

***FINAL***

**Real Estate Assessment Center (REAC)**



**Functional Requirements Document  
for the  
PHA Financial Assessment Subsystem  
Version 3.0**

**December 4, 1998**

***FINAL***



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## **1. General Information**

### **1.1 Summary**

This document defines the functional requirements of the PHA Financial Assessment Subsystem (FASS) Release 3.0. This system will help measure the financial ability of PHAs to provide safe and decent housing and provide REAC with a complete database of financial performance. It will also provide PHAs with the ability to submit financial information via the Internet to the REAC. There are three types of submissions allowed by the system, audited, unaudited, and resubmissions. The system will validate and post financial data that has been validated against predetermined business rules, allowing it to be viewed by any HUD personnel. REAC will allow PHAs to view their financial information via the Internet. Access to this information will allow HUD to manage the financial risk of their subsidized housing stock.

### **1.2 Environment**

The project sponsor of the FASS is the REAC. The system designer is Andersen Consulting/Advanced Technology Systems, Inc. and the system developer is Advanced Technology Systems, Inc. FASS users include the following groups:

- PHA – Public Housing Authorities who are responsible for submitting financial information to the REAC for analysis.
- PHA Agents – Agents of the PHAs. The PHAs may delegate the submission of financial information to the REAC to their agents, but not the responsibility.
- REAC – REAC users who will assess and manage the financial subsystem.
- HUD – All HUD users (including the EC and TARC) will have read only access to review PHA financial information for the purpose of assessing and monitoring the fiscal viability of HUD's subsidized housing stock.

The system will be a browser-based system accessible on the Internet for external users (PHAs, agents) and on the HUDWeb for internal users (REAC, HUD).

### **1.3 References**

The PHA FASS is based upon the FHA FASS, formerly known as AFS, architecture. While PHA has its own requirements, it will still be technically and aesthetically tied to the FHA design. As a result, the FHA design documents form an excellent basis for the PHA design and therefore are referenced below. The following documents should be reviewed to provide a basis of understanding of the entire Financial Assessment Process.

- “Uniform Financial Reporting Standards for HUD Housing Programs; Final Rule,” 24 CFR Part 5, et. al., 9/1/1998.
- “Public Housing Assessment Systems Final Rule,” 24 CFR Parts 901 and 902, 9/1/1998.
- “HUD PHA GAAP Conversion Guide,”

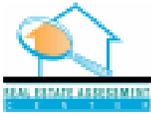


- “Detailed System Requirements Document for the AFS”
- “Annual Financial Data Submission Requirements for the AFS”
- “Addendum to the Data Standardization Results for the AFS”
- “System Development Methodology, Release 6.0”
- “HUD Handbook 2400.15”

Another excellent resource is the REAC Financial Assessment Internet site. The site contains several of the documents listed above and is located at [www.hud.gov/react/reafin.html](http://www.hud.gov/react/reafin.html).

#### **1.4 Glossary of Terms**

AFS – Annual Financial Subsystem  
DCF – Data Collection Form (A-133)  
EC – Enforcement Center  
EIN – Employer Identification Number  
FASS – Financial Assessment Subsystem  
FDS – Financial Data Schedule  
FHA – Federal Housing Administration  
HA – Housing Authority  
HUDCAPS – HUD Central Accounting and Program System  
HUDWeb – HUD’s Intranet Web Site  
IBS – Integrated Business System  
IPA – Independent Public Accountant  
JAD – Joint Application Development  
PHA – Public Housing Agency  
REAC – Real Estate Assessment Center  
SME – Subject Matter Expert  
TARC – Troubled Agency Recovery Center  
TBD – To Be Defined



## **2. OVERVIEW**

### **2.1 Background**

The Real Estate Assessment Center (REAC), a new HUD national management center located in Washington, D.C., will centralize and standardize the way the Department evaluates the condition of the over 3,000 Public Housing Authorities (PHAs) and over 30,000 Federal Housing Administration (FHA) multifamily insured, direct loan, HUD- held, and Section 8 project-based subsidized properties (subsequently referred to as PHAs and Housing properties). The REAC is designed to give the Department a more comprehensive and consistent vehicle for portfolio oversight and for prioritizing and directing its resources to PHAs and Housing properties. The REAC provides the following benefits:

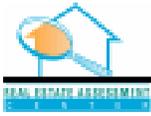
- Comprehensive annual assessments based on the physical condition of properties, financial assessments of PHAs and Housing properties, and, for PHAs, management performance and customer satisfaction;
- Uniform standards for indicators of a higher risk of fraud, waste, and abuse;
- A risk assessment approach for public and multifamily housing that ranks PHAs and Housing properties, helping management focus limited resources;
- Stronger HUD management controls.

The REAC will monitor and assess the condition of properties and PHAs in which HUD has a financial interest. In this capacity, the REAC has a dual mission: first, to protect the public's interest by identifying and assessing the risk of loss from physical deterioration of properties, financial insolvency, and potential fraud, waste, and abuse; second, to assist HUD in focusing its resources most effectively to raise the quality of the HUD housing portfolio, enhancing the quality of life for residents by helping to ensure decent, safe, and sanitary housing.

### **2.2 Objectives**

FASS will help enable centralized financial analysis that can be used to identify where HUD should focus its limited resources to improve service delivery and manage its housing programs proactively. To achieve this goal, the following objectives have been identified:

- Gather standard financial data pertaining to each PHA by combining standard fiscal audit requirements with reporting and compliance factors defined by HUD;
- Assess the financial condition of all PHAs using a comprehensive program specific protocol;
- Assess financial risk using standard financial data;
- Determine a numerical, objective score for each PHA using standard protocols for financial performance reviews;
- Enable HUD staff to focus on the most troubled PHAs based on the risk associated with the score;
- Enable REAC to be proactive by performing trend analysis and highlight entities that may be heading towards financial difficulty.



## **2.3 Scope**

The development of the PHA FASS will be divided into Releases. This document provides the functional requirements for the first PHA FASS release (Release 3.0). Release 3.0 will incorporate functionality to address the following “to be” processes:

- Submit financial information;
- Accept financial information;
- Manage overdue submissions;
- Manage extension request.

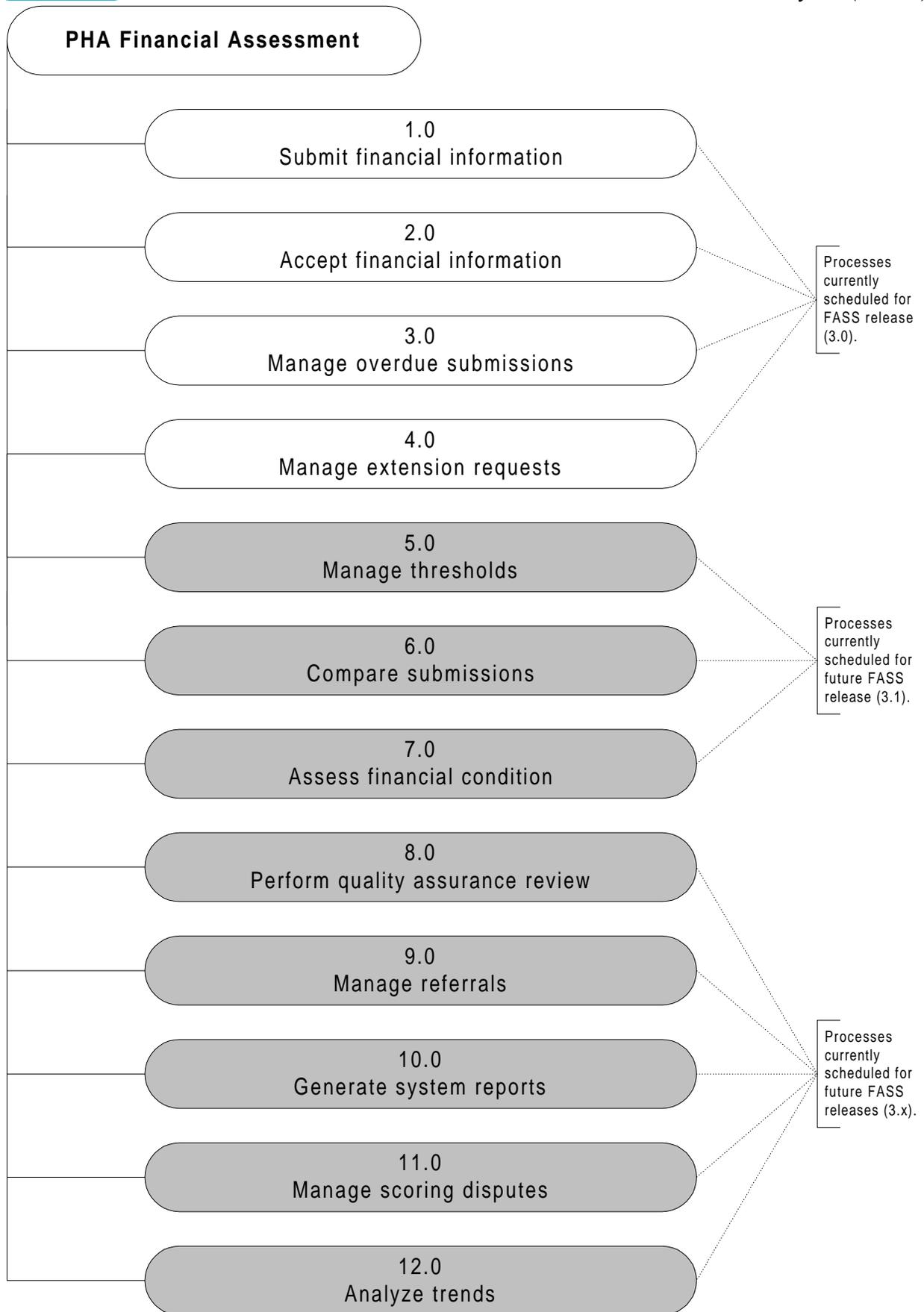
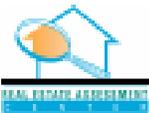
Release 3.0 will provide functionality to accept financial data submissions from the PHAs. Future releases will address scoring (Release 3.1) and Referrals (Release 3.2). Please refer to Section 2.5 for a detailed look at the processes and their respective releases.

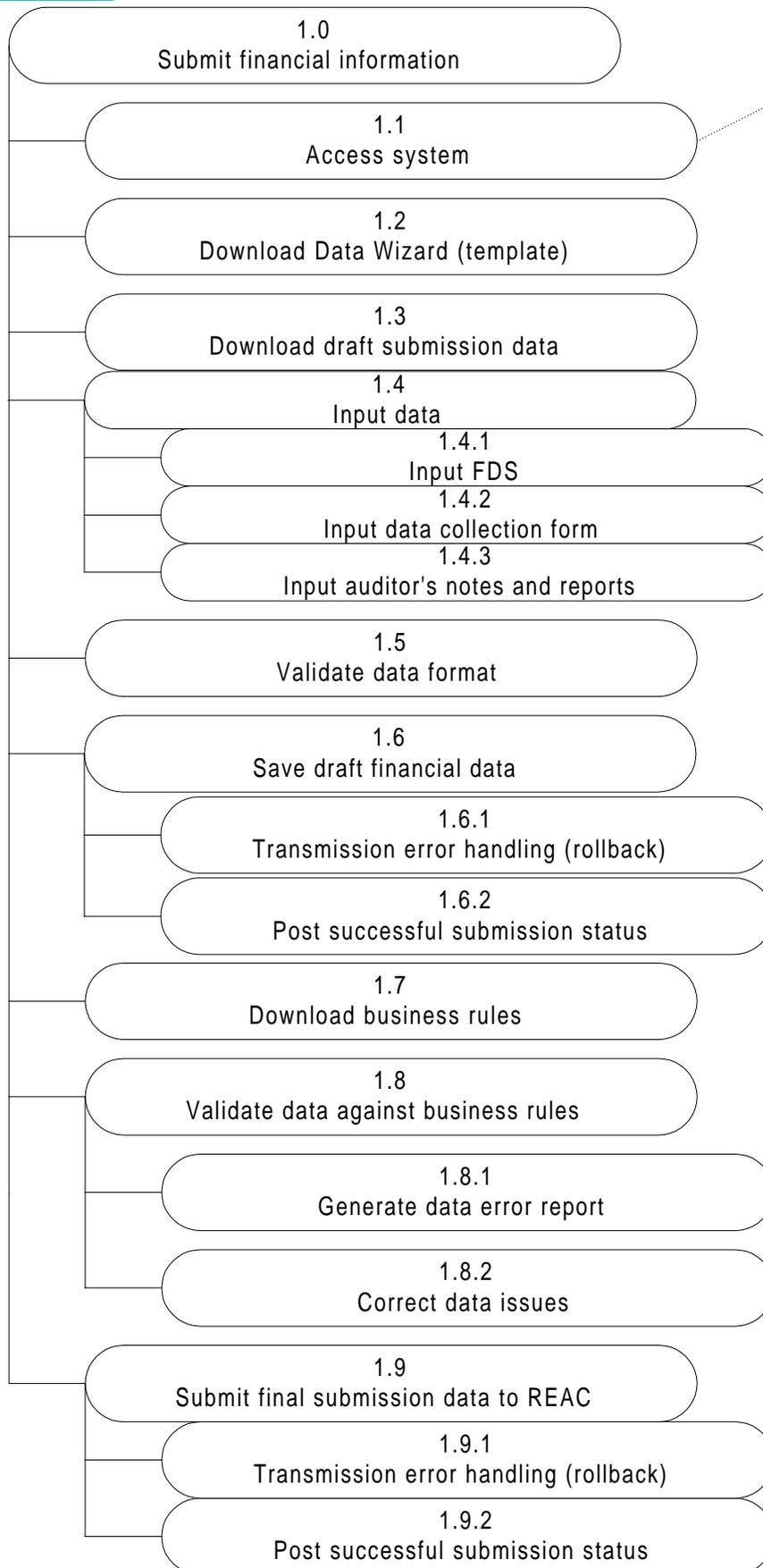
## **2.4 Existing Methods and Procedures**

The ‘as-is’ process diagram documents the way HUD currently performs PHA financial assessments at a high level. Though REAC is not necessarily replacing these PIH processes with FASS, the processes provide insight into the current financial analysis employed by HUD and a baseline for REAC’s ‘to-be’ processes. This process diagram was developed by Advanced Technology Systems, Inc. and has been included in Appendix A.

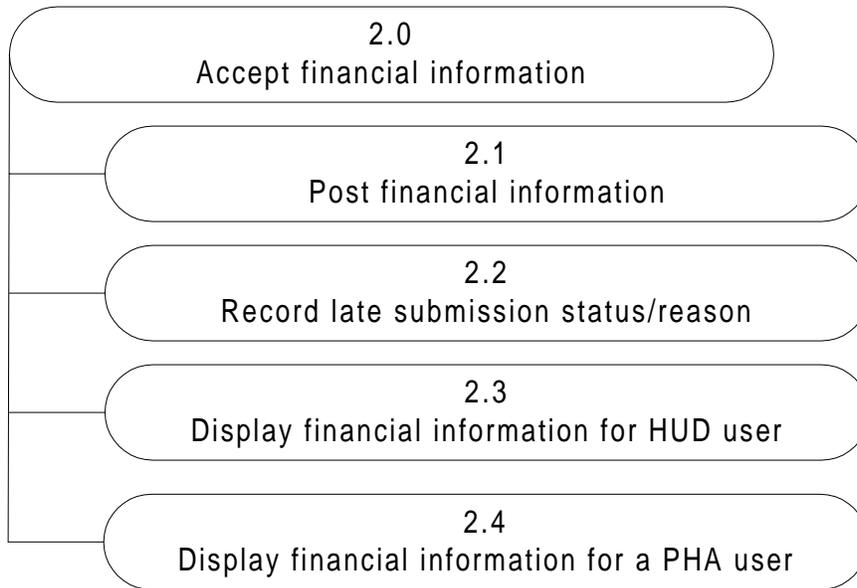
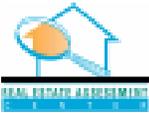
## **2.5 Proposed Methods and Procedures**

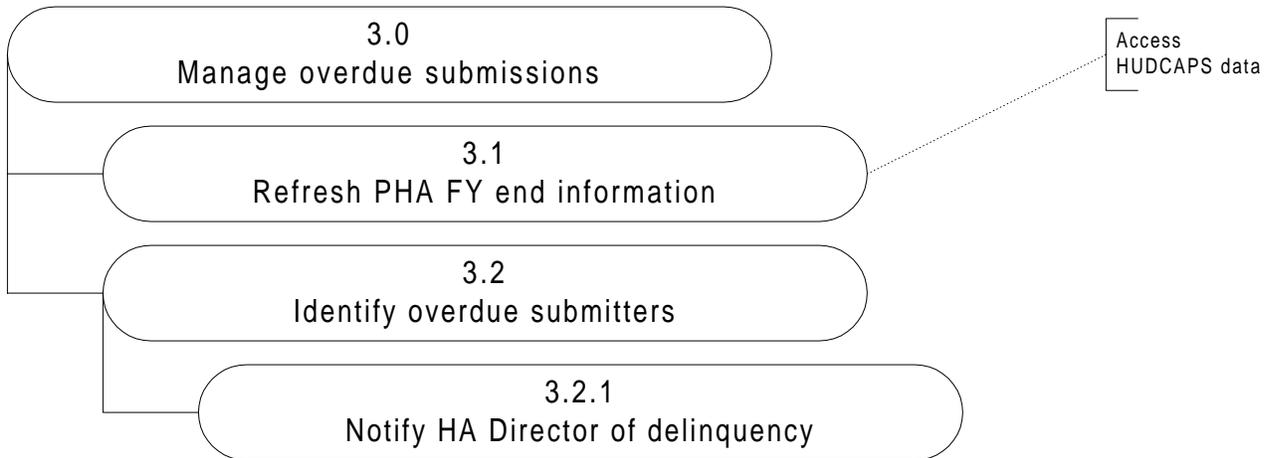
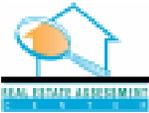
The ‘to be’ process diagram documents the proposed way HUD will perform PHA financial assessments. The diagram is broken into twelve high level processes which are further decomposed into the processes lowest level where possible. The shaded processes are scheduled for future releases (version 3.x) of FASS. Processes 1.0 - 4.0 are scheduled for the first PHA FASS release (3.0) and are broken down into functional requirements in Chapter 3.

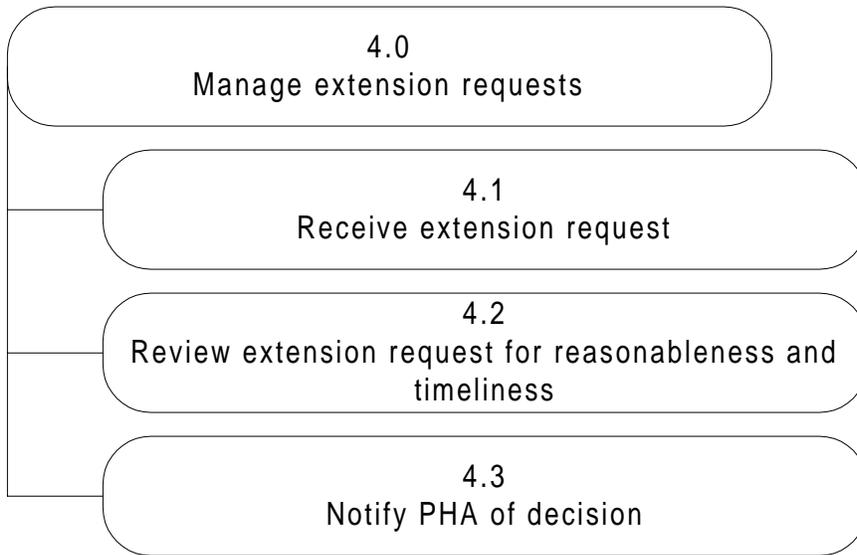
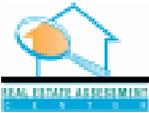


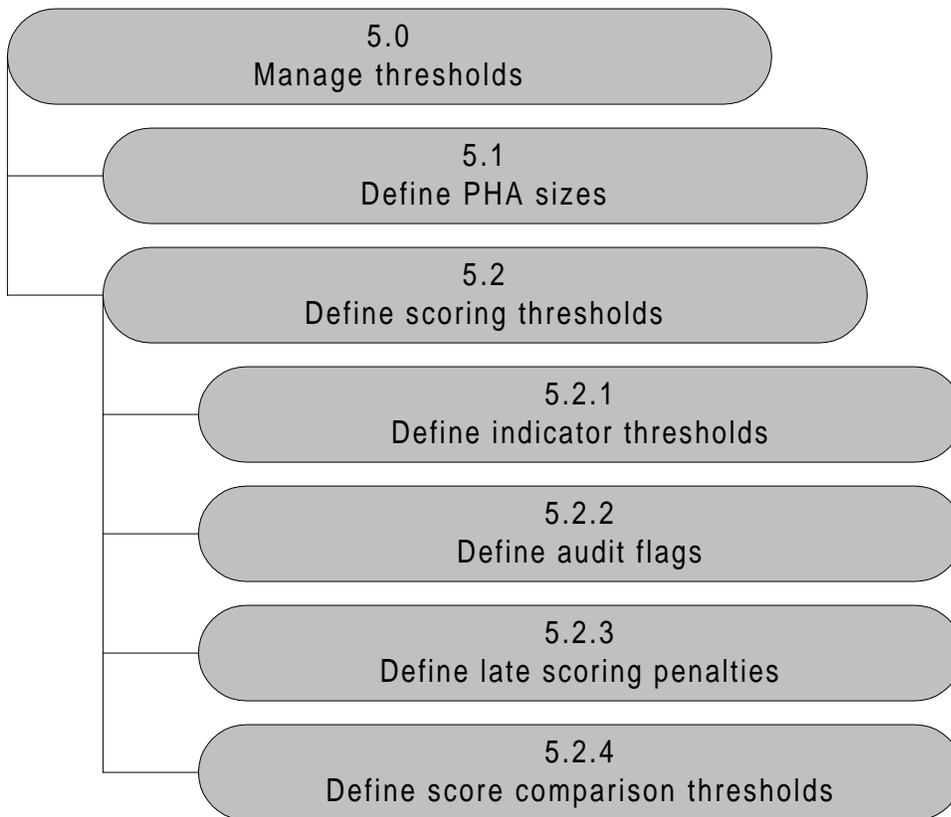
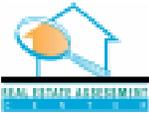


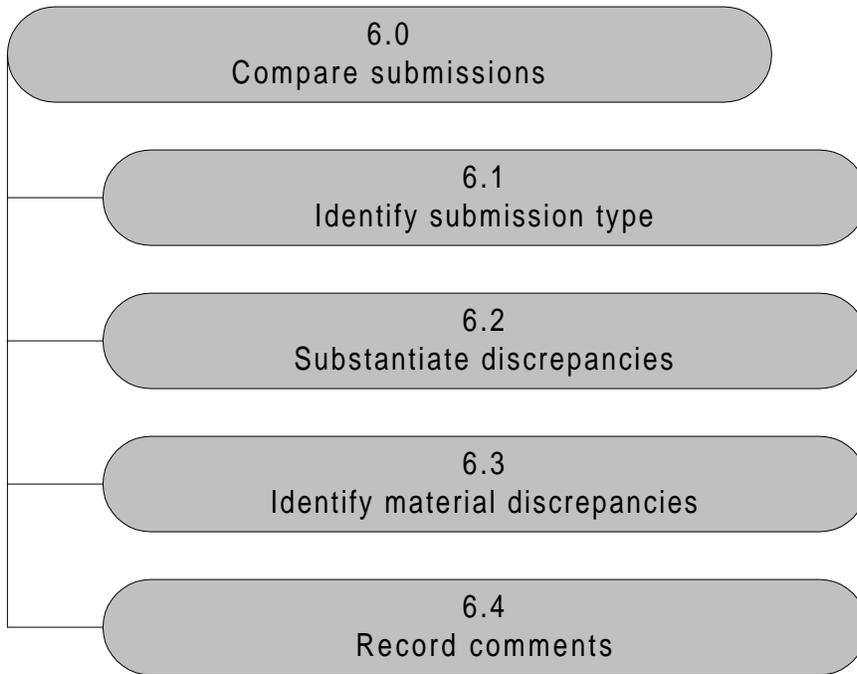
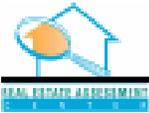
System may provide two levels of access for PHAs and their agents:  
1. Full Access  
2. Draft Access

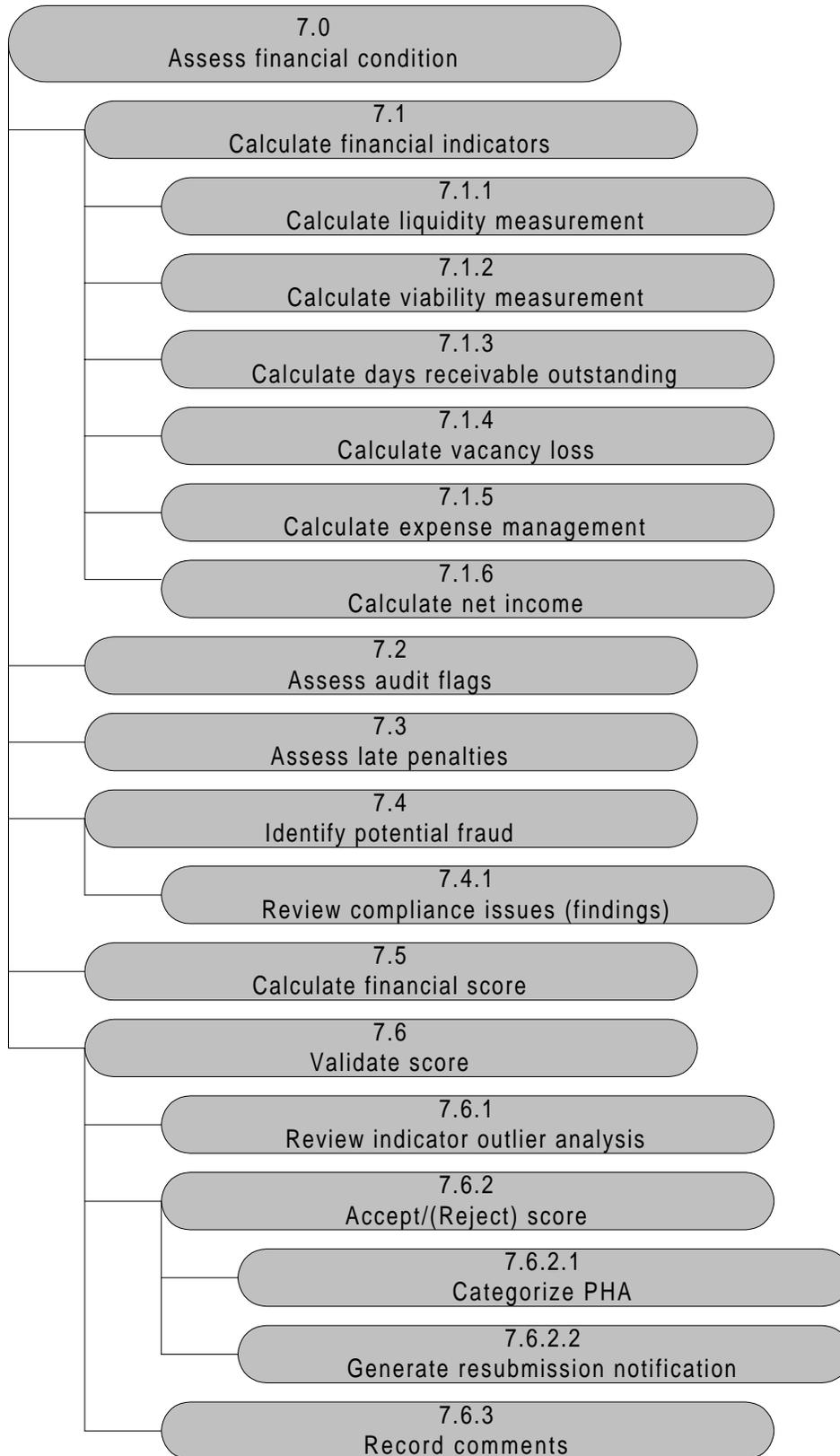
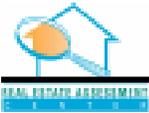


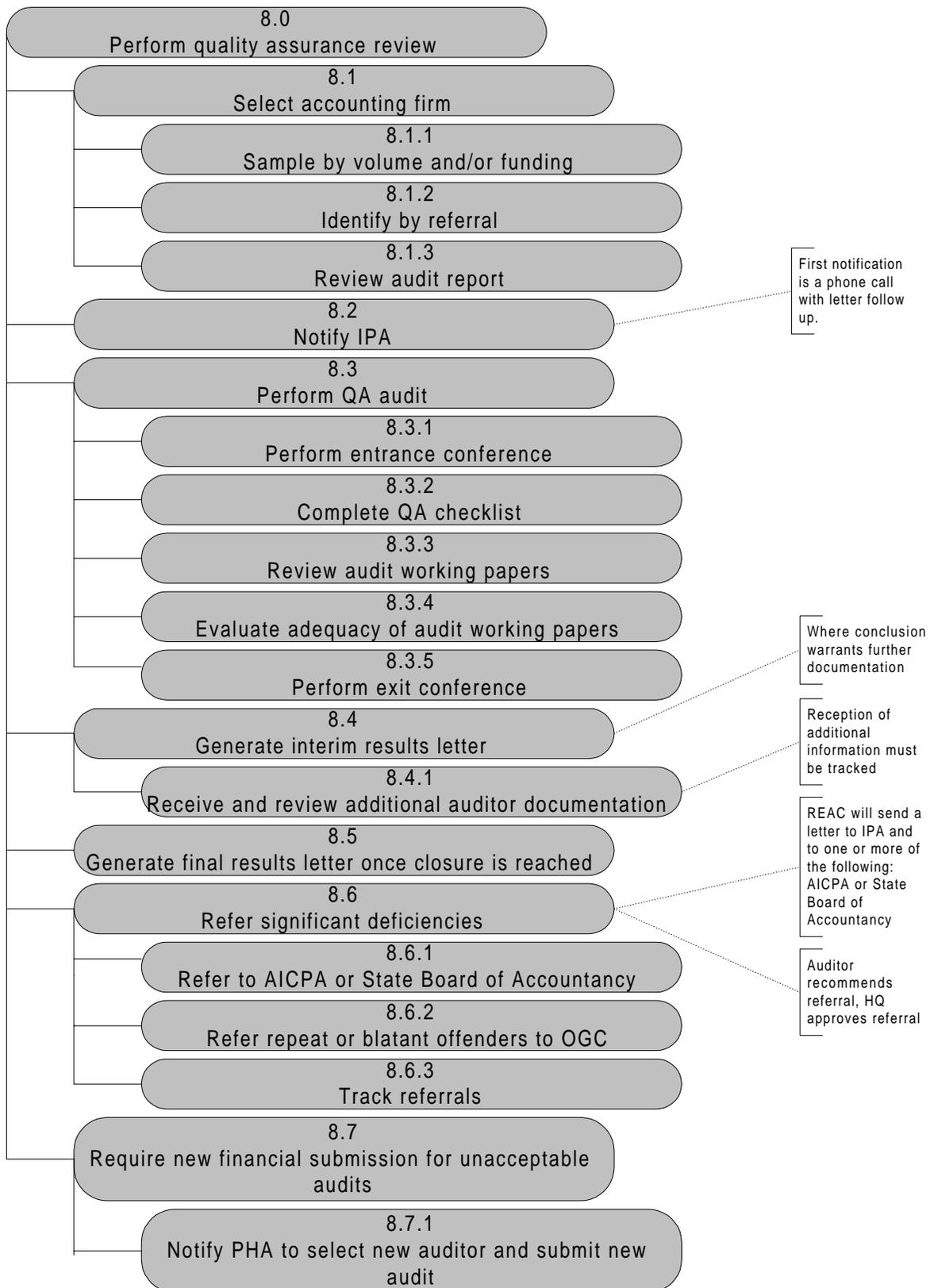


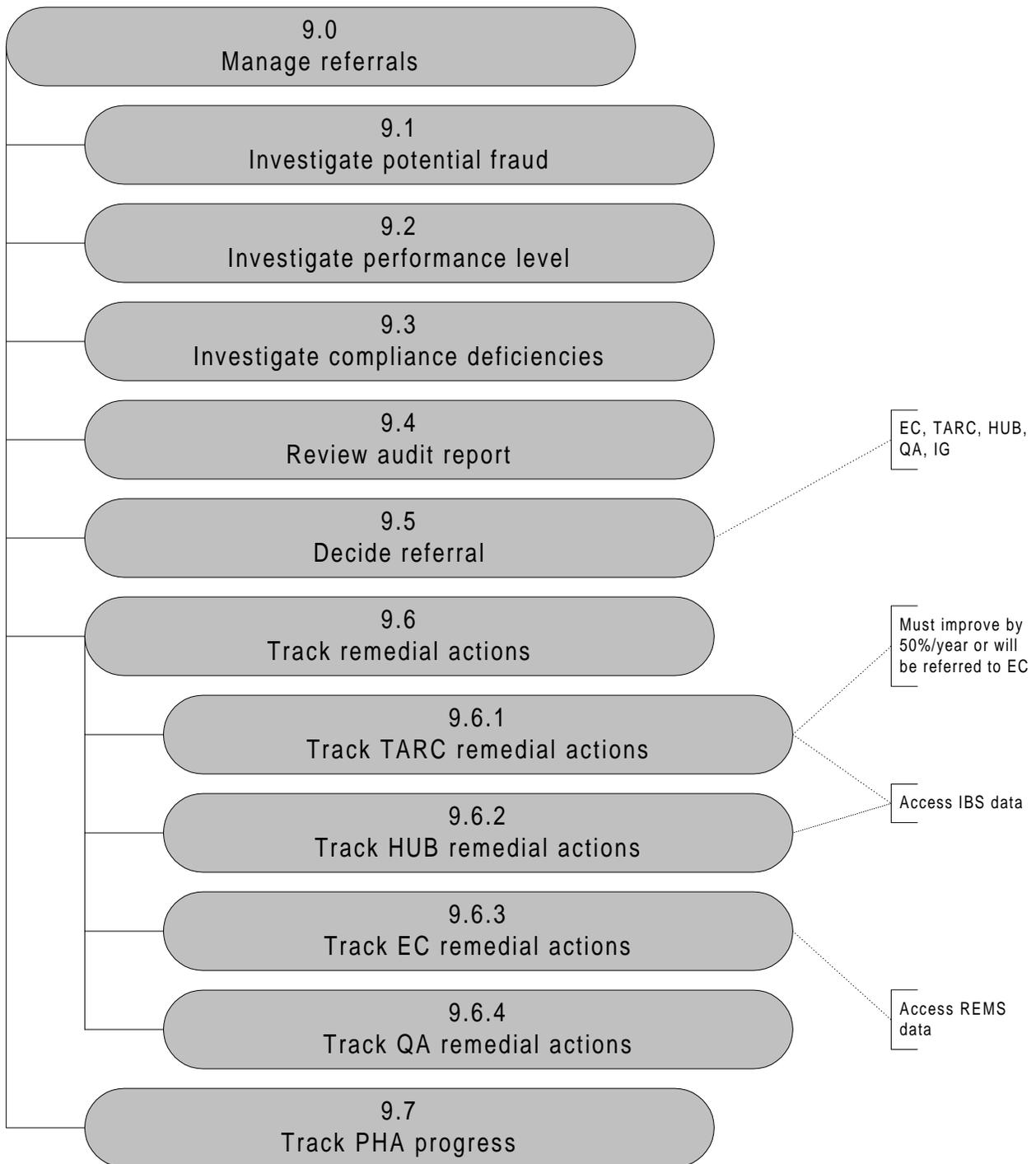
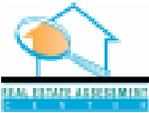




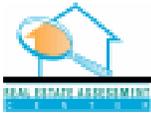




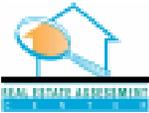








11.0  
Manage scoring disputes





## **2.6 Summary of Improvements**

Once the FASS system is completed, it will provide the following improvements to the way HUD currently does financial assessments:

- Comprehensive annual assessments based on the financial assessments of PHAs;
- Uniform standards for indicators of a higher risk of fraud, waste, and abuse;
- A risk assessment approach that ranks PHAs, helping management focus limited resources;
- Stronger HUD management controls;
- The ability to perform trend analysis, benchmarking, and spot systematic problems.



### 3. REQUIREMENTS

#### 3.1 Functions

The Functional Requirements were defined during user meetings and reviewed during a two day JAD session. They describe the functionality to be developed for Release 3.0 and are organized by the process they relate to from the “to be” process diagram.

#### **System Requirements**

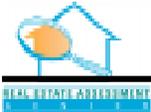
Req. #	Requirement	Source
<b>1.0</b>	<b>Submit Financial Information Requirements</b>	
<b>1.1</b>	<b>Access System</b>	
1	Provide two levels of access for PHAs and their agents: 1. Full Access 2. Draft Access	User Requirement
2	Provide REAC with authorization to update system user access information appropriate for their location.	User Requirement
3	Provide all authorized users with a user name and password.	User Requirement
4	Provide capability for PHA to change password.	User Requirement
5	Only the PHA or their designated agent will make submissions.	User Requirement
6	Provide capability to capture user id, password, and PHA number.	User Requirement
7	Provide capability to retrieve PHA information from the appropriate HUD source system for user verification.	User Requirement
<b>1.2</b>	<b>Download Data Wizard</b>	
8	Provide capability to download the appropriate data wizard	User Requirement
9	Provide capability for the four types of submissions : Audited, Unaudited, Resubmission - Audited, Resubmission - Unaudited	User Requirement
10	Provide the ability to create financial statements only for active PHAs, not for inactive PHAs.	User Requirement



<b>1.3</b>	<b>Download Draft Submission Data</b>	
11	Provide capability to download and edit existing draft data to complete submission.	User Requirement
12	Provide capability to download unaudited information to form the basis of an audited submission.	User Requirement
13	Provide capability to redownload unaudited or draft data to clear changes.	User Requirement
14	Provide capability to clear data template or FDS column of all data.	User Requirement
<b>1.4</b>	<b>Input Data</b>	
15	Provide capability to input data via user entry.	User Requirement
16	Provide capability to view and edit data that was entered by the user.	User Requirement
17	Provide capability to allow PHA user to document justification for late submission.	User Requirement
18	Provide capability to allow PHA user to document reasons for discrepancies between any two submissions.	User Requirement
19	Provide capability to allow PHA/IPA to view submitted information via the Internet.	User Requirement
20	Provide capability to capture audited data only from PHAs that have more than \$300,000 in federal expenditures.	User Requirement
21	Provide capability for multiple editing (draft) sessions of statements prior to submission.	User Requirement
<b>1.4.1</b>	<b>Input FDS</b>	
22	Provide capability to accept the Financial Data Schedule (FDS)	User Requirement
23	Provide capability to accept audited and unaudited submissions.	User Requirement
24	Provide capability to enter data columns by fiscal year.	User Requirement
25	Provide capability to capture accounting method for each program. (Full Accrual vs. Modified Accrual)	User Requirement
<b>1.4.2</b>	<b>Input Data Collection Form</b>	
26	Provide capability for IPAs and PHAs to enter A-133 Collection Form Data.	JAD Session
<b>1.4.3</b>	<b>Input Auditor's Notes and Reports</b>	
<b>1.5</b>	<b>Validate Data Format</b>	
27	Provide capability to enforce data type validations on submissions.	User Requirement
28	Do not provide for automatic calculation, recalculation, and immediate display of all Total Amount line items.	User Requirement
<b>1.6</b>	<b>Save Draft Financial Data</b>	
29	Provide capability to save draft data to REAC server allowing completion of data input at a later time.	User Requirement
<b>1.6.1</b>	<b>Transmission Error Handling (Rollback)</b>	
30	Provide appropriate error messages to PHA user when a transmission error occurs.	User Requirement
31	Provide capability to rollback database for incomplete transmission.	System Requirement



<b>1.6.2</b>	<b>Post Successful Submission Status</b>	
32	Provide capability to post successful submission status via the Internet to the PHA user.	User Requirement
<b>1.7</b>	<b>Download Business Rules</b>	
33	Provide capability to download business rules upon user request.	User Requirement
34	Provide capability to download business rules consistent with submission type.	User Requirement
<b>1.8</b>	<b>Validate Against Business Rules</b>	
35	Provide capability to enforce business rules on submissions of statements.	User Requirement
36	Provide capability to correct errors that don't pass the provided business rules.	User Requirement
37	Provide capability to provide PHA user with a report listing of the errors generated against the business rules.	User Requirement
<b>1.9</b>	<b>Submit Final Submission Data to REAC</b>	
38	Provide capability to allow submissions that have been validated by the business rules.	User Requirement
<b>1.9.1</b>	<b>Transmission Error Handling (Rollback)</b>	
39	Provide appropriate error messages to PHA user when a transmission error occurs.	User Requirement
40	Rollback database for incomplete transmission.	System Requirement
<b>1.9.2</b>	<b>Post Successful Transmission Status</b>	
41	Provide capability to post successful transmission to the Internet to be viewed by the PHA/IPA.	User Requirement
<b>2.0</b>	<b>Accept Financial Information Requirements</b>	
<b>2.1</b>	<b>Post Financial Information</b>	
42	Provide capability to post validated data.	User Requirement
<b>2.2</b>	<b>Record Late Submission Status/Reason</b>	
43	Provide capability to identify and flag late submissions.	User Requirement
44	Provide capability to send email to REAC user responsible for PHA.	User Requirement
45	Provide capability to send the PHA late reason to the appropriate REAC user.	User Requirement
46	Provide capability to REAC user to enter comments for late submissions.	User Requirement
47	Allow REAC user to mark late submissions as acceptable or unacceptable.	User Requirement
48	Provide capability to receive the following info : PHA, FY end, Submission date, and Late Reason	User Requirement
<b>2.3</b>	<b>Display Financial Information for HUD User</b>	
49	Provide capability for any HUD user to review financial information for any PHA via the HUDWeb Intranet. (read-only access)	User Requirement



<b>2.4</b>	<b>Display Financial Information for a PHA User</b>	
50	Provide capability for any authorized PHA user to review financial information their associated PHA via the Internet. (read-only access)	User Requirement
<b>3.0</b>	<b>Manage Overdue Submissions</b>	
<b>3.1</b>	<b>Refresh PHA FY End Information</b>	
51	Provide capability to obtain PHA FY end information from HUD source system.	User Requirement
<b>3.2</b>	<b>Identify Overdue Submitters</b>	
52	Provide capability to identify overdue submissions once they are 1 day late.	JAD Session
53	Provide capability to identify overdue submissions once they are 15 days late.	JAD Session
<b>3.2.1</b>	<b>Notify PHA Director of Delinquency</b>	
54	Provide capability to generate a delinquency letter to send to the PHA Director on the 1st and 15th late day.	User Requirement
55	Provide capability to receive the following info : PHA, Due Date, FY end	User Requirement
<b>4.0</b>	<b>Manage Extension Requests</b>	
<b>4.1</b>	<b>Receive Extension Requests</b>	
56	Provide capability to only receive extension requests via the Internet no later than 15 calendar days before the due date	User Requirement
57	Provide capability to receive the following extension info: PHA, FY end, Extenuating circumstances, and Date received.	User Requirement
<b>4.2</b>	<b>Review Extension Request for Reasonableness and Timeliness</b>	
58	Provide capability for extension requests to be assigned to a REAC user.	User Requirement
59	Provide capability for user to accept, modify, or decline extension requests.	User Requirement
60	Provide capability to update due date if extension request is accepted.	User Requirement
61	Provide capability to provide extension status via the Internet.	User Requirement
<b>4.3</b>	<b>Notify PHA of Decision</b>	
62	Provide capability to notify PHA of extension decision via the Internet	User Requirement



### **3.2 Failure Contingencies**

A system failure may often have dire consequences if the customers are dependent on outputs from a system. FASS, however, is an assessment system, and as such, does not ‘support’ the PHAs in a manner where it would detriment them during an extended shutdown. At this point, the only foreseen consequence to the PHAs would be the inability to submit financial information on schedule. To accommodate this, the system must have the ability to adjust financial due dates accordingly when an extended shutdown has seriously impeded a PHAs ability to report on time. This would allow PHAs to submit their data for scoring without incurring penalties.

### **3.3 Data Input Descriptions**

#### **FINANCIAL INFORMATION**

##### **a. Purpose**

REAC will collect PHA financial information to assess their financial condition. PHAs will submit unaudited financial information within 60 days of their fiscal year end and audited financial information within 9 months. This information will be used to assess each PHA by calculating a score determined by financial indicators. Table 3.3.1 below lists the financial information being collected, and a description of each. FASS will calculate a PHAs federal expenditure at the unaudited submission to determine if a PHA is eligible for an audited submission. A PHA must expend more then \$300k to require an A-133 audit.

Table 3.3.1

<b>Data</b>	<b>Submission (U)naudited, (A)udited</b>	<b>Description</b>
FDS	U, A	Provides a standardized financial statement for each PHA.
Auditor Notes & Reports	A	Provides auditor’s notes, opinions, and reports describing the audited financial statements.
Data Collection Form	U, A	REAC will collect the OMB A-133 Data Collection Form and the audit (or self-assessment) flags. This information will be used in the scoring algorithm and allow PHAs to only enter the A-133 DCF only once. They will be able to print out the form once they have entered it into FASS.



**b. Source of Input**

The financial information may be prepared and submitted by either the PHA or an agent employed or under contract by the PHA.

**c. Medium**

This information will be entered into a template that is downloaded to the user's computer via the Internet. The data will be validated and formatted according to the PHA FASS business rules.

**d. Volume**

REAC estimates that FASS will receive approximately 800 unaudited PHA submissions per quarter and 700 audited submissions per quarter. REAC expects to receive the majority of the unaudited and audited submissions in the second and third month respectively of each quarter. These volumes should remain relatively constant over time.

**e. Method of Data Entry**

PHAs and their agents will enter financial data into a template accessed via the FASS Internet site. The user will need a compatible Internet browser in order to utilize the template and encryption.

**f. Procedures**

Data entry procedures will be provided in a subsequent document.

**g. Data Elements**

The financial submission data elements are listed in detail in Section 3.5 and Appendix A. Table 3.3.2 below provides the tables where the financial data elements may be referenced.

Table 3.3.2

<b>Data</b>	<b>Table</b>
FDS	Appendix A
Auditor Notes & Reports	Table 3.5.2
Data Collection Form	Table 3.5.1



## MISCELLANEOUS INPUTS

### USER LOGIN

**a. Purpose**

The User Login allows REAC to restrict FASS access to authorized users only. The login allows FASS to determine a user's access levels within the application. This functionality will be shared with the other REAC systems.

**b. Source of Input**

Any user may access the User Login.

**c. Medium**

The User Login will be entered into an Internet or HUDWeb site. The data will be validated and access is limited to the user's authorization.

**d. Volume**

TBD

**e. Method of Data Entry**

Data for the User Login will be entered into an Internet or HUDWeb site. The PHA or associated agent will need a compatible Internet browser in order to enter the User Login.

**f. Data Elements**

Reference Table 3.5.3– User Login.

### USER ID REQUEST

**a. Purpose**

The purpose of the User ID Request is to allow users to register for a FASS user login ID.

**b. Source of Input**

The User ID Request must be prepared and submitted by the individual who will access FASS to submit information for a PHA. Users may be either an employee or agent of a PHA. Agents are usually IPAs who are employed by a PHA to perform audits.

**c. Medium**

The User ID Request will be entered into a template that is downloaded to the user's computer via the Internet.

**d. Volume**

During the first year, REAC anticipates 6000 users or more using this feature. The volume should decrease during subsequent years.



**e. Method of Data Entry**

Data for the User ID Request will be entered into a template accessed via the REAC FASS Internet site. The user will need a compatible Internet browser in order to enter the User ID Request.

**f. Data Elements**

Reference Table 3.5.4 - User ID Request.

**EXTENSION REQUEST**

**a. Purpose**

The Extension Request allows PHAs to submit a request for an extension of their due date. The rule allows a 30-day extension during the first year and REAC will allow extensions for extenuating circumstances in subsequent years.

**b. Source of Input**

The Extension Request can be prepared and submitted by either the Housing Authority or an agent employed by the PHA. The agent is usually an IPA who is employed by the PHA to perform the necessary work.

**c. Medium**

The Extension Request will be entered into a template that is downloaded to the user's computer via the Internet.

**d. Volume**

During the first year REAC anticipates up to 6000 PHA specific extension requests due to the Rule. The volume should drop substantially in subsequent years, as only extenuating circumstances are eligible.

**e. Method of Data Entry**

Data for the Extension Request will be entered into a template accessed via the REAC FASS Internet site. The PHA or associated agent will need a compatible internet browser in order to enter the Extension Request.

**f. Data Elements**

Reference Table 3.5.5 - Extension Requests.

**LATE SUBMISSION REASON**

**a. Purpose**

The Late Submission Reason allows a PHA to record the reason for a late submission. This reason will be reviewed by REAC to determine whether the PHA has a valid reason for a late submittal. If the REAC user accepts the reason, the submission may be flagged to prevent scoring penalties.



**b. Source of Input**

The Late Submission Reason can be prepared and submitted by a PHA or associated agent.

**c. Medium**

The Late Submission Reason will be entered into the REAC FASS Internet site.

**d. Volume**

The design team estimates this volume may approach 1400 submissions in the first year but should decrease measurably in subsequent years.

**e. Method of Data Entry**

Data for the Late Submission will be entered into the REAC FASS site on the Internet.

**f. Data Elements**

Reference Table 3.5.6 - Late Submission Reason.

**LATE SUBMISSION STATUS**

**a. Purpose**

The Late Submission Status allows a REAC user to accept or reject the late reason submitted with a financial submission. This provides a mechanism to circumvent scoring penalties for late submissions where necessary.

**b. Source of Input**

The Late Submission Status must be prepared and submitted by the appropriate REAC user.

**c. Medium**

The Late Submission Status will be entered into FASS via a site on the HUDWeb.

**d. Volume**

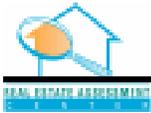
The design team estimates this volume may approach 1400 submissions in the first year but should decrease measurably in subsequent years.

**e. Method of Data Entry**

Data for the Late Submission will be entered into FASS via a site on the HUDWeb.

**f. Data Elements**

Reference Table 3.5.7 - Late Submission Status.



## **PHA INFORMATION FROM HUD SOURCE SYSTEM**

**a. Purpose**

REAC will receive PHA information from HUD source system to verify both the submitter's identity and the address information stored on the HUD systems.

**b. Source of Input**

HUD source system, HUD's accounting system, is viewed as the definitive source of the PHA information and will supply that data to REAC.

**c. Medium**

At this time the Medium is undefined.

**d. Volume**

To be defined pending further analysis.

**e. Method of Data Entry**

At this time the Medium is undefined.

**f. Data Elements**

Reference Table 3.5.8 - PHA Information from HUD Source System.

## **EXTENSION STATUS**

**a. Purpose**

The extension status allows the REAC user to comment and accept or decline an extension request from the PHA.

**b. Source of Input**

The appropriate REAC user must document the extension status. The user will enter information via the FASS HUDWeb site.

**c. Medium**

FASS will use the HUDWeb to receive REAC user input.

**d. Volume**

During the first year REAC anticipates up to 6000 extension requests. The volume should drop substantially in subsequent years, as only extenuating circumstances are eligible.

**e. Method of Data Entry**

Usual data entry for HUDWeb.

**f. Data Elements**

Reference Table 3.5.9 – Extension Status.



### **3.4 Data Output Descriptions**

#### **FINANCIAL INFORMATION**

**a. Purpose**

This provides a read only view of PHA financial information to REAC, HUD, and PHA users. REAC and HUD users will use this information to review the financial health of a PHA while PHA users may review the submitted information for accuracy. The information provided is described in Table 3.3.1.

**b. Medium**

The financial data will be viewed via the FASS Internet and HUDWeb sites.

**c. Distribution**

The financial information will be provided when a user requests it. At this time, the frequency of these requests is not defined.

**d. Frequency of Production**

The Financial Data Schedule will be output when a user decides to view, edit, or enter data in the Financial Data Schedule. At this time the frequency is not defined.

**e. Data Elements**

The financial data elements are provided in section 3.5 and Appendix A. The location of each is provided in Table 3.3.2.

#### **PHA INFORMATION FROM HUD SOURCE SYSTEM**

**a. Purpose**

REAC will receive PHA information from HUD source system to verify both the submitter's identity and the address information stored on the HUD systems.

**b. Medium**

At this time the Medium is undefined.

**c. Distribution**

The PHA Information from the HUD source system will be distributed to the user, either the PHA, the associated accounting firm, or the REAC user.

**d. Frequency of Production**

The PHA Information from the HUD source system will be produced when a user decides to view the PHA Information. At this time, the frequency is not defined.

**e. Data Elements**

Reference Table 3.5.8 - PHA Information from HUD Source System.



## **LATE SUBMISSION REASON**

### **a. Purpose**

The Late Submission Reason provides a method for a PHA to document any valid late submission reason. This reason will be reviewed by REAC to determine whether the PHA has a valid reason for a late submittal. If the REAC user accepts the reason, the submission may be flagged to prevent scoring penalties.

### **b. Medium**

The Late Submission Reason will be viewed via the REAC FASS HUDWeb site.

### **c. Distribution**

Only REAC users will view the Late Submission Reason.

### **d. Frequency of Production**

The Late Submission Reason will be output when a user decides to view the Late Submission Reason. At this time the frequency is not defined.

### **e. Data Elements**

Reference Table 3.5.6 - Late Submission Reason.

## **LATE SUBMISSION STATUS**

### **a. Purpose**

The Late Submission Status allows a REAC user to accept or reject the late reason submitted with a financial submission. This provides a mechanism to circumvent scoring penalties for late submissions, where necessary. The status is then displayed to the PHA/Agent via the FASS Internet site to keep them apprised.

### **b. Medium**

The Late Submission Status will be viewable via the FASS Internet and HUDWeb sites.

### **c. Distribution**

The Late Submission Status will be distributed to the user, either the PHA, the associated accounting firm, or the REAC user.

### **d. Frequency of Production**

The Late Submission Status will be produced when a user decides to view the Late Submission Status.

### **e. Data Elements**

Reference Table 3.5.7 - Late Submission Status.



## **DATA ERROR REPORT**

**a. Purpose**

The Data Error Report will provide detailed error messages to the PHA. The error report will detail data that failed to pass the PHA FASS business rules.

**b. Medium**

The Data Error Report viewed via the user's browser. A hard copy of the report will be available to the user through the print function.

**c. Distribution**

The Data Error Report will be distributed to the user, either the PHA or the associated accounting firm.

**d. Frequency of Production**

The Data Error Report will be produced when a user decides to validate the data against the business rules and an error or errors occur.

**e. Data Elements**

Reference Table 3.5.10 - Data Error Report.

## **LETTER OF DELINQUENCY**

**a. Purpose**

The Letter of Delinquency will notify the PHA Director of an overdue submission.

**b. Medium**

The Letter of Delinquency will be mailed to PHA Director.

**c. Distribution**

The Letter of Delinquency will be distributed to the PHA Director.

**d. Frequency of Production**

The Letter of Delinquency will be produced when a PHA is overdue on a submission to the REAC.

**e. Data Elements**

Reference Table 3.5.11 - Letter of Delinquency.



## **EXTENSION REQUEST**

### **a. Purpose**

The Extension Request will allow PHAs to submit a request for an extension of their due date. The rule allows a 30-day extension during the first year and REAC will allow extensions for extenuating circumstances in subsequent years. The request output allows a REAC user to review its reasonableness and timeliness and decide whether to grant an extension.

### **b. Medium**

The Extension Request will be viewed via the FASS Internet site.

### **c. Distribution**

The Extension Request will be distributed to the appropriate REAC user.

### **d. Frequency of Production**

The Extension Request will be produced when a REAC user requests one to review.

### **e. Data Elements**

Reference Table 3.5.5 - Extension Requests.

## **USER ID LETTER**

### **a. Purpose**

The User ID Letter will notify the PHA and/or agent of their user id.

### **b. Medium**

The User ID Letter will be mailed to the PHA and/or agent.

### **c. Distribution**

The User ID Letter will be distributed to the PHA and/or agent based on the application for the user id and password.

### **d. Frequency of Production**

The User ID Letter will be produced when a PHA or agent submits a User ID request to the REAC.

### **e. Data Elements**

Reference Table 3.5.12 - User ID Letter.



## **EXTENSION STATUS**

### **a. Purpose**

REAC will provide the status of any extension request to the originator via the HUDWeb. This allows REAC to inform a PHA of an extension decision, or lack of one, immediately.

### **b. Medium**

The Extension Status will be displayed via REAC's FASS Internet site.

### **c. Distribution**

The Extension Status will be distributed to the PHA.

### **d. Frequency of Production**

The Extension Status will be produced when a PHA submits an extension request to the REAC.

### **e. Data Elements**

Reference Table 3.5.9 – Extension Status.



### 3.5 Data Element Descriptions

**Data Types**

S – String/Alphanumeric  
N - Numeric  
D – Date

**Submission Types**

All – Audited and Unaudited  
A – Audited  
U - Unaudited

**Table 3.5.1 – Data Collection Form**

<b><u>Data Collection Form</u></b>										
Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
<b>A-133 Data Collection Form</b>										
<i>General Information</i>										
X			TBD (S1)	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 by HUDCAPS. User enters year.



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S2)	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-specific audit conducted in accordance with §__.235.	S		Y	1.4.2	User may enter Single Audit or Program-specific Audit. Flag if Program-specific Audit.
X			TBD (S3)	Audit Period Covered	The period for which the audit covers.	S		Y	1.4.2	Flag periods other than annual. User may select Annual, Biennial, or Other.
X			TBD (S4)	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 S3 is Other.
X			TBD (S5)	Employer Identification Number	The principal auditee Employer Identification Number (EIN), which is the Taxpayer Identification Number assigned by the Internal Revenue Service (IRS).	S		Y	1.4.2	Must be a nine-digit number. Data will be pulled from HUDCAPS and displayed as read only to the user. This will not be saved to the FASS database.



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S6)	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.
X			TBD (S8)	Auditee Name	PHA name.	S		Y	1.4.2	Defaults to Name data contained in HUDCAPS. User will be able to view but not change the data as it will not be stored in REAC.
X			TBD (S12)	Auditee Street Address Line 1	PHA address street.	S		Y	1.4.2	Defaults to Address Street data contained in HUDCAPS. User will be able to view but not change the data as it will not be stored in REAC.
X			TBD (S12A)	Auditee Street Address Line 2	PHA address street.	S		Y	1.4.2	Defaults to Address Street data contained in HUDCAPS. User will be able to view but not change the data as it will not be stored in REAC.
X			TBD (S13)	Auditee City	PHA city.	S		Y	1.4.2	Defaults to City data contained in HUDCAPS. User will be able to view but not change the data as it will not be stored in REAC.
X			TBD (S14)	Auditee State	PHA state.	S		Y	1.4.2	Defaults to State data contained in HUDCAPS. User will be able to view but not change the data as it will not be stored in REAC.



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S15)	Auditee Zip Code	PHA zip code.	S		Y	1.4.2	Defaults to Zip Code data contained in HUDCAPS. 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			TBD (S17)	Auditee Contact First Name	PHA contact first name.	S		Y	1.4.2	
X			TBD (S18)	Auditee Contact Middle Initial	PHA contact middle initial.	S			1.4.2	
X			TBD (S19)	Auditee Contact Last Name	PHA contact last name.	S		Y	1.4.2	
X			TBD (S20)	Auditee Contact Title	PHA contact title.	S		Y	1.4.2	
X			TBD (S21)	Auditee Contact Telephone	PHA contact telephone.	S		Y	1.4.2	Must be a 10-digit number.
X			TBD (S21A)	Auditee Contact Extension	PHA contact telephone extension	S			1.4.2	Must be no more than a 6-digit number.
X			TBD (S22)	Auditee Contact Fax	PHA contact fax.	S			1.4.2	Must be a 10-digit number.
X			TBD (S23)	Auditee Contact E-mail	PHA contact E-mail.	S			1.4.2	



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S24)	Date Approved by Certifying Official	The date a senior representative of the auditee (e.g., State controller, director of finance, chief 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.	D		Y	1.4.2	Format as MM/DD/YYYY. Date must be less than or equal to submission date.
X			TBD (S25)	Certifying Official First Name	First Name of the signatory.	S		Y	1.4.2	
X			TBD (S26)	Certifying Official Middle Initial	Middle initial of the signatory.	S			1.4.2	
X			TBD (S27)	Certifying Official Last Name	Last Name of the signatory.	S		Y	1.4.2	
X			TBD (S28)	Certifying Official Title	Title of the signatory.	S		Y	1.4.2	



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S29)	Auditor Name	The name of the auditor that conducted the audit in 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.	S		Y	1.4.2	
X			TBD (S32)	Auditor Address Number	Auditor Address Number.	S		Y	1.4.2	
X			TBD (S33)	Auditor Address Street	Auditor Address Street.	S		Y	1.4.2	
X			TBD (S34)	Auditor City	Auditor City.	S		Y	1.4.2	
X			TBD (S35)	Auditor State	Auditor State.	S		Y	1.4.2	
X			TBD (S36)	Auditor Zip Code	Auditor Zip Code.	S		Y	1.4.2	Must be a 5-digit number.
X			TBD (S37)	Auditor Zip Code Extension	Auditor Zip Code Extension.	S			1.4.2	Must be a 4-digit number.
X			TBD (S38)	Auditor Contact First Name	Auditor Contact First Name.	S		Y	1.4.2	



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S39)	Auditor Contact Middle Initial	Auditor Contact Middle Initial.	S		Y	1.4.2	
X			TBD (S40)	Auditor Contact Last Name	Auditor Contact Last Name.	S		Y	1.4.2	
X			TBD (S41)	Auditor Contact Title	Auditor Contact Title.	S		Y	1.4.2	
X			TBD (S42)	Auditor Contact Telephone	Auditor Contact Telephone.	S		Y	1.4.2	Must be a 10-digit number.
X			TBD (S42A)	Auditor Contact Extension	Auditor Contact telephone extension	S			1.4.2	Must be no more than a 6-digit number.
X			TBD (S43)	Auditor Contact Fax	Auditor Contact Fax.	S			1.4.2	Must be a 10-digit number.
X			TBD (S44)	Auditor Contact E-mail	Auditor Contact E-mail.	S			1.4.2	
X			TBD (S45)	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.
	X		TBD (S46)	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.

### *Financial Statements*



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S47)	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			TBD (S48)	"Going Concern" Indicator	Determines whether a "Going Concern" exists.	S		Y	1.4.2	User may select: Yes or No.
X			TBD (S49)	Reportable Condition Indicator	Determines whether a Reportable Condition was disclosed?	S		Y	1.4.2	If no disable S50. User may select: Yes or No.
X			TBD (S50)	Material Weakness Indicator	Determines whether a Reportable Condition is a Material Weakness.	S		Y	1.4.2	User may select: Yes or No.
X			TBD (S51)	Material Noncompliance Indicator	Determines whether a Material Noncompliance was disclosed?	S		Y	1.4.2	User may select: Yes or No.
<i>Federal Programs</i>										



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S52)	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 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.	S		Y	1.4.2	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.
X			TBD (S53)	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) of Circular A-133.	N	N	Y	1.4.2	
X			TBD (S54)	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			TBD (S55)	Indicator- Any audit findings disclosed that are required to be reported	Whether or not the audit disclosed any audit findings that the auditor is supposed to report under §__.510(a) of Circular A-133.	S		Y	1.4.2	User may select: Yes or No.



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
	X		TBD (S56)	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.
X			TBD (S57)	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. 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.	S			1.4.2	This field should be repeated as many times as necessary for each program listed. Default to FDS CFDA Numbers for Low Rent, Section 8 Rental Voucher, Section 8 MOD, Section 8 Rental Cert., Dev., CIAP, HOPE VI, N/CS/R, Other Federal, and HUD Other Programs where the FDS line 900 is not equal to zero. Allow user to modify values as necessary.



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S58)	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 or pass-through entity that provided the Federal award.	S		Y	1.4.2	Defaults to the FDS Federal program names where a CFDA number exists. Allow user to modify values as necessary.
X			TBD (S59)	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 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.	N	N	Y	1.4.2	Default to FDS line 900 for each CFDA number that exists. Allow user to modify values as necessary.
X			TBD (S60)	Total Federal Awards Expended	Total Federal Awards Expended.	N	N	Y	1.4.2	Equals the sum of the values listed in S59.



## Data Collection Form

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S61)	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			TBD (S62)	Type of Compliance Requirement	The letter that corresponds to the type(s) of compliance requirements applicable to the audit findings and questioned costs reported for each Federal program. Mark all that apply or "None."	S		Y	1.4.2	User may select between the options provided in OMB A-133 Circular (OMB No. 0348-0057) Part 3, Item 7b. Permitted values include the letter "A" through the letter "O", corresponding to the compliance requirement(s) that apply. An appendix or note to the data definition will be provided with a listing of compliance requirements and the corresponding letter. Must be entered for each CFDA number listed. If 'O', disable S63, S64, S65, and S65A. Otherwise enable S63, S64, S65, and S65A. If 'O' no other selection can be made.
X			TBD (S63)	Amount of Questioned Costs	The amount of reported questioned costs by Federal program.	N	N	Y	1.4.2	Set to N/A where S62 = 'O'. Otherwise, must be questioned cost for each CFDA number listed.
X			TBD (S64)	Internal Control Findings	The internal control findings that apply to the Federal program. Mark all that apply or "None Reported."	S		Y	1.4.2	User may select one or more of the following: Material Weaknesses, Reportable Conditions, or None Reported. Set to 'C' where S62 = 'O'. If 'C' no other selection can be made. Must be entered for each CFDA number listed.



<b><u>Data Collection Form</u></b>										
Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S65)	Audit Finding Reference Number	The audit finding reference number(s) for audit findings included in the Schedule of Findings and Questioned Costs.	S		Y	1.4.2	Set to N/A where S62 = 'O'. Must be entered for each CFDA number listed.
X			TBD (S65A)	Audit Finding Narrative Field	Field to describe audit findings.	S			1.4.2	Set to null where S62 = 'O'. Must be entered for each CFDA number listed.

**Table 3.5.2 – Audit Flags**

<b><u>Audit Flags</u></b>										
Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
<i>Financial Statements</i>										
X			TBD (S66)	Unqualified	Unqualified opinion description	S			1.4.2	S47 must be Unqualified. For audited and unaudited submissions. Must select one of the following: Supplementary Information Required by GASB or FASB has been Omitted, Other Information Included in a Document Containing Audited Financial statements is materially Inconsistent with Information Appearing in the Financial Statements, or No Exceptions.



## Audit Flags

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
X			TBD (S67)	Qualified-GAAS- Scope limitations	Qualified- GAAS- Scope limitations	S			1.4.2	S47 must be Qualified. User may select: Imposed by Management or Imposed by Circumstance.
X			TBD (S68)	Qualified-GAAP	Qualified- GAAP	S			1.4.2	S47 must be Qualified. User may select: Change in Accounting Principle, Change in Accounting Estimate, Change in Accounting Method, Departures from GAAP, Inconsistently applied GAAP, or Omissions.
X			TBD (S69)	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	S47 must be Qualified.
X			TBD (S70)	Qualified-Inadequate Records Indicator	Qualified-Inadequate Records	S			1.4.2	S47 must be Qualified.



**Table 3.5.3 – Notes and Auditor’s Reports**

<b><u>Notes &amp; Auditor’s Reports</u></b>										
Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
<b>Notes (Footnotes)</b>										
	X		TBD (NAR1)	Footnotes	Auditor’s notes describing the audited financial statements	S		Y	1.4.3	
	X		TBD (NAR2)	Additional Notes	Disclosure of additional information as provided in the audit.	S			1.4.3	Allow to repeat as necessary.
<b>Auditor’s Reports</b>										
<i>Management Letter</i>										
	X		TBD (NAR3)	Management Letter	Additional Letter containing findings	S			1.4.3	
<i>Reports</i>										
	X		TBD (NAR4)	Report of Independent Auditors	Report on the fair presentation of the financial statements.	S		Y	1.4.3	
	X		TBD (NAR5)	Report of Independent Auditors on Internal Control Based on the Audit of the Financial Statements	Report on the objections and limitations of the internal controls.	S		Y	1.4.3	



## Notes & Auditor's Reports

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
	X		TBD (NAR6)	Report of Independent Auditors on Compliance Based on the Audit of the Financial Statements	Report on compliance with applicable laws and regulations.	S		Y	1.4.3	
	X		TBD (NAR7)	Report of Independent Auditors on the Schedule of Federal Financial Assistance	Report on the fair presentation of the schedule of federal financial assistance in relation to the financial statements.	S			1.4.3	
	X		TBD (NAR8)	Report of Independent Auditors on Internal Control Structure Used in Administering Federal Financial Assistance	Report on the objections and limitations of the internal controls used in administering federal financial assistance.	S			1.4.3	



## Notes & Auditor's Reports

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
	X		TBD (NAR9)	Report of Independent Auditors on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance	Report on compliance with applicable laws and regulations applicable to major federal financial assistance.	S			1.4.3	
	X		TBD (NAR10)	Report of Independent Auditors on Compliance with General Requirements Applicable to Federal Financial Assistance Programs	Report on compliance with applicable laws and regulations applicable to federal financial assistance programs.	S			1.4.3	
	X		TBD (NAR11)	Report of Independent Auditors on Compliance with Requirements Applicable to Nonmajor Federal Financial Assistance Program	Report on compliance with applicable laws and regulations applicable to nonmajor federal financial assistance programs.	S			1.4.3	



## Notes & Auditor's Reports

Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
All	A	U								
				Transactions						
<i>Opinion to Supplemental Information</i>										
	X		TBD (NAR12)	Opinion to Supplemental Information	Auditor opinion on supplemental information	S			1.4.3	
	X		TBD (NAR13)	Narrative		S			1.4.3	

**Table 3.5.4 – User Login**

## User Login

Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	User ID	HUD designated User ID.	S		Y	1.1	ID must be active.
	TBD	Password	User designated password.	S		Y	1.1	Password must be valid. Password must be between 6 and 8 characters.
	TBD	PHA Code	HUD designated number of PHA that system will grant access.	S		Y	1.1	PHA Code must be active.



**Table 3.5.5 – User ID Request**

<b><u>User ID Request</u></b>								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	First Name	PHA Agent first name	S		Y	1.1	
	TBD	Last Name	PHA Agent last name	S		Y	1.1	
	TBD	Title	PHA Agent title	S		Y	1.1	
	TBD	Organization Name	PHA Agent organization name	S		Y	1.1	
	TBD	Address Number	PHA Agent address number	S		Y	1.1	
	TBD	Address Street	PHA Agent address street	S		Y	1.1	
	TBD	City	PHA Agent city	S		Y	1.1	
	TBD	State	PHA Agent state	S		Y	1.1	
	TBD	Zip Code	PHA Agent zip code	S		Y	1.1	Must be a 5-digit number.
	TBD	Zip Code Extension	PHA Agent zip code extension	S			1.1	Must be a 4 digit number
	TBD	Fax Number	PHA Agent fax number	S			1.1	Must be a 10-digit number.
	TBD	Phone Number	PHA Agent phone number	S		Y	1.1	Must be a 10-digit number.
	TBD	E-mail Address	PHA Agent E-mail Address	S			1.1	
	TBD	Password	Password provides access to the Internet site. PHA Agent enters desired password	S		Y	1.1	Passwords are case sensitive and must be between 6 and 8 characters.



**Table 3.5.6 – Extension Request**

<b><u>Extension Request</u></b>								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	Extenuating Circumstances	Reason for extension request.	S		Y	4.1	Must be received 15 days before submission due date.
	TBD	Auditor Name	Name of auditor that will be used.	S		Y	4.1	
	TBD	Extension Date	Date for which the PHA is requesting the extension.	D		Y	4.1	Must be between the due date and 30 days after the due date.

**Table 3.5.7 – Late Submission Reason**

<b><u>Late Submission Reason</u></b>								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	Late Submission Reason	Reason for late submission.	S			2.2	Mandatory if submission is late. This is included in the audited or unaudited submission where necessary.

**Table 3.5.8 – Late Submission Status**

<b><u>Late Submission Status</u></b>								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	Late Submission	Defines the status of the late submission.	S			2.2	Status may be one of these values: Accepted, Declined, or Pending.



## Late Submission Status

Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
		Status						
	TBD	Late Submission Status Reason	Defines the reason of the late submission status.	S		Y	2.2	Allows unlimited textual entry.

**Table 3.5.9 – PHA Information from HUD Source System**

## PHA Information from HUD Source System

Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit.	D		N/A	1.4.2	
	TBD	Employer Identification Number	The principal auditee Employer Identification Number (EIN), which is the Taxpayer Identification Number assigned by the Internal Revenue Service (IRS).	S		N/A	1.4.2	Must be a nine-digit number provided by REAC for PHA verification.
	TBD	Name	PHA name.	S		N/A	1.4.2	
	TBD	Address Number	PHA address number.	S		N/A	1.4.2	
	TBD	Address Street	PHA address street.	S		N/A	1.4.2	
	TBD	City	PHA city.	S		N/A	1.4.2	
	TBD	State	PHA state.	S		N/A	1.4.2	
	TBD	Zip Code	PHA zip code.	S		N/A	1.4.2	
	TBD	Zip Code Extension	PHA zip code extension.	S		N/A	1.4.2	
	TBD	PHA Code	HUD's PHA Code.	S		N/A	1.4.2	



**Table 3.5.10 – Extension Status**

<b><u>Extension Status</u></b>								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	Extension Request Status	Defines the status of extension the request.	S		Y	4.1	Status may be one of three values: Accepted, Declined, or Pending.
	TBD	Extension Request Status Reason	Defines the reason of the extension request status.	S		Y	4.1	Allows unlimited textual entry.
	TBD	Extension Date	Date for which the PHA is allowed the extension.	D		Y	4.1	Only allowed where the status has been approved.

**Table 3.5.11 – Data Error Report**

<b><u>Data Error Report</u></b>								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	Field Description	The line item, account number, or field names where the error occurred.	S		Y	1.8.1	
	TBD	Error Description	How, what, and/or why the data entered caused an error to occur	S		Y	1.8.1	



**Table 3.5.12 – Letter of Delinquency**

<b><u>Letter of Delinquency</u></b>								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	Form letter of Delinquency	Letter informing PHA of overdue submission.	S		N/A	3.2	
	TBD	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit.	D		N/A	3.2	
	TBD	Employer Identification Number	The principal auditee Employer Identification Number (EIN), which is the Taxpayer Identification Number assigned by the Internal Revenue Service (IRS).	S		N/A	3.2	Must be a nine-digit number provided by REAC for PHA verification.
	TBD	Name	PHA name.	S		N/A	3.2	
	TBD	Address Number	PHA address number.	S		N/A	3.2	
	TBD	Address Street	PHA address street.	S		N/A	3.2	
	TBD	City	PHA city.	S		N/A	3.2	
	TBD	State	PHA state.	S		N/A	3.2	
	TBD	Zip Code	PHA zip code.	S		N/A	3.2	
	TBD	Zip Code Extension	PHA zip code extension.	S		N/A	3.2	
	TBD	PHA Code	HUD's PHA Code	S		N/A	3.2	



**Table 3.5.13 – User ID Letter**

<b><u>User ID Letter</u></b>								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	TBD	User ID Form Letter	Letter informing user of their designated ID	S			1.1	
	TBD	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit.	D			1.1	
	TBD	Employer Identification Number	The principal PHA Employer Identification Number (EIN), which is the Taxpayer Identification Number assigned by the Internal Revenue Service (IRS).	S			1.1	
	TBD	PHA Name	PHA name.	S			1.1	
	TBD	PHA Address Number	PHA address number.	S			1.1	
	TBD	PHA Address Street	PHA address street.	S			1.1	
	TBD	PHA City	PHA city.	S			1.1	
	TBD	PHA State	PHA state.	S			1.1	
	TBD	PHA Zip Code	PHA zip code.	S			1.1	
	TBD	PHA Zip Code Extension	PHA zip code extension.	S			1.1	
	TBD	User ID	FASS User ID	S			1.1	



## **4. Security**

### **4.1 Overview**

The PHA FASS system will collect financial information from PHAs to assess their financial condition. Due to the nature of PHAs, this information is available to the public upon request via the Freedom of Information Act. REAC does have the option to provide this information to the public, but has decided to defer this functionality until such a point where it is deemed necessary to HUD's mission. As a result, REAC will only allow a PHA or their agent to input, edit, view or submit financial information pertaining to that PHA. REAC has also decided to allow any HUD user to view financial information for any PHA via the HUDWeb (HUD's Intranet).

Each PHA will designate one coordinator who will be responsible for assigning/delegating PHA user rights to PHA employees or agents as necessary. The coordinator will need to apply for an ID via the Internet and, upon REAC's approval, a user ID will be sent by mail to the PHA Executive Director. The director will then provide the ID to the coordinator as approved. Once a coordinator is established, other PHA users register via the Internet and their IDs will be mailed to the coordinator. The coordinator then assigns/delegates rights to each user.

PHAs may elect to delegate their submission duties to an agent. Agents are generally IPAs who conduct the audits, but may be other entities such as service providers. Agents will be required to register via the Internet to receive an ID and become eligible to submit financial information on behalf of one or more PHAs. To do this, they will fill out the appropriate form and submit it to REAC. REAC will then review the form and provide an ID via mail once it has been approved.

Once an agent ID has been approved by REAC, one or more PHA coordinators may then 'designate' that user as their agent. When they designate an agent, coordinators have the option to provide either draft or final access to submit financial information to FASS. Draft access only allows the agent to save draft financial information, giving the PHA the opportunity to review the information before it is submitted to REAC. Once the PHA is satisfied with the information, they, and only they, may submit it to REAC for assessment. If a PHA designates final access to an agent, the agent may save draft information and later submit the final financial documents for assessment.

These access levels provide PHAs with flexibility to dictate the relationships they form with their agents. The PHAs are ultimately responsible for the financial information submitted to REAC, and this capability allows them to delegate the financial submission to their agents. PHA coordinators may revoke an agent's submission and viewing privileges (for that PHA only) at any time. This feature in no way diminishes a PHAs responsibility to submit timely and accurate financial information to REAC.

The REAC coordinator will have the authority to assign user IDs and passwords to HUD (including REAC users) who require access beyond viewing financial statements. The FASS team will develop appropriate security profiles to enable REAC to perform its mission in an auditable manner.



## 4.2 Control Points

### a. Input Control Points

- (1) Source Origin: This is a function the data sources will perform and is outside the scope of FASS.
- (2) Source Backup: This is a function the data sources will perform and is outside the scope of FASS.
- (3) Data Entry: The following user groups are permitted to perform data entry, update and corrective actions:
  - PHAs/Agents – Financial Data Submission Access
  - REAC – Financial Data Review plus appropriate acceptance and maintenance access
  - HUD – Financial Data Review Access
- (4) Error Correction: There are no security issues concerning error detection at this time.

### b. Process (Programmed) Control Points

- (1) Completeness: FASS will need to provide messages to the users to notify them whether or not their transactions have been completed. Table 4.1 below lists those instances where a message should be generated to inform the user of the acceptability of their data input. These messages are intended to let the user know that the transaction was unsuccessful and must be attempted again.

Table 4.1

Notification	Notification Medium	Process Reference
Logon	Browser	1.1
Data Wizard Download	Browser	1.2
Financial Data Download	Browser	1.3
Financial Data Save	Browser	1.6.2, 1.9.2
Business Rule Download	Browser	1.7
Late Submission Status/Reason	Browser	2.2
Financial Information Load	Browser	2.3
Extension Status/Reason	Browser	4.1, 4.3

- (2) System Interfaces: HUDCAPS is the currently only system that will provide information to the PHA FASS.
- (3) Security Functions: FASS will perform the following automated checks to verify inputs:
  - Verify the PHA submitted fiscal year end date against the HUDCAPS fiscal year end.
  - Verify the PHA submitted EIN against the HUDCAPS EIN.



**c. Output Control Points**

- (1) Production: The following user groups are permitted to request and/or receive output from FASS:
  - PHA Coordinator
  - Employees and Agents of PHAs
  - REAC
  - HUD
- (2) Distribution: At this point, distribution mechanisms have not been defined.

**4.3 Vulnerabilities**

FASS Release 3.0 is essentially a data collection system of public record. Because of this, REAC is susceptible to misrepresentation of information by individuals not authorized to submit data from the PHAs. To address this, all PHA IDs will be mailed directly to the PHA coordinator who will then distribute them as necessary. Agent IDs will be mailed to the person who applied for the ID, but they will not have any system access until a PHA coordinator delegates that authority.

**4.4 Safeguards**

**a. Administrative Safeguards**

- (1) Personnel: The REAC security administrator will require access to create, update and delete user IDs and access levels.
- (2) Constrained User Environment: FASS is designed to be an on-line transaction system and will be available 24 hours a day, seven days a week.
- (3) Access/Permission: User access and permission rights to FASS will be defined by the REAC security administrator and/or the PHA. The Table 4.2 below lists the different FASS user groups and the procedures to gain access to FASS.

Table 4.2

<b>User Group</b>	<b>ID Request Procedure</b>	<b>ID Approving Entity</b>	<b>FASS Access Rights</b>	<b>Access Approving Entity</b>
PHA Coordinators	User submits user ID request via the Internet.	REAC Security Administrator.	Manage PHA user access rights.	PHA Director
PHA User (Employees and Agents of PHAs)	User submits user ID request via the Internet.	REAC Security Administrator.	Final or Draft submission rights. Submission Viewing privileges.	PHA Coordinator
REAC <sup>1</sup>	User submits a subsystem access request form. <sup>2</sup>	REAC Security Administrator.	View and/or update rights.	REAC Security Administrator.
HUD <sup>3</sup>	None	None	View rights.	None



<sup>1</sup>Note: All REAC users will have the ability to view PHA financial information without an ID.

<sup>2</sup>Note: This will be defined by the REAC Security Administrator and is subject to change. Users will be required to fill out a form to request rights updates.

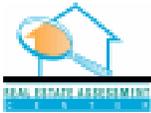
<sup>3</sup>Note: There are no update capabilities defined for Release 3.0 for HUD users. HUD users are defined as any HUD personnel with access to the HUDWeb. Update rights may be available in subsequent releases of FASS. All HUD users will have access to view PHA financial information without an ID.

## **b. Physical Safeguards**

- (1) Dedicated Equipment: The REAC servers are located in the HUD Headquarters building in a special computer room. This room is locked and only appropriate personnel have access. In the next couple of months the servers will be moved to the Lockheed Martin computer facility located in Lanham, Maryland.
- (2) Storage and Protection: Server and database backups are stored in the tape library that is currently located in the 4<sup>th</sup> floor computer room at HUD headquarters. Other materials such as this Functional Requirements Document will be kept electronically both on the project LAN and a Lotus Notes database. Each location provides adequate backup mechanisms, preventing loss in the event of system failures.

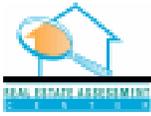
## **c. Technical Safeguards**

- (1) User Access: The following lists requirements for managing user access:
  - PHAs – Only active PHAs may access FASS to submit and review information. They will need to be active for REAC to recognize them.
  - PHA Employees and Agents – PHAs will manage this by ‘delegating’ access to submit information to REAC. If an agent has not been delegated this authority by a PHA, they will not be able to submit or view any FASS information.
  - REAC – REAC users will be provided access to update FASS information as appropriate.
  - HUD – HUD users will have the ability to view FASS information without an ID and requires technical safeguards to prevent this. This view access will be provided on HUD’s Intranet, and as such, is protected from the public at large via the Department’s firewall.
- d. Security Functions: REAC will have the ability to determine exactly who is submitting information for which PHA upon logon to the system. As a double check, REAC plans to verify the PHA fiscal year end and EIN supplied by the submitter. If this information does not match HUD’s values, the submitter will not be permitted to input or view financial information and will need to call HUD to resolve the problem via the data’s source system.
- e. Encryption: Even though the financial information we are collecting is in the public domain, we will encrypt transmissions en route to ensure they are not intercepted. This function will be provided by HUD’s Internet Connection that operates a secure Internet server for this purpose.



#### **4.5 System Auditing**

REAC will document a user ID and timestamp for each transaction. This will provide an audit trail to determine exactly who last created/updated an item and when the last transaction occurred.



## 5. Development Considerations

### 5.1 Summary of Developmental Impacts

#### a. Equipment Impacts

There are no anticipated requirements for new equipment at this time. The PHA FASS module will utilize the same hardware as the FHA FASS module but with a tenth of the volume. FASS will collect financial information from approximately 50,000 PHA project owners and 3,200 PHAs.

#### b. Software Impacts

The development team anticipates having to purchase the following software to complete the development process.

- JAVA development tool – Some of the functionality will require use of JAVA, which is also a current requirement of the FHA FASS Module. The FHA team has begun the process of gaining HUD approval to use JAVA for their module.  
**Impact:** If REAC is not able to procure the JAVA software per the development team's schedule, REAC may not be able to provide the capability to allow PHAs and their agents to submit formatted files to FASS. This would mean that PHAs and their agents would only have the option to manually type in each data element for their financial submissions.
- BPWin – This tool allows the development team to develop data flow diagrams that in turn generate the logical data model. This software is on order.  
**Impact:** The design team will not be able to analyze the defined 'To Be' processes in the preferred level of depth to ensure a quality system is developed.
- ERWin upgrade – REAC currently has an outdated version of this software and should look to upgrading this software to match the BPWin version they have ordered. This software works with BPWin to develop the logical data model for the system.  
**Impact:** This has minimal impact as we currently have an older version of ERWin. There are possible compatibility issues between BPWin and ERWin if REAC does not upgrade to the latest version.

#### c. Resource Impacts

Currently, the largest resource impact is the availability of SMEs to define the FASS system. REAC is growing quickly as it gears up to assess physical, financial, management and tenant satisfaction for HUD's subsidized housing portfolio. This growth has made it a challenge for each team to garner the attention of REAC's limited SME resources to define the necessary systems to achieve success.

**Impact:** Without dedicated SME resources to define FASS, the REAC may be impacted in terms of implementation dates and software functionality.



**d. Operational Impacts**

The operating procedures have not currently been defined. REAC plans to generate these procedures via a 'financial lab' which will analyze PHA financial information.

**Impact:** The lab may generate procedures or requirements that conflict or alter system designs very late in the development process. This may impact FASS in terms of implementation dates and functionality.

**e. Systems Interfaces**

FASS will be required to interface with HUDCAPS to verify PHA information. HUDCAPS currently has a full development schedule for FY 99 that does not include any REAC requirements. HUDCAPS also does not currently maintain information on all PHAs, but is scheduled to have a complete set of information by March 1999.

**Impact:** If HUDCAPS is not able to provide information about the entire universe of PHAs by the time the development team needs it, REAC may not be able to verify PHA submitters accurately.

## **5.2 Contingency Capabilities**

**a. Back-up**

HUD performs nightly incremental and weekly full back-ups of the FASS server. HUD performs nightly back-ups of the databases maintained on the server. All back-ups are performed using a tape medium.

**b. Fallback**

In the event that the FASS system is unable to perform, the financial lab will perform the necessary financial analysis manually.

**c. Recovery and Restart**

FASS is designed as an online transaction system. Because of this, there are not any necessary recovery or restart requirements at this time. If the system fails, the user will simply need to execute any lost commands once system issues are resolved.



### 5.3 Development Plan and Management Approach

The development team is following the HUD System Development Methodology approach to development. Documentation will be developed in a manner consistent with the HUD Handbook 2400.15. The Release 3.0 development schedule as of 10/26/1998 is listed in Table 5.1 below but is subject to change. Please refer to the development team's schedule for the current schedule.

Table 5.1

<b>Task Name</b>	<b>Scheduled Start Date</b>	<b>Scheduled End Date</b>
<b>Requirements Development</b>	9/1/1998	11/17/1998
JAD Session – Requirements	10/14/1998	10/16/1998
Define Functional Requirements	9/1/1998	10/26/1998
JAD Session – Detailed Design	10/23/1998	10/30/1998
Prepare Detailed System Requirements	9/30/1998	11/16/1998
Requirements Baseline		11/17/1998
<b>Development and Unit Testing</b>	11/18/1998	3/15/1999
<b>System Testing</b>	3/16/1999	4/5/1999
<b>System Update/Regression Test</b>	4/6/1999	4/13/1999
<b>User Acceptance/IV&amp;V Testing</b>	4/14/1999	4/28/1999
<b>System Update/Regression Testing</b>	4/29/1999	5/6/1999
<b>Pilot Production</b>	5/7/1999	6/14/1999
<b>System Update/Regression Testing</b>	6/15/1999	6/22/1999
<b>Documentation</b>	4/6/1999	6/23/1999
HUD User Guide	4/6/1999	6/17/1999
PHA Submission Requirements	4/6/1999	6/17/1999
PHA Training Plan	4/29/1999	5/13/1999
PHA Training Materials	5/14/1999	6/23/1999
<b>Training (Industry)</b>	6/24/1999	7/23/1999
<b>Release 3.0 Production Baseline</b>		6/23/1999
<b>National Implementation</b>	6/24/1999	6/30/1999



## **6. OPERATING ENVIRONMENT**

### **6.1 Equipment**

#### **a. Internet Server**

The Internet Submission server is a UNIX based Netscape enterprise server.

#### **b. REAC Server**

The FASS system runs on a Compaq 5000 server with four 200mhz Pentium Pro processors. It has 1GB of RAM and 80GB of hard disk storage.

#### **c. Intranet Server**

The HUDWeb (Intranet) server is a Windows NT based Netscape Enterprise server.

### **6.2 Support Software**

#### **a. Internet Server**

HUD utilizes a Netscape Enterprise Server 2.0, with a Unix(r) System V Release 4.0 operating system.

#### **b. REAC Server**

HUD utilizes a Sybase version 11.5 database, with a Windows NT 4.0 operating system.

#### **c. Intranet Server**

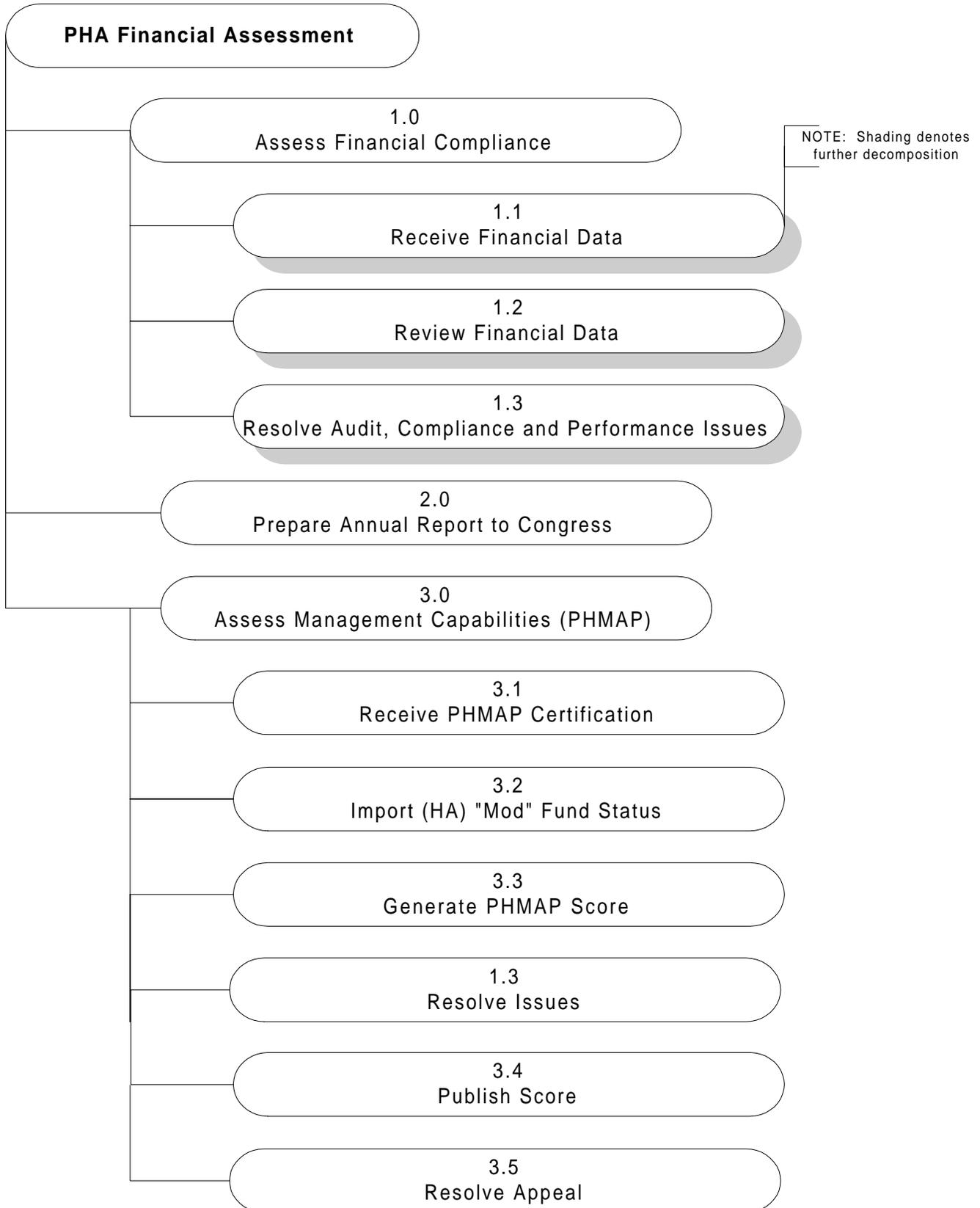
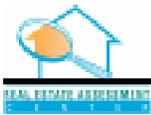
HUD utilizes a Netscape Enterprise Server 3.0, with a Windows NT 4.0 operating system.

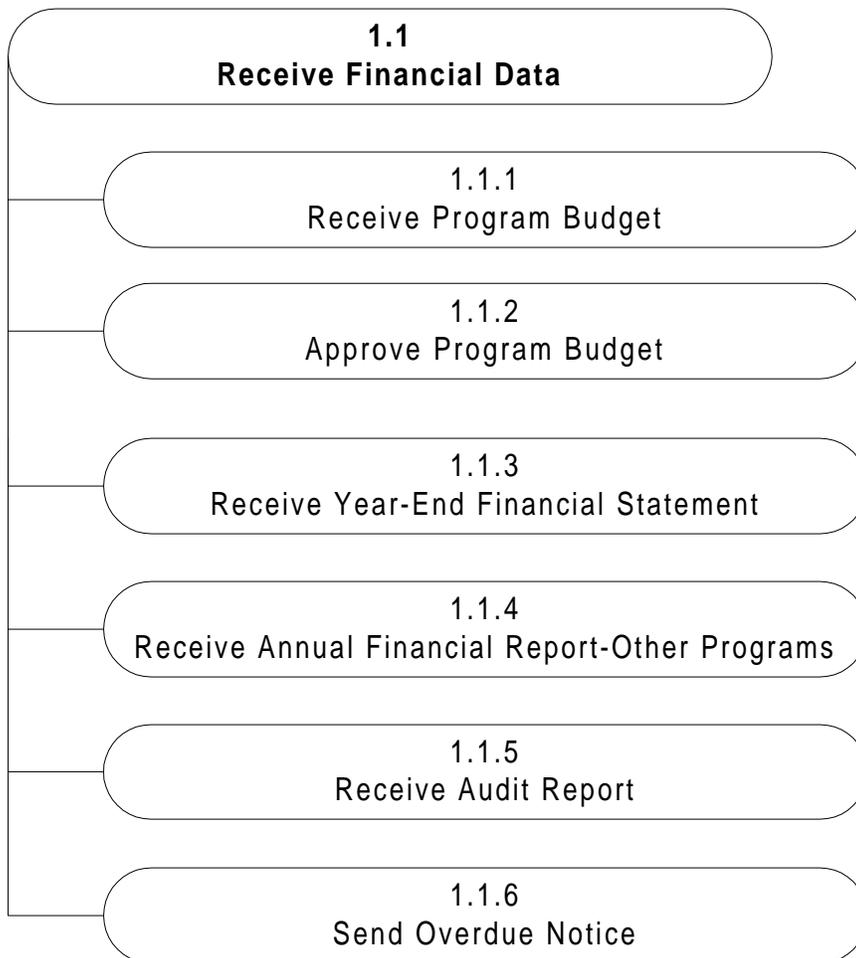
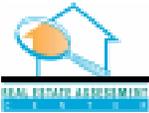
### **6.3 Interfaces**

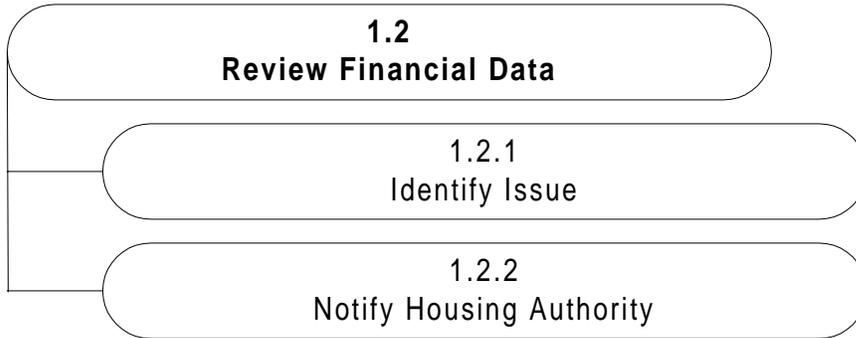
FASS will interface with the HUDCAPS accounting system. HUDCAPS will provide PHA information. FASS may develop the ability to update HUDCAPS (in a future release) if a PHA needs to change or update any of their information. In a situation where HUDCAPS is unavailable, IBS will be used as the backup.

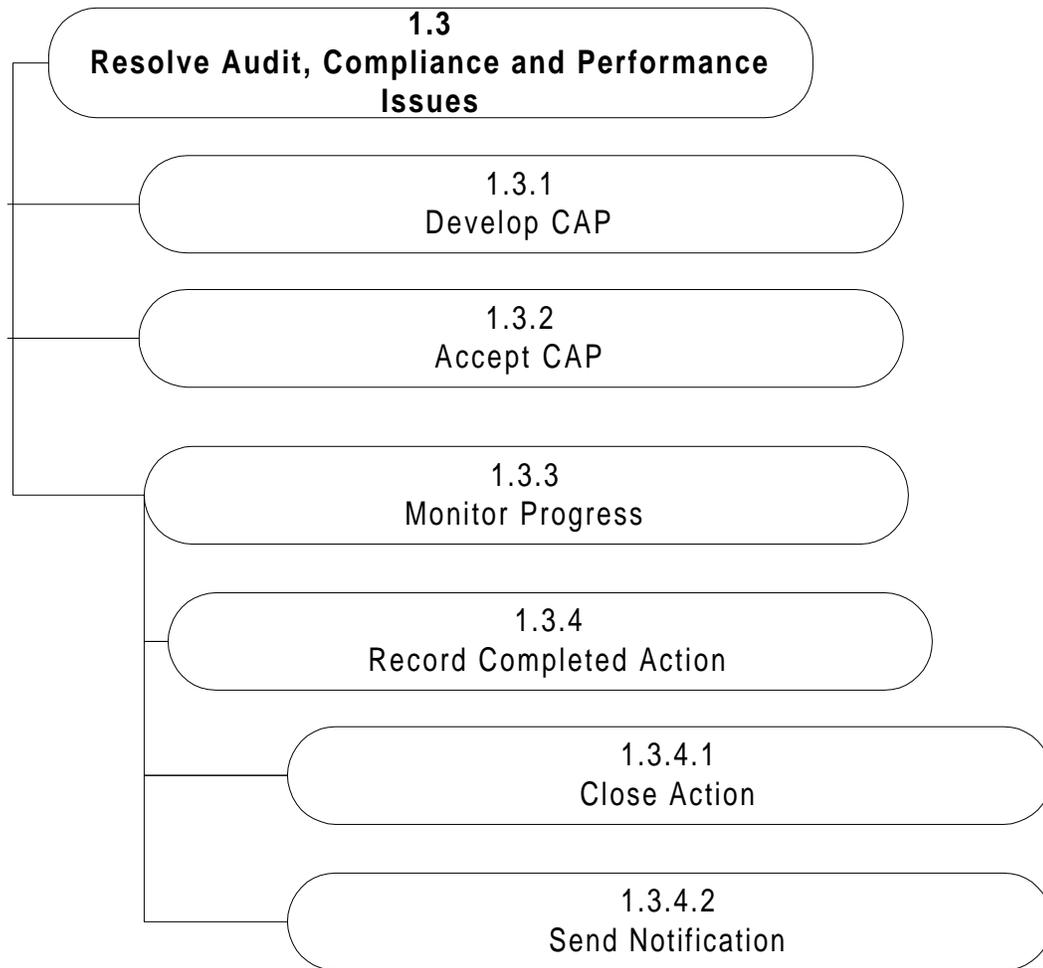


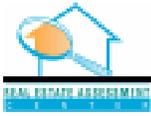
## **APPENDIX A - 'As-Is' Process Diagram**









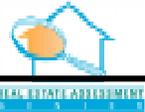


## **APPENDIX B – Data Element Description - Financial Data Schedule**

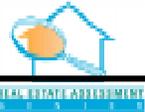


### Financial Data Schedule Data Definitions Release 3.0

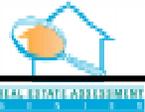
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
<b>Assets</b>							
111	N/A	Cash - Unrestricted	Money in any form available for use for any purpose	N			
112	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 value entered by the user for this field must be equal to the calculated summation of lines 111, 112, 113 and 114 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
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			
124	N/A	Accounts Receivable – other government	Amount owed from state and local governments for the HA project	N			
125	N/A	Accounts Receivable –	Amounts owed to the HA from misc. sources other than governmental units	N			



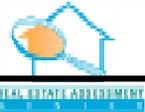
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		Miscellaneous	or tenants				
126	N/A	Accounts Receivable – Tenants – Dwelling Rents	Cumulative balance on 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	<i>Current</i> 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 LRPB 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			
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 value entered by the user for this field must be equal to the calculated summation of lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
131	N/A	Investments –	Fair market value of current	N			



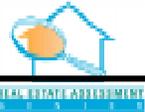
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		unrestricted	investments which can be used for any purpose				
132	N/A	Investments-restricted	Fair market 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.
144	N/A	Interprogram due from	Represents amounts due from other PHA programs and/or funds	N			The calculated summation of all values entered on this line across all program areas and the values entered for line 145 across all program areas must equal zero
145	N/A	Interprogram due to	Represents amounts due to other PHA programs and/or funds	N	Y		Must be entered as a negative value. The calculated summation all values entered on this line across all program areas and the values entered for line 144 across all program areas must equal zero
150	N/A	Total Current Assets	The summation of lines 100, 120, 131, 132, 142, 143, 143.1, 144 and 145.	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 100, 120, 131, 132, 142, 143, 143.1, 144 and 145 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be



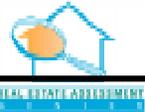
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							displayed nor stored.
161	N/A	Land	Land should be accounted for at cost	N			
162	N/A	Buildings	Buildings should be accounted for at cost	N			
163	N/A	Furniture, equipment & mach. – dwellings	The cost of furniture, equipment and machinery allocated to the dwelling units	N			
164	N/A	Furniture, equipment & mach. – admin.	The cost of furniture, equipment and machinery allocated to the administrating of the HA	N			
165	N/A	Leasehold improvements	Permanent improvements that add value to land and for leasehold improvements	N			If any value is entered for lines 161, 162, 163, or 164, this field is required. Zero is an acceptable value.
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
160	N/A	Total fixed assets, net of accumulated depreciation	Summation of lines 161, 162, 163, 164, 165, and 166.	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 161, 162, 163, 164, 165, and 166 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
171	N/A	Notes and mortgages receivable – non-current	Amounts due as evidenced by notes, mortgages or other contracts for sale	N			
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	N			



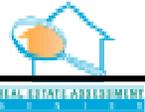
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			due and receivable.				
174	N/A	Other assets	Prepayments of expenses not specifically chargeable to other 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			
180	N/A	Total Noncurrent assets	The summation of lines 160, 171, 172, 174, and 175.	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 160, 171, 172, 174 and 175 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
190	N/A	Total Assets	The summation of lines 150 and 180.	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 150 and 180 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored. This line must be equal to the value entered for line 600 for each program submitted.
<b>Liabilities</b>							
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	Those as defined above which are >90	N			



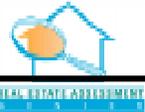
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		>90 days past due	days past due				
321	N/A	Accrued wage/payroll taxes payable	Amount of salaries and wages 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			
333	N/A	Accounts payable – other government	Amount due and payable to other state and local gov't agencies	N			
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	N			



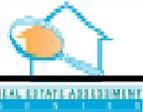
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			disposition.				
346	N/A	Accrued liabilities - other	Accrued amounts for utility expense, salary and wages, insurance, and other liabilities not applicable to specific accounts	N			
310	N/A	Total current liabilities	Summation of lines 311, 312, 313, 321, 322, 324, 325, 331, 333, 341, 342, 343, 344, 345 and 346.	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 311, 312, 313, 321, 322, 324, 325, 331, 333, 341, 342, 343, 344, 345 and 346 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
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			
350	N/A	Total noncurrent liabilities	Summation of lines 351, 352, and 353.	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 351, 352, and 353 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
300	N/A	Total liabilities	Summation of lines 310 and 350.	N		Y	The value entered by the user for this field must be equal to the



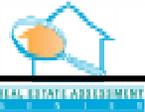
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							calculated summation of lines 310 and 350 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
<b>Equity</b>							
501	N/A	Investment in general fixed assets	Amount of PHA's net investment in capital assets reported in the fixed assets group	N			This field may only be used when the programmatic method of account is equal to "Governmental" and must be equal to the value entered on line 160.
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			
508	N/A	Total contributed capital	Summation of lines 502, 503, 504, 505, and 507.	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 502, 503, 504, 505, 507, and 508 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.



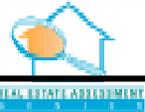
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
509	N/A	Fund balance reserved for operating activities	Amount of residual receipts from operations of locally-owned 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 value entered by the user for this field must be equal to the calculated summation of lines 509 and 510 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
512	N/A	Undesignated fund balance/retained earnings	Represents the undesignated fund balances/retained earnings	N	Y	Y	
513	N/A	Total Equity	Summation of lines 501, 508, 511, and 512	N	Y	Y	The value entered by the user for this field must be equal to the calculated summation of lines 501, 508, 511, and 512 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
	N/A	Total liabilities and equity	Summation of lines 300 and 513.	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 300 and 513 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor



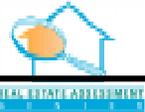
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							stored. The value for this line must be equal to the value for line 190.
<b>Revenues</b>							
701	N/A	Tenant rental revenue – gross potential	The gross amount of potential rent	N			
702	N/A	Tenant rental income- occupancy loss	The potential revenue that a PHA does not receive due to units not being occupied and rented	N	Y		This value must be a negative number.
703	N/A	Net rental revenue	Summation of lines 701 and 702. Net revenue related to tenants dwelling rent	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 701 and 702 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
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 value entered by the user for this field must be equal to the calculated summation of lines 703 and 704 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
706	N/A	HUD PHA grants	All HUD grant funds received by the PHA for the year that should be recognized as revenue under GAAP	N			
708	N/A	Other government grants	The amount of all other Federal, state, and local government, and all other non-governmental grants received by	N			



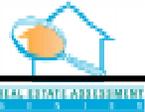
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			the PHA during the FY that should be recognized as revenue under GAAP				
710	N/A	Section 8 income	Any income received by the PHA related to Section 8 projects	N			
711	N/A	Investment income--unrestricted	Any interest income on Operating Reserve funds	N	Y		This field is required if line 131 is not equal to zero.
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		
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		
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	Y	This field is required if line 132 is not equal to zero.
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 value entered by the user for this field must be equal to the calculated summation of lines 705, 706, 708, 710, 711, 712, , 714, 715, 716 and 720 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
<b>Expenses</b>							
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	N			



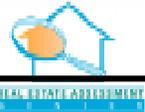
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			maintenance activities and operating services during the operations period				
912	N/A	Auditing fees	Fees 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			
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			
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			
915	N/A	Employee benefit contributions – administrative	Administrative expenses HA with regard to employee benefit plans	N			
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			
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			
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			
923	N/A	Employee benefit	Expenses under the category "tenant	N			



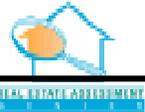
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		contributions – tenant services	services.”				
924	N/A	Tenant services – other	Costs incurred for services directly related to meeting resident needs and supporting a wholesome living environment	N			
931	N/A	Water	The cost of water purchased for the HA use	N			
932	N/A	Electricity	The cost of electricity purchased for all purposes	N			
933	N/A	Gas	The cost of gas for all purposes	N			
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			
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			
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			
938	N/A	Other utility expense	The cost of utilities for which other accounts are not specifically provided	N			
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			
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			
943	N/A	Ordinary	Contract costs incurred in connection	N			



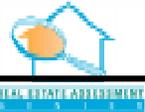
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		maintenance and op. – contract costs	with routine maintenance of the project				
945	N/A	Employee benefit contributions – ordinary maintenance	Relates to labor category. HA contributions to employee benefit plans	N			
951	N/A	Protective services – labor	The gross salaries and wages earned by HA personnel	N			
952	N/A	Protective services – other contract costs	Costs incurred in connection with contracts entered into for the purpose of providing protective services	N			
953	N/A	Protective services – other	Other costs relating to protective services such as cost of materials, supplies and expendable equipment	N			
955	N/A	Employee benefit contributions – protective services	Relates to labor category-protective services. HA contributions to employee benefit plans	N			
961	N/A	Insurance premiums	All insurance and fidelity bond premiums including workman’s compensation	N			
963	N/A	Payments in lieu of taxes	All payments in lieu of taxes accrued to a municipality or other local taxing body	N			
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			
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			
966	N/A	Bad debt – other	All other bad debts other than tenant	N			



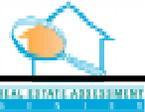
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			rents and home buyer mortgages				
967	N/A	Interest expense	Interest accrued on administrative notes payable to HUD.	N			
968	N/A	Severance expense	Payments to employees for unused leave due upon termination of employment	N			
969	N/A	Total Operating Expenses	The summation of all lines from 911 to 968	N		Y	The value entered by the user for this field must be equal to the calculated summation of all lines from 911 to 968 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
970	N/A	Excess Revenue Over Operating Expenses	Represents the difference between total revenue and total operating expenses	N	Y	Y	The value entered by the user for this field must be equal to the difference between line 700 and line 969 (Line 700 minus line 969--for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
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			
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	N			



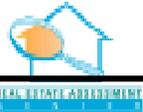
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			subsequent restoration				
973	N/A	Housing assistance payments	Represents housing assistance payments primarily for the Section 8 program paid or accrued to owners of dwelling units.	N			
974	N/A	Depreciation expense	The amount of depreciation for the accounting period associated with the fixed assets	N			
975	N/A	Fraud Losses	The costs associated with fraudulent activities due to misrepresentation by tenants	N			
976	N/A	Capital outlays – governmental funds		N			This value is required for each program that governmental accounting is the chosen.
977	N/A	Debt principal payment – governmental funds	The repayment of long-term debt if the reporting entity employs governmental accounting concepts	N			This value is required for each program that governmental accounting is the chosen.
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(c) programs	N			
900	N/A	Total expenses	Summation of lines 969, 971, 972, 973, 974, 975, 976, 977 and 978	N		Y	The value entered by the user for this field must be equal to the calculated summation of lines 969, 971, 972, 973, 974, 975, 976, 977 and 978 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
1000	N/A	Excess of revenues over/(under) expenses	The difference between line 700 and 900	N	Y	Y	The value entered by the user for this field must be equal to the difference between line 700 and line 900 (Line 700 minus line 900--for each individual



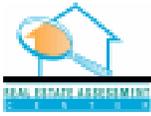
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored.
<b>Memo Accounts</b>							
1100	N/A	Changes in total contributed capital	The change to the contributed capital balance for the current period	N			
1101	N/A	Capital outlays – enterprise funds	Expenditures for non-expendable equipment that are capitalized and reflected as assets on the balance sheet and periodically depreciated	N			This value is mandatory for each program that the chosen accounting method is “enterprise”. 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	
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 lines 1000, 1100, 1103 and 1104 must be equal to the value entered for line 513 (across each program area). This calculated value is used for validation purposes only and will neither be displayed nor stored.
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			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	Represents the change to the self-insurance liability balance for the	N			This value is required for each program that “governmental”



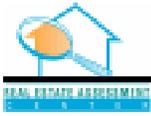
<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		balance	current period when the reporting entity employs governmental accounting concepts				accounting is 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			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			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			This value is required for each program that “governmental” accounting is chosen. Zero is an acceptable amount.
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			This value is required for each program that “governmental” accounting is chosen. Zero is an acceptable amount.
1112	N/A	Depreciation “Add Back”	Represents the amount recorded as depreciation expense for the current period when the reporting entity employs enterprise fund accounting concepts	N			This value is required for each program that “enterprise” accounting is chosen
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 Joint Venture.
1121	N/A	Number of Unit months leased	The total number of dwelling unit months leased, by program type,	N			This value is required for the following programs: 14.850,



<b>Financial Data Schedule</b>							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			owned and/or managed by the PHA during the reporting period				14.855, 14.856, 14.857, Business Activities, Other Federal, State/Local and Joint Venture.



## **APPENDIX C – A-133 DCF Types of Compliance Requirements**



## **Types of Compliance Requirements**

- A. Activities allowed or unallowed
- B. Allowable costs/ cost principles
- C. Cash management
- D. Davis - Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of funds
- I. Procurement
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None