!C3VKBD#!*4!W &2EZM7#=1?Y+,D/A[I&,QN O MV'JID]P)+E/WJR"$T!V 2F]). ?H0O#EF1]#?36T_$5B64-2 P;G8!./3R+(
M:.(\L"2N9IG-KA>&M)T1/!U*:2&X)Y&5$U&!E[:\ &T/O:5#; _N4;3:$],R M\?]I!ZOW5W$*UIP38F\G&1CC!ZOD8^)A&RB% -EZ/46H>?0HI084)DM3 X#< M/ Z3);2?) #CNO=YONV+QU?"H2@,T
0ON]SCG<6J!MD@]270(821N.J<#*= M^((=+0#=QR,<%@HI3RW5(K\^8\[1@P**Y16E0 3HIGN$C9ZPTML :V(V9S,0 M%>N@_I(LZ&5W'*2DQ1W588\,*-GI'2>3MKU#JR+W&"5?L(PT/4+W
MV:^D>UG,\5R!\,DGV5/Z29SI)]E3^LF1I9^-ZN"&!ZV_8P$8O^!O8@)%$V<(_>S\K'>7!',Y-,T56>9"5C6I)![FH@0I MT?9%!8.:U5TL:]K1T-3>&%=B6/U:[=9FD+ # 6:D+*6[S*/*]U'B]\H6WPL1E
MR)@;$UA?.2#;L7BMCBBN)A'>M4P")S?& MSG_? >I<3HS*C_JS32LU>^BK+@4"7.*SO!9S(2S/Y:+ R3(0A MJ@K,EU#<)\IT17UHZMA()/WK_1E!Z5IGWN-AU\IKV
M@$K&OV>E6F7VU%"=&AK8-=*(C/:])QH# :O!H _H?QJ<6H%] 7 M=#QPV"W+^*BRK#D>HO\4!>P602$F]R)IYH](N:49^I*N.DM$VKH2+151H0$V
MD^/I2+1&\H=\6; KYZ6]D&B\S:CX321:GD:?3R[SA:.GT7+K2S3:R%Z#5Z&+ M0^Z-12>M'M^\RX[+M4)ZZ](L,E'8'.&]I_'12K1IF[8DX])!0UTQE2162#)F MN22["'G)=D\=C1]W@^9]-I>I2'%
(L5C0'FUR)I%@6BR+ G6]GC${8!EI2EX MW-PPN'X&O/UE[4R.O6OO01^(M*LG%1Z0_ZK&+1OSH0 [9"KH9KC"W;944I:W M2L4N9;@240-"EY@6<75+P584\2UL,.F1 M'??'CF?
=2C![R3>)#F07]D2((KF+4=!N@ZZ94\H!K[}3%]%;K+ZQI*6#0,(Y M2.M#%+BH%;NYA.1SR9!@.7C@7?6:+CQY#M$9&^3[4-R,P2CA,2IF*H6===F/G M0K/6\"*<7T+XB;FG)H@FCX_@Z,1N-
/LRO1S08\TW&/XL3JC6=8+?"00'[>0I MDLFFHM<0?H\31G#:% D+=BW$.53!>GMP6BE6"_!E!5A9-V)Y*[GS(VDE)R9? MLSUN.!0+_+&WDBM0*GZ)WDJ.(M',SN6N_CH44\D+:=\0YP.
[!68]IQYO\7.6 MYIK)..R62 Z2N6B1C+R5.??BC=T*[K[4MO^521)@#8?)X4CNI7M MZ.VWZNIRXQ0%,.U7K;1!%[F;=E(FX4AGZ/3Y.I*HJ;^VN (ZMY55'Q#2T3_L?
H=O)XCI@33RZ';NAH% Q:8F("P18\[31 BC;R:"OXGT1K?& M:*C0:! I<(8\)84G)'KOUG;LSNO0!A!=='%BJ/V4971TC-L%;>@P4NYF*(X3Z MY9Z5JRJR"5V499:1H2LN"XL:3V;PAZ@E.+N5-
8TA"!-07#];S1#1%H8X MA1H^5-17L\H..X[PD?WC2!9[L-R_(.N[0"D))NPFQ]:^@9N^XM!,;?]TB- M3"83:395?+$>Z]=?$TN,]"_$M+!&?WX7(WWYW?HL\ F@$8]#?I,I#P\AC[] MS)
(^_9ZI?>=/SWYG8BW+P:/INT_$ZZ%EK;_9&)N_YD(V?Z3H=?^DU'Q;$+7 M=<*$NE8+T* HW!(5. MQN6$2G$<#(]2LLF7EM%_*373@9Z@KU]_EW]__9KE M?(P:.G?.I+>S@=1#/.HK@S.
2\\=348:2?K#]Q921:9GB+%Y:RZ)M\5:V^V@ MOT+?G3+GF]J^L$Q#5!1]*K*BB2P=E&8[.N%\:\)LS)K5U!TZ: 6I))V561 MP4[4DR"/?B9HN@_2LTKHL7-
XRCO!U037[^]HTWAZ>"THZ8"R9!V_=,4(K:!W M!:I[]3..FYN(5- RK/7+PG149R(62"^[HI(X,)9Q2R_I3W#[66G8&6NZNPH# M#W=9TA"T:3V#@&.BTQPOY]%DM\)N8N;GQ?7O^1^IM^?
TBS]GF=12F0O#+SY* M6>`T)"W+ENUK#?11ZLNZS$BRNG?,'1*SN$)Y40O!B?H1"7#U<- BJ.271>"#DH[YJU4I9T9FEC4,#QN8021B M!F8(L6S1!4[6\,&%]>MAZ?P92)XS,FC;[K"@@^E(?
2^>2& M"0<(48MYU%SD=T6H)K%LK"R4.W>T.O%TT :_-W_XOM\'\&;. EAD]2#[.*(M+ @G<')$YNU%NL>57+A1XX02-]V+&O#E>B0]D.^("A#D5Y4D&'?23TD?/_PSY0VQ4S@!;] MX+@GY?
R&GSH6N63'=C,(<^S?4#0&:H_.!,4KFDT3_2, BJT2DP*7L.EJ4N6!(<$:,1B5IS]IBONB&J=XIZXS"<]75QJ3I'=@ZJ(%PB;BX8M MN\:D+WQ[<<8U+PWI-?50ONT=Z9SES.
(YRYG'64K/3YN%SFWAJL/W>]-1;.O M:M7V'^:A7JLP%W>U\FG \CZRPJJ2N![+TX"L&7LN4Y"'&! B:C&7#>>NQ658;JV!@DW*+/U>VRI&JC+_.\=MFI5]RPT2(-P'*&^@G#COS0>
(/QMT>W:V1[/"%V3K$ M^FUECQQ2J0V?0A#+$!0RP-8$H"MVYPL4*##N$QI]HNMK!=I^CM%MQJT+7+*# M >%A=[=IPV-C;C'I3##2H'W7D!$0(E0-H\K6/A)\DLLQ M;>&-*8W-
84'7;D=GBB0FA;1B#:.R!%2.CA?4,HHONI#EH5$H#T1"3069=S (M B8V\$AIYN%,CF<"6H8&8>[\"R=(1%ZB;KJ%?FL1!%4)R/Z-$0[43[1C0*X2@%
M0L_HG3(^GYMXD6^U4BK12LU+I'B<,/KK#6$=*0:HF+,\B;A.5\F(6R@ M(RIB'RE^\U$KMR_NU@Z078ABV>GF&LC=9A=2LO!0>;T4^8+.JYP5((2V;D?8 M.0[DXS-Y?Z?711O^\!UNHBN3V
8F"7W+LA4>M&$U],PVJG"K,19Y)K4H4QV#@V8,!QG"\N@03(%A*6P#,\^G>M;IV1A !Q,+\!2E@@*,?'K2U D&SHR?EF2^U,M-1U.237;! M\JHG$E73AIZ-?E./RC@U
GL:/*Q^5L.#35[2QH]PBY=FJT-.-E[?AZZ^+3&#Y$K(HDCL$>TAY*ME6*#P4S(*8.@8?[&FT]OOI/K7 M@2=SL@DV:.PC2!W)AJG/!>2^!DF+"[:1L;.Z8!:4.NV^1,F=.@WNO(W6L)'7)
MPW#/H$&'P^3"RIBF$N278VE)HXT*QA..6I2FC#@3 M]_0:.C4GNO0PE6^!7XCHV2LTJ6.'^G4L.;K@+@LJ.A!MTO.\$@KT!FP47WI# M@9]*0J/OO>;BIX* P0.74R2VBJGA]_7U97
CU^MCR2.'9!G:A#Z;9YS/U2;_MOC$799YWJ,]NA=OBIP7.4:V6IH[.4.R0[Y/IY,J6A+"0_Sl-\ M>?Y2GURD+]NJM%4.M8M ?5!/S-Q :*_D50[T[(29:HR$D(!U 4"!KVV9=&> M(P]O64&MNXG3#.
]G9VM3#7XA?85?E;E)B\6[X>(24XV?YY^6G>Z>0O)U?% M7.FN.:(4EJ=(-'+P,Z 5X0[M\5;FX!\[?]#)4..BBP+'JEC;!62P3R@:Z^D M89_?SA=]PNJG
':+56VO^B**2BM=OW54G'UG9NZ.6N')_S4>!PW@7#]?U* M-]7GC_Y@ZAJOQ'4M[[GZO^S7C5:UWO/-\5F33;E^3N+E7WYX M)$J6O69L5LFE]FAZM6I:3MM#&-X72TW6PE&9:;%M#
(8D+Z@&*_L^+ROAIWICW MN]7^=UUXS@=4@4B[R< MT=^^.=FDG8T4@\DFO9[(YO#)9A.A^3 4.;]@N79R+VM #S15ZTV1WDCR)?O3 MG#!]L'2Q<BZ.} R"\6M"#43 #>BC#7[Y.P6$=> B-
74O9R^ M[%0?6FP@$7N=*7+$EB0^!AS?O3/2N^09:ZG185%]%?]D3_]-/9I\+>6MR+D0 MU%)K?RG]WIPQ^!5;FUJB%8;A<3P; 8[GD_%DT@O1]X(&25OXU'[\[HD1:8T2*.-?.GOHO?.
[_ZEH9<[@D(YIKQJU,9I5DO:V* M.T;,>140^.?6&1TQUD.R?$3V4HF45\,4,BS[9Q<6^>)KJY*BJ&,)57$92SD5 M=69USUI3PTA'HV$L$P?;-JL>)H FIH!F:H!&(M0;M'.'G.7OPL_*]S#EHT) MEXZP=
(,N!(_"*$_'V91O6Y<l=+!SR'CIP@S?:!%E7$Y?:/.WXLO#R^%S5-_) MO"NB73JL4;N$KQ82Q0WXZLYX47XK^EUH%,N<3W_7WRN57%F*7%],>)#9Z>? M+),.+),=N"_J6/9USLDO1JM7TK-
+LOGN5]01,E%[(<+,52NQ=N/<+7)LI,KF M="\;>_D!%!)EMB/GPZ#..,LW4\+M M_NX<"">G%70(/3HTV!^DRMXF2'[NEG^X]V!\A\lO+?T YA*M^R!:)JII)AOQFYWI<[5-
5&F,9/)E:RILF5W[=.I[DRE_2!W@/5E!Z??[?G M\]]%W$G2MH2'V5FIP'BO\:DVAF&AP^=;BH/?#\5?QS]SAZ;/=L7OY=9$*L M@_VG4.>G<2AT5)'CHW(FY'8MF<([^5;13 0F?
CK<(!]JBM2TKJO.EY7R[PMCXA8#]B)6*L4BG]$?MID(Q>,8??BXBYA,TTB MX2XA46_#PK\MO6QOV< [A=H!T>S%5F3^JC3;F7^\]/C*KZN;_$Z-TC7I>:?5 M+B=ZWA$][\8.7L3J*-2^/075YP^_T[-K\?
JU?<'O.13N)-%%([35#Z>3AU, M!0'VLMF[:,'ZPQX[C[L&[#I8&@S/X2T*Q[7[50;Ol>Z*JM MGP-Y>IW><[C8=2]1N(N*!Q4)WEY6_SSW*HFWUPUV=\ ?!L:OH5T72RGS1SI9K:K4!K$B.^E
M_JY%6EQ4.E.)+/*7-51+_M/R%GC*'/,,PRA1X07!C&DM^5NUV MFLV"]?1IM08W#^F>=/WR:'E#EG*@\U>6G_SG"V6RV8X17)W-1I%2ELO%B\KDA M=ASH$N1O_*
[U(5)H^^COI3OUFVS2I9[WHI*XZU0E6JCOYP+U\:KX1HSMHT1 MV0+,N7T *X!A/2]>+]RW:*G/H,!&AZK_'!!32X=B:KKZG\X6^Y5GC;N9L\?, MU+R-@"CBZ\5T/),O?G.FYI-
BOQ%36W!=-]]7O[\'PY\5/M%?AW,/4Ei,M!<6% _.MTHXCR>6!B559FJ',ZC-7#K_!NX'CNYRNX.Y*;N]"[NY2OO).'&-V?%N4N[N2 MAU_?8SK/HM6O\G:3B516E+\S$C=3H.S@2KR9R.%AQW3L1A;NW
/7KFES1OL MLYHL/6F(7R(Y%NE<&\69O \12(?FR=C\T[Q^URO!GC_2.1C)'V3.*0703ZL#W_Y448DGP@J1Z8=$U#H M W+=X^)(DRA:G1_<5252.<7A5.#IR;P F^3IJ&9C$/,(I\]..%$F$^(X
MH"J@"APC10:ZH$ARSLQ.D0&V6H+>RG^V SG3=19= 7NCR^.B0+"45WV:/]!? MM[@]_T^7A8@+H4(E%<$A:G3JBKBS]HHF=H%Y;$>E- M4B;#!+$L+.
[4$Z4X(>$'E*QD&U40S@KY!LB8I#!P,YPH$?D+$E(EXV\T<^H[MT+ZY-?A[8>#MQ9)P_2T'A#\=G1LKP^[AF\F,6E0Y?0BN.WG9N09-A#2_.:IFP M<[U)GRR:NQ-3\ZDP>>6MTOX;1_&N=4X6I?
2_#'U M\=9+_YK],9TO9?L,/LW?M9JBD'U]?GU90PO>_CE(O*@ M0["5I_FH5FI/7G/*]3L7V2'\!$(@L\YX,.OH8.%B^PN3<,'0%6\!H<#992'CU
MOG#P0RKI4RPHTH#$)P/4GE&LS.7J7!11T\EOSM^03YCOW^-.V7B?A4C4I]M@G9U^-5PK(!6CHHZ?$E&/L2!9-$U'=H*DEF_^\4!*8*"CAMQ+=&F!D4#5!\9_;)F
ME0W^MJWT5?.;&FCT^UW;HS?&'A\+?+=ATGNX?.!2FPF #NAL>^]&+ .:"/1. M8BA$U&C)*^6*4D*":4^[&AF6/D&]>)UR*L"*$60^;O<&.6 .Y!E>>9>I\=?E M).3Y"6OZKD-
Q/VGL7AI[%2!C[OIY$ZX3?\9'];&GEFFL9\ S=M9B9L79\ C M:7JO&GO!R[VR-8V=@OVJ(I),A3'\-=V9O=&*1A0H1^<5 ;6@.%?D.-"4/N A M)P\%[=DM@)*N ?!6[;>=D;4GZ
VRA0O1!EB40%$UUP_MZ:-YOUH^O9+,9K M!R\,PL,OXNZOAMHE7.V,KQO(I8!HGV+#US]9O&?5U.'98
MSBX3R\FG>3.3G1=>.]\W/S/[%U[N64OQM&E!:06R,6V*>Y7/A5[+T(C]HTMOXM:D@ MUOS\DEYB:.YEN9QJL#)3;P.?4!JY6%$4\>GTTO#T>C+'WQT@>W2%#.IX%K2>
M*A(%O5L>"">/L=5L>M5YG/1]SG;>6V"4&.&M*)<>-+UA-*\#KRX\%#PR.:9%H M "8J_D,M+%U#&(DRIEG@[[+_)'P$VDDTK6!O99[F-W>7KV\W6SQ3_XP+:\ M,M%4>IHKVD,ESU_]?
%'WF[!0W+'%%881"G $14Z=^M/D_TM.D(I&1K,4IR) MYN7)RNT@/A<06O@/Q7'NP3*E>)U)S+5=.\Z'{QORPQTX6N:"DXN!Q3FS02% M>:<.XP8PBC 6V/C8QKE "?M69_=2&R6+U%U[R%DL?]
]%F1=P\60B*\|'?_!LU6M94]N/K77OH:><;I9V[+AW6{{[MK6Z+D6F M4LL$UWP+\50%S]^$!'NT64$"XB?B&N7;.?]UTO!C)X=#@((KL6?5#JG4D"4Q6 M+]F.7O\,*8>2V,F?+"H/PW,P+IGAR!
M<|%GV/FF2W0XUC\3EF3]>0PO.T(DH4S30)(76>ZS@.R"),7 N)(EH M-FDJX=D?F&))G %+,7P@QS#N[/#IS,9"Y6,BR!H.K149S0"29?W$?]RL@2Q& MI/#>]"PC0)I4;O3>F-
_GKIXMSO+MV^^+W]^-^#2>3\3_ITC^!*OROSVG=! @<\ M^%/(_R%^_XGE79;95YMZH\>;$Z&W->&K7)>EAM7^,C!IALP&"[4[$S_.AB(/ M5LXW!B"9$C^Z]@3GXU_AMX4O/T"+,&4P=8=
{@HR5[H0AN)V-]O]X)S-'V>>KP\Y/F7B%HVHD1@L+[]N:B7K$T=-M-?HXV>?H<3"_SQ;.&WE?P_BHT<=2"+-A+:FEFEJ $*;FTLB>SH>F0I##)" / M<6OJV?RAFZF5-.T^_\=W7+/S%"'S*-
;1GE;*%4RSF55R!>M@PN$[F#QQC.66 MY@KNI*_+-AV9,;PGX:.G37GAQ__^O[,S,$0%B?_&-$&[_@XK89E##U\;4U*YKMC[SM0! M)RF0ZP]"DRW:

.80[&PG#>8#5E-?!'H) X]W&@A%@,&H"TQ M0>F"M"/@T/!QNWP!@:>,1!EIS4(XD=&&PHL@:@,Z-*P-831 \^V6Q?·ML4Q31B)9YP, M""A))$NG·!T@\ABX2"/G\+FI>;4*Y"/S=P:1X%LUAC0*1B\
(\Z\H@\FD-3_Y M:JR!A,F-I+3[O/S0+?SL%6TVV'$UW=WC1$K=!NQ$?JN5F*J_BK4BOYJVPW-M2>XX[^>P(LQB#+RS)XXQUT&VE=2__Y<%/H5YJ2^8]44S%.X3{01S@98]04#R·MF8#-
BD@:4J8_A7T(I+O%0.5X@71"?5=0UH\458C)RJ0W!&U I$^B4 *^K>.7 M#7_A[8)TJXFK.;*NX$&\1\@,\G8Z·DJZ8N*75%E#CL@Z8L[&#$U(XS#Q2@/ M7" .X\S:M/LL]"94
>FI6&N08*Z4=\Se@'0]9P2]Z0_.[JKG<@GO#H_6@S U_M5YE*/*,]&=ECJX5;"-A0.@M^&=?(*58(P&^;:R_S M\:76 Q·YYF(,80U3_DIB1C#'@6'+F"_/*RKMZ"MH:*OX] MYE18"%5"9*H8'T=
[&Y"RCVV+C,·YNH: B56M#ME>)V)P]E[PP56B@IR M)&I{^GTT]4 <$%Y/&65'D)C2F_C&$·,$5#YZ0!*W[E .\TFB/5VI7C"2W!%,R MN.Z,(DV!^F$W("BE&3DMK2]W2PK"SE7A=2K"7D ?
&NERBG#J,9!1CSBX%Y;A M1G"IH%YS4F\]$>:%AFFOIZB\@_#(I<2,2W';I,P"%XW<'YFAS/M>2X*Y'^LP M47I@GZC$OX_"5+8$*R_TN:DTP=LQO)T"3ZCT%^1JT7D·\(UQ\&,$Nf=
:X{0(63;>]PNKBUM0.9%8N+% M8RC%T5)B(GX&JXQ#ZDZ$RA5·U<4F$&VFG#GLT A$PV/FZ,*L=LMM_Q;. M&N6! (-B+D? 0) Q(3><0X#4G6)..,W3!$K9<&83LXE:@-]]*?
1M]*^W$,5VHY9"3*F; M>·0 '#8]VAP]8"Q.O$0:93E=0E#$OS(6=$T=WJ..0+F%+[0A %.G#/V\"""0T·MESC*[X!M(#EIU,*T]DV95LSB;PM."R(\B%L'0*&!R))F#F<@ _2*3BUJDH#6
M!3\CNj%F.6>0]QI+3!3B;NSK+D=DY5/"QV)=0(;^B+ ^,4]L&E$L\>!?$*]P M/5&FW+\E#% 4(+]KFZW;]81M.M&AU"·8P1,3Z:][U<++R1U[FM*8H]'V5XOI·MDY7V$\;
<]MVM5S(N@)DS1@"'L'992P6W-Z)-CX_10;%R5M+>14)T6C[]$ 527Y$D6CP$·AT'ZLN(\$5T94^)MHX3BH\"0_>NIWU(F\%T_.,I0Z]·(_R_Q1RA3#7ZA?44, O:)A/HAKN0D M·8>KIW!>>I!?
M).OM;1X410M_.5%;2OQ\#(@2$QR*%]5+NYO*DRCRMPV6IW+ MTF6ES31+CZ7SFXHK47E;+.*.(RNE_X3'HW")0NZ18=Y3BJT.#N&G@WM/+H1·MX-
E)+"!IDZMIBQM>7\'7_TLG_D#97W<@>]\RF_DNSN.GTRIL,.TUZ" >4VNC, M)6+B[_22-MMPB]0L',UV_P[X;HS^RTX4\/,C?GJ[.^AU(9+, _>.5.UHEC:-) M8,)4M·
SWKJ^0^L<;XURIIYZO\9!],"·CTRM]4=,M$Z??Q'.L.]=]>$\]2GSO·MVJK3\3K!%_>F4JY=A9IDO+BIT)W#TNG0:1\!\XPSQ50\E5D^I3T0I-{\)\({
M!1U0S(:*Y%6(/U5\$T(U&I]WA5^CEP>N6& ,:CQ;IL'BD.&·KGZE;,^ %9&E M1+ #+IP<'7M["$/0M$7EN!2+71T]?5\ ,4(?52YX]"'+W&@:=3H>M4P\B\FR2·MC;·IK\CH01·YN'!)6"+7K_Z^??
NG\5ZHLNGN41"Y-9U#S?^/C,@WT2\>;·$C% MC3/N=WUG/)5#VQQVK]GP:RNY;RBV2] Y;V7,FPBG^SV#ALE[;BF#>W8ZR?\I M*F,3B9< 8BU57BN8>F.%U
MO5\WQ:B0[PEMHWG>V)I/K_CJ75%.,0K*T?D_S_UY?2_U?K=KZ6,G'4_1D%G/ M*O AG4P\E_7*C#V1SO)7,]?F7BX>4XDLPM·2;G0\,[/XIWYH3]X52GS[UB5·M#9#'&%Z9PG;"JOE9;S7?
4SS^OAITTO*L_R!G/)2\T' (0_[^1UG5·@@O'C.A MF\L%6?X%0*W"!D>4",>0.."L_8 6LC*BE6B;18]//#R@4OQ!Y96#D."]/UE.)TE$OE.M\WS9UOCI.%F8MYH2NJ UT'F9BV<*JZOV1\;"O-3?
35F8CF6UF_?SS/WMW=O# MX"!C8=Y8&5E!|A98F+OK=#·[XNGN5!3NM7LZ.{ ,+BQ=U[%(D)DWO6_+I M'0M'."O%3'UP@%WXH48\MD2Q1.0A-%?;Z]T6?G=FXZS·\A2<(-[SNJ1E4I*>UE*DS;N
20TD=;6\CB3++(Y(]8&?\T[%TVN?!_/]8&"_2AD6TLHPV/·M%_KI]<4S-F?]Y22-?!2=A=E<8OD84T5=A&!A/?/:!&4J))0T\B-6T]A1"-52!{\;3_!>F"AWY=(G&[4S"6!$VS·;1ELP:9
MP/>T)IW")=]J'EH";2>$F&DAIGYK!3:KWQKY:V,5XN7B]^ R]?/MKFOE>=LW M0#HNA5 6O#?M=[^%,S9K_;62:I·/JPHFW0162!?BR:0_C6$:@*H?0Q]W@$VO·M#!IP0 4CV%3^&_ME<,/F&-
R+5]UI=@8_62FT9LHA&5Z<4S8M,2IQ+EF*AQ> MO+*TGC;!}J,PM6U-7*==C43S)A5LF(7KN<9SN7YA()MXH_U24U=M=I#?M4++ #_3Z^8\+_MN] P"B==:"[4%2@++=B·
$Q@,A=*A@P^6.EB2 M^4>]4XW6U3IB>*!(0)M>+U$3&88\+·#W$SD;N·F[M/FM.=2DI4ZU\EOCL&(BQ>.9 E#'PS7O7JS7:SB]TLPI_X5]^F-E2ALKFER^R M3.3%.+,3H:?
("U+OW(2+.V[T6V3=SX^B#T+EO*QI:D%R,S]>:UAKP/AH<;2P MF!X6_LIMTPP-A>D QAF>#,05#T3GH!*=6,:!JP1?-.9P %MA+NDD;@R5L?<-MMU_@;B\^LF]WW X5:>\4SU"'*=*%T=52
MT9I*^ #I5K6DXG.X-1+HTN_·;5!6<1Z#A\8P<|4;?PXZTPPB/%^IB\8>8H^:\ M3U34S:DNDU9%L\OSK,6A];W1·,IEC?0:0M0K^K8L 7&O!; M;\N=4&L>^C5 M4,(ZIPL+0C?.""_7&O!, +=Z[@Q*U_?WF4_)
X.?\8.+"X]#QV;",2?K·MC\C+.,"=1=O1K,(2P·^>,V3DG.LH7&[?Y<\ZB·QV0>E/OI]\CO; M[UQ,·7UX2#)HD[J>R$%Q'C#3#I,O[0>BH);U>T+B3'}SGPN,3:2]IG6XTJKC·M^KAM4O$Y4!4·
%6K=YE^277:)OI;;ZQ3"U)U1ZD^0B5#]M_(Q%F1-T(Z?]]R M[*S5G)1XT5(!+IU0(U;ZIJ,[=54'),jM#L6#YK^99!3Y=&PQX=-^XP^"^) R(M(>@@?"TN\ ,I=G@?X)>\!- #ML
'XUO(2.LH2H]7RTL(GW-PB\'7·Z8=Z,AW·ME&@8*NW@CI_^ZN23K\GKWK&E'>@XOAUL7Y)VD$E&D80>(NT@MK>T\?:.<^T M@PSC)T2C3CY@G,D'L5)OLGD6
5D4,P0VRPR(+68&>.YGRYD!L<7. &8OF0$Q MC\P)L+,@'!A^E@P?L(_=84T;9OGXE!X)0%N5SW3S:1OS!D(+#),BD04K+"^ M0,%!70?V'BFK*E,U,B\8+N;O!$OWM,[HYYL\?V./·TX6
*^@1%YQM@<·6W59 M^07+ ,0^:,#XU<'Y1V4NW1YB M-&V[]+YYHS0V'ZICXZJQM-+!Q=)VB)&!\;A9Z%6RFI [UDC;=M$VDN!$)ON) M·FD]Q,Z7"[F6NK\L=[K#XP^C;1=(/\D;RZ1"1-$H@&-
_6Q3MN]T6$?QU3.= M#7W37B&"OBB!&FD8G@QQI#$7 A9,&YV-2AJ@HS8R+<<.]V&6M%O/P#] =YU) M^ M[]8#Q8;Q]4>]800#T·6)A XT?V'Y>PBB7[DXI&;^P&DVG !CVM3?G2YVRT$:.
QC96=[D4U'X]^<2Q5M\CBW2"%_@ M.+[N/Q)!+VRJP"RRNZ\Z"AN#8#D'?BNT6K6X>=#YYSM:M.OTT+S:[MJ5!SK"CTX)SJ^Z+A23 YED]^2289+C!)QIL)I0.4R<<<2[!9B_(S8V>]
M>^>\)ZFX8O_XP(AT@%\Q?%PZYAV7MN'2]F/3L5"QZ4AKZXW8M+NJ,3 VC0U/ MH@Q';U FK_>L/Z(XX+PKO+ZS[!+M_9 E<:@2G2H/_>?HK8B\%>·<'YZ^(!L6&]_7+ER';&.[O^]!V (·;MC9CUIM
MN5QB>9I6*'\#;O _^AFBPK=7?\YZ^5!/3/_SO>Q^B0[M,%ZN7'IY0\F_U5]P MW $E"52&40&?RD31:BV4X&<4JKL.E]*^VZMET M9G13+-+'>V5FS_\1P*7C'!5.>CLC,P3>S3W?D!9&Z/.9%?
$I[B9B0/T)IL[K1&7#F6B]F298G3 M-UD=,UA%3](>C31@]K"FR!7 >_ HD2O,ICC%"DO+-)2T,-)2<5365:?*O> MENY+12LATMPU.>M2G6_QM*OE+T9\)I>(B*+0 N,?Q+1/<^5-N(S%6,"0K,.@
ML_;A)O&>@0>A+\AWY)"RUF,&;J8?$C78-BL MO@9\C8.T@RHGO^^W!0AOW08A$7\-&U.5>'P,&7^,S]IM=^&?*F16L1Y%3/Z M>0·+U!)V!90.B?&NE .E<]ZSE VM\49U;8O]Z&-
SY_%U9;4G'://5)M7>·6R M^?_498\2;9 _N3B548F98"QM'·T0(#+I((&%!TBU1,JB@OS1JF;$#[Y.26, M+$F8D((R69YR$A5 2U)%ERA994X, D%W*Y$5+U·CG=]R?+K:%;/SK#4WH>0$
M@:&\!WF!5@+% O@U#%VA XM[f1O>7!L15N631KQ;?K78=BRI6E7(OETDPJL.K&\[WZ_V·0:GKY?;F.^>'DU·M3O^"·S^,66;I]!E,->5.V>T*$9;GY!KA8OS·MZ!6X@$9-
*KHO@":P]0D*E@MNANT.,,,Y*'#]$W^B*#M%U5]&*;EVWEX4 M134A4#HM2]I/1W"\WO%2A)T"\&0DPY#G9C· #T%V40R8ATZ.$1[5OOP]N"T
MBAM$HV\0!DF)PG@HM82*5G8:N>FDX$$GFFWWC7Z+K'LBE$!"'>7RM/N=>Z_/> M9==%*#RA# ^N" DY*R27]*'4$LGWY87) P]GI0RHG5?D(HI[\F9L:HT5V:G'6& MPAGMCZ2WG·
"C^Z>8[U$<"(RB;PXL=G4&'Q""33NM(L'1:TN&*!?;85G·8NB] MEJPZ,J5M4M"_U9:>%BL1NW=.$O9\·KY9\RJW5$W9\I:6N*@*T$LZR;))(E_U·MO\;?VF^.$QGH0"!O:I)@V#&N\RJ"A#
<>S5<,AJR+)BWZ%.YZY;J4B39^7% M2L*R7'6J%;$8+WCNK>A.4$+6"A?G:0&F,0>335I_!>=@^M^1(?S7'Y/ZPWE) MAZ+<2K[;+<6;8NYXTZ+KI+!1O.DHJMY[_=8Z4Q?
^O.1;^XUD[*6H=)#R[L MW\S#NWHXC$@NCI$\0T,K^@V7!L,^)LQ_'OV9J??7+>FYO \W%&@_^,.P-'! M.UN/[F7!NWAL_1,:.^4M')UP ^O3NLBV]Z_C82AFUF\H,NQ<"^LKLR9?Z0\K
M>\:.1A/5BM(I28=(ST:0 MM*C#FWR·5I_^!E@4O1YQ^&#.K]YD/?:26\W=UVH1&7.W MB 3:^5%17W1P5#YZ0R0LQP;PG:1IP\+SI*L.Z!@E1 F2KE1&IT0=+$84Q0_R
M\1@>=SR6Q!Z28'RSP8D:]JF,+?:I.+M7B]J6^E**$VWEWI3X3"2=*%%1HV MK%I$OfI]&#KY'=Z%4)$,+LPE_G KHT+'8N9^.OD/#IV&&\+:'3N>YULD*GZ3I MPTYY9R13#
[.)]*DEQ*8M)..G%I+;;"&9/K60/+60W)"·SS/H7=U*?]5PFRQ·MLAZQ&RN"[A$?11MQ]+)Q.(>:/lG:U! M@.4GV41A.TKX^.8CE1O.!#^$EM(GPR1DDITRXEB8=071H#K&Z,D51'W[$A0 M\,CWU#
A>:K2P5RHE%G<4N0T$]<5K2)1LSD*,%1@>V<8X.8P#(V&0A M!4?KAPU?7!GZ]D:95ALVIK#MXI9CQJ1' WX*S?!":(SY;_B'1B·7'&96 M4HE(M]X%[963>E-
"N63#W$@!%?,_U+>=&:M*>]:[G?$RJ%_J;.,8S#P2DZ* MZ:.\<7H@6H#T9U_I"_O?=CAQ· #71X'*&%^D0Y7AY5A*,3!^@6Y/$H-3>$'2 M.!HVH:$;>#.^%&2?0%IH]SG1R/+18Z7Z.?
78)GD5+1"0L$##>)C'??4%<3)5 M]6%NSHWK1BW9^^*.J348"'"3:>1=9'H8]/+>S\+3^@:7;<>YDM\JL!7'E2R^ MWYU)]J^$( )/PH%NY.*\?;'V9."2!/P=MV]Q?_LJNK_/H5SF'6ZL>>UQVFTH
MA6]IL·CTY]K(,G=.N'WXN73R#I>.2\Q&,YBCZ.M500H,[,RU!HR=KL+Y]22C MR_+_B3V1N,%U4;!Y2C\-)F/11;MY·VR+T)P (V%4, ^&;"2R;HIU, ,J$=+DF Y#EV:
[(9^T23Y!>K5OX,Q&P3C*,S!3(@=U$13]!%/$>O,'X2O7>QK,B5 M&4.T#M)KP7?HAV.$ NH:·!?C&LP7:1)·D09K6Z9*0_TMN#2))=KB_D8*J/X7 MB2QUD_0;_9I,VCV [K-
0\UH9C25E)@C:@N^J*7$R.I3=OBSBIK&<.30$5)/1 M:0T82K&CQH>*%Y\&!0*=U(G/_"8 N*MJRT·W:\%*WIY2Y(O,\YD3 _8F$ZK ME4#@Y$#%S5)54KF0F2H+@.44 O&#$8PSV?Q·
,K67^)_HH6+FJ1AR+ ,/Y4@4 M!,XJ^·1j:=1Q&A,++>K;FH>GK=LX[IP67%?A#QLOEOK"TMAI I@1JZ M((]\$8$*Z:}>_.S9<.=.$WC=^]F+IOPNI,FY'<)0W"F;57],.W$JT0?^3ZK9? MU2T95G7SQK
(E+;,UX!1UU-IH0XFHNP·YM(7XCG6/ID'DNI_)·1WG·,.7OQZ$0<7!441O1P*0LAVA/O".0\7P[L"]JKO6 V MN64O0Q^]L<2CL(O&@R=E<2·ED4ZE3WF.O&OA9DA%ZV9(IXRF_>2OR$R\R]M6
M3Y?/6=RQVLFR$J//#RY&4Z28[<.ZC6H%N?]NL,[\\F'(A7/;[O:(W]$ MDL+C*$Z*9#<,ZV?BJ8 Y!?ZBH8^RP(SIQ']5A!6Z$X,FN(K&ET0J<$;_6BT1 MVU <9/8I#CP1JY^M26I\,C?3BD?&_IK64M^U-
NUXH'F?JU+D>OU8S78?89 QY.L?PIVC/O7E]G\3KVJZZ)I-H)TYISRABXJF%<,D7=>'.? MN /A3[Z%V^;GKLV8O:@NYNGSYP>^=)L[=KYFEE1[M6%3OF·N!Z;8N.9@eO^H
M=9WK_6NOEZ\A?.R5*SLANL70#"ET^ZQXV1GR,EZ4+ QG6@3X'UP+P]Z\[82 M[=W6(A7=\'D9+@*/!*C7P;.+M@0 %[ZNB7;KLRV^E,S5GB^R%\ 60"!SWP2#·M]
(W3AI$AW?"1X5B8W+TL6XS,J[Z·VP8;+CCYCTA(U02Z@>P+$O8K34FEC8," MN>@A'7\#9&];$*'<8F·T']:K]^F,(KQ/MX?M!DK[[3Y(1(?"]Q1[U/C.3,?8·MZ*TW%(4WP?!)]P1U·LL!A·
6Q0B;SHCK9!ZU3QG:XIC9Y],:M!$$·CQ"ZTC"VSO2\26?EDE1W(·M,_ $92IC6OV:L<)\M*DA0(IAZ?\0:ZGHT0IH·:*?=3 ,X=/Q MO.@H7(_T14_S5D.\?
$U>3S.5P18:H.^B':,3D0E<,^CHYDP:$9O·C/7NPH0# MPJ_I+VB#9_R<1·80Q@J9<>O1\IFVR28·C15)4M[Q"V/ X)D^8##&6?#&..2\ MW6' $RX2>O[GMZ.GR*A7.NGBO/
T'S6Z[_/+YL/H^<5$7U[4QA('ZP/-"U]^·MM,M7E8OIFPK3]#+54JW%_"K=W)··9K8Z)ZY;)7]'?SW0Z5V>=6I7)R5?E5: M1UB=8J95KC9'EYVAY_7Q·XS#!U_8/GCI1#$C M0 6,1P?$K?4G5:1-
-^N@7C,7: M;A=^3$VOZB!W:M:',XY?03Y·E_MCXVPG5C·M$M[*S;;=#>+/%(M/7AW%DY4>SU[=E^3:.O,\C /F72>DN0E1'A%W MO+A SPX!0}(K3<%RXZ4V=(7LA"9LZ!G\$
<"9E.1W6ZT9;S!BD3??$5N*8 MCG]!·AXH["W0PHAO@A_39M357B:LY5?]=98/+^ MQ82B G@'W7]3R4P\E2[$4]GLUP.F$P·49(,SS!_Z%#1S(!O=4EY*6·Q?:R1% M-KU2!$,/KI^E;(X
)#6<2I%<^{_}Y)'9!+?(WXI$BPCB9.9!Y?(#"ZT;_G/ MWA:MLR M6<\?1;4>>KUC4^_MC>6TG/9F$1/^9ZV3:8G7'U:32A.?[+<@0·"5^VP=84[T(V\;@+&UJ%VEWUH)O
MOH(_4]$+_!.!GG=LBZZ44<.?7/Q!*N=:^QGD)1Q=<_22YIS:>%%E@!W[3!P\B·XN[S\]_>?:K:D>RC0JUL**..80CB:B(FK), $6#J4=RE_UY842AI@·VLE7>T'C.^:N)U#Q^C\V_7L9WY6 M3')9$Z,?
@B&\L8$>*8!WC_O9E?R"=@G<-+L*)1,9UA?[O\"C"060A"?*:L>]·MTA,$WGOF=.C&EMX\UW>R^('@;/'IE#^698&[=69[D:)J8?!:[-A/4O!5:#^ M(^KM5: ·,OBHP@ 3^T1Y
@#1P(XVTP)UH,8L!6!YH]4·RI(7F$$'Z:%F!(U< MU,&C*]:NOA8_I8Z1;5"%!70·,*_?YN)^Q>$M5Y<5M6JOO+HP:?0=EN]AJO*=NWF)G[0&K%!
M:MAUL!#/+.]B\2Y0%8%"\7/6'!SA,4H:U@UYFMM#0#%R:0;W4*PN9H&<))(P M\&+G·%I<]B36'"*4. 2@\MDX[8Z23]C%LC9NMMMRZ6%S3]N:0U^GX^LVQ8
M([5'>!C4F$WX#'I#1Y8?)U$A=)O_?S^4Z[\?:UOJ MN6*RP[L.4CR"[CP7UC@+5),3'CU3&/W*#8T!.U,:U!SH!5L7*!3=]0HEK?3& MB1+Z8D&ND?8CY#K'R7'2?
IW:KQR?:=YR%J/4G!SWQ*9AWVZTKK/,TKH^K/ M9[4A:L ,J{C=6F4E>1>(%>ST"Q+B&^7_DH@ED/5&IQ(K,J01(/O=)?0+]?.G M^?
UQKLZ^#W]>#=ÐOVQ5DK>54ON^5,FMU#MM=\AURSPX4DAU39SNNG8>.1X' MU(;_^W"1"O)·(T{[$X2)R+VJR:8R3?DEM';JN@N /5$#"X-SWF6AD?PGJ/.+ >$V.
<3T@!AYIA5/CIM0N,X54\@PGR2,II)+?27L(BG& MQAPTTBC;8@Y;G/P<*.?>O&5$'!#./MM69VV.@!U7B4D6X#@*$*,"]6!UL+.,\'1 M*V"Z> =Q.%O0<)!R'U=L;V!A@ZO'D!F[#3^!M
M1>]6(;M(N"+N<]$)0&$B]/1/V3A5*.\G_OA7Q*)ZVNY/^]P['XL>I·!;T:*^D< MS%4&$?_$T']:N.R\YKB:\# R*X*NU>]E>KI5NL*:ITFDSI?H%&AXOPFFT M(D)ODMPY+56HK%W#=2)*?
+,IPOK)30V>W0 ?·G/L CXZ?]PF;Y,D>V@G^"R\N&W+B'V@/ER=LX>R.K$"8_M),<*F)K, ME'H3\4TXP6,AU60ZU DN^Y(.)R9X;"?2\K.P'/B1D>VTF.%3·U]·LB8C$T1'$"D8?2C,[X$V#V
)A#YH/[!.DLAWVZPGN^X!fZ@3WO<)O3>XAY4XZ_4XB7;[MH=..2J3H.ZBG_<%@WI$2T0EJ!_ZJ$]3^=]AMPME]^M@9:>H+ WAF8F_FH"1Y M.VTSX8PY8YJJT!=456],18K4?
8!I#@C8#C8XW^(>GK#AZ?^/^NP74 I&KmI:$*\G_O4?Q*)ZVNY/^]P['XL>I·!;T:*^D< MS%4&$?_$T']:N.R\YKB:\# R*X*NU>]E>KI5NL*:ITFDSI?H%&AXOPFFT M(D)ODMPY+56HK%W#=2_)*?
+,IPOK)30V>W0 ?·G/L CXZ?]PF;Y,D>V@G^"R\N&W+B'V@/ER=LX>R.K$"8_M),<*F)K, ME'H3\4TXP6,AU60ZU DN^Y(.)R9X;"?2\K.P'/B1D>VTF.%3·U]·LB8C$T1'$"D8?2C,[X$V#V
)A#YH/[!.DLAWVZPGN^X!fZ@3WO<)O3>XAY4XZ_4XB7;[MH=..2J3H.ZBG_<%@WI$2T0EJ!_ZJ$]3^=]AMPME]^M@9:>H+ WAF8F_FH"1Y M.VTSX8PY8YJJT!=456],18K4?
8!I#@C8#C8XW^(>GK#AZ?^/^NP74 I&KmI:$*\G_O4?Q*)ZVNY/^]P['XL>I·!;T:*^D< MS%4&$?_$T']:N.R\YKB:\# R*X*NU>]E>KI5NL*:ITFDSI?H%&AXOPFFT M(D)ODMPY+56HK%W#=2)*?
+,IPOK)30V>W0 ?·G/L CXZ?]PF;Y,D>V@G^"R\N&W+B'V@/ER=LX>R.K$"8_M),<*F)K, ME'H3\4TXP6,AU60ZU DN^Y(.)R9X;"?2\K.P'/B1D>VTF.%3·U]·LB8C$T1'$"D8?2C,[X$V#V
)A#YH/[!.DLAWVZPGN^X!fZ@3WO<)O3>XAY4XZ_4XB7;[MH=..2J3H.ZBG_<%@WI$2T0EJ!_ZJ$]3^=]AMPME]^M@9:>H+ WAF8F_FH"1Y M.VTSX8PY8YJJT!=456],18K4?
8!I#@C8#C8XW^(>GK#AZ?^/^NP74 I&KmI:$*\G_O4?Q*)ZVNY/^]P['XL>I·!;T:*^D< MS%4&$?_$T']:N.R\YKB:\# R*X*NU>]E>KI5NL*:ITFDSI?H%&AXOPFFT M(D)ODMPY+56HK%W#=2_)

$+_%/&3DJ0^("0.8PE3S"*:XF=7Z$=H"4#'$A![MR53B_T5J]16]0*QG]]I5(G^RW[]Z^,;,0M01K8NP"Z9QZEVP.KYBGPTO;W.'E MV@9O*N (\=''OQ4PG0X /X0N,V8F^EY7O"3,2<2]?$IABJ1I@_9JB1M8#A927#$ Z:-IQ.!WC.Y%P29:?]?:C3^7G4G=1'''O&("1_T C_T)FWJ83B MJTB2HOX%PC?!W(^QLQG)?CV3??(A+5?,*]D)PQ0%=B]'G"=/V4)X-E^!4 M)D>V3"2#P8^EJ8;Y8.J4XJ!'W\HI 4.=4CN!A*RZ" >;3]%Y@Z>PTX$<0\>A MF(O9E(?+,Z!:!P# ME402>[H#'5F#B.P+K654ID!GUO WZ)&0G$#F8S(K%>#(1,A7)@O$Y,V^ L8W M"+',)#%(V^B65^ T0D9QZ)] (+K&Y2VB8T4-2 M(S_M31]J3A NW15A:!* 03.&SCKE*KWDKZOA~ZO5PMV*$ *RMS:1~2^4") MH^ N.[FA!P<H1Y !Q6)5AG2023?
M8+4$*/ZD,@5>;>B9#LR$T]#E]%OSYJ9LVYH5KM;U/OUP,3B<)=CZ@-7,=.R9 ME!JQLG#!=XO'\D$T@7(6O*FK)MM03/[D]/&QZO.P^5B_N;L;W M_05LLO (2X_@1O@^1(B^WUP4?"Y+ ^/5BPJH VM(V_MZ=KW(G6CKDDY'?)D.Q:VR/>*%K):(;.._JJ;3)I*V9SHA\KZ,J-.\^=5; (F M/IO(:IW'@AWZ,\)R0L2,.##9#R=,A^Z.%,) QSOC*,(!/#P8P+&7(R6,GI1 MOQ>Z]96IRLP$3M6<.56NLF$BF-V86;$PDP(;M(1R9<9-+'>4)^>SEB"A4M($ M:I@1,\8=0]*H.>+[X_*.6I&RC[8Z$F-1D\6/Z,)(.RI=F-#9+ A!0FW-TY[0 M\<)UJQ%EY&26!U1Z"'>=W="RL=%QZ0?GH+FB_O"/9*C7KL[N;QN#0D"-RIA%1 MSD_.'[UHI3AQYO9UWS#)\)*M*8:@$9T?$X3@2FT24$B*0QT^XP=&GZ+&\1/8PQ5%!E'N"B_Y&'!90@.F=\$\ FD@1'!)#63*A& M!A./?4>4.>&S^A*R\ (X5QO0+_,9@N\1W9B@/Q!\2LS5U&$S!+L*BGR6PT/L7 MH)EDI*<8%1RT# RI_+Z3/@1=/7T5:()8FBK6WV$U_3N[]9CCIG2H=8EW?F0: M;_"6\50=*WITP/1)D!)^!)^GC:@O 4@2G(_22Q6P"R7&(
M!G1"?X_IOI1=402S3W]NCT13@F+]+.+I_ MV*@L6!E$M&C&Z$ZPZT+C3(#@$*;8UR^%$+\K]@.?T2P189>_B0,_7DV M4ZNYTG5]ID+I&7I8>WA]AHX.,M#<0PLH1:BF-
T^FHR9DT$!9Y3;.1'T01/L>H,C $SP@/'C0"T MR8J-]@%&-~=I?.H),1BA,J[(;HD:TM_&]>A9=/9ZUIV=&7 '=+6@)NL!>\7 MH,'1.5^^%]>]C33JXO4[SE(M^@I@L%E289>[M#<:./NPIV
WA/6,DI4<0$4!X M!:)PQ[KBK@(Z0U.096TFO7&RR%'183X#"@7]/ABXDP T<32*S%8KZ_]0]$SR M***"WV"ARA$;_PE (,'$"]N@/4UK<+,#9"2D)9N12 = _+4\E%B{&TY!FY_$ M;Z\6 &_2@
B@TK.1Z9BI2+5S78[EH8S-$X41-W^4LTX.9), NVOC3N9Q[2KP7@ MUA!A)9/>1 2\ 1#+K*]_AH.?T-1&H\43U8!==+!%DN6)*G:G5/75X\\.EAAS MJM94.Z>U>\1';3!R^WQ(B)%)M'[E-[K*OBG_IYJ?
208P]+"0' 1*P]9K;O M#G!JCP&58+[T<5_ +K,X7SI/SGU-JL^A[LRFUKQY0>SQHT09#P=O M-J26QX(P F4ZB?4QC=CJ=&CBD\TE0UJRT2;&XA@[>F9FC:# ROQK2SHQ1IL M#&YF.C0>
<8:6f(1R3>9OF7_;@D#R=)C,UU/RPPYI3&1,/2:B[#&\/ 68V"N5 M;;MA5I9=:)C%:<.JI+RWIV,P.Y'#<+9+5X$KS:Y5E'0$?=#@ ^ ^+W8^1$9$= W$W1DH"T+PQ\OZ-7I24_C)<,RV>
MP$[):.@LEI[3;AM@-9+JKH69QUE#TPY M+-J;'6I#9F& RRN\'2\JAETDA,$PKQ'O3NCPU '8=$FA)5(.CG= M>ZRG:!/# (R((Y%=)2,SZP+]L+1:$S!7AHO%<>:RUQ@5;]IA.;F%V
MM3B&HKS2CA8PXW>ZR5W^%A[R?&[M'85&&-N>UJ2^*++'H]OD,D2/I"=MPLO9 M%3@;PV0A1M[O2MS;135'+]P^B8R^H VJUKA.9Z,-GKD0,2LU\
MF[^#M*&GZRY/SEYWA^LOHUP4I8Y3(2I3/#6!B;T#VLiEW5;Z^UI M5R..F4F%3!3Q\,`M4_)\GWF;W_V:7+?[M=KTSX9.IP_'U5R-.F4V

D/@L#QMEA;&P>&4Z'"@ULS"T%G(`P>]I7H%\#YH2,#V"NL=Z&G ME7B &1!K2T$5!DTBLK@*Q=3D<\DDX%28:09DX!M2?A!]Y20G M-[/L7&IRK37D?,#:I1$L.96\ZF?L&K2RLM>7;$9 S3 ^2'$KA18<$Y3N@ZNW-M10TURVV^M&X-68Y*=<6 H4GEHFOW;4B[#1{1+N$P^.VL+B"B#C8H&>W8=/7 MB6)399F%0JG"!%>+/<;9"X- H[JS@J;F!?@@05R@0P(7:E+19DH4V)0%0)<+ M? P,KA ,H!/7RG@"*L#8B06W:MZ}\)?LUQ=*^@$$B#!B\9, @'08.OA+E?,)C M!!4ZK\$02F2;Z#L#]BVAGX$J#YAJZSDC)X;G."P\+RW-)4H:DC@V6B<)EPH,*ZG2!XA8* M% X#BJ0'50PA%<5\)A\\ >
<@!1'0[CD[XWFURZBK#)9P-16$/Y*]"P',lOLT<4# FAVYU;?^>]7,16<6P' M4?/;B'J]l"{)RAQ{O9B)+T!H56J4-9A.VO.0.PQ ,M$'T'7"'U
M2X=T_5F.$93LDF89U',,;7^#TR_+,0R9HNA<_U@[H 6&W,_M!QH%$",U6)*/>.A+?+\9 KA15+=;Q^]V#]H)A*)^[]_X"BF3EU)[.OA]6O[O
M[DZ1=VUE)TT>.+XG3NN%X$:$N"\P0_KY(.>H*C:'T346_<'B!G_ BN1-7E[K MD!\/-!"^N+.,UIOO&8M*PW3Z^P/< [."R(\PK 7?O9D)*TW"UW.P@GD>]UD= M?R42N]^ZENGJACO\
3I>"UENY0.,1Z*$]/M!CA&4?\9.9XT@?8>A$,NL.)& _M!V+$,V/E*YCZ(I$-)09B+Y[6G{.,M>SIT^[O\!$9.0F7!;T7L.4"O(EN*\1P@8&4+P;4S> M^@&X+L12X"EPL>\,N;MS@X+O6%FW)X&['K(*:-
D#*,'E$]TC]*XS%9&$.%6 MEEZ+S*\3]!; MCH57)P6N[G-UIGW.%B7OUEY&PKQ.R5QP3^,;3TN'7ZCSCWP<'D78Z(0551F(?EF!(NA#]>17O\]F07+V2*S#U;9JE MU&EIZURVAS:'D(G%<&0$S 4"
MC^1W> ZT?3'ZRW^<>)X_CA*O']3V]U87BINK@Y\#VR+Q_FOB.U_C/LP%7G+L M8?;6\[I^!O0[8A&.S?)"W3HG$\"E$!N)&FUL2!+,$(S\U#U+L[%%_B(SEG: M9@L%WQFA6GX?DT@A
8U^'%F@D/V/HY75*;#*P) TvA\G3F+(\)ATV10ZOY23Y'D# ^W_IE?\;,^ #07K^-]?,B'(_YMC'-+MV_6%, MOEWIC$]>VOA444,N1!0K-Y%,FH^IF!2XOKN(5D?9M4P6-A#]K740AT&+8)(M7.?S>E\.Z
BXC6A$'E.INR[\%FG%JKT/ZF/_TC!#TDCTL#*"VB]TO MF$/>HZ9UC%\E=)K6RN@G0#<1R*5E$T8A[@'T1JHY^!4'9!!YL68!Y3N> $! M\KBSGU!8YAKW=3'H+5 #,M286]T;61O MA)P-*)K%Y%5-
_W-L+N1#I,.V$F;$"'O,)+]$!^3%;MGJEU%YL@VC1GO\1!$ MY]&"<]0\NLZQS'U&+1'WX9JC?@27=;E)%B)?5V1=(GJEQ[?+*A6S\$QP_A@ M5I>TA;6B2VY+"SU\IH$003C7_,I9]W44UCX_-
,F6"&P5ZTX@=^=H]?0^' MV4D\$&8'LGUM!^?6X5O YR*K6.7C9G!K"S=L:M !-C2X#:4KY(+VR6:(&AXI MQ^24>Y[KO0FQBR$3&W#1*_256>F435%ZK M'F_QL
C\2(Y%;]T0D]GI?"P;$]0@^UAP4$$H$9"09P"E6!A#LMR; Y05FC3# M1'^7/[@G"V./=!.R@5]X%1'DBB,TC!CWP^C&7G!&N-E0P2M>HQ/J#_,H>TVD
MPOI>W<8Q7QY#DS4:KCX@'PXB!2K",%O0PC,&T"P0LL_W!F,2AB\%KKGT /MO[>9QP KVWP]UD.5/^'!_S.)EKZX@=0=7!BZT)P<]KM1<&'),"5;[N=A4[8$$KE MM/VH%CEH-P.0SOA&
(C3=N,T#1W/C/BAJ<9CP:A4\J//I!N]C= M&N/7"TG4X8,_%EAUQ\[/N;J! !O!D"(.E5VOOB$8'UD0@D^:W6/GKH-V$ MN/8Y< UBXH?<:R"ZO5(K3AU,"VB-.3!LK FEC7&V%OYN97DGQF%;8:7:&G:#
MIB6L$L3E TD[Z"CXL:LA%QC\0L1RF!KH)SIH'VB2__%:OY^ \3 ,G9:9FWYW M!)8Z2K,1D:%Z3ONZ97#05C!Q/53P M/PFZ/4,$>?VU-UJIT!O")HW(7U _$6+$U\<(F *SH+G%@2(:/^%TJQ1B"7U!
MM[7GC'X6M/?D6P5?\/LTSU28YOE";9[OZ&=.\WPME/P0.8YWYL0?*6P# M9[#&"O7?:^9?+#!O.?l9TD.Y?!2*7*7] M./TO0G[Q21#ET/#!>F)(FE%>%; *3\K!D-V!42!J1/;J$*:\A^ @L6.&&:0YS M* 68B-
\!G>*&8;JHP1JA__&X\,=D7&@&K8['"02TAI>EZXZ]E%"R9VD<"HU/ M@@O0[#@ 8QH:.]M"FRDHF&FI@/M;P:QFVY1T2V(YUI!7RC*Y#^10
MX.VDRHRVB.#"]H(IT&89YA3U'"*8ZIILAK&J8I"R9M-TOIOAB'BWD[$NZCCVC M<1^FC!4:AVR$=L.]SMNQYI W@\;$(.9WUA" G4;IN3(R$<)!2V7FEQ!3\TJ,\S0SWMTR #5:P/3/_S$Z2]3%-0S
+M^_W&+]%Z M]DDPX8DI*7U%OOOX@l61\K8T9_H)HG]M.1 E0SM*"'3.[7H#PA.6O22%#*/ M3X,RS]#HZ"_B+6&&52'\3KD M/9$0OSX!CM&Z^D-N=U<9+'9!!GFTL:AY7^VRUZ?
C\'*T8$^/G1WT*:[?@:T M"*QUSX!?>DTQ#MD$S'A04;M?&0EM6WQ6UQV<]PV5KQ :=O=YX74G7BB2R=H2 M%Y0>-[HG8_.lV/'S' O;CW$?L?3U$Q[CUG XV@.#EH%K4@_'ISF0EZZI MM!&\
[K8)V%V"#1*?E55[#00PRWT\T51:$X\=00)%%!L@17A/8+C=#;MGI+Y M/8UR:)W\6IDQCR7D4-Z'WN;5@:C*?&(2@Q>ZOH*G3U+'%NV$Y66I<9@J2?[9
M(P\=6(_/ZDO#YDU]!+0!!G!5_K]OTG_1J/C-ZV[UDKOPS0S MN=CQ2O.LEQ#U+/:?P);=ZY4 /(.B,_#W0P4EH _K,# .I;[:"?B^O"SV*VI0LLL M0+QO0.+U!5+8#FW7;7"L)H?.@RYT[-4-
KZ$&:X!CT5P4OT>/UV'$])K>/000 M!Y'A(8_*P$=1 :WY@9T/6_V"5%T."8^B(@2B(LC"]0:?A"Q1WF2K_-AOL0 M .;&# ;I05U]KK:)(;.^@%F_$ 6OG'JM(G=BBQ2Y&QUOI]E=C7_/>)26Q+=0(>/^]+@W[Y
M8Z?5ZZ]S#6/(O%=Q_JO\WE],7M7WOJ2UXI@&0#M=TC='?% :(B8PI$O33GS4 MWJ89*)D\L+8[SD])B5#?MC*5 (=ZJD!:T#)T=[9R(=M1_0ESY;D!ID*). ' MT #+E3_DB@P9TVVAE@^[+OY6YO
YB77+0V.+;1=MC6U[>]S54L<4^Y1;O2A^ MWT4AR,BA65NT!4'"7IX(#(", (O;!1B>ED+LW0PG?- G)/LW\F6\6[=D%@(K MVS9331BDHNO04,\W4I41$.\ED;?)7\1MQ0U"7&'[$&?"-
=;79G"^_FCU& MNQSZLL%T+S4XMO#!8Z2,T^Z;O<8AWT)>%NC[2$/DBHQ>&PE'\4]6H1.M9<%K MZ@CRPFQC\P?;^?"C#__UO4)OS*/W5HVFPZK1EZP;%3YCU6A(36]\C%5+..[[
M0+OF";'N__6LXT67RYC@$X0?O&UUEFQP9>KI5]CDFV5;]77E=.O8#GO.AI# MITO0Z9)Z541+!!" >EV$3^%UN50&DG:0RZ5.9W=#:/EU_2T?D+FML2Y J342 M ')?)X*7/4K5T-**A\t=T"$?>CL^E-
SD0!E/P8@@DG80'V))-9^;!WT(TB!@ M?T'J0+7X3134RB]+DA>'8/P>F*O<$S(\(T_O-JP%$.1Y^N:WI_;5734MP&[M?F[(DDWAT0;2"8!"3?W00$.?Q&Z=R6?=F-
;M+4/=Y<'N6@CF[}M#+S|F]:H0G ML.=9YE%/,I6^],38#>0-*ZZ]7GNZ60Z'82F_]3)PGYP@.OY(6L9Q;LR=_; MX3K:F@&'NWAT%IP[3JFPB&]X?
+:^MLNFID0'3AZO_@(GN6!F$&Z$39N@PV-I M6].?877(L>B1W#D<>(N0,467["(G"BYVS&>] =UT(SM2*F$U?V;.-V4FF&^% M8%SU_@=^(BO*&-$=!DV-/3K
0=F0)!.8KH'Q0UI@\)!P(TV;!;HL*;/'.@+R9 M$0R9B[N:G>W379Z>DKLNS*L11RWZ60S9D&^.;;C^#=TNH5WY)RG/?P@K2V^PLL^1 EI0^A),7H=
MC;4G1*XW%5TEG+&13H5;U%;A1D!4)T0VM*0$IN%$-7'8'L:.R[H[[W'S()X\@:.R3RW/(M(W3(/]\A'\SB>7"]M\ W74T]=FDR! MA6[03D)TYXKL^=O7!>6JU_0#4,-
G0O_WV6UX6U^!674/8U85-\22]T.-$$3Q M]["@#1P-:S%?RH(_,S3H 0<1F0_,JQH*#&:$.D[86-48$PSR#Y@S)!.#HP7" MGVE@\7&\S-5T0G?%5S,07+5>\-7ZE[P0-!"2G\)
*,Z':E>U/[G/X4_5]9\M MD-ZB9"LF' MKS.ESYO#\3^*'IM+/_OV_*/"\%/(2'!OC;OWFXWCZY8)K%T>>; MTMA1-#Y[S%]*NKR(/++@!AT1LC$XMB=1QK3!);O56#OJZ*]4!M[__"FZ1-
>O\@*/Y>U_N9\\L^_MLI+_6;B4^_6YE+B#2V5U7>);QX0=*;/(SF+ND"F]]VU^@=37D#4]ES5]/<:T ME2T%N8N0YMO'S>/\,7 4_%:():*4?))+,KZ8KULS;7 ME(7+A,1H5(SP%CDC6:&
[>**V1L=S/(Z'?B\YIJY.PY#3A9SN3IQ7PL"$]+/#N M7_BZ#+MUX$B.OJ%IQ@SRT=V4!T!9QWJ&^]IR"]JR@;6Y.&@;NSIA\#3$9=-(MEGJ3:USRW\LZH ZOW-
B*;JG@>\FQU'N_F0HPU(S@#90?_ORTD>_J#W9T'.1K M8.>EG*1A$Z?F4%&@:^IW==M33\;*V'U9=I@_ONE85D_\"?J81{SWZS?'$JF M.J0.E9>L(5\B>$+sI[^SU:N&3?
W<*Z_Q99#_PN,7 M=M^_0T^;S[#K+ +W9B6E,59F2#-I)\6BR!??8\&9H\,V?K0BMF0I65)%,]CU] M :X:"FWZ:"?AZ#(V*0'Q3V'3T 0!GQ3$32,,=^/;7S%\T-.HTH^TVCYAN#=4
M5T)UY1GJRG&YVGPIE>7=CD*E-&X;Q7999ZT0"T;/ ;D07OVV]V_FS[!D MN:$;XP5A[ZBR@?SI#96Q%.+"7ES(9R__!%S(2UK/U4LN57W4E:R02^S'C$*Q M!"=@1D'I[H.
(L;C$>,RF_L3$.-2ZBI:B!./PXEZH_@GX 3XS@D.A'+DT;@1 M__1HD8>VM;AK[*]O98EVK&[(-D2#S%>_COX%&5PB$#X@_4O84Y$1":9XQ+MIT5_YBV[]^>46OY\LN\-EF]T;2-5]GX
M;KJQ/^BK63ZM9EOM1K'YTH=Z,=SX;%7"!HVPN,[R#3A65\!ZLWGQH#VC.U=3 MH.B/H6^/">D+0\GB94=;\#WJL7!DAFJQ[N^LF(RE*T!X@+RJJPPEK4^'@RAT MY %[
(HI%4&B8YP3O/Q_B,E_T16M:_4OW&XV3^MY6QR(^4\:C1 MRR_6!HWJPR^_XBOM$@-)G_W?-_')J/CMWW;EC*W:O5BHU4N-B-\N9H_WM2* MP[OY6KM\WJVZ/V)\PK,(!& [C*@3?
S\#*0O95O&?+1C_B/?&X\|Y<968EYB/ MDJ3I*/MLY7V[$)^SB9T$_X@7QY[SXMQBWWE_9QZZ%Y!\SA;^I_Y[8IWX>9*X M"D^T<8L%7VN6V5@)U;[CFQN5O M\EBGNY,^C?
GHUCWNCK1,]GS?'/8B!c?G6;69 M+79D,R&,1X9FGYQ)\VRNFQHJ-GZ5< MJF*T?5[,SNLWF1LAOCRJ9_+T=V?B861V9;G1;3N<;@4)6/:N;URHMUX;Y M._7\:-F,3Z>)2+
(VUQ.3HZ'20N3U3M.JDDRNU4](8<89+5N_=J0S^JIASHI2FO?[A8[:3R63RD6[=3LX,L3H4:)=O#_O#FOSP=%H<27$3IJ9\V+C
M3M*=3+|>GDZ.3FK1>FP9O1SEFRFGF1!SRJ)4+ZLEM7QSF[YNJ_]RU'GW7DO MD3@]6W3O%^E12SC*)-K&\,RZMLX+O=EXE'1,\GD[T6PX4U$Y/4O9PVI;[EAB MLW.^]{W++)
[>11&4JWA3JZO(L+DSK)_.;HI/.V. JOKP6'W}JK'Z5[5-9J]3.}'$%^C^N*N8JAF08AC%&S4^2MN7 MQ=.315Y/$I5A?#0YE=3R6%$-M2_4&E>]N9ZICB_;#\M)*E2$^C^-%Z-,MGQ9
MEDZS=K.0N=5%(ZWW=;W1UE--IQ6;3%O+22'G+=)G%:G?5'J-L^=]ZZDE6N% MNJ3;#['L4K_5ZL/S9'8@ZJE!\R63%;C6FYO'*WI*GMP67V+J;)G>[L MNC)\6-
PVU$JI9G>6YY/D7"Y&HQ>)Q*QRVK;$V4/#F@_+V5@YN9C=E'31N]\F MH[WAV8G24X6'N)0:SI=6K5L?.9?M?+VM1<\;@I,;)7K=1G9V)^5SY6Q^>;0L MW.7S/;&5]
S;X_O;Y'8XOBLOC-*:TN(MRFSL,@[MQWI?)X4,F>94C4_B?7E M.U-+G[27N4Q\;,>=:'B00I-KT83&^-^4GKYD;KFP[FJY&?78SR1:F?&224RIQ0 M+#]P

[Z+@CKLE'9LS!L=&W@%A&-G88-?6.%! M%(O4Q,]T5!ZF2Q!{&04>.:!+KS]1/7FKP5MWYK#QV4;SL!\'7.FHK|&G,D4,> M4>C_+OOQ9NB9KANE80)N?AP%ONMC$??2_1MS.L+)WFK&F#"8!-QQ^S3F:(C(`M'SA!#P&>8CA)[*JZAZ-N1E$(S!5(?PA$?TB,%%OE! X"L'"491.%C)\%D M98<=>?DBP%V*A:VM$\[E7J>WMVO1PD?*

Q"4SZ'@WG6,^QB1BPO7!$,(Q'P7R MJI+IVOL,?ZX(X.R1@/"), ~]I&_.=IZ)FWI&2Y R46_+[4NS+=&UG#!;B3Z)G MJ[Y"BDEY LV1=[?82P/L+/JH#1.''?NBOTM4

M(/!\)AZ>A#@<$^S0>[-aL! MG8/H?S0 >D)!-G%.{:0FO@=N&A/Y65XX3:.+,O#,'CA AT.A)M!PXF5X[*IR:-MW->BT.[\"6=-I[YZ@.'$6 M7[# N 25==

3)]!:,X[3%6M0/\!I_(B6(O2Z^-0BTCQJWX:SH!?,8JF!CQ[\ M@,V2$^Q&CQ"I8,|,]OH-)W0:)1"O)N^)%!G?TX[ZY6:8-6B<:D]K9HR-*3: M]IY7W>%S&K6S[XG59ENN^QGX7*T0>7$6L)

[M5ZUG)7WO":1X_$,(XZ8!ZS6 MS[D>^#G!,+WNEB@^(&5 M/]1QYQ&A]365[!H'2;S]ALG*Y,R^^'V]BFM P&RG5>_'G-V(@+Y)7",B$"5] MO+K9DD'$S6%>K,K(6ES'=&Q0,AT?$-

*fV7Y!H=;H:,Y5%)7(<:,A-8N#^'LJB'ML:Y.^_9J36",Y1{Y4CD6'JAL(-H$!\Ol>Q9TV)+.>C>:0Q=E?1Z(80"*Z8!05%F,^E&<<+# M3-Q7V517@\<\>W@UPC7OO],-*

*V]I8*9C&XS5$DAV5^UY M2M XLKM:>M#)T?!*CHMXE;=6{2K$\(@+]_5 @S]M$,B^]/W0CY?8^Q2M>'A4 MM5>V8I5&A^'^I3IAD)2XT^AM%*4OX8!C@8$0<<<$K03=G"5!HA*;EU*

*FI,\!KY-MGO5,,X^[%+=H$N7WDH/I>X4PR4BM$TH]_(2#:+TI#X+0S,6\Y61Y:SE4?E"(M"D]*G=#81\FQ'9]+A1] 4(QCFM+5/\1F"=!SLAEWX)Q'=9S26VNGD16#M\? M%4]?C?*

6FDR&(W&0|A}A>,Y%17;-**7W2T>Q7,DT=^J;8K)]48Q@S9IKJ3:J MRPKBNBDAF_W8412ZFP_BV(|;6?5{J<*D(LR34(1.%G=84,K)S^9:J1[ADHB4*

*MB79&U9<65]IQ%H<=1)S3)M!B@=Y-MY_P M!L8K<&=pS>&()*CW%0E1I"(G5]H!X.U=H_"$E,4XQ.1D9K[*.0"]W-QPC7)RH#BRE&]9RD;CU3+<)12.CV$IU,"YE^U7"Z63=IN?*

Y5%P4C)'OV6$?K?UD M_W)B2!)>U4%UV"UMZP*1=4)G0E_'"+%G(1+ZX6. KBF>'63WD."),RTE"_(>4Y>EG$=U_BL($-!C0(N4PP03S"DG/15^_

*M2**)GHYC\FH;T\A4AGX8$2:X"/1B2_VBC#/"5Z48G<#+[^'4696(>ZH>F[*R M'>_HZKURS+\XFWNGEA_?5W92/0A/Q$E"$4UV,-J+P$^4]\R^BJN:7ZZ/-3.*

*MSVV_OUI^R%&N=:W\B^>S&]HI+]YKYP5;?\9C?$%BA;$A9;RBQ+XS M7LU#!$[_>D7W#-'\$PY3_MMA0]&#HJ-GQ)BB .1XG1Z,AC'(*M?A-(5F_G4 =8'A5)G#*7>WSE%;YK#GET/T-*

*J*7D,ZX5HA]F9%T"P)6$I#T48K>F$;0,/(=/],?8)E M%%WC+3IF"3FX'6^SBE6B58!0X)=%--N+<\8!8O>:[*X^K@&KB)"FZ<<<&4,NI M3B_XZ?5DV(OI.3&YPM5:T-ERCNJFF6*

*M\Y1!+5"/7L/XV!?5N]H7LKNF.= &'KOFW<#Z^&GP,D.4L#"8GOA3"^SZI#3- M=9[NLZ75IZ?GS]QW?I,%(-U29?Y5!#3-@S8DZ'Q5;374*X3?54HU6#]6TE#O*

*MT"9XG>%%)YTCDLPP62&OOY+LKNERDH,EQWS#U:23L\HQ*W#//564'3=>)\A@*.M5*&5\QGO.J4M5ZWNH>E*K];@$RA#+ ^0./(4=QRD]NMH.03P4C:.'P'>=Q0(3 M[D&D-*

*4AHNLX[S;%*J:OM!- A0V:2+/&*A:6;%Y\V;^= DT'>5B"[L]BR5S4Z M@60SBIHN]B00;BRZ?K-IF;4ZBX.7XNH-ZJ.NFB[OF@WF4O7HBBECTEE35<76*

M,R:N'Y=6LY8M9\NI:K]$.PU3KGJTPG07.52\3\M.:"IG6QC0"6\]3JL*0"T_]HV/"$ LK]OIZ>_@ VF?_B MH.480HO(^Y8Q9&]86,\N.^]E@I+L+)AJV[@T'ZJW3]3HO7B80-T%KW.\OH&*

*ME,G;V=7RTBV=EZ$$<"3 MO1Q;SO5/QUR/K)EAC[K.T#)>>#9SI]#MC;$Y.Z2=S8K7#+#?!E>/U_3&O0W/R-M3VMFW@TL8VIUYQ-[UIP\A6_+'")Z\^:.84WOTV9K.AM:(*M?*

XAV/#'5[#IWE; M6G76ZX@>:>@G+/[]%(>ZG!R>$9M?:W$>.Q,9O.1/?O5^,T9649 /NJUP\OGO.J4M$OZWNH>E*K];@$RA#+ ^0./(4=QRD]NMH.03P4C<.'P'>=Q0(3 M[D&D-

*4AHNLX[S;%*J:OM!- A0V:2+/&*A:6;%Y\V;^= DT'>5B"[L]BR5S4Z M@60SBIHN]B00;BRZ?K-IF;4ZBX.7XNH-ZJ.NFB[OF@WF4O7HBBECTEE35<76*

M,R:N'Y=6LY8M9\NI:K]$.PU3KGJTPG07.52\3\M.:"IG6QC0"6\]3JL*0"T_]HV/"$ LK]OIZ>_@ VF?_B MH.480HO(^Y8Q9&]86,\N.^]E@I+L+)AJV[@T'ZJW3]3HO7B80-T%KW.\OH&*

*ME,G;V=7RTBV=EZ$$<"3 MO1Q;SO5/QUR/K)EAC[K.T#)>>#9SI]#MC;$Y.Z2=S8K7#+#?!E>/U_3&O0W/R-M3VMFW@TL8VIUYQ-[UIP\A6_+'")Z\^:.84WOTV9K.AM:(*M?*

*XAV/#'5[#IWE; M6G76ZX@>:>@G+/[]%(>ZG!R>$9M?:W$>.Q,9O.1/?O5^,T9649 /NJUP\OGO.J4M$OZWNH>E*K];@$RA#+ ^0./(4=QRD]NMH.03P4C:

M"9JQ6B],+[MKZU"7LC^RZ:8X1(K-G:3K ;.:Z@ MT)9[_OWFGP\F1,5V<$PK#49;*/9;87= XA>L3H^1P:^:M&M;?9R.1F!%33 MVF/N-M45K36,_' !K>!5)>YG-FHY6 #UOM9GSQ%Q9Z)B$;LVC<#AF%Q0 VF+ M54HN3I2?W92!A<]IW @40+HA.(I;\+C*9(Q<_PD%(2-A3P%?=?#;FBUD"=F0 MC+5%1&[)VVR-K.#?%%\C=L2X<5X&])S/4K+^AAR!1Z?Z&&9C5Y =''%-]Y;], M]!WCP%Z,T8P2EAM4A4$:A;HR/Q"LVH(71@3/$)H'72H&5OS1H8=0>\$Y@;8W M(/;F)!#A18=L!.0G<@=-@%*$: ?P)G$&@ ME^OHF!?T'8F2 X,B.K 2@$5=FP.FG OPPFU"3,S/(39)*KK&),NOW0J=&X&> M,A\IV37*U+3;,GL9.]7*R2^W7ARC-((//;S!$*K[8E& M2]WIAH&KRA&(CC?}]103\]NA7$]"//9J&&8=X$)ZBCT79>9X@WI,H'2C ,.&9#=)+(:#:7H2XFIRDV^*ZTO90 M?FPOK2&5NWG98U MF=P-XD;3U@^;K_XU):L2Y1&'AQV'_6T^.63%N=ENR^?X4X;C[=W^5^O:FG1N M6FU[,.H,)U;,Z9;'U'F[$O[XR,],#%.2860<%\CHHC*W))K$/%BPML1+D;4>\=DC;,R &?5RS:(\ M2.UW#O'5RI_CO-"RWE&X+TD[ZW 406F*R91UH2:"0#%>A 9^QW MCZN0=?! ^9<<[L9\:,"%;JU18"2*W0;>B$7^A6!*].YP"FB1/_6+%U+!-. M6X4BI9K; DAJ'$VC61Y\;AHSM,'-!D!!:&\?2OWO+S\;>A8IZDB9AV(=GU7 M5%&*N:.S7-$?%P? YHHHB(&XZS8 MA844_\\7RNV:_\L37KAR?.4{G$^E2|>)9WG1KLKG_Q1)1CQ.YP^)TG"N NX M:'6B M@B]^[_.W,DE!4]', MRS)K8XI#Q^O10ZCK!^Y,5OJGAJ[_AY.O-JF!\U6?)2*OX6V(0GO1Q62!W# B MW+(16UZQT-_AS.M'}& T(< #)$DK=O),:-=7M<9E/?8?3K!H1P4XXW\&T MJTO%@I\!3\.?N8YG!0$* \NGHG$>7(^.R\X8. [ST6=D5*]PG6V75PB++"SB.4>U>84O7]-MV^,$H]W>T!]V>U:?94CM3"LZUZ_-^UU)]UQIVW?#GN_=VY:UO0@ MZ^]P9;&_WHW'O>$MRU':2Z=6U;*$=T+A26^ ';,T;"4PVF"(? 7(@O\Q4S^I, MDC^C9!LK@PE)BM(2A'%,BM)*IMC1,E_@4+!+3>BYL8I/.RH+7ZGN MBWI"D^1H"]>-TB5N4F33]S.[3(ZO,F4&&A\?=EBN01QX0&E#]K^>>>5OE.(2K6 MM.? <.)V5*K4H0S/35%<;KIJQY/.-(:DOP"^U=6U$PG:Z+D%_1.B?O2B?+>': M?X93IDQT!D7E[*CFT:RLW$6=M9\"I6@ .,HE8N31KB(@&W+@*AIL0TI1/.]#_MW>8ET\,JO76? LA36GQQ,'E/F;L+7+!L?/[N(4.)6+WWTA*"2--GY+^S_9]"]*M"@(T*%J1.V6S+!39OP7#:%?)*B IK&V9H$S7SU4CW1"=7?%L,%V!Q_?*(&;Y M4EEO9SM5 '9A?2U?F0"> %O@DX=^E9VB^%=IM.]JR=[<'HI=D"-V.CT'M7 M!+U-IWO>-$0&@OF*0G8^<:.0<>:W(T[

*ML:@C#&W"!0W,0937E5Q:+$+PN(;/_*VE:+W;$7D-[{%NEX,>\CM@!V]2G MS-=@YOM2%:3?\W*6(^W>'OVV$S0]/@FUT*?5S2??D.KFDP-D#'+3LE\/6$;"E@\91CP(KW,Q02KT5%>4;QM0<\C)_MBK<(-KS%-E43R%GD\PEA,PLT?BTZ$VfI.-PX/3O5^OC).HA=W+)0K@?P:1Y0 M.BIDUBQN3*HZ!/Q?:8 CW51\#[<)99->_Z),D*YN"8]\WLIB9#!^J6;&W))^ M3(/U]#>QA/]#&-$*25HJ]%9KLNVOH!{#R/?JN[_U7B=Y\5H/A^ON-TZE%"G%CG7YF@@NR=G7UD3,[*.YH+N8.7O%/6KC+%B\$FU*TU]W-MFXU1Q*ZZ=_E_.=|MR>)<)*#:$7+!%"DAMOWER~^8@4U13_.5(YT=UG,@ZW[-P)3P"K3)"'U_,*5*V/ ME;G%>N\!DI.UAA PV:"#!HS66&S%>H20'+E'R\N+F_P.77(RBY:K4WW%@L7@ MA:):#:OY*\/0.^DK:G%L_-AJ,(DG*%X@AUKV9{JOV(BCW!X4]%M?*F@VG&% M&I\9"[;K35?3-S1DQ2DQS9JH):O>!'H"&\'7D?I-7':[IM1/+QD7.C=X$&.BX'M\<(#S9# [78427D^K!RPL5Y4U'%*X9.VJ6*CB^IR9.-+TA5%$EMEG.@+)=9V& M!;KF:(.!F2)>8@Z#UD>S(S,NG05V;#RX]C*^W+;,#LN!W[C9NJ&_T$C M:(. 4^2&H0!2:O<_W*I&B#8U=;2V4\^K;Y+6]\I5T7M?+6Q9AA;6-%;Sl-FI M%_BPKKSNM^+Z)O80U+B5>PB@:"!!=2585=_ D%],';?_0-M(00L-FBH 9LU5M#$ M#).A#^T?7"YN9C? GZ/8/6B'2BN[*80=NDXV3)XFVPOZ8+++>I=%U%? ..D<5 MY"H5T9!T#%[9PZW"BS*@!:U34"-G<9+$7Z!8KG-F=MH%X37V-5Q42MMDWP#D M-M\4HMCB4#U. <9X4,!^Y(*&8#!-8NQZ!/[+?*JKV$.00GU;M\JH1(E:W,4T MR*0TB4H6&\$&6T0"@PH.6;K4!"@U7@#'!R. LJQOLLU[.]^9;$WGL;6#>;]MMD>A-;IFK< M1L>NFI4Q1-NF@!+^!R: SUX{7U-3R0[^8.-$]P\MR>*F*?$495GY#ZDIVT77'Y5UWP$AYS4OB'UM/XWDN# MA?_^MMU#_:8N@G07IU]X,8GS'1ST#U*X{2N(?9U? SF_HL,;B({:GYWOU]H",&AF'@<_,4;R+LP]=>_\;+ZAK>A#.{#V;8Y M%!WT=;0_U(,81K-4?,C6]+^FMFWV5;6M_&>...]UY8I.7DN81F6X;W.M=@2<* MXS1/X$3(7? 8!9M@#:="BQID_,K5,%BS&?0!?,E'^P3 MGX#A'\,;3&^XX#A6'V8X]B&=8LZFFJC8>5HR.K#F>D)3UZNRX=DKZUSQ)C\ M80OR(BL.W1Q^%MH?^>XQQ!&4=Y;8KOZ*#/ MPOC5':..|_6_T>K;ZS_G]I.QJ3N[FYY]6_+#>45*R&TRJ*XL4 \-895OIUN,; M5"57FVLZI^4DN)I3^HL#G|)7%#^7PU2Y8T,=>P7.#>$W) MCO1Z?@-!+_F/Y8+|QV? VKT_I4[+CF[YV\5)O4H7W^.(WJ91[Z1C|+JV7=/-M!LT0/9&@^06;QB 55GH:#0{!'2.B94)-IT3THO;8HX)Z(HP.EO4V=C=E M]G;YNO]TL[C_*_EY>3,GEY]NW.^T02S86NS43Z)5PC:G!7K [:!>+NFRF2 &X9K[HX^SC_([< MSO[*)VKPU^7!3 ,5N5K>?#R]GZ^@9OO%_.Q^2G$SOT.P2<%GJ4-;$STA[^O' M4H"=1>,..!!H226$)6P[%"ALBS\,/*CS%H4^3M$ 'UQ,:^Z(1^C9I-+I9;889 M*Z,AWUC$?5[R#8]?EE<7\]7=__JG?WW_[H<_\82G^[\Z)VAK-@$G,.%^0+[E MO*(AG,[A[\+YULR#EU*_.I S%(3M:=3]0'NO%>2>RB(.T!'V$\"6 PND9 M.%@0%,&-22I+GO\W(M=WWCFS=OL'@\M]K.+|-O2O8-+'(3?]YIKX.,3N$S^.^ M>?Z?Y&OV!VFOR^O;^D'RV0OSU]W- CH56$ZV 1\FZ,Z>30$ M- I5-9B*H3KM.;]J':AZT9=4P_ %6OFNWS,UO)(&TZ(.*9Y4F::&,|'U1&H M!>[.%BOR>7;U:4ZNY[.]3ZLY{(NXG_'#:?,@V+6&+6E^^.&11|V:;QF.=*& MU1-F4YK7.62 QOI!QV>M"QYGX6TQ M>L@)GRJY4OC\!C+"3R!"O5[P_>F[UM+L]>S^?KYRJYGO\MTNY&.-%\+YME=C==LGT<)DT(>D\?KMV5PTTLM[Y)/ M^DTME3!:1@V[],. [^9_0?:A_;AYMH#.8>W2:RD)DZU?W5<1/S?L*KZ*?)R M\BH61:B2$0V\Q(G-57.5!QEQCD//l%70EI>(8\R8+% M(N13FM;EY$'04=IV$6:+A:\LBMNOZ)176M6(\'_>EF|NE6<3^_^,;Y2/PI MIC-WJX],:V2U&LX&&EY.!-YG M;E_7/76;0S6\S,6K^8E30=[-D5$%;/F9SYZP57H]T^0A3NF5AF5#0-_2[;57 M-$TIO8):FZD9M;0;-LEE +U-+XTX&O\UC%%((.>RSFE4UM ;JK'7KQC+FZA9 M=YQNTO9R\+Z-[R\13[6'ALH':(0X+..]]KNBSS3**5R$ EN,,'?_2Y]G;,X M{]2Q,R=CC5B]_K/*0WLW@ACQ0(:\DZ"+=*5&R$LFTH%"6 PND9 M.%@0%,&-22I+GO\W(M=WWCFS=OL'@\M]K.+|-O2O8-+' (3?]YIKX.,3N$S^.^ M>?Z?Y&OV!VFOR^O;^D'RV0OSU]W- CH56$ZV 1\FZ,Z>30$ M- I5-9B*H3KM.;]J':AZT9=4P_ %6OFNWS,UO)(&TZ(.*9Y4F::&,|'U1&H M!>[.%BOR>7;U:4ZNY[.]3ZLY{(NXG_'#:?,@V+6&+6E^^.&11|V:;QF.=*& MU1-F4YK7.62 QOI!QV>M"QYGX6TQ M>L@)GRJY4OC\!C+"3R!"O5[P_>F[UM+L]>S^?KYRJYGO\MTNY&.-%\+YME=C==LGT<)DT(>D\?KMV5PTTLM[Y)/ M^DTME3!:1@V[],. [^9_0?:A_;AYMH#.8>W2:RD)DZU?W5<1/S?L*KZ*?)R M\BH61:B2$0V\Q(G-57.5!QEQCD//l%70EI>(8\R8+% M(N13FM;EY$'04=IV$6:+A:\LBMNOZ)176M6(\'_>EF|NE6<3^_^,;Y2/PI MIC-WJX],:V2U&LX&&EY.!-YG M;E_7/76;0S6\S,6K^8E30=[-D5$%;/F9SYZP57H]T^0A3NF5AF5#0-_2[;57 M-$TIO8):FZD9M;0;-LEE +U-+XTX&O\UC%%((.>RSFE4UM ;JK'7KQC+FZA9 M=YQNTO9R\+Z-[R\13[6'ALH':(0X+..]]KNBSS3**5R$ EN,,'?_2Y]G;,X M{]2Q,R=CC5B]_K/*0WLW@ACQ0(:\DZ"+=*5&R$LFTH%"6 PND9 M.%@0%,&-22I+GO\W(M=WWCFS=OL'@\M]K.+|-O2O8-+' (3?]YIKX.,3N$S^.^ M>?Z?Y&OV!VFOR^O;^D'RV0OSU]W- CH56$ZV 1\FZ,Z>30$ M- I5-9B*H3KM.;]J':AZT9=4P_ %6OFNWS,UO)(&TZ(.*9Y4F::&,|'U1&H M!>[.%BOR>7;U:4ZNY[.]3ZLY{(NXG_'#:?,@V+6&+6E^^.&11|V:;QF.=*& MU1-F4YK7.62 QOI!QV>M"QYGX6TQ M>L@)GRJY4OC\!C+"3R!"O5[P_>F[UM+L]>S^?KYRJYGO\MTNY&.-%\+YME=C==LGT<)DT(>D\?KMV5PTTLM[Y)/ M^DTME3!:1@V[],. [^9_0?:A_;AYMH#.8>W2:RD)DZU?W5<1/S?L*KZ*?)R M\BH61:B2$0V\Q(G-57.5!QEQCD//l%70EI>(8\R8+% M(N13FM;EY$'04=IV$6:+A:\LBMNOZ)176M6(\'_>EF|NE6<3^_^,;Y2/PI MIC-WJX],:V2U&LX&&EY.!-YG M;E_7/76;0S6\S,6K^8E30=[-D5$%;/F9SYZP57H]T^0A3NF5AF5#0-_2[;57 M-$TIO8):FZD9M;0;-LEE +U-+XTX&O\UC%%((.>RSFE4UM ;JK'7KQC+FZA9 M=YQNTO9R\+Z-[R\13[6'ALH':(0X+..]]KNBSS3**5R$ EN,,'?_2Y]G;,X M{[

*M*J'N7176L5]Sj>]F(59L4Y)3O{M_> $EP *QDLI(=23!T%34JFXUM(/FNRPO MJ7B5]:JY%NHO4PG6\-.L]GCSKNA&;_$*XEA\=4_>_W$YDV+J-[=G*VSX%%F9 MY&6NC:@S)X"6K6R!#5(9@>(Y7X,=UK??D&9ON+'EJ'_+&?!Z'_,Z(TFQL5JE M&,,Y'CC;49_SD'7R2!.(>GHJDZ^Q,=*Z(0M+-U9[6>IEOI&JF+MR_+%)9]:9/2Q.XD:(V_5 1E@$= MVYGM-!=<-4SM728%,!)M1)TY_?3(*;QS*&Q<45<<0N_D0\<]1PH2 3,WQ2 ML+5E_X0TCR;%" PEO3]V-0L1+)LW3Z"5T$C@(T4X-XB^>L6703I+DZ]\&,2 MYSO84PE22$<-HISZY7)N+T?-Q?,1G?ITNSCT:ZA=@6)<$QILC:CMRN1+ M0VT)1!VD "8N'T1=(X{B.)\B;PO'_?]>+&,MTC2'Z[0T!RSU&HCZQ1!HOY]: M-GR9CE2*CA*C2 ES9S6D622A" <_(9F%DR/Z/+^LR0U5$?3<6L7A92V>%YZ15 M#IO9(-P(^V-IQD7)V_]Y(KZE&YA:ZW;Z*.\?3]I:XPNDHRM29"%:'2$$2,,5GF^W:O_<2R*&L X7 ME&>(Q]K _56;01_[B5? 6VH&3RU/$(QI^$81Y)@^)QUMYFWW?!W^(WB]M2O]_M_;&UL[7WKD^,VDN?WB{C_0>>-V//$;+O=-MW?,>!ZWH9)4W9J11(VD:I_]Q<&2(!77%"GS45TU?_T!I\X4B4>"))10N3;N MQM55 (G,7R*12"0R__?3UN_\TBBV-N#OW_U!IMOO=D8!FNO&#SIZ_NYZ*^Z M\]YP^%4G3MQ@Y?IA0/[^51\^'=__]W__KP[IOI_IGS=O.K<>\5=_Z?3#Y9MA ML [_VIFX6_*7SD<2D,A-PNBOG<^NG[+?A+>>3Z).+]SN?)(0^H?\PW_I?/_-.M^^_N.V_>_,!3(05&-W-AL=@Q'Y)D%__E[=LO7[V\$X2/[IOV'?WG_WRX9LP MVKO[_^VW[[^O_%HOGP@6_>-%S"^>1-M?_C&A[>'Z1Q'IG_U).T+,XF]O\39]$;ATDTRV)6?Z0A;L'^].31[PW[UYMW[M-Q_>??,4K[XZ,#_C8!3Z9$;6'?9?BM[OJ^GV@6'UEOW^,2^DLD@GF? 5XB,CZ M[U_1O]-QWW_W[0\?OF6C_L=9F^1Y1T4R]IA$?=5Y[__%&]=GC)D_$)++$BB]S MV[8[@ZD;D2!Y((FW='V=Z7-[-IX;6QMD2P>.G?60ZH4M&86QBDWR3[W.:?Y MR7X(_155) (/?4B]VIB\NE3^,9,='&#;Q_9RN<2&RZ_MRV68!@E5\]/0IY8>49.0:#L,5N0^_M(:N_*%;HS&.:Q5M;6=2PX7+7V_HIK[BYAP)XDPS*%6KP1>?G069\V M(/,_F0'TZ/K[C7-&3>'(6])%PQZF2T>-,-TFS70-W :?*0A;Z+C]B@S:WV@SE+'-^4(R6VKDN?>>-MG^V2,[(,-]12(:MNBLZS0-U;8RC9_'<1B1ENK-N(M_N*L"WE*"-U?CY<4C!C 37;B);S=/J[@7>-<-"T)(F7C0"_.6^SD<9N&'R[,/M^-RR/BQ=C1\""[(K^9@LO]F$CV]7Q'O+&,1^R#B5<8G^XY?L0]U[>D9UE\EA M)-^])WXV_B^T3:G)V\:S6KOQ?18MD,9O-]Z]RZ=&_"0^_.8TQ_TO?CE>A&8. M#GO 7AO 0]MWXU98 (SOKI/^@2'O+?Q-98(%2G%(_W+I>(&:+#U]8R&$2B54*$1\D> MBKI(5';LN_&G7YB%%?P=99[{]YMVW4_=@P& [O3]MF@=&TCZ*+BM_'96Z(TV)Y M.;!834-%)MIC^)PL_C-AS]]/R<10L@'*;0$!LD!S0fJ,T9A:Y=^?\7F M<.N[&SY?2TV C'V'REDN65BL[9-X&7F[8D2$@.-G+;%W SU&0BF651&X0>XQ1$,Y76P-9_TJ'-4@5!H#V?^#%>P7D(K^^$&P@K+]V!1\H+*(ZR4ZD7A^Z\5+U\]G=$M_ MQW,V%Z;..0IE/>YI5DDO*O]_(FX$YGZA,93WN =X1UL5M1=F_B! (O.29)0"8I>)G,FU6;05E-NYQ5O=]L/SHP@80D.9(PN MMX0R&_<4*Z,2A>$]:N&(Q9NLR-,_R;,.XY6F4);2CGEZE=*+P?!IV+.QGJBW5 M^J3:%LIUW#.KG%(4MB_WGV$#7WA5V@(. >6$%THV#!WK]$N[#@ MM>ZO%SS1'_!SW^?X#S'_>4JZ07D_\]^J,3++(O@NMS86,H M[W%/N0I:,3F?S=^)IE'XZ.6IUU3LK_2 8F##X5=.->H2R"T"B/P?6D(9;|~! MF$\E)L.G89RX_L_>3F6(\MM#F6_#D5A&\:7=F[D ,+^(*%;JU 3*:-Q3,)>N M2 .601T15RS0YRV@G,4]VO*HNC!C1R&[E'D(ZE;N-H*RF#<,ZJ(NDLK9_9] M+19JA<*?P4% [N*JW3,^%^2ECY"5T!BR8/PWV_B#!!9Z@*93/N =+*9T?YOD\ M2TK#G@B/Z(447IC5TX@PR DUWI.(-?;B-7+6:Y%V MEK6'LA[W%*FF&!>"81RG)-(%@M,+"@?N@1)* ,:554)ZWZ? G=^_L%>]M4$"5 M5E"FXQXF1=1=F,F3F-MG\^#SN=0$ MRF'<,R.7+B1U,7A;/KC!AHB#,?@MH9S&/4/*J$33SQN0?MYHZF?VW#?*; 3)P U MC_4^[D]Y23,9ZT4]H C87]TCZ;N+N9R@#0M0#"H0-EZ!R MJM$>&D0]2L$FE-_\EQI"V6Y#8#"71A1NS[>N[]^DL5+C^@.2KQ1,S9'5S?.,Y2QEP18+\I3E -VA0-F1$PK,#Y2E- /+BK"K;/I%*LN;HU;Q4)NT!QI>'-T;@\?2"WE:(MHI_YJ=71^+5&2.'NXZS,P_O-F\Z1W*S.0Q""OK=B0M;9 MJ^_L!\!-. ^^LCQD$2-$'@ |,S*.@#">M18 M^(FBMB;/*- M8F=:UN5IR*!(G8/M[LH?!1&%!2F?=X2.]UR86.[HPQU]]36*A5-(N+5'JA,< M/"W]E(D%]_VYRQ.!KSZ3!V_I*%ZR4R.4R+XU$5GU"":/'6$%X.(1CHL&PTVT;%!(Y M__2EYH=<:@*R86- :*S>4;!4= 19D CWL?>RG-9+6)*9+G,?DOEZ1^A%R2?:7/F1()< M2]0:%CUYN]ZVU9B]Z&(TI*UE*(Q%PD<(KD.O+;3K@HE38#.I7>'614O!9:1 MY[ ]3M<].$7259Y&9#Z%/61RSHU_RK/9*P$>P)W.\?BR1+[_056-QPEH8:L-E MS&.AS7.Q9+:ADYW=F2O[7A9-6&R$GGI>OLY0/&]+&)YMI@42[H*EI\:QM_;(M"NAY5? 9&$TP/ATB'>C8'8[P4_>G=OW3SFR WVP%+YU*9W_I9W14]MKX<%W M<_'X@X]D*2#PT0EN]%9*_3,?95V=%K))KH)@6QE$L2)N4AMUR<[=C@X3)'W>+AH\7!{ MH.? D;X":B@_H0,'76.WE9"ZK?P-@ "OGBOT0H&.J!>4"X-;VRX*/>+UR8RL"-DR>W9ZT /9U$111W00W3$L*'!;<&=9:LKT)[U7 6*6E M! <40:F@\'K5&ULS@:9D5492OBFHK"PH?:,B]B$ITR>ZN5MD-B>M/76\U#'KN MSDNXI88.ISU1!POJ)&C*N8)V=&QF)'&]@*P&;A2P?#=G8?)K5Cl)#!.DKP7U M%C01@W,$';PJ;3FI!4U&AH;72_@/#3V@C 29/PELG=>U986U'K0A%!$K86K M:1CL'XA.60SRRM DB;S[- N>7H3L>H2>U"BK?/846PE>-,4&2B\:IMPMDK M7NFJ(V?] (!D+*EZT&&TAXTVK&,EMYIF#'T@B; HM+4,DC.!$€& _M,/UB\'HR #UVV>2L,T7=??(@.%2]7"_,<52H*:="0?(>%*:?7#+3V_2KR'G+;6 MP2 2K; (/D4/)*9D@UM5_YGP^=S2/B2"#^_&>7-().P>?6+8]M_U*TLWZU]"6YUD_XBU,]"46)5X2);?Z\"=<;.B0F&3(,5 M-L$&WZ*DG; S8]:!R=K-J3)'U+@M!/5H,"_GT4"-MQ;$6I502BQ9) (6YPK<5;2?T#(S@-0*@W3Y\5/N"L -Z MVL3ZN%BVL53F!/I8Y+W0DDR761P>VLUSPXO(2NRL64VO+1D5\V:?75L]-[]NT M/@W4"=>=0<.719DBWU_ETCE- 47U@+.Y\%M!+XX1.,SI&HK&,3/3_K1:NDW+MZ V&[;D&0MF 4;. +*TU MUDC\%9!0U6&R6?Y"2 M$H"DO:!UFJN*A{(CM@=8%",@)=,1@-8KL*CZDBX6BC! EMI;&C66!MUE[XQ.1>\7FB0. MP@-9N;%YR&NO-)L!7=$=UWKV,Y@9Z"OO\$XMGV5F4'"% M#\L RR%1?3Z[OO?HK8BL!+>X!WJ9G_H R9F CA*O*M%'UPO8[<"Q3FLF6(L'-M- UB0[2Z,W.AVN-VY7J2H=W&V.@0>A>HBWQYCC9Q_#U-Q M9Y8U1H(V^9<&]H M:7=:X; 2"0]KX.9%GR2K.Y*A+]<*+Q.N 7GNH[GI3L,#P(BK]^6+!%%=7R$?=#' M+SC4;.&H&(*^9 ZFT\'K"#,;SUNCEPUJ:C?RB-<_P%E4D5?(D!I'-PMJ#M7% M5\D&O%,Z5Y&>PEMNR#],"-,C3I1K$N:C=M;[ZL%T^QT\4E M[CPF'1RLUV29,.M]=GW*@!ZUKS8BG_YEOHQ>&PEX]K\80["LI++EGG+(E9EPA M>[YD05]'/>]4_UKB(@>/@%Y^2<|$I,L:=%. "O3:2XK!=;P'7J$@X)8P^/DA0"(&B. M7]U*#V8IT>@657FV?<|/^O*QCUC;?^2.AUL/2@&,NJ]%/8H2]0^- MYWW: Z&7XS*+NXJ#ICP1S2&'(SIQ[IE39P_>A3P>*0 ^GNPOBOG7QD_&>#A>2] M]0HD@;J_IKUME/:V1L+RU[RW1C&YXKRWN0#18^PN#)B" N:^Y7>[1ECXE*#G MP"U-2Y4&5]#<,D!DPE8^\O$)*CSV0<\;I,J#RVF*_0RZ#A)"BM'-<[VTQ(WR M$9O/K*&!B,FIDT#(KGQ7EZ'WLKSXV>A6#0H>]-A/V460NFVE1:LK9>]TL(]TN\ M?ZTN84MU"3QC&]V\A'ES#@C+!;I,M*#%7E0E0?#AI84$-Q1V0NIQ+E1@AII MH'&/4O^F!#\U(N2RXTH!9/*K$L2++#&4-AYP%K9;*5LLA7@7 S;05@Z%G8FL7;V6*,8 MPW1SYJH,R)+-@26@I4>[!{+-$B X:VKL,[_SA/".QSQU!1X-,_M8/6VLR2RK M$-3:7#'7'1$]D9A3.=O=6+JCG#K865F:E =&3EH'@;(%G1K#LLS2I5#O&M#H? MG5(3]$QD('Y$Z,KJYV7=U?^D^<$V7H2"Z_!&1=^[=%IF=X$DB#-49N2WU(N] MA,Q)|.@M2;ZIS\@W_39^)D))PLG,/UE],1I8 OI4BB@V\R&7IR;RX*F43Y4 M\MC\]59((/XO]RU(EG;ABR%&;Z+F;E,_MS$C=I3;_8Y:I$9"WN<98R%6I(5!6PD?#%PM IF MZ%EKCR2Z#V."ZZ[9LD/&OS."G/6M%[B4>-<&&%362[!;R7BQDBR 6$E^EH_ MI+@Y=_HH#EF<]MBA'$@8R]EWU9H@8TY,J;D-HD28WB?KU-_G&Y5;C))>V/$A M2% (*026Z)G&A]2],!9P@R8Z1:A<7OT:ZADH9ON)+BTYS>IL7-\5K.I?#T MS]#=$-3,.3SE6/Z6>A&[^+BEG=#+!.:#9 (X23^0(.!QZLM(/QG+H,TL>DE!K MB+T_66-QPL+T-@K^- W1ZWV:VR%D M_+INR2CI-JK,QFZ2G:2=M::4Z ^%7@+4V!X\YJ-%.\5>UD\9MA4Q$J+%(AH MO1*H.?T@YJE5:P@XT!IP*EA0F+0U*=`GW,OS01W?/;3@@Y*.A5X$M3T?%(!G M^+M&8;^,D=U>`!)BB6&4+$BT[9-[X$E2TAV]!FD#A,3V@9)?Z.B>S9"9+&0E MQU/8 ,V*:6L(*GARU7O\|$@9],F?N <4|4O["6NL6057KAOR@D)BB=TH?=2* MI6QQ_6EZ!WO+0S(WF\)7# $5BDL[YLLZ MO6POP W+*&7_GUFKCZ[/Q(_TW)OHMQM;NTPP.GI8/;K A M.PK(@-J^,A?NI>1-7TOWH6QZW^.PG3'G@YX,4NAZP4I M6>WC@_E9Y=N 37L6X.Q9+T6P:^)T]244?W"K9&@^3OS=3#L%.^7D07;B39N ML,^%1TG=OI?+9UEA/Y3YTV!<4/XS0B]!_,I&-W.ORVNQ@ZDTYW MTN]T>SWG;K(83CYVILYHV!L.YCA9H(L4GA)7Y^1."TP\WB6X_BFEM?I&O*7A M<31;H\F?*>MY]XF\-,>DD7=5F1H0>7QOI>>?2_$^2DT',M2*2-P#1[>4YP-0 1(NR*M5!4=I 2HQUTTIC7LX7R0WFAC+NS M?PX6W9O1H#,?]YFPP7:QG[*=%3CH5>SK.]T#F

M;B[AA9AXO1#:MIZ0>PM5349+_)U|.!6^PXP-="S_M5?&)[^HF)"6\CP[=.\!JT.C%[&SYXY4Q'=\"6JX7 JG^KSVGSG-QOD4>CD]
M;!68$)>7)'&7VE,EGT2/X+H&";1U!ZQ+X7F5TV)F\LR26(:;@!6HZR:G].ZI_FH:,:N# MDNQ)D[A_]VTYN=WM<-*=](:=$\W$R M_'G0[W079WG>)YTN^^O=;#:U-MQMX,"-K(>
ZI.L)V\YR1E%5AD;\4DG3YG0E!E0%F_YY67E(]%N:VQ MWU>87A_24HV6/;$]%'!6@F$DA MS,6=+5/$YK=U,2O0LWT=9\F;(WBOEG6V#&VU5(MPE!&)O9?R)AD?15>ECF&]
MK=EKU:(*@%#$'9OT[_"3QZ)Z)0>GD?DD8ARA%48DK MH]4IUU')DFLP*0R$,6MYAB:S1U9CW&&77OP J:UPG[%7$MR16!*.:*/8]Y M,,?W=9!
[KXF.W1D[)8N3^I02EC$TM1]E>|M.:,)^2@#[OQN-A(@/-M)HNY/=7:7LXE]21,2#QUG[,PBNK|Q,0H.]JRDN$WR4!>H.O9XCQA %GD#Z@'
MAQV1/>PQ*|7R)%A2EE[5>SYDLAL/@TEO M.)C_%ZM3.1XN(VMMQD*^%7&F-BBC$CZ2IS*QBE@'P&MD6XR*70!4X(^P*BC,6X"FN
MFECX\S6Q^WSF**4.L^\+#\F"'4(Q(:9>\XO/B\/4S7B 50P<^P%WC;=RMA9 M:H)F797956$FEQ8%JR*J^Z3DJOG3=!\!6JN\FAIE:LQ67ZS"1_?KHB7,Y7^ M<.
(G_<'Y8V&=A4_)7'L0I/ M!\9KNNYKW'E1G(S#*-FX&](+HUT897P E/Y3]$13MQ7NG3,73$ {"H-?YC5] M)"3XZ(?W](GS(XES"W\TZDEKO"I[H.7'4O,<2C*ZXR9S$A2/7=+8 'fK:U+@
M4D+0+_'+TU+=UHO:VX&(3+84>)C<"[9IM'QP]EE9!J(VQ#[YDXN(@45)"$3 M7>NP C?.NO"Z4JVV!,WMD'(MO2.@!+V22S%Y4WZ!Z)Y^LZ_Q>XR>V^MNO76
M'L@.$*4"62YEH4NBD7HPKL]*1,U)],@MV:WO)B+9!*3%852=L-/JUA3#8@D9 M&%^,V+G4N@/!P&N'G>JU.>?%U*/X=]91N$]7B1/EHB!Q\?);VJ&7P-Y>/A&%
M1R\7YWQ\7(9&;,>>9LYKCN\4EDE1E?L\&HPX,R+/71US.AR^"5B2'N@J7TY MZZJ>#_#=Z+;M31[8GC[O*WU(N]C(=2ZU;8X9I4D{J6@@C9 PO[D>Y8JE,V
MH*L=4"E$#X!5B2P3RBMWCN@!G9T15-Y\Y-4$M[*3LAA|&IPR@*3 =R 'W7.#F)G2\\6=VX/JOH2Z=+_M*=RY?G<;lK*47\|#NV'"%W<.CTZ#))YJ O=8/!9P6ENV #
[+8W6VN"0AKX.NLLE M@_08OS@C2^)EK^7C"4EZ:<28('$_P;IC/YS17@=:;$$'<9\?+UZ$^TWQL%V2 M6%%A3-T3V_^N#1V4&4:TUS"@MHGKG^X+|F5'PJA@N?
#PH)VA?;$S;VCI/#V& M&,&DNUIE7V$WP\N(4*MD&&3IOPNW.GQ$8#VQG;A;>,.@PPP@:,^7<2LNJY.X]^_ME\K#DK|TGS/BLWK54S=*GOEP +MBNW.U\-
!BAZ%HD3RA:I^|)PQW9/4IW!*Z M+KD/|I)CE;@]=A4J+=:K"4??V+MTA3KKD1M(:IL4VV#7B;$A=P7UC-T|W.SVZUZ*;DQ@^W?OAE&*S#:)N-#'M9}:\'-MLFI^-
YV.LC>DW5&GUYU_ZMR.G!\|P\FM,QMW%T-G8L|[*AX'!O[^KE#YC K6 M&\OKDA }F TG%I<*E&7UO*M",L*^]^BMJ&:=$>_HNIOZKN1VI<&0 MV-ZV!D
W9N3UIF68I_=QEG4M&3P2<$;&[ZH[Z,U\!*|\NH-V!|_MRL50IA"R M28IZ(4M.9^/XE$QOI4==Z(+,IU0+BDX+|=+LVK8E8K01G9|FY8)F)R4$8V
M9:PODT$_)0_W$':X=EA.F*"GG>?,3!7D(>EB)S E05-C8TL&P|+45!'E@N;X M1KY"Q.2 6!:T]H(>9&AH,/ES#+RLVJ_/:|L.<;B2[AX"-/8#5;[Y[9A&LW) M+LF^F1_KNHLQ/?5M(E><<"!
[K5MG)&QMV/SY0!,.&O'15R:TH(W)L8)&3315 M@V"'-Q@ $L8W]"UPSF(R&96#WU(OR>X@PH HGT0KNMFA3W6,>CD|Z$^D2]-2 MF?6"YI; A&Y$CX"@K"-^HL4[S&V?
4F%ZFHJ[QS%*2L?Y*SSPO P[57M8LD2 MJ;&YJK2@OZN3DFELGAM+0%#)6#EI<*A!%M1S4G$LDG]%8^3=L(VV<2R55X@ M:M+Q=9CKDSTMYY6UV24960V#@@TJP4MK%/2[?
+EKOXQB#0ZU?%F()A+9\YTI MB3*"0;""7>F ,&O6QYD)NY.",;1:47[Z?S6>0V4G>=,(FC(N0%F\'3C@2Q*#"S MSCCX-_HP?&J2A[|:A>&(>Y.V^^AZ?I9M/HP805F"=#Z^ZE[8SVPTT(2R
'V# MY .,1$79TPRU*27%MF8T-22<'=:MNG,[3&/A@3IBO\K16'L:C+CFJ*?MUHV> MG365V%L6/"S,8U$-)N9'0'U?C8 :C[NSGSK,;6I4(K6(HKN C===0E926*@Z&BU!
[,FF4\'P5&[+QSE^Z^_Z@S MUIFD"19R$-Z/;B[B+-509PS6'0CNOM"<'!8G'EP[C MBF)"DF%]P+_5_8_!R[,:&_^?]0 M2P$"%,4_" #L@699V+)YGW,' #>+P "@ @ $
M97@S,2TQ+FAT;5!+ 0(4 Q0 (.R!9ED!,66!JP<)0Q * M_" 9L' !E>#,Q+3(N:'1M4$L! A0#% @ [(%F62KK0H"9! MX2 @ (!;@\ &5X,S(N:'1M4$L! A0#% @ [(%F M63!H3,E"F $ K)(1 P
(!+10 &9O'-D4$L! A0#% @ [(%F65)"Z+OY% ,_H !0 M (!3< ! '5M:"TR,#(T,#DS,%]C86PN>&UL4$L! A0#% M @ [(%F6:+Y:MP9.0 D7<# !0 (!>-4! '5M:"TR,#(T
M,#DS,%]D968N>&UL4$L! A0#% @ [(%F6;\VFIO7<0 "Q & !0 M (!PPX" '5M:"TR,#(T,#DS,%]L86(N>&UL4$L! A0#% @ M[(%F6=)?P.=O2@ \YH$!0 (!S(" '5M:"TR,#(T,#DS
?,%]P&UL4$L%!@) D)@(&W+ @ $! end XML 65 form10-q_htm.xml IDEA: XBRL DOCUMENT 0000752642 2024-01-01 2024-09-30 0000752642
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MD 22-1890929 Juniper Business Plaza 3499 Route 9 North Suite 3-C Freehold NJ 07728 (732) 577-9997 Common Stock, $0.10 par value UMH NYSE 6.375% Series D Cumulative Redeemable Preferred Stock, $0.10 par value UMH PD NYSE Yes Yes Large Accelerated Filer false false false 0.10 78899789 2024-09-30 87478000 86497000 915748000 896568000 39795000 39506000 554034000 516470000 1597055000 1539041000 30759000 29126000 1627814000 1568167000 456795000 416309000 1171019000 1151858000 66704000 57320000 34178000 34506000 31440000 32940000 88367000 81071000 17138000 11729000 65965000 33302000 26722000 24851000 330514000 275719000 1501533000 1427577000 488285000 496483000 5732000 6106000 25968000 93479000 100691000 100055000 12546000 15117000 9926000 9543000 154863000 224300000 643148000 720783000 0.06375 0.06375 0.10 0.10 13700000 13700000 12271000 12271000 11607000 11607000 306778000 290180000 0.10 0.10 163714000 153714000 78697000 78697000 67978000 67978000 7870000 6798000 0.10 0.10 3000000 3000000 0 0 0 0 0 0 567178000 433106000 -25364000 -25364000 856462000 704720000 1923000 2074000 858385000 706794000 1501533000 1427577000 51937000 48135000 153760000 140503000 8734000 7909000 24919000 23438000 60671000 56044000 178679000 163941000 22511000 20673000 65203000 60795000 5446000 5334000 16463000 16059000 1787000 1792000 5177000 5269000 4474000 4491000 15348000 14654000 14693000 14147000 44435000 41271000 48911000 46437000 146626000 138048000 1816000 1306000 4884000 3661000 357000 508000 1079000 1745000 0 226000 -3778000 183000 5499000 -5496000 3468000 -10439000 150000 235000 514000 850000 -75000 -165000 -299000 -645000 6524000 7694000 21369000 24662000 1223000 -11080000 -15501000 -29307000 12983000 -1473000 16552000 -3414000 -78000 -26000 -91000 11000 12905000 -1499000 16461000 -3403000 4783000 4364000 14168000 12251000 -59000 -32000 -151000 -108000 8181000 -5831000 2444000 -15546000 0.11 0.11 -0.09 -0.09 0.03 0.03 -0.25 -0.25 75610000 65076000 72173000 61853000 76563000 65554000 72971000 62508000 67978000 6798000 290180000 168000 16000 0 481000 48000 0 179000 18000 0 1347000 135000 0 0 4855000 -0 -0 0 0 0 0 70153000 7015000 295035000 172000 17000 0 9000 1000 0 31000 3000 0 2385000 239000 0 0 722000 -0 -0 0 0 0 0 72750000 7275000 295757000 141000 14000 0 7000 1000 0 70000 7000 0 5729000 573000 0 0 11021000 -0 -0 0 0 0 0 78697000 7870000 306778000 433106000 -25364000 2074000 706794000 2455000 0 0 2471000 -48000 0 0 0 1748000 0 0 1766000 20260000 0 0 20395000 -456000 0 0 4399000 20479000 -1591000 -0 18888000 1845000 0 0 1845000 0 -1591000 -34000 -1625000 438431000 -25364000 2040000 717157000 2548000 0 0 2565000 -1000 0 0 0 310000 0 0 313000 35844000 0 0 36083000 -63000 0 0 659000 14622000 5239000 -0 19861000 1883000 0 0 1883000 0 5239000 -58000 5181000 464330000 -25364000 1982000 743980000 2579000 0 0 2593000 -1000 0 0 0 833000 0 0 840000 106143000 0 0 106716000 -819000 0 0 10202000 7770000 12964000 -0 20734000 1883000 0 0 1883000 0 12964000 -59000 12905000 567178000 -25364000 1923000 858385000 57595000 5760000 225379000 164000 15000 0 140000 14000 0 14000 1000 0 2071000 208000 0 0 21858000 -0 -0 0 0 0 0 59984000 5998000 247237000 151000 15000 0 8000 1000 0 42000 4000 0 2887000 289000 0 0 17795000 -0 -0 0 0 0 0 63072000 6307000 265032000 137000 13000 0 155000 16000 0 15000 2000 0 2793000 279000 0 0 14450000 -0 -0 0 0 0 0 66172000 6617000 279482000 343189000 -25364000 2232000 551196000 2502000 0 0 2517000 -14000 0 0 0 136000 0 0 137000 34088000 0 0 34288000 -2567000 0 0 19291000 17523000 -1461000 -0 16062000 1528000 0 0 1528000 0 -1461000 -40000 -1501000 361331000 -25364000 2192000 591394000 2020000 0 0 2035000 -1000 0 0 0 409000 0 0 413000 43870000 0 0 44159000 -2486000 0 0 15309000 16878000 -367000 -0 16511000 1471000 0 0 1471000 0 -367000 -36000 -403000 389736000 -25364000 2156000 637867000 389736000 -25364000 2156000 637867000 2245000 0 0 2258000 -16000 0 0 0 182000 0 0 184000 43238000 0 0 43517000 -2258000 0 0 12192000 19250000 -1467000 -0 17783000 1011000 0 0 1011000 0 -1467000 -32000 -1499000 0 -1467000 -32000 -1499000 414888000 -25364000 2124000 677747000 414888000 -25364000 2124000 677747000 16461000 -3403000 44435000 41271000 1770000 1592000 3732000 4010000 1302000 1332000 -3778000 183000 3468000 -10439000 -91000 11000 -690000 -799000 -1500000 -49518000 8598000 12645000 4800000 -1612000 -374000 -409000 -2571000 -3815000 383000 1007000 54331000 91114000 -0 3679000 67575000 10861600 0 3888000 2282000 30784000 24310000 18000 17000 36000 4323000 2561000 5709000 -97014000 -135726000 -67363000 -8338000 8887000 67429000 593000 871000 15260000 46792000 163194000 121964000 5258000 4807000 2919000 734000 14168000 12251000 42944000 36102000 52676000 49306000 9993000 4694000 64437000 40876000 74430000 45570000 <p id="xdx_80B_eus-gaap--OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock_zkPy2OMpTO69" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 1 – ORGANIZATION AND ACCOUNTING POLICIES   UMH Properties, Inc., a Maryland corporation, and its subsidiaries (“we”, “our”, “us” or “the Company”) operates as a real estate investment trust (“REIT”) deriving its income primarily from real estate rental operations. The Company owns and operates <span id="xdx_90A_ecustom--NumberOfOperatesManufactureHomeCommunites_iI_uInteger_c20240930__dei--LegalEntityAxis__custom--RealEstateInvestmentTrustsMember_zmRY6MzoXpS5" title="Manufactured home communities">139 manufactured home communities containing approximately 26,200 developed homesites, of which approximately 10,300 are rental homes that we own. The 139 communities include two communities in central Florida owned through a joint venture with Nuveen Real Estate in which the Company has a <span id="xdx_906_eus-gaap--BusinessAcquisitionPercentageOfVotingInterestsAcquired_iI_pid_dp_uPure_c20240930__us-gaap--BusinessAcquisitionAxis__custom--NuveenRealEstateMember_zed0jGPwcVpd" title="Manufactured home communities">40% interest (Sebring Square and Rum Runner), the Countryside Village expansion (Duck River Estates) and the Allentown expansion (River Bluff Estates) in Tennessee, which are now considered separate communities, and also include two communities acquired through the Company’s qualified opportunity zone fund (See Note 5). These 139 communities are located in New Jersey, New York, Ohio, Pennsylvania, Tennessee, Indiana, Maryland, Michigan, Alabama, South Carolina, Florida and Georgia. In November 2023, the Company expanded its joint venture relationship with Nuveen Real Estate and formed a new joint venture entity for the development of a new manufactured housing community located in Honey Brook, Pennsylvania. The community, once complete, will contain 113 manufactured home sites situated on approximately 61 acres. The Company, through its wholly-owned taxable subsidiary, UMH Sales and Finance, Inc. (“S&F”), sells manufactured homes to residents and prospective residents in our communities. Inherent in the operations of manufactured home communities are site vacancies. S&F was established to fill these vacancies and enhance the value of the communities. The Company holds a <span id="xdx_902_eus-gaap--BusinessAcquisitionPercentageOfVotingInterestsAcquired_iI_pid_dp_uPure_c20240930__us-gaap--BusinessAcquisitionAxis__custom--OpportunityZoneMember_zJ5vJc2bTUI9" title="Controlling interest">77% controlling interest in its qualified opportunity zone fund which it created in 2022 to acquire, develop and redevelop manufactured housing communities located in areas designated as Qualified Opportunity Zones by the U.S. Treasury Department to encourage long-term investment in economically distressed areas. The consolidated financial statements of the Company include S&F and all of its other wholly-owned subsidiaries and its qualified opportunity zone fund. All intercompany transactions and balances have been eliminated in consolidation.

The Company has elected to be taxed as a REIT under Sections 856-860 of the Internal Revenue Code (the "Code") and intends to maintain its qualification as a REIT in the future. As a qualified REIT, with limited exceptions, the Company will not be taxed under federal and certain state income tax laws at the corporate level on taxable income that it distributes to its shareholders. For special tax provisions applicable to REITs, refer to Sections 856-860 of the Code. The Company is subject to franchise taxes in some of the states in which the Company owns property.   The interim consolidated financial statements furnished herein have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") applicable to interim financial information, the instructions to Form 10-Q, and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three and nine months ended September 30, 2024 are not necessarily indicative of the results that may be expected for the year ending December 31, 2024. For further information, refer to the consolidated financial statements and footnotes thereto included in the Company's annual report on Form 10-K for the year ended December 31, 2023.   Use of Estimates   In preparing the consolidated financial statements in accordance with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as contingent assets and liabilities as of the dates of the consolidated balance sheets and revenue and expenses for the years then ended. These estimates and assumptions include the allowance for doubtful accounts, valuation of inventory, depreciation, valuation of securities, accounting for land development, reserves and accruals, and stock compensation expense. Actual results could differ from these estimates and assumptions.   Reclassifications   Certain amounts in the financial statements for the prior periods have been reclassified to conform to the statement presentation for the current periods.   Investment in Joint Venture   The Company accounts for its investment in entities formed under its joint venture with Nuveen Real Estate under the equity method of accounting in accordance with ASC 323, Investments – Equity Method and Joint Ventures. The Company has the ability to exercise significant influence, but not control, over the operating and financial decisions of the joint venture entities. Under the equity method of accounting, the cost of an investment is adjusted for the Company's share of the equity in net income or loss from the date of acquisition, reduced by distributions received and increased by contributions made. The income or loss is allocated in accordance with the provisions of the operating agreement. The carrying value of the investment in the joint venture is reviewed for other than temporary impairment whenever events or changes in circumstances indicate a possible impairment. Financial condition, operational performance, and other economic trends are among the factors that are considered in evaluation of the existence of impairment indicators (See Note 4).   Leases   The Company accounts for its leases under ASC 842, "Leases." Our primary source of revenue is generated from lease agreements for our sites and homes, where we are the lessor. These leases are generally for one-year or month-to-month terms and renewable by mutual agreement from us and the resident, or in some cases, as provided by jurisdictional statute.   We are the lessee in other arrangements, primarily for our corporate office and a ground lease at one community. As of September 30, 2024 and December 31, 2023, the right-of-use assets and corresponding lease liabilities of $3.1 million and $3.3 million, respectively, are included in prepaid expenses and other assets and accrued liabilities and deposits on the consolidated balance sheets.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"> </p> <p id="xdx_898_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_zAoy2hXBerug" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">Future minimum lease payments under these leases over the remaining lease terms are as follows <i>(in thousands)</i>:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 60%; margin-right: auto"> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_499_20240930_zVLqo0DS8ZGc" style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear_iI_pn3n3_maLOLLPz2dW_zwwaA4NSQYja" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 80%; text-align: center">2024</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 16%; text-align: right">115</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_pn3n3_maLOLLPz2dW_z8aGhSiZxb7g" style="vertical-align: bottom; background-color: White"> <td style="text-align: center">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">460</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_pn3n3_maLOLLPz2dW_zkhdU5HEUYal" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">460</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearThree_iI_pn3n3_maLOLLPz2dW_zsWjnlOzDn76" style="vertical-align: bottom; background-color: White"> <td style="text-align: center">2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">257</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iI_pn3n3_maLOLLPz2dW_zktylKnYCdwk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center">2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">111</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_ecustom--LesseeOperatingLeaseLiabilityPaymentsDueThereAfterYearFour_iI_pn3n3_maLOLLPz2dW_zGhZ9AAapwzh3" style="vertical-align: bottom; background-color: White"> <td style="text-align: center; padding-bottom: 1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">18,503</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iTI_pn3n3_mtLOLLPz2dW_znJmmYPzJRvc" style="vertical-align: bottom; background-color: White"> <td style="text-align: center; padding-bottom: 2.5pt">Total Lease Payments</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">19,906</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   The weighted average remaining lease term for these leases is 163 years. The right of use assets and lease liabilities was calculated using an interest rate of 5%.   Restricted Cash   The Company's restricted cash consists of amounts primarily held in deposit for tax, insurance and repair escrows held by lenders in accordance with certain debt agreements. Restricted cash is included in prepaid expenses and other assets on the consolidated balance sheets.   <p id="xdx_894_ecustom--ScheduleOfCashCashEquivalentsAndRestrictedCashTableTextBlock_zCugKy2mPhci" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">The following table presents beginning of period and end of period balances of cash, cash equivalents and restricted cash for the periods shown (in thousands): SCHEDULE OF CASH, CASH EQUIVALENTS AND RESTRICTED CASH <table cellpadding="0" cellspacing="0" style="font: 10pt Times New

Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_491_20240930_znBCNIvEtzvi" style="border-bottom: Black 1pt solid; text-align: center">9/30/24</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_499_20231231_zhNt2GSWJztl" style="border-bottom: Black 1pt solid; text-align: center">12/31/23</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_499_20230930_zJ3FC3o7SnJg" style="border-bottom: Black 1pt solid; text-align: center">9/30/23</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49C_20221231_zMO2sbztoXG4" style="border-bottom: Black 1pt solid; text-align: center">12/31/22</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td> <td> </td> <td colspan="2" style="text-align: center"> </td><td> </td></tr> <tr id="xdx_40A_eus-gaap--CashAndCashEquivalentsAtCarryingValue_iI_pn3n3_maCCERCz73e_zG7qnWjeB9x5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left">Cash and Cash Equivalents</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">66,704</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">57,320</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">38,646</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">29,785</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--RestrictedCash_iI_pn3n3_maCCERCz73e_zqqXTw5wrAf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Restricted Cash</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">7,726</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">7,117</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">6,924</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">11,091</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left"></td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> </table>   Revenue Recognition   We account for our Sales of Manufactured Homes in accordance with Accounting Standards Update (“ASU”) 2014-09 “Revenue from Contracts with Customers (Topic 606)” (ASC 606). For transactions in the scope of ASC 606, we recognize revenue when control of goods or services transfers to the customer, in the amount that we expect to receive for the transfer of goods or provision of services.   Rental and related income is generated from lease agreements for our sites and homes. The lease component of these agreements is accounted for under ASC 842 “Leases.” The non-lease components of our lease agreements consist primarily of utility reimbursements, which are accounted for with the site lease as a single lease under ASC 842.   Revenue from sales of manufactured homes is recognized in accordance with the core principle of ASC 606, at the time of closing when control of the home transfers to the customer. After closing of the sale transaction, we generally have no remaining performance obligation.   Interest income is primarily from notes receivables for the previous sales of manufactured homes. Interest income on these receivables is accrued based on the unpaid principal balances of the underlying loans on a level yield basis over the life of the loans.   Dividend income and gain (loss) on sales of marketable securities are from our investments in marketable securities and are presented separately but are not in the scope of ASC 606.   Other income primarily consists of brokerage commissions for arranging for the sale of a home by a third party and other miscellaneous income. This income is recognized when the transactions are completed and our performance obligations have been fulfilled.   Notes Receivables   We account for our receivables in accordance with ASU No. 2016-13, “Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.” ASU 2016-13 requires that entities use a forward looking “expected loss” model that generally will result in the earlier recognition of allowance for credit losses. The measurement of expected credit losses is based upon historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. As of September 30, 2024 and December 31, 2023, the Company had notes receivable of $83.9 million and $77.1 million, respectively, net of the fair value adjustment of $1.7 million and $1.6 million, respectively. Notes receivables are presented as a component of notes and other receivables, net on our consolidated balance sheets. These receivables represent balances owed to us for previously completed performance obligations for sales of manufactured homes.   Recent Accounting Pronouncements   Management does not believe that any recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying consolidated financial statements.   139 26200 10300 0.40 0.77 Use of Estimates   In preparing the consolidated financial statements in accordance with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, as well as contingent assets and liabilities as of the dates of the consolidated balance sheets and revenue and expenses for the years then ended. These estimates and assumptions include the allowance for doubtful accounts, valuation of inventory, depreciation, valuation of securities, accounting for land development, reserves and accruals, and stock compensation expense. Actual results could differ from these estimates and assumptions.   Reclassifications   Certain amounts in the financial statements for the prior periods have been reclassified to conform to the statement presentation for the current periods.   Investment in Joint Venture   The Company accounts for its investment in entities formed under its joint venture with Nuveen Real Estate under the equity method of accounting in accordance with ASC 323, Investments – Equity Method and Joint Ventures. The Company has the ability to exercise significant influence, but not control, over the operating and financial decisions of the joint venture entities. Under the equity method of accounting, the cost of an investment is adjusted for the Company’s share of the equity in net income or loss from the date of acquisition, reduced by distributions received and increased by contributions made. The income or loss is allocated in accordance with the provisions of the operating agreement. The carrying value of the investment in the joint venture is reviewed for other than temporary impairment whenever events or changes in circumstances indicate a possible impairment. Financial condition, operational performance, and other economic trends are among the factors that are considered in evaluation of the existence of impairment indicators (See Note 4).   <span style="font-family:

Times New Roman, Times, Serif; font-size: 10pt">Leases   The Company accounts for its leases under ASC 842, "Leases." Our primary source of revenue is generated from lease agreements for our sites and homes, where we are the lessor. These leases are generally for one-year or month-to-month terms and renewable by mutual agreement from us and the resident, or in some cases, as provided by jurisdictional statute.   We are the lessee in other arrangements, primarily for our corporate office and a ground lease at one community. As of September 30, 2024 and December 31, 2023, the right-of-use assets and corresponding lease liabilities of $<span id="xdx_90C_eus-gaap--OperatingLeaseLiability_iI_pn5n6_c20240930__us-gaap--PropertyPlantAndEquipmentByTypeAxis__custom--CorporateOfficeAndGroundLeaseMember_zRCZdS6fRyRi" title="Operating lease liabilities">3.1 million and $<span id="xdx_905_eus-gaap--OperatingLeaseLiability_iI_pn5n6_c20231231__us-gaap--PropertyPlantAndEquipmentByTypeAxis__custom--CorporateOfficeAndGroundLeaseMember_zhAAxjpomyrh" title="Operating lease liabilities">3.3 million, respectively, are included in <span id="xdx_90B_eus-gaap--OperatingLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList_iI_dxL_c20240930__us-gaap--PropertyPlantAndEquipmentByTypeAxis__custom--CorporateOfficeAndGroundLeaseMember_zhdq22elrh0d" title="::XDX::http%3A%2F%2Ffasb.org%2Fus-gaap%2F2024%23PrepaidExpenseAndOtherAssets">prepaid expenses and other assets and accrued liabilities and deposits on the consolidated balance sheets.   <p id="xdx_898_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_zAoy2hXBerug" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">Future minimum lease payments under these leases over the remaining lease terms are as follows (in thousands):   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 60%; margin-right: auto">
<tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: center"> </td><td> </td><td style="text-align: left"> </td></tr>
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<tr id="xdx_40B_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_pn3n3_maLOLLPz2dW_zkhdU5HEUYal" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: center">2026</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">460</td><td style="text-align: left"> </td></tr>
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<tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: center"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr>
<tr id="xdx_40B_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iTI_pn3n3_mtLOLLPz2dW_znJmmYPzJRvc" style="vertical-align: bottom; background-color: White"><td style="text-align: center; padding-bottom: 2.5pt">Total Lease Payments</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">19,906</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr>
</table>

The weighted average remaining lease term for these leases is 163 years. The right of use assets and lease liabilities was calculated using an interest rate of 5%.

3100000
3300000
<p id="xdx_898_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_zAoy2hXBerug" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">Future minimum lease payments under these leases over the remaining lease terms are as follows (in thousands):
SCHEDULE OF FUTURE MINIMUM LEASE PAYMENTS
<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; border-collapse: collapse; width: 60%; margin-right: auto">
<tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: center"> </td><td> </td><td style="text-align: left"> </td></tr>
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<tr id="xdx_408_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_pn3n3_maLOLLPz2dW_z8aGhSiZxb7g" style="vertical-align: bottom; background-color: White"><td style="text-align: center">2025</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">460</td><td style="text-align: left"> </td></tr>
<tr id="xdx_40B_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_pn3n3_maLOLLPz2dW_zkhdU5HEUYal" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: center">2026</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">460</td><td style="text-align: left"> </td></tr>
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<tr id="xdx_40F_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iI_pn3n3_maLOLLPz2dW_zktylKnYCdwk" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: center">2028</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">111</td><td style="text-align: left"> </td></tr>
<tr id="xdx_409_ecustom--LesseeOperatingLeaseLiabilityPaymentsDueThereAfterYearFour_iI_pn3n3_maLOLLPz2dW_zGhZ9AApwzh3" style="vertical-align: bottom; background-color: White"><td style="text-align: center; padding-bottom: 1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">18,503</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr>
<tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: center"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr>
<tr id="xdx_40B_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iTI_pn3n3_mtLOLLPz2dW_znJmmYPzJRvc" style="vertical-align: bottom; background-color: White"><td style="text-align: center; padding-bottom: 2.5pt">Total Lease Payments</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">19,906</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr>
</table>
115000
460000
460000
257000
111000
18503000
19906000
P163Y
0.05
Restricted Cash

The Company's restricted cash consists of amounts primarily held in deposit for tax, insurance and repair escrows held by lenders in accordance with certain debt agreements. Restricted cash is included in prepaid expenses and other assets on the consolidated balance sheets.

<p id="xdx_894_ecustom--ScheduleOfCashCashEquivalentsAndRestrictedCashTableTextBlock_zCugKy2mPhci" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">The following table presents beginning of period and end of period balances of cash, cash equivalents and restricted cash for the periods shown (in thousands):
SCHEDULE OF CASH, CASH EQUIVALENTS AND RESTRICTED CASH
<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%">
<tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td><td colspan="2" id="xdx_491_20240930_znBCNLvEtzvi" style="border-bottom: Black 1pt solid; text-align: center">9/30/24</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td><td colspan="2" id="xdx_499_20231231_zhNt2GSWJztl" style="border-bottom: Black 1pt solid; text-align: center">12/31/23</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td><td colspan="2" id="xdx_499_20230930_zJ3FC3o75nJg" style="border-bottom: Black 1pt solid; text-align: center">9/30/23</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td><td colspan="2" id="xdx_49C_20221231_zMO2sbztoXG4" style="border-bottom: Black 1pt solid; text-align: center">12/31/22</td><td style="padding-bottom: 1pt"> </td></tr>
<tr style="vertical-align: bottom"> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td colspan="2"> </td><td> </td><td> </td><td colspan="2"> </td><td> </td><td> </td><td colspan="2"> </td><td> </td><td> </td><td colspan="2" style="text-align: center"> </td><td> </td><td> </td><td colspan="2" style="text-align: center"> </td><td> </td></tr>
<tr id="xdx_40A_eus-gaap--CashAndCashEquivalentsAtCarryingValue_iI_pn3n3_maCCERCz73e_zG7qnWjeB9x5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left">Cash and Cash Equivalents</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">66,704</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">57,320</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">38,646</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">29,785</td><td style="width: 1%; text-align: left"> </td></tr>
<tr id="xdx_405_eus-gaap--RestrictedCash_iI_pn3n3_maCCERCz73e_zqqXTw5wrAf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Restricted Cash</td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">7,726</td><td style="padding-bottom: 1pt; text-align:

left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">7,117</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">6,924</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">11,091</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left"></td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: right"> </td><td style="text-align: left"> </td> <td id="xdx_404_eus-gaap--CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations_iTI_pn3n3_mtCCERCz73e_z3uvmoFLvyF5" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Cash, Cash Equivalents And Restricted Cash</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">74,430</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">64,437</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">45,570</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">40,876</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <p id="xdx_894_ecustom--ScheduleOfCashCashEquivalentsAndRestrictedCashTableTextBlock_zCugKy2mPhci" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in">The following table presents beginning of period and end of period balances of cash, cash equivalents and restricted cash for the periods shown (in thousands): SCHEDULE OF CASH, CASH EQUIVALENTS AND RESTRICTED CASH
<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_491_20240930_znBCNLvEtzvi" style="border-bottom: Black 1pt solid; text-align: center">9/30/24</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_499_20231231_zhNt2GSWjztl" style="border-bottom: Black 1pt solid; text-align: center">12/31/23</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_499_20230930_zJ3FC3o7SnJg" style="border-bottom: Black 1pt solid; text-align: center">9/30/23</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49C_20221231_zMO2sbztoXG4" style="border-bottom: Black 1pt solid; text-align: center">12/31/22</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td> <td> </td> <td colspan="2" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td></tr> <tr id="xdx_40A_eus-gaap--CashAndCashEquivalentsAtCarryingValue_iI_pn3n3_maCCERCz73e_zG7qnWjeB9x5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left">Cash and Cash Equivalents</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">66,704</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">57,320</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">38,646</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">29,785</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--RestrictedCash_iI_pn3n3_maCCERCz73e_zqqXTw5wrAF" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Restricted Cash</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; 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background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">Cash, Cash Equivalents And Restricted Cash</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">74,430</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">64,437</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">45,570</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">40,876</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>

66704000 57320000 38646000 29785000 7726000 7117000 6924000 11091000 74430000 64437000 45570000 40876000 Revenue Recognition   We account for our Sales of Manufactured Homes in accordance with Accounting Standards Update (“ASU”) 2014-09 “Revenue from Contracts with Customers (Topic 606)” (ASC 606). For transactions in the scope of ASC 606, we recognize revenue when control of goods or services transfers to the customer, in the amount that we expect to receive for the transfer of goods or provision of services.   Rental and related income is generated from lease agreements for our sites and homes. The lease component of these agreements is accounted for under ASC 842 “Leases.” The non-lease components of our lease agreements consist primarily of utility reimbursements, which are accounted for with the site lease as a single lease under ASC 842.   Revenue from sales of manufactured homes is recognized in accordance with the core principle of ASC 606, at the time of closing when control of the home transfers to the customer. After closing of the sale transaction, we generally have no remaining performance obligation.   Interest income is primarily from notes receivables for the previous sales of manufactured homes. Interest income on these receivables is accrued based on the unpaid principal balances of the underlying loans on a level yield basis over the life of the loans.   Dividend income and gain (loss) on sales of marketable securities are from our investments in marketable securities and are presented separately but are not in the scope of ASC 606.   Other income primarily consists of brokerage commissions for arranging for the sale of a home by a third party and other miscellaneous income. This income is recognized when the transactions are completed and our performance obligations have been fulfilled.   Notes Receivables   We account for our receivables in accordance with ASU No. 2016-13, “Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.” ASU 2016-13 requires that entities use a forward looking “expected loss” model that generally will result in the earlier recognition of allowance for credit losses. The measurement of expected credit losses is based upon historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. As of September 30, 2024 and December 31, 2023, the Company had notes receivable of $83.9 million and $77.1 million, respectively, net of the fair value adjustment of $1.7 million and $1.6 million, respectively. Notes receivables are presented as a component of notes and other receivables, net on our consolidated balance sheets. These receivables represent balances owed to us for previously completed performance obligations for sales of manufactured homes.   83900000 77100000 1700000 1600000 Recent Accounting Pronouncements   Management does not believe that any recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying consolidated financial statements. NOTE 2 – NET INCOME (LOSS) PER SHARE   Basic Net Income (Loss) per Share is calculated by dividing Net Income (Loss) by the weighted average shares outstanding for the period. Diluted Net Income (Loss) per Share is calculated by dividing Net Income (Loss) less Income (Loss) Attributable to Non-Controlling Interest by the weighted average number of common shares outstanding, and when dilutive, the potential net shares

that would be issued upon exercise of stock options pursuant to the treasury stock method. In periods with a net loss, the diluted loss per share equals the basic loss per share as all common stock equivalents are excluded from the per share calculation because they are anti-dilutive.   For the three and nine months ended September 30, 2024, common stock equivalents resulting from employee stock options to purchase <span id="xdx_90A_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pn5n6_c20240701__20240930__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zlt7BIqk15Ji" title="Antidilutive shares"><span id="xdx_90E_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pn5n6_c20240101__20240930__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_z0A5m4BLExPl" title="Antidilutive shares">5.4 million shares of common stock amounted to <span id="xdx_904_eus-gaap--WeightedAverageNumberOfDilutedSharesOutstanding_pid_c20240701__20240930__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__custom--CommonStockEquivalentsMember_zacQJBzzmGqk" title="Diluted net income per share">953,000 and <span id="xdx_906_eus-gaap--WeightedAverageNumberOfDilutedSharesOutstanding_pid_c20240101__20240930__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__custom--CommonStockEquivalentsMember_zFwrp3jgvbU1" title="Diluted net income per share">798,000 shares, respectively, which were included in the computation of Diluted Net Income per Share. For the three and nine months ended September 30, 2023, common stock equivalents of <span id="xdx_900_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230701__20230930__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__custom--CommonStockEquivalentsMember_zoruafa0UR3h" title="Antidilutive shares">478,000 shares and <span id="xdx_90E_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230930__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__custom--CommonStockEquivalentsMember_zv18wG4XguUg" title="Antidilutive shares">655,000 shares, respectively, were excluded from the computation of Diluted Net Loss per Share as their effect would be anti-dilutive.   5400000 5400000 953000 798000 478000 655000 <p id="xdx_800_eus-gaap--InvestmentsInDebtAndMarketableEquitySecuritiesAndCertainTradingAssetsDisclosureTextBlock_zVhKgpHDv78l" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">NOTE 3 - MARKETABLE SECURITIES   The Company's marketable securities consist primarily of marketable common and preferred stock of other REITs with a fair value of $34.2 million as of September 30, 2024, which represents 1.7% of undepreciated assets (total assets excluding accumulated depreciation). The Company does not intend to increase its investments in this REIT securities portfolio. The REIT securities portfolio provides the Company with additional diversification, liquidity and income.   As of September 30, 2024, the Company had total net unrealized losses of $<span id="xdx_90D_eus-gaap--OtherComprehensiveIncomeUnrealizedHoldingGainLossOnSecuritiesArisingDuringPeriodNetOfTax_pn5n6_c20240101__20240930__dei--LegalEntityAxis__custom--RealEstateInvestmentTrustsMember_zLhNoGJajtth" title="Unrealized losses">36.2 million in its REIT securities portfolio. For the three and nine months ended September 30, 2024, the Company recorded increases of $5.5 million and $3.5 million, respectively, in the fair value of these marketable securities. The Company held seven securities that had unrealized losses as of September 30, 2024.   34200000 0.017 36200000 5500000 3500000 NOTE 4 - INVESTMENT IN JOINT VENTURE   In December 2021, the Company and Nuveen Real Estate ("Nuveen" or "Nuveen Real Estate"), established a joint venture for the purpose of acquiring manufactured housing and/or recreational vehicle communities that are under development and/or newly developed and meet certain other investment guidelines. The terms of the initial joint venture entity were set forth in a Limited Liability Company Agreement dated as of December 8, 2021 (the "LLC Agreement") entered into between a wholly owned subsidiary of the Company and an affiliate of Nuveen. The LLC Agreement provided for the parties to initially fund up to $<span id="xdx_901_eus-gaap--PaymentsToAcquireBusinessesGross_pn6n6_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zGVB0E7oGHP3" title="Initial total commitments">70 million of equity capital for acquisitions during a <span id="xdx_908_ecustom--InitialCommitmentPeriodForAcquisitions_dtM_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zKiwMdEGxah4" title="Initial commitment period for acquisitions">24-month commitment period, with Nuveen having the option, subject to certain conditions, to elect to increase the parties' total commitments by up to an additional $<span id="xdx_906_ecustom--AdditionalIncreaseInTotalCommitmnet_pn6n6_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zqcgPxmKwNQ2" title="Additional increase in total commitmnets">100 million and to extend the commitment period for up to an additional four years. The LLC Agreement called for committed capital to be funded <span id="xdx_904_ecustom--CommittedCapitalPercentByRelatedParty_iI_pid_dp_uPure_c20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zhliVhDOg0oa" title="Committed capital percent by related party">60% by Nuveen and 40% by the Company on a parity basis. The Company serves as managing member of the joint venture entity and is responsible for day-to-day operations of the joint venture entity and management of its properties, subject to obtaining approval of Nuveen Real Estate for major decisions (including investments, dispositions, financings, major capital expenditures and annual budgets). The Company receives property management, asset management and other fees from the joint venture entity. In addition, once each member has recouped its invested capital and received a <span id="xdx_90C_ecustom--UnleveredInternalRateOfReturnPercentage_pid_dp_uPure_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zvVFd9S7dGx" title="Unlevered internal rate of return">7.5% net unlevered internal rate of return, <span id="xdx_90C_ecustom--AllocatedProRataInterestPercentage_pid_dp_uPure_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zekZOM9PPKHi" title="Allocated pro rata interest percentage">80% of distributable cash will be allocated pro rata in accordance with the members' respective percentage interests and the Company and Nuveen will receive a promote percentage equal to 70% (in the case of the Company) and <span id="xdx_900_ecustom--ProRataInterestPercentage_pid_dp_uPure_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zN6EHG1jvLBk" title="Pro rata interest percentage">30% (in the case of Nuveen) of the remaining <span id="xdx_906_ecustom--RemainingPromotePercentage_pid_dp_uPure_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zlseqkudM3G2" title="Remaining promote percentage">20% of distributable cash. After <span id="xdx_90E_ecustom--ConsummatePromotePeriod_dtY_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_ztZ7SoDA9wme" title="Consummate promote period">7 years the Company may elect to consummate the crystallization of the promote.   Under the terms of the LLC Agreement, after December 8, 2024 or, if later, the second anniversary of the acquisition and placing in service of a manufactured housing or recreational vehicle community, Nuveen will have a right to initiate the sale of one or more of the communities owned by the joint venture entity. If Nuveen elects to initiate such a sale process, the Company may exercise a right of first refusal to acquire Nuveen's interest in the community or communities to be sold for a purchase price corresponding to the greater of the appraised value of such communities or the amount required to provide a <span id="xdx_907_ecustom--UnleveredInternalRateOfReturnPercentage_pid_dp_uPure_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zG8Up5Hkx2a1" title="Unlevered internal rate of return">7.5% net unlevered internal rate of return on Nuveen's investment. <span id="xdx_903_eus-gaap--InvestmentCompanyInternalRateOfReturnAssumptions_c20240101__20240930__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember_zZjlqMWBR5cf" title="Investment company internal rate, description">In addition, the Company will have the right to buy out Nuveen's interest in the joint venture entity at any time after December 8, 2031 at a purchase price corresponding to the greater of the appraised value of the portfolio or the amount required to provide a 7.5% net unlevered internal rate of return on Nuveen's investment.   The LLC Agreement between the Company and Nuveen provided that until the capital contributions to the joint venture are fully funded or the joint venture is terminated, the joint venture will be the exclusive vehicle for the Company to acquire any manufactured housing communities and/or recreational vehicle communities that meet the joint venture's investment guidelines. These guidelines called for the joint venture to acquire manufactured housing and recreational vehicle communities that have been developed within the previous <span id="xdx_902_ecustom--JointVentureToAcquiredManufacturedHousingAndRecreationalVehicleCommunities_dc_c20240101__20240930__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zWW4UfkraRA5" title="Joint venture to acquired manufactured housing and recreational vehicle communities">two years and are less than 20% occupied, are located in certain geographic markets, are projected to meet certain cash flow and internal rate of return targets, and satisfy certain other criteria. The Company agreed to offer Nuveen the opportunity to have the joint venture acquire any manufactured housing community or recreational vehicle community that meets these investment guidelines. Under the terms of the LLC Agreement, if Nuveen determines not to pursue or approve any such acquisition, the Company would be permitted to acquire the property outside the joint venture. Since the execution of the LLC Agreement, Nuveen has provided the Company with written waivers of the exclusivity provision of the LLC Agreement with regard to two property acquisitions that may have fit the investment guidelines of the joint venture, which permitted the Company to acquire them outside of the Nuveen joint venture. Except for investment opportunities that are offered to and declined by Nuveen, the Company is prohibited from developing, owning, operating or managing manufactured housing communities or recreational vehicle communities within a 10-mile radius of any community owned by the joint venture. However, this restriction does not apply with respect to investments by the Company in existing communities operated by the Company.   <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:

justify; text-indent: 0.5in">The LLC Agreement provides that Nuveen will have the right to remove and replace the Company as managing member of the joint venture and manager of the joint venture's properties if the Company breaches certain obligations or certain events occur. Upon such removal, Nuveen may elect to buy out the Company's interest in the joint venture at <span id="xdx_909_ecustom--PercentageOfInterestElectToBuyOutInJointVenture_pid_dp_uPure_c20240101__20240930__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zKDtvXdWdqn3" title="Percentage of share elect to buy out in joint venture">98% of the value of the Company's interest in the joint venture. If Nuveen does not exercise such buy-out right, the Company may, at specified times, elect to initiate a sale of the communities owned by the joint venture, subject to a right of first refusal on the part of Nuveen. The LLC Agreement contains restrictions on a party's right to transfer its interest in the joint venture without the approval of the other party.   The LLC Agreement requires the Company to offer Nuveen the opportunity to have the joint venture acquire a manufactured housing community or recreational vehicle community that meets the investment guidelines. If Nuveen decides not to acquire the community through the joint venture, however, the Company is free to purchase the community on its own outside of the joint venture.   In December 2021, the joint venture entity closed on the acquisition of Sebring Square, a newly developed all-age, manufactured home community located in Sebring, Florida, for a total purchase price of $<span id="xdx_90F_eus-gaap--PaymentsToAcquireProductiveAssets_pn5n6_c20211201__20211231__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember_zViPgI29x9w3" title="Payments to acquire productive assets">22.2 million. This community contains <span id="xdx_90E_ecustom--NumberOfDevelopedHomesites_uInteger_c20211201__20211231__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--BusinessAcquisitionAxis__custom--SebringSquareMember_zlpWbGwtEKOj" title="Number of developed homesites">219 developed homesites situated on approximately <span id="xdx_90A_eus-gaap--AreaOfLand_iI_pid_uAcre_c20211231__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--BusinessAcquisitionAxis__custom--SebringSquareMember_zuXzCNEzgPok" title="Area of land">39 acres. In December 2022, the joint venture entity closed on the acquisition of Rum Runner, another newly developed all-age, manufactured home community also located in Sebring, Florida for a total purchase price of $<span id="xdx_903_eus-gaap--PaymentsToAcquireProductiveAssets_pn5n6_c20221201__20221231__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember_zP0KlGOUf8i3" title="Payments to acquire productive assets">15.1 million. This community contains <span id="xdx_907_ecustom--NumberOfDevelopedHomesites_uInteger_c20221201__20221231__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--BusinessAcquisitionAxis__custom--RumRunnerMember_zSd2RU6uDN94" title="Number of developed homesites">144 developed homesites situated on approximately <span id="xdx_90F_eus-gaap--AreaOfLand_iI_pid_uAcre_c20221231__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--BusinessAcquisitionAxis__custom--RumRunnerMember_zPKUhRV675Ei" title="Area of land">20 acres. The Company manages these communities on behalf of the joint venture entity.   During the time since the joint venture with Nuveen was first established in 2021, the Company and Nuveen have continued to seek opportunities to acquire additional manufactured housing and/or recreational vehicle communities that are under development and/or newly developed and meet certain other investment guidelines. During 2022, the Company and Nuveen informally agreed that any future acquisitions would be made by one or more new joint venture entities to be formed for that purpose and that the original joint venture entity formed in December 2021 will not consummate additional acquisitions but will maintain its existing property portfolio, consisting of the Sebring Square and Rum Runner communities. The Company and Nuveen also informally agreed that, unless otherwise determined in connection with any specific future investment, capital for any such new joint venture entity would continue to be funded <span id="xdx_90B_ecustom--CommittedCapitalPercentByRelatedParty_iI_pid_dp_uPure_c20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_ze0v6d1mme92" title="Committed capital percent by related party">60% by Nuveen and 40% by the Company on a parity basis and that other terms would be similar to those of the LLC Agreement entered into in 2021, except that the amounts of the parties' respective capital commitments will be determined on a property-by-property basis.   In November 2023, the Company expanded its relationship with Nuveen Real Estate and formed a new joint venture entity with Nuveen. The new joint venture entity was established to, directly or through one or more subsidiaries, identify, source, originate, acquire, hold, operate, sell, lease, mortgage, maintain, own, manage, finance, refinance, reposition, improve, renovate, develop, redevelop, pledge, hedge, exchange, and otherwise deal in and with the rental of manufactured housing and/or recreational vehicle communities that meet other investment guidelines. The terms of the new joint venture entity are set forth in a Limited Liability Company Agreement dated as of November 29, 2023 (the "Second LLC Agreement") entered into between a wholly owned subsidiary of the Company and an affiliate of Nuveen. The Company serves as managing member of this new joint venture entity and is responsible for day-to-day operations of the joint venture entity and management of its properties, subject to obtaining approval of Nuveen Real Estate for major decisions (including investments, dispositions, financings, major capital expenditures and annual budgets). The Company receives property management oversite, development and other fees from the joint venture entity. Sixty-one acres of land located in Honey Brook, Pennsylvania, previously owned by the Company, with a carrying value cost basis of $3.8 million, was contributed to the new joint venture entity. The Company was reimbursed by Nuveen for 60% of the carrying value of this land. This new joint venture entity is focused on the development of a new manufactured housing community on this property. The community, once complete, is expected to contain <span id="xdx_90A_ecustom--NumberOfDevelopedHomesites_uInteger_c20231101__20231130__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--BusinessAcquisitionAxis__custom--NuveenRealEstateMember_zilrBdtztekk" title="Number of developed homesites">113 manufactured home sites situated on approximately <span id="xdx_901_eus-gaap--AreaOfLand_iI_pid_uAcre_c20231130__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--BusinessAcquisitionAxis__custom--NuveenRealEstateMember_zFghrpqOW2f2" title="Area of land">61 acres.   References in this report to the Company's joint venture relationship with Nuveen are intended to refer to its ongoing relationship with Nuveen.   The Company accounts for its joint venture with Nuveen Real Estate under the equity method of accounting in accordance with ASC 323, "Investments – Equity Method and Joint Ventures".   70000000 P24M 100000000 0.60 0.40 0.075 0.80 0.70 0.30 0.20 P7Y 0.075 In addition, the Company will have the right to buy out Nuveen's interest in the joint venture entity at any time after December 8, 2031 at a purchase price corresponding to the greater of the appraised value of the portfolio or the amount required to provide a 7.5% net unlevered internal rate of return on Nuveen's investment. P2Y 0.98 22200000 219 39 15100000 144 20 0.60 0.40 3800000 0.60 113 61 NOTE 5 - OPPORTUNITY ZONE FUND   In July 2022, the Company invested $8.0 million, representing a portion of the capital gain the Company recognized as a result of the Monmouth Real Estate Investment Corp. ("MREIC") merger, in the UMH OZ Fund, LLC ("OZ Fund"), a new entity formed by the Company. The OZ Fund was created to acquire, develop and redevelop manufactured housing communities requiring substantial capital investment and located in areas designated as Qualified Opportunity Zones by the Treasury Department pursuant to a program authorized under the 2017 Tax Cuts and Jobs Act to encourage long-term investment in economically distressed areas. The OZ Fund was designed to allow the Company and other investors in the OZ Fund to defer the tax on recently realized capital gains reinvested in the OZ Fund until December 31, 2026 and to potentially obtain certain other tax benefits. UMH manages the OZ Fund and will receive certain management fees as well as a 15% carried interest in distributions by the OZ Fund to the other investors (subject to first returning investor capital with a 5% preferred return). UMH will have a right of first offer to purchase the communities from the OZ Fund at the time of sale at their then-current appraised value. On August 10, 2022, the Company, through the OZ Fund, acquired Garden View Estates, located in Orangeburg, South Carolina, for approximately $<span id="xdx_909_eus-gaap--PaymentsToAcquireRealEstate_pn5n6_c20220809__20220810__srt--RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis__custom--GardenViewEstatesMember__srt--StatementGeographicalAxis__custom--OrangeburgSouthCarolinaMember_zORQOkvhgVD4" title="Payments to acquire real estate">5.2 million. On January 19, 2023, the Company, through the OZ Fund, acquired Mighty Oak, located in Albany, Georgia, for approximately $<span id="xdx_908_eus-gaap--PaymentsToAcquireRealEstate_pn5n6_c20230118__20230119__srt--RealEstateAndAccumulatedDepreciationDescriptionOfPropertyAxis__custom--MightyOakMember__srt--StatementGeographicalAxis__custom--AlbanyGeorgiaMember_zVjTiTTwNVLh" title="Payments to acquire real estate">3.7 million. As of September 30, 2024, the Company's investment in the OZ Fund represented <span id="xdx_903_eus-gaap--EquityMethodInvestmentOwnershipPercentage_iI_pid_dp_uPure_c20240930__srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis__custom--OZFundMember_zWqgkgLnNNpl" title="Investment">77% of the total capital contributed to the OZ Fund and is consolidated in the Company's Consolidated Financial Statements. Other investors in the OZ Fund include certain officers, directors and employees of the Company.   8000000.0 UMH manages the OZ Fund and will receive certain management fees as well as a 15% carried interest in distributions by the OZ Fund to the other investors (subject to first returning investor capital with a 5% preferred return). 5200000 3700000 0.77 NOTE 6 - LOANS AND MORTGAGES PAYABLE AND OTHER LONG-TERM INDEBTEDNESS   Loans Payable   The following is a summary of our loans payable as of September 30, 2024 and December 31, 2023 (in thousands):   SCHEDULE OF LOANS PAYABLE   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom:

1pt"> </td> <td colspan="8" style="border-bottom: Black 1pt solid; text-align: center">9/30/2024</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center">12/31/2023</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center; padding-bottom: 1pt"> </td> <td colspan="4" style="border-bottom: Black 1pt solid; text-align: center">Amount</td><td style="text-align: center; padding-bottom: 1pt"> </td><td style="text-align: center; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Rate</td><td style="text-align: center; padding-bottom: 1pt"> </td><td style="text-align: center; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Amount</td><td style="text-align: center; padding-bottom: 1pt"> </td><td style="text-align: center; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Rate</td><td style="text-align: center; padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td colspan="2"> </td> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 31%; text-align: left">Margin Loan</td><td style="width: 2%"> </td> <td style="width: 3%; text-align: left">(1)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">0</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right">N/A</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">0</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right">N/A</td><td style="width: 1%; text-align: left"></td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Unsecured revolving credit facility</td><td> </td> <td style="text-align: left">(2)</td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_ecustom--LoansPayableGross_iI_pn3n3_c20240930__us-gaap--DebtInstrumentAxis__custom--UnsecuredLineOfCreditMember_fKDIp_zr2Un3GTFWR1" style="text-align: right" title="Total Loans Payable">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_ecustom--LoansPayableGross_iI_pn3n3_c20231231__us-gaap--DebtInstrumentAxis__custom--UnsecuredLineOfCreditMember_fKDIp_zISHofcyOmV6" style="text-align: right" title="Total Loans Payable">70,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--UnsecuredLineOfCreditMember_fKDIp_zJPcrxhj7Vbh" style="text-align: right" title="Debt instrument, interest rate">7.27</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Floorplan inventory financing</td><td> </td> <td style="text-align: left">(3)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,123</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--DebtInstrumentAxis__custom--FloorPlanInventoryFinancingMember_fKDMp_zpC3Dszv9kWk" style="text-align: right" title="Debt instrument, interest rate">8.97</td><td style="text-align: left">%</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">FirstBank rental home loan</td><td> </td> <td style="text-align: left">(4)</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_ecustom--LoansPayableGross_iI_pn3n3_c20240930__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_fKDQp_zks7aOhpib59" style="text-align: right" title="Total Loans Payable">24,197</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_fKDQp_zSTWuX0U7fji" style="text-align: right" title="Debt instrument, interest rate">6.15</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_ecustom--LoansPayableGross_iI_pn3n3_c20231231__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_fKDQp_zu5dP2eMjwp8" style="text-align: right" title="Total Loans Payable">24,683</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_fKDQp_zWb5dxj1Dnwg" style="text-align: right" title="Debt instrument, interest rate">6.15</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">FirstBank rental home line of credit</td><td> </td> <td style="text-align: left">(5)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Triad rental home loan</td><td> </td> <td style="text-align: left">(6)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_908_ecustom--LoansPayableGross_iI_pn3n3_c20231231__us-gaap--DebtInstrumentAxis__custom--TriadRentalHomeLoanMember_fKDYp_zx0gPOfR9Oh5">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">OceanFirst notes receivable financing</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left">(7)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right">N/A</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right">N/A</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Total Loans Payable</td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_ecustom--LoansPayableGross_iI_pn3n3_c20240930_zWX3yIiJqSDd" style="text-align: right" title="Total Loans Payable">27,320</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930_z8iFKgrvMXai" style="text-align: right" title="Debt instrument, interest rate">6.47</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_ecustom--LoansPayableGross_iI_pn3n3_c20231231_zwObrRKgnuJ3" style="text-align: right" title="Total Loans Payable">94,683</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20230101__20231231_z6gliMJO1mU7" style="text-align: right" title="Debt instrument, interest rate">6.98</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">Unamortized debt issuance costs</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--UnamortizedDebtIssuanceExpense_iNI_pn3n3_di_c20240930_z30GO2GiZRw1" style="border-bottom: Black 1pt solid; text-align: right" title="Unamortized debt issuance costs">(1,352</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--UnamortizedDebtIssuanceExpense_iNI_pn3n3_di_c20231231_z228sWSBZj5d" style="border-bottom: Black 1pt solid; text-align: right" title="Unamortized debt issuance costs">(1,204</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Loans Payable, net of unamortized</td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">debt issuance costs</td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98F_eus-gaap--LoansPayable_iI_pn3n3_c20240930_zRgLW3cIjkYi" style="border-bottom: Black 2.5pt double; text-align: right" title="Loans Payable, net of unamortized debt issuance costs">25,968</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98B_ecustom--LoansPayableNetOfUnamortizedDebtIssuanceCostsPercentage_pid_dp_uPure_c20240101__20240930_z9oOv8FlImY6" style="border-bottom: Black 2.5pt double; text-align: right" title="Loans payable, net of unamortized debt issuance costs percentage">6.81</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_983_eus-gaap--LoansPayable_iI_pn3n3_c20231231_z359fEjsaLz1" style="border-bottom: Black 2.5pt double; text-align: right" title="Loans Payable, net of unamortized debt issuance costs">93,479</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98F_ecustom--LoansPayableNetOfUnamortizedDebtIssuanceCostsPercentage_pid_dp_uPure_c20230101__20231231_zflpXghKDKr9" style="border-bottom: Black 2.5pt double; text-align: right" title="Loans payable, net of unamortized debt issuance costs percentage">7.07</td><td style="padding-bottom: 2.5pt; text-align: left">%</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in; layout-grid-mode: line">(1)</td> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Collateralized by the Company's securities portfolio and is due on demand. The Company must maintain a coverage ratio of approximately 2 times. </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(2)</td> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents an unsecured revolving credit facility syndicated with three banks, BMO Capital Markets Corp., JPMorgan Chase Bank, N.A, and Wells Fargo, N.A. Total

available borrowings under this facility is $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90D_eus-gaap--LineOfCreditFacilityMaximumBorrowingCapacity_iI_pn6n6_c20240930__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember_z6Qi2zuetqd8" title="Line of credit borrowing capacity">260 million.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td id="xdx_F0F_zdQRPie5qjqk" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(3)</td> <td id="xdx_F1E_zmICSyq6ofwa" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents revolving credit agreements totaling $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--LineOfCredit_iI_pn5n6_c20240930__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember_zqSlUjs0aSE6" title="Revolving line of credit">108.5 million with 21st Mortgage Corporation (“21st Mortgage”), Customers Bank, Northpoint Commercial Finance and Triad Financial Services (“Triad”) to finance inventory purchases. Interest rates on these agreements range from prime minus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90E_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember_ze4LHN3S4qi5" title="Prime interest rate percentage">0.75% to SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90C_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember__us-gaap--VariableRateAxis__us-gaap--SecuredOvernightFinancingRateSofrOvernightIndexSwapRateMember_zJidbWt6WMW3" title="SOFR interest rate percentage">4%. Subsequent to quarter end, the Company paid down this balance.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td id="xdx_F05_zqxQutQeM3Zh" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(4)</td> <td id="xdx_F1B_zS5laz9yjpu3" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents a term loan secured by rental homes and rental home leases, with a fixed interest rate of <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_900_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240930__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_zwRuOPUmmhHk" title="Interest rate percentage">6.15% and a maturity of date of <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_902_eus-gaap--DebtInstrumentMaturityDate_ddp_c20240101__20240930__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_zmOyTsEB1Ezd" title="Maturity date">May 10, 2028.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td id="xdx_F0B_zjIjaNLOUNi2" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(5)</td> <td id="xdx_F10_z545z8k4qLK4" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents a $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--LineOfCredit_iI_pn6n6_c20240930__us-gaap--DebtInstrumentRedemptionPeriodAxis__custom--FiveYearTermMember_zReUeRdtv3Ed" title="Revolving line of credit">25 million revolving line of credit secured by rental homes and their leases with a <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--DebtInstrumentTerm_dtY_c20240101__20240930_z0YstfqnolXj" title="Debt instrument term">5-year term and a variable interest rate of prime. </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(6)</td> <td id="xdx_F11_zn8V9ckeYsu6" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents a $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90C_eus-gaap--LineOfCredit_iI_pn6n6_c20240930_zs5aLFhEyrLg" title="Revolving line of credit">30 million revolving line of credit secured by rental homes and rental home leases, with an<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_908_eus-gaap--LineOfCreditFacilityInterestRateDescription_c20240101__20240930_zep5JSnmRqyc" title="Interest rate description"> interest rate of prime plus 0.25%, with a minimum of 5%.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td id="xdx_F04_zLQGqvWb59Z7" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(7)</td> <td id="xdx_F1A_zosWE7dHKkra" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents a revolving line of credit secured by eligible notes receivable, with an interest rate of prime with a floor of <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--VariableRateAxis__us-gaap--PrimeRateMember_zoFJ22zs6F3d" title="Debt instrument, interest rate">4.75%.</td></tr> </table>   On April 2, 2024, the Company expanded the borrowing capacity on its unsecured revolving credit facility from $<span id="xdx_90E_eus-gaap--LineOfCreditFacilityMaximumBorrowingCapacity_iI_pn6n6_c20240401__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember_z4iTsixf0lUb" title="Line of credit borrowing capacity">180 million in available borrowings to $<span id="xdx_905_eus-gaap--LineOfCreditFacilityMaximumBorrowingCapacity_iI_pn6n6_c20240402__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember_zPdsUVgPRFR5" title="Line of credit borrowing capacity">260 million in available borrowings. The Facility is syndicated with three banks, BMO Capital Markets Corp., JPMorgan Chase Bank, N.A. and Wells Fargo, N.A. as joint arrangers and joint book runners, with Bank of Montreal as administrative agent. Interest is based on the Company’s overall leverage ratio and is equal to the Secured Overnight Financing Rate (“SOFR”) plus <span id="xdx_909_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240402__20240402__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember__srt--RangeAxis__srt--MinimumMember_ztyA2PaKWf4h" title="SOFR interest rate percentage">1.5% to <span id="xdx_90F_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240402__20240402__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember__srt--RangeAxis__srt--MaximumMember_zknnTBA4LF5g" title="SOFR interest rate percentage">2.20%, or <span id="xdx_907_eus-gaap--DebtInstrumentVariableInterestRateTypeExtensibleEnumeration_dxL_c20240402__20240402__us-gaap--CreditFacilityAxis__custom--UnsecuredRevolvingCreditFacilityMember__srt--RangeAxis__srt--MaximumMember_z26mwOzU6Hjh" title="::XDX::http%3A%2F%2Ffasb.org%2Fus-gaap%2F2024%23PrimeRateMember"><span id="xdx_90D_eus-gaap--DebtInstrumentVariableInterestRateTypeExtensibleEnumeration_dxL_c20240402__20240402__us-gaap--CreditFacilityAxis__custom--UnsecuredRevolvingCreditFacilityMember__srt--RangeAxis__srt--MinimumMember_zfshRC7nnOH7" title="::XDX::http%3A%2F%2Ffasb.org%2Fus-gaap%2F2024%23PrimeRateMember">BMO’s prime lending rate plus <span id="xdx_90B_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240402__20240402__us-gaap--CreditFacilityAxis__custom--UnsecuredRevolvingCreditFacilityMember__srt--RangeAxis__srt--MinimumMember_zTPjvMWjg7kj" title="Line of credit facility, interest rate">0.50% to <span id="xdx_902_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240402__20240402__us-gaap--CreditFacilityAxis__custom--UnsecuredRevolvingCreditFacilityMember__srt--RangeAxis__srt--MaximumMember_zmYgzU58BO7b" title="Line of credit facility, interest rate">1.20%. The maturity date is November 7, 2026.   Series A Bonds   On February 6, 2022, the Company issued $<span id="xdx_90E_ecustom--SaleOfStockNumberOfValueIssuedInTransaction_pn5n6_c20220205__20220206__us-gaap--StatementClassOfStockAxis__custom--SeriesABondsMember_zba18iW1fxsa" title="Sale of stock number of value issued in transaction">102.7 million of its new 4.72% Series A Bonds due 2027, or the 2027 Bonds, in an offering to investors in Israel. The Company received $<span id="xdx_902_eus-gaap--SaleOfStockConsiderationReceivedOnTransaction_pn5n6_c20220205__20220206__us-gaap--StatementClassOfStockAxis__custom--SeriesABondsMember_zl1t3yTpWt2k" title="Sale of stock consideration received on transaction">98.7 million, net of offering expenses. The 2027 Bonds are unsecured obligations of the Company denominated in Israeli shekels (NIS) and were issued pursuant to a Deed of Trust dated January 31, 2022 between the Company and Reznik Paz Nevo Trusts Ltd., an Israeli trust company, as trustee. The 2027 Bonds pay interest at a rate of 4.72% per year. Interest on the 2027 Bonds is payable semi-annually on August 31, 2022, and on February 28 and August 31 of the years 2023-2026 (inclusive) and on the final maturity date of February 28, 2027. The principal and interest will be linked to the U.S. Dollar. In the event of a future downgrade by two or more notches in the rating of the 2027 Bonds or a failure by the Company to comply with certain covenants in the Deed of Trust, the interest rate on the 2027 Bonds will be subject to increase. However, any such increases, in the aggregate, would not exceed <span id="xdx_908_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20220206__us-gaap--StatementClassOfStockAxis__custom--SeriesABondsMember__srt--RangeAxis__srt--MaximumMember_zpnhb2pS3edd" title="Debt instrument interest rate stated percentage">1.25% per annum. As of September 30, 2024, the Company is in compliance with these covenants.   Under the Deed of Trust, the Company has the right to redeem the 2027 Bonds, in whole or in part, at any time on or after 60 days from February 9, 2022, the date on which the 2027 Bonds were listed for trading on the Tel Aviv Stock Exchange (the “TASE”). Any such voluntary early redemption by the Company will require payment of the applicable early redemption amount calculated in accordance with the Deed of Trust. The Company does not intend to redeem the 2027 Bonds. Upon the occurrence of an event of default or certain other events, including a delisting of the 2027 Bonds by the TASE, the Company may be required to effect an early repayment or redemption of all or a portion of the 2027 Bonds at their par value plus accrued and unpaid interest. The Deed of Trust permits the Company, subject to certain conditions, to issue additional 2027 Bonds without obtaining approval of the holders of the 2027 Bonds.   The 2027 Bonds are general unsecured obligations of the Company and rank equal in right of payment with all of the Company’s existing and future unsecured indebtedness. The Deed of Trust includes certain customary covenants, including financial covenants requiring the Company to maintain certain ratios of debt to net operating income, to shareholders’ equity and to earnings, and customary events of default. The 2027 Bonds were offered solely to investors outside the United States and were not offered to, or for the account or benefit of, U.S. Persons

(as defined in Regulation S under the Securities Act of 1933).   Mortgages Payable   The following is a summary of our mortgages payable as of September 30, 2024 and December 31, 2023 (in thousands):   SCHEDULE OF MORTGAGES PAYABLE   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td> <td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center">9/30/2024</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center">12/31/2023</td><td style="padding-bottom: 1pt"> </td> </tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Amount</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Rate</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Amount</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Rate</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 36%; text-align: left">Fixed rate mortgages</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_987_eus-gaap--SecuredDebtCurrent_iI_pn3n3_c20240930_zabWw2YldcJj" style="width: 12%; text-align: right" title="Fixed rate mortgages">492,248</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_981_eus-gaap--DebtInstrumentInterestRateEffectivePercentage_iI_pid_dp_uPure_c20240930_zbeVmkWa9NSd" style="width: 12%; text-align: right" title="Mortgages percentage">4.17</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_986_eus-gaap--SecuredDebtCurrent_iI_pn3n3_c20231231_zJEsplrhFGd1" style="width: 12%; text-align: right" title="Fixed rate mortgages">501,135</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_988_eus-gaap--DebtInstrumentInterestRateEffectivePercentage_iI_pid_dp_uPure_c20231231_zUSMZOw8F13b" style="width: 12%; text-align: right" title="Mortgages percentage">4.17</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Unamortized debt issuance costs</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_987_ecustom--MortgagesPayableUnamortizedDebtIssuanceCosts_iI_pn3n3_c20240930_zgU1ut7Z9op" style="border-bottom: Black 1pt solid; text-align: right" title="Unamortized debt issuance costs">(3,963</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_989_ecustom--MortgagesPayableUnamortizedDebtIssuanceCosts_iI_pn3n3_c20231231_zdaZgwAcXSI3" style="border-bottom: Black 1pt solid; text-align: right" title="Unamortized debt issuance costs">(4,652</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Mortgages Payable, net of unamortized debt issuance costs</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_985_eus-gaap--SecuredDebt_iI_pn3n3_c20240930_zXHgT3nyfWn4" style="border-bottom: Black 2.5pt double; text-align: right" title="Mortgages Payable, net of unamortized debt issuance costs">488,285</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_986_ecustom--MortgagesNetOfUnamortizedDebtIssuanceCostsPercentage_iI_pid_dp_uPure_c20240930_zAeNhMjrzqlb" style="border-bottom: Black 2.5pt double; text-align: right" title="Mortgages Payable, net of unamortized debt issuance costs percentage">4.21</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98C_eus-gaap--SecuredDebt_iI_pn3n3_c20231231_z9um6277dCH7" style="border-bottom: Black 2.5pt double; text-align: right" title="Mortgages Payable, net of unamortized debt issuance costs">496,483</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_989_ecustom--MortgagesNetOfUnamortizedDebtIssuanceCostsPercentage_iI_pid_dp_uPure_c20231231_zILwB4UMQvWg" style="border-bottom: Black 2.5pt double; text-align: right" title="Mortgages Payable, net of unamortized debt issuance costs percentage">4.21</td><td style="padding-bottom: 2.5pt; text-align: left">%</td></tr> </table>   As of September 30, 2024 and December 31, 2023, the weighted average loan maturity of mortgages payable was 4.6 years and 5.3 years, respectively.   The following is a summary of our loans payable as of September 30, 2024 and December 31, 2023 (in thousands):   SCHEDULE OF LOANS PAYABLE   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td> <td style="padding-bottom: 1pt"> </td> <td colspan="8" style="border-bottom: Black 1pt solid; text-align: center">9/30/2024</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center">12/31/2023</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="text-align: center; padding-bottom: 1pt"> </td> <td colspan="4" style="border-bottom: Black 1pt solid; text-align: center">Amount</td><td style="text-align: center; padding-bottom: 1pt"> </td><td style="text-align: center; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Rate</td><td style="text-align: center; padding-bottom: 1pt"> </td><td style="text-align: center; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Amount</td><td style="text-align: center; padding-bottom: 1pt"> </td><td style="text-align: center; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Rate</td><td style="text-align: center; padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 31%; text-align: left">Margin Loan</td><td style="width: 2%"> </td> <td style="width: 3%; text-align: left">(1)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">0</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right">N/A</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_902_ecustom--LoansPayableGross_iI_pn3n3_c20231231__us-gaap--DebtInstrumentAxis__custom--MarginLoanMember_fKDEp_zfZKqSzFlKJb" title="Total Loans Payable">0</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right">N/A</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Unsecured revolving credit facility</td><td> </td> <td style="text-align: left">(2)</td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_ecustom--LoansPayableGross_iI_pn3n3_c20240930__us-gaap--DebtInstrumentAxis__custom--UnsecuredLineOfCreditMember_fKDIp_zr2Un3GTFWR1" style="text-align: right" title="Total Loans Payable">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_ecustom--LoansPayableGross_iI_pn3n3_c20231231__us-gaap--DebtInstrumentAxis__custom--UnsecuredLineOfCreditMember_fKDIp_zISHofcyOmV6" style="text-align: right" title="Total Loans Payable">70,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--UnsecuredLineOfCreditMember_fKDIp_zJPcrxhj7Vbh" style="text-align: right" title="Debt instrument, interest rate">7.27</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Floorplan inventory financing</td><td> </td> <td style="text-align: left">(3)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,123</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--DebtInstrumentAxis__custom--FloorPlanInventoryFinancingMember_fKDMp_zpC3Dszv9kWk" style="text-align: right" title="Debt instrument, interest rate">8.97</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">FirstBank rental home loan</td><td> </td> <td style="text-align: left">(4)</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_ecustom--LoansPayableGross_iI_pn3n3_c20240930__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_fKDQp_zks7aOhpib59" style="text-align: right" title="Total Loans Payable">24,197</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_fKDQp_zSTWuX0U7fji" style="text-align: right" title="Debt instrument, interest rate">6.15</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_ecustom--LoansPayableGross_iI_pn3n3_c20231231__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_fKDQp_zu5dP2eMjwp8" style="text-align: right" title="Total Loans Payable">24,683</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_fKDQp_zWb5dxJ1Dnwg" style="text-align: right" title="Debt instrument, interest rate">6.15</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">FirstBank rental home line of credit</td><td> </td> <td style="text-align: left">(5)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_909_ecustom--LoansPayableGross_iI_pn3n3_c20231231__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLineOfCreditMember_fKDUp_zqiZQYmWSchh" title="Total Loans Payable">0</td><td style="text-align:

left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Triad rental home loan</td><td> </td> <td style="text-align: left">(6)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">N/A</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">OceanFirst notes receivable financing</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left">(7)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right">N/A</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right">N/A</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Total Loans Payable</td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_ecustom--LoansPayableGross_iI_pn3n3_c20240930_zWX3yIiJqSDd" style="text-align: right" title="Total Loans Payable">27,320</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930_z8iFKgrvMXai" style="text-align: right" title="Debt instrument, interest rate">6.47</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_ecustom--LoansPayableGross_iI_pn3n3_c20231231_zwObrRKgnuJ3" style="text-align: right" title="Total Loans Payable">94,683</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20230101__20231231_z6gliMJO1mU7" style="text-align: right" title="Debt instrument, interest rate">6.98</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">Unamortized debt issuance costs</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--UnamortizedDebtIssuanceExpense_iNI_pn3n3_di_c20240930_z30GO2GiZRw1" style="border-bottom: Black 1pt solid; text-align: right" title="Unamortized debt issuance costs">(1,352</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--UnamortizedDebtIssuanceExpense_iNI_pn3n3_di_c20231231_z228sWSBZjSd" style="border-bottom: Black 1pt solid; text-align: right" title="Unamortized debt issuance costs">(1,204</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Loans Payable, net of unamortized</td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 2.5pt">debt issuance costs</td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98F_eus-gaap--LoansPayable_iI_pn3n3_c20240930_zRgLW3cIfkYi" style="border-bottom: Black 2.5pt double; text-align: right" title="Loans Payable, net of unamortized debt issuance costs">25,968</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98B_ecustom--LoansPayableNetOfUnamortizedDebtIssuanceCostsPercentage_pid_dp_uPure_c20240101__20240930_z9oOv8FlImY6" style="border-bottom: Black 2.5pt double; text-align: right" title="Loans payable, net of unamortized debt issuance costs percentage">6.81</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_983_eus-gaap--LoansPayable_iI_pn3n3_c20231231_z359fEjsaLz1" style="border-bottom: Black 2.5pt double; text-align: right" title="Loans Payable, net of unamortized debt issuance costs">93,479</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98F_ecustom--LoansPayableNetOfUnamortizedDebtIssuanceCostsPercentage_pid_dp_uPure_c20230101__20231231_zflpXghKDKr9" style="border-bottom: Black 2.5pt double; text-align: right" title="Loans payable, net of unamortized debt issuance costs percentage">7.07</td><td style="padding-bottom: 2.5pt; text-align: left">%</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in; layout-grid-mode: line">(1)</td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in; layout-grid-mode: line">Collateralized by the Company’s securities portfolio and is due on demand. The Company must maintain a coverage ratio of approximately 2 times. </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(2)</td> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">Represents an unsecured revolving credit facility syndicated with three banks, BMO Capital Markets Corp., JPMorgan Chase Bank, N.A, and Wells Fargo, N.A. Total available borrowings under this facility is $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90D_eus-gaap--LineOfCreditFacilityMaximumBorrowingCapacity_iI_pn6n6_c20240930__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember_z6Qi2zuetqd8" title="Line of credit borrowing capacity">260 million.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td id="xdx_F0F_zdQRPie5qjqk" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(3)</td> <td id="xdx_F1E_zmICSyq6oJwa" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents revolving credit agreements totaling $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--LineOfCredit_iI_pn5n6_c20240930__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember_zqSlUjs0aSE6" title="Revolving line of credit">108.5 million with 21st Mortgage Corporation (“21st Mortgage”), Customers Bank, Northpoint Commercial Finance and Triad Financial Services (“Triad”) to finance inventory purchases. Interest rates on these agreements range from prime minus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90E_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember_ze4LHN3S4qi5" title="Prime interest rate percentage">0.75% to SOFR plus <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90C_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--CreditFacilityAxis__us-gaap--RevolvingCreditFacilityMember__us-gaap--VariableRateAxis__us-gaap--SecuredOvernightFinancingRateSofrOvernightIndexSwapRateMember_zjidbWt6WMW3" title="SOFR interest rate percentage">4%. Subsequent to quarter end, the Company paid down this balance.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td id="xdx_F05_zqxQutQeM3Zh" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(4)</td> <td id="xdx_F1B_zS5laz9yjpu3" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents a term loan secured by rental homes and rental home leases, with a fixed interest rate of <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_900_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240930__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_zwRuOPUmmhIk" title="Interest rate percentage">6.15% and a maturity of date of <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_902_eus-gaap--DebtInstrumentMaturityDate_ddp_c20240101__20240930__us-gaap--DebtInstrumentAxis__custom--FirstBankRentalHomeLoanMember_zmOyTsEB1Ezd" title="Maturity date">May 10, 2028.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td id="xdx_F0B_zjljaNLOUNi2" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(5)</td> <td id="xdx_F10_z545z8k4qLK4" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents a $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--LineOfCredit_iI_pn6n6_c20240930__us-gaap--DebtInstrumentRedemptionPeriodAxis__custom--FiveYearTermMember_zReUeRdtv3Ed" title="Revolving line of credit">25 million revolving line of credit secured by rental homes and their leases with a <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_907_eus-gaap--DebtInstrumentTerm_dtY_c20240101__20240930_z0YstfqnolXj" title="Debt instrument term">5-year term and a variable interest rate of prime. </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(6)</td> <td id="xdx_F11_zn8V9ckeYsu6" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents a $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90C_eus-gaap--LineOfCredit_iI_pn6n6_c20240930_zs5aLFhEyrLg" title="Revolving line of credit">30 million revolving line of credit secured by rental homes and rental home leases, with an<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_908_eus-gaap--LineOfCreditFacilityInterestRateDescription_c20240101__20240930_zep5JSnmRqyc" title="Interest rate description"> interest rate of prime plus 0.25%, with a minimum of 5%.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line"> </td> <td id="xdx_F04_zLQGqvWb59Z7" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line">(7)</td> <td id="xdx_F1A_zosWE7dHKkra" style="font: 10pt Times New Roman, Times, Serif; layout-grid-mode: line; text-align: justify">Represents a revolving line of credit secured by eligible notes receivable, with an interest rate of prime with a floor of <span

class="xdx_phnt_RGlzY2xvc3VyZSAtIFNDSEVEVUxFIE9GIExPQU5TIFBBWUFCTEUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_906_eus-gaap--LineOfCreditFacilityInterestRateDuringPeriod_pid_dp_uPure_c20240101__20240930__us-gaap--VariableRateAxis__us-gaap--PrimeRateMember_zoFJ22zs6F3d" title="Debt instrument, interest rate">4.75%.</td></tr> </table> 0 0 0 70000000 0.0727 3123000 0.0897 0 24197000 0.0615 24683000 0.0615 0 0 0 0 0 0 27320000 0.0647 94683000 0.0698 1352000 1204000 25968000 0.0681 93479000 0.0707 260000000 108500000 0.0075 0.04 0.0615 2028-05-10 25000000 P5Y 30000000 interest rate of prime plus 0.25%, with a minimum of 5%. 0.0475 180000000 260000000 0.015 0.0220 0.0050 0.0120 2026-11-07 102700000 0.0472 98700000 0.0472 2027-02-28 0.0125 The following is a summary of our mortgages payable as of September 30, 2024 and December 31, 2023 (in thousands):   SCHEDULE OF MORTGAGES PAYABLE   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center">9/30/2024</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center">12/31/2023</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Amount</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Rate</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Amount</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Rate</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 36%; text-align: left">Fixed rate mortgages</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_987_eus-gaap--SecuredDebtCurrent_iI_pn3n3_c20240930_zabWw2Yldcfj" style="width: 12%; text-align: right" title="Fixed rate mortgages">492,248</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_981_eus-gaap--DebtInstrumentInterestRateEffectivePercentage_iI_pid_dp_uPure_c20240930_zbeVmkWa9NSd" style="width: 12%; text-align: right" title="Mortgages percentage">4.17</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_986_eus-gaap--SecuredDebtCurrent_iI_pn3n3_c20231231_zJEsplrhFGd1" style="width: 12%; text-align: right" title="Fixed rate mortgages">501,135</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_988_eus-gaap--DebtInstrumentInterestRateEffectivePercentage_iI_pid_dp_uPure_c20231231_zUSMZOw8F13b" style="width: 12%; text-align: right" title="Mortgages percentage">4.17</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Unamortized debt issuance costs</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_987_ecustom--MortgagesPayableUnamortizedDebtIssuanceCosts_iI_pn3n3_c20240930_zgU1ut7Z9op" style="border-bottom: Black 1pt solid; text-align: right" title="Unamortized debt issuance costs">(3,963</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_989_ecustom--MortgagesPayableUnamortizedDebtIssuanceCosts_iI_pn3n3_c20231231_zdaZqwAcXSI3" style="border-bottom: Black 1pt solid; text-align: right" title="Unamortized debt issuance costs">(4,652</td><td style="padding-bottom: 1pt; text-align: left">)</td><td style="padding-bottom: 1pt"> </td> <td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Mortgages Payable, net of unamortized debt issuance costs</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_985_eus-gaap--SecuredDebt_iI_pn3n3_c20240930_zXHgT3nyfWn4" style="border-bottom: Black 2.5pt double; text-align: right" title="Mortgages Payable, net of unamortized debt issuance costs">488,285</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_986_ecustom--MortgagesNetOfUnamortizedDebtIssuanceCostsPercentage_iI_pid_dp_uPure_c20240930_zAeNhMjrzqlb" style="border-bottom: Black 2.5pt double; text-align: right" title="Mortgages Payable, net of unamortized debt issuance costs percentage">4.21</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98C_eus-gaap--SecuredDebt_iI_pn3n3_c20231231_z9um6277dCH7" style="border-bottom: Black 2.5pt double; text-align: right" title="Mortgages Payable, net of unamortized debt issuance costs">496,483</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_989_ecustom--MortgagesNetOfUnamortizedDebtIssuanceCostsPercentage_iI_pid_dp_uPure_c20231231_zILwB4UMQvWg" style="border-bottom: Black 2.5pt double; text-align: right" title="Mortgages Payable, net of unamortized debt issuance costs percentage">4.21</td><td style="padding-bottom: 2.5pt; text-align: left">%</td></tr> </table> 492248000 0.0417 501135000 0.0417 -3963000 -4652000 488285000 0.0421 496483000 0.0421 P4Y7M6D P5Y3M18D NOTE 7 - SHAREHOLDERS' EQUITY   Common Stock   On April 1, 2024, the Company announced a $0.01 increase, representing a <span id="xdx_90C_ecustom--PercentageOfInceaseInCommonStockDividend_pid_dp_uPure_c20240401__20240401__us-gaap--TypeOfArrangementAxis__custom--StockPurchasePlanMember_zjWPf0ba5ZNd" title="Percentage of incease in common stock dividend">4.9% increase, in its quarterly common stock dividend, raising it to $0.215 per share from $0.205 per share. Since 2020, we have increased our dividend four times by an aggregate amount of $0.14, representing a <span id="xdx_909_ecustom--PercentageOfInceaseInCommonStockDividend_pid_dp_uPure_c20200101__20201231__us-gaap--TypeOfArrangementAxis__custom--StockPurchasePlanMember_zcAGEXcup5Le" title="Percentage of incease in common stock dividend">19% increase. The Company's annual dividend rate on its Common Stock is currently $0.86 per share.   On September 16, 2024, the Company paid total cash dividends of $16.0 million or $0.215 per share to common shareholders of record as of the close of business on August 15, 2024, of which $838,000 was reinvested in the Dividend Reinvestment and Stock Purchase Plan ("DRIP"). On October 1, 2024, the Company declared a dividend of $<span id="xdx_90A_eus-gaap--DividendsPayableAmountPerShare_iI_pid_c20241001__us-gaap--TypeOfArrangementAxis__custom--StockPurchasePlanMember__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember_ziLsVr2HS1g7" title="Dividend per share">0.215 per share to be paid <span id="xdx_904_eus-gaap--DividendPayableDateToBePaidDayMonthAndYear_dd_c20241001__20241001__us-gaap--StatementClassOfStockAxis__us-gaap--CommonStockMember__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--DividendsAxis__custom--O2024Q3DividendsMember_zbRrusCvOY8d" title="Dividend payable date">December 16, 2024 to common shareholders of record as of the close of business on <span id="xdx_906_eus-gaap--DividendsPayableDateOfRecordDayMonthAndYear_dd_c20241001__20241001__us-gaap--StatementClassOfStockAxis__us-gaap--CommonStockMember__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--DividendsAxis__custom--O2024Q3DividendsMember_zWeEBCssr8l7" title="Divided date of record">November 15, 2024.   During the nine months ended September 30, 2024, the Company received, including dividends reinvested of $2.4 million, a total of $<span id="xdx_908_eus-gaap--ProceedsFromIssuanceOfCommonStockDividendReinvestmentPlan_pn5n6_c20240101__20240930__us-gaap--PlanNameAxis__custom--DRIPMember_zntRTniBDB57" title="Proceed from dividend reinvestment and stock purchase plan (DRIP)">7.6 million from its DRIP. There were <span id="xdx_90D_eus-gaap--StockIssuedDuringPeriodSharesDividendReinvestmentPlan_c20240101__20240930__us-gaap--PlanNameAxis__custom--DRIPMember_zeUiQ4bEpsBf" title="Shares issued during the period for DRIP">481,000 shares issued under the DRIP during this period.   On January 10, 2024, the Board of Directors reaffirmed our Common Stock Repurchase Program (the "Repurchase Program") that authorizes us to repurchase up to $<span id="xdx_904_eus-gaap--StockRepurchasedDuringPeriodValue_pn6n6_c20240110__20240110__us-gaap--TypeOfArrangementAxis__custom--StockRepurchaseProgramMember_zcGuQra2Sga" title="Authorized stock repurchase, value">25 million in the aggregate of the Company's common stock. Purchases under the Repurchase Program may be made using a variety of methods, which may include open market purchases, privately negotiated transactions or block trades, or by any combination of such methods, in accordance with applicable insider trading and other securities laws and regulations. The size, scope and timing of any purchases will be based on business, market and other conditions and factors, including price, regulatory and contractual requirements or consents, and capital availability. The Repurchase Program does not require the Company to acquire any particular amount of common stock and may be suspended, modified or discontinued at any time at the Company's discretion without prior notice. For the three and nine months ended September 30, 2024, the Company did not repurchase any shares of its Common Stock.   Common Stock At-The-Market Sales Programs   On April 4, 2023, the Company entered into an equity distribution agreement ("2023 Common ATM Program") with BMO Capital Markets Corp., J.P. Morgan Securities LLC, B. Riley Securities, Inc., Compass Point Research & Trading, LLC, and Janney Montgomery Scott LLC, as distribution agents (the "Distribution Agents") under which the Company was permitted to offer and sell shares of the Company's common stock, $<span id="xdx_900_eus-gaap--CommonStockParOrStatedValuePerShare_iI_pid_c20230404__srt--StatementScenarioAxis__custom--ATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember__dei--LegalEntityAxis__custom--BRileyFBRIncMember_zvMekf8zHEVd" title="Common stock par value">0.10 par value per share (the "Common Stock"), having an aggregate sales price of up to $<span id="xdx_90E_eus-gaap--ProceedsFromIssuanceOfCommonStock_pn6n6_c20230404__20230404__srt--StatementScenarioAxis__custom--ATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember__dei--LegalEntityAxis__custom--BRileyFBRIncMember__srt--RangeAxis__srt--

MaximumMember_zxnGVMq5sGJl" title="Proceeds from Issuance of Common Stock in the DRIP, net of dividend reinvestments">150 million from time to time through the Distribution Agents, as agents or principals. Sales of the shares of Common Stock under the Distribution Agreement for the 2023 Common ATM Program were made in "at the market offerings" as defined in Rule 415 under the Securities Act of 1933, as amended (the "Securities Act"), including, without limitation, sales made directly on or through the New York Stock Exchange (the "NYSE") or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. The Distribution Agents were not required to sell any specific number or dollar amount of securities, but were to use commercially reasonable efforts consistent with their normal trading and sales practices, on mutually agreed terms between the Distribution Agents and the Company. The 2023 Common ATM Program replaced an earlier similar at-the-market offering that the Company commenced in 2022. The Company began selling shares under the 2023 Common ATM Program in April 2023 and sold a total of <span id="xdx_902_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeCommonATMProgramMember_zaYTo0D9Sgpk" title="Number of shares issued in transaction">8.5 million shares of Common Stock during 2023 and 2024 under the 2023 Common ATM Program for an aggregate sale price of $<span id="xdx_900_eus-gaap--SaleOfStockConsiderationReceivedOnTransaction_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeCommonATMProgramMember_zWJr8AtTARii" title="Aggregate sale price">132.2 million. For the nine months ended September 30, 2024, <span id="xdx_903_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreeDistributionAgentsMember_zI6RjTgAJUU4" title="Number of shares issued in transaction">1.2 million shares of Common Stock were issued and sold under the 2023 Common ATM Program at a weighted average price of $<span id="xdx_909_eus-gaap--SaleOfStockPricePerShare_iI_pid_c20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreeDistributionAgentsMember_zjoHwtX5fTJe" title="Sale of Stock, Price Per Share">15.37 per share, generating gross proceeds of $<span id="xdx_900_ecustom--GrossProceedsFromSaleOfEquityAfterOfferingExpenses_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreeDistributionAgentsMember_zMa1yRPtAdii" title="Gross proceeds from sale of equity">19.1 million and net proceeds of $<span id="xdx_909_eus-gaap--ProceedsFromIssuanceOrSaleOfEquity_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreeDistributionAgentsMember_zJavWip674Mj" title="Net proceeds from sale of equity after offering expenses">18.9 million, after offering expenses.   On March 12, 2024, the Company terminated the use of the 2023 Common ATM Program and entered into a new equity distribution agreement ("2024 March Common ATM Program") with BMO Capital Markets Corp., J.P. Morgan Securities LLC, Wells Fargo Securities, LLC, B. Riley Securities, Inc., Compass Point Research & Trading, LLC, and Janney Montgomery Scott LLC, as Distribution Agents under which the Company was permitted to offer and sell shares of the Company's common stock, $<span id="xdx_90F_eus-gaap--CommonStockParOrStatedValuePerShare_iI_pid_c20240312__srt--StatementScenarioAxis__custom--ATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember__dei--LegalEntityAxis__custom--BRileyFBRIncMember_zoP6qGppeeEl" title="Common stock par value">0.10 par value per share, having an aggregate sales price of up to $<span id="xdx_90D_eus-gaap--ProceedsFromIssuanceOfCommonStock_pn6n6_c20240312__20240312__srt--StatementScenarioAxis__custom--ATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember__dei--LegalEntityAxis__custom--BRileyFBRIncMember__srt--RangeAxis__srt--MaximumMember_zOduVT70q0Jc" title="Proceeds from Issuance of Common Stock in the DRIP, net of dividend reinvestments">150 million from time to time through the Distribution Agents, as agents or principals. Sales of the shares of Common Stock under the Distribution Agreement for the 2024 March Common ATM Program were made in "at the market offerings" as defined in Rule 415 under the Securities Act, including, without limitation, sales made directly on or through the NYSE or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. The Distribution Agents were not required to sell any specific number or dollar amount of securities, but were to use commercially reasonable efforts consistent with their normal trading and sales practices, on mutually agreed terms between the Distribution Agents and the Company. The Company began selling shares under the 2024 March Common ATM Program on March 13, 2024 and sold a total of <span id="xdx_906_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyFourDistributionAgentsMember_z3csTmKvnzv1" title="Number of shares issued in transaction">8.1 million shares of Common Stock during 2024 under the 2024 March Common ATM Program at a weighted average price of $<span id="xdx_904_eus-gaap--SaleOfStockPricePerShare_iI_pid_c20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyFourDistributionAgentsMember_zOYrgBxEzlM" title="Sale of Stock, Price Per Share">17.86 per share, generating gross proceeds of $<span id="xdx_90A_ecustom--GrossProceedsFromSaleOfEquityAfterOfferingExpenses_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyFourDistributionAgentsMember_z2pmP8cE5se6" title="Gross proceeds from sale of equity">145.1 million and net proceeds of $<span id="xdx_909_eus-gaap--ProceedsFromIssuanceOrSaleOfEquity_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyFourDistributionAgentsMember_zkDnI2UGCTbh" title="Net proceeds from sale of equity after offering expenses">142.9 million, after offering expenses.   On September 13, 2024, the Company filed with the State Department of Assessments and Taxation of the State of Maryland (the "Maryland SDAT") an amendment (the "Articles of Amendment") to the Company's charter to increase the Company's authorized shares of common stock, par value $0.10 per share ("Common Stock"), by 10 million shares. The Articles of Amendment became effective at 10:00 a.m., Eastern time, on September 16, 2024.   On September 16, 2024, the Company terminated the use of the 2024 March Common ATM Program and entered into a new equity distribution agreement ("2024 September Common ATM Program") with BMO Capital Markets Corp., J.P. Morgan Securities LLC, Wells Fargo Securities, LLC, B. Riley Securities, Inc., Compass Point Research & Trading, LLC, and Janney Montgomery Scott LLC, as Distribution Agents under which the Company may offer and sell shares of the Company's common stock, $<span id="xdx_900_eus-gaap--CommonStockParOrStatedValuePerShare_iI_pid_c20240916__srt--StatementScenarioAxis__custom--ATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember__dei--LegalEntityAxis__custom--BRileyFBRIncMember_zbeqw15kl4CI" title="Common stock par value">0.10 par value per share, having an aggregate sales price of up to $<span id="xdx_90B_eus-gaap--ProceedsFromIssuanceOfCommonStock_pn6n6_c20240916__20240916__srt--StatementScenarioAxis__custom--ATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember__dei--LegalEntityAxis__custom--BRileyFBRIncMember__srt--RangeAxis__srt--MaximumMember_z7SpKbzgDSG4" title="Proceeds from Issuance of Common Stock in the DRIP, net of dividend reinvestments">150 million from time to time through the Distribution Agents, as agents or principals. Sales of the shares of Common Stock under the Distribution Agreement for the 2024 September Common ATM Program will be in "at the market offerings" as defined in Rule 415 under the Securities Act, including, without limitation, sales made directly on or through the NYSE or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. The Distribution Agents are not required to sell any specific number or dollar amount of securities, but will use commercially reasonable efforts consistent with their normal trading and sales practices, on mutually agreed terms between the Distribution Agents and the Company. The Company began selling shares under the 2024 September Common ATM Program on September 17, 2024 and through September 30, 2024, <span id="xdx_906_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourSeptemberCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyFourDistributionAgentsMember_zZyY7QNwBig8" title="Number of shares issued in transaction">90,000 shares of Common Stock were issued and sold under the 2024 September Common ATM Program at a weighted average price of $<span id="xdx_907_eus-gaap--SaleOfStockPricePerShare_iI_pid_c20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourSeptemberCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyFourDistributionAgentsMember_zbwLuGMpkTP3" title="Sale of Stock, Price Per Share">19.71 per share, generating gross proceeds of $<span id="xdx_903_ecustom--GrossProceedsFromSaleOfEquityAfterOfferingExpenses_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourSeptemberCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyFourDistributionAgentsMember_zr474MJzsT6l" title="Gross proceeds from sale of equity">1.8 million and net proceeds of $<span id="xdx_904_eus-gaap--ProceedsFromIssuanceOrSaleOfEquity_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourSeptemberCommonATMProgramMember__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyFourDistributionAgentsMember_z6Xu3iiNj4o2" title="Net proceeds from sale of equity after offering expenses">1.4 million, after offering expenses.   Under the 2023 Common ATM Program, the 2024 March Common ATM Program and the 2024 September Common ATM Program, during the nine months ended September 30, 2024, a total of <span id="xdx_904_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeAndTwoThousandTwentyFourMarchAndSeptemberCommonATMProgramMember_zjqUmCcYZU8l" title="Number of shares issued in transaction">9.4 million shares of Common Stock were issued and sold at a weighted average price of $<span id="xdx_90E_eus-gaap--SaleOfStockPricePerShare_iI_pid_c20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeAndTwoThousandTwentyFourMarchAndSeptemberCommonATMProgramMember_zH9CMIKoNjs9" title="Sale of stock, price per share">17.55 per share, generating gross proceeds of $<span id="xdx_90B_ecustom--GrossProceedsFromSaleOfEquityAfterOfferingExpenses_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeAndTwoThousandTwentyFourMarchAndSeptemberCommonATMProgramMember_zhUNGkh1Ph5b" title="Gross proceeds from sale of equity">166.0 million and net proceeds of $<span id="xdx_906_eus-gaap--ProceedsFromIssuanceOrSaleOfEquity_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreeAndTwoThousandTwentyFourMarchAndSeptemberCommonATMProgramMember_zRTZw3Ur5uZd" title="Net proceeds from sale of equity after offering expenses">163.2 million, after offering expenses.   As of September 30, 2024, $<span id="xdx_90F_ecustom--CommonStockAvailableForSaleValue_iI_pn5n6_c20240930__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyFourSeptemberCommonATMProgramMember_zrRN534mL9A1" title="Common stock available for sale value">148.2 million of common stock remained eligible for sale under the 2024 September Common ATM Program.   6.375% Series D Cumulative Redeemable Preferred Stock <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;

text-align: justify; text-indent: 0.5in"> On September 16, 2024, the Company paid $<span id="xdx_904_eus-gaap--PaymentsOfDividends_pn5n6_c20240916__20240916__us-gaap--StatementClassOfStockAxis__custom--SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember_zEu9vFMAUA94" title="Dividends paid">4.8 million in dividends or $<span id="xdx_905_eus-gaap--PreferredStockDividendsPerShareDeclared_pid_c20240916__20240916__us-gaap--StatementClassOfStockAxis__custom--SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember__us-gaap--DividendsAxis__custom--O2024Q3DividendsMember_z3jM0QAyx3yi" title="Dividend paid price per share">0.3984375 per share for the period from June 1, 2024 through August 31, 2024 to holders of record as of the close of business on August 15, 2024 of our <span id="xdx_900_eus-gaap--PreferredStockDividendRatePercentage_pid_dp_uPure_c20240916__20240916__us-gaap--StatementClassOfStockAxis__custom--SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember_zK7tRSvhdAO2" title="Dividend rate declared">6.375% Series D Cumulative Redeemable Preferred Stock, $<span id="xdx_90C_eus-gaap--PreferredStockParOrStatedValuePerShare_iI_pid_c20240916__us-gaap--StatementClassOfStockAxis__custom--SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember_z9I7phKXExj8" title="Preferred stock, par value">0.10 par value per share, Liquidation Preference $<span id="xdx_90E_eus-gaap--PreferredStockLiquidationPreference_iI_pid_c20240916__us-gaap--StatementClassOfStockAxis__custom--SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember_z7rfo1Cb5eP6" title="Liquidation preference, per share">25.00 per share ("Series D Preferred Stock"). Dividends on our Series D Preferred Stock are cumulative and payable quarterly at an annual rate of $<span id="xdx_903_ecustom--PreferredStockDividendsPerShareCashPaidAnnual_pid_c20240916__20240916__us-gaap--StatementClassOfStockAxis__custom--SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember_zMad3Fbi5z5j" title="Annual rate of dividend">1.59375 per share.   On October 1, 2024, the Company declared a dividend of $<span id="xdx_906_eus-gaap--PreferredStockDividendsPerShareDeclared_pid_c20241001__20241001__us-gaap--StatementClassOfStockAxis__custom--SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--DividendsAxis__custom--O2024Q3DividendsMember_zuwGspd9GHz3" title="Dividend paid price per share">0.3984375 per share for the period from September 1, 2024 through November 30, 2024 to be paid on <span id="xdx_90A_eus-gaap--DividendPayableDateToBePaidDayMonthAndYear_dd_c20241001__20241001__us-gaap--StatementClassOfStockAxis__custom--SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--DividendsAxis__custom--O2024Q3DividendsMember_zNkm2nJP4Ac" title="Dividend payable date">December 16, 2024 to Series D Preferred shareholders of record as of the close of business on <span id="xdx_908_eus-gaap--DividendsPayableDateOfRecordDayMonthAndYear_dd_c20241001__20241001__us-gaap--StatementClassOfStockAxis__custom--SixPointThreeSevenFivePercentageSeriesDCumulativeRedeemablePreferredStockMember__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--DividendsAxis__custom--O2024Q3DividendsMember_zYqFj6qNzcGb" title="Divided date of record">November 15, 2024.   Preferred Stock At-The-Market Sales Program   On January 10, 2023, the Company entered into an At Market Issuance Sales Agreement ("2023 Preferred ATM Program") with B. Riley. Under the 2023 Preferred ATM Program, the Company may offer and sell shares of the Company's <span id="xdx_902_ecustom--CumulativeRedeemablePreferredStockPercentage_pid_dp_uPure_c20230110__20230110__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__custom--SeriesDCumulativeRedeemablePreferredStockMember__srt--OwnershipAxis__custom--BRileySecuritiesIncMember__srt--RangeAxis__srt--MaximumMember_zTfQbEEltjok" title="Cumulative redeemable preferred stock, percentage">6.375% Series D Cumulative Redeemable Preferred Stock, $<span id="xdx_908_eus-gaap--PreferredStockParOrStatedValuePerShare_iI_pid_c20230110__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__custom--SeriesDCumulativeRedeemablePreferredStockMember__srt--OwnershipAxis__custom--BRileySecuritiesIncMember_zcZQYEOzvbzi" title="Preferred stock par value">0.10 par value per share, with a liquidation preference of $<span id="xdx_906_eus-gaap--PreferredStockLiquidationPreference_iI_pid_c20230110__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__custom--SeriesDCumulativeRedeemablePreferredStockMember__srt--OwnershipAxis__custom--BRileySecuritiesIncMember_zjmZyrUjRljf" title="Liquidation preference, per share">25.00 per share (the "Series D Preferred Stock"), having an aggregate sales price of up to $<span id="xdx_907_eus-gaap--ProceedsFromIssuanceOfPreferredStockAndPreferenceStock_pn6n6_c20230110__20230110__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__us-gaap--SeriesDPreferredStockMember__srt--OwnershipAxis__custom--BRileySecuritiesIncMember__srt--RangeAxis__srt--MaximumMember_zfoyPdEfhE71" title="Preferred stock available for sale value">100 million from time to time through B. Riley, as agent or principal. Sales of the shares of Series D Preferred Stock in the 2023 Preferred ATM Program will be in "at the market offerings" as defined in Rule 415 under the Securities Act of 1933, as amended (the "Securities Act"), including, without limitation, sales made directly on or through the New York Stock Exchange (the "NYSE") or on any other existing trading market for the Series D Preferred Stock, as applicable, or to or through a market maker or any other method permitted by law, including, without limitation, negotiated transactions and block trades. B. Riley is not required to sell any specific number or dollar amount of securities, but will use its commercially reasonable efforts consistent with its normal trading and sales practices, on mutually agreed terms between B. Riley and the Company. For the nine months ended September 30, 2024, the Company issued and sold <span id="xdx_90F_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_c20240101__20240930__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__us-gaap--SeriesDPreferredStockMember__srt--OwnershipAxis__custom--BRileySecuritiesIncMember_z3l108Cqzr27" title="Sale of stock, number of shares issued in transaction">664,000 shares of its Series D Preferred Stock under the 2023 Preferred ATM Program at a weighted average price of $<span id="xdx_901_eus-gaap--SaleOfStockPricePerShare_iI_pid_c20240930__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__us-gaap--SeriesDPreferredStockMember__srt--OwnershipAxis__custom--BRileySecuritiesIncMember_z9XRHYiI8fR" title="Sale of stock, price per share">23.35 per share, generating gross proceeds of $<span id="xdx_90B_ecustom--GrossProceedsFromSaleOfEquityAfterOfferingExpenses_pn5n6_c20240101__20240930__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember_zwqLMjpzPU7e" title="Gross proceeds from sale of equity after offering expenses">15.5 million and net proceeds of $<span id="xdx_903_eus-gaap--ProceedsFromIssuanceOrSaleOfEquity_pn5n6_c20240101__20240930__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__us-gaap--SeriesDPreferredStockMember__srt--OwnershipAxis__custom--BRileySecuritiesIncMember_zlasWTTjlT5e" title="Net proceeds from sale of equity after offering expenses">15.3 million, after offering expenses.   As of September 30, 2024, $<span id="xdx_909_ecustom--PreferredStockAvailableForSaleValue_iI_pn5n6_c20240930__us-gaap--AwardTypeAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__us-gaap--SeriesDPreferredStockMember_zE98CD857qVe" title="Preferred stock available for sale value">30.6million in shares of Series D Preferred Stock remained eligible for sale under the 2023 Preferred ATM Program.   0.01 0.049 0.215 0.205 0.14 0.19 0.86 16000000.0 0.215 838000 0.215 2024-12-16 2024-11-15 2400000 7600000 481000 25000000 0.10 150000000 8500000 132200000 1200000 15.37 19100000 18900000 0.10 150000000 8100000 17.86 145100000 142900000 0.10 10000000 0.10 150000000 90000 19.71 1800000 1400000 9400000 17.55 166000000.0 163200000 148200000 4800000 0.3984375 0.06375 0.10 25.00 1.59375 0.3984375 2024-12-16 2024-11-15 0.06375 0.10 25.00 100000000 664000 23.35 15500000 15300000 30600000 NOTE 8 - STOCK BASED COMPENSATION   The Company accounts for awards of stock, stock options and restricted stock in accordance with ASC 718-10, "Compensation-Stock Compensation." ASC 718-10 requires that compensation cost for all stock awards be calculated and amortized over the service period (generally equal to the vesting period). The compensation cost for stock option grants is determined using option pricing models, intended to estimate the fair value of the awards at the grant date less estimated forfeitures. The compensation expense for restricted stock is recognized based on the fair value of the restricted stock awards less estimated forfeitures. The fair value of restricted stock awards is equal to the fair value of the Company's stock on the grant date. Compensation costs of $1.9 and $5.6 million have been recognized for the three and nine months ended September 30, 2024, respectively. Compensation costs of $1.0 and $4.0 million have been recognized for the three and nine months ended September 30, 2023, respectively.   On January 10, 2024, the Company awarded a total of <span id="xdx_90E_eus-gaap--StockIssuedDuringPeriodSharesRestrictedStockAwardGross_pid_c20240110__20240110__srt--TitleOfIndividualAxis__custom--SixEmployeesMember__us-gaap--PlanNameAxis__custom--TwentyTwentyThreeEquityIncentiveAwardPlanMember_zdiWg88QIT7g" title="Number of restricted stock award">26,000 shares of restricted stock to six employees under the Company's 2023 Equity Incentive Award Plan (the "2023 Plan"). The grant date fair value of these restricted stock grants was $<span id="xdx_906_eus-gaap--StockIssuedDuringPeriodValueRestrictedStockAwardGross_c20240110__20240110__srt--TitleOfIndividualAxis__custom--SixEmployeesMember__us-gaap--PlanNameAxis__custom--TwentyTwentyThreeEquityIncentiveAwardPlanMember_zFdvhOQ9FfDc" title="Number of restricted stock award, value">411,000. These grants vest ratably over<span id="xdx_900_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1_dtY_c20240110__20240110__srt--TitleOfIndividualAxis__custom--SixEmployeesMember__us-gaap--PlanNameAxis__custom--TwentyTwentyThreeEquityIncentiveAwardPlanMember_zotm1vzhPMq1" title="Grants vest term"> 5 years.   On January 10, 2024, the Company awarded a total of <span id="xdx_900_eus-gaap--StockIssuedDuringPeriodSharesShareBasedCompensationGross_pid_c20240110__20240110__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember_zADJT8a41Ti3" title="Number of common stock award">8,613 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $<span id="xdx_906_eus-gaap--StockIssuedDuringPeriodValueShareBasedCompensationGross_c20240110__20240110__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember_zxeRpQCotQq4" title="Fair value of common stock awards">136,000.   On January 10, 2024, the Company granted options to purchase <span id="xdx_90A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod_pid_c20240110__20240110__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember__us-gaap--PlanNameAxis__custom--TwoThousandTwentyThreeEquityIncentiveAwardPlanMember_z3ZeJuqGW271" title="Options

granted">99,000 shares of common stock to nine members of our Board of Directors under the 2023 Plan. The grant date fair value of these options amounted to approximately $<span id="xdx_905_eus-gaap--StockIssuedDuringPeriodValueRestrictedStockAwardGross_c20240110__20240110__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember__us-gaap--PlanNameAxis__custom--TwoThousandTwentyThreeEquityIncentiveAwardPlanMember_zS2cOnLXtUQa" title="Grant date fair value">266,000. These grants vest ratably over <span id="xdx_90D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1_dc_c20240110__20240110__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember__us-gaap--PlanNameAxis__custom--TwoThousandTwentyThreeEquityIncentiveAwardPlanMember_zMDVkigD8ooi" title="Grants vested">five years.   On March 26, 2024, the Company awarded a total of <span id="xdx_902_eus-gaap--StockIssuedDuringPeriodSharesShareBasedCompensationGross_pid_c20240326__20240326__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember_zGMRIs415k0a" title="Number of common stock award">8,694 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $<span id="xdx_90C_eus-gaap--StockIssuedDuringPeriodValueShareBasedCompensationGross_c20240326__20240326__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember_zKzVqU67Fwa6" title="Fair value of common stock awards">136,000.   On March 26, 2024, the Company awarded a total of <span id="xdx_900_eus-gaap--StockIssuedDuringPeriodSharesShareBasedCompensationGross_pid_c20240326__20240326__srt--TitleOfIndividualAxis__custom--FourEmployeesMember_ztxol9BMbsYd" title="Number of common stock award">24,275 shares of common stock to four employees, pursuant to their employment agreements. The grant date fair value of these awards was $<span id="xdx_904_eus-gaap--StockIssuedDuringPeriodValueShareBasedCompensationGross_c20240326__20240326__srt--TitleOfIndividualAxis__custom--FourEmployeesMember_zf5Hvd06ys9" title="Fair value of common stock awards">380,000.   On March 26, 2024, the Company awarded a total of <span id="xdx_900_eus-gaap--StockIssuedDuringPeriodSharesRestrictedStockAwardGross_pid_c20240326__20240326__srt--TitleOfIndividualAxis__custom--FourEmployeesMember_zJcVPI0xNSI9" title="Number of restricted stock award">413,016 shares of restricted stock to four employees, pursuant to their employment agreements. These grants are subject to a combination of both performance-based and time-based metrics. The grant date fair value of these restricted stock grants was $6.5 million. Of these shares, <span id="xdx_90F_eus-gaap--StockIssuedDuringPeriodSharesRestrictedStockAwardGross_pid_c20240326__20240326__srt--TitleOfIndividualAxis__custom--FourEmployeesMember__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockMember_z9Dz3BjWdAM6" title="Number of restricted stock award">121,488 shares (time-based) vest ratably over <span id="xdx_90E_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsOutstandingWeightedAverageRemainingContractualTerms_dtY_c2024(
gaap--AwardTypeAxis__us-gaap--RestrictedStockMember__srt--TitleOfIndividualAxis__custom--FourEmployeesMember_zdA06IjD5Djb" title="Remaining contractual terms">2 years. The remaining shares (performance-based) vest after <span id="xdx_90F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsOutstandingWeightedAverageRemainingContractualTerms_dtY_c2024(
gaap--AwardTypeAxis__us-gaap--PerformanceSharesMember__srt--TitleOfIndividualAxis__custom--FourEmployeesMember_zhNFU34oewu" title="Remaining contractual terms">2 years upon achievement of certain corporate and financial metrics.   On March 26, 2024, the Company granted options to purchase <span id="xdx_90E_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod_pid_c20240326__20240326__srt--TitleOfIndividualAxis__custom--SixtyEmployessMember__us-gaap--PlanNameAxis__custom--TwoThousandTwentyThreePlanMember_z9Dbz9D9pwL6" title="Options granted">829,500 shares of common stock to sixty employees under the Company's 2023 Plan. The grant date fair value of these options amounted to approximately $<span id="xdx_90E_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedInPeriodFairValue1_pn5n6_c20240326__20240326__srt--TitleOfIndividualAxis__custom--SixtyEmployessMember__us-gaap--PlanNameAxis__custom--TwoThousandTwentyThreePlanMember_zATEWWUf3ulg" title="Fair value">2.3 million. These grants vest ratably over <span id="xdx_908_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1_dc_c20240326__20240326__srt--TitleOfIndividualAxis__custom--SixtyEmployessMember__us-gaap--PlanNameAxis__custom--TwoThousandTwentyThreePlanMember_zM6zbQw64s48" title="Grants vested">five years. Compensation costs for grants issued to a participant who is of retirement age are recognized at the time of the grant.   On June 20, 2024, the Company awarded a total of <span id="xdx_907_eus-gaap--StockIssuedDuringPeriodSharesShareBasedCompensationGross_pid_c20240620__20240620__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember_zM3qJN260JRg" title="Number of common stock award">8,847 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $<span id="xdx_902_eus-gaap--StockIssuedDuringPeriodValueShareBasedCompensationGross_c20240620__20240620__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember_z0SB4jlqAWx2" title="Fair value of common stock awards">136,000.   On September 25, 2024, the Company awarded a total of <span id="xdx_905_eus-gaap--StockIssuedDuringPeriodSharesShareBasedCompensationGross_pid_c20240925__20240925__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember_zfzgUFGBoT7j" title="Number of common stock award">6,930 shares of common stock to nine members of our Board of Directors in payment of directors fees. The grant date fair value of these awards was $<span id="xdx_908_eus-gaap--StockIssuedDuringPeriodValueShareBasedCompensationGross_c20240925__20240925__srt--TitleOfIndividualAxis__custom--NineMembersOfBoardofDirectorsMember_z9WEzKdxtCql" title="Fair value of common stock awards">136,000.   <p id="xdx_89A_eus-gaap--ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock_zROiGq0Ju4Eg" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The fair value of each option grant is estimated on the date of grant using the Black-Scholes option pricing model with the following weighted-average assumptions used for grants during the nine months ended September 30, 2024: SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONS   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; width: 80%; border-collapse: collapse; margin-right: auto"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 71%; text-align: justify"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 2%; text-align: right"> </td> <td id="xdx_499_20240101__20240930_z0Ecd1HUAnIl" style="font: 10pt Times New Roman, Times, Serif; width: 27%; text-align: center">2024</td> </tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="border-top: Black 1pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> </tr> <tr id="xdx_407_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate_pid_dp_uPure_z1EVNRpiBGuk" style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Dividend yield</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">5.33%</td> </tr> <tr id="xdx_405_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate_pid_dp_uPure_z4gDsJnZOkJg" style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected volatility</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">27.05%</td> </tr> <tr id="xdx_40D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate_pid_dp_uPure_zvnNJv8HKgd2" style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Risk-free interest rate</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">4.22%</td> </tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected lives</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">10</td> </tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Estimated forfeitures</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">0</td> </tr> </table>   During the nine months ended September 30, 2024, twenty-four participants exercised options to purchase a total of <span id="xdx_907_eus-gaap--StockIssuedDuringPeriodSharesStockOptionsExercised_pid_c20240101__20240930__us-gaap--StatementEquityComponentsAxis__custom--StockOptionsMember__srt--TitleOfIndividualAxis__custom--TwentyFourParticipantsMember_zaU7nVcU2FTl" title="Common stock issued through stock options, shares">280,340 shares of common stock at a weighted-average exercise price of $<span id="xdx_908_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice_pid_c20240101__20240930__us-gaap--

StatementEquityComponentsAxis__custom--StockOptionsMember__srt--TitleOfIndividualAxis__custom--TwentyFourParticipantsMember_z7vJyK7y90a5" title="Weighted-average exercise price">10.41 per share for total proceeds of $<span id="xdx_904_eus-gaap--StockIssuedDuringPeriodValueStockOptionsExercised_pn5n6_c20240101__20240930__us-gaap--StatementEquityComponentsAxis__custom--StockOptionsMember__srt--TitleOfIndividualAxis__custom--TwentyFourParticipantsMember_z9wL8CKClgS" title="Common stock issued through stock options">2.9 million. The aggregate intrinsic value of options exercised was $<span id="xdx_904_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisesInPeriodTotalIntrinsicValue_pn5n6_c20240101__20240930__us-gaap--StatementEquityComponentsAxis__custom--StockOptionsMember__srt--TitleOfIndividualAxis__custom--TwentyFourParticipantsMember_zVI39YCX6iM6" title="Aggregate intrinsic value of options exercised">1.8 million. During the nine months ended September 30, 2024, options to purchase <span id="xdx_90A_eus-gaap--StockIssuedDuringPeriodSharesRestrictedStockAwardNetOfForfeitures_pid_c20240101__20240930__us-gaap--StatementEquityComponentsAxis__custom--StockOptionsMember__srt--TitleOfIndividualAxis__custom--TwentyFourParticipantsMember_zTQzAdtRg1e9" title="Options to purchase shares, forfeited">18,400 shares were forfeited.   As of September 30, 2024, there were options outstanding to purchase 5.4 million shares, with an aggregate intrinsic value of $23.3 million. There were 777,000 shares available for grant under the 2023 Plan.   1900000 5600000 1000000.0 4000000.0 26000 411000 P5Y 8613 136000 99000 266000 P5Y 8694 136000 24275 380000 413016 6500000 121488 P2Y P2Y 829500 2300000 P5Y 8847 136000 6930 136000 <p id="xdx_89A_eus-gaap--ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock_zROiGq0Ju4Eg" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">The fair value of each option grant is estimated on the date of grant using the Black-Scholes option pricing model with the following weighted-average assumptions used for grants during the nine months ended September 30, 2024: SCHEDULE OF FAIR VALUE OF OPTION GRANT OF WEIGHTED-AVERAGE ASSUMPTIONS   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-left: auto; width: 80%; border-collapse: collapse; margin-right: auto"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 71%; text-align: justify"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 2%; text-align: right"> </td> <td id="xdx_499_20240101__20240930_z0Ecd1HUAnIl" style="font: 10pt Times New Roman, Times, Serif; width: 27%; text-align: center">2024</td> </tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="border-top: Black 1pt solid; font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> </tr> <tr id="xdx_407_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate_pid_dp_uPure_z1EVNRpiBGuk" style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Dividend yield</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">5.33%</td> </tr> <tr id="xdx_405_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate_pid_dp_uPure_z4gDsJnZQkJg" style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected volatility</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">27.05%</td> </tr> <tr id="xdx_40D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate_pid_dp_uPure_zvnNJv8HKgd2" style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Risk-free interest rate</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">4.22%</td> </tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: White"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected lives</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">10</td> </tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top; background-color: rgb(204,238,255)"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Estimated forfeitures</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right"> </td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: right">0</td> </tr> </table> 0.0533 0.2705 0.0422 P10Y 0 280340 10.41 2900000 1800000 18400 5400000 23300000 777000 NOTE 9 - FAIR VALUE MEASUREMENTS   <p id="xdx_896_eus-gaap--ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock_zdQdtIAznZN9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">In accordance with ASC 820-10, “Fair Value Measurements and Disclosures,” the Company measures certain financial assets and liabilities at fair value on a recurring basis, including marketable securities. The fair value of these financial assets and liabilities was determined using the following inputs at September 30, 2024 and December 31, 2023 (in thousands):   FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="14" style="border-bottom: Black 1pt solid; text-align: center">Fair Value Measurements at Reporting Date Using</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" style="text-align: center">Quoted Prices</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Significant</td><td> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center">In Active</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Other</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Significant</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" style="text-align: center">Markets for</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Observable</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Unobservable</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" style="text-align: center">Identical Assets</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Inputs</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Inputs</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Total</td><td style="padding-bottom: 1pt"> </td><td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2"

style="border-bottom: Black 1pt solid; text-align: center">(Level 1)</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">(Level 2)</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">(Level 3)</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1pt">As of September 30, 2024:</td><td style="padding-bottom: 1pt"> </td> <td colspan="2"> </td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2"> </td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2"> </td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 28%; text-align: left">Marketable Securities - Preferred stock</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zwFb9j3dNcce" style="width: 14%; text-align: right" title="Marketable Securities">495</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_983_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_z6WMsMJ1sly3" style="width: 14%; text-align: right" title="Marketable Securities">495</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">0</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right"><span id="xdx_90E_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_za1PuaeXgP6" title="Marketable Securities">0</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">Marketable Securities - Common stock</td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--CommonStockMember__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zXZqkHVSVkc6" style="border-bottom: Black 1pt solid; text-align: right" title="Marketable Securities">33,683</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--CommonStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zCLU0bCaKpc2" style="border-bottom: Black 1pt solid; text-align: right" title="Marketable Securities">33,683</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98C_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zPhMdC1ORvAk" style="border-bottom: Black 2.5pt double; text-align: right" title="Marketable Securities">34,178</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member_zj9LYqltJYK2" style="border-bottom: Black 2.5pt double; text-align: right" title="Marketable Securities">34,178</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-decoration: underline">As of December 31, 2023:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Marketable Securities - Preferred stock</td><td> </td> <td style="text-align: left">$</td><td id="xdx_98A_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zWguKzBK0vq3" style="text-align: right" title="Marketable Securities">447</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_987_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zFn74JZoADM1" style="text-align: right" title="Marketable Securities">447</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right"><span id="xdx_90B_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--

FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zO0FdZWJR5Jh">0</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Marketable Securities - Common stock</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--CommonStockMember__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_za10dHmGueO3" style="border-bottom: Black 1pt solid; text-align: right" title="Marketable Securities">34,059</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--CommonStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zn4Pw9HtIO7" style="border-bottom: Black 1pt solid; text-align: right" title="Marketable Securities">34,059</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zj4j4cr6h7o5" style="border-bottom: Black 2.5pt double; text-align: right" title="Marketable Securities">34,506</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member_zGTp1q3ndJ54" style="border-bottom: Black 2.5pt double; text-align: right" title="Marketable Securities">34,506</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   In addition to the Company's investment in marketable securities at fair value, the Company is required to disclose certain information about fair values of its other financial instruments, as defined in ASC 825-10, Financial Instruments. Estimates of fair value are made at a specific point in time, based upon, where available, relevant market prices and information about the financial instrument. Such estimates do not include any premium or discount that could result from offering for sale at one time the Company's entire holdings of a particular financial instrument. All of the Company's marketable securities have quoted market prices. However, for a portion of the Company's other financial instruments, no quoted market value exists. Therefore, estimates of fair value are necessarily based on a number of significant assumptions (many of which involve events outside the control of management). Such assumptions include assessments of current economic conditions, perceived risks associated with these financial instruments and their counterparties, future expected loss experience and other factors. Given the uncertainties surrounding these assumptions, the reported fair values represent estimates only and, therefore, cannot be compared to the historical accounting model. Use of different assumptions or methodologies is likely to result in significantly different fair value estimates.   The fair value of cash and cash equivalents and notes receivable approximates their current carrying amounts since all such items are short-term in nature. The fair value of variable rate loans payable approximate their current carrying amounts since such amounts payable are approximately at a weighted-average current market rate of interest. As of September 30, 2024, the estimated fair value of fixed rate mortgages payable amounted to $483.8 million and the carrying value of fixed rate mortgages payable amounted to $492.2 million.   <p id="xdx_896_eus-gaap--ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock_zdQdtIAznZN9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt; text-align: justify; text-indent: 0.5in">In accordance with ASC 820-10, "Fair Value Measurements and Disclosures," the Company measures certain financial assets and liabilities at fair value on a recurring basis, including marketable securities. The fair value of these financial assets and liabilities was determined using the following inputs at September 30, 2024 and December 31, 2023 (in thousands): FINANCIAL ASSETS AND LIABILITIES RECOGNIZED AT FAIR VALUE ON A RECURRING BASIS <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="14" style="border-bottom: Black 1pt solid; text-align: center">Fair Value Measurements at Reporting Date Using</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center">Quoted Prices</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Significant</td><td> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center">In Active</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Other</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Significant</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center">Markets for</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Observable</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Unobservable</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center">Identical Assets</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Inputs</td><td> </td><td> </td> <td colspan="2" style="text-align: center">Inputs</td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">Total</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">(Level 1)</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">(Level 2)</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">(Level 3)</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1pt">As of September 30, 2024:</td><td style="padding-bottom: 1pt"><span style="font-family: Times New Roman,

Times, Serif"> </td> <td colspan="2"> </td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2"> </td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2"> </td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2"> </td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 28%; text-align: left">Marketable Securities - Preferred stock</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98A_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zwFb9j3dNcce" style="width: 14%; text-align: right" title="Marketable Securities">495</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_983_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_z6WMsMJ1sly3" style="width: 14%; text-align: right" title="Marketable Securities">495</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">0</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right"><span id="xdx_90E_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_za1PuaeXgP6" title="Marketable Securities">0</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">Marketable Securities - Common stock</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--CommonStockMember__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zXZqkHVSVkc6" style="border-bottom: Black 1pt solid; text-align: right" title="Marketable Securities">33,683</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--MarketableSecurities_iI_pn3n3_c20240930__us-gaap--FairValueByAssetClassAxis__us-gaap--CommonStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zCLU0bCaKpc2" style="border-bottom: Black 1pt solid; 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background-color: rgb(204,238,255)"> <td style="text-align: left">Marketable Securities - Preferred stock</td><td> </td> <td style="text-align: left">$</td><td id="xdx_98A_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zWguKzBK0vq3" style="text-align: right" title="Marketable Securities">447</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_987_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zFn74JZoADM1" style="text-align: right" title="Marketable Securities">447</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">0</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right"><span id="xdx_90B_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--PreferredStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel3Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zO0FdZWJR5jh">0</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Marketable Securities - Common stock</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--CommonStockMember__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_za10dHmGueQ3" style="border-bottom: Black 1pt solid; text-align: right" title="Marketable Securities">34,059</td><td style="padding-bottom: 1pt; text-align: left"><span

style="font-family: Times New Roman, Times, Serif"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByAssetClassAxis__us-gaap--CommonStockMember__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zn4Pw9HtIO7" style="border-bottom: Black 1pt solid; text-align: right" title="Marketable Securities">34,059</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td> <td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">0</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByMeasurementFrequencyAxis__us-gaap--FairValueMeasurementsRecurringMember_zj4j4cr6h7o5" style="border-bottom: Black 2.5pt double; text-align: right" title="Marketable Securities">34,506</td> <td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--MarketableSecurities_iI_pn3n3_c20231231__us-gaap--FairValueByFairValueHierarchyLevelAxis__us-gaap--FairValueInputsLevel1Member_zGTp1q3ndJ54" style="border-bottom: Black 2.5pt double; text-align: right" title="Marketable Securities">34,506</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 495000 495000 0 0 33683000 33683000 0 0 34178000 34178000 0 0 447000 447000 0 0 34059000 34059000 0 0 34506000 34506000 0 0 483800000 492200000 NOTE 10 – CONTINGENCIES, COMMITMENTS AND OTHER MATTERS   The Company is subject to claims and litigation in the ordinary course of business. Management does not believe that any such claim or litigation will have a material adverse effect on the business, assets, or results of operations of the Company.   The Company had an agreement with 21st Mortgage under which 21st Mortgage provided financing for home purchasers in the Company's communities. This program was terminated on June 22, 2023, however, the Company's repurchase obligations for the outstanding loans that were originated by 21st Mortgage remain in effect. The Company did not receive referral fees or other cash compensation under the agreement. If 21st Mortgage made loans to purchasers and those purchasers defaulted on their loans and 21st Mortgage repossessed the homes securing such loans, the Company agreed to purchase from 21st Mortgage each such repossessed home for a price equal to <span id="xdx_90D_ecustom--RangeOfPurchasePriceRepossessed_pid_dp_uPure_c20240101__20240930__srt--RangeAxis__srt--MinimumMember__dei--LegalEntityAxis__custom--TwentyFirstMortgageCorporationMember_zzstC9v4d3Yk" title="Repossessed home">80% to <span id="xdx_900_ecustom--RangeOfPurchasePriceRepossessed_pid_dp_uPure_c20240101__20240930__srt--RangeAxis__srt--MaximumMember__dei--LegalEntityAxis__custom--TwentyFirstMortgageCorporationMember_zk4jGaokA2a7" title="Repossessed home">95% of the amount under each such loan, subject to certain adjustments. As of September 30, 2024, the total loan balance under this agreement was approximately $<span id="xdx_90C_eus-gaap--InvestmentOwnedBalancePrincipalAmount_iI_pn5n6_c20240930__dei--LegalEntityAxis__custom--TwentyFirstMortgageCorporationMember_zljwpnZF9O29" title="Investment owned balance, principal amount">2.2 million. Additionally, 21st Mortgage previously made loans to purchasers in certain communities we acquired. In conjunction with these acquisitions, the Company has agreed to purchase from 21st Mortgage each repossessed home, if those purchasers default on their loans. The purchase price ranges from <span id="xdx_90C_ecustom--RangeOfPurchasePriceRepossessed_pid_dp_uPure_c20240101__20240930__srt--RangeAxis__srt--MinimumMember__us-gaap--OtherCommitmentsAxis__custom--PurchasePriceMember__dei--LegalEntityAxis__custom--TwentyFirstMortgageCorporationMember_z2omF2UPqZ9d" title="Repossessed home">55% to <span id="xdx_905_ecustom--RangeOfPurchasePriceRepossessed_pid_dp_uPure_c20240101__20240930__srt--RangeAxis__srt--MaximumMember__us-gaap--OtherCommitmentsAxis__custom--PurchasePriceMember__dei--LegalEntityAxis__custom--TwentyFirstMortgageCorporationMember_zqge2EF1MmCe" title="Repossessed home">100% of the amount under each such loan, subject to certain adjustments. As of September 30, 2024, the total loan balance owed to 21st Mortgage with respect to homes in these acquired communities was approximately $579,000.   The Company entered into a Manufactured Home Retailer Agreement (the "MHRA") with 21st Mortgage on January 24, 2023, under which 21st Mortgage provides financing for home purchasers in the Company's communities. 21st Mortgage has no recourse against the Company under the MHRA except in instances where the Customer defaults before two scheduled monthly payments are paid by the purchaser and the default is based on any dispute between S&F surrounding the terms or execution of the purchase and sale of the home. Upon such a default, S&F is to take assignment of the loan from 21st Mortgage for the unpaid principal balance plus accrued interest. As of September 30, 2024, no loans have been originated under the MHRA.   S&F entered into a Chattel Loan Origination, Sale and Servicing Agreement ("COP Program") with Triad Financial Services, effective January 1, 2016. Neither the Company, nor S&F, receive referral fees or other cash compensation under the agreement. Customer loan applications are initially submitted to Triad for consideration by Triad's portfolio of outside lenders. If a loan application does not meet the criteria for outside financing, the application is then considered for financing under the COP Program. If the loan is approved under the COP Program, then it is originated by Triad, assigned to S&F and then assigned by S&F to the Company. Included in Notes and Other Receivables is approximately $<span id="xdx_901_eus-gaap--AccountsAndOtherReceivablesNetCurrent_iI_pn5n6_c20240930__us-gaap--TypeOfArrangementAxis__custom--SaleAndServicingAgreementMember__srt--ProductOrServiceAxis__custom--TriadFinancialServicesMember_zuaEc0VIhwq1" title="Notes and other receivables">81.4 million of loans that the Company acquired under the COP Program as of September 30, 2024.   The Company and one of its subsidiaries are parties to a Limited Liability Company Agreement dated as of December 8, 2021 with an affiliate of Nuveen, which governs the initial joint venture entity between the Company and Nuveen. The LLC Agreement provided for the parties to initially fund up to $<span id="xdx_904_eus-gaap--PaymentsToAcquireBusinessesGross_pn6n6_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zSynp13DKCY4" title="Initial total commitments">70 million of equity capital for acquisitions during a <span id="xdx_904_ecustom--InitialCommitmentPeriodForAcquisitions_dtM_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zYGbYFDQLpUf" title="Initial commitment period for acquisitions">24-month commitment period, with Nuveen having the option, subject to certain conditions, to elect to increase the parties' total commitments by up to an additional $<span id="xdx_909_ecustom--AdditionalIncreaseInTotalCommitments_pn6n6_c20211207__20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_z4mTPKHctvij" title="Additional increase in total commitments">100 million and to extend the commitment period for up to an additional four years. The Company is required to fund 40% of the committed capital and Nuveen is required to fund <span id="xdx_907_ecustom--CommittedCapitalPercentByRelatedParty_iI_pid_dp_uPure_c20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_z40RAPNyQLOg" title="Committed capital percent by related party">60%. All such funding will be on a parity basis. Since the execution of the LLC Agreement, this joint venture entity has acquired two properties. The Company and Nuveen have continued to seek, and are continuing to seek, opportunities to acquire additional manufactured housing and/or recreational vehicle communities that are under development and/or newly developed and meet certain other investment guidelines. The Company and Nuveen have informally agreed that any future acquisitions would be made by one or more new joint venture entities to be formed for that purpose and that the existing joint venture entity formed in December 2021 will not consummate additional acquisitions but will maintain its existing property portfolio. The Company and Nuveen also informally agreed that, unless otherwise determined in connection with any specific future investment, capital for any such new joint venture entity would continue to be funded <span id="xdx_90C_ecustom--CommittedCapitalPercentByRelatedParty_iI_pid_dp_uPure_c20211208__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--TypeOfArrangementAxis__custom--LLCAgreementMember_zjyyrF6AJ2yk" title="Committed capital percent by related party">60% by Nuveen and 40% by the Company on a parity basis and that other terms would be similar to those of the LLC Agreement entered into in 2021, except that the amounts of the parties' respective capital commitments will be determined on a property-by-property basis. In 2023, the Company and Nuveen formed a new joint venture entity, governed by a new joint venture agreement, focused on the development of a new manufactured housing community located in Honey Brook, Pennsylvania. The community, once complete, is expected to contain <span id="xdx_90F_ecustom--NumberOfDevelopedHomesites_uInteger_c20231101__20231130__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--BusinessAcquisitionAxis__custom--NuveenRealEstateMember_zhAOKRFvx4E6" title="Number of developed homesites">113 manufactured home sites situated on approximately <span id="xdx_901_eus-gaap--AreaOfLand_iI_pid_uAcre_c20231130__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--BusinessAcquisitionAxis__custom--NuveenRealEstateMember_z8Q2fSq78y75" title="Area of land">61 acres. As with the 2021 LLC Agreement, capital contributions to the joint venture entity formed for this project will be funded <span id="xdx_90D_ecustom--CommittedCapitalPercentByRelatedParty_iI_pid_dp_uPure_c20211231__dei--LegalEntityAxis__custom--NuveenGlobalInvestmentsLLCMember__us-gaap--

TypeOfArrangementAxis__custom--LLCAgreementMember_zNriZNBAAW61" title="Committed capital percent by related party">60% by Nuveen and 40% by the Company on a parity basis and the other terms (including restrictions on the Company's right to acquire manufacturing housing communities that meet the LLC Agreement's investment guidelines without first offering Nuveen an opportunity to participate in the acquisition) are similar to those set forth in the LLC Agreement entered into in 2021 (See Note 4).   0.80 0.95 2200000 0.55 1 579000 81400000 70000000 P24M 100000000 0.40 0.60 0.60 0.40 113 61 0.60 0.40 NOTE 11 – SUPPLEMENTAL CASH FLOW INFORMATION   Cash paid for interest during the nine months ended September 30, 2024 and 2023 was $23.5 million and $27.2 million, respectively. Interest cost capitalized to land development was $4.1 million for the nine months ended September 30, 2024 and 2023, respectively.   During the nine months ended September 30, 2024 and 2023, the Company had Dividend Reinvestments of $2.4 million and $2.0 million, respectively, which required no cash transfers.   23500000 27200000 4100000 4100000 2400000 2000000.0 NOTE 12 – SUBSEQUENT EVENTS   Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were issued.   Since October 1, 2024, the Company issued and sold an additional <span id="xdx_905_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_c20241001__20241001__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourSeptemberCommonATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z8kjUhGaR3Vb" title="Number of shares issued in transaction">170,000 shares of its Common Stock under the 2024 September Common ATM Program at a weighted average price of $<span id="xdx_90E_eus-gaap--SaleOfStockPricePerShare_iI_pid_c20241001__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourSeptemberCommonATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zKuCTt71Gqkh" title="Sale of stock, price per share">18.92 per share, generating net proceeds of $<span id="xdx_901_ecustom--GrossProceedsFromSaleOfEquityAfterOfferingExpenses_pn5n6_c20241001__20241001__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourSeptemberCommonATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zeceuq8hZcUb" title="Gross proceeds from sale of equity">3.2 million, after offering expenses. As of November 1, 2024, $<span id="xdx_903_ecustom--CommonStockAvailableForSaleValue_iI_pn5n6_c20241101__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyFourSeptemberCommonATMProgramMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zScBvQ3aVla7" title="Common stock available for sale value">145.0 million of Common Stock remained eligible for sale under the 2024 September Common ATM Program.   Since October 1, 2024, the Company issued and sold an additional <span id="xdx_90E_eus-gaap--SaleOfStockNumberOfSharesIssuedInTransaction_c20241001__20241001__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__us-gaap--SeriesDPreferredStockMember_zuOXdcjJgcle">247,000 shares of its Series D Preferred Stock under the 2023 Preferred ATM Program at a weighted average price of $<span id="xdx_904_eus-gaap--SaleOfStockPricePerShare_iI_pid_c20241001__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__us-gaap--SeriesDPreferredStockMember_zo4eVfm7o57e">23.90 per share, generating net proceeds of $<span id="xdx_901_eus-gaap--ProceedsFromIssuanceOrSaleOfEquity_pn5n6_c20241001__20241001__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__us-gaap--SeriesDPreferredStockMember_zhnEdOnGUmac" title="Net proceeds">5.8 million, after offering expenses. As of November 1, 2024, $<span id="xdx_907_ecustom--PreferredStockAvailableForSaleValue_iI_pn5n6_c20241101__us-gaap--SubsequentEventTypeAxis__us-gaap--SubsequentEventMember__us-gaap--TypeOfArrangementAxis__custom--TwoThousandTwentyThreePreferredATMProgramMember__us-gaap--StatementClassOfStockAxis__us-gaap--SeriesDPreferredStockMember_zdlykfQ0Zqc" title="Preferred stock available for sale value">24.7 million of Series D Preferred Stock remained eligible for sale under the 2023 Preferred ATM Program.   170000 18.92 3200000 145000000.0 247000 23.90 5800000 24700000 NOTE 13 – PROFORMA FINANCIAL INFORMATION (UNAUDITED)   The following unaudited pro forma condensed financial information reflects the acquisitions during 2023 and 2024. This information has been prepared utilizing the historical financial statements of the Company and the effect of additional revenue and expenses from the properties acquired during this period assuming that the acquisitions had occurred as of the first day of the applicable period, after giving effect to certain adjustments including: (a) rental and related income; (b) community operating expenses; (c) interest expense resulting from the assumed increase in mortgages and loans payable related to the new acquisitions; and (d) depreciation expense related to the new acquisitions. The unaudited pro forma condensed financial information is not indicative of the results of operations that would have been achieved had the acquisitions reflected herein been consummated on the dates indicated or that will be achieved in the future (in thousands). SUMMARY OF PRO FORMA FINANCIAL INFORMATION   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49C_20240701__20240930_z2XRYdxMsKVe" style="border-bottom: Black 1pt solid; text-align: center">9/30/24</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49F_20230701__20230930_zrw4hvtojFDb" style="border-bottom: Black 1pt solid; text-align: center">9/30/23</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49E_20240101__20240930_z8h3u5V1mrx4" style="border-bottom: Black 1pt solid; text-align: center">9/30/24</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_492_20230101__20230930_z4Lg5htAsWU2" style="border-bottom: Black 1pt solid; text-align: center">9/30/23</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center">Three Months Ended</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center">Nine Months Ended</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/24</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/23</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/24</td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; text-align: center">9/30/23</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"><span style="font-family: Times New Roman, Times,

Serif"> </td><td> </td></tr> <tr id="xdx_400_eus-gaap--BusinessAcquisitionsProFormaRevenue_pn3n3_zmpF5cwTIGNf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left">Rental and Related Income</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td> <td style="width: 14%; text-align: right">51,937</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">48,135</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">153,760</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">140,506</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40F_ecustom--BusinessAcquisitionProFormaCommunityOperatingExpenses_pn3n3_zhuuljzWOqld" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Community Operating Expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">22,511</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">20,673</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">65,203</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">60,801</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--BusinessAcquisitionsProFormaNetIncomeLoss_pn3n3_zkxsPh1xlif1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Net Income (Loss) Attributable to Common Shareholders</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">8,181</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(5,831</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,444</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(15,564</td><td style="text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Net Income (Loss) Attributable to Common Shareholders
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