

Kansas City, KS Housing Authority (KS001)

KANSAS CITY, KS

Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 03/31/2014

	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
111 Cash - Unrestricted			\$82,556	\$432,344	\$514,900
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted	\$850,337	\$139,235			\$989,572
114 Cash - Tenant Security Deposits	\$136,023				\$136,023
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$986,360	\$139,235	\$82,556	\$432,344	\$1,640,495
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects	\$461,084				\$461,084
124 Accounts Receivable - Other Government		\$1,997			\$1,997
125 Accounts Receivable - Miscellaneous			\$50,000	\$18,618	\$68,618
126 Accounts Receivable - Tenants	\$114,531				\$114,531
126.1 Allowance for Doubtful Accounts -Tenants	-\$65,409				-\$65,409
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery		\$83,266			\$83,266
128.1 Allowance for Doubtful Accounts - Fraud		-\$19,575			-\$19,575
129 Accrued Interest Receivable	\$5,687			\$4,754	\$10,441
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$515,893	\$65,688	\$50,000	\$23,372	\$654,953
131 Investments - Unrestricted	\$990,007			\$1,009,993	\$2,000,000
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets	\$86,262	\$476,497		\$28,854	\$591,613
143 Inventories	\$148,265			\$374,840	\$523,105

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Fiscal Year End: 03/31/2014

	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
143.1 Allowance for Obsolete Inventories	\$0			\$0	\$0
144 Inter Program Due From	\$2,268,999			\$789,507	\$3,058,506
145 Assets Held for Sale					
150 Total Current Assets	\$4,995,786	\$681,420	\$132,556	\$2,658,910	\$8,468,672
161 Land	\$4,137,927				\$4,137,927
162 Buildings	\$132,678,564				\$132,678,564
163 Furniture, Equipment & Machinery - Dwellings	\$1,941,459				\$1,941,459
164 Furniture, Equipment & Machinery - Administration	\$619,451	\$28,420		\$1,319,178	\$1,967,049
165 Leasehold Improvements					
166 Accumulated Depreciation	-\$77,319,147	-\$28,420		-\$1,166,075	-\$78,513,642
167 Construction in Progress	\$4,172,875				\$4,172,875
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$66,231,129	\$0	\$0	\$153,103	\$66,384,232
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$66,231,129	\$0	\$0	\$153,103	\$66,384,232
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	\$71,226,915	\$681,420	\$132,556	\$2,812,013	\$74,852,904

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	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
311 Bank Overdraft					
312 Accounts Payable <= 90 Days	\$199,108	\$1,259		\$97,928	\$298,295
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable	\$33,493	\$3,718		\$29,601	\$66,812
322 Accrued Compensated Absences - Current Portion	\$110,216	\$16,659		\$139,429	\$266,304
324 Accrued Contingency Liability					
325 Accrued Interest Payable	\$545,326				\$545,326
331 Accounts Payable - HUD PHA Programs	\$0	\$10,714			\$10,714
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits	\$136,023				\$136,023
342 Unearned Revenue	\$575,843				\$575,843
343 Current Portion of Long-term Debt - Capital	\$292,179				\$292,179
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					
346 Accrued Liabilities - Other					
347 Inter Program - Due To	\$2,920,168	\$14,437	\$123,901		\$3,058,506
348 Loan Liability - Current					
310 Total Current Liabilities	\$4,812,356	\$46,787	\$123,901	\$266,958	\$5,250,002
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	\$13,501,921				\$13,501,921
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					
354 Accrued Compensated Absences - Non Current	\$7,732	\$10,553		\$13,278	\$31,563
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					

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Fiscal Year End: 03/31/2014

	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
357 Accrued Pension and OPEB Liabilities					
350 Total Non-Current Liabilities	\$13,509,653	\$10,553	\$0	\$13,278	\$13,533,484
300 Total Liabilities	\$18,322,009	\$57,340	\$123,901	\$280,236	\$18,783,486
400 Deferred Inflow of Resources					
508.3 Nonspendable Fund Balance					
508.4 Net Investment in Capital Assets	\$52,437,029			\$153,103	\$52,590,132
509.3 Restricted Fund Balance					
510.3 Committed Fund Balance					
511.3 Assigned Fund Balance					
511.4 Restricted Net Position	\$764,461	\$612,649			\$1,377,110
512.3 Unassigned Fund Balance					
512.4 Unrestricted Net Position	-\$296,584	\$11,431	\$8,655	\$2,378,674	\$2,102,176
513 Total Equity - Net Assets / Position	\$52,904,906	\$624,080	\$8,655	\$2,531,777	\$56,069,418
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$71,226,915	\$681,420	\$132,556	\$2,812,013	\$74,852,904

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Submission Type: Audited/A-133

Fiscal Year End: 03/31/2014

	ELIM	Total
111 Cash - Unrestricted		\$514,900
112 Cash - Restricted - Modernization and Development		
113 Cash - Other Restricted		\$989,572
114 Cash - Tenant Security Deposits		\$136,023
115 Cash - Restricted for Payment of Current Liabilities		
100 Total Cash	\$0	\$1,640,495
121 Accounts Receivable - PHA Projects		
122 Accounts Receivable - HUD Other Projects	-\$448,024	\$13,060
124 Accounts Receivable - Other Government		\$1,997
125 Accounts Receivable - Miscellaneous		\$68,618
126 Accounts Receivable - Tenants		\$114,531
126.1 Allowance for Doubtful Accounts -Tenants		-\$65,409
126.2 Allowance for Doubtful Accounts - Other		\$0
127 Notes, Loans, & Mortgages Receivable - Current		
128 Fraud Recovery		\$83,266
128.1 Allowance for Doubtful Accounts - Fraud		-\$19,575
129 Accrued Interest Receivable		\$10,441
120 Total Receivables, Net of Allowances for Doubtful Accounts	-\$448,024	\$206,929
131 Investments - Unrestricted		\$2,000,000
132 Investments - Restricted		
135 Investments - Restricted for Payment of Current Liability		
142 Prepaid Expenses and Other Assets		\$591,613
143 Inventories		\$523,105
143.1 Allowance for Obsolete Inventories		\$0

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Fiscal Year End: 03/31/2014

	ELIM	Total
144 Inter Program Due From	-\$3,058,506	\$0
145 Assets Held for Sale		
150 Total Current Assets	-\$3,506,530	\$4,962,142
161 Land		\$4,137,927
162 Buildings		\$132,678,564
163 Furniture, Equipment & Machinery - Dwellings		\$1,941,459
164 Furniture, Equipment & Machinery - Administration		\$1,967,049
165 Leasehold Improvements		
166 Accumulated Depreciation		-\$78,513,642
167 Construction in Progress		\$4,172,875
168 Infrastructure		
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$66,384,232
171 Notes, Loans and Mortgages Receivable - Non-Current		
172 Notes, Loans, & Mortgages Receivable - Non Current - Past		
173 Grants Receivable - Non Current		
174 Other Assets		
176 Investments in Joint Ventures		
180 Total Non-Current Assets	\$0	\$66,384,232
200 Deferred Outflow of Resources		
290 Total Assets and Deferred Outflow of Resources	-\$3,506,530	\$71,346,374
311 Bank Overdraft		

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Fiscal Year End: 03/31/2014

	ELIM	Total
312 Accounts Payable <= 90 Days		\$298,295
313 Accounts Payable >90 Days Past Due		
321 Accrued Wage/Payroll Taxes Payable		\$66,812
322 Accrued Compensated Absences - Current Portion		\$266,304
324 Accrued Contingency Liability		
325 Accrued Interest Payable		\$545,326
331 Accounts Payable - HUD PHA Programs		\$10,714
332 Account Payable - PHA Projects		
333 Accounts Payable - Other Government		
341 Tenant Security Deposits		\$136,023
342 Unearned Revenue	-\$448,024	\$127,819
343 Current Portion of Long-term Debt - Capital		\$292,179
344 Current Portion of Long-term Debt - Operating Borrowings		
345 Other Current Liabilities		
346 Accrued Liabilities - Other		
347 Inter Program - Due To	-\$3,058,506	\$0
348 Loan Liability - Current		
310 Total Current Liabilities	-\$3,506,530	\$1,743,472
351 Long-term Debt, Net of Current - Capital Projects/Mortgage		\$13,501,921
352 Long-term Debt, Net of Current - Operating Borrowings		
353 Non-current Liabilities - Other		
354 Accrued Compensated Absences - Non Current		\$31,563
355 Loan Liability - Non Current		
356 FASB 5 Liabilities		
357 Accrued Pension and OPEB Liabilities		

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Submission Type: Audited/A-133

Fiscal Year End: 03/31/2014

	ELIM	Total
350 Total Non-Current Liabilities	\$0	\$13,533,484
300 Total Liabilities	-\$3,506,530	\$15,276,956
400 Deferred Inflow of Resources		
508.3 Nonspendable Fund Balance		
508.4 Net Investment in Capital Assets		\$52,590,132
509.3 Restricted Fund Balance		
510.3 Committed Fund Balance		
511.3 Assigned Fund Balance		
511.4 Restricted Net Position		\$1,377,110
512.3 Unassigned Fund Balance		
512.4 Unrestricted Net Position		\$2,102,176
513 Total Equity - Net Assets / Position	\$0	\$56,069,418
600 Total Liabilities, Deferred Inflows of Resources and Equity -	-\$3,506,530	\$71,346,374

Kansas City, KS Housing Authority (KS001)

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Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 03/31/2014

	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
70300 Net Tenant Rental Revenue	\$3,955,479				\$3,955,479
70400 Tenant Revenue - Other	\$266,477				\$266,477
70500 Total Tenant Revenue	\$4,221,956	\$0	\$0	\$0	\$4,221,956
70600 HUD PHA Operating Grants	\$7,197,052	\$9,699,815			\$16,896,867
70610 Capital Grants	\$2,520,678				\$2,520,678
70710 Management Fee				\$1,259,610	\$1,259,610
70720 Asset Management Fee				\$122,520	\$122,520
70730 Book Keeping Fee				\$304,965	\$304,965
70740 Front Line Service Fee				\$2,264,701	\$2,264,701
70750 Other Fees				\$250,629	\$250,629
70700 Total Fee Revenue				\$4,202,425	\$4,202,425
70800 Other Government Grants					
71100 Investment Income - Unrestricted	\$11,412	\$600		\$7,826	\$19,838
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery		\$29,154			\$29,154
71500 Other Revenue	\$156,955	\$10,346		\$82,799	\$250,100
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted		\$0			\$0
70000 Total Revenue	\$14,108,053	\$9,739,915	\$0	\$4,293,050	\$28,141,018
91100 Administrative Salaries	\$1,080,310	\$290,223		\$921,251	\$2,291,784

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Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 03/31/2014

	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
91200 Auditing Fees	\$16,308	\$1,997		\$1,664	\$19,969
91300 Management Fee	\$1,058,442	\$201,168			\$1,259,610
91310 Book-keeping Fee	\$179,235	\$125,730			\$304,965
91400 Advertising and Marketing	\$7			\$3,459	\$3,466
91500 Employee Benefit contributions - Administrative	\$416,686	\$136,004		\$407,701	\$960,391
91600 Office Expenses	\$174,922	\$23,094	\$885	\$145,210	\$344,111
91700 Legal Expense	\$16,759	\$1,024		\$42,169	\$59,952
91800 Travel	\$9,776			\$4,634	\$14,410
91810 Allocated Overhead					
91900 Other					
91000 Total Operating - Administrative	\$2,952,445	\$779,240	\$885	\$1,526,088	\$5,258,658
92000 Asset Management Fee	\$122,520				\$122,520
92100 Tenant Services - Salaries	\$21,352				\$21,352
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services	\$9,305				\$9,305
92400 Tenant Services - Other	\$48,310				\$48,310
92500 Total Tenant Services	\$78,967	\$0	\$0	\$0	\$78,967
93100 Water	\$508,545			\$3,480	\$512,025
93200 Electricity	\$1,240,756			\$17,579	\$1,258,335
93300 Gas	\$583,501			\$14,765	\$598,266
93400 Fuel					
93500 Labor					
93600 Sewer	\$302,861			\$1,101	\$303,962
93700 Employee Benefit Contributions - Utilities					

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	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
93800 Other Utilities Expense					
93000 Total Utilities	\$2,635,663	\$0	\$0	\$36,925	\$2,672,588
94100 Ordinary Maintenance and Operations - Labor	\$1,366,114			\$1,440,122	\$2,806,236
94200 Ordinary Maintenance and Operations - Materials and	\$197,365	\$1,105		\$756,725	\$955,195
94300 Ordinary Maintenance and Operations Contracts	\$3,460,618	\$2,274		\$140,981	\$3,603,873
94500 Employee Benefit Contributions - Ordinary Maintenance	\$521,797			\$637,328	\$1,159,125
94000 Total Maintenance	\$5,545,894	\$3,379	\$0	\$2,975,156	\$8,524,429
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs	\$393,877			\$644	\$394,521
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	\$393,877	\$0	\$0	\$644	\$394,521
96110 Property Insurance	\$225,046			\$2,164	\$227,210
96120 Liability Insurance	\$81,226	\$8,958			\$90,184
96130 Workmen's Compensation	\$53,624	\$7,313		\$65,887	\$126,824
96140 All Other Insurance	\$18,145	\$2,036		\$53,267	\$73,448
96100 Total insurance Premiums	\$378,041	\$18,307	\$0	\$121,318	\$517,666
96200 Other General Expenses	\$2,042	\$19,480		\$11,001	\$32,523
96210 Compensated Absences	\$172,582	\$18,584		\$167,509	\$358,675
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents	\$139,018				\$139,018
96500 Bad debt - Mortgages					

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	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$313,642	\$38,064	\$0	\$178,510	\$530,216
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)	\$730,413				\$730,413
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	\$730,413	\$0	\$0	\$0	\$730,413
96900 Total Operating Expenses	\$13,151,462	\$838,990	\$885	\$4,838,641	\$18,829,978
97000 Excess of Operating Revenue over Operating Expenses	\$956,591	\$8,900,925	-\$885	-\$545,591	\$9,311,040
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments		\$9,001,065			\$9,001,065
97350 HAP Portability-In					
97400 Depreciation Expense	\$2,990,030			\$49,696	\$3,039,726
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$16,141,492	\$9,840,055	\$885	\$4,888,337	\$30,870,769
10010 Operating Transfer In		\$158,514			\$158,514
10020 Operating transfer Out				-\$158,514	-\$158,514

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Fiscal Year End: 03/31/2014

	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In	\$1,255,000				\$1,255,000
10092 Inter Project Excess Cash Transfer Out	-\$1,255,000				-\$1,255,000
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	\$0	\$158,514	\$0	-\$158,514	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$2,033,439	\$58,374	-\$885	-\$753,801	-\$2,729,751
11020 Required Annual Debt Principal Payments	\$251,062	\$0	\$0	\$0	\$251,062
11030 Beginning Equity	\$54,938,345	\$565,706	\$9,540	\$3,285,578	\$58,799,169
11040 Prior Period Adjustments, Equity Transfers and Correction	\$0				\$0
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity		\$11,431			\$11,431
11180 Housing Assistance Payments Equity		\$612,649			\$612,649
11190 Unit Months Available	24171	18012			42183

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	Project Total	14.871 Housing Choice Vouchers	1 Business Activities	COCC	Subtotal
11210 Number of Unit Months Leased	23498	16706			40204
11270 Excess Cash	-\$1,997,379				-\$1,997,379
11610 Land Purchases	\$45,520			\$0	\$45,520
11620 Building Purchases	\$2,475,158			\$0	\$2,475,158
11630 Furniture & Equipment - Dwelling Purchases	\$0			\$0	\$0
11640 Furniture & Equipment - Administrative Purchases	\$0			\$62,373	\$62,373
11650 Leasehold Improvements Purchases	\$0			\$0	\$0
11660 Infrastructure Purchases	\$0			\$0	\$0
13510 CFFP Debt Service Payments	\$0			\$0	\$0
13901 Replacement Housing Factor Funds	\$52,026			\$0	\$52,026

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Fiscal Year End: 03/31/2014

	ELIM	Total
70300 Net Tenant Rental Revenue		\$3,955,479
70400 Tenant Revenue - Other		\$266,477
70500 Total Tenant Revenue	\$0	\$4,221,956
70600 HUD PHA Operating Grants		\$16,896,867
70610 Capital Grants		\$2,520,678
70710 Management Fee	-\$1,259,610	\$0
70720 Asset Management Fee	-\$122,520	\$0
70730 Book Keeping Fee	-\$304,965	\$0
70740 Front Line Service Fee	-\$2,264,701	\$0
70750 Other Fees		\$250,629
70700 Total Fee Revenue	-\$3,951,796	\$250,629
70800 Other Government Grants		
71100 Investment Income - Unrestricted		\$19,838
71200 Mortgage Interest Income		
71300 Proceeds from Disposition of Assets Held for Sale		
71310 Cost of Sale of Assets		
71400 Fraud Recovery		\$29,154
71500 Other Revenue		\$250,100
71600 Gain or Loss on Sale of Capital Assets		
72000 Investment Income - Restricted		\$0
70000 Total Revenue	-\$3,951,796	\$24,189,222
91100 Administrative Salaries		\$2,291,784
91200 Auditing Fees		\$19,969

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Fiscal Year End: 03/31/2014

	ELIM	Total
91300 Management Fee	-\$1,259,610	\$0
91310 Book-keeping Fee	-\$304,965	\$0
91400 Advertising and Marketing		\$3,466
91500 Employee Benefit contributions - Administrative		\$960,391
91600 Office Expenses		\$344,111
91700 Legal Expense		\$59,952
91800 Travel		\$14,410
91810 Allocated Overhead		
91900 Other		
91000 Total Operating - Administrative	-\$1,564,575	\$3,694,083
92000 Asset Management Fee	-\$122,520	\$0
92100 Tenant Services - Salaries		\$21,352
92200 Relocation Costs		
92300 Employee Benefit Contributions - Tenant Services		\$9,305
92400 Tenant Services - Other		\$48,310
92500 Total Tenant Services	\$0	\$78,967
93100 Water		\$512,025
93200 Electricity		\$1,258,335
93300 Gas		\$598,266
93400 Fuel		
93500 Labor		
93600 Sewer		\$303,962
93700 Employee Benefit Contributions - Utilities		
93800 Other Utilities Expense		

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Fiscal Year End: 03/31/2014

	ELIM	Total
93000 Total Utilities	\$0	\$2,672,588
94100 Ordinary Maintenance and Operations - Labor		\$2,806,236
94200 Ordinary Maintenance and Operations - Materials and		\$955,195
94300 Ordinary Maintenance and Operations Contracts	-\$2,264,701	\$1,339,172
94500 Employee Benefit Contributions - Ordinary Maintenance		\$1,159,125
94000 Total Maintenance	-\$2,264,701	\$6,259,728
95100 Protective Services - Labor		
95200 Protective Services - Other Contract Costs		\$394,521
95300 Protective Services - Other		
95500 Employee Benefit Contributions - Protective Services		
95000 Total Protective Services	\$0	\$394,521
96110 Property Insurance		\$227,210
96120 Liability Insurance		\$90,184
96130 Workmen's Compensation		\$126,824
96140 All Other Insurance		\$73,448
96100 Total insurance Premiums	\$0	\$517,666
96200 Other General Expenses		\$32,523
96210 Compensated Absences		\$358,675
96300 Payments in Lieu of Taxes		
96400 Bad debt - Tenant Rents		\$139,018
96500 Bad debt - Mortgages		
96600 Bad debt - Other		

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Submission Type: Audited/A-133

Fiscal Year End: 03/31/2014

	ELIM	Total
96800 Severance Expense		
96000 Total Other General Expenses	\$0	\$530,216
96710 Interest of Mortgage (or Bonds) Payable		
96720 Interest on Notes Payable (Short and Long Term)		\$730,413
96730 Amortization of Bond Issue Costs		
96700 Total Interest Expense and Amortization Cost	\$0	\$730,413
96900 Total Operating Expenses	-\$3,951,796	\$14,878,182
97000 Excess of Operating Revenue over Operating Expenses	\$0	\$9,311,040
97100 Extraordinary Maintenance		
97200 Casualty Losses - Non-capitalized		
97300 Housing Assistance Payments		\$9,001,065
97350 HAP Portability-In		
97400 Depreciation Expense		\$3,039,726
97500 Fraud Losses		
97600 Capital Outlays - Governmental Funds		
97700 Debt Principal Payment - Governmental Funds		
97800 Dwelling Units Rent Expense		
90000 Total Expenses	-\$3,951,796	\$26,918,973
10010 Operating Transfer In	-\$158,514	\$0
10020 Operating transfer Out	\$158,514	\$0
10030 Operating Transfers from/to Primary Government		

Kansas City, KS Housing Authority (KS001)

KANSAS CITY, KS

Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 03/31/2014

	ELIM	Total
10040 Operating Transfers from/to Component Unit		
10050 Proceeds from Notes, Loans and Bonds		
10060 Proceeds from Property Sales		
10070 Extraordinary Items, Net Gain/Loss		
10080 Special Items (Net Gain/Loss)		
10091 Inter Project Excess Cash Transfer In	-\$1,255,000	\$0
10092 Inter Project Excess Cash Transfer Out	\$1,255,000	\$0
10093 Transfers between Program and Project - In		
10094 Transfers between Project and Program - Out		
10100 Total Other financing Sources (Uses)	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$0	-\$2,729,751
11020 Required Annual Debt Principal Payments		\$251,062
11030 Beginning Equity		\$58,799,169
11040 Prior Period Adjustments, Equity Transfers and Correction		\$0
11050 Changes in Compensated Absence Balance		
11060 Changes in Contingent Liability Balance		
11070 Changes in Unrecognized Pension Transition Liability		
11080 Changes in Special Term/Severance Benefits Liability		
11090 Changes in Allowance for Doubtful Accounts - Dwelling		
11100 Changes in Allowance for Doubtful Accounts - Other		
11170 Administrative Fee Equity		\$11,431
11180 Housing Assistance Payments Equity		\$612,649
11190 Unit Months Available		42183
11210 Number of Unit Months Leased		40204

Kansas City, KS Housing Authority (KS001)

KANSAS CITY, KS

Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 03/31/2014

	ELIM	Total
11270 Excess Cash		-\$1,997,379
11610 Land Purchases		\$45,520
11620 Building Purchases		\$2,475,158
11630 Furniture & Equipment - Dwelling Purchases		\$0
11640 Furniture & Equipment - Administrative Purchases		\$62,373
11650 Leasehold Improvements Purchases		\$0
11660 Infrastructure Purchases		\$0
13510 CFFP Debt Service Payments		\$0
13901 Replacement Housing Factor Funds		\$52,026