

FDS Balance Sheet - Example
12/31/2020

FDS Line Item No.	Description	HCV
111	Cash-unrestricted	808,575
112	Cash-restricted-modernization and development	
113	Cash-other restricted	71,782
114	Cash-tenant security deposits	
115	Cash-restricted for payment of current liability	
100	Total Cash	880,357

121	Accounts receivable - PHA projects	3,891
122	Accounts receivable - HUD other projects	
124	Accounts receivable - other government	
125	Accounts receivable - miscellaneous	
126	Accounts receivable - tenants	
126.1	Allowance for doubtful accounts - tenants	
126.2	Allowance for doubtful accounts - other	
127	Notes, Loans & Mortgages Receivable - Current	
128	Fraud recovery	24,500
128.1	Allowance for doubtful accounts - fraud	(18,250)
129	Accrued interest receivable	3,136
120	Total receivables, net of allowance for doubtful accounts	13,277

131	Investments - unrestricted	40,000
132	Investments - restricted	1,115,846
135	Investments - Restricted for payment of current liability	
142	Prepaid expenses and other assets	3,487
143	Inventories	
143.1	Allowance for obsolete inventories	
144	Inter program - due from	
145	Assets held for sale	
150	Total Current Assets	2,052,967

161	Land	
162	Buildings	
163	Furniture, equipment & machinery - dwellings	
164	Furniture, equipment & machinery - administration	116,491
165	Leasehold improvements	
166	Accumulated depreciation	(103,965)
167	Construction in progress	
168	Infrastructure	
160	Total capital assets, net of accumulated depreciation	12,526

171	Notes, loans & mortgages receivable - Non-current	
172	Notes, loans & mortgages receivable - Non-current -past due	
173	Grants Receivable - Non-current	
174	Other assets	
176	Investment in joint venture	
180	Total Non-current Assets	12,526

190	Total Assets	2,065,493
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200	Deferred Outflows of Resources	-
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311	Bank overdraft	
312	Accounts payable <= 90 days	10,280
313	Accounts payable > 90 days past due	
321	Accrued wage/payroll taxes payable	43,562
322	Accrued compensated absences - current portion	5,480
324	Accrued contingency liability	
325	Accrued interest payable	
331	Accounts payable - HUD PHA Programs	80
332	Accounts payable - PHA Projects	
333	Accounts payable - other government	
341	Tenant security deposits	
342	Unearned Revenue	
343	Current portion of long-term debt - capital projects/mortgage revenue bonds	
344	Current portion of long-term debt - operating borrowings	
345	Other current liabilities	14,356
346	Accrued liabilities - other	
347	Inter program - due to	
348	Loan liability - current	
310	Total Current Liabilities	73,758

351	Capital Projects/Mortgage Revenue Bonds	
352	Long-term debt, net of current- operating borrowings	
353	Non-current liabilities- other	57,426
354	Accrued compensated absences - Non-current	21,920
355	Loan Liability - Non-current	
356	FASB 5 Liabilities	
357	Accrued Pension and OPEB Liability	
350	Total Non-Current Liabilities	79,346

300	Total Liabilities	153,104
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400	Deferred Inflow of Resources	-
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508.4	Invested in capital assets, net of related debt	12,526
511.4	Restricted Net Assets	803,722
512.4	Unrestricted Net Assets	1,096,141
513	Total Equity/Net Assets	1,912,389

600	Total Liabilities and Equity/Net Assets	2,065,493
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