

Project Name: _____ Project #: _____

Sponsor/Authority Name: _____

**ADMINISTRATION FUND
BALANCE SHEET**

As of _____

ASSETS

1111	Cash-Checking	_____	
1113	Reserve Cash-Saving and Investments	_____	
1114	Restricted Cash-Security Deposits	_____	
1115	Restricted Cash-Special Deposits	_____	
1116	Restricted Cash-Sales Program	_____	
1117	Petty Cash Fund	_____	
1118	Change Fund	_____	
	Total Cash	_____	_____
1122	Tenants' Accounts Receivable	_____	
1123	Vacated Tenants' Accounts Receivable	_____	
	Total Tenants' Accounts Receivable	_____	
1123.1	Less: Allowance for Collection Los:	_____	
	Net Tenants' Accounts Receivable	_____	
1124.1	Unissued State Subsidy - Congregate	_____	
1124.2	Unissued State Subsidy - Congregate	_____	
1125	Housing Assistance Payments Receivable	_____	
1126.1	Rehabilitation Funds Receivable, No.	_____	
1126.2	Rehabilitation Funds Receivable, No.	_____	
1128	Accounts Receivable-ineligible program cost:	_____	
1129	Sundry Accounts Receivable	_____	
1145	Accrued Interest Receivable	_____	
1155	Advances to Revolving Fund	_____	
1156	Advances for Travel	_____	
	Total Accounts Receivable	_____	_____
1211	Unexpired Insurance	_____	
1212	Anticipated Dividends	_____	
1269	General Stores	_____	
	Total Deferred Charges and Prepayments	_____	_____
1405	Development Cost	_____	
1430	Furniture and Equipment	_____	
1440	Capital Improvements - State Rehab. Grants/Loans	_____	
	Total Fixed Assets	_____	_____
1501	Payroll Clearance	_____	
1502	Insurance Claims Clearance	_____	
1503.1	Rehabilitation Program Expenditures, No	_____	
1503.2	Rehabilitation Program Expenditures, No	_____	
1504.1	Net Program Cost Congregate - Contract No	_____	
1504.2	Net Program Cost Congregate - Contract No	_____	
1505	Incomplete Contracts	_____	
1507	RAP Subsidy Payments - Elderly Program Only	_____	
1508	Resident Services Coordinator Expenses-Elderly Program Onl	_____	
1509	DECD Rental Subsidy (Congregate Program)	_____	
	Total Other Assets	_____	_____
	TOTAL ASSETS	_____	_____

Project Name: _____ Project #: _____

Sponsor/Authority Name: _____

**ADMINISTRATION FUND
BALANCE SHEET**

LIABILITIES

2100	Administration Fund Creditors		
2111	Contract Awards	_____	
2112	Contract Retentions	_____	
2113	ALSA Escrow-DSS Tenants and DECD Tenants	_____	
2116	Tenants' Security Deposits	_____	
2117	Payroll Deductions	_____	
2119	Sundry Accounts Payable	_____	
2120	Undistributed Proceeds - Sales Program	_____	
	Total Accounts Payable		_____
2131	Accrued Interest and Principal - Mortgage	_____	
2131.1	Accrued Interest and Principal - Rehab. Loan	_____	
2135	Accrued Salaries and Wages	_____	
2135.1	Accrued Compensated Absences	_____	
2136	Accrued Administrative Oversight Charge	_____	
2137	Accrued Liability to Municipalities	_____	
	In Lieu of Taxes (or Ad Valorem Taxes, if Applicable)	_____	
2139	Accrued Payroll Taxes	_____	
	Total Accrued Expenses		_____
2240	Tenants' Prepaid Rents	_____	
2313	Indebtedness to the State of Connecticut - Mortgage	_____	
2313.1	Debt Retirement - Mortgage	_____	
2314	Indebtedness to the State of Connecticut - Rehabilitation Loan	_____	
2314.1	Debt Retirement - Rehabilitation Loan	_____	
	Total Long Term Liabilities		_____

TOTAL LIABILITIES

EQUITY

2810	Capital Grant by the State of Connecticut		
2810.1	Contribution by the State of Connecticut - Interest Earned on Development Advances	_____	
2811.1	State Subsidy Authorized - Congregate	_____	
2811.2	State Subsidy Authorized - Congregate	_____	
2813	Valuation of Fixed Assets	_____	
2814	Contribution by the Municipality	_____	
2814.3	Gifts and Donations	_____	
2820.1	Rehabilitation Funds Authorized, No.	_____	
2820.2	Rehabilitation Funds Authorized, No.	_____	
2821	Capital Grant by the State of Connecticut -Rehabilitation	_____	
2825	Mortgage Loan Liquidation	_____	
2826	Rehabilitation Loan Liquidation	_____	
2827	Rental Assistance Grant Authorized-Elderly Program Only	_____	
2827.1	Rental Assistance Grant Unissued-Elderly Program Only	_____	
2828	Resident Services Coordinantor Grant Authorized-Elderly Program Only	_____	
2828.1	Resident Services Coordinator Grant Unissued-Elderly Program Only	_____	
2830	Unappropriated Retained Earnings	_____	
2830.1	Income and Expense Clearance	_____	
2830.2	Prior Year Adjustments	_____	
2830.3	Retained Earnings Appropriated for Development Improvements	_____	
2830.4	Retained Earnings Appropriated for Repairs, Maintenance and Replacements	_____	
	Total Retained Earnings		_____

TOTAL EQUITY

TOTAL LIABILITES AND EQUITY

Project Name: _____ Project #: _____
 Sponsor/Authority Name: _____

**ADMINISTRATION FUND
 OPERATING STATEMENT**

For the Quarter Ending: _____ # months
No. of Dwelling Units: _____
No. of Unit Months: _____

		Budget Amount	PUM	Actual Amount	PUM
INCOME					
3100	Rental Income - Base	_____	_____	_____	_____
3100.1	Rental Income - Excess of Base	_____	_____	_____	_____
3110	Excess Utilities	_____	_____	_____	_____
3120	Surcharges	_____	_____	_____	_____
	Total Rental Income	_____	_____	_____	_____
3210	Dwelling Vacancy Loss	_____	_____	_____	_____
3220	Dwelling Vacancy Subsidy	_____	_____	_____	_____
	Net Rental Income	_____	_____	_____	_____
3300	Non Dwelling Rental Income	_____	_____	_____	_____
3510	Sales and Service to Tenants (including Cable TV fees)	_____	_____	_____	_____
3610	Interest Income	_____	_____	_____	_____
3620	Other Income	_____	_____	_____	_____
	GROSS INCOME	_____	_____	_____	_____
EXPENSE					
4120	Salaries - Office	_____	_____	_____	_____
4120.1	Compensated Absences-Administrative Salaries	_____	_____	_____	_____
4130	Legal and Other Services	_____	_____	_____	_____
4130.1	Less: Legal Charges to Tenants	_____	_____	_____	_____
4131	Accounting Fees	_____	_____	_____	_____
4132	Management Fees	_____	_____	_____	_____
4151	Office Supplies	_____	_____	_____	_____
4152	Rents	_____	_____	_____	_____
4153	Travel	_____	_____	_____	_____
4159	Other Office Expense	_____	_____	_____	_____
4160	Pensions and Other Funds	_____	_____	_____	_____
4161	Payroll Taxes	_____	_____	_____	_____
	Total Management Expense	_____	_____	_____	_____
4310	Water	_____	_____	_____	_____
4320	Electricity	_____	_____	_____	_____
4330	Gas	_____	_____	_____	_____
4340	Fuel	_____	_____	_____	_____
4350	Cable Television	_____	_____	_____	_____
4360	Sewer	_____	_____	_____	_____
	Total Utility Expense	_____	_____	_____	_____
4410	Maintenance Wages	_____	_____	_____	_____
4410.1	Compensated Absences-Maintenance Wages	_____	_____	_____	_____
4420	Materials and Supplies	_____	_____	_____	_____
4430	Contractual Services	_____	_____	_____	_____
4440	Maintenance & Shop Equipment Expense	_____	_____	_____	_____
	Total Maintenance Expense	_____	_____	_____	_____
4710	Refuse Removal	_____	_____	_____	_____
4711	Insurance	_____	_____	_____	_____
4715	Pilot or Taxes	_____	_____	_____	_____
4716	Administrative Oversight Charge	_____	_____	_____	_____
4717	Interest Expense	_____	_____	_____	_____
	Total Other Expense	_____	_____	_____	_____
4810	Provision for Repairs, Maint. & Replacement	_____	_____	_____	_____
4820	Provision for Collection Loss	_____	_____	_____	_____
	Total Provisions	_____	_____	_____	_____
4910	Principal Payment-Mortgage	_____	_____	_____	_____
4920	Principal Payment-Rehabilitation Loan	_____	_____	_____	_____
	Total Principal Payments	_____	_____	_____	_____
6100	Extraordinary Income	_____	_____	_____	_____
6200	Extraordinary Expense	_____	_____	_____	_____
	TOTAL EXPENSES	_____	_____	_____	_____
	NET GAIN (LOSS) FOR THE PERIOD	_____	_____	_____	_____

Project Name: _____ Project #: _____

Sponsor/Authority Name: _____

**ADMINISTRATION FUND
ANALYSIS OF RETAINED EARNINGS**

As of _____

ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS (2830, .1, .2)

	Balance Fiscal Balance Calendar	July 1, _____ January 1, _____	
Add: Operating Gain (2830.1)			_____
Prior Year Adjustments (2830.2)			_____
Deduct: Operating Loss (2830.1)			_____
Prior Year Adjustment (2830.2)			_____
Balance as of _____			_____

ANALYSIS OF RETAINED EARNINGS APPROPRIATED FOR DEVELOPMENT IMPROVEMENTS

(2830.3)

	Balance Fiscal Balance Calendar	July 1, _____ January 1, _____	
Deduct: Total Charges to Retained Earnings Appropriated for Development Improvements as Approved by DECD (Per Attached Schedule.)			_____
Balance as of _____			_____

**ANALYSIS OF RETAINED EARNINGS APPROPRIATED FOR REPAIRS, MAINTENANCE AND
REPLACEMENTS (2830.4)**

	Balance Fiscal Balance Calendar	July 1, January 1,	
Add: Provision			_____
Other			_____
		Sub-Total	_____
Deduct: Total Charges to Retained Earnings Appropriated for Repairs, Maintenance and Replacements. (Per Attached Schedule)			_____
Balance as of _____			_____

TOTAL RETAINED EARNINGS

Project Name: _____ Project #: _____

Sponsor/Authority Name: _____

**ADMINISTRATION FUND
OPERATING STATEMENT - CONGREGATE SERVICES**

For the Quarter Ending: _____ # months
 No. of Dwelling Units: _____
 No. of Unit Months: _____

		BUDGET		ACTUAL		
		Amount	P.U.M.	Amount	P.U.M.	VARIANCE
Revenue						
7010	Tenants' Contributions-Core Services	_____	_____	_____	_____	_____
7020	Tenants' Contributions-Assist. Living Service:	_____	_____	_____	_____	_____
7011	Other Income/Meals	_____	_____	_____	_____	_____
2811	State Subsidy- Core	_____	_____	_____	_____	_____
2811	State Subsidy-Expanded Core	_____	_____	_____	_____	_____
2811	State Subsidy-ALSA	_____	_____	_____	_____	_____
Total Revenue Congregate Services		_____	_____	_____	_____	_____
<u>CONGREGATE CORE SERVICES</u>						
House Management						
8101	Bookkeeping	_____	_____	_____	_____	_____
8102	House Manager Salary	_____	_____	_____	_____	_____
8103	Attendants' Wages	_____	_____	_____	_____	_____
8104	O.T./Vacation Overlap	_____	_____	_____	_____	_____
8105	Fringe Benefits	_____	_____	_____	_____	_____
8106	Payroll Taxes	_____	_____	_____	_____	_____
8107	Insurance-Workers Comp.	_____	_____	_____	_____	_____
8108	Outside Security Services	_____	_____	_____	_____	_____
Total Management		_____	_____	_____	_____	_____
Housekeeping						
8201	Chore Service Wages	_____	_____	_____	_____	_____
8202	Cleaning Common Areas	_____	_____	_____	_____	_____
8203	Laundry (Non Tenant)	_____	_____	_____	_____	_____
8204	Cleaning Supplies	_____	_____	_____	_____	_____
Total Housekeeping		_____	_____	_____	_____	_____
Meal Expense						
8301	Food Costs	_____	_____	_____	_____	_____
8302	Meal Services	_____	_____	_____	_____	_____
8303	Supplies/Utensils	_____	_____	_____	_____	_____
8304	Utilities	_____	_____	_____	_____	_____
Total Meals		_____	_____	_____	_____	_____
Social Services						
8401	Social Service Salary	_____	_____	_____	_____	_____
8402	Supplies	_____	_____	_____	_____	_____
Total Social Services		_____	_____	_____	_____	_____
TOTAL EXPENSES - CORE SERVICES		_____	_____	_____	_____	_____
<u>EXPANDED CORE SERVICES</u>						
9001	Resident Services Coordinator	_____	_____	_____	_____	_____
9002	Wellness/Preventive Program	_____	_____	_____	_____	_____
9003	Emergency Transportation	_____	_____	_____	_____	_____
TOTAL EXPENSES- EXPANDED CORE		_____	_____	_____	_____	_____
<u>ASSISTED LIVING SERVICES</u>						
9004	Assisted Living	_____	_____	_____	_____	_____
9005	Initial Assessment Eligibility	_____	_____	_____	_____	_____
TOTAL ALSA EXPENSES		_____	_____	_____	_____	_____
Total All Expenses		_____	_____	_____	_____	_____
1504	Net Program Cost (expenses minus revenue)	_____	_____	_____	_____	_____

**Compensated absences for congregare employees should be charged to accounts 4120.1 or 4410.1 as appropriate.
 Without DECD approval, expenses exceeding the authorized budget amount will be considered ineligible costs**

Project Name: _____ Project #: _____

Sponsor/Authority Name: _____

**ADMINISTRATION FUND
OPERATING STATEMENT - CONGREGATE SERVICES
SUPPLEMENTAL INFORMATION - PROGRAM COSTS**

1504 **Program Cost - Core Service**
Total Expenses - Core Services (Acct. 8101 thru 8402) _____
Less: Income - Acct. #7010 Tenant Contributions _____
Less: Income - Acct. #7011 Other Income _____
PROGRAM COST _____
Less: DECD Core Service Subsidy Authorized (per M.Plan) _____
Due to DECD _____
Program Cost Exceeds Authorized Subsidy _____

1504 **Program Cost - Expanded Core Service**
Total Expenses - Expanded Core Services (Acct. 9001, 9002, 9003) _____
PROGRAM COST _____
Less: DECD Expanded Core Service Subsidy Authorized (per M.Plan) _____
Due to DECD _____
Program Cost Exceeds Authorized Subsidy _____

1504 **Program Cost - Assisted Living Services (DECD Component)**
Total Expenses - Assisted Living Services (Acct. 9004 & 9005) _____
Less: Income - Acct. #7020 Tenant Contributions _____
PROGRAM COST _____
Less: DECD ALSA Subsidy Authorized (per M.Plan) _____
Due to DECD _____
Program Cost Exceeds Authorized Subsidy _____