

Vineland Housing Authority (NJ063)

VINELAND, NJ

Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 09/30/2011

	Project Total	14.871 Housing Choice Vouchers	6 Component Units	2 State/Local	14.885 Formula Capital Fund Stimulus Grant
111 Cash - Unrestricted	\$312,150	\$336,686	\$1,779		
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted		\$553,886		\$537	
114 Cash - Tenant Security Deposits	\$183,606				
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$495,756	\$890,572	\$1,779	\$537	\$0
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects	\$109,933				
124 Accounts Receivable - Other Government	\$750	\$531		\$16,882	
125 Accounts Receivable - Miscellaneous	\$10,813				
126 Accounts Receivable - Tenants	\$40,873	\$585			
126.1 Allowance for Doubtful Accounts - Tenants	-\$20,437	-\$292			
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0		\$0	
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable					
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$141,932	\$824	\$0	\$16,882	\$0
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets	\$45,162				
143 Inventories	\$768				

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Fiscal Year End: 09/30/2011

	Project Total	14.871 Housing Choice Vouchers	6 Component Units	2 State/Local	14.885 Formula Capital Fund Stimulus Grant
143.1 Allowance for Obsolete Inventories	-\$384				
144 Inter Program Due From	\$903,838	\$58,273			
145 Assets Held for Sale					
150 Total Current Assets	\$1,587,072	\$949,669	\$1,779	\$17,419	\$0
161 Land	\$2,963,199		\$251,748		
162 Buildings	\$39,796,975				
163 Furniture, Equipment & Machinery - Dwellings	\$495,940				
164 Furniture, Equipment & Machinery - Administration	\$801,853	\$71,829			
165 Leasehold Improvements					
166 Accumulated Depreciation	-\$24,846,238	-\$67,494			
167 Construction in Progress			\$258,239		
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$19,211,729	\$4,335	\$509,987	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$19,211,729	\$4,335	\$509,987	\$0	\$0
190 Total Assets	\$20,798,801	\$954,004	\$511,766	\$17,419	\$0
311 Bank Overdraft					
312 Accounts Payable <= 90 Days	\$147,543	\$1,829	\$373	\$1,614	

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	Project Total	14.871 Housing Choice Vouchers	6 Component Units	2 State/Local	14.885 Formula Capital Fund Stimulus Grant
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable	\$26,043	\$2,644		\$1,332	
322 Accrued Compensated Absences - Current Portion	\$21,882	\$4,065		\$414	
324 Accrued Contingency Liability					
325 Accrued Interest Payable	\$69,972				
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government	\$126,926				
341 Tenant Security Deposits	\$183,607				
342 Deferred Revenues	\$22,145	\$5			
343 Current Portion of Long-term Debt - Capital Projects/Mortgage	\$190,000				
344 Current Portion of Long-term Debt - Operating Borrowings			\$374,167		
345 Other Current Liabilities			\$47,806		
346 Accrued Liabilities - Other					
347 Inter Program - Due To	\$145,428	\$276,062		\$19,233	
348 Loan Liability - Current					
310 Total Current Liabilities	\$933,546	\$284,605	\$422,346	\$22,593	\$0
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	\$3,610,000				
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					
354 Accrued Compensated Absences - Non Current	\$65,647	\$12,194		\$1,242	
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities		\$0			
350 Total Non-Current Liabilities	\$3,675,647	\$12,194	\$0	\$1,242	\$0

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Fiscal Year End: 09/30/2011

	Project Total	14.871 Housing Choice Vouchers	6 Component Units	2 State/Local	14.885 Formula Capital Fund Stimulus Grant
300 Total Liabilities	\$4,609,193	\$296,799	\$422,346	\$23,835	\$0
508.1 Invested In Capital Assets, Net of Related Debt	\$15,411,729	\$4,335	\$509,987	\$0	
509.2 Fund Balance Reserved					
511.2 Unreserved, Designated Fund Balance					
511.1 Restricted Net Assets	\$0	\$553,886	\$0	\$537	
512.1 Unrestricted Net Assets	\$777,879	\$98,984	-\$420,567	-\$6,953	\$0
512.2 Unreserved, Undesignated Fund Balance					
513 Total Equity/Net Assets	\$16,189,608	\$657,205	\$89,420	-\$6,416	\$0
600 Total Liabilities and Equity/Net Assets	\$20,798,801	\$954,004	\$511,766	\$17,419	\$0

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Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 09/30/2011

	14.884 Competitive Capital Fund Stimulus Grant	14.870 Resident Opportunity and Supportive Services	14.247 Self-Help Homeownership Opportunity Program	14.877 Public Housing Family Self- Sufficiency under ROSS	8 Other Federal Program 1
111 Cash - Unrestricted			\$4,060,365		
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted					
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$0	\$0	\$4,060,365	\$0	\$0
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects		\$22,500		\$13,644	
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous			\$5,000		
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants					
126.2 Allowance for Doubtful Accounts - Other		\$0	\$0	\$0	
127 Notes, Loans, & Mortgages Receivable - Current			\$394,167		
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable					
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$22,500	\$399,167	\$13,644	\$0
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					
143 Inventories					
143.1 Allowance for Obsolete Inventories					

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Fiscal Year End: 09/30/2011

	14.884 Competitive Capital Fund Stimulus Grant	14.870 Resident Opportunity and Supportive Services	14.247 Self-Help Homeownership Opportunity Program	14.877 Public Housing Family Self- Sufficiency under ROSS	8 Other Federal Program 1
144 Inter Program Due From			\$27,147		
145 Assets Held for Sale					
150 Total Current Assets	\$0	\$22,500	\$4,486,679	\$13,644	\$0
161 Land					
162 Buildings					
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration					
165 Leasehold Improvements					
166 Accumulated Depreciation					
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$0	\$0	\$0	\$0	\$0
190 Total Assets	\$0	\$22,500	\$4,486,679	\$13,644	\$0
311 Bank Overdraft					
312 Accounts Payable <= 90 Days					
313 Accounts Payable >90 Days Past Due					

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Fiscal Year End: 09/30/2011

	14.884 Competitive Capital Fund Stimulus Grant	14.870 Resident Opportunity and Supportive Services	14.247 Self-Help Homeownership Opportunity Program	14.877 Public Housing Family Self- Sufficiency under ROSS	8 Other Federal Program 1
321 Accrued Wage/Payroll Taxes Payable					
322 Accrued Compensated Absences - Current Portion					
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					
342 Deferred Revenues					
343 Current Portion of Long-term Debt - Capital Projects/Mortgage					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					
346 Accrued Liabilities - Other					
347 Inter Program - Due To		\$22,500	\$124,018	\$13,644	
348 Loan Liability - Current					
310 Total Current Liabilities	\$0	\$22,500	\$124,018	\$13,644	\$0
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					
354 Accrued Compensated Absences - Non Current					
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities					
350 Total Non-Current Liabilities	\$0	\$0	\$0	\$0	\$0

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Entity Wide Balance Sheet Summary

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Fiscal Year End: 09/30/2011

	14.884 Competitive Capital Fund Stimulus Grant	14.870 Resident Opportunity and Supportive Services	14.247 Self-Help Homeownership Opportunity Program	14.877 Public Housing Family Self- Sufficiency under ROSS	8 Other Federal Program 1
300 Total Liabilities	\$0	\$22,500	\$124,018	\$13,644	\$0
508.1 Invested In Capital Assets, Net of Related Debt			\$0		
509.2 Fund Balance Reserved					
511.2 Unreserved, Designated Fund Balance					
511.1 Restricted Net Assets			\$0		
512.1 Unrestricted Net Assets	\$0	\$0	\$4,362,661	\$0	\$0
512.2 Unreserved, Undesignated Fund Balance					
513 Total Equity/Net Assets	\$0	\$0	\$4,362,661	\$0	\$0
600 Total Liabilities and Equity/Net Assets	\$0	\$22,500	\$4,486,679	\$13,644	\$0



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Entity Wide Balance Sheet Summary

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Fiscal Year End: 09/30/2011

	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	\$787,961	\$5,498,941		\$5,498,941
112 Cash - Restricted - Modernization and Development				
113 Cash - Other Restricted		\$554,423		\$554,423
114 Cash - Tenant Security Deposits		\$183,606		\$183,606
115 Cash - Restricted for Payment of Current Liabilities				
100 Total Cash	\$787,961	\$6,236,970	\$0	\$6,236,970
121 Accounts Receivable - PHA Projects				
122 Accounts Receivable - HUD Other Projects		\$146,077		\$146,077
124 Accounts Receivable - Other Government	\$48,163	\$66,326		\$66,326
125 Accounts Receivable - Miscellaneous	\$122,999	\$138,812		\$138,812
126 Accounts Receivable - Tenants		\$41,458		\$41,458
126.1 Allowance for Doubtful Accounts -Tenants		-\$20,729		-\$20,729
126.2 Allowance for Doubtful Accounts - Other	-\$61,383	-\$61,383		-\$61,383
127 Notes, Loans, & Mortgages Receivable - Current	\$27,806	\$421,973	-\$421,973	\$0
128 Fraud Recovery				
128.1 Allowance for Doubtful Accounts - Fraud				
129 Accrued Interest Receivable				
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$137,585	\$732,534	-\$421,973	\$310,561
131 Investments - Unrestricted				
132 Investments - Restricted				
135 Investments - Restricted for Payment of Current Liability				
142 Prepaid Expenses and Other Assets	\$9,791	\$54,953		\$54,953
143 Inventories	\$4,961	\$5,729		\$5,729
143.1 Allowance for Obsolete Inventories	-\$2,481	-\$2,865		-\$2,865

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Fiscal Year End: 09/30/2011

	COCC	Subtotal	ELIM	Total
144 Inter Program Due From	\$16,186	\$1,005,444	-\$1,005,444	\$0
145 Assets Held for Sale				
150 Total Current Assets	\$954,003	\$8,032,765	-\$1,427,417	\$6,605,348
161 Land	\$382,758	\$3,597,705		\$3,597,705
162 Buildings	\$3,512,716	\$43,309,691		\$43,309,691
163 Furniture, Equipment & Machinery - Dwellings		\$495,940		\$495,940
164 Furniture, Equipment & Machinery - Administration	\$533,473	\$1,407,155		\$1,407,155
165 Leasehold Improvements				
166 Accumulated Depreciation	-\$2,336,883	-\$27,250,615		-\$27,250,615
167 Construction in Progress		\$258,239		\$258,239
168 Infrastructure				
160 Total Capital Assets, Net of Accumulated Depreciation	\$2,092,064	\$21,818,115	\$0	\$21,818,115
171 Notes, Loans and Mortgages Receivable - Non-Current	\$0	\$0		\$0
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due				
173 Grants Receivable - Non Current				
174 Other Assets				
176 Investments in Joint Ventures				
180 Total Non-Current Assets	\$2,092,064	\$21,818,115	\$0	\$21,818,115
190 Total Assets	\$3,046,067	\$29,850,880	-\$1,427,417	\$28,423,463
311 Bank Overdraft				
312 Accounts Payable <= 90 Days	\$41,480	\$192,839		\$192,839
313 Accounts Payable >90 Days Past Due				

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Fiscal Year End: 09/30/2011

	COCC	Subtotal	ELIM	Total
321 Accrued Wage/Payroll Taxes Payable	\$35,668	\$65,687		\$65,687
322 Accrued Compensated Absences - Current Portion	\$19,780	\$46,141		\$46,141
324 Accrued Contingency Liability				
325 Accrued Interest Payable		\$69,972		\$69,972
331 Accounts Payable - HUD PHA Programs				
332 Account Payable - PHA Projects				
333 Accounts Payable - Other Government		\$126,926		\$126,926
341 Tenant Security Deposits		\$183,607		\$183,607
342 Deferred Revenues		\$22,150		\$22,150
343 Current Portion of Long-term Debt - Capital Projects/Mortgage		\$190,000		\$190,000
344 Current Portion of Long-term Debt - Operating Borrowings		\$374,167	-\$374,167	\$0
345 Other Current Liabilities		\$47,806	-\$47,806	\$0
346 Accrued Liabilities - Other				
347 Inter Program - Due To	\$404,559	\$1,005,444	-\$1,005,444	\$0
348 Loan Liability - Current				
310 Total Current Liabilities	\$501,487	\$2,324,739	-\$1,427,417	\$897,322
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue		\$3,610,000		\$3,610,000
352 Long-term Debt, Net of Current - Operating Borrowings				
353 Non-current Liabilities - Other				
354 Accrued Compensated Absences - Non Current	\$59,341	\$138,424		\$138,424
355 Loan Liability - Non Current				
356 FASB 5 Liabilities				
357 Accrued Pension and OPEB Liabilities		\$0		\$0
350 Total Non-Current Liabilities	\$59,341	\$3,748,424	\$0	\$3,748,424

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Fiscal Year End: 09/30/2011

	COCC	Subtotal	ELIM	Total
300 Total Liabilities	\$560,828	\$6,073,163	-\$1,427,417	\$4,645,746
508.1 Invested In Capital Assets, Net of Related Debt	\$2,092,064	\$18,018,115		\$18,018,115
509.2 Fund Balance Reserved				
511.2 Unreserved, Designated Fund Balance				
511.1 Restricted Net Assets		\$554,423		\$554,423
512.1 Unrestricted Net Assets	\$393,175	\$5,205,179		\$5,205,179
512.2 Unreserved, Undesignated Fund Balance				
513 Total Equity/Net Assets	\$2,485,239	\$23,777,717	\$0	\$23,777,717
600 Total Liabilities and Equity/Net Assets	\$3,046,067	\$29,850,880	-\$1,427,417	\$28,423,463