
**System Requirements Document
Financial Assessment Subsystem (FASS)
Release 3.0**

U.S. Department of Housing and Urban Development
Real Estate Assessment Center (REAC)



Final
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Section 1: General Information

1. General Information

1.1 Summary

This document defines the system requirements of the Public Housing Authority (PHA) Financial Assessment Subsystem Release 3.0 (FASS 3.0). This system will help measure the financial condition of PHAs and along with other factors, assess their ability to provide safe and decent housing. FASS 3.0 will also provide the Real Estate Assessment Center (REAC) with a complete database of the financial performance of all PHAs. It will also provide PHAs with the ability to submit financial information via a secure internet connection to the REAC.

FASS 3.0 will allow for four submission types: audited, unaudited, resubmissions, and Extenuating Circumstances Notifications. The system will post financial data that has been validated against predetermined business rules, allowing these data to be viewed by any HUD personnel. PHAs will be able to view their own financial information via the Internet. Access to PHA financial information will assist HUD in managing the financial risk of their subsidized housing stock.

The full functionality of the PHA FASS will be implemented over multiple releases. The first release, Release 3.0, will be responsible primarily for the acceptance of financial data into the system (with minimal review capability) along with Extenuating Circumstances Notifications. Future releases will handle the actual financial scoring capability and full viewing and reviewing capability (Release 3.1) and referrals (Release 3.2). Later releases will add trend analysis and additional functionality as needed.

1.2 Environment

The project sponsor of FASS 3.0 is the REAC. The system design is a collaborative effort between Advanced Technology Systems and Andersen Consulting and the system developer is Advanced Technology Systems.

FASS users include the following groups:

- PHAs and their Agents– Public Housing Authorities who are responsible for submitting financial information to the REAC for analysis. This will include any employee or agent of the PHA delegated to submit financial data on behalf of the PHA
- REAC and other HUD users – REAC users who will assess and manage the financial subsystem and any other HUD user who wishes to review PHA financial information for the purpose of assessing the financial condition of HUD's subsidized housing stock. Other HUD users would include field office personnel, the Troubled Agency Recovery Center (TARC) and the Enforcement Center (EC).

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

1.3 References

FASS 3.0 is based upon the FHA FASS (Releases 1.1 and 2.0) architecture formerly known as the "AFS System." While Public Housing has its own requirements, the system design 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 two documents that lay the foundation for the development of the PHA FASS, specifically the electronic submission process and conversion to Generally Accepted Accounting Principles (GAAP), are "Uniform Financial Reporting Standards for HUD Housing Programs; Final Rule" and "Public Housing Assessment Systems Final Rule" both of which are referenced below. These documents outline the statutory requirements as well as the basic system foundation.

The following documents should be reviewed to provide a basic 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 System 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"
- "Functional Requirements Document for the PHA Financial Assessment Subsystem Version 3.0"

Another available resource is the REAC Financial Assessment Internet site. This site contains several of the documents listed above and is located at www.hud.gov/reac/reafin.html.

1.4 Risk Assessment

The following section identifies risks to the project. It identifies the potential risk events, the probability of the occurrence of the event, and the potential impact on the project.

Process ID	Risk Event	Probability of Occurrence	Impact
2.0 – PHA Information	FASS will receive PHA information from HUDCAPS, but PASS obtains its PHA information from IBS/CIDR—two different sources for the “same” information	Moderate	This risk can affect the integration process
2.1 – 3.1 Accepting Data	Because the process that the system is automating is new and evolving, all of the data elements that need to be collected for this release have yet to be identified.	Moderate	This risk can affect the work in progress, project schedule, and deliverables.
2.1 - Saving Draft Financial Data	Make sure there is a disaster recovery plan and procedures for timely restores.	Moderate	Without a reliable backup system, users could lose work. There is a need for system administration and database administration guides.
4.1 - Extenuating Circumstances Notification	Limiting the method of accepting and responding to Extenuating Circumstances Notifications via the Internet only.	Low	Not allowing for other methods of collection limits system flexibility
1.0 - Release 3.0 PHA	FASS 3.0 schedule and deliverables are dependent on the results of Arthur Andersen’s deliverables.	Low	The work of another contractor can affect the work in progress, project schedule, and deliverables
1 - Release 3.0 PHA	The new electronic process of collecting A-133 audits has yet to receive the acceptance from OMB.	High	This risk can affect the work in progress, project schedule, and deliverables.
1 - Release 3.0 PHA	Omitting the collection of auditee responses to findings. For example, allowing the auditee to say if he or she agrees or disagrees and give supporting text to explain his or her position.	Moderate	If this information is needed, it will need to become a new requirement via the change control process; which will affect the work in progress, project schedule, and deliverables.
1 - Release 3.0 PHA	Need to obtain HUD certification steps to authorize the implementation of new technology	High	This new technology (Java) has not been tested for the Internet and has to be proven by HUD. This risk can affect satisfying the defined functional requirements, work in progress, project schedule, and deliverables.

Process ID	Risk Event	Probability of Occurrence	Impact
1 - Release 3.0 PHA	HUDCAPS does not currently contain all PHA information. There is a risk that all PHA information may not be incorporated by the release of FASS 3.0	Moderate	This risk can affect the work in progress, project schedule, and deliverables.

1.5 Task Plan For System Development and Implementation

The following table provides the dates for the milestone tasks in FASS 3.0.

Task	Date
Requirements Baseline	11/23/98
Development and Unit Testing	11/18/98 – 3/15/99
System Testing	3/16/99 – 4/5/99
System Update/Regression Testing	4/6/99 – 4/13/99
User Acceptance Testing	4/14/99 – 4/28/99
System Update/Regression Testing	4/29/99 – 5/6/99
Pilot Production	5/7/99 – 6/14/99
System Update/Regression Testing	6/15/99 – 6/22/99
Documentation	4/6/99 – 6/23/99
User Guide	4/6/99 – 6/17/99
Submission Requirements	4/6/99 – 6/17/99
Training Plan	4/29/99 – 5/13/99
Training Materials	5/14/99 – 6/23/99
Production Baseline	6/23/99
Training	6/24/99 – 7/23/99
National Implementation	6/30/99

1.6 Changes Since the FRD

As is common in systems design, changes in system functionality have occurred since the development of the FRD. Those changes are as follows:

Addition of Account Numbers—For implementation purposes, it was necessary to add account numbers to each data element collected within the system.

Submission Types—The number of submission types increased from three to four. For implementation purposes it was necessary to add “Extenuating Circumstances Notification” as an additional submission type.

Multiple Grant Years—The functionality was added to be able to provide further detail to the income statement portion of the FDS where programmatic expenses occur over multiple fiscal years.

Programs Entered Individually—The initial concept was that smaller programs would be entered as a group. Expanded functionality was requested to be able to input each program individually.

“Other” Federal Programs—Expanded functionality was requested to require the user to provide the program name and CFDA number for each program that falls under the “Other” category.

Security—Security will be provided through “IT Secure Systems.”

Interfaces—FASS will interface with IT Secure Systems and HUDCAPS.

Audit Flags—The Audit Flags have been refined since the FRD to remove duplicate information and provide clarity.

Terminology—Throughout this document the terms “governmental” and “enterprise” are used to refer to GAAP accounting methodology. In the FRD, the terms “Full Accrual” and “Modified Accrual are used. These terms are used interchangeably as follows:

Governmental = Modified Accrual
Enterprise = Full Accrual

For user interface purposes, the terms Modified Accrual and Full Accrual will be used as a design standard.

Corrective Action Plan (CAP)—FASS will accept a textual version of the CAP.

Audit Findings—FASS will accept a textual description of the audit findings for an audited submission

Provide “Drill Down” detail for CFDA numbers—Expanded functionality was requested to be able to provide multiple instances of “Type of Compliance Requirement,” “Amount of Questioned Costs,” and “Internal Control Findings” for each CFDA number listed on the Data Collection Form.

Section 2: System/Subsystem Requirements

2. System/Subsystem Requirements

2.1 *Description*

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.

2.1.1 *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; and,
- Enable REAC to be proactive by performing trend analysis and highlight entities that may be heading towards financial difficulty.

2.1.2 Scope

The development of the PHA FASS will be divided into multiple releases. This document provides the system requirements for the first PHA FASS release--Release 3.0. FASS 3.0 will incorporate functionality to address the following processes:

- Submit financial information
- Accept financial information
- Manage overdue submissions
- Manage Extenuating Circumstances Notifications

FASS 3.0 will provide functionality to accept financial data submissions from the PHAs. Future releases will address the actual scoring process (Release 3.1) and referrals (Release 3.2). Later releases will add additional functionality as needed.

2.2 Requirements Traceability Matrix

Following is a table which outlines the functionality detailed in the FRD and traces those requirements to processes and business rules outlined in this document. The purpose of a Requirements Traceability matrix is to make sure that all of the functionality outlined in the requirements gathering stage makes it into the design stage.

Req. #	Requirement	Source	Traces Back To
1.0	Submit Financial Information Requirements		
1.1	Access System		
1	Provide two levels of access for PHAs and their agents: 1. Full Access 2. Draft Access	User Requirement	Process 1.1 – Access System Security – “Secure Systems”
2	Provide REAC with authorization to update system user access information appropriate for their location.	User Requirement	Process 1.1 – Access System Security – “Secure Systems”
3	Provide all authorized users with a user name and password.	User Requirement	Process 1.1 – Access System Security – “Secure Systems”
4	Provide capability for PHA to change password.	User Requirement	Process 1.1 – Access System Security – “Secure Systems”
5	Only the PHA or their designated agent will make submissions.	User Requirement	Process 1.1 – Access System Security – “Secure Systems”
6	Provide capability to capture user id, password, and PHA number.	User Requirement	Process 1.1 – Access System Security – “Secure Systems”
7	Provide capability to retrieve PHA information from the appropriate HUD source system for user verification.	User Requirement	Process 1.1 – Access System Security – “Secure Systems” Process 3.1 – Refresh PHA FY End Information HUDCAPS Interface – “HANM” Process ID/Rule ID P4 – Access HUDCAPS PHA Information
1.2	Download Data Wizard		
8	Provide capability to download the appropriate data wizard	User Requirement	Process 1.2 Download Data Wizard

Req. #	Requirement	Source	Traces Back To
			Template
9	Provide capability for the four types of submissions: Audited, Unaudited, Resubmission - Audited, Resubmission - Unaudited	User Requirement	Process ID/Rule ID P3 – Validate Submission Type
10	Provide the ability to create financial statements only for active PHAs, not for inactive PHAs.	User Requirement	Process 1.1 – Access System Security – “Secure Systems”
1.3	Download Draft Submission Data		
11	Provide capability to download and edit existing draft data to complete submission.	User Requirement	Process 1.3 – Download Draft Submission Data Process ID/Rule ID P5 – download Draft Submission Data Process 1.1 – Access System Security – “Secure Systems”
12	Provide capability to download unaudited information to form the basis of an audited submission.	User Requirement	Process 1.3 – Download Draft Submission Data Process ID/Rule ID P5 – download Draft Submission Data Process ID/Rule ID P6 – Download Previous Submission Data Process 1.1 – Access System Security – “Secure Systems”
13	Provide capability to redownload unaudited or draft data to clear changes.	User Requirement	Process 1.3 – Download Draft Submission Data Process ID/Rule ID P5 – download Draft Submission Data Process ID/Rule ID P6 – Download Previous Submission Data Process 1.1 – Access System Security – “Secure Systems”
14	Provide capability to clear data template of all data.	User Requirement	Process 1.3 – Download Draft Submission Data Process ID/Rule ID P5 – download Draft Submission Data

Req. #	Requirement	Source	Traces Back To
			Process 1.1 – Access System Security – “Secure Systems”
1.4	Input Data		
15	Provide capability to input data via user entry.	User Requirement	Process 1.4 Input Data
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	Process 2.2 Record Late Submission Status/Reason
18	Provide capability to allow PHA user to document reasons for discrepancies between any two submissions.	User Requirement	Business Rule P19-04
19	Provide capability to allow PHA/IPA to view submitted information via the Internet.	User Requirement	Process 1.1 – Access System Security – “Secure Systems” Process 2.3 Display Financial Information for a HUD User Process 2.4 – Display Financial Information for a PHA User Process ID/Rule ID 16 – Display PHA Submissions
20	Provide capability to capture only unaudited data from PHAs that have under \$300,000 in expenditures.	User Requirement	Business Rule P03-02
1.4.1	Input FDS		
21	Provide capability to accept the Financial Data Schedule (FDS)	User Requirement	Process 1.1 – Access System Security – “Secure Systems”
22	Provide capability to accept audited and unaudited submissions.	User Requirement	Process 1.1 – Access System Security – “Secure Systems”
1.4.2	Input Supplemental Data (Footnotes, Opinions, DCF, Management Letter, FDS Opinion, etc.)		

Req. #	Requirement	Source	Traces Back To
23	Provide capability for multiple editing (draft) sessions of statements prior to submission.	User Requirement	Process 1.1 – Access System Security – “Secure Systems” Process 1.3 – Download Draft Submission Data Process ID/Rule ID P5 – download Draft Submission Data Process ID/Rule ID P6 – Download Previous Submission Data Process ID/Rule ID D1 – D17
24	Provide capability for IPAs and PHAs to enter A-133 Collection Form Data.	JAD Session	Process 1.1 – Access System Security – “Secure Systems” Process 1.3 – Download Draft Submission Data Process ID/Rule ID P5 – download Draft Submission Data Process ID/Rule ID P6 – Download Previous Submission Data Process ID/Rule ID D1 – D17
60	Provide capability to provide “Drill Down” detail for multiple instances of “Type of Compliance Requirement,; “Amount of Questioned Costs”, and “Internal Control Findings” for each CFDA listed on the Data Collection Form	User Requirement	Account number G4200-020, G4200-030 and G4200-040
1.5 Validate Data Format			
25	Provide capability to enforce data type validations on submissions.	User Requirement	Process 1.5 Validate Data Format Process ID/Rule ID P7 – Check Data Format
26	Do not provide for automatic calculation, recalculation, and immediate display of all Total Amount line items.	User Requirement	Rule ID F01, F05,F10,F12,F13,F14, F15, F16, F19, F20,F21, F23, F26, F27, F31
1.6 Save Draft Financial Data			
27	Provide capability to save draft data to REAC server allowing completion of data input at a later time.	User Requirement	Process 1.1 – Access System Security – “Secure Systems” Process 1.3 – Download Draft Submission Data

Req. #	Requirement	Source	Traces Back To
			Process ID/Rule ID P5 – download Draft Submission Data Process ID/Rule ID P6 – Download Previous Submission Data Process 1.6 Save Draft Financial Data
1.6.1	Transmission Error Handling (Rollback)		
28	Provide appropriate error messages to PHA user when a transmission error occurs.	User Requirement	Process 1.6.1, 1.91 Transmission Error Handling (Rollback) Process ID/Rule ID P9 – Generate Transmission Error
29	Rollback database for incomplete transmission.	System Requirement	Process 1.6.1, 1.91 Transmission Error Handling (Rollback) Process ID/Rule ID P9 – Generate Transmission Error
1.6.2	Post Successful Submission Status		
30	Provide capability to post successful submission status via the Internet to the PHA user.	User Requirement	Process 1.6.1, 1.9.2 Post Successful Submission Status Process ID/Rule ID P10 – Generate Successful Transmission Status
1.7	Download Business Rules		
31	Provide capability to download business rules upon user request.	User Requirement	Process 1.1 – Access System Security – “Secure Systems” Process 1.7 Download Business Rules
32	Provide capability to download business rules consistent with submission type.	User Requirement	Process 1.1 – Access System Security – “Secure Systems” Process 1.7 Download Business Rules
1.8	Validate Against Business Rules		
33	Provide capability to enforce business rules on submissions of statements.	User Requirement	Process 1.8 Validate Data against Business Rules Process 1.1 – Access System Security – “Secure Systems”

Req. #	Requirement	Source	Traces Back To
			Process 1.7 Download Business Rules Process ID/Rule ID P11 Check Business Rules
34	Provide capability to correct errors that don't pass the provided business rules.	User Requirement	Process 1.1 – Access System Security – “Secure Systems” Process 1.8.2 Correct Data Issues
35	Provide capability to provide PHA user with a report listing of the errors generated against the business rules.	User Requirement	Process 1.8.1 Generate Data Error Report Process ID/Rule ID P12 Generate Data Error Report
1.9	Submit Final Submission Data to REAC		
36	Provide capability to allow submissions that have been validated by the business rules.	User Requirement	Process 1.9 Submit Final Submission Data to REAC
1.9.1	Transmission Error Handling (Rollback)		
37	Provide appropriate error messages to PHA user when a transmission error occurs.	User Requirement	Process 1.6.1, 1.91 Transmission Error Handling (Rollback) Process ID/Rule ID P9 – Generate Transmission Error
38	Rollback database for incomplete transmission.	System Requirement	Process 1.6.1, 1.91 Transmission Error Handling (Rollback) Process ID/Rule ID P9 – Generate Transmission Error
1.9.2	Post Successful Transmission Status		
39	Provide capability to post successful transmission to the Internet to be viewed by the PHA/IPA.	User Requirement	Process 1.6.1, 1.9.2 Post Successful Submission Status Process ID/Rule ID P10 – Generate Successful Transmission Status
2.0	Accept Financial Information Requirements		
2.1	Post Financial Information		
40	Provide capability to post validated data.	User Requirement	Process 2.1 Post Financial Information Process 2.3 Display Financial

Req. #	Requirement	Source	Traces Back To
			Information for a HUD User Process 2.4 – Display Financial Information for a PHA User Process ID/Rule ID 16 – Display PHA Submissions
2.2	Record Late Submission Status/Reason		
41	Provide capability to identify and flag late submissions.	User Requirement	Process 3.2 Identify Overdue Submitters Process ID/Rule ID P13 Check Submission Date
42	Provide capability to send email to REAC user responsible for PHA.	User Requirement	P18-05
43	Provide capability to send the PHA late reason to the appropriate REAC user.	User Requirement	Process 2.2 Record Late Submission Status/Reason
44	Provide capability to REAC user to enter comments for late submissions.	User Requirement	Process 2.2 Record Late Submission Status/Reason
45	Allow REAC user to mark late submissions as acceptable or unacceptable.	User Requirement	Process 2.2 Record Late Submission Status/Reason Process ID/Rule ID P15 Review Late Submissions
46	Provide capability to receive the following info : PHA, FY end, Submission date, and Late Reason	User Requirement	Process 2.2 Record Late Submission Status/Reason Process 1.1 – Access System Security – “Secure Systems”
2.3	Display Financial Information for HUD User		
47	Provide capability for any HUD user to review financial information for any PHA via the HUDWeb Intranet. (read-only access)	User Requirement	Process 2.1 Post Financial Information Process 2.3 Display Financial Information for a HUD User Process ID/Rule ID 16 – Display PHA Submissions
3.0	Manage Overdue Submissions		
3.1	Refresh PHA FY End Information		

Req. #	Requirement	Source	Traces Back To
48	Provide capability to obtain PHA FY end information from HUD source system.	User Requirement	Process 1.1 – Access System Security – “Secure Systems” Process 3.1 – Refresh PHA FY End Information HUDCAPS Interface – “HANM” Process ID/Rule ID P4 – Access HUDCAPS PHA Information
3.2 Identify Overdue Submitters			
49	Provide capability to identify overdue submissions once they are 1 day late.	JAD Session	Process 3.1 Identify Overdue Submitters Process ID/Rule ID P18 Verify Overdue Submissions
50	Provide capability to identify overdue submissions once they are 15 days late.	JAD Session	Process 3.1 Identify Overdue Submitters Process ID/Rule ID P18 Verify Overdue Submissions
3.2.1 Notify PHA Director of Delinquency			
51	Provide capability to generate a delinquency letter to send to the PHA Director on the 1st and 15th late day.	User Requirement	Process 3.2.1 Notify HA Director of Delinquency
52	Provide capability to receive the following info : PHA, Due Date, Customer service representative, FY end	User Requirement	Business Rule P13-03
4.0 Manage Extenuating Circumstances Notifications			
4.1 Receive Extenuating Circumstances Notifications			
53	Provide capability to only receive Extenuating Circumstances Notifications via the Internet no later than 15 calendar days before the due date	User Requirement	Process 4.1 Receive Extenuating Circumstances Notification Process ID/Rule ID P20 Receive Extenuating Circumstances Notification
54	Provide capability to receive the following extension info: PHA, FY end, Extenuating circumstances, and Date received.	User Requirement	Process 4.1 Receive Extenuating Circumstances Notification Process ID/Rule ID P20 Receive

Req. #	Requirement	Source	Traces Back To
			Extenuating Circumstances Notification
4.2	Review Extenuating Circumstances Notification for Reasonableness and Timeliness		
55	Provide capability for Extenuating Circumstances Notifications to be assigned to a REAC user.	User Requirement	Process 4.2 Review Extenuating Circumstances Notification or Reasonableness and Timeliness Process ID/Rule ID P21 Review Extenuating Circumstances Notification
56	Provide capability for user to accept, modify, or decline Extenuating Circumstances Notifications.	User Requirement	Process 4.2 Review Extension Process ID/Rule ID P22 Accept Extenuating Circumstances Notification Process ID/Rule ID P23 Reject Extenuating Circumstances Notification
57	Provide capability to update due date if Extenuating Circumstances Notification is accepted.	User Requirement	Process 4.2 Review Extension Process ID/Rule ID P22 Accept Extenuating Circumstances Notification
58	Provide capability to provide extension status via the Internet.	User Requirement	Process 4.2 Review Extension Process ID/Rule ID P22 Accept Extenuating Circumstances Notification Process ID/Rule ID P23 Reject Extenuating Circumstances Notification
4.3	Notify PHA of Decision		
59	Provide capability to notify PHA of extension decision via the Internet	User Requirement	Process 4.3 Notify PHA of Decision

2.3 Performance

Req #	Performance Measure
1.0	Accuracy
1.01	FASS will verify the business rule calculations prior to accepting financial data.
1.02	FASS will accurately calculate due dates from the PHA fiscal year end information stored in the HUDCAPS Data Mart.
1.03	FASS will be able to accept transmissions 24 hours per day, every day.
2.0	Validation
2.01	FASS will validate all input data elements per their associated business rules.
3.0	Timing
3.01	FASS must be able to provide financial statements for HUD user viewing within 60 seconds.
3.02	A user must be able to download a FASS Internet/Intranet window within 30 seconds via a 28.8 Kbs modem.
3.03	FASS must not allow two users to enter/update financial information at the same time.
3.04	FASS will identify late submissions.
3.04	FASS must delete draft data upon reception of a final submission.
4.0	Flexibility
4.01	FASS must be able to process up to 2000 financial submissions within 24 hours.
4.02	REAC must be able to review up to 2000 financial submissions within 30 days.
4.03	FASS must be able to receive up to 2000 Extenuating Circumstances Notifications within 24 hours.
4.04	REAC must be able to process up to 2000 extensions within 15 days.
4.05	FASS must be able to process 4000 requests per day for financial statement viewing.
4.06	FASS must be able to accommodate changes in referenced external systems.
4.07	FASS must be developed to accommodate system updates in future releases.
4.08	FASS must be developed to utilize 'code tables' rather than using 'hard coding' methods.
4.09	FASS must be able to interface with the HUDCAPS Data Mart.
4.10	FASS must be able to interface with the Secure Systems.
4.11	FASS must be able to interface with the PHAS and the other REAC subsystems.

Section 3: System Requirements

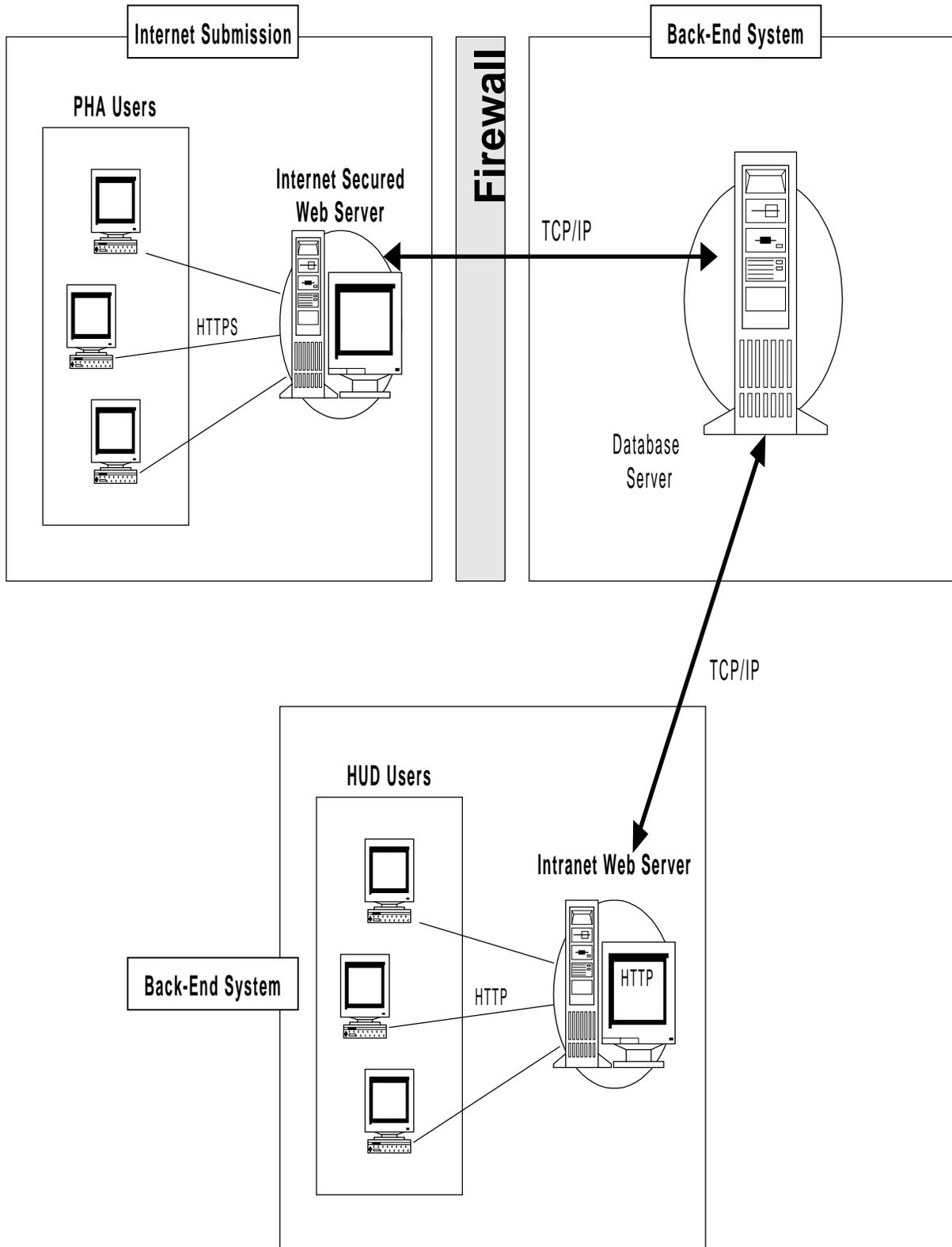
3. System Requirements

3.1 *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.

Figure 3.1 is a pictorial representation of the technical architecture that will be used to implement the FASS 3.0 application.

FIGURE 3.1



3.2 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.

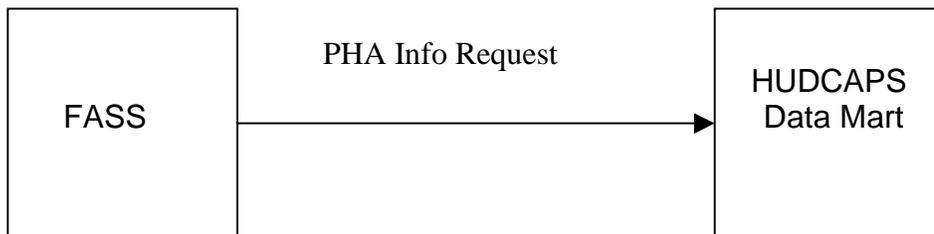
Intranet Server
HUD utilizes a Netscape Enterprise Server 3.0, with a Windows NT 4.0 operating system.
- c. Development
For development purposes, the development team will use the most up-to-date releases of the following:
 - Java
 - Java Script
 - HTML
 - SQL
 - Sybase
 - ER WIN

3.3 Interfaces

3.3.1 FASS PHA Information Interface

FASS will interface with the HUDCAPS Data Mart to store and display *PHA number*, *PHA address*, *EIN* and *fiscal year end* (FYE) information. To do this, a monthly query will select the aforementioned fields for all PHAs from the HANM table. For performance reasons, a copy of this information will be stored in read-only tables in FASS. The interface is depicted in figure 3.2:

FIGURE 3.2



Type of Interface

The term “interface” in this context refers to an automated procedure that loads data from one database to another. FASS will interface with the HUDCAPS Data Mart to extract PHA Information data. This will be done on a monthly basis.

Operational Implications

The interface will be used for two reasons:

1. To provide PHA number, PHA address, EIN, and fiscal year end information to viewers and submitters
2. To identify late submitters

If the interface fails, users will not be able to input or view financial submissions until the interface is restored.

REAC’s FASS Release 3.0 system will need to have a system ID and password for HUDCAPS to access the Data Mart.

Data Transfer Requirements

FASS 3.0 will obtain a monthly batch update of PHA information from the HUDCAPS Data Mart. The extracted data will be used for read-only purposes.

Interchanged Data

The following table identifies all of the data that will be referenced by FASS. The table includes:

- Entity Name: The name of the entity, or table, being referenced.
- Entity Attribute Name: The data being referenced.
- Type: The data type of each attribute. Type ‘S’ is a string or alphanumeric.
- Size: The size or length of the data fields.

HUDCAPS Data Mart PHA Information Data Referenced By FASS			
Entity Name	Entity Attribute Name	Type	Size
HANM	HA-NUM	S	5
	VENDOR-ID	S	10
	HA-OFF-NAME	S	50
	HA-FY-END-MONTH	S	2
	HA-FY-END-DAY	S	2
	VENDOR-ADDR-LINE1	S	30
	VENDOR-ADDR-LINE2	S	30
	CITY	S	19
	STATE-CODE	S	2
	ZIP-CODE	S	9

3.3.2 Security Interface

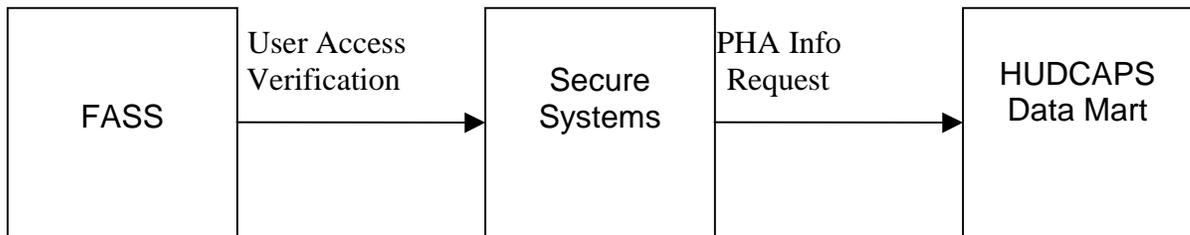
The nature of the data being sent electronically necessitates HUD providing sufficient security measures to protect transmissions from access by unauthorized parties.

The FASS 3.0 system will interface with “IT Secure Systems”. Secure Systems consists of two systems:

- Secure Connection—registration of PHA users
- Secure System—administration of PHA and HUD users

The term “interface” in this context refers to the direct reference of a database from another database, as opposed to an automated procedure that loads data from one database to another. The FASS 3.0 system will have read-only access to this system. This system will provide the security and PHA Assignment data for FASS 3.0. The interface is depicted in figure 3.3.

FIGURE 3.3



Data Transfer Requirements

IT Secure Systems will reside on its own server. The FASS 3.0 system will communicate with IT Secure Systems via TCP/IP protocol using IP addressing.

Interchanged Data

The following table identifies all of the IT Secure Systems data that will be referenced by FASS 3.0, in terms of the table and column names. The table and/or column names that are bolded below indicate the data elements that have not been implemented. It is critical to the success of FASS 3.0 implementation that the FASS 3.0 IT Secure Systems, and HUDCAPS (HANM) development teams coordinate in regard to the following logical data. The table includes:

- Entity Name: The name of the entity, or table, being referenced.
- Entity Attribute Name: The data being referenced.

Secure Systems Data Referenced By FASS	
Entity Name	Entity Attribute Name
MFS ROLE PROFILE	role code
	action code
	system id
	last update date
MFS ROLE	role code
	role description
	system id
PHA ASSIGNMENT	user id
	role code
	pha number
MFS ROLE ASSIGNMENT	user id
	role code
PHA USER	user id
	user password
	fk pha id
	user first name
	user mi
	user last name
	user status
	user type
	last update date
MFS SYSTEM	system id
	system name
	internet flag
	intranet flag
	other flag
MFS ACTION	action code
	system id
	action description
	action internet flag
	action status
MFS USER PROFILE	action code
	system id
	user id
	last update date

3.4 *Security and Privacy*

3.4.1 *Overview*

The security requirements and business rules in this section are defined in terms of submission and system security. Submission security refers to the security requirements for the FDS and related submissions sent to REAC by PHAs and their agents. System security refers to the security required for accessing and updating data within FASS 3.0.

Secure Systems is a HUDweb application that centralizes system, user profile, and PHA assignment maintenance for purposes of system security, and may be used by all HUDweb applications. The following sections define how the FASS 3.0 will reference the information maintained in Secure Systems and FASS 3.0 to enforce system security.

3.4.2 *System Security*

To define the level of security required in terms of users accessing and/or updating data in the FASS 3.0, the users of the data must first be identified. The *administration and submission users* of the FASS 3.0 are as follows:

- PHA employees
- REAC employees
- Agents (Auditors, Contractors, Other PHAs, etc.)

The *review information users* of the FASS 3.0 are as follows:

- Enforcement Center
- Troubled Agency Recovery Center
- HUD employees

All users will be granted read-only access to the entire FASS 3.0 system. Therefore, these users may access all FDS and FDS-related submissions.

Only *administration and submission users* will have security access to update information in the FASS 3.0; however, they will not have the ability to change the FDS and the related information once it has been submitted. In order to protect the integrity of the financial data and the auditee's certification of the FDS, the user must not have the ability to change, reclassify, or add any data to the submission.

However the *administration and submission users* (PHA employees and Agents) will have Draft and Final Access for entering and submitting FDS and FDS related information (financial data). Draft access allows the user to save draft versions of his or her financial data on the server; which will also give the PHA the opportunity to review the information prior to submission to REAC. Final access allows a user to submit the approved draft version of his or her financial data to REAC for financial assessment.

All users will also be prevented from updating the PHA profile information that will be accessed by the FASS system from HUDCAPS (HANM).

In terms of the information in FASS 3.0 that will be available to the primary users for update (e.g., Extenuating Circumstances Notifications and letter generation, etc), defining the detailed security requirements are contingent upon completion of defining user roles for primary users.

3.4.3 *Submission Security*

All FDS data that can be linked to a particular PHA must be secured from public access. The financial information for a PHA is protected under the Privacy Act, which is enforced via HUD regulations. This information needs to be protected primarily due to the competitive harm that can be incurred by the PHA. Therefore, when a PHA or agent electronically submits an FDS and its related information to HUD, security must be in place to prevent users outside of HUD from intercepting the data. It is for this reason that all transmissions will take place over a secure connection using encryption technology.

◆ *Users Assigned One or More PHA Financial Assessment Reviews in FASS (Inbox Functionality)*

Upon “logging in” to Secure Systems and selecting the “Financial Assessment Subsystem – Release 3.0(FASS)” menu item, FASS will determine if the user is currently assigned to one or more PHA financial assessment reviews in FASS by referencing the PHA assignments maintained in “Secure Systems”. The term “Financial Assessments” in this portion of the document refers to entering and submitting the FDS and its related data as well as reviewing the submitted information.

If the PHA and/or Agent user is currently assigned to one or more PHA financial reviews (entering and submitting financial data) in FASS; he/she will be given the update authority for those reviews which includes:

- Updating all of the financial information available on all of the FASS pages
- Reviewing all information available on all of the FASS pages

If the REAC user is currently assigned to one or more PHA financial reviews in FASS; he/she will be given the update authority for those reviews which includes:

- Updating the “Status” on the Inbox page
- Updating the “Date Reviewed” on the Inbox page
- Updating the “Assigned To” on the Inbox page
- Updating the “Current Comments”
- Updating the “Allow Resubmission”
- Updating the due dates for submission – after receiving and approving an Extenuating Circumstances Notification
- Creating Correspondence
- Reviewing all information available on all of the FASS pages

◆ *“Guest” Users and Users Not Assigned an PHA financial review in FASS*

Upon “logging in” to Secure Systems and selecting the “Financial Assessment Subsystem – Release 3.0 (FASS)” menu item, if FASS determines the user is a “Guest” or is not assigned any PHA review in FASS the user will be verified for having read-only authority in FASS. If the user does have read-only authority in FASS, he/she will have only read-only access to all of the FASS pages. The users will be given selection criteria to customize their PHA search results.

3.5 Controls

3.5.1 Change Control Process

Once the requirements have been baselined, any changes or additions to requirements must go through a change control process. The changed or additional requirements must be submitted to the FASS 3.0 change control board. The change control board will consist of:

- Business Analyst
- Developer
- Government GTM
- Government Project Manager
- ATS Project Manager

The change control board will review each request to determine if it is accepted or rejected. If a request is accepted, it will either be added to the current release or scheduled for a future release. Requests to be reviewed will be electronically maintained and tracked in the REAC Customer Service Center/Financial Issue Tracking application.

Section 4: Design Characteristics

4. Design Characteristics

4.1 Operations

The FASS production database server currently resides in the HUD Computer Room on the 4th floor of HUD Headquarters. Within a few months of the writing of this document, HUD will move the server to the Lockheed-Martin computer facility in Lanham, Maryland; where it will reside permanently. The server will be maintained by Lockheed-Martin who will be responsible for all recovery procedures.

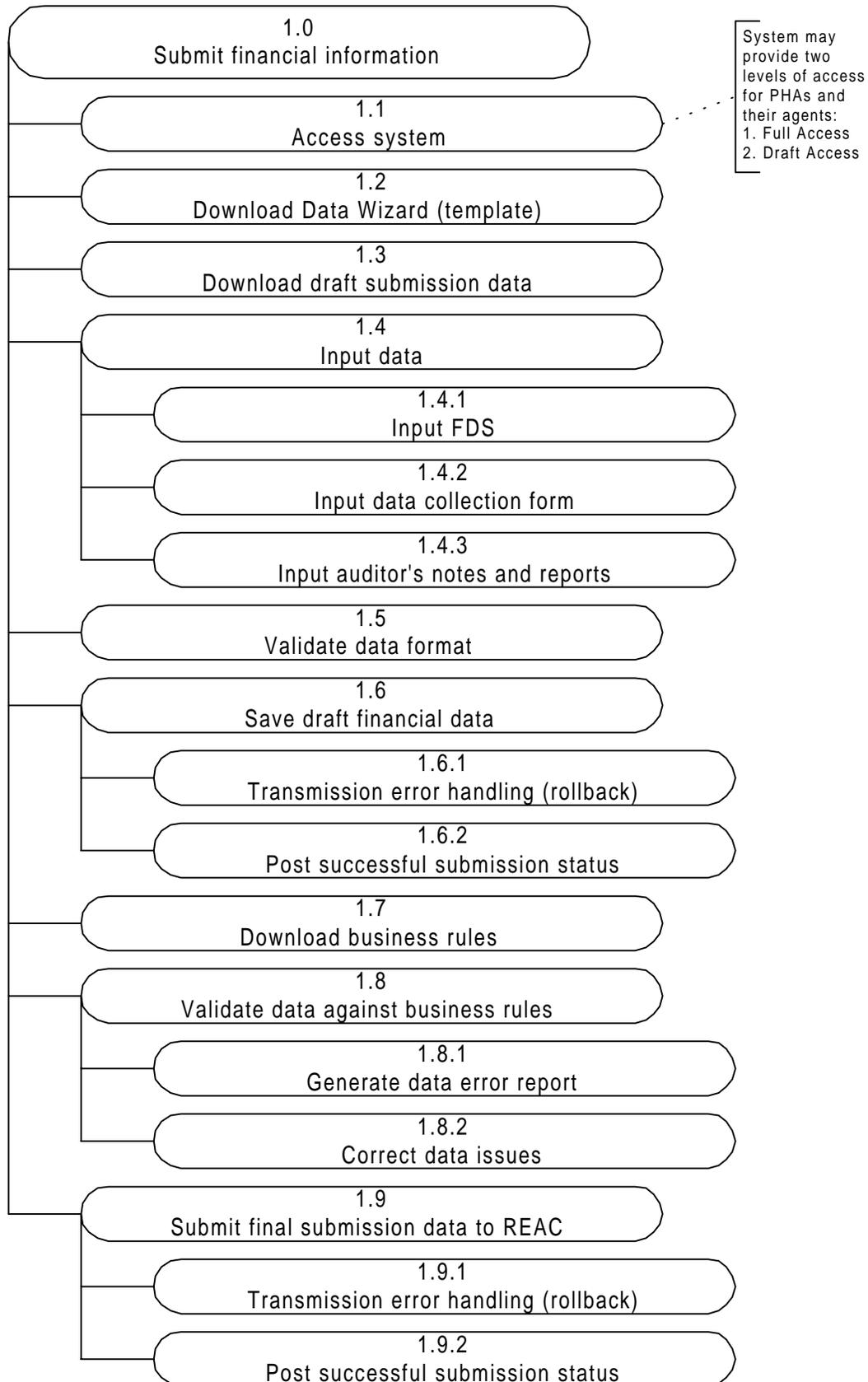
4.1.1 System/Subsystem Logic

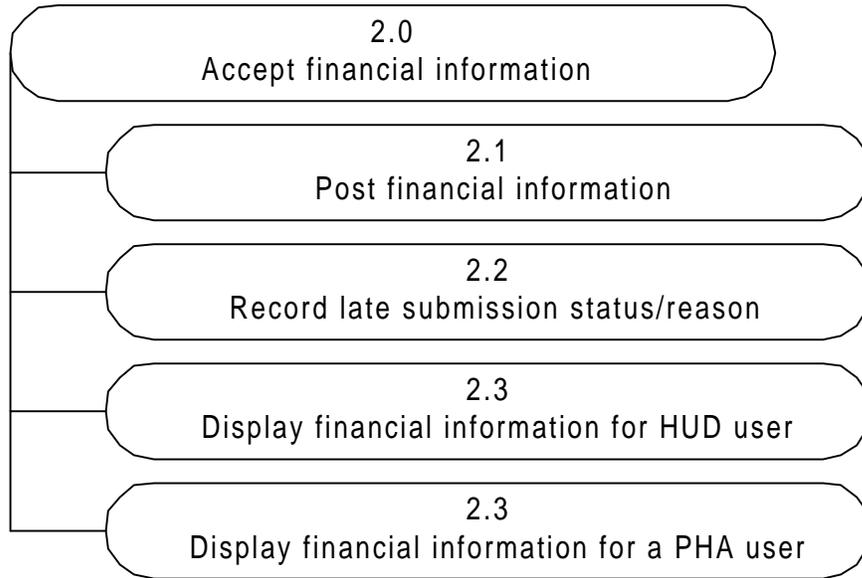
This section contains the logical models that were used for system design. These models provide the foundation upon which FASS 3.0 was designed. A logical model shows what a system is or does, independent of implementation.

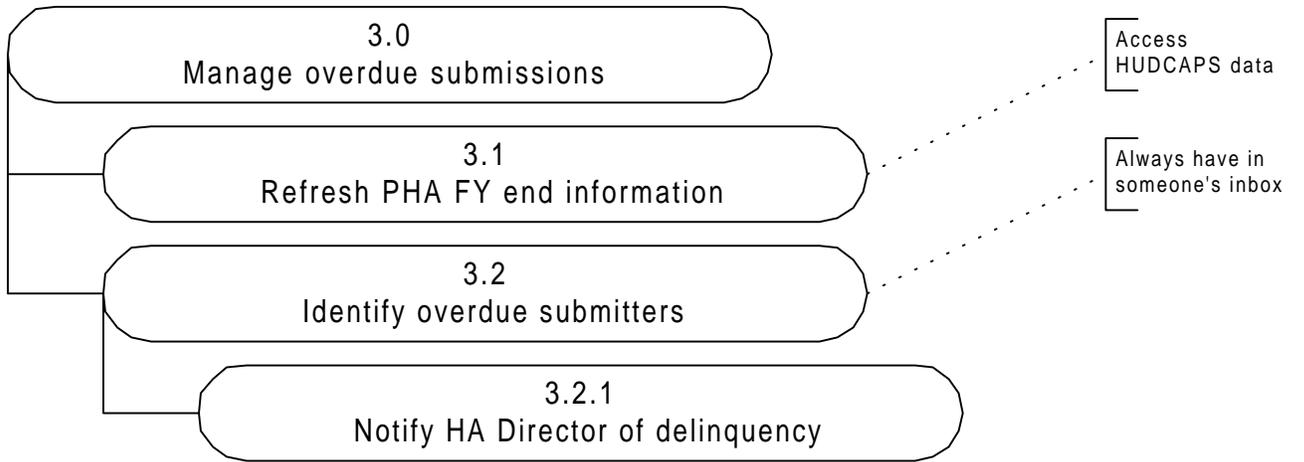
4.1.2 To Be Process Model

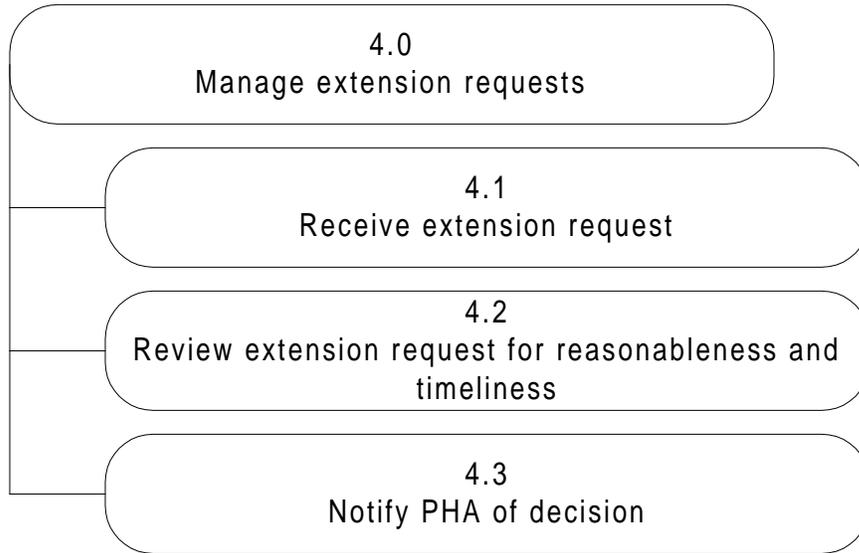
The ‘To Be’ process (figure 4.1) diagram documents the proposed way HUD will perform PHA financial assessments. The diagram is broken into twelve high level processes which are further decomposed into the processes lowest level where possible in the FRD. The shaded processes are scheduled for future releases (version 3.x) of FASS. Processes 1.0 - 4.0 are scheduled for release (3.0) A table describing each process follows the model.

FIGURE 4.1









Process	Process Name	Description
1.0	Submit Financial Information	Submission of PHA financial information to REAC.
1.1	Access System	Access to HUDs Secure System via the Internet.
1.2	Download Data Wizard (Template)	Forms needed by PHAs to submit financial information to REAC.
1.3	Download Draft Submission Data	Data saved from a previous submission attempt that was partially completed.
1.4	Input Data	The entry of the financial data being submitted to HUD
1.4.1	Input FDS	The entry of the Financial Data Schedule.
1.4.2	Input Supplemental Data	The entry of the A-133 Data Collection Form and the Audit Flags.
1.4.3	Input Auditors Notes and Reports	The entry of the Footnotes and the Auditor Opinions, Findings, and Corrective Action Plan.
1.5	Validate Data Format	Checks entry fields for formatting errors.
1.6	Save Draft Financial Data	Saves financial data for submission.
1.6.1	Transmission Error Handling (Rollback)	Provides error information.
1.6.2	Post Successful Submission Status	Provides submission status information.
1.7	Download Business Rules	Established rules for financial data.
1.8	Validate Data Against Business Rules	Checks data for business rule errors.
1.8.1	Generate Data Error Report	Provides error information.
1.8.2	Correct Data Issues	The correction of errors.
1.9	Submit Final Submission Data to REAC	The completed submission of PHA financial information.
1.9.1	Transmission Error Handling (Rollback)	Provides error information.
1.9.2	Post Successful Submission Status	Provides submission status information.
2.1	Post Financial Information	Provide the capability to post validated data to the HUD server.
2.2	Record Late Submission Status/Reason	The user has the capability to provide a reason for a late submission. REAC has the ability to provide the user a status on the late submission.
2.3	Display Financial Information for HUD User	Allows the user to review financial information that was entered into FASS.
2.4	Display Financial Information for a PHA user	Allows the PHA or associated agent to review financial information that was entered into FASS.
3.1	Refresh PHA FY End Information	Provides PHA FY end information from the HUD Source System.
3.2	Identify Overdue Submitters	FASS determines which submissions were received past the past date.

Process	Process Name	Description
3.2.1	Notify PHA Director of Delinquency	Generates correspondence notifying the HA Director of a late submission.
4.1	Receive Extenuating Circumstances Notification	FASS will allow a PHA to submit an Extenuating Circumstances Notification.
4.2	Review Extenuating Circumstances Notification for Reasonableness and Timeliness	REAC will determine if an Extenuating Circumstances Notification was submitted on time and the request substantiates an extension.
4.3	Notify PHA of Decision	Provides the capability to notify the PHA of the decision concerning the Extenuating Circumstances Notification.

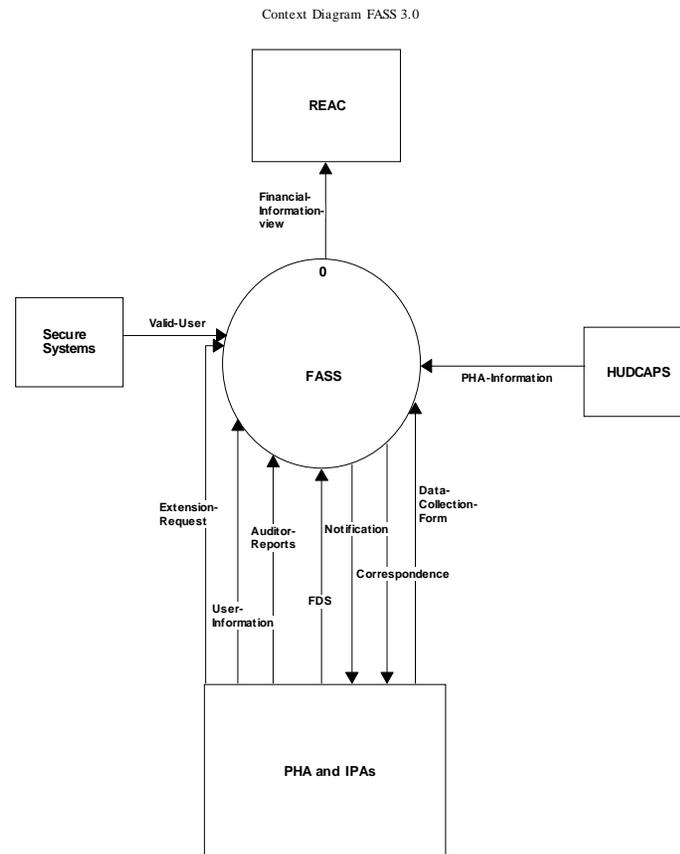
4.1.3 The Data Flow Diagram

Context Diagram

A Context Diagram illustrates all of the sources of information for the system as well as all of the places where information created in the system is deposited. It gives a pictorial representation of the stakeholders, identifying the universe in which FASS 3.0 exists.

Figure 4.2 demonstrates that the creators and destination of system information includes PHAs and their Agents, REAC, Secure Systems and HUDCAPS. Secure Systems will be used as an interface to check user validity and HUDCAPS will be used to access stored PHA data. The PHAs and their agents will be responsible for depositing financial information and related data into the system in addition to receiving correspondence and notification.

FIGURE 4.2

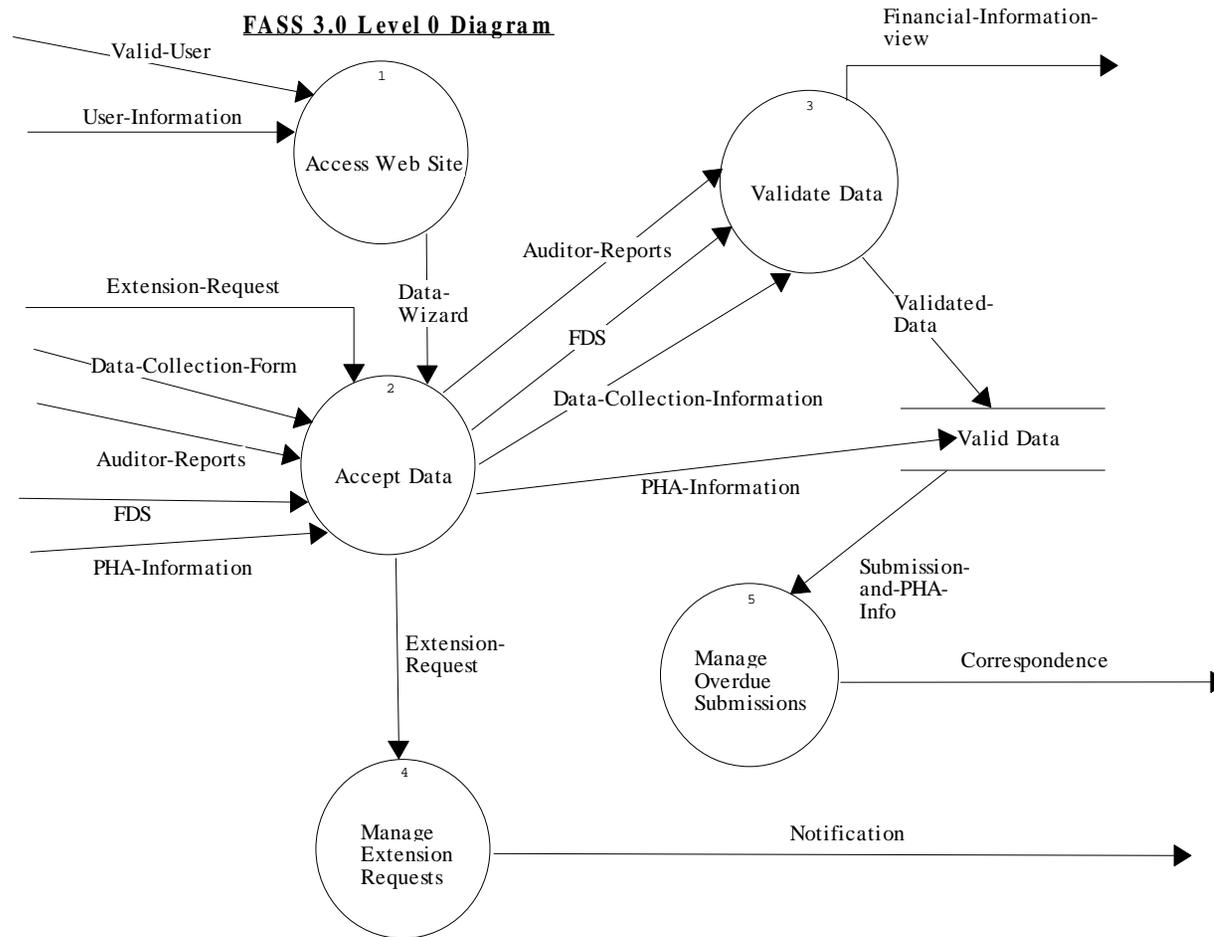


Data Flow Diagram:

The Data Flow Diagram (DFD) Level 0 takes the Context Diagram down to another level of detail. Level 0 shows not only the inflows to the system; but also the processes that act upon those flows.

Figure 4.3 depicts the way the different processes in the system will interact with one another as well as demonstrating the high level flow of information throughout the system. In order to access the system, the user must first access it through the Internet where, upon user validation, the user may enter the appropriate financial data. Once this data has been entered, it is then validated before it can be submitted and stored. The system will routinely check for PHAs that are late in submitting by comparing the FYE information for each PHA against the system date. Overdue submitters will be notified by mail. Additionally, if a PHA has a need for more time to submit financial information, that entity may submit an Extenuating Circumstances Notification.

FIGURE 4.3



Section 5: Program Specifications

5. Program specifications

This section provides detailed specifications for system design and includes the physical model, the data and process definitions, and the business rules.

5.1 Data Requirements

The data requirements presented in this section detail the components of the FASS 3.0 data model. A data model is a structured representation of the data (i.e. information) that will be used/captured by the FASS 3.0 System for the purposes of electronically receiving, reviewing, and analyzing financial statements.

The data model establishes the foundation for the definition of future database structures. The data requirements presented in this section represent both a logical and physical view of the data required to support the collection, review, and initial analysis of annual financial statement data.

5.1.1 Table Definitions

Table Name	Table Definition
ACCOUNT NUMBER REF	This table contains detail information about an account. An account can be a value for: *the entries of the Financial Data Schedule (FDS) for each program within each submission. The FDS standardizes the financial information reported by the PHAs to HUD and REAC. The FDS is used to analyze the PHA financial data, in conjunction with other performance measurements, to help ensure the success of the PHA programs. (Balance Sheet, Revenue, and Expense Data. * elements for the FDS, A-133 Data Collection Form, Extenuating Circumstances Notifications, and delinquency letters that are generated. It can also contain the flags that can identify a deficiency associated with an FDS submission that may facilitate the review of an FDS and its related supplemental data submission by REAC staff. * contains the standard text for specific types of FASS - 3.0 correspondence. This text is used as a basis for generating FASS correspondence which may be edited by REAC staff.
ACCOUNT VALUE REF	This table contains the valid values for a specific account. For example: Audit Type, Audit Opinion, etc.
ACCOUNTING METHOD REF	This table contains the types of accounting methods that can be used when completing the FDS. They are Enterprise and Governmental accounting. They are represented as Full Accrual, Modified Accrual.
CORRESPONDENCE REF	This table contains the standard text for specific types of FASS 3.0 correspondence. This text is used as a basis for generating FASS correspondence which may be edited by REAC staff.
FASS RULE REF	This table contains the FASS 3.0 business rules.
FINANCIAL DATA SCHEDULE	This table contains the entries of the Financial Data Schedule (FDS) for each program within each submission. The FDS standardizes the financial information reported by the PHAs to HUD and REAC. The FDS is used to analyze the PHA financial data, in conjunction with other performance measurements, to help ensure the success of the PHA programs. (Balance Sheet, Revenue, and Expense Data.
FORMS ACCOUNT NUMBER	This table defines the account numbers that are displayed on each form.

Table Name	Table Definition
FORMS REF	This table defines the form. A form is the template in the application which allows the user to view and edit data.
HANM	This table resides in HANM. The data is derived from HUDCAPS. This table contains identification and logistical information pertaining to the Public Housing Authority.
MFS ACTION	This table resides in the Secure Systems database. This table contains the actions that are permitted in each system utilizing Secure Systems.
MFS PHA ASSIGNMENT	This table resides in the Secure Systems database. This table defines which users have access to enter and submit financial data for a PHA. This table is also used to facilitate the inbox functionality for FASS 3.0.
MFS PHA USER	This table resides in the Secure Systems database. This table contains the user personal information.
MFS ROLE	This table resides in the Secure Systems database. This reference table contains all the user role definitions
MFS ROLE ASSIGNMENT	This table resides in the Secure Systems database. This table contains the user's role assignments
MFS ROLE PROFILE	This table resides in the Secure Systems database. This table contains the definitions for what actions a role can perform within a designated system.
MFS SYSTEM	This table resides in the Secure Systems database. This table contains the system information for the systems that are utilizing Secure Systems.
MFS USER PROFILE	This table resides in the Secure Systems database. This table contains the user roles for each system.
PHA INFORMATION	This table will contain the PHA address information that is extracted monthly from HUDCAPS
PAGE REFERENCE	This table denormalizes the following tables for performance reasons: financial data schedule, account number ref, forms account number, forms ref.
PROGRAM REF	This reference table identifies and defines each PHA program that is represented in the Financial Data Schedule (FDS).
STATUS REF	This table contains the permitted values for the statuses associated with an FDS and Extenuating Circumstances Notifications.
SUBMISSION HEADER	This table contains the identification information, including the reporting period and submission type, of a submission.
SUBMISSION LINE ITEM	This table contains the values that are stored for each defined account number that is represented in the submission. This can include elements for the FDS, A-133 Data collection form, Extenuating Circumstances Notifications, and delinquency letters that are generated. It can also contain the flags that can identify a deficiency associated with an FDS submission that may facilitate the review of an FDS and its related supplemental data submission by REAC staff.
SUBMISSION TYPE REF	This table defines the valid submission types. The submission types are: Audited, Unaudited, Resubmission, and Extenuating Circumstances Notification.
TEMPLATE FDS	This temporary table contains the entries of the FDS for each program within each submission. The FDS standardizes the financial information reported by the PHAs to HUD and REAC. The FDS is used to analyze the PHA financial data, in conjunction with other performance measurements, to help ensure the success of the PHA programs (Balance Sheet, Revenue, and Expense Data).
TEMPLATE LINE ITEM	The temporary location where an FASS account's flat file is imported into the FASS database for purposes of validating the format and values of AFS submission line items.
WORK TRANSFER	This table contains the reassignment or transfer of an submission review activity from one REAC staff member to another.

5.1.2 Attribute Definitions

Table Name	Attribute Name	Column Name	Attribute Definition	Column Datatype	Is PK	Is FK
ACCOUNT NUMBER REF	account number ref id	account_number_ref_id	A unique number that identifies the account number reference definition	numeric(4)	Yes	No
	account number	account_number	A unique number that identifies an account	char(10)	No	No
	account number description	account_number_desc	The description of the account	varchar(255)	No	No
	account date effective	account_date_effective	The date the account became effective	datetime	No	No
	account date expired	account_date_expired	The date the account expired	datetime	No	No
	account domain	account_domain	The name of the datatype the account represents - numeric, text, date, etc.	char(9)	No	No
	account negative indicator	account_negative_ind	This field indicates if the account can receive negative amounts or both positive and negative. If the value is NULL it means that negative values are not permitted	char(1)	No	No
	account zero ind	account_zero_ind	This field will indicate if zeros are permitted	char(1)	No	No
	account mandatory ind	account_mandatory_ind	This field indicates an entry for the account field is mandatory	char(1)	No	No
	account values ind	account_values_ind	This indicates if values are defined in the account value ref for an account	char(1)	No	No
account detail ind	account_detail_ind	This indicates if there are details that create the overall account values	char(1)	No	No	
ACCOUNT VALUE REF	account value ref id	account_value_ref_id	A unique number that defines the valid value definitions for an account number	numeric(4)	Yes	No
	account value ref id	account_value_ref_id	A unique number that defines the valid value definitions for an account number	numeric(4)	Yes	No
	account value description	account_value_desc	A description of the valid values that are defined for a specific account number	char(60)	No	No
	account value definition	account_value_definition	The definition of the valid value.	varchar(255)	No	No
ACCOUNTING METHOD REF	accounting method ref id	accounting_method_ref_id	The code that uniquely represents an accounting method	char(5)	Yes	No
	accounting method ref name	accounting_method_ref_name	The name of the accounting method	char(40)	No	No
	accounting method ref description	accounting_method_ref_desc	The description of the accounting method	varchar(255)	No	No
CORRESPONDENCE REF	correspondence ref id	correspondence_ref_id	A code that uniquely represents the type of correspondence to be generated	char(5)	Yes	No
	correspondence ref name	correspondence_ref_name	The name of the correspondence	char(30)	No	No
	correspondence ref text	correspondence_ref_text	The standard text associated with a given type of correspondence	text	No	No

Table Name	Attribute Name	Column Name	Attribute Definition	Column Datatype	Is PK	Is FK
FASS RULE REF	rule_id	rule_id	The unique identifier of the defined business rule	numeric(4)	Yes	No
	account number	account_number	The account number for which the business rule is defined	char(10)	No	No
	account object	account_object		char(11)	No	No
	rule type	rule_type	The type of rule	char(1)	No	No
	submission type	submission_type_ref_id	Defines the submission type for which the rule applies	char(5)	No	No
	required ind	required_ind		char(1)	No	No
	rule text	rule_text	The text that describes and defines the rule	text	No	No
	error message	error_message	The error message that will display if the rule has been violated	text	No	No
	FINANCIAL DATA SCHEDULE	submission header id	submission_header_id	The numeric id that uniquely identifies a submission	numeric(9)	Yes
program ref id		program_ref_id	Alpha code that uniquely identifies a PHA program	varchar(20)	Yes	Yes
submission line item id		submission_line_item_id	A unique identifier for the line that is a part of the submission	numeric(11)	Yes	Yes
accounting method ref id		accounting_method_ref_id	The code that uniquely represents an accounting method	char(5)	No	Yes
financial data schedule fiscal year		fds_fyed	This field represents the fiscal year the date is being entered for. Some programs can report accounts over more than one fiscal year	datetime	No	No
FORMS ACCOUNT NUMBER	form account number id	form_account_number_id	A unique number that identifies the account layout definition	numeric(7)	Yes	No
	submission type ref id	submission_type_ref_id	The code that uniquely identifies the submission type	char(5)	No	Yes
	form sequence number	form_sequence_number	The number that identifies where on the form the account number will be displayed	numeric(5)	No	No
	account number ref id	account_number_ref_id	The unique number that identifies the account number reference definition	numeric(4)	No	Yes
	form ref id	form_ref_id	This number uniquely identifies a form	numeric(6)	No	Yes
	form alternative description	form_alternative_desc	The alternative description for a form	varchar(255)	No	No
	form account number date effective	form_ac_date_effective	The date the account number was effectively added to the form	datetime	No	No
	form account number date expired	form_ac_date_expired	The date the account number was removed from the form	datetime	No	No
FORMS REF	form ref id	form_ref_id	This number uniquely identifies a form	numeric(6)	Yes	No
	form ref description	form_ref_desc	This field contains a description of the form and its functionality	varchar(255)	No	No
	form ref category description	form_ref_category_desc		varchar(255)	No	No
	form ref date effective	form_ref_date_effective	The date the form became effective	datetime	No	No
	form ref date	form_ref_date_expired	The date the form became inactive	datetime	No	No

Table Name	Attribute Name	Column Name	Attribute Definition	Column Datatype	Is PK	Is FK
	expired					
HANM	ha number	ha_number	The numeric code that uniquely identifies a vendor	numeric(5)	Yes	No
	vendor id	vendor_id	The id that uniquely identifies a vendor	char(10)	No	No
	vendor address code	vendor_address_code	A code that identifies the address	char(1)	No	No
	vendor type	vendor_type	The type of vendor	char(1)	No	No
	vendor type cat	vendor_type_cat		char(1)	No	No
	vendor name	vendor_name	The name of the vendor	char(30)	No	No
	ha off name	ha_off_name		char(50)	No	No
	ha fy end month	ha_fy_end_month	The HA fiscal year end month	char(2)	No	No
	ha fy end day	ha_fy_end_day	The HA fiscal year end day	char(2)	No	No
	msa status	msa_status		char(1)	No	No
	organization	organization		char(7)	No	No
	vendor address line 1	vendor_address_line_1	The first line of the vendor's street address	char(30)	No	No
	vendor address line 2	vendor_address_line_2	The second line of the vendor's street address	char(30)	No	No
	city	city	The city where the vendor is located	char(19)	No	No
	state code	state_code	The state where the vendor is located	char(2)	No	No
	zip code	zip_code	The vendor zip code	char(9)	No	No
	vendor phone	vendor_phone	The vendor's phone number	char(11)	No	No
	contact	contact	The name of the vendor contact	char(30)	No	No
	ar contact	ar_contact	The accounts receivable contact	char(20)	No	No
	related ha	related_ha		char(5)	No	No
	social security number	social_security_number		char(9)	No	No
	facts department id	facts_department_id	A unique identifier for the facts department	char(2)	No	No
	facts bureau id	facts_bureau_id	A unique identifier for the facts bureau	char(2)	No	No
	filler	filler	Filler	char(1)	No	No
	vendor bank name	vendor_bank_name	The name of the vendor's bank	char(30)	No	No
	vend bank rt number	vend_bank_rt_number	The vendor's banking route and transit number	char(8)	No	No
	vendor check digit	vendor_check_digit	The check digit is the last digit of the routing and transit number (8 - rt #, 1 - ck #)	char(1)	No	No
	vend bank account number	vend_bank_account_number	The vendor's bank account number	char(17)	No	No
	bank account type	bank_account_type	The type of banking account the vendor has	char(1)	No	No
	bank city	bank_city	The city where the bank is located	char(20)	No	No
	bank state code	bank_state_code	The state where the bank is located	char(2)	No	No
	bank zip code	bank_zip_code	The vendor bank's zip code	char(9)	No	No
	fmr district	fmr_district		char(25)	No	No
	locality	locality_code		char(4)	No	No

Table Name	Attribute Name	Column Name	Attribute Definition	Column Datatype	Is PK	Is FK
	code					
MFS ACTION	action code	action_code	A unique code that represents an action. An action is what functionality a user can perform within a system - read, write, update, delete, etc.	char(3)	Yes	No
	system id	system_id	A unique identifier of a system	char(6)	Yes	Yes
	action description	action_description	A description of the action.	char(40)	No	No
	action internet flag	action_internet_flag	This will signify if an action is used for the Internet	char(1)	No	No
	action status	action_status	The status of the action defined	char(1)	No	No
MFS PHA ASSIGNMENT	user id	user_id	A unique identifier to identify a user of the PHA FASS system	char(6)	Yes	Yes
	role code	role_code	The unique code that identifies a defined role	char(3)	Yes	Yes
	pha number	pha_number	The number that uniquely identifies a Public Housing Authority	numeric(5)	No	No
MFS PHA USER	user id	user_id	A unique identifier to identify a user of the PHA FASS system	char(6)	Yes	No
	user password	user_password	The user defined password which will allow entry into the system with the combination of the user id	char(8)	No	No
	pha number	pha_number	A unique number that identifies a PHA	numeric(5)	No	No
	user first name	user_first_name	The PHA FASS user's first name	char(20)	No	No
	user mi	user_mi	The PHA FASS user's middle initial	char(1)	No	No
	user last name	user_last_name	The PHA FASS user's last name	char(30)	No	No
	user status	user_status	The status of the user: active/not active	char(1)	No	No
	user type	user_type	The type of user	char(1)	No	No
	last update date	last_update_date	The date the user profile was most recently updated	datetime	No	No
MFS ROLE	role code	role_code	The unique code that identifies a defined role	char(3)	Yes	No
	role description	role_description	A description of the role: submitter, coordinator, administrator	char(40)	No	No
	system id	system_id	A unique identifier of a system	char(6)	No	No
MFS ROLE ASSIGNMENT	role code	role_code	The unique code that identifies a defined role	char(3)	Yes	Yes
	user id	user_id	A unique identifier to identify a user of the PHA FASS system	char(6)	Yes	Yes
MFS ROLE PROFILE	role code	role_code	The unique code that identifies a defined role	char(3)	Yes	Yes
	action code	action_code	A unique code that represents an action. An action is what functionality a user can perform within a system - read, write, update, delete, etc.	char(3)	Yes	Yes
	system id	system_id	A unique identifier of a system	char(6)	Yes	Yes
	last update date	last_update_date	The date the record was last updated	datetime	No	No
MFS SYSTEM	system id	system_id	A unique identifier of a system	char(6)	Yes	No
	system name	system_name	The name of a system	char(40)	No	No
	internet flag	internet_flag	Indicates if this system is available via the Internet	char(1)	No	No
	intranet flag	intranet_flag	Indicates if this system is available via the Intranet	char(1)	No	No
	other flag	other_flag	A system defined flag - it will have	char(1)	No	No

Table Name	Attribute Name	Column Name	Attribute Definition	Column Datatype	Is PK	Is FK
			a different use depending on the system.			
MFS USER PROFILE	action code	action_code	A unique code that represents an action. An action is what functionality a user can perform within a system - read, write, update, delete, etc.	char(3)	Yes	Yes
	system id	system_id	A unique identifier of a system	char(6)	Yes	Yes
	user id	user_id	A unique identifier to identify a user of the PHA FASS system	char(6)	Yes	Yes
	last update date	last_update_date	The date the user profile was most recently updated	datetime	No	No
PAGE REFERENCE	page reference form account number id	page_ref_form_ac_id	A unique number that identifies the account layout definition	numeric(7)	Yes	No
	account number ref id	page_ref_ac_number_ref_id	The unique that identifies the account number reference definition	numeric(4)	No	No
	account number	page_ref_account_number	The account number that uniquely identifies a data element	char(10)	No	No
	description	page_ref_ac_desc	A description of the account	varchar(255)	No	No
	domain	page_ref_ac_domain	The name of the datatype the account represents - numeric, text, date, etc.	char(7)	No	No
	negative ind	page_ref_ac_negative_ind	This field indicates if the account can receive negative amounts or both positive and negative. If the value is NULL it means that negative values are not permitted.	char(1)	No	No
	zero ind	page_ref_zero_ind	This field will indicate if zeros are permitted	char(1)	No	No
	values ind	page_ref_values_ind	This indicates if values are defined in the account value ref for an account	char(1)	No	No
	mandatory ind	page_ref_mandatory_ind	This field indicates an entry for the account field is mandatory	char(1)	No	No
	detail ind	page_ref_detail_ind	This indicates if there are details that create the overall account values.	char(1)	No	No
	form sequence number	page_ref_form_seq_number	The number that identifies where on the form the account number will be displayed	numeric(5)	No	No
	form ref id	page_ref_form_ref_id	This number uniquely identifies a form	numeric(6)	No	No
	submission type ref id	page_ref_sub_type_ref_id	The code that uniquely identifies the submission type	varchar(20)	No	No
	form ref description	page_ref_form_ref_desc	This field contains a description of the form and its functionality	varchar(255)	No	No
	category ref description	page_ref_form_cat_ref_desc		varchar(255)	No	No
PHA INFORMATION	pha number	pha_number	The HUD defined number that uniquely identifies a PHA	char(10)	Yes	No
	pha ein	pha_ein	The PHA's tax identification number	char(10)	No	No
	pha name	pha_name	The name of the pha	char(50)	No	No
	pha address line1	pha_address_line1	The first line of the street address of the PHA	char(30)	No	No
	pha address line2	pha_address_line2	The second line of the street address for the PHA	char(30)	No	No
	pha city	pha_city	The city where the PHA is located	char(19)	No	No
	pha state	pha_state	The state where the PHA is located	char(2)	No	No
	pha zip code	pha_zip_code	The zip code of the PHA location	char(9)	No	No
	pha fyed	pha_fyed_month	The PHA's fiscal year end month	char(2)	No	No

Table Name	Attribute Name	Column Name	Attribute Definition	Column Datatype	Is PK	Is FK
	month					
	pha fyed day	pha_fyed_day	The day within the defined month that PHA's fiscal year end terminates.	char(2)	No	No
PROGRAM REF	program ref id	program_ref_id	Alpha code that uniquely identifies a PHA program	varchar(20)	Yes	No
	program ref name	program_ref_name	The name of the PHA program	varchar(70)	No	No
	program ref cfda number	program_ref_cfda_number	The CFDA number that is defined by HUD that uniquely identifies a federal program	varchar(20)	No	No
	program ref description	program_ref_desc	A description of the program	varchar(20)	No	No
	program ref detail ind	program_ref_detail_ind	This indicator details if a program breaks down into further detail - several small programs together create the larger program	varchar(20)	No	No
STATUS REF	status ref id	status_ref_id	A unique identifier of a system status	numeric(2)	Yes	No
	stauts ref description	stauts_ref_desc	A description of a system status	char(30)	No	No
	status ref standard text	status_ref_standard_text	Standard text that is related to a defined status	text	No	No
SUBMISSION HEADER	submission header id	submission_header_id	The numeric id that uniquely identifies a submission	numeric(9)	Yes	No
	submission type ref id	submission_type_ref_id	The code that uniquely identifies the submission type	char(5)	No	Yes
	submission header previous submission id	submission_header_previus_sub	The header id of the previous submission	numeric(9)	No	No
	status ref id	status_ref_id	A unique identifier of a system status	numeric(2)	No	Yes
	submission header submitter user id	submission_header_subuser_id	The user id of the individual submitting the audit (submission)	char(6)	No	No
	submission header pha number	submission_header_phanumber	The PHA number for who the audit is being submitted	varchar(20)	No	No
	submission header ein	submission_header_ein	The EIN of the PHA submitting	numeric(10)	No	No
	submission header pha fyed	submission_header_phafyed	The fiscal year end date of the audit being submitted	datetime	No	No
	submission header date received	submission_header_date_rceieve	The date the REAC server received the electronic submission	datetime	No	No
	submission header resubmission ind	submission_header_resub_ind	The indicator that states if the submitter may resubmit	char(1)	No	No
	submission header reviewer note	submission_header_review_note	Notes of the reviewer of the submission	text	No	No
	submission header review ind	submission_header_review_ind	Indicates if the submission has been reviewed	char(1)	No	No
SUBMISSION LINE ITEM	submission header id	submission_header_id	The numeric id that uniquely identifies a submission	numeric(9)	Yes	Yes
	submission line item id	submission_line_item_id	A unique identifier for the line that is a part of the submission	numeric(11)	Yes	No
	account	account_number_ref_id	The unique that identifies the	numeric(4)	No	Yes

Table Name	Attribute Name	Column Name	Attribute Definition	Column Datatype	Is PK	Is FK
	number ref id		account number reference definition			
	account value	account_value	The field where the account values of datatype numeric are stored	numeric(10)	No	No
	account text	account_text	The field where account values of datatype text are stored	text	No	No
	account smalltext	account_smalltext	The field where account values of datatype smalltext are stored	varchar(255)	No	No
	account decimal	account_decimal	The field where account values of datatype decimal are stored	numeric(10,5)	No	No
	account date	account_date	The field where the account values that are of datatype date are stored	datetime	No	No
SUBMISSION TYPE REF	submission type ref id	submission_type_ref_id	The code that uniquely identifies the submission type	char(5)	Yes	No
	submission type ref name	submission_type_ref_name	The name of the submission type	char(30)	No	No
TEMPLATE FDS	template line item	template_line_item	The field where account values of datatype text are stored	numeric(9)	Yes	Yes
	program ref id	program_ref_id	Alpha code that uniquely identifies a PHA program	varchar(20)	Yes	Yes
	accounting method ref id	accounting_method_ref_id	The code that uniquely represent an accounting method	char(5)	No	Yes
TEMPLATE LINE ITEM	template line item	template_line_item	The field where account values of datatype text are stored	numeric(9)	Yes	No
	account number ref id	account_number_ref_id	The unique that identifies the account number reference definition	numeric(4)	No	Yes
	submission header id	submission_header_id	The numeric id that uniquely identifies a submission	numeric(9)	No	Yes
	page sequence number	page_sequence_number	This field is used to define the details associated with an account number. This field is generated through programming code.	numeric(11)	No	No
	account number	account_number	A unique number that identifies an account	char(10)	No	No
	account value	account_value	The field where the account values of datatype numeric are stored	numeric(10)	No	No
	account text	account_text		text	No	No
	account smalltext	account_smalltext	The field where account values of datatype smalltext are stored	varchar(255)	No	No
	account decimal	account_decimal	The field where account values of datatype decimal are stored	numeric(10,5)	No	No
	account date	account_date	The field where the account values that are of datatype date are stored	datetime	No	No
	valued	valued	Determines if the account contains a value.	char(1)	No	No
WORK TRANSFER	work transfer number	work_transfer_number	A unique, system generated number associated with a given occurrence of work transfer.	numeric(9)	Yes	No
	submission header id	submission_header_id	The numeric id that uniquely identifies a submission	numeric(9)	No	Yes
	assigned reac user id	assigned_reac_user_id	The REAC employee's user id who received the work transfer	char(6)	No	No
	work transfer date	work_tranfer_date	The date the work was transferred to another REAC employee	datetime	No	No

5.1.3 Relationship Definition – Phrase

Parent Table Name	Relationship Phrase	Child Table Name
ACCOUNT NUMBER REF	defines	SUBMISSION LINE ITEM
ACCOUNT NUMBER REF	is_a_part_of	FORMS ACCOUNT NUMBER
ACCOUNT NUMBER REF	defined_by	ACCOUNT VALUE REF
ACCOUNT NUMBER REF	defines	TEMPLATE LINE ITEM
ACCOUNTING METHOD REF	defines	FINANCIAL DATA SCHEDULE
FORMS REF	provides_details_about	FORMS ACCOUNT NUMBER
MFS ACTION	permits	MFS USER PROFILE
MFS ACTION	permits	MFS ROLE PROFILE
MFS PHA USER	has_a	MFS USER PROFILE
MFS PHA USER	is_assigned	MFS ROLE ASSIGNMENT
MFS ROLE	assigned_to	MFS ROLE ASSIGNMENT
MFS ROLE	defines	MFS ROLE PROFILE
MFS ROLE ASSIGNMENT	defines	MFS PHA ASSIGNMENT
MFS SYSTEM	permits	MFS ACTION
PROGRAM REF	has	FINANCIAL DATA SCHEDULE
STATUS REF	for	SUBMISSION HEADER
SUBMISSION HEADER	contains	TEMPLATE LINE ITEM
SUBMISSION HEADER	contains	SUBMISSION LINE ITEM
SUBMISSION HEADER	tracked_by	WORK TRANSFER
SUBMISSION LINE ITEM	contained_in	FINANCIAL DATA SCHEDULE
SUBMISSION TYPE_REF	defines	SUBMISSION HEADER
SUBMISSION TYPE_REF	defines	FORMS ACCOUNT NUMBER
TEMPLATE_LINE_ITEM	contained_in/contains	TEMPLATE_FDS

5.1.4 Relationship Definitions

Parent Table Name	Relationship Definition	Child Table Name
ACCOUNT NUMBER REF	The account number with detailed information for the specific submission line. For example its data type, if it is a mandatory field, what values are permitted, and if there are details to support the values for the account. This relationship aides in the preprocessing software validation.	SUBMISSION LINE ITEM
ACCOUNT NUMBER REF	Defines the account number to be displayed on a template form	FORMS ACCOUNT NUMBER
ACCOUNT NUMBER REF	The account number is defined by valid values. For example: Yes/No or Audited/Unaudited.	ACCOUNT VALUE REF
ACCOUNT NUMBER REF	Account numbers acquire their values via the template line item	TEMPLATE LINE ITEM
ACCOUNTING METHOD REF	Defines the accounting method used for an entry of the financial data schedule (by program)	FINANCIAL DATA SCHEDULE
FORMS REF	Provides details about the form which will contain the various account numbers	FORMS ACCOUNT NUMBER
MFS ACTION	Defines the actions that a user can perform for a specific system	MFS USER PROFILE
MFS ACTION	Defines which actions a role can perform for a specified system	MFS ROLE PROFILE
MFS PHA USER	A PHA user is permitted to perform certain actions for a specific system	MFS USER PROFILE
MFS PHA USER	A PHA user is assigned to a role	MFS ROLE ASSIGNMENT
MFS ROLE	A role is assigned to a user	MFS ROLE ASSIGNMENT
MFS ROLE	Defines which actions a role can perform for a specific system	MFS ROLE PROFILE
MFS ROLE ASSIGNMENT	A role is defined to the user of a specific PHA Assignment. A role can be a submitter, coordinator, or a administrator.	MFS PHA ASSIGNMENT
MFS SYSTEM	The system permits specific actions	MFS ACTION

Parent Table Name	Relationship Definition	Child Table Name
PROGRAM REF	A program has financial data schedule entries	FINANCIAL DATA SCHEDULE
STATUS REF	Status of each submission	SUBMISSION HEADER
SUBMISSION HEADER	The lines are submitted to this table. They are temporarily placed here for validation purposes	TEMPLATE LINE ITEM
SUBMISSION HEADER	Various account numbers create the detailed values for a submission	SUBMISSION LINE ITEM
SUBMISSION HEADER	Details to whom a submission has been transferred	WORK TRANSFER
SUBMISSION LINE ITEM	The financial data schedule consists of line numbers (account number) and programs. Each program has its own set of values for the line numbers.	FINANCIAL DATA SCHEDULE
SUBMISSION TYPE REF	Determines the type of submission	SUBMISSION HEADER
SUBMISSION TYPE REF	Defines the submission type for a specific form.	FORMS ACCOUNT NUMBER
TEMPLATE LINE ITEM	The lines are submitted to this table. It is temporarily placed here for validation purposes	TEMPLATE FDS

5.2 Data Definition Tables

5.2.1 Financial Data Schedule

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
Assets							
111	N/A	Cash - Unrestricted	Money in any form available for use for any purpose	N			
112	N/A	Cash – Restricted – Modernization and Development	Money that can only to be expended for specified modernization & development expenses	N			
113	N/A	Cash – Other Restricted	Money that is allowed to be expended for other, specified, restricted purposes	N			
114	N/A	Cash-Tenant Security Deposits	Cash in the Security Deposit Fund which must remain on deposit and may not be used to fund operations	N			
100	N/A	Total Cash	The Summation of lines 111, 112, 113 and 114.	N		Y	The 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	Amounts owed from HUD	N			

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		other projects					
124	N/A	Accounts Receivable – other government	Amount owed from state and local governments for the HA project	N			
125	N/A	Accounts Receivable – Miscellaneous	Amounts owed to the HA from misc. sources other than governmental units or tenants	N			
126	N/A	Accounts Receivable – Tenants – Dwelling Rents	Cumulative balance on all tenant related payments due and owed by tenants	N			
126.1	N/A	Allowance for doubtful accounts – Dwelling Rents	Reasonably anticipated losses inherent in the A/R balance from tenants	N	Y		Must be entered as a negative value. If line 126 is not equal to zero, this field is required. Zero is an acceptable value.
126.2	N/A	Allowance for doubtful accounts – Other	Reasonably anticipated losses inherent in A/R from all other sources	N	Y		Must be entered as a negative value. If any value is entered for lines 121, 122, 124, or 125 this field is required. Zero is an acceptable value.
127	N/A	Notes and mortgages receivable – Current	<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 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,	The summation of lines 121, 122, 124,	N		Y	The value entered by the user for

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		net of allowances for uncollectibles	125, 126, 126.1, 126.2, 127, 128, 128.1, and 129.				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 – unrestricted	Fair market value of current investments which can be used for any purpose	N			
132	N/A	Investments- restricted	Fair market value of current investments which can be used only for specific purposes	N			
142	N/A	Prepaid expenses and other assets	Prepaid expenses, unlike other current assets are not expected to be converted into cash	N			
143	N/A	Inventories	The cost applicable to goods on hand at the end of the period	N			
143.1	N/A	Allowance for obsolete inventories	Used to estimate the amount of materials which may be 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

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							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 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	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

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		depreciation					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 due and receivable.	N			
174	N/A	Other assets	Prepayments of expenses not specifically chargeable to other accounts	N			
175	N/A	Undistributed debits	Amount due from a local governing or taxing body or public utility in connection with payments made by the HA for off-site utilities included in the development cost	N			
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

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							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.
Liabilities							
311	N/A	Bank overdraft	Amount by which checks, drafts or other demands for payment exceed the credit against which they are drawn	N			
312	N/A	Accounts payable <= 90 days	Amounts payable on open accounts and contract billings <=90 days	N			
313	N/A	Accounts payable >90 days past due	Those as defined above which are >90 days past due	N			
321	N/A	Accrued wage/payroll taxes payable	Amount of salaries and wages accrued and unpaid	N			
322	N/A	Accrued compensated absences	Estimated amount of future benefits employees earn as services are rendered	N			
324	N/A	Accrued contingency liability	Amount of a reserve set aside for self-insurance or contingencies	N			
325	N/A	Accrued interest	Amount of accrued interest payable on	N			

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		payable	project loans, administrative loan notes and bonds				
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 revenue	Includes partial payments received from HUD for leased section 23/10c projects and Section 8 annual contributions and any prepaid monthly payments by tenants	N			
343	N/A	Current portion of long-term debt – capital projects	Current portion of L-T debt related to the PHA's capital projects	N			
344	N/A	Current portion of long-term debt – operating borrowings	Current Portion of long term debt related to PHA's normal operating expenses	N			
345	N/A	Other Current Liabilities	The amount of deposits placed with the PHA and deposited in the General Fund, pending refund or other disposition.	N			
346	N/A	Accrued liabilities - other	Accrued amounts for utility expense, 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,	N		Y	The value entered by the user for this field must be equal to the

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			342, 343, 344, 345 and 346.				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 calculated summation of lines 310 and 350 (for each individual program entered). This

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							calculated value will be used only for validation purposes and will neither be displayed nor stored.
Equity							
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

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							displayed nor stored.
509	N/A	Fund balance reserved for operating activities	Amount of operating funds reserved by PHA from the Fund Balance/Retained Earnings for operations	N			
510	N/A	Fund balance reserved for capital activities	Amounts reserved by the PHA 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.
600	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

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							300 and 513 (for each individual program entered). This calculated value will be used only for validation purposes and will neither be displayed nor stored. The value for this line must be equal to the value for line 190.
Revenues							
701	N/A	Tenant rental revenue – gross potential	The amount of gross 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 tenant 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

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							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 the PHA during the FY that should be recognized as revenue under GAAP	N			
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 revenue	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

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							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.
Expenses							
911	N/A	Administrative salaries	The gross salaries earned by housing authority personnel engaged in administrative duties and in the supervision, planning, and direction of maintenance activities and operating services during the operations period	N			
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–	The cost of all items of administrative	N			

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		administrative	expense and general expenses for which no specific account is prescribed in the administrative group of accounts				
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 contributions – tenant services	Expenses under the category “tenant services.”	N			
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	N			

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			rent				
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 utilities 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 maintenance and op. – contract costs	Contract costs incurred in connection with routine maintenance of the project	N			
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 costs relating to protective	N			

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		other	services such as cost of materials, supplies and expendable equipment				
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 rents and home buyer mortgages	N			
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

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
							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. The difference between lines 700 and 969	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 subsequent restoration	N			
973	N/A	Housing assistance payments	Represents housing assistance payments primarily for the Section 8 program paid or accrued to owners of	N			

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			dwelling units.				
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

Financial Data Schedule							
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.
Memo Accounts							
1100	N/A	Changes in 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	Represents the change to the compensated absences liability	N			This value is required for each program that “governmental”

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
		absence liability balance	balance for the current period when the reporting entity employs governmental accounting concepts				accounting is the chosen method. Zero is an acceptable amount.
1106	N/A	Changes in self-insurance liability balance	Represents the change to the self-insurance 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.
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	N			This value is required for each program that “enterprise” accounting is chosen

Financial Data Schedule							
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mandatory	Editing and Business Rules
			employs enterprise fund accounting concepts				
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, owned and/or managed by the PHA during the reporting period	N			This value is required for the following programs: 14.850, 14.855, 14.856, 14.857, Business Activities, Other Federal, State/Local and Joint Venture.
Detail Accounts							
G1200-010	N/A	Current Fiscal Year	Amount expended for current fiscal year	N			The sum of all details accounts should display in the associated line item number and program number on the revenue and expense page
G1200-020	N/A	Current Year -1	Amount expended for prior fiscal year	N			
G1200-030	N/A	Current Year -2	Amount expended for two fiscal years ago	N			
G1200-040	N/A	Current Year -3	Amount expended for three fiscal years ago	N			
G1200-050	N/A	Current Year -4	Amount expended for four fiscal years ago	N			
G1200-060	N/A	Prior Years	Amount expended for all prior fiscal years	N			
Accounting Method							
G1100-010		Accounting Method	This account holds the value for the accounting method used	S			

5.2.2 Data Collection Form

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
<i>General Information</i>										
X			G9000-010	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit.	D		Y	1.4.2	Format as MM/DD/YYYY. Month and day supplied by HUDCAPS. User enters year.
X			G2000-010	Type of Circular A-133 Audit	§__.200 of Circular A-133 requires non-Federal entities that expend \$300,000 or more in a year in Federal awards to have a single audit conducted in accordance with §__.500, except when they elect to have a program-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			G2000-020	Audit Period Covered	The period for which the audit covers.	S		Y	1.4.2	Flag periods other than annual. User may select Annual, Biennial, or Other.
X			G2000-030	Audit Period Covered (Months)	The number of months covered by the audit if not annual or biennial.	N		Y	1.4.2	Must be a number between 0 and 24. Mandatory if G2000-020 is Other.
X			G9000-020	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	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
X			G2000-040	Multiple EIN Indicator	Indicates whether the auditee (or components of an auditee covered by the audit) was assigned more than one EIN by the IRS. (Example: A State-wide audit covers many departments, each of which may have its own separate EIN).	S		Y	1.4.2	User may enter yes or no. If yes, flag.
X			G9100-010	PHA Name	PHA name.	S		Y	1.4.2	Defaults to Name data contained in FASS. User will be able to view but not change the data as it will be stored as read-only
X			G9100-020	PHA Street Address Line 1	PHA address street.	S		Y	1.4.2	Defaults to Address Street data contained in FASS. User will be able to view but not change the data it will be stored as read-only
X			G9100-030	PHA Street Address Line 2	PHA address street.	S		N	1.4.2	Defaults to Address Street data contained in FASS. User will be able to view but not change the data as it will be stored as read-only
X			G9100-040	PHA City	PHA city.	S		Y	1.4.2	Defaults to City data contained in FASS. User will be able to view but not change the data as it will be stored as read-only
X			G9100-050	PHA State	PHA state.	S		Y	1.4.2	Defaults to State data contained in FASS. User will be able to view but not change the data as it will be stored as read-only

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
X			G9100-060	PHA Zip Code	PHA zip code.	S		Y	1.4.2	Defaults to Zip Code data contained in FASS. User will be able to view but not change the data it will be stored as read-only. Must be a 5 digit number.
X			G2100-010	PHA Contact First Name	PHA contact first name.	S		Y	1.4.2	
X			G2100-020	PHA Contact Middle Initial	PHA contact middle initial.	S			1.4.2	
X			G2100-030	PHA Contact Last Name	PHA contact last name.	S		Y	1.4.2	
X			G2100-040	PHA Contact Title	PHA contact title.	S		Y	1.4.2	
X			G2100-050	PHA Contact Telephone	PHA contact telephone.	S		Y	1.4.2	Must be a 10 digit number.
X			G2100-060	PHA Contact Extension	PHA contact telephone extension	S			1.4.2	Must be no more than a 6 digit number.
X			G2100-070	PHA Contact Fax	PHA contact fax.	S			1.4.2	Must be a 10 digit number.
X			G2100-080	PHA Contact E-mail	PHA contact E-mail.	S			1.4.2	
X			G2100-090	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.

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
X			G2100-100	Certifying Official First Name	First Name of the signatory.	S		Y	1.4.2	
X			G2100-110	Certifying Official Middle Initial	Middle initial of the signatory.	S			1.4.2	
X			G2100-120	Certifying Official Last Name	Last Name of the signatory.	S		Y	1.4.2	
X			G2100-130	Certifying Official Title	Title of the signatory.	S		Y	1.4.2	
X			G2200-010	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			G2200-020	Auditor Street Address	Auditor Street Address.	S		Y	1.4.2	
X			G2200-030	Auditor Street Address 2	Auditor Street Address.	S			1.4.2	
X			G2200-040	Auditor City	Auditor City.	S		Y	1.4.2	

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
X			G2200-050	Auditor State	Auditor State.	S		Y	1.4.2	
X			G2200-060	Auditor Zip Code	Auditor Zip Code.	S		Y	1.4.2	Must be a 5 digit number.
X			G2200-070	Auditor Contact First Name	Auditor Contact First Name.	S		Y	1.4.2	
X			G2200-080	Auditor Contact Middle Initial	Auditor Contact Middle Initial.	S			1.4.2	
X			G2200-090	Auditor Contact Last Name	Auditor Contact Last Name.	S		Y	1.4.2	
X			G2200-100	Auditor Contact Title	Auditor Contact Title.	S		Y	1.4.2	
X			G2200-110	Auditor Contact Telephone	Auditor Contact Telephone.	S		Y	1.4.2	Must be a 10 digit number.
X			G2200-120	Auditor Contact Extension	Auditor Contact telephone extension	S			1.4.2	Must be no more than a 6 digit number.
X			G2200-130	Auditor Contact Fax	Auditor Contact Fax.	S			1.4.2	Must be a 10 digit number.
X			G2200-140	Auditor Contact E-mail	Auditor Contact E-mail.	S			1.4.2	
X			G2300-010	Indicator- Whether the Auditee Has Either a Federal Cognizant or Oversight Agency for Audit?	Each auditee has either a Federal cognizant agency for audit or an oversight agency for audit, determined in accordance with §__.400(a) or (b) of Circular A-133.	S		Y	1.4.2	Default to Cognizant; User may select: Cognizant or Oversight.

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
	X		G2300-020	Name of Cognizant or Oversight Agency	Name of Cognizant or Oversight Agency.	S		Y	1.4.2	Default to HUD; User may select one of the options provided in OMB A-133 Circular (OMB No. 0348-0057) Part 1, Item 9.
<i>Financial Statements</i>										
X			G3000-010	Type of Audit Report	Type of opinion given.	S		Y	1.4.2	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.
X			G3000-020	“Going Concern” Indicator	Determines whether a “Going Concern” exists.	S		Y	1.4.2	User may select: Yes or No.
X			G3000-030	Reportable Condition Indicator	Determines whether a Reportable Condition was disclosed?	S		Y	1.4.2	If no disable G3000-40. User may select: Yes or No.
X			G3000-040	Material Weakness Indicator	Determines whether a Reportable Condition is a Material Weakness.	S		Y	1.4.2	User may select: Yes or No.
X			G3000-050	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	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
AI	A	U								
X			G4000-010	Type of Audit Report on Major Program Compliance	If the audit report for one or more major programs is other than unqualified, check boxes 2, 3, or 4, as applicable. For example, if the 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			G4000-020	Dollar threshold used to distinguish Type A and Type B programs	The dollar threshold used to distinguish between large and small programs as defined in §__.520(b) of Circular A-133.	N	N	Y	1.4.2	
X			G4000-030	Low-Risk Auditee Indicator	Whether or not the auditee qualifies as a low risk auditee under §__.530 of Circular A-133.	S		Y	1.4.2	User may select: Yes or No.
X			G4000-040	Indicator- Any audit findings disclosed that are required to be reported	Whether or not the audit disclosed any audit findings which the auditor is supposed to report under §__.510(a) of Circular A-133.	S		Y	1.4.2	User may select: Yes or No.

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
	X		G4000-050	Federal Agencies required to receive the reporting package	Indicates each Federal awarding agency required to receive a copy of the reporting package pursuant to §__320(d) of Circular A-133. If no Federal awarding agency is required to receive a copy of the reporting package, mark "None."	S		Y	1.4.2	Default to HUD; User may select between the options provided in OMB A-133 Circular (OMB No. 0348-0057) Part 3, Item 5. This can be a repeating group. More than one Federal Agency can receive a copy.
X			G4100-010	CFDA Number	The number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA) or other identifying number when the CFDA information is not available. If the CFDA information is not available, enter the identifying number provided by the Federal awarding agency or pass-through entity. 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	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
X			G4100-020	Name of Federal Program	The name of the Federal program. If no CFDA number is provided in column (a), enter the name of the Federal program and the Federal awarding agency 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			G4100-030	Amount Expended	The amount of expenditures included in the Schedule of Expenditures of Federal Awards for each Federal program. It is important to note that amounts shall be provided for the value of Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during 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		Y	1.4.2	Default to FDS line 900 for each CFDA number which exists. Allow user to modify values as necessary.
X			G4100-040	Total Federal Awards Expended	Total Federal Awards Expended.	N		Y	1.4.2	Equals the sum of the values listed in G4100-030.

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
AI	A	U								
X			G4200-010	Major Federal Program Indicator	Whether or not the Federal Program is a major program as defined in §__.520 of Circular A-133.	S		Y	1.4.2	User may select: Yes or No. Must be one indicator for each CFDA number listed.
Repeating Group – Type of Compliance Requirement Begins										
X			G4200-020	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. Appendix C provides a listing of compliance requirements and the corresponding letter. Must be entered for each CFDA number and audit finding listed. If 'O', disable G4200-030, G4200-040, G4200-050, and G4200-060. Otherwise enable G4200-030, G4200-040, G4200-050, and G4200-060. If 'O' no other selection can be made.
X			G4200-030	Amount of Questioned Costs	The amount of reported questioned costs by Federal program.	N		Y	1.4.2	Disable when G4200-020 = 'O'. Otherwise, must be questioned cost for each type of compliance requirement listed.

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
AI	A	U								
X			G4200-040	Internal Control Findings	The internal control findings that apply to the Federal program.	S		Y	1.4.2	Set to 'None Reported' where G4200-020 = 'O'. Must be entered for each type of compliance requirement listed. User may select : Material Weakness, Reportable Conditions, or None Reported
Repeating Group – Type of Compliance Requirement Ends										
X			G4200-070	Audit Finding Reference Number	The audit finding reference number(s) for audit findings included in the Schedule of Findings and Questioned Costs.	S			1.4.2	Must be entered for each CFDA number listed where G4200-040 has any value other than "None Reported". There can be more than one audit finding reference for each CFDA number.
Audit Flags										
<i>Financial Statements</i>										
X			G3100-010	Unqualified-Supplementary Information Required by GASB or FASB has been Omitted	Unqualified audit detail	S			1.4.2	If G3000-010 is Unqualified, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'.

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
AI	A	U								
X			G3100-020	Unqualified-Other Information Included in a Document Containing Audited Financial statements is materially Inconsistent with Information Appearing in the Financial Statements	Unqualified audit detail	S			1.4.2	If G3000-010 is Unqualified, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'.
X			G3100-030	Unqualified-No Exceptions	Unqualified audit detail	S			1.4.2	If G3000-010 is Unqualified, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'.
X			G3200-010	Qualified-GAAS- Scope limitations-Imposed by Management	Qualified- GAAS- Scope limitations	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
AI	A	U								
X			G3200-020	Qualified-GAAS- Scope limitations- Imposed by Circumstance	Qualified- GAAS- Scope limitations	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.
X			G3300-010	Qualified-GAAP- Change in Accounting Principle	Qualified- GAAP	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.
X			G3300-020	Qualified-GAAP- Change in Accounting Estimate	Qualified- GAAP	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.
X			G3300-030	Qualified-GAAP- Change in Accounting Method	Qualified- GAAP	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.
X			G3300-040	Qualified-GAAP- Departures from GAAP	Qualified- GAAP	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.
X			G3300-050	Qualified-GAAP- Inconsistently Applied GAAP	Qualified- GAAP	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.
X			G3300-060	Qualified-GAAP- Omission	Qualified- GAAP	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.

Data Collection Form										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
X			G3400-010	Qualified-Indicator-Accounting Principles Used Caused the Financial Statements to be Materially Misstated	Qualified- Accounting Principles Used Caused the Financial Statements to be Materially Misstated	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.
X			G3400-020	Qualified-Inadequate Records Indicator	Qualified-Inadequate Records	S			1.4.2	Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.

5.2.3 Notes and Auditor's Reports

Notes & Auditor's Reports										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
Notes (Footnotes)										
	X		G5000-010	Footnotes	Auditor's notes describing the audited financial statements	S		Y	1.4.3	
Auditor's Reports										
Management Letter										
	X		G5400-010	Management Letter	Additional Letter containing findings	S			1.4.3	

Notes & Auditor's Reports										
Submission Type			Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
Corrective Action Plan										
	X		G6200-010	Corrective Action Plan	Corrective Action Plan for the findings on the financial statements and federal award findings and questioned costs. Should include the auditee response to the finding	S			1.4.3	This field is mandatory if audit findings exists.
Audit Findings										
	X		G4300-010	Audit Finding	Audit finding narrative	S			1.4.3	
Opinion to Supplemental Information										
	X		G5700-010	Opinion to Supplemental Information	Auditor opinion on supplemental information	S		Y	1.4.1	User must select either "Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.
	X		G5700-020	Auditor Opinion-Narrative	Auditor opinion on supplemental information narrative	S			1.4.1	Mandatory if G5700-020 is not equal to 'No Opinion'.

5.2.4 User Login

User Login									
Line Item Number	Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules	
	G6000-010	User ID	HUD designated User ID.	S		Y	1.1	ID must be active.	
	G6000-020	Password	User designated password.	S		Y	1.1	Password must be valid. Password must be between 6 and 8 characters.	
	G9200-010	PHA Number	HUD designated number of PHA that system will grant access.	S		Y	1.1	PHA Number must be active.	

5.2.5 *User ID Request*

User ID Request								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	G6100-010	First Name	PHA Agent first name	S		Y	1.1	
	G6100-020	Last Name	PHA Agent last name	S		Y	1.1	
	G6100-030	Title	PHA Agent title	S		Y	1.1	
	G6100-040	Organization Name	PHA Agent organization name	S		Y	1.1	
	G6100-050	Address Number	PHA Agent address number	S		Y	1.1	
	G6100-060	Address Street	PHA Agent address street	S		Y	1.1	
	G6100-070	City	PHA Agent city	S		Y	1.1	
	G6100-080	State	PHA Agent state	S		Y	1.1	
	G6100-090	Zip Code	PHA Agent zip code	S		Y	1.1	Must be a 5-digit number.
	G6100-100	Zip Code Extension	PHA Agent zip code extension	S			1.1	Must be a 4 digit number
	G6100-110	Fax Number	PHA Agent fax number	S			1.1	Must be a 10-digit number.
	G6100-120	Phone Number	PHA Agent phone number	S		Y	1.1	Must be a 10-digit number.
	G6100-130	E-mail Address	PHA Agent E-mail Address	S			1.1	
	G6000-020	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.

5.2.6 Extenuating Circumstances Notification

Extenuating Circumstances Notification								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	G7900-010	Date Submitted	Date that the Extenuating Circumstances Notification was submitted.	D		Y	4.1	
	G9200-010	PHA Number	HUD designated number of PHA that system will grant access.	N		Y	4.1	PHA Number must be active.
	G9100-010	PHA Name	PHA name.	S		Y	4.1	
	G9000-010	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit	D		Y	4.1	
	G7200-010	Due Date	Date the submission is due to REAC	D		Y	4.1	Original due date = <ul style="list-style-type: none"> • Unaudited Submission = FYE Date + 60 days • Audited Submission = FYE date + 9 months
	G7900-030	Requested number of days	Number of days the PHA is requesting for an extension	S		Y	4.1	
	G7100-010	Extenuating Circumstances	Reason for Extenuating Circumstances Notification.	S		Y	4.1	Must be received 15 days before submission due date.
	G2200-010	Auditor Name	Name of auditor that will be used.	S		Y	4.1	
	G2200-110	Auditor Telephone	Auditor Contact Telephone.	N		Y	4.1	
	G2200-140	Auditor E-mail	Auditor Contact E-mail.	S		Y	4.1	
	G7900-030	Extension Date	Date for which the PHA is requesting the extension.	D		Y	4.1	Calculated field. Equal to the Due Date + Requested number of Days
	G7000-010	Type of Submission	Type of submission the extension is requested for.	S		Y	4.1	

5.2.7 *Late Submission Reason*

Late Submission Reason								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	G7900-010	Date Submitted	Date that the Extenuating Circumstances Notification was submitted.	D		Y	4.1	
	G9200-010	PHA Number	HUD designated number of PHA that system will grant access.	N		Y	4.1	PHA Number must be active.
	G9100-010	PHA Name	PHA name.	S		Y	4.1	
	G7300-010	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.

5.2.8 *Late Submission Status*

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
	G7900-010	Date Submitted	Date that the Extenuating Circumstances Notification was submitted.	D		Y	2.2	
	G9200-010	PHA Number	HUD designated number of PHA that system will grant access.	N		Y	2.2	PHA Number must be active.
	G9100-010	PHA Name	PHA name.	S		Y	2.2	
	G7300-020	Late Submission Status	Defines the status of the late submission.	S			2.2	Status may be one of these values: Accepted, Declined, or Pending. Initial value is set to 'Pending' until changed by a REAC user.
	G7300-010	Late Submission Reason	Reason for late submission.	S			2.2	

5.2.9 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
	G9000-010	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit.	D		N/A	1.1	
	G9000-020	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	1.1	Must be a nine-digit number provided by REAC for PHA verification.
	G9100-010	Name	PHA name.	S		N/A	1.1	
	G9100-020	Address Number	PHA address number.	S		N/A	1.1	
	G9100-030	Address Street	PHA address street.	S		N/A	1.1	
	G9100-040	City	PHA city.	S		N/A	1.1	
	G9100-050	State	PHA state.	S		N/A	1.1	
	G9100-060	Zip Code	PHA zip code.	S		N/A	1.1	
	G9100-070	Zip Code Extension	PHA zip code extension.	S		N/A	1.1	
	G9200-010	PHA Code	HUD's PHA Code.	S		N/A	1.1	

5.2.10 Extension Status

Extenuating Circumstances Notification 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
	G7900-010	Date Submitted	Date that the Extenuating Circumstances Notification was submitted.	D		Y	4.3	
	G9200-010	PHA Number	HUD designated number of PHA that system will grant access.	N		Y	4.3	PHA Number must be active.
	G9100-010	PHA Name	PHA name.	S		Y	4.3	
	G7100-010	Extenuating Circumstances	Reason for Extenuating Circumstances Notification.	S		Y	4.3	Must be received 15 days before submission due date.
	G2100-010	PHA Contact First Name	PHA contact first name.	S		Y	1.4.2	
	G2100-020	PHA Contact Middle Initial	PHA contact middle initial.	S			1.4.2	
	G2100-030	PHA Contact Last Name	PHA contact last name.	S		Y	1.4.2	
	G2100-050	PHA Contact Telephone	PHA contact telephone.	S		Y	1.4.2	Must be a 10 digit number.
	G2100-060	PHA Contact Extension	PHA contact telephone extension	S			1.4.2	Must be no more than a 6 digit number.
	G2200-140	Auditor E-mail	Auditor Contact E-mail.	S		Y	4.3	
	G7900-030	Extension Days	Number of days for which the PHA is requesting the extension.	N		Y	4.3	
	G7000-010	Type of Submission	Type of submission the extension is requested for.	s		Y	4.3	
	G7200-010	Extenuating Circumstances Notification Status	Defines the status of extension the request.	S		Y	4.3	Status may be one of three values: Accepted, Declined, or Pending.

Extenuating Circumstances Notification 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
	G7200-020	Extenuating Circumstances Notification Status Reason	Defines the reason of the Extenuating Circumstances Notification status.	S		Y	4.3	Allows unlimited textual entry.
	G7200-050	Approved Number of Days	Number of days REAC user approves for extension	S			4.3	This field is required before the status can be changed to "approved."
	G7200-030	Extension Date	Date for which the PHA is allowed the extension.	D		Y	4.3	Only allowed where the status has been approved.
	G7900-040	Date Posted	Date Status Posted	D			4.3	System Generated when submitted by REAC user

5.2.11 Data Error Report

Data Error Report								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	G7500-010	Field Description	The line item, account number, or field name where the error occurred.	S			1.8.1	
	G7500-020	Error Description	How, what, and/or why the data entered caused an error to occur	S			1.8.1	

5.2.12 Letter of Delinquency

Letter of Delinquency								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	G8000-010	Form letter of Delinquency	Letter informing PHA of overdue submission.	S			3.2.1	

Letter of Delinquency								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	G85000-030	Notice	This determines whether it is a first notice or second notice	S			3.2.1	Acceptable values are "First Notice" and "Second Notice"
	G9000-010	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit.	D			3.2.1	
	G9000-020	Employer Identification Number	The principal auditee Employer Identification Number (EIN), which is the Taxpayer Identification Number assigned by the Internal Revenue Service (IRS).	S			3.2.1	Must be a nine-digit number provided by REAC for PHA verification.
	G9100-010	Name	PHA name.	S			3.2.1	
	G9100-020	Address Number	PHA address number.	S			3.2.1	
	G9100-030	Address Street	PHA address street.	S			3.2.1	
	G9100-040	City	PHA city.	S			3.2.1	
	G9100-050	State	PHA state.	S			3.2.1	
	G9100-060	Zip Code	PHA zip code.	S			3.2.1	
	G9100-070	Zip Code Extension	PHA zip code extension.	S			3.2.1	
	G9200-010	PHA Code	HUD's PHA Code	S			3.2.1	

5.2.13 User ID Letter

User ID Letter								
Line Item Number	Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
	G8000-020	User ID Form Letter	Letter informing user of their designated ID	S			1.1	
	G9000-010	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit.	D			1.1	
	G9000-020	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	
	G9100-010	PHA Name	PHA name.	S			1.1	
	G9100-020	PHA Address Number	PHA address number.	S			1.1	
	G9100-030	PHA Address Street	PHA address street.	S			1.1	
	G9100-040	PHA City	PHA city.	S			1.1	
	G9100-050	PHA State	PHA state.	S			1.1	
	G9100-060	PHA Zip Code	PHA zip code.	S			1.1	
	G9100-070	PHA Zip Code Extension	PHA zip code extension.	S			1.1	
	G6000-010	User ID	FASS User ID	S			1.1	

5.2.14 Inbox

Inbox										
Submission Type			Account Number	Account Title (Field)	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
Al	A	U								
X			G8500-010	Status	Indicates whether the submission is opened or closed.	S		Y	2.3	May be 'open', 'closed', 'pending,' or 'late'. Updates date reviewed with the current date when 'closed' is selected.
X			G9200-010	PHA Number	PHA Number	S		Y	2.3	
X			G7000-010	Type	Indicates what the submission type is: Audited, Unaudited, Resubmission, or Extenuating Circumstances Notification.	S		Y	2.3	
X			G9000-010	Fiscal Year End	The last day of the entity's fiscal period covered by the audit.	D		Y	2.3	
X			G7900-010	Date Received	The date the submission was received by FASS.	D			2.3	
	X	X	G8600-010	Approve Resubmission	This determines whether or not it is allowable for a PHA to re-submit a submission	S			2.3	Acceptable values are Yes or No
X			G8500-020	Date Reviewed	The date the submission was reviewed by the REAC user.	D			2.3	Field is protected.

5.3 Process Definitions

Process #	Process Name	Description	Business Rule
1.0	Submit Financial Information	Submission of PHA financial information to REAC.	
1.1	Access System	Access to HUDs Secure System via the Internet.	<ol style="list-style-type: none"> Internet users will enter the FASS application via a secure Internet connection Intranet users will enter the FASS application via HUDweb, HUD's Intranet.

Process #	Process Name	Description	Business Rule
			<ol style="list-style-type: none"> 3. A coordinator must be designated for each PHA. For HUD users, the coordinator will be the system administrator 4. All passwords are designated at registration for a user id 5. Coordinators assign users to a PHA 6. A user can be assigned to more than one PHA 7. A PHA or Auditor user can have either draft access or final access. Any user with final access will automatically be granted draft access privileges
1.2	Download Data Wizard (Template)	Forms needed by PHAs to submit financial information to REAC.	<ol style="list-style-type: none"> 1. The appropriate template will be downloaded electronically via the Internet to the users computer. 2. The user must have a computer capable of accessing the REAC-FASS Internet site. 3. Validate Fiscal Year to ensure PHA is not submitting before the Fiscal Year is over.
1.3	Download Draft Submission Data	Data saved from a previous submission attempt that was partially completed.	<ol style="list-style-type: none"> 1. Data download occurs electronically via the Internet to the users template. 2. FASS will validate the users access to the data prior to download.
1.4	Input Data	The entry of the financial data being submitted to HUD	
1.4.1	Input FDS	The entry of the Financial Data Schedule.	<ol style="list-style-type: none"> 1. See data business rules.
1.4.2	Input Supplemental Data	The entry of the A-133 Data Collection Form and the Audit Flags.	<ol style="list-style-type: none"> 1. See data business rules.
1.4.3	Input Auditors Notes and Reports	The entry of the Footnotes and the Auditor Opinions.	<ol style="list-style-type: none"> 1. See data business rules.
1.5	Validate Data Format	Checks entry fields for formatting errors.	<ol style="list-style-type: none"> 1. Enforce data type validations per data business rules.
1.6	Save Draft Financial Data	Saves financial data for submission.	<ol style="list-style-type: none"> 1. Receive draft data electronically via the Internet. 2. Only accept data sent from the FASS PHA template.
1.6.1	Transmission Error Handling (Rollback)	Provides error information.	<ol style="list-style-type: none"> 1. Verify that the entire submission was not received.
1.6.2	Post Successful Submission Status	Provides submission status information.	<ol style="list-style-type: none"> 1. Verify PHA ID and submission type. 2. Capture PHA, User ID and Date/Time of submission. 3. Verify entire submission was received.
1.7	Download Business	Established rules for financial data.	<ol style="list-style-type: none"> 1. Send business rules to users computer electronically via the Internet

Process #	Process Name	Description	Business Rule
	Rules		upon request..
1.8	Validate Data Against Business Rules	Checks data for business rule errors.	1. Validate business rules (see data business rules) upon user request.
1.8.1	Generate Data Error Report	Provides error information.	Report all business rule violations in the data error report.
1.9	Submit Final Submission Data to REAC	The completed submission of PHA financial information.	1. Validate users authority to submit financial data to REAC. 2. Validate PHA, Fiscal Year, and Submission Type to ensure they are valid and not duplicates.
1.9.1	Transmission Error Handling (Rollback)	Provides error information.	1. See 1.6.1.
1.9.2	Post Successful Submission Status	Provides submission status information.	1. See 1.6.2.
2.1	Post Financial Information	Provide the capability to post validated data to the HUD server.	1. The PHA financial information must be received electronically from a FASS template. 2. The system must be able to identify the PHA, EIN, Fiscal Year, Submission Type, user id, and the date and time of the posting to have the capability to identify and accept the transmission.
2.2	Record Late Submission Status/Reason	The user has the capability to provide a reason for a late submission. REAC has the ability to provide the user a status on the late submission.	1. If a submission is submitted after the expected due date, the user will have the option to enter a late submission reason. 2. FASS must capture the date, text, and user id of the late submission reason. 3. The late submission reason must be distributed to the appropriate user (i.e. has late review role) for review. 4. The system will note who reviews the late notice and when. 5. The late submission must be either accepted or rejected within 30 days or it is automatically accepted. 6. The status of the late submission must always be in the PHA user inbox to keep them informed. 7. The system will capture the late submission status to be reflected in the score.
2.3	Display Financial Information for HUD User	Allows the user to review financial information that was entered into FASS.	1. Each PHA will be assigned to a REAC reviewer. A reviewer will be associated with one or more PHAs. 2. Each submission will be sent to the appropriate reviewer inbox with a status of open once it is received by FASS. The reviewer will change the status to closed when the review is

Process #	Process Name	Description	Business Rule
			complete. 3. All HUD users may select any PHA to view financial information contained in FASS. They may select by PHA, , fiscal year and/or submission type.
2.4	Display Financial Information for a PHA user	Allows the PHA or associated agent to review financial information that was entered into FASS.	<ol style="list-style-type: none"> 1. The system must be able to retrieve and display financial information that was accepted by FASS based on a user's association to a PHA. 2. If an accounting agency is associated with one or more PHAs, it must have the ability to query the PHAs under their purview. 3. A PHA may only access financial data pertaining to them.
3.1	Refresh PHA FY End Information	Provides PHA FY end information from the HUD Source System.	<ol style="list-style-type: none"> 1. The system must be able to electronically retrieve PHA information from the HUDCAPS Data Mart.
3.2	Identify Overdue Submitters	FASS determines which submissions were received past the past date.	<ol style="list-style-type: none"> 1. Submissions which have not been received by the following schedule will be marked late upon arrival: <ol style="list-style-type: none"> 1. Unaudited – 61+ days after the fiscal year end. 2. Audited – 9 months and 1+ days after the fiscal year end.
3.2.1	Notify HA Director of Delinquency	Generates correspondence notifying the HA Director of a late submission.	<ol style="list-style-type: none"> 1. Standard text as defined by REAC will generate the form letter. 2. The letter will be "addressed" to the delinquent PHA Director.
4.1	Receive Extenuating Circumstances Notification	FASS will allow a PHA to submit an Extenuating Circumstances Notification.	<ol style="list-style-type: none"> 1. The request for extension must be received electronically from the FASS Internet site. 2. FASS must capture the date and time of the Extenuating Circumstances Notification. 3. FASS must capture the submitter's user id and PHA of the Extenuating Circumstances Notification. 4. Requests must be submitted 15 days prior to the submission due date. 5. Extenuating circumstance extensions must be reviewed electronically and distributed to the REAC user to which the PHA is assigned. These requests will include the extension time period, which will be used to calculate and display the new (if approved) submission due date for both the PHA user and the REAC reviewer.

Process #	Process Name	Description	Business Rule
			These extensions will be distributed to the appropriate REAC user for review and acceptance/rejection. All extensions after FY 99 must be of this type.
4.2	Review Extenuating Circumstances Notification for Reasonableness and Timeliness	REAC will determine if an Extenuating Circumstances Notification was submitted on time and the request substantiates an extension.	<ol style="list-style-type: none"> The request must have the following information: PHA, user id, date/time of request, and extension period. The following information will be saved/updated in FASS: user id, request date/time, status = accepted, and due date = current due date + number of days. Extenuating circumstance Extenuating Circumstances Notifications will need to be reviewed by the assigned REAC user and approved/denied as appropriate. The REAC user will access the request via their inbox and review the following information for reasonableness and timeliness: PHA, user id, date/time received, status = pending, current due date, extension period (in days), extended due date, and extension reason. The user must accept or deny the request to remove it from their inbox. If they deny it, they must enter a reason. FASS will capture the REAC user's id and the date/time of the approval/rejection.
4.3	Notify PHA of Decision	Provides the capability to notify the PHA of the decision concerning the Extenuating Circumstances Notification.	<ol style="list-style-type: none"> Once a PHA has submitted an Extenuating Circumstances Notification, the status of that request will remain in their (all users associated with that PHA) inbox until they delete it (once it has been approved/rejected). The system must display the PHA, due date, FY End Date, and extension status.

5.4 Business Rules

5.4.1 FDS

The FDS will be submitted in its entirety for both audited and unaudited submissions.

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F01	Validate Total Cash		

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F01-01		Total Cash is validated by comparing the amount entered by the user against the summation of lines 111, 112, 113 and 114. Total Cash should be validated for each program entered	
F02	Validate Allowance for Doubtful Accounts—Dwelling Rents		
F02-01		If line 126 is not equal to zero, Allowance for Doubtful Accounts-Dwelling Rents is required	
F02-02		Zero is an acceptable value	
F03	Validate Allowance for Doubtful Accounts-Other		
F03-01		If any value is entered for lines 121, 122, 124, or 125 Allowance for Doubtful Accounts—Other is required	
F03-02		Zero is an acceptable value	
F04	Validate Allowance for Doubtful Accounts-Fraud		
F04-01		If line 128 is not equal to zero, Allowance for Doubtful Accounts-Fraud is required	
F04-02		Zero is an acceptable value	
F05	Validate Total Receivables		
F05-01		Total Cash is validated by comparing the amount entered by the user against the summation of lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129. Total Receivables should be validated for each program entered	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F06	Validate Accumulated Depreciation		
F06-01		If any value is entered for lines 162, 163, 164, or 165, then line 166 is required	
F07	Validate Allowance for Obsolete Inventories		
F07-01		If line 143 is not equal to zero, Allowance for Obsolete Inventories is required	
F07-02		Zero is an acceptable value	
F08	Interprogram Due From		
F08-01		The "Total" column for Interprogram Due From and the "Total" column for line 145 must sum to zero	
F09	Interprogram Due To		
F09-01		The "Total" column for Interprogram Due To and the "Total" column for line 144 must sum to zero.	
F10	Validate Total Current Assets		
F10-01		Total Current Assets is validated by comparing the amount entered by the user against the summation of lines 100, 120, 131, 132, 142, 143, 143.1, 144, and 145. Total Current Assets should be validated for each program entered	
F11	Validate Leasehold Improvements		
F11-01		If any value is entered for lines 161, 162, 163, or 164, Leasehold Improvements is required	
F11-02		Zero is an acceptable value	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F12 F12-01	Validate Total Fixed Assets	Total Fixed Assets is validated by comparing the amount entered by the user against the summation of lines 161, 162, 163, 164, 165, and 166. Total Fixed Assets should be validated for each program entered	
F13 F13-01	Validate Total Assets	Total Assets is validated by comparing the amount entered by the user against the summation of lines 150 and 180. Total Assets should be validated for each program entered	
F14 F14-01	Validate Total Current Liabilities	Total Current Liabilities is validated by comparing the amount entered by the user against the summation of lines 311, 312, 313, 321, 322, 324, 325, 331, 333, 341, 342, 343, 344, 345 and 346. Total Current Liabilities should be validated for each program entered	
F15 F15-01	Validate Total Noncurrent Liabilities	Total Noncurrent Liabilities is validated by comparing the amount entered by the user against the summation of lines 351, 352 and 353. Total Noncurrent Liabilities should be validated for each program entered	
F16 F16-01	Validate Total Liabilities	Total Liabilities is validated by comparing the amount entered by the user against the summation of lines 310 and 350. Total Liabilities should be validated for each program entered	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F17	Validate Investment in General Fixed Assets		
F17-01		This field may only be used when accounting method is equal to "Governmental"	
F17-02		The value must be equal to the value entered on line 160	
F18	Validate Total Contributed Capital		
F18-01		Total Contributed Capital is validated by comparing the amount entered by the user against the summation of lines 502, 503, 504, 505, 507 and 508. Total Contributed Capital should be validated for each program entered	
F19	Validate Total Reserved Fund Balance		
F19-01		Total Reserved Fund Balance is validated by comparing the amount entered by the user against the summation of lines 509 and 510. Total Reserved Fund Balance should be validated for each program entered	
F20	Validate Total Equity		
F20-01		Total Equity is validated by comparing the amount entered by the user against the summation of lines 501, 508, 511 and 512. Total Equity should be validated for each program entered	
F20-02		Line 513 must equal the calculated summation of lines 1000, 1100, 1103 and 1104. This validation must be performed for each program entered.	
F21	Validate Total Liabilities and		

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F21-01	Equity	Total Liabilities and Equity is validated by comparing the amount entered by the user against the summation of lines 300 and 513. Total Liabilities and Equity should be validated for each program entered	
F21-02		This value must be equal to the value entered for line 190. Total Liabilities and Equity should be validated for each program entered	
F22 F22-01	Validate Net Rental Revenue	Net Rental Revenue is validated by comparing the amount entered by the user against the summation of lines 701 and 702. Net Rental Revenue should be validated for each program entered	
F23 F23-01	Validate Total Tenant Revenue	Total Tenant Revenue is validated by comparing the amount entered by the user against the summation of lines 703 and 704. Total Tenant Revenue should be validated for each program entered	
F24 F24-01 F24-02	Validate Investment Income— Unrestricted	If line 131 is not equal to zero, Investment Income— Unrestricted is required Zero is an acceptable value	
F25 F25-01	Validate Investment Income-- Restricted	If line 132 is not equal to zero, Investment Income— Restricted is required	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F25-02		Zero is an acceptable value	
F26	Validate Total Operating Revenues		
F26-01		Total Operating Revenues is validated by comparing the amount entered by the user against the summation of lines 705, 706, 708, 710, 711, 712, 713, 714, 715, 716, and 720. Total Operating Revenues should be validated for each program entered	
F27	Validate Total Operating Expenses		
F27-01		Total Operating Expenses is validated by comparing the amount entered by the user against the summation of all lines from 911 to 968. Total Operating Expenses should be validated for each program entered	
F28	Validate Excess Operating Revenue Over Operating Expenses		
F28-01		Excess Operating Revenue Over Operating Expenses is validated by comparing the amount entered by the user against the difference between line 700 and 969. Excess Operating Revenue Over Operating Expenses should be validated for each program entered	
F29	Validate Capital Outlays—Governmental Funds		
F29-01		If accounting method is equal to “Governmental” Capital Outlays—Governmental Funds is required	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F29-02		Zero is an acceptable value	
F30	Validate Debt Principal Payment— Governmental Funds		
F30-01		If accounting method is equal to “Governmental” Debt Principal Payment—Governmental Funds is required	
F30-02		Zero is an acceptable value	
F31	Validate Total Expenses		
F31-01		Total Expenses is validated by comparing the amount entered by the user against the summation of lines 969, 971, 972, 973, 974, 976, 977 and 978. Total Expenses should be validated for each program entered	
F32	Validate Excess of Revenues Over/Under Expenses		
F32-01		Excess of Revenues Over/Under Expenses is validated by comparing the amount entered by the user against the difference between line 700 and 900. Excess of Revenues Over/Under Expenses should be validated for each program entered	
F33	Validate Capital Outlays— Enterprise Funds		
F33-01		If accounting method is equal to “Enterprise” Capital Outlays—Enterprise Funds is required	
F33-02		Zero is an acceptable value	
F33	Validate Debt Principal Payments—		

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
	Enterprise Funds		
F33-01		If accounting method is equal to “Enterprise” Capital Outlays—Enterprise Funds is required	
F33-02		Zero is an acceptable value	
F34	Validate Changes in Compensated Absence Liability Balance		
F34-01		If accounting method is equal to “Governmental” Changes in Compensated Absence Liability Balance is required	
F34-02		Zero is an acceptable value	
F35	Validate Changes in Contingent Liability Balance		
F35-01		If accounting method is equal to “Governmental” Changes in Contingent Liability Balance is required	
F35-02		Zero is an acceptable value	
F36	Validate Changes in Unrecognized Pension Transition Liability		
F36-01		If accounting method is equal to “Governmental” Changes in Unrecognized Pension Transition Liability Balance is required	
F36-02		Zero is an acceptable value	
F37	Validate Changes in Special		

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F37-01	Term/Severance Liability	If accounting method is equal to “Governmental” Changes in Special Term/Severance Liability is required	
F37-02		Zero is an acceptable value	
F38	Validate Changes in Allowance for Doubtful Accounts—Dwelling Rents		
F38-01		If accounting method is equal to “Governmental” Changes in Allowance for Doubtful Accounts-Dwelling Rents is required	
		Zero is an acceptable value	
F39	Validate Changes in Allowance for Doubtful Accounts--Other		
F39-01		If accounting method is equal to “Governmental” Changes Allowance for Doubtful Accounts—Other is required	
F39-02		Zero is an acceptable value	
F40	Validate Changes in Allowance for Doubtful Accounts--Other		
F40-01		If accounting method is equal to “Governmental” Changes Allowance for Doubtful Accounts—Other is required	
F40-02		Zero is an acceptable value	
F41	Validate Gross Number of Units		
F41-01		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	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F42 F42-01	Validate Unit months Leased	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	
F43 F43-01	Choose Program	For each column on the FDS, the user must choose a program. Acceptable values are 14.853: Public and Indian Housing Tenant Opportunity Program, 14.858: Hope VI Planning Grant (Other), 14.861: Family Investment Center, 14.863: Youth Sports Grant, 14.868: New Approach Anti-Drug Grants, 14.182: N/CS/R, 14.850: Low Rent Housing, 14.855: Sec. 8 Rental Voucher, 14.856: Sec. 8 Mod. Rehab., 14.857: Sec. 8 Existing Housing, 14.TBA: Development, 14.852: PIH Comprehensive Improvement Assistance, 14.859: PIH Comprehensive Grant, 14.866: Revitalization of Severely Distressed PH, 14.854: PIH Drug Elimination, 14.864: Economic Development, Business Activities, Other Federal, State/Local, General Fixed Assets Account Group, General Long-term Debt Account Group, Debt Service, Fiduciary, and Joint Venture	
F44 F44-01	Assign Name and CFDA Number to Other Federal	Each time a user chooses the program Other Federal, s/he must then name the program and assign a CFDA number	
F45 F45-01	Provide Detail to Grant Programs	A user must have the ability to provide a breakdown across grant years for all programs except: 14.850, 14.855, 14.856, 14.857, and N/C S/R (New Construction and	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
F45-02		Severe Rehabilitation) The detail may not span more than five years (including the current fiscal year being reported)	
F45-03		For display purposes, the breakdown detail of multiple grant years should roll up for display only in totality	
F45-04		Detail may only be provided for lines 706, 715, 720, 711, and lines 911-970.	
F46			
F46-01	Submit FDS	All PHAs must submit an FDS with every required submission	
F46-02		An FDS is required for both unaudited and audited submissions	
F47	Validate Total Noncurrent Assets		
F47-01		Total Noncurrent Assets is validated by comparing the amount entered by the user against the summation of lines 160, 171, 172, 174 and 175. Total Noncurrent Assets should be validated for each program entered	

5.4.2 *Data Collection Form*

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
D01	Check Reportable Condition Indicator		
D01-01		If there is no reportable condition, the material weakness indicator must be disabled.	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
D02	Calculate Total Federal Awards Expended		
D02-01		The calculation of total federal awards expended is the sum of the amount of expenditures of federal awards for each federal program as shown in the Data Collection Form.	
D03	Check Type of Audit Report		
D03-01		If the type of audit report is unqualified, user must complete the unqualified audit flag data.	
D03-02		If the type of audit report is qualified, user must complete the qualified audit flag data.	
D04	Check Multiple EIN Indicator		
D04-01		A flag should be generated if there are multiple EIN numbers.	
D05	Default Federal Cognizant or Oversight Indicator Agency		
D05-01		Default to Cognizant.	
D06	Default Name of Cognizant or Oversight Agency		
D06-01			
D07	Default Federal Agencies Required to Receive the Reporting Package		
D07-01		Default to HUD.	
D08	Default Data Collection Form CFDA Number		

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
D08-01		Default Data Collection Form 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 (listed individually), and HUD Other Programs (listed individually) to FDS values.	
D09	Default Data Collection Form Name of Federal Program		
D09-01		Default Data Collection Form Programs to FDS values based on CFDA Number. See Data Business Rule.	
D10	Default Data Collection Form Amount Expended		
D10-01		Default to values entered 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 in line item 900 in the FDS. See Data Business Rule.	
D11	Check Type of Compliance Requirement		
D11-01		If 'O' is selected, disable the following fields for that type of compliance requirement number and default to the following: Amount of Questioned Cost = O Internal Control Findings = 'None Reported'	
D11-02		If something other than 'O' is selected, enable the following fields for that type of compliance requirement for user data entry: Amount of Questioned Cost Internal Control Findings	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
D11-03		If 'O' is selected no other type of compliance requirement can be selected.	
D12	Check Audit Period Covered		
D12-01		A flag should be generated if an audit period other than annual is selected.	
D13	Check Type of Circular A-133 Audit		
D13-01		A flag should be generated if Program-specific Audit is selected.	
D14	Check Fiscal Year Ending Date		
D14-01		Check the Fiscal Year date against the next expected submission and reject if submission already exists for user input fiscal year.	
D15	Check Date Approved by Certifying Official		
D15-01		Date must be less than or equal to the submission date.	
D17	Check Unqualified Audit Detail		
D17-01		If G3000-010 is Unqualified and G3100-030 = 'Yes', then G3100-010 and G3100-020 must = 'No'.	
D17-02		If G3000-010 is Unqualified, one or more of the Unqualified Audit Details (G3100-010, G3100-020, and G3100-030) must be selected.	

5.4.3 Extenuating Circumstances Notification Process

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
ER01	Check Extenuating Circumstances Notification Date Received		
ER01-01		If the current date is less than 15 days before the due date, an Extenuating Circumstances Notification is not allowed.	

5.4.4 Extenuating Circumstances Notification Status

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
ES01	Check Extension Status		
ES01-01		The status must be one of three values: Accepted, Declined, or Pending	
ES01-02		The extension date can only be updated when the status is accepted.	

5.4.5 Inbox Process

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
I01	Check PHA Inbox Status		
I01-01		If the inbox status is changed to 'closed', date reviewed is updated with the current date.	

5.4.6 *Process Rules*

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
P01 P01-01	Check Fiscal Year	Validate fiscal year to ensure PHA is not submitting before the fiscal year is over.	
P02 P02-01	Check User Access	FASS will validate the user access to the data prior to download.	
P03 P03-01	Validate Submission Type	All valid PHAs (those found in the HUDCAPS Data Mart) may provide one 'original' unaudited financial statement per fiscal year.	
P03-02		Only PHAs who show more than \$300k in federal expenditures in an unaudited statement may submit an audited statement for the same fiscal year.	
P03-03		PHAs may resubmit one audited or unaudited submission per fiscal year with prior REAC approval.	
P03-04		PHAs may not submit financial statements before the fiscal year, to which they refer, is over.	
P04 P04-01	Access HUDCAPS PHA Information	System extracts PHA#, EIN, address, and fiscal year end information from the HUDCAPS Data Mart for the PHA on a monthly basis and updates the appropriate reference table	
P04-02		System calculates submission due dates.	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
P04-03		If reference table does not contain PHA information, do not allow user to submit data.	
P05 P05-01	Download Draft Submission Data	The system will allow the user to download draft submission data if it exists for the submission the user is working on.	
P05-02		The user may opt to re-download this information to clear any changes they may have performed.	
P06 P06-01	Download Previous Submission Data	The user may download any previous submission for which they have access to view or use as the basis for a future submission. They may also download a previously submitted unaudited submission to form the basis of the audited submission for the same fiscal year.	
P07 P07-01	Check Data Format	Enforce data type validations per data validation rules.	
P09 P09-01	Generate Transmission Error	Generate transmission error for incomplete transmission	
P10 P10-01 P10-02 P10-03 P10-04	Generate Successful Transmission Status	Verify PHA ID and submission type. Capture PHA, User ID, and Date/Time of submission Verify entire submission was received. Commit draft or submission data to FASS tables.	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
P11 P11-01	Check Business Rules	Validate business rules upon user request.	
P12 P12-01 P12-02	Generate Data Error Report	Report all business rule violations in the report Allow user to print report	
P13 P13-01 P13-02	Check Submission Date	Verify that the submission was received before the scheduled due date Identify all late submissions	
P14 P14-01	Send Correspondence	A letter will be generated and addressed to the PHA Director when a submission is identified as overdue. This letter will be generated on the 61 st and 76 th day after the FYE for overdue unaudited submissions and on 9 months and 1 day and 9 months and 16 days after the FYE for overdue audited submissions.	
P15 P15-01 P15-02 P15-03 P15-04	Review Late Submissions	Flag overdue submissions for REAC review. REAC user must accept or reject late reasons. FASS must capture reviewers ID and date/time of review. Late submission status is available to the PHA until they delete it from their inbox.	

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
P16	Display PHA Submissions		
P16-01		HUD users may view any PHA financial submission.	
P16-02		Valid PHA users may view any of their submissions.	
P16-03		Submitted data may not be updated.	
P17	Review PHA Submissions		
P17-01		Each submission is distributed to a REAC user's inbox.	
P17-02		Each submission originally has a status of open, which is changed to close by the reviewer upon review completion.	
P17-03		FASS captures the reviewer ID and completion date of when the review is completed.	
P18	Verify Overdue Submissions		
P18-01		FASS will query PHA data and the submitted financial statements to identify overdue submissions.	
P18-02		FASS will perform these queries on the 1 st and 15 th of each month.	
P18-03		Unaudited submissions are overdue on the 61 st day after the end of the fiscal year and are still overdue if not received by the 76 th day after FYE.	
P18-04		Audited submissions are overdue after 9 months and 1 day past the end of the fiscal year and are still overdue if not received by 9 months and 16 days past the end of the fiscal year.	
P18-05		Notify HA Director of delinquency via mail providing due date, customer service contact, and FYE date.	
P18-06		Capture the name of the customer service representative	
P18-07	Overdue PHA submissions will display in the appropriate REAC user's inbox.		
P19	Approve Resubmissions		

Rule ID	Process Name	Business Rule Description	Comment
P19-01		Approval may only be granted by a REAC user with review authority over that PHA.	
P19-02		FASS will capture the REAC user's ID and the date/time of the approval.	
P19-03		FASS will only allow 1 resubmission per submission.	
P19-04		FASS will capture the reason for discrepancies between any two submissions	
<hr/>			
P20	Receive Extenuating Circumstances Notification		
P20-01		FASS must capture the date and time of the Extenuating Circumstances Notification.	
P20-02		FASS must capture the submitter's user ID.	
P20-03		Requests must be submitted 15 days prior to the submission due date.	
P20-04		FASS will accept extenuating circumstances Extenuating Circumstances Notifications .	
P20-05		Multiple Extenuating Circumstances Notifications <i>may or may not</i> be permitted for a single submission	
P20-06		FASS will capture the proposed number of days for Extenuating Circumstances Notifications	
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P21	Review Extenuating Circumstances Notification		
P21-01		FASS will distribute Extenuating Circumstances Notifications to the REAC user in charge of reviewing that particular PHA.	
P21-02		The REAC user assigned to a PHA must review and accept or deny an Extenuating Circumstances Notification.	
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P22	Accept Extenuating Circumstances		

<i>Rule ID</i>	<i>Process Name</i>	<i>Business Rule Description</i>	<i>Comment</i>
	Notification		
P22-01		FASS will save the reviewers ID, review date/time, and the new due date.	
P22-02		FASS will update the PHA extension status to accepted when directed by the user..	
P22-03		When accepted, FASS will automatically calculate new due date based on a number of days value entered by the reviewer.	
P23	Reject Extenuating Circumstances		
	Notification		
P23-01		FASS will save rejection reason, reviewer's ID, and date/time of review.	
P23-02		Update the PHA user extension status to rejected.	
P24	Check User ID and Password		
P24-01		FASS will validate User ID and Password for entry into the system.	

APPENDIX A: Glossary of Terms

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
FRD-Functional Requirements Document
FHA – Federal Housing Administration
FYE—Fiscal Year End
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 Authority
REAC – Real Estate Assessment Center
SME – Subject Matter Expert
TARC – Troubled Agency Recovery Center
TBD – To Be Defined

APPENDIX B: Account Numbering Schema

Account Numbering Schema

Accounts were numbered in the following manner:

<u>Account Range</u>	<u>Description</u>
G2000-000 – G2099-999	DCF – General Information – Submission Information
G2100-000 – G2199-999	DCF – General Information – Auditee Information
G2200-000 – G2299-999	DCF – General Information – Auditor Information
G2300-000 – G2399-999	DCF – General Information – Type of Agency
G3000-000 – G3099-999	DCF – Financial Statement Indicators
G3100-000 – G3199-999	DCF – Audit Flags – Financial Statements - Unqualified
G3200-000 – G3299-999	DCF – Audit Flags – Financial Statements – Qualified – GAAS
G3300-000 – G3399-999	DCF – Audit Flags – Financial Statements – Qualified – GAPP
G3400-000 – G3499-999	DCF – Audit Flags – Financial Statements – Qualified – Other
G4000-000 – G4099-999	DCF – Federal Information
G4100-000 – G4199-999	DCF – Federal Awards Expended During Fiscal Year
G4200-000 – G4299-999	DCF – Audit Findings and Questioned Costs
G5000-000 – G5399-999	NAR – Footnotes
G5400-000 – G5699-999	NAR – Reports
G5700-000 – G5799-999	NAR – Opinion to Supplemental Information
G6000-000 – G6099-999	UL – User Logon Information
G6100-000 – G6199-999	UIDR – User Information
G6200-000 – G6299-999	NAR – Corrective Action Plan
G7000-000 – G7299-999	ER – Extenuating Circumstances Notification Submission Information
G7300-000 – G7399-999	LSR – Late Submission Information
G7500-000 – G7599-999	DER – Error Information
G7900-000 – G7999-999	ER – Dates
G8000-000 – G8099-999	LD, UIDL – Form Letters
G8500-000 – G8599-999	I – Inbox Information
G9000-000 – G9299-999	PHA – PHA Information

Key:

DCF	Data Collection Form
NAR	Notes & Auditor's Reports
UL	User Logon
UIDR	User ID Request
ER	Extenuating Circumstances Notification
LSR	Late Submission Reason
DER	Data Error Report
LD	Letter of Delinquency
UIDL	User ID Letter
I	Inbox
PHA	PHA Information from HUD Source System

APPENDIX C: 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

APPENDIX D: Entity Relationship Diagram

Entity Relationship Diagram