1. Introduction

This document explains how the business processing functionality will be handled for each account number. This pertains only to the back-end validation that occurs when the user clicks the 'Submission Completeness Check.'

2. Financial Data Schedule

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
Assets							
111	N/A	Cash - Unrestricted	Money in any form available for use for any purpose	N			
112	N/A	Cash – Restricted – Modernization and Development	Money that can only to be expended for specified modernization & development expenses	N			
113	N/A	Cash – Other Restricted	Money that is allowed to be expended for other, specified, restricted purposes	N			
114	N/A	Cash-Tenant Security Deposits	Cash in the Security Deposit Fund which must remain on deposit and may not be used to fund operations	N			
100	N/A	Total Cash	The Summation of lines 111, 112, 113 and 114.	N		Y	The computed value for this field must be equal to the summation of lines 111, 112, 113 and 114 (for each individual program entered). If lines 111, 112, 113 and 114 are null, line 100 will equal 0.
121	N/A	Accounts Receivable – PHA projects	Amounts owed on open accounts from other PHA projects	N			
122	N/A	Accounts Receivable –HUD other projects	Amounts owed from HUD	N			

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124	N/A	Accounts Receivable – other government	Amount owed from state and local governments for the HA project	N			
125	N/A	Accounts Receivable – Other	Amounts owed to the HA from misc. sources other than governmental units or tenants	N			
126	N/A	Accounts Receivable – Tenants – Dwelling Rents	Cumulative balance on all tenant related payments due and owed by tenants	N			
126.1	N/A	Allowance for doubtful accounts – Dwelling Rents	Reasonably anticipated losses inherent in the A/R balance from tenants	N	Y		Must be entered as a negative value. If line 126 is not equal to zero, this field is required. Zero is an acceptable value.
126.2	N/A	Allowance for doubtful accounts – Other	Reasonably anticipated losses inherent in A/R from all other sources	N	Y		Must be entered as a negative value. If any value is entered for lines 121, 122, 124, or 125 this field is required. Zero is an acceptable value.
127	N/A	Notes and mortgages receivable – Current	*Current* portion of unconditional written promises, payable on demand or at a fixed rate	N			
128	N/A	Fraud recovery	Receivables from tenants who committed fraud	N			
128.1	N/A	Allowance for doubtful accounts – fraud	Reasonably anticipated losses inherent in fraud recovery A/R LRPH balance	N	Y		Must be entered as a negative value. If line 128 is not equal to zero, this field is required. Zero is an acceptable value.
129	N/A	Accrued interest receivable	Interest that has been earned currently but not yet paid	N			

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120	N/A	Total receivables, net of allowances for uncollectibles	The summation of lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1 and 129.	N		Y	The computed value must be equal to the summation of lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129 (for each individual program entered). If lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129 are null, line 120 will equal 0.
131	N/A	Investments – unrestricted	Fair market value of current investments which can be used for any purpose	N			
132	N/A	Investments-restricted	Fair market value of current investments which can be used only for specific purposes	N			
142	N/A	Prepaid expenses and other assets	Prepaid expenses, unlike other current assets are not expected to be converted into cash	N			
143	N/A	Inventories	The cost applicable to goods on hand at the end of the period	N			
143.1	N/A	Allowance for obsolete inventories	Used to estimate the amount of materials which may be missing, unusable, or obsolete by the time the item is scheduled to be used	N	Y		This field is required if any value is entered for line 143. Must be entered as a negative value. Zero is an acceptable balance.

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (defaul t is "No")	Editing and Business Rules
144	N/A	Interprogram due from	Represents amounts due from other PHA programs and/or funds	N			If Line 144 <> Line 347, then generate message: "Line 144 Interprogram due from and Line 347 Interprogram due to do not equal. Is this correct?" If the response is Yes, then user may continue with submission. If the response is No, then user may make correction, but submission will not be allowed.
146	N/A	Amounts to be Provided	Represents future revenues which have been committed to the retirement of debt principle recorded in the general long term debt account group for PHAs using the governmental model.	N			This field is required for only the general long term debt account group reported under the modified accrual accounting method.
150	N/A	Total Current Assets	The summation of lines 100, 120, 131, 132, 142, 143, 143.1, 144 and 146.	N		Y	The computed value must be equal to the summation of lines 100, 120, 131, 132, 142, 143, 143.1, 144 , and 146 (for each individual program entered). Zero is an acceptable amount.
161	N/A	Land	Land should be accounted for at cost	N			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group.
162	N/A	Buildings	Buildings should be accounted for at cost	N			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group.
163	N/A	Furniture, equipment & mach. – dwellings	The cost of furniture, equipment and machinery allocated to the dwelling units	N			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group.

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164	N/A	Furniture, equipment & mach. – admin.	The cost of furniture, equipment and machinery allocated to the administrating of the HA	N			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group.
165	N/A	Leasehold improvements	Permanent improvements that add value to land and for leasehold improvements	N			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group. If any value is entered for lines 161, 162, 163, or 164, this field is required.
166	N/A	Accumulated depreciation	The value of the depreciable asset which has been diminished over time	N	Y		Must be entered as a negative value. It is not mandatory for the general fixed assets account group reported under the modified accrual accounting method (zero is an acceptable value).
160	N/A	Total fixed assets, net of accumulated depreciation	Summation of lines 161, 162, 163, 164, 165, and 166.	N		Y	The computed value must be equal to the summation of lines 161, 162, 163, 164, 165, and 166 (for each individual program entered). If lines 161, 162, 163, 164, 165, and 166 are null, line 160 will equal 0.
171	N/A	Notes and mortgages receivable – non-current	Amounts due as evidenced by notes, mortgages or other contracts for sale	N			

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
172	N/A	Notes and mortgages receivable – non-current-past-due	Unconditional written promises to pay a certain sum of money on demand or at a fixed or determinable time. Periodic payments have been scheduled; however, payments due on the current portion have not been made and the remaining portion is not due and receivable.	N			
174	N/A	Other assets	Prepayments of expenses not specifically chargeable to other accounts	N			
175	N/A	Undistributed debits	Amount due from a local governing or taxing body or public utility in connection with payments made by the HA for off-site utilities included in the development cost	N			
176	N/A	Investments in Joint Ventures	Represents PHAs investment in mixed-financing, joint ventures or similar type transactions.	N	Y		
180	N/A	Total Noncurrent assets	The summation of lines 160, 171, 172, 174, 175, and 176.	N	Y	Y	The computed value must be equal to the summation of lines 160, 171, 172, 174, 175 and 176 (for each individual program entered).
190	N/A	Total Assets	The summation of lines 150 and 180.	N	Y	Y	The computed value must be equal to the summation of lines 150 and 180 (for each individual program entered). This line must be equal to the value entered for line 600 for each program submitted.

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311	N/A	Bank overdraft	Amount by which checks, drafts or other demands for payment exceed the credit against which they are drawn	N			
312	N/A	Accounts payable <= 90 days	Amounts payable on open accounts and contract billings <=90 days	N			
313	N/A	Accounts payable >90 days past due	Those as defined above which are >90 days past due	N			
321	N/A	Accrued wage/payroll taxes payable	Amount of salaries and wages accrued and unpaid	N			
322	N/A	Accrued compensated absences	Estimated amount of future benefits employees earn as services are rendered	N			
324	N/A	Accrued contingency reserve	Amount of a reserve set aside to pay for contingencies	N			
325	N/A	Accrued interest payable	Amount of accrued interest payable on project loans, administrative loan notes and bonds	N			
331	N/A	Accounts payable – HUD PHA programs	Amount due and payable to HUD with respect to projects under an admin. Contract or annual contributions contract	N			
332	N/A	Account Payable - PHA projects	Amount due and payable to HUD with respect to projects under an admin.	N			
333	N/A	Accounts payable – other government	Amount due and payable to other state and local gov't agencies	N			

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
341	N/A	Tenant security deposits	Amount of deposits that are held for tenants and are to be returned upon the termination or their leases	N			
342	N/A	Deferred revenues	Includes partial payments received from HUD for leased section 23/10c projects and Section 8 annual contributions and any prepaid monthly payments by tenants	N			
343	N/A	Current portion of long-term debt – capital projects	Current portion of L-T debt related to the PHA's capital projects	N			
344	N/A	Current portion of long-term debt – operating borrowings	Current Portion of long term debt related to PHA's normal operating expenses	N			
345	N/A	Other Current Liabilities	The amount of deposits placed with the PHA and deposited in the General Fund, pending refund or other disposition.	N			
346	N/A	Accrued liabilities - other	Accrued amounts for utility expense, salary and wages, insurance, and other liabilities not applicable to specific accounts	N			

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
347	N/A	Interprogram due to	Represents amounts due to other PHA programs and/or funds	N			If Line 144 <> Line 347, then generate message: "Line 144 Interprogram due from and Line 347 Interprogram due to do not equal. Is this correct?" If the response is Yes, then user may continue with submission. If the response is No, then user may make correction, but submission will not be allowed.
310	N/A	Total current liabilities	Summation of lines 311, 312, 313, 321, 322, 324, 325, 331, 332, 333, 341, 342, 343, 344, 345, 346 and 347.	N		Y	The computed value must be equal to the summation of lines 311, 312, 313, 321, 322, 324, 325, 331, 332, 333, 341, 342, 343, 344, 345, 346 and 347 (for each individual program entered). If lines 311, 312, 313, 321, 322, 324, 325, 331, 332, 333, 341, 342, 343, 344, 345, 346 and 347 are null, line 310 will equal 0.
351	N/A	Long-term debt, net of current – capital projects	Long-term portion of long-term notes issued for capital projects	N			
352	N/A	Long-term debt, net of current operating borrowings	Non-current portion of long-term notes issued for current operating expenses	N			
353	N/A	Noncurrent liabilities – other	Collections from homebuyers, mortgagors, or PHA homeowners for specified purposes.	N			

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
350	N/A	Total noncurrent liabilities	Summation of lines 351, 352, and 353.	N		Y	The computed value must be equal to the summation of lines 351, 352, and 353 (for each individual program entered). If lines lines 351, 352, and 353 are null, line 350 will equal 0.
300	N/A	Total liabilities	Summation of lines 310 and 350.	N		Y	The computed value must be equal to the summation of lines 310 and 350 (for each individual program entered).
501	N/A	Investment in general fixed assets	Amount of PHA's net investment in capital assets reported in the fixed assets group	N			Zero is an acceptable amount This field is mandatory only for the general fixed assests account group reported under the modified accrual accounting method.
502	N/A	Project notes (HUD)	The amount of development loans payable to HUD and administrative notes payable to HUD	N			
503	N/A	Long-term debt – HUD guaranteed	The amount of HUD guaranteed long-term debt	N			
504	N/A	Net HUD PHA contributions	The net amount of annual contributions made available by HUD with respect to all Federally aided projects under an annual contributions contract.	N			
505	N/A	Other HUD contributions	The amount of other contributions from HUD	N			
507	N/A	Other contributions	The amount of all other contributions	N			

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
508	N/A	Total contributed capital	Summation of lines 502, 503, 504, 505, and 507.	N		Y	The computed value must be equal to the summation of lines 502, 503, 504, 505, and 507 (for each individual program entered). If lines 502, 503, 504, 505, and 507 are null, line 508 will equal 0.
509	N/A	Fund balance reserved for operating activities	Amount of residual receipts from operations of locally-owned Federally-aided, leased low income, and homeownership projects	N			
510	N/A	Fund balance reserved for capital activities	Amounts reserved from the operating funds for capital activities	N			
511	N/A	Total Reserved fund balance	The total of the reserved funds for operating and capital activities. Summation of lines 509 and 510.	N		Y	The computed value must be equal to the summation of lines 509 and 510 (for each individual program entered). If lines 509 and 510 are null, line 511 will equal 0.
512	N/A	Undesignated fund balance/retained earnings	Represents the undesignated fund balances/retained earnings	N	Y		Zero is an acceptable amount This field is not mandatory for General Fixed Assets Account Group or General Long-Term Debt Account Group

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
513	N/A	Total Equity	Summation of lines 501, 508, 511, and 512	N	Y	Y	Line 1000 +1101 + 1103 + 1104 +1112 = Line 513. Except for the following programs: General Fixed Assets Account Group, General Long Term Debt Account Group. The computed value for this field must be equal to the calculated summation of lines 501, 508, 511, and 512 (for each individual program entered).
600	N/A	Total liabilities and equity	Summation of lines 300 and 513	N	Y	Y	The computed value must be equal to the summation of lines 300 and 513 (for each individual program entered). The value for this line must be equal to the value for line 190.
703	N/A	Net rental revenue	Net revenue related to tenants dwelling rent	N			
704	N/A	Tenant revenue-other	Revenue related to tenants from sources other than dwelling rent	N			
705	N/A	Total tenant revenue	Summation of lines 703 and 704	N		Y	The computed value must be equal to the summation of lines 703 and 704 (for each individual program entered). If line 703 and 704 are null, line 705 will equal 0.

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
706	N/A	HUD PHA grants and subsidies	All HUD grant and subsidy funds received by the PHA for the year that should be recognized as revenue under GAAP	N			Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868. Details for Section 8 programs must be entered for the following programs : 14.182, 14.855, 14.856, 14.857.
708	N/A	Other government grants	The amount of all other Federal, state, and local government, and all other non-governmental grants received by the PHA during the FY that should be recognized as revenue under GAAP	N			
711	N/A	Investment income—unrestricted	Any interest income on Operating Reserve funds	N	Y		
712	N/A	Mortgage interest income	Interest income related to mortgages	N			
714	N/A	Fraud recovery	Any fraud recoveries received by the PHA and properly recorded under GAAP	N			
715	N/A	Other revenue	Income from the operation of the project that cannot otherwise be classified	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
716	N/A	Gain or Loss on sale of fixed assets	Any disposition of fixed assets resulting in a gain/loss to the PHA	N	Y		

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
720	N/A	Investment Income-Restricted	Represents any restricted income generated from the investment of restricted cash—includes the gain/loss on sale of restricted securities	N	Y		
700	N/A	Total revenues	Equals the summation of lines 705, 706, 708, 710, 711, 712, 714, 715, 716 and 720	N	Y	Y	The computed value must be equal to the summation of lines 705, 706, 708, 710, 711, 712, 714, 715, 716 and 720 (for each individual program entered).
911	N/A	Administrative salaries	The gross salaries earned by housing authority personnel engaged in administrative duties and in the supervision, planning, and direction of maintenance activities and operating services during the operations period	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
912	N/A	Auditing fees	Fees paid to accountants or computer service firms for maintenance or required submission of accounting information and to independent accounts for periodic audits of the HA's books of account	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
913	N/A	Outside management fees	Management fee paid by the HA to an outside entity to manage individual projects, or groups or projects, owned by the HA	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
914	N/A	Compensated absences	The amount of employee benefits for compensated absences recorded as an expenditure or expense for the current reporting period	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
915	N/A	Employee benefit contributions – administrative	Administrative expenses HA with regard to employee benefit plans	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
916	N/A	Other operating administrative	The cost of all items of administrative expense and general expenses for which no specific account is prescribed in the administrative group of accounts	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
921	N/A	Tenant services – salaries	The gross salaries of HA personnel whose duties are primarily to provide resident families with services that contribute to achieving the social objectives of the low-income housing program	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
922	N/A	Relocation Costs	Represents all costs incurred for the relocation of individuals or entities from a low income housing project in connection with development or modernization	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
923	N/A	Employee benefit contributions – tenant services	Expenses under the category "tenant services."	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
924	N/A	Tenant services – other	Costs incurred for services directly related to meeting resident needs and supporting a wholesome living environment	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
931	N/A	Water	The cost of water purchased for the HA use	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
932	N/A	Electricity	The cost of electricity purchased for all purposes	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
933	N/A	Gas	The cost of gas for all purposes	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.

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934	N/A	Fuel	The cost of coal, fuel oil, steam purchased, and other fuels in connection with HA operation of plants for the heating of space or water supplied to tenants as part of rent	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
935	N/A	Labor—utilities	The gross salaries and wages of HA personnel engaged in the operation of water supply plants, liquefied gas plants, heating plants, and sewage disposal plants	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
937	N/A	Employee benefit contributions - utilities	Relates to labor category-utilities. HA contributions to employee benefit plans such as pension, retirement, and health and welfare plans.	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
938	N/A	Other utility expense	The cost of utilities for which other accounts are not specifically provided	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
941	N/A	Ordinary maintenance and op. - labor	The gross salaries and wages of HA personnel engaged in the routine maintenance of the project	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.

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942	N/A	Ordinary maint. And op. – materials & other	The cost of materials, supplies and expendable equipment used in connection with routine maintenance of the project	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
943	N/A	Ordinary maintenance and op. – contract costs	Contract costs incurred in connection with routine maintenance of the project	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
945	N/A	Employee benefit contributions – ordinary maintenance	Relates to labor category. HA contributions to employee benefit plans	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
951	N/A	Protective services – labor	The gross salaries and wages earned by HA personnel	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
952	N/A	Protective services – other contract costs	Costs incurred in connection with contracts entered into for the purpose of providing protective services	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.

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Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
953	N/A	Protective services – other	Other costs relating to protective services such as cost of materials, supplies and expendable equipment	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
955	N/A	Employee benefit contributions – protective services	Relates to labor category-protective services. HA contributions to employee benefit plans	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
961	N/A	Insurance premiums	All insurance and fidelity bond premiums including workman's compensation	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
962	N/A	Other General Expenses	Includes expenses not recorded on other FDS lines (i.e. miscellaneous expenses).	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
963	N/A	Payments in lieu of taxes	All payments in lieu of taxes accrued to a municipality or other local taxing body	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
964	N/A	Bad debt – tenant rents	The amount of past due rent of tenants who are no longer occupying a dwelling unit in a project under jurisdiction of the HA after all means of collection have been exhausted	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
965	N/A	Bad debt – mortgages	The amount of past due monthly payments from Turnkey III and Mutual Help home buyers who are no longer occupying a dwelling unit under jurisdiction of the HA after all means of collection have been exhausted	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
966	N/A	Bad debt – other	All other bad debts other than tenant rents and home buyer mortgages	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
967	N/A	Interest expense	Interest accrued on administrative notes payable to HUD.	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
968	N/A	Severance expense	Payments to employees for unused leave due upon termination of employment	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
969	N/A	Total Operating Expenses	The summation of all lines from 911 to 968	N	Y	Y	The computed value must be equal to the summation of all lines from 911 to 968 (for each individual program entered). If lines 911 through 968 are null, line 969 will equal 0. Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.
970	N/A	Excess (deficiency) of operating revenue over (under) operating expenses	Represents the difference between total revenue and total operating expenses	N	Y	Y	The computed value must be equal to the difference between line 700 and line 969 (Line 700 minus line 969—for each individual program entered).
971	N/A	Extraordinary maintenance	All costs of repairs, replacements and rehabilitation of such substantial nature that the work is clearly not part of the routine maintenance and operating program	N	Y		
972	N/A	Casualty losses – non capitalized	All costs of the restoration of property damaged by fire, tornado, earthquake, hailstorm, or other N/A casualty in all cases where it is considered that the book value of the project has not been materially affected by such loss and subsequent restoration	N	Y		
973	N/A	Housing assistance payments	Represents housing assistance payments primarily for the Section 8 program paid or accrued to owners of dwelling units.	N	Y		

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
974	N/A	Depreciation expense	The amount of depreciation for the accounting period associated with the fixed assets	N	Y		
975	N/A	Fraud Losses	The costs associated with fraudulent activities due to misrepresentation by tenants	N	Y		
976	N/A	Capital outlays – governmental funds	The acquisition cost of fixed assets purchased when the reporting entity employs governmental accounting concepts.	N	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868. This value is required for each program that governmental accounting is the chosen. Zero is an acceptable amount
977	N/A	Debt principal payment – governmental funds	The repayment of long-term debt if the reporting entity employs governmental accounting concepts	N	Y		This value is required for each program that governmental accounting is the chosen. Zero is an acceptable amount
978	N/A	Dwelling units rent expense	The rent paid or accrued to the owners of dwelling units leased by the PHA for low-income use in the Sec. 23 or Sec 10© programs	N	Y		
900	N/A	Total expenses	Summation of lines 969, 971, 972, 973, 974, 975, 976, 977 and 978	N	Y	Y	The computed value must be equal to the summation of lines 969, 971, 972, 973, 974, 975, 976, 977 and 978 (for each individual program entered).

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
1001	N/A	Operating transfers in	Represents ongoing operating subsidies received from another fund other than a loan advance, quasi-external transactions and reimbursements.	N			
1002	N/A	Operating transfers out	Represents ongoing operating subsidies provided to another fund other than a loan advance, quasi-external transactions and reimbursements.	N	Y		
1003	N/A	Operating transfers to/from primary government	Represents amounts received by the primary government from another governmental organization or amounts provided by the primary government to another governmental organization that is other than the primary government.	N	Y		
1004	N/A	Operating transfers to/from component unit	Amounts received by a component unit(s) from the primary government or amounts provided by the component unit to the primary government.	N	Y		
1005	N/A	Proceeds from notes, loans and bonds	Amounts received as a result of the PHA borrowing funds using a note payable, entering into a loan agreement and/or from the issuance of bonds.	N			This field is used only for programs reported under the modified accrual accounting method.
1006	N/A	Proceeds from property sales	Represents any sale of fixed assets for which proceeds are obtained.	N			This field is used only for programs reported under the modified accrual accounting method.

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
1010	N/A	Total other financing sources(Uses)	The sum of FDS lines 1001, 1002, 1003, 1004, 1005 and 1006.	N	Y		The computed value must be equal to the summation of lines 1001, 1002, 1003, 1004, 1005 and 1006 (for each individual program entered). Zero is an acceptable amount.
1000	N/A	Excess (deficiency) of operating revenue over (under) expenses	The calculated value of 700-900+1010.	N	Y	Y	The computed value must be equal to 700-900+1010. Zero is an acceptable amount
1101	N/A	Capital outlays – enterprise funds		N			This value is mandatory for each program that has chosen "enterprise" as the accounting method. Zero is an acceptable amount
1102	N/A	Debt principal payments – enterprise funds	Represents repayment of long-term debt under enterprise accounting	N			This value is mandatory for each program that the chosen accounting method is "enterprise". Zero is an acceptable amount.
1103	N/A	Beginning equity	The difference between total assets and total liabilities at the beginning of the fiscal year	N	Y	Y	Zero is an acceptable amount
1104	N/A	Prior period adjustments	Prior period adjustments that are transactions that should be excluded from the current period's activity statements.	N	Y		The calculated summation of the details lines must be equal to the value entered for line 1104 (for each individual proram entered).

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
1105	N/A	Changes in compensated absence liability balance	Represents the change to the compensated absences liability balance for the current period when the reporting entity employs governmental accounting concepts	N	Y		This value is required for each program that "governmental" accounting is the chosen method. Zero is an acceptable amount.
1106	N/A	Changes in contingent liability balance	Represents the change to the self-insurance liability balance for the current period when the reporting entity employs governmental accounting concepts	N	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount.
1107	N/A	Changes in unrecognized pension transition liability	Represents the change to unrecognized pension transition liability balance for the current period when the reporting entity employs governmental accounting concepts	N	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount.
1108	N/A	Changes in special term/severance benefits liability	Represents the change to the special term/severance benefits liability balance for the current period when the reporting entity employs governmental accounting concepts	N	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount.
1109	N/A	Changes in Allowance for Doubtful Accounts-dwelling rents (126.1)	Represents the change to the allowance for doubtful accounts-dwelling rents balance for the current period when the reporting entity employs governmental accounting concepts	N	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount.

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
1110	N/A	Changes in Allowance for Doubtful Accounts-other (126.2)	Represents the change to the allowance for doubtful accounts-other balance for the current period when the reporting entity employs governmental accounting concepts	N	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount.
1112	N/A	Depreciation "Add Back"	The amount recorded as depreciation expense for the current period when the reporting entity employs enterprise fund accounting concepts.	N			
1113	N/A	Maximum Annual Contributions Commitment (Per ACC)	Represents the total of the contract rents and utility allowances for all assisted units in the project, plus the HUD- approved fees, if any, for State Agency administration of the Contract for a one year period.	N		Y	This value is only required for Section 8 programs. Zero is allowed.
1114	N/A	Prorata Maximum Annual Contributions applicable to a Period of less than Twelve Months	Represents the total of the contract rents and utility allowances for all assisted units in the project, plus the HUD- approved fees, if any, for State Agency administration of the Contract for a period less than one year.	N			This value is only required for Section 8 programs.
1115	N/A	Contingency Reserve, ACC Program Reserve	Represents the amount by which the maximum annual contributions as set forth in the ACC exceeds the actual annual contribution earned for a given fiscal year.	N	Y	Y	This value is only required for Section 8 programs.

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
1116	N/A	Total Annual Contributions Available	The sum of lines 1113, 1114 and 1115.	N	Y	Y	This computed value must be equal to the summation of lines 1113, 1114, and 1115 (for each individual Section 8 program entered).
1120	N/A	Gross number of units or gross units under non-HUD programs	Represents the total number of units covered under the PHA's ACC contract for the current period	N			This value is required for the following programs : 14.850, 14.855, 14.856, 14.857, Business Activities, Other Federal, State/Local and Component Units.
1121	N/A	Number of Unit months leased	The total number of dwelling unit months leased, by program type, owned and/or managed by the PHA during the reporting period	N			This value is required for the following programs : 14.850, 14.855, 14.856, 14.857, Business Activities, Other Federal, State/Local and Component Units.
HUD PHA Grants and Subsidies (Details line 706)							
	706-010	Housing Assistance Payments		N		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.
	706-020	Ongoing Administrative Fees Earned		N		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (default is "No")	Editing and Business Rules
	706-030	Hard-to House Fees Earned		N		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.
	706-040	Actual Independent Public Accountant Audit Costs		N		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.
	706-050	Total Preliminary Fees Earned		N		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.
Prior Period Adjustments (Details line 1104)							
	1104-010	(Name of Adjustment)		S			
	1104-020	(Name of Adjustment)		S			
	1104-030	(Name of Adjustment)		S			
	1104-040	(Name of Adjustment)		S			
	1104-050	(Name of Adjustment)		S			
	1104-060	(Name of Adjustment)		S			
	1104-070	(Name of Adjustment)		S			

Financial Data Schedule – Business Rule Processing							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Neg. Value Allowed (default in "No")	Mand (defaul t is "No")	Editing and Business Rules
	1104-080	(Name of Adjustment)		S			
	1104-090	(Name of Adjustment)		S			
	1104-100	(Name of Adjustment)		S			
	1104-110	All Others		N			
	1104-010	(Amount of Adjustment)		N			
	1104-020	(Amount of Adjustment)		N			
	1104-030	(Amount of Adjustment)		N			
	1104-040	(Amount of Adjustment)		N			
	1104-050	(Amount of Adjustment)		N			
	1104-060	(Amount of Adjustment)		N			
	1104-070	(Amount of Adjustment)		N			
	1104-080	(Amount of Adjustment)		N			
	1104-090	(Amount of Adjustment)		N			
	1104-100	(Amount of Adjustment)		N			

3. Data Collection Form

Submission Types:
A1 = Audited/ A-133 Audit
A2 = Audited/ Non- A-133 Audit
U1 = Unaudited/ A-133 Audit
U2 = Unaudited/ Non- A-133 Audit
U3 = Unaudited/ No Audit

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
General Information												
X	X	X	X	X	G9000-010	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit.	D		Y	1.4.2	Format as MM/DD/YYYY. Month and day supplied the PHA Information Table. User enters year. This value cannot differ from the value stored in the Submission_header table
		X			G2000-011	Type of Circular A-133 Audit Forthcoming	§__.200 of Circular A-133 requires non-Federal entities that expend $300,000 or more in a year in Federal awards to have a single audit conducted in	S		Y	1.4.2	User may enter Single Audit or Program-specific Audit. Flag if Program-specific Audit.

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							accordance with §__.500, except when they elect to have a program-specific audit conducted in accordance with §__.235.					
X					G2000-010	Type of Circular A-133 Audit	§__.200 of Circular A-133 requires non-Federal entities that expend $300,000 or more in a year in Federal awards to have a single audit conducted in accordance with §__.500, except when they elect to have a program-	S		Y	1.4.2	User may enter Single Audit or Program-specific Audit. Flag if Program-specific Audit.

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							specific audit conducted in accordance with §__.235.					
		X	X	X	G2000-021	Reporting Period Covered	The period for which the reporting period covers.	S		Y	1.4.2	Flag periods other than annual. User may select Annual, Biennual, or Other.
X	X				G2000-020	Audit Period Covered	The period for which the audit covers.	S		Y	1.4.2	Flag periods other than annual. User may select Annual, Biennual, or Other.
		X	X	X	G2000-031	Reporting Period Covered (Months)	The number of months covered by the reporting period if not annual or biennial.	N		Y	1.4.2	Must be a number between 0 and 24. Mandatory if G2000-021 is Other.
X	X				G2000-030	Audit Period Covered (Months)	The number of months covered by the audit if not annual or biennial.	N		Y	1.4.2	Must be a number between 0 and 24. Mandatory if G2000-020 is Other.
X	X	X	X	X	G9000-020	Employer Identification Number	The principal auditee Employer Identification	S		Y	1.4.2	.

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							Number (EIN), which is the Taxpayer Identification Number assigned by the Internal Revenue Service (IRS).					
X	X	X	X	X	G2000-040	Multiple EIN Indicator	Indicates whether the auditee (or components of an auditee covered by the audit) was assigned more than one EIN by the IRS. (Example: A State-wide audit covers many departments, each of which may have its own separate EIN).	S		Y	1.4.2	User may enter yes or no. If yes, flag.

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
		X	X	X	G9100-011	Entity Name	PHA name.	S		Y	1.4.2	Defaults to PHA Name data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.
X	X				G9100-010	Auditee Name	PHA name.	S		Y	1.4.2	Defaults to PHA Name data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.
		X	X	X	G9100-021	Entity Street Address Line 1	PHA address street.	S		Y	1.4.2	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.
X	X				G9100-020	Auditee Street Address Line 1	PHA address street.	S		Y	1.4.2	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.
		X	X	X	G9100-031	Entity Street Address Line 2	PHA address street.	S		Y	1.4.2	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.
X	X				G9100-030	Auditee Street Address Line 2	PHA address street.	S		Y	1.4.2	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.
		X	X	X	G9100-041	Entity City	PHA city.	S		Y	1.4.2	Defaults to PHA City data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.
X	X				G9100-040	Auditee City	PHA city.	S		Y	1.4.2	Defaults to PHA City data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.
		X	X	X	G9100-051	Entity State	PHA state.	S		Y	1.4.2	Defaults to PHA State data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.
X	X				G9100-	Auditee State	PHA state.	S		Y	1.4.2	Defaults to PHA State data contained in FASS.

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
					050							User will be able to view but not change the data as it will not be stored in REAC.
		X	X	X	G9100-061	Entity Zip Code	PHA zip code.	S		Y	1.4.2	Defaults to PHA Zip Code data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. Must be a 5 digit number.
X	X				G9100-060	Auditee Zip Code	PHA zip code.	S		Y	1.4.2	Defaults to PHA Zip Code data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. Must be a 5 digit number.
		X	X	X	G2100-011	Entity Contact First Name	PHA contact first name.	S		Y	1.4.2	
X	X				G2100-010	Auditee Contact First Name	PHA contact first name.	S		Y	1.4.2	
		X	X	X	G2100-021	Entity Contact Middle Initial	PHA contact middle initial.	S			1.4.2	
X	X				G2100-020	Auditee Contact Middle Initial	PHA contact middle initial.	S			1.4.2	
		X	X	X	G2100-031	Entity Contact Last Name	PHA contact last name.	S		Y	1.4.2	
X	X				G2100-030	Auditee Contact Last Name	PHA contact last name.	S		Y	1.4.2	
		X	X	X	G2100-041	Entity Contact Title	PHA contact title.	S		Y	1.4.2	
X	X				G2100-	Auditee	PHA contact	S		Y	1.4.2	

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
					040	Contact Title	title.					
		X	X	X	G2100-051	Entity Contact Telephone	PHA contact telephone.	S		Y	1.4.2	Must be a 10 digit number.
X	X				G2100-050	Auditee Contact Telephone	PHA contact telephone.	S		Y	1.4.2	Must be a 10 digit number.
		X	X	X	G2100-061	Entity Contact Extension	PHA contact telephone extension	S			1.4.2	Must be no more than a 6 digit number.
X	X				G2100-060	Auditee Contact Extension	PHA contact telephone extension	S			1.4.2	Must be no more than a 6 digit number.
		X	X	X	G2100-071	Entity Contact Fax	PHA contact fax.	S			1.4.2	Must be a 10 digit number.
X	X				G2100-070	Auditee Contact Fax	PHA contact fax.	S			1.4.2	Must be a 10 digit number.
		X	X	X	G2100-081	Entity Contact E-mail	PHA contact E-mail.	S			1.4.2	
X	X				G2100-080	Auditee Contact E-mail	PHA contact E-mail.	S			1.4.2	
X	X	X	X	X	G2100-090	Date Approved by Certifying Official	The date a senior representative of the auditee (e.g., State controller, director of finance, chief	D		Y	1.4.2	Format as MM/DD/YYYY. Date must be less than or equal to submission date.

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							executive officer, chief financial officer) signed the statement that the information in the form is accurate and complete as required by §__.320 of Circular A-133.					
X	X	X	X	X	G2100-100	Certifying Official First Name	First Name of the signatory.	S		Y	1.4.2	
X	X	X	X	X	G2100-110	Certifying Official Middle Initial	Middle initial of the signatory.	S			1.4.2	
X	X	X	X	X	G2100-120	Certifying Official Last Name	Last Name of the signatory.	S		Y	1.4.2	
X	X	X	X	X	G2100-130	Certifying Official Title	Title of the signatory.	S		Y	1.4.2	
X	X	X	X		G2200-010	Auditor Name	The name of the auditor that conducted the audit in	S		Y	1.4.2	

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							accordance with Circular A-133. The auditor name may represent a sole practitioner, certified public accounting firm, State auditor, etc. Where multiple auditors or audit organizations are used to conduct the audit work, the auditors should use judgment in determining which auditor's name should be provided.					
X	X	X	X		G2200-020	Auditor Street Address	Auditor Street Address.	S		Y	1.4.2	
X	X	X	X		G2200-030	Auditor Street Address 2	Auditor Street Address.	S		Y	1.4.2	

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
X	X	X	X		G2200-040	Auditor City	Auditor City.	S		Y	1.4.2	
X	X	X	X		G2200-050	Auditor State	Auditor State.	S		Y	1.4.2	
X	X	X	X		G2200-060	Auditor Zip Code	Auditor Zip Code.	S		Y	1.4.2	Must be a 5 digit number.
X	X	X	X		G2200-070	Auditor Contact First Name	Auditor Contact First Name.	S		Y	1.4.2	
X	X	X	X		G2200-080	Auditor Contact Middle Initial	Auditor Contact Middle Initial.	S		N	1.4.2	
X	X	X	X		G2200-090	Auditor Contact Last Name	Auditor Contact Last Name.	S		Y	1.4.2	
X	X	X	X		G2200-100	Auditor Contact Title	Auditor Contact Title.	S		Y	1.4.2	
X	X	X	X		G2200-110	Auditor Contact Telephone	Auditor Contact Telephone.	S		Y	1.4.2	Must be a 10 digit number.
X	X	X	X		G2200-120	Auditor Contact Extension	Auditor Contact telephone extension	S			1.4.2	Must be no more than a 6 digit number.
X	X	X	X		G2200-130	Auditor Contact Fax	Auditor Contact Fax.	S			1.4.2	Must be a 10 digit number.
X	X	X	X		G2200-140	Auditor Contact E-mail	Auditor Contact E-mail.	S			1.4.2	

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
		X			G2300-011	Indicator-Whether the Entity Has Either a Federal Cognizant or Oversight Agency for the Forthcoming Audit	Each entity has either a Federal cognizant agency for audit or an oversight agency for audit, determined in accordance with §__.400(a) or (b) of Circular A-133.	S		Y	1.4.2	Default to Cognizant; User may select: Cognizant or Oversight.
X					G2300-010	Indicator-Whether the Auditee Has Either a Federal Cognizant or Oversight Agency for Audit	Each auditee has either a Federal cognizant agency for audit or an oversight agency for audit, determined in accordance with §__.400(a) or (b) of Circular A-133.	S		Y	1.4.2	Default to Cognizant; User may select: Cognizant or Oversight.

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
X		X			G2300-020	Name of Cognizant or Oversight Agency	Name of Cognizant or Oversight Agency.	S		Y	1.4.2	Default to HUD; User may select one of the options provided in OMB A-133 Circular (OMB No. 0348-0057) Part 1, Item 9.
X		X			G2300-030	Enter name if 'Other' is selected for G2300-020	Name of Cognizant or Oversight Agency for 'Other.'	S		Y	1.4.2	This line is required if the value of G2300-020 is Other.
Financial Statements												
		X	X		G3000-011	Type of Audit Report to Follow	Type of opinion given.	S		Y	1.4.2	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.
				X	G3000-012	If Audited, the Most Likely Type of Audit Report	Type of opinion given.	S		Y	1.4.2	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.
X	X				G3000-010	Type of Audit Report	Type of opinion given.	S		Y	1.4.2	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.
X	X	X	X	X	G3000-020	"Going Concern" Indicator	Determines whether a "Going Concern" exists.	S		Y	1.4.2	User may select: Yes or No.
X	X	X	X	X	G3000-030	Reportable Condition Indicator	Determines whether a Reportable	S		Y	1.4.2	If no disable G3000-40. User may select: Yes or No.

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							Condition was disclosed?					
X	X	X	X	X	G3000-040	Material Weakness Indicator	Determines whether a Reportable Condition is a Material Weakness.	S		Y	1.4.2	User may select: Yes or No.
X	X	X	X	X	G3000-050	Material Noncompliance Indicator	Determines whether a Material Noncompliance was disclosed?	S		Y	1.4.2	User may select: Yes or No.
Federal Programs												
		X	X		G4000-011	Type of Audit Report on Major Program Compliance to Follow	If the audit report for one or more major programs is other than unqualified, check boxes 2, 3, or 4, as applicable. For example, if the audit report on major program compliance for an auditee with	S		Y	1.4.2	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							three major programs includes an unqualified opinion for one program, a qualified opinion for the second program, and a disclaimer of opinion for the third program, then check boxes 2 and 4 but not box 1.					
				X	G4000-012	If Audited, the Most Likely Type of Audit Report on Major Program Compliance	If the audit report for one or more major programs is other than unqualified, check boxes 2, 3, or 4, as applicable. For example, if the audit report on major program	S		Y	1.4.2	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							compliance for an auditee with three major programs includes an unqualified opinion for one program, a qualified opinion for the second program, and a disclaimer of opinion for the third program, then check boxes 2 and 4 but not box 1.					
X	X				G4000-010	Type of Audit Report on Major Program Compliance	If the audit report for one or more major programs is other than unqualified, check boxes 2, 3, or 4, as applicable. For example, if the	S		Y	1.4.2	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							audit report on major program compliance for an auditee with three major programs includes an unqualified opinion for one program, a qualified opinion for the second program, and a disclaimer of opinion for the third program, then check boxes 2 and 4 but not box 1.					
X	X	X	X	X	G4000-020	Dollar threshold used to distinguish Type A and Type B programs	The dollar threshold used to distinguish between large and small programs as defined in §__.520(b)	N	N	Y	1.4.2	

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							of Circular A-133.					
X	X				G4000-030	Low-Risk Auditee Indicator	Whether or not the auditee qualifies as a low risk auditee under §__.530 of Circular A-133.	S		Y	1.4.2	User may select: Yes or No.
		X	X	X	G4000-041	Indicator - Any Potential Audit Findings that are Reportable	Whether or not the audit may potentially have any audit findings which the auditor is supposed to report under §__.510(a) of Circular A-133.	S		Y	1.4.2	User may select: Yes or No.
X	X				G4000-040	Indicator- Any audit findings disclosed that are required to be reported	Whether or not the audit disclosed any audit findings which the auditor is supposed to report under §__.510(a) of	S		Y	1.4.2	User may select: Yes or No.

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							Circular A-133.					
X	X	X	X	X	G4000-050	Federal Agencies required to receive the reporting package	Indicates each Federal awarding agency required to receive a copy of the reporting package pursuant to §__.320(d) of Circular A-133. If no Federal awarding agency is required to receive a copy of the reporting package, mark "None."	S		Y	1.4.2	Default to HUD; User may select between the options provided in OMB A-133 Circular (OMB No. 0348-0057) Part 3, Item 5. This can be a repeating group. More than one Federal Agency can receive a copy.
X	X	X	X	X	G4000-060	Enter name if "Other" is selected for G4000-050	Name of Federal Agency Required to Receive the Reporting Package for	S				

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							"Other"					
X	X	X	X	X	G4100-010	CFDA Number	The number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA) or other identifying number when the CFDA information is not available. If the CFDA information is not available, enter the identifying number provided by the Federal awarding agency or pass-through entity.	S			1.4.2	

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							Individual programs within a cluster of programs shall be listed in the same level of detail as they are listed in the Schedule of Expenditures of Federal Awards.					
X	X	X	X	X	G4100-020	Name of Federal Program	The name of the Federal program. If no CFDA number is provided in column (a), enter the name of the Federal program and the Federal awarding agency	S		N	1.4.2	

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							or pass-through entity that provided the Federal award.					
X	X	X	X	X	G4100-030	Amount Expended	The amount of expenditures included in the Schedule of Expenditures of Federal Awards for each Federal program. It is important to note that amounts shall be provided for the value of Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during	N	N	Y	1.4.2	

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							the year, and loans or loan guarantees outstanding at year end, regardless of whether such amounts were presented in the Schedule of Expenditures of Federal Awards or in a note to the Schedule.					
X	X	X	X	X	G4100-040	Total Federal Awards Expended	Total Federal Awards Expended.	N	N	Y	1.4.2	1) Equals the sum of the values listed in G4100-030. 2) If the audit type selected is Unaudited/No Audit or Unaudited/Non- A-133 Audit and the Total Federal Awards is >= $300,000, return the following error message: "You have entered $300,000 or more of federal awards expended for the year which requires a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either correct those amounts

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
												or return to PHA Info Page and select the correct submission." 3) If the Audit type selected is Audited/A-133 and the Total Federal Awards Expended is less than $300,000, then generate the following error message: "You have entered less than $300,000 of federal awards expended for the year which does not require a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either correct those amount or return to PHA Info Page and select the correct submission."
X	X	X	X	X	G4200-010	Major Federal Program Indicator	Whether or not the Federal Program is a major program as defined in §__.520 of Circular A-133.	S		Y	1.4.2	User may select: Yes or No. Must be one indicator for each CFDA number listed.
X	X	X	X	X	G4200-020	Type of Compliance Requirement	The letter that corresponds to the type(s) of compliance requirements	S		Y	1.4.2	

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							applicable to the audit findings and questioned costs reported for each Federal program. Select all that apply.					
X	X	X	X	X	G4200-030	Amount of Questioned Costs	The amount of reported questioned costs by Federal program.	N	N	Y	1.4.2	
X	X	X	X	X	G4200-040	Internal Control Findings	The internal control findings that apply to the Federal program.	S		Y	1.4.2	
X	X	X	X	X	G4200-070	Audit Finding Reference Number	The audit finding reference number(s) for audit findings	S		Y	1.4.2	

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
							included in the Schedule of Findings and Questioned Costs.					
X	X	X	X	X	G3100-010	Unqualified-Supplementary Information Required by GASB or FASB has been Omitted	Unqualified audit detail	S			1.4.2	If G3000-010 is Unqualified, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'.
X	X	X	X	X	G3100-020	Unqualified-Other Information Included in a Document Containing Audited Financial statements is materially Inconsistent with Information Appearing in the Financial Statements	Unqualified audit detail	S			1.4.2	If G3000-010 is Unqualified, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'.
X	X	X	X	X	G3100-	Unqualified-	Unqualified	S			1.4.2	If G3000-010 is Unqualified, one or more of the

Data Collection Form – Business Rule Processing

Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
					030	No Exceptions	audit detail					Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'.
X	X	X	X	X	G3200-010	Qualified-GAAS- Scope limitations-Imposed by Management	Qualified-GAAS- Scope limitations	N			1.4.2	Mandatory if G3000-010 is Qualified.
X	X	X	X	X	G3200-020	Qualified-GAAS- Scope limitations-Imposed by Circumstance	Qualified-GAAS- Scope limitations	N			1.4.2	Mandatory if G3000-010 is Qualified.
X	X	X	X	X	G3200-030	Qualified - Year 2000 Audit Flag	Qualified - GASS- Scope limitations	S			1.4.2	Mandatory if G3000-010 is Qualified.
X	X	X	X	X	G3300-010	Qualified-GAAP-Change in Accounting Principle	Qualified-GAAP	N			1.4.2	Mandatory if G3000-010 is Qualified.
X	X	X	X	X	G3300-020	Qualified-GAAP-Change in Accounting Estimate	Qualified-GAAP	N			1.4.2	Mandatory if G3000-010 is Qualified.
X	X	X	X	X	G3300-	Qualified-	Qualified-	N			1.4.2	Mandatory if G3000-010 is Qualified.

Data Collection Form – Business Rule Processing												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
					030	GAAP-Change in Accounting Method	GAAP					
X	X	X	X	X	G3300-040	Qualified-GAAP-Departures from GAAP	Qualified-GAAP	N			1.4.2	Mandatory if G3000-010 is Qualified.
X	X	X	X	X	G3300-050	Qualified-GAAP-Inconsistently Applied GAAP	Qualified-GAAP	N			1.4.2	Mandatory if G3000-010 is Qualified.
X	X	X	X	X	G3300-060	Qualified-GAAP-Omission	Qualified-GAAP	N			1.4.2	Mandatory if G3000-010 is Qualified. .
X	X	X	X	X	G3400-010	Qualified-Indicator-Accounting Principles Used Caused the Financial Statements to be Materially Misstated	Qualified-Accounting Principles Used Caused the Financial Statements to be Materially Misstated	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.
X	X	X	X	X	G3400-020	Qualified-Inadequate Records Indicator	Qualified-Inadequate Records	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.

4. Data Collection Form - Note & Findings – Audited Submissions Only

Note & Findings												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U 2	U 3								
Notes (Footnotes)												
X	X				G5000-010	Footnotes	Auditor's notes describing the audited financial statements	S		Y	1.4.3	
Auditor's Reports												
Management Letter												
X	X				G5400-010	Management Letter	Additional Letter containing findings	S			1.4.3	
Corrective Action Plan												
X	X				G6200-010	Corrective Action Plan	Corrective Action Plan for the findings on the financial statements and federal award findings and questioned costs. Should include the auditee response to the finding	S			1.4.3	This field is mandatory if audit findings exists.
Audit Findings												
X	X				G4300-010	Audit Finding	Audit finding narrative	S			1.4.3	
Reports												

Note & Findings												
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U 2	U 3								
Opinion to Supplemental Information												
X	X				G5700-010	Opinion to Supplemental Information	Auditor opinion on supplemental information	S			1.4.1	User must select either "Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.