

FDS Income Statement - Example
12/31/2020

FDS Line Item No.	Description	HCV
70300	Net tenant rental revenue	
70400	Tenant revenue - other	
70500	Total Tenant Revenue	
70600-010	Housing assistance paymens	5,762,900
70600-020	Ongoing administrative fees earned	580,838
70600-030	Hard to house fee revenue	
70600-031	FSS Coordinator	
70600-040	Actual independent public accounting audit costs	
70600-050	Total preliminary fees earned	
70600-060	All other fees	
70600-070	Admin fee calculation description	
70600	HUD PHA operating grants	6,343,738
70610	Capital Grants	
70710	Management Fee	
70720	Asset Management Fee	
70730	Book-Keeping Fee	
70740	Front Line Service Fee	
70750	Other Fees	
70700	Total Fee Revenue	
70800	Other government grants	
71100-010	Housing Assistance Payment	
71100-020	Administrative Fee	22,252
71100	Investment income - unrestricted	22,252
71200	Mortgage interest income	
71300	Proceeds from disposition of assets held for sale	
71310	Cost of sale of assets	
71400-010	Housing Assistance Payment	6,562
71400-020	Administrative Fee	6,562
71400	Fraud recovery	13,124
71500	Other revenue	100,119
71600	Gain or loss on the sale of fixed assets	
72000-010	Housing Assistance Payment	-
72000-020	Administrative Fee	
72000	Investment income - restricted	-
70000	Total Revenue	6,479,233
91100	Administrative salaries	344,322
91200	Auditing fees	5,001
91300	Management Fees	
91310	Book-Keeping Fees	
91400	Advertising & Marketing	274
91500	Employee benefit contributions- administrative	148,995
91600	Office Expenses	10,338
91700	Legal Expenses	

91800	Travel	2,000
91810	Allocated Overhead	
91900	Other	46,265
91000	Total Operating-Administrative	557,195

92000	Asset Management Fee	
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92100	Tenant services - salaries	36,050
92200	Relocation costs	
92300	Employee benefit contributions - tenant services	15,502
92400	Tenant services - other	
92500	Total Tenant Services	51,552

93100	Water	
93200	Electricity	
93300	Gas	
93400	Fuel	
93500	Labor	
93600	Sewer	
93700	Employee benefit contributions- utilities	
93800	Other utilities expense	
93000	Total Utilities	

94100	Ordinary maintenance and operations - labor	
94200	Ordinary maintenance and operations - materials & other	
94300	Total Ordinary Maintenance and Operations Contracts	
94500	Employee benefit contribution - ordinary maintenance	
94000	Total Maintenance	

95100	Protective services - labor	
95200	Protective services- other contract costs	
95300	Protective services - other	
95500	Employee benefit contributions- protective services	
95000	Total Protective Services	

96110	Property Insurance	763
96120	Liability Insurance	1,900
96130	Workmen's Compensation	1,200
96140	All other Insurance	
96100	Total Insurance Premiums	3,863

96200	Other General Expenses	2,237
96210	Compensated absences	
96300	Payments in lieu of taxes	
96400	Bad debt - tenant rents	
96500	Bad debt - mortgages	
96600	Bad debt - other	5,460
96800	Severance expense	
96000	Total Other General Expenses	7,697

96710	Interest on Mortgage (or Bonds) Payable	
96720	Interest on Notes Payable (Short and Long Term)	

96730	Amortization of Bond Issue Costs	
96700	Interest expense and Amortization Cost	

96900	Total Operating Expenses	620,307
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97000	Excess Revenue Over Operating Expenses	5,858,926
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97100	Extraordinary maintenance	
97200	Casualty losses - Non-capitalized	
97300-010	Mainstream 1 & 5 YEAR	
97300-020	Home-Ownership	
97300-025	Litigation	
97300-030	Hope VI	
97300-035	Moving to Work	
97300-040	Tenant Protection	
97300-050	All Other	5,211,311
97300	Housing assistance payments	5,211,311
97350	HAP Portability-In	21,232
97400	Depreciation expense	5,270
97500	Fraud losses	
97800	Dwelling units rent expense	
90000	Total Expenses	5,858,120

10010	Operating transfer in	
10020	Operating transfer out	
10030	Operating transfers from/to primary government	
10040	Operating transfers from/to component unit	
10070	Extraordinary items, net gain/loss	
10080	Special items, net gain/loss	
10091	Inter Project Excess Cash Transfer In	
10092	Inter Project Excess Cash Transfer Out	
10093	Transfers between Programs and Projects - In	
10094	Transfers between Programs and Projects - Out	
10100	Total other financing sources (uses)	

10000	Excess (Deficiency) of Revenue Over (Under) Expenses	621,113
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11020	Required Annual Debt Principal Payments	
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11030	Beginning equity	1,291,276
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11040-010	Prior period adjustments and correction of errors - Editable	
11040-020	Prior period adjustments and correction of errors - Editable	
11040-070	Equity Transfers	
11040-080	Equity Transfers	
11040	Prior period adjustments, equity transfers and correction of errors	

11170-001	Administrative Fee Equity - Beginning Balance	1,115,577
11170-010	Administrative Fee Revenue	580,838
11170-020	Hard to House Fee Revenue	
11170-021	FSS Coordinator Grant	
11170-030	Audit Costs	

11170-040	Investment Income	22,252
11170-045	Fraud Recovery Revenue	6,562
11170-050	Other Revenue	30,247
11170-051	Comment for Other Revenue	Port-in Adm/HAP
11170-060	Total Administrative Fee Revenues	639,899
11170-080	Total Operating Expenses	620,307
11170-090	Depreciation Expense	5,270
11170-095	Housing Assistance Portability In	21,232
11170-100	Other Expenses	
11170-101	Comment for Other Expenses	
11170-110	Total Expenses	646,809
11170-002	Net Administrative Fee	(6,910)
11170-003	Administrative Fee Equity - Ending Balance	1,108,667
11170-005	Pre-2004 Administrative Fee Reserves	0
11170-006	Post-2003 Administrative Fee Reserves	1,096,141
11170	Administrative Fee Equity	1,108,667

11180-001	HAP Equity - Beginning Balance	175,699
11180-010	HAP Revenue	5,762,900
11180-015	Fraud Recovery Revenue	6,562
11180-020	Other Revenue	69,872
11180-021	Comment for Other Revenue	FSS Forfeitures
11180-025	Investment Income	-
11180-030	Total HAP Revenue	5,839,334
11180-080	Housing Assistance Payments	5,211,311
11180-090	Other Expenses	
11180-091	Comment for Other Expenses	
11180-100	Total HAP expenses	5,211,311
11180-002	Net HAP Income	628,023
11180-003	HAP Equity - Ending Balance	803,722
11180	HAP Equity	803,722

11190-210	Total ACC HCV Units	12,240
11190-220	Unfunded Units	
11190-230	Other Adjustments	
11190	Unit Months Available	12,240
11210	Unit Months Leased	11,506