

# LHA Tenant Accounts Receivables

Groton Housing Authority

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Quarter End : 6/30/2025 FY End : 6/30/2025

Please fill in the following information about your Tenants Accounts Receivable (TAR). This TAR application is for reporting on your state 400-1 units only; **please do not include any other programs and/or units funded through New Construction and Substantial Rehab Programs.**

**Note: All fields are required.** Certain fields in this application should match information entered on your Balance Sheet and Operating Statement, so please fill out your Operating Statement and Balance Sheet first and have them on hand when filling out this information.

If you have any questions about this application, please contact your Fee Accountant, Housing Management Specialist (HMS), or DHCD Finance staff with any questions.

## Rent Collection

**Question 1.** Based on information pulled from the Operating Statement for Acct #3110-Shelter Rents-Tenants and the Balance Sheet Acct #1122- Tenant Accounts Receivable (TAR).

a.	-151.77 %	<u>This Quarter:</u> % of Rent Uncollected This Quarter
b.	0.00 %	<u>Last Quarter:</u> % of Rent Uncollected Last Quarter
c.	-22.32 %	<u>Year to Date:</u> % of Rent Uncollected YTD
d.	31.71 %	<u>Last Year:</u> % of Rent Uncollected Last Year

**Note:** If the information in Question 1 is negative that means that TAR has shrunk over this particular time period, and that therefore rent collection is improving.

**Note:** Year to Date starts at beginning of LHA Fiscal Year and ends at current quarter.

Please break out the following by program:

		Question 2. Rent Charged Year to Date (Account 3110):	Question 3. Current Balance TAR (Account 1122):
a.	Total	\$ 83615	\$ 4750
b.	200 only	\$ 0	\$ 0
c.	705 only	\$ 16115	\$ 2096
d.	667 only	\$ 67500	\$ 2654

Question 2a is pulled from Operating Statement Account 3110.

Question 3a is pulled from Balance Sheet Account 1122.

**Note:** Please do not include any units funded through New Construction and Substantial Rehab Programs.

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## TAR by Normal Repayment Agreements

**Question 4.** Looking at all the account balances within TAR reported on your Balance Sheet This Quarter, how many accounts are currently under normal repayment agreements?

 # of normal repayment agreements

**Note:** Normal Repayment Agreement- Written agreement between LHA and the tenant providing for pay back of the amounts owed for rent, damage or costs. **Do not include fraud/retroactive repayment agreements here.**

**Question 5.** Please break out TAR balance into the amount under normal repayment agreements vs. not under repayment agreements. **Do not include fraud/retroactive repayment agreements here.**

a.	<b>TAR</b>	<b>\$ 4750</b>
b.	\$ under normal repayment agreements	\$ 0
c.	\$ not under normal repayment agreements	\$ 4750

**Note:** Items b and c should add to item a.

**Question 6.** Please break out dollar balances for normal repayment agreements reported in Question 5b above by program. **Do not include fraud/retroactive repayment agreements here.**

		<b>Total \$ Normal Repayment Agreements</b>
a.	<b>Total</b>	<b>\$ 0</b>
b.	200 only	\$ 0
c.	705 only	\$ 0
d.	667 only	\$ 0

**Note:** Items b, c, and d should add to item a.

**Question 7.** Calculated Information on **Normal Repayment Agreements:**

a.	<b>0 %</b>	% of TAR under Normal Repayment Agreements <b><u>As of Current Quarter</u></b>
b.	<b>0 %</b>	% of TAR under Normal Repayment Agreements <b><u>As of Last Quarter</u></b>

**Question 8.** Please report the amount under normal repayment agreements year to date. **Do not include fraud/retroactive repayment agreements here.**

“Item a” should represent the full balances under normal repayment agreements prior to the start of the current Fiscal Year.

“Item b” in the table below should represent the full balances under normal repayment agreements (include only those normal repayment agreements that were created during this current Fiscal Year). For example, if your FYE is 12/31 and it is currently 6/30/17, please on report normal repayment agreements that were created between 1/1/2017 and 6/30/17.

The balances reported in “Item b” should represent **both collected and uncollected balances of normal repayment agreements created during the current Fiscal Year**. The reason for this is “Item c” asks the amount collected on these normal repayment agreements. For example, if an LHA created \$4,000 in normal repayment agreements from 1/1/2017 to 6/30/17, and collected \$2,000 of these

balances, the LHA would enter \$4,000 for Item b below and \$2,000 for "Item c" below. "Item d" will automatically calculate that 50% of normal repayment agreements have been collected year to date.

a.	\$ under normal repayment agreements <u>as of 6/30/2024</u>	\$ 23411
b.	\$ under normal repayment agreements <u>year to date (07/01/2024 to 6/30/2025)</u>	\$ 0
c.	\$ <u>collected</u> from normal repayment agreements <u>year to date (07/01/2024 to 6/30/2025)</u>	\$ 23411
d.	% <u>collected</u> from normal repayment agreements	100 %

**Note:** For Question 5 and Question 6 above, check that the rows for each add up to "item a" for each question.

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## Fraud/Retroactive Repayment Agreements

Question 9. How many accounts are currently under fraud/retroactive repayment agreements?

 # of fraud/retroactive repayment agreements

**Note:** Fraud/Retroactive Repayment Agreement- Written agreement between LHA and the tenant providing for pay back of the amounts owed due to unreported income.

Question 10. Please report current outstanding dollar balances for fraud/retroactive repayment agreements for each of the programs as of this quarter.

		Total \$ Fraud/Retroactive Repayment Agreements
a.	On Balance Sheet	\$ 0
b.	Overall Across Programs	\$ 0
c.	200 only	\$ 0
d.	705 only	\$ 0
e.	667 only	\$ 0

**Note:** Items c, d and e should total to item b.

Question 11. Please report the amount under fraud/retroactive repayment agreements year to date.

“Item a” should represent the full balances under fraud/retroactive repayment agreements prior to the start of the current Fiscal Year.

“Item b” in the table below should represent the full balances under fraud/retroactive repayment agreements (include only those fraud/retroactive repayment agreements that were created during this current Fiscal Year). For example, if your FYE is 12/31 and it is currently 6/30/17, please on report fraud/retroactive repayment agreements that were created between 1/1/2017 and 6/30/17.

The balances reported in “Item b” should represent **both collected and uncollected balances of fraud/retroactive repayment agreements created during the current Fiscal Year**. The reason for this is “Item c” asks the amount collected on these fraud/retroactive repayment agreements. For example, if an LHA created \$4,000 in fraud/retroactive repayment agreements from 1/1/2017 to 6/30/17, and collected \$2,000 of these balances, the LHA would enter \$4,000 for Item b below and \$2,000 for “Item c” below. “Item d” will automatically calculate that 50% of fraud/retroactive repayment agreements have been collected year to date.

a.	\$ under fraud/retroactive repayment agreements <u>as of 6/30/2024</u>	\$ 0
b.	\$ under fraud/retroactive repayment agreements <u>year to date</u> (07/01/2024 to 6/30/2025)	\$ 0
c.	\$ collected from fraud/retroactive repayment agreements <u>year to date</u> (07/01/2024 to 6/30/2025)	\$ 0
d.	% collected from fraud/retroactive repayment agreements	0 %

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## TAR by Vacated vs. Current Residents

In the table below, please indicate what TAR balances are for vacated accounts vs. current residents. Please fill this information in by program and overall.

		Current Balance Tenants Accounts Receivable (TAR)			
		Question 12. Total	Question 13. 200 Only	Question 14. 705 Only	Question 15. 667 Only
a.	<b>Total</b>	<b>\$ 4750</b>	<b>\$ 0</b>	<b>\$ 2096</b>	<b>\$ 2654</b>
b.	Vacated Accounts	\$ 900	\$ 0	\$ 0	\$ 900
c.	Current Residents	\$ 3850	\$ 0	\$ 2096	\$ 1754

**Note:** For Questions 12 to Question 15, items b and c must total to item a for each question.

## TAR by Age of Receivables

**Question 16.** In the table below, break out TAR from your Balance Sheet by the age of your receivables.

		Current Balance Tenants Accounts Receivable (TAR)	
a.	<b>Total</b>	<b>\$ 4750</b>	
b.	<= 30 days	\$	1274
c.	31 to 60 days	\$	852
d.	61 to 90 days	\$	852
e.	91 to 180 days	\$	1772
f.	181 to 274 days	\$	0
g.	275 to 365 days	\$	0
h.	Over 1 year	\$	0

**Note:** For Question 16, items b to h must total to item a.

**Note:** When aging receivables, aging should start from the date the balances were due.

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## Collection Loss and Allowance for Doubtful Accounts

Question 17. Information pulled from Operating Statement for Collection Loss:

a.	\$ 2672	This Quarter: Change in Collection Loss (Account #4570)
b.	\$ 2672	Year-To-Date: Collection Loss (Account #4570)
c.	\$ 2	Last Year: Collection Loss (Account #4570)
d.	\$ 0	Year-To-Date: Collection Loss – Fraud/Retroactive (Account #4571)

Question 18. Information pulled from Balance Sheet for Allowance for Doubtful Accounts:

a.	\$ -3025	This Quarter: Allowance for Doubtful Accounts (Account #1123)
b.	\$ -14464	This Quarter: Change in Allowance for Doubtful Accounts (Account #1123)
c.	\$ -14464	Year-To-Date: Allowance for Doubtful Accounts (Account #1123)
d.	\$ -17489	Last Year: Allowance for Doubtful Accounts (Account #1123)

## Balances Written Off

LHAs: The next section asks about any balances you may have written-off this quarter. It is most likely that you will need the assistance of your Fee Accountant for the next section as there are questions about the debits and credits to accounts on the General Ledger.

Question 19. What **vacated balances** did you write off this quarter?

		Vacated Accounts Written-Off This Quarter	
a.	Total	\$ 0	
b.	667	\$	0
c.	200	\$	0
d.	705	\$	0

Question 20. Write-Offs This Quarter:

a.	\$ 0	This Quarter: \$ Total Write-Offs
b.	\$ 0	Year-To-Date: \$ Total Write-Offs
c.	0%	Year-To-Date: % Total Write-Offs (as a percentage of Rent Due YTD)

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