# APPENDIX A: ERROR MESSAGES AND BUSINESS VALIDATIONS

# APPENDIX A: ERROR MESSAGES AND BUSINESS VALIDATIONS

## 1. Error Processing

This document explains how the error processing functionality will be handled for each account number. There are several basic types of error processing:

1. Front-end validation, which occurs when hitting the 'Save' pushbutton.
2. Validation that occurs when the user clicks the 'Validate' pushbutton (FDS validation)
3. Validation that occurs when the user clicks the 'Submission Completeness Check' pushbutton (FDS and DCF validation):
   - The Submission Completeness Check and the Submit Financial Data pushbutton will check to see that the submission completion check flag has been set to make sure the submission has been validated. If the submission has not been validated an error message will display.
   - The Submission Completeness Check will validate that if one or more programs is reported under the Full Accrual/post GASB 34 accounting method, then all programs must be reported under the Full Accrual/post GASB 34 accounting method.
   - The Submission Completeness Check will validate that the Internal Service Fund program is reported under either Full Accrual/ pre GASB 34 or Full Accrual/ post GASB 34. This program cannot be reported under Modified Accrual/ pre GASB 34.

## 2. Financial Data Schedule and Data Collection Form – The front-end validation for the FDS occurs when the user selects the 'Save' pushbutton. The following is a table that defines the error messages to be displayed for front-end violations. Using the Financial Data Schedule and Data Collection Form tables below, the data type, negative values allowed, zeros allowed, total fields, and the mandatory fields can be determined. No other validation occurs at this time.

| Violation | Error Message |
|---|---|
| Data Type | Invalid data format found. Please enter a valid numeric value and ensure there are no spaces. |
| Negative Total Value | The value of this line number cannot be negative. Please enter a positive number or ensure the summation of line items that total this field is positive. |
| Negative Value | The value of this line item cannot be positive. Please enter a valid value for this line item. |
| Date Value | Invalid date format was found. Please enter a valid date value and ensure there are no spaces |
| Zero Value | The value of this line item cannot be zero. Please enter a valid value for this line item. |
| Mandatory Value | This field is mandatory. Please enter a valid value for this line item. |
| Negative Total Size | This total value is under the acceptable amount. Please ensure the summations of line items are more than $(100,000,000,000). |
| Positive Total Size | This total value well exceeds the acceptable amount. Please ensure the summations of line items are less than $100,000,000,000. |

**3. Financial Data Schedule – The back-end validation for the FDS occurs when the user selects the 'validate' pushbutton on the Revenue and Expense Page. The following is a table that defines the error messages to be displayed for back-end violations.**

Note: for Mandatory Field column an asterisk (*) = see business rule.

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 111 | Cash - Unrestricted | mon | N | N | N | | |
| 112 | Cash – Restricted – Modernization and Development | mon | N | N | N | | |
| 113 | Cash – Other Restricted | mon | N | Y | N | | |
| 114 | Cash-Tenant Security Deposits | mon | N | N | N | | |
| 115 | Cash – Restricted for Payment of Current Liabilities | mon | N | N | N | This line item exists for Version 3 and beyond submissions only. | |
| 100 | Total Cash | mon | N | N | Y | The computed value for this field must be equal to the summation of lines 111, 112, 113, 114 and 115 (for each individual program entered). If lines 111, 112, 113, 114 and 115 are null, line 100 will equal 0. | |
| 121 | Accounts Receivable – PHA Projects | mon | N | N | N | | |
| 122 | Accounts Receivable –HUD Other Projects | mon | N | N | N | | |
| 124 | Accounts Receivable – Other Government | mon | N | N | N | | |
| 125 | Accounts Receivable – Miscellaneous | mon | N | N | N | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 126 | Accounts Receivable – Tenants – Dwelling Rents | mon | N | N | N | | |
| 126.1 | Allowance for Doubtful Accounts – Dwelling Rents | mon | Y | Y | * | Must be entered as a negative value or zero. If line 126 is not equal to zero, this field is required. | If Accounts Receivable - Dwelling Rents (line item 126) contains a value, its allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Doubtful Accounts - Dwelling Rents (line item 126.1) for program name |
| 126.2 | Allowance for Doubtful Accounts – Other | mon | Y | Y | * | Must be entered as a negative value or zero. If any value is entered for lines 121, 122, 124, or 125 this field is required. | If Other Accounts Receivables (line items 121, 122, 124, or 125) contain values, their allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Doubtful Accounts - Other (line item 126.2) for program name |
| 127 | Notes, Loans and Mortgages Receivable – Current | mon | N | N | N | | |
| 128 | Fraud Recovery | mon | N | N | N | | |
| 128.1 | Allowance for Doubtful Accounts – Fraud | mon | Y | Y | * | Must be entered as a negative value or zero. If line 128 is not equal to zero, this field is required. | If Fraud Recovery (line item 128) contains a value, its allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Doubtful Accounts - Fraud (line item 128.1) for program name |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 129 | Accrued Interest Receivable | mon | N | N | N | | |
| 120 | Total Receivables, net of allowances for doubtful accounts | mon | N | Y | Y | The computed value must be equal to the summation of lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129 (for each individual program entered). If lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129 are null, line 120 will equal 0. | |
| 131 | Investments – Unrestricted | mon | N | N | N | | |
| 132 | Investments Restricted | mon | N | N | N | | |
| 135 | Investments – Restricted for Payments of Current Liability | mon | N | N | N | This line item exists for Version 3 and beyond submissions only. | |
| 142 | Prepaid Expenses and Other Assets | mon | N | N | N | | |
| 143 | Inventories | mon | N | N | N | | |
| 143.1 | Allowance for Obsolete Inventories | mon | Y | Y | N | This field is required if any value is entered for line 143. Must be entered as a negative value or zero. | If Inventories (line item 143) contains a value, its allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Obsolete Inventories (line item 143.1) for program name |
| 144 | Interprogram Due From | mon | N | N | N | | |
| 145 | Assets Held for Sale | mon | N | N | N | This line item exists for Version 3 and beyond submissions only. | |

## Appendix A: Error Messages and Business Validations

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 146 | Amounts to be Provided | mon | N | N | * | This field is required for only the general long-term debt account group reported under the modified accrual/pre GASB 34 accounting method. Not allowed for any other program. This field will always equal the value in line 300 for the long-term debt account group. | The value entered for Amounts to be Provided (line item 146) is mandatory for the general long term debt account group reported under the modified accrual/pre GASB 34 accounting method. Please verify the amount entered in Amounts to be Provided (line item 146) for program name |
| 150 | Total Current Assets | mon | Y | Y | Y | The computed value must be equal to the summation of lines 100, 120, 131, 132, 135, 142, 143, 143.1, 144, 145 and 146 (for each individual program entered). Zero is an acceptable amount. | |
| 161 | Land | mon | N | N | N | No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group.<br><br>If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display.<br><br>If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display. | 1) Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name<br><br>2) If you have selected modified accrual/pre GASB 34 as the accounting method, line item 161 cannot have an entry. Please verify that the correct accounting method has been selected for program name |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 162 | Buildings | mon | N | N | N | No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group.<br><br>If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display.<br><br>If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display. | 1. Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name<br><br>2. If you have selected modified accrual/pre GASB 34 as the accounting method, line item 162 cannot have an entry. Please verify that the correct accounting method has been selected for program name |
| 163 | Furniture, Equipment & Machinery – Dwellings | mon | N | N | N | No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group.<br><br>If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display.<br><br>If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display. | 1. Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name<br><br>2. If you have selected modified accrual/pre GASB 34 as the accounting method, line item 163 cannot have an entry. Please verify that the correct accounting method has been selected for program name |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 164 | Furniture, Equipment & Machinery – Administration | mon | N | N | N | No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group.<br><br>If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display.<br><br>If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display. | 1) Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name<br><br>2) If you have selected modified accrual/pre GASB 34 as the accounting method, line item 164 cannot have an entry. Please verify that the correct accounting method has been selected for program name |
| 165 | Leasehold Improvements | mon | N | Y | N | No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group. If any value is entered for lines 161, 162, 163, or 164, this field is required. Zero is an acceptable value.<br><br>If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display.<br><br>If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display. | 1) Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name<br><br>2) If you have selected modified accrual/pre GASB 34 as the accounting method, line item 165 cannot have an entry. Please verify that the correct accounting method has been selected for program name |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 166 | Accumulated Depreciation | mon | Y | N | N | Must be entered as a negative value or zero. It is not mandatory for the general fixed assets account group reported under the modified accrual/pre GASB 34 accounting method. If a value is entered in for lines 162,163,164, 165 or 168 for the full accrual method, then a value must be entered. Zero is an acceptable value. This business rule triggers error message 3. **Note:** line 161 is not included in the list above for this business rule. Land is not a depreciable asset.<br><br>If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display.<br><br>If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display. | 1) Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name<br>2) If you have selected modified accrual/pre GASB 34 as the accounting method, line item 166 cannot have an entry. Please verify that the correct accounting method has been selected for program name<br>3) When a value is entered for one of the following line items: Buildings (line item 162), Furniture (line items 163 and 164), and Leasehold Improvements (line item 165), Infrastructure (line item 168) a value must be entered in Accumulated Depreciation (line item 166). Please verify values entered in lines 162 through 168 for program name. Zero is an acceptable value. |
| 167 | Construction in Progress | mon | N | Y | N | Zero is an acceptable value. | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 168 | Infrastructure | mon | N | Y | N | If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34, no entry is allowed; error message 1.<br><br>This line item exists for Version 3 and beyond submissions only. | Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 168 – Infrastructure. |
| 160 | Total Fixed Assets, Net of Accumulated Depreciation | mon | N | Y | Y | The computed value must be equal to the summation of lines 161, 162, 163, 164, 165, 166, 167 and 168 (for each individual program entered). If lines 161, 162, 163, 164, 165, 166, 167, and 168 are null, line 160 will equal 0. | The value of this line number must not be a negative numeric value. Please review and make necessary adjustments to fixed assets (line numbers 161 – 168). |
| 171 | Notes, Loans and Mortgages Receivable – Non-Current | mon | N | N | N | | |
| 172 | Notes, Loans and Mortgages Receivable – Non-Current – Past Due | mon | N | N | N | | |
| 173 | Grants Receivable – Non-Current | mon | N | N | N | This line item exists for Version 3 and beyond submissions only. | |
| 174 | Other Assets | mon | N | N | N | | |
| 176 | Investments in Joint Ventures | mon | Y | N | N | | |
| 180 | Total Non-Current Assets | mon | N | Y | Y | The computed value must be equal to the summation of lines 160, 171, 172, 173, 174, and 176 (for each individual program entered). | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 190 | Total Assets | mon | Y | Y | Y | The computed value must be equal to the summation of lines 150 and 180 (for each individual program entered). This line must be equal to the value entered for line 600 for each program submitted. | The value entered for Total Assets (line item 190) does not equal to the value entered for Total Liabilities and Equity (line item 600). Please verify the amounts entered for line items 190 and 600 for program name |
| 311 | Bank Overdraft | mon | N | Y | Y | | |
| 312 | Accounts Payable <= 90 Days | mon | N | N | N | | |
| 313 | Accounts Payable >90 Days Past Due | mon | N | N | N | | |
| 321 | Accrued Wage/Payroll Taxes Payable | mon | N | N | N | | |
| 322 | Accrued Compensated Absences – Current Portion | mon | N | N | N | | |
| 324 | Accrued Contingency Liability | mon | N | N | N | | |
| 325 | Accrued Interest Payable | mon | N | N | N | | |
| 331 | Accounts Payable – HUD PHA Programs | mon | N | N | N | | |
| 332 | Account Payable - PHA Projects | mon | N | N | N | | |
| 333 | Accounts Payable – Other Government | mon | N | N | N | | |
| 341 | Tenant Security Deposits | mon | N | N | N | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 342 | Deferred Revenues | mon | N | N | N | | |
| 343 | Current Portion of Long-term Debt – Capital Projects/ Mortgage Revenue Bonds | mon | N | N | N | | |
| 344 | Current Portion of Long-term Debt – Operating Borrowings | mon | N | N | N | | |
| 345 | Other Current Liabilities | mon | N | N | N | | |
| 346 | Accrued Liabilities – Other | mon | N | N | N | | |
| 347 | Interprogram Due To | mon | N | N | N | | |
| 348 | Loan Liability - Current | mon | N | N | N | This line item exists for Version 3 and beyond submissions only. | |
| 310 | Total Current Liabilities | mon | N | Y | Y | The computed value must be equal to the summation of lines 311, 312, 313, 321, 322, 324, 325, 331, 332, 333, 341, 342, 343, 344, 345, 346, 347 and 348 (for each individual program entered). If lines 311, 312, 313, 321, 322, 324, 325, 331, 332, 333, 341, 342, 343, 344, 345, 346, 347 and 348 are null, line 310 will equal 0. | |
| 351 | Long-term Debt, Net of Current – Capital Projects/ Mortgage Revenue Bonds | mon | N | N | N | | |
| 352 | Long-term Debt, Net of Current Operating Borrowings | mon | N | N | N | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 353 | Noncurrent Liabilities – Other | mon | N | N | N | | |
| 354 | Accrued Compensated Absences – non-Current | mon | N | N | N | This line item exists for Version 3 and beyond submissions only. | |
| 355 | Loan Liability – Non Current | mon | N | N | N | This line item exists for Version 3 and beyond submissions only. | |
| 350 | Total Noncurrent Liabilities | mon | N | Y | Y | The computed value must be equal to the summation of lines 351, 352, 353, 354 and 355 (for each individual program entered). If lines 351, 352, 353, 354 and 355 are null, line 350 will equal 0. | |
| 300 | Total Liabilities | mon | N | N | Y | The computed value must be equal to the summation of lines 310 and 350 (for each individual program entered). | |
| 501 | Investment in General Fixed Assets | mon | N | Y | * | Zero is an acceptable amount. This field is mandatory only for the general fixed assets account group reported under the modified accrual/pre GASB 34 accounting method. Not allowed for any other program. For the general fixed asset account group under the modified accrual/pre GASB 34 method, line 501 will always equal the value of line 160. | 1. Please verify the amounts entered for line items 160 and 501 and that the correct accounting method has been selected for program name<br>2. The Investment in General Fixed Assets (line item 501) is mandatory for the General Fixed Assets Account Group reported under the modified accrual/pre GASB 34 accounting method. A value is not allowed for any other program or accounting method. Please verify the amount entered for line item 501 for program name |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 502 | Project Notes (HUD) | mon | N | N | N | If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed. | This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 502 – Project Notes. |
| 503 | Long-term Debt – HUD Guaranteed | mon | N | N | N | If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed. | This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 503 – Long-term Debt – HUD Guaranteed. |
| 504 | Net HUD PHA Contributions | mon | N | N | N | If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed. | This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 504 – Net HUD PHA Contributions. |
| 505 | Other HUD Contributions | mon | N | N | N | If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed. | This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 505 – Other HUD Contributions. |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 507 | Other Contributions | mon | N | N | N | If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed. | This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 507 – Other Contributions. |
| 508 | Total Contributed Capital | mon | N | N | Y | The computed value must be equal to the summation of lines 502, 503, 504, 505, and 507 (for each individual program entered). If lines 502, 503, 504, 505, and 507 are null, line 508 will equal 0. | |
| 508.1 | Invested in Capital Assets, Net of Related Debt | mon | Y | Y | * | If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34, no entry is allowed; error message 1.<br><br>Field is mandatory under Full Accrual/post GASB 34. Zero is an acceptable value; error message 2.<br><br>This line item exists for Version 3 and beyond submissions only. | Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 508.1 – Invested in capital Assets, Net of Related Debt.<br><br>Error Message 2: This field (508.1) is mandatory under accounting method full accrual/post GASB 34. Zero is an acceptable value |
| 509 | Fund Balance Reserved for Encumbrances/ Designated Fund Balance | mon | N | N | N | This field can only be used under modified accrual/pre GASB 34. | This account is only applicable for modified accrual/pre GASB 34. If you have selected full accrual/pre GASB 34 or full accrual/post GASB 34, no value is allowed. |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 510 | Fund Balance Reserved for Capital Activities | mon | N | N | N | If user has selected full accrual/post GASB 34, no entry is allowed. | This account is only applicable for full accrual/pre GASB 34 or modified accrual/pre GASB 34. If you have selected full accrual/post GASB 34 accounting method, no value is allowed in line item 510 – Fund Balance reserved for Capital Activities. |
| 511 | Total Reserved Fund Balance | mon | Y | Y | Y | The computed value must be equal to the summation of lines 509 and 510 (for each individual program entered). If lines 509 and 510 are null, line 511 will equal 0. | |
| 511.1 | Restricted Net Assets | mon | N | Y | N | If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34, no entry is allowed; error message 1.<br><br>Field is mandatory under full accrual/post GASB 34. Zero is an acceptable value; Error Message 2.<br><br>This line item exists for Version 3 and beyond submissions only. | Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 508.1 – Invested in capital Assets, Net of Related Debt.<br><br>Error Message 2: This field (508.1) is mandatory under accounting method full accrual/post GASB. Zero is an acceptable value |
| 512 | Undesignated Fund Balance/ Retained Earnings | mon | Y | Y | Y | Zero is an acceptable amount. This field is mandatory for all programs under the modified accrual/ pre GASB 34 or full accrual/ pre GASB 34 accounting method.<br>**Exception:** A value is not required for the General Long Term-Debt Account Group or the General Fixed Assets Account Group.<br><br>Line item 512 is not allowed if full accrual/ post GASB 34 accounting is the chosen method. Error message 1 should appear. | Error message 1: If you have selected full accrual/ post GASB 34 as the accounting method, no value is allowed in line item 512 – Undesignated Fund Balance/ Retained Earnings. |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 512.1 | Unrestricted Net Assets | mon | Y | Y | * | If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 no entry is allowed; error message 1.<br><br>Field is mandatory under Full Accrual/post GASB 34. Zero is an acceptable value; error message 2.<br><br>This line item exists for Version 3 and beyond submissions only. | Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 508.1 – Invested in capital Assets, Net of Related Debt.<br><br>Error Message 2: This field (508.1) is mandatory under accounting method full accrual/post GASB 34. Zero is an acceptable value. |
| 513 | Total Equity/Net Assets | mon | Y | Y | Y | Line 1000 +1101 + 1103 + 1104 = Line 513. Except for the following programs: General Fixed Assets Account Group, General Long Term Debt Account Group. The computed value for this field must be equal to the calculated summation of lines 501, 508, 508.1, 511, 511.1, 512, and 512.1 (for each individual program entered). | The value entered in Ending Equity (line item 513) on the Balance Sheet does not equal the sum of the following Revenue & Expense Statement items: Excess (Deficiency) of Operating Revenue Over (Under) Expenses (line item 1000), Capital Outlays (line item 1101), Beginning Equity (line item 1103) and Prior Period Adjustments, Equity Transfers and Correction of Errors (line item 1104). Please validate the Equity Roll-forward by verifying that amounts entered in line items 513, 1000, 1101, 1103 and 1104 are correct for program name. |
| 600 | Total Liabilities and Equity/Net Assets | mon | Y | Y | Y | The computed value must be equal to the summation of lines 300 and 513 (for each individual program entered). The value for this line must be equal to the value for line 190. | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 703 | Net Tenant Rental Revenue | mon | Y | Y | Y | | |
| 704 | Tenant Revenue-Other | mon | N | N | N | | |
| 705 | Total Tenant Revenue | mon | N | Y | Y | The computed value must be equal to the summation of lines 703 and 704 (for each individual program entered). If line 703 and 704 are null, line 705 will equal 0. | |
| 706 | HUD PHA Operating Grants | mon | N | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.<br><br>A value is required for Section 8 programs. Values for Section 8 programs must be entered on the Details page. | |
| 706.1 | Capital Grants | mon | N | N | N | If user has selected modified accrual/pre GASB 34, no entry is allowed; error message 1.<br><br>To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.<br><br>This line item exists for Version 3 and beyond submissions only. | Error message 1: This account is to be used under full accrual (pre or post GASB 34). If you have selected modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 706.1 – Capital Grants. |
| 708 | Other Government Grants | mon | N | N | N | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 711 | Investment Income—Unrestricted | mon | Y | N | * | If line item 131 on the balance sheet contains a value then line 711 is a required field. Zero is an acceptable amount. | If line item Investments - Unrestricted (line item 131) on the Balance Sheet contains a value, then line item Investment Income - Unrestricted (line item 711) on the Revenue & Expenses Statement must also contain a value. Please enter a valid value for line item 711 for program name |
| 712 | Mortgage Interest Income | mon | N | N | N | | |
| 713 | Proceeds from Disposition of Assets Held for Sale | mon | N | N | N | This line item exists for Version 3 and beyond submissions only. | |
| 713.1 | Cost of Sale of Assets | mon | Y | Y | * | If line 713 has a value, line 713.1 is a required field. Line 713.1 must be entered as a negative value. Zero is an acceptable value.<br><br>This line item exists for Version 3 and beyond submissions only. | If line item 713 – Proceeds from Disposition of Assets Held for Sale on the Balance Sheet contains a value, then line item 713.1 – Cost of Sale of Assets must also contain a value. Please enter a negative value or a zero for Cost of Sale of Assets (line item 713.1) for program name |
| 714 | Fraud Recovery | mon | N | N | N | | |
| 715 | Other Revenue | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 716 | Gain/Loss on Sale of Fixed Assets | mon | Y | N | N | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 720 | Investment Income-Restricted | mon | Y | N | * | If line item 132 on the balance sheet contains a value then line 720 is a required field. Zero is an acceptable amount. | If line item 132 - Investments – Restricted on the Balance Sheet contains a value, then line item 720 - Investment Income –Restricted on the Revenue & Expenses Statement must also contain a value. Please enter a valid value for line item 720 for program name |
| 700 | Total Revenue | mon | Y | Y | Y | The computed value must be equal to the summation of lines 705, 706, 706.1, 708, 711, 712, 713, 713.1, 714, 715, 716 and 720 (for each individual program entered). | |
| 911 | Administrative Salaries | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 912 | Auditing Fees | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 913 | Outside Management Fees | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 914 | Compensated Absences | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 915 | Employee Benefit Contributions – Administrative | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 916 | Other Operating – Administrative | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 921 | Tenant Services – Salaries | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 922 | Relocation Costs | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 923 | Employee Benefit Contributions – Tenant Services | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 924 | Tenant Services – Other | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 931 | Water | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 932 | Electricity | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 933 | Gas | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 934 | Fuel | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 935 | Labor | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 937 | Employee Benefit Contributions – Utilities | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 938 | Other Utilities Expense | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 941 | Ordinary Maintenance and Operations – Labor | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 942 | Ordinary Maintenance and Operations – Materials and Other | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 943 | Ordinary Maintenance and Operations – Contract Costs | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 945 | Employee Benefit Contributions – Ordinary Maintenance | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 951 | Protective Services – Labor | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 952 | Protective Services – Other Contract Costs | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 953 | Protective Services – Other | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 955 | Employee Benefit Contributions – Protective Services | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 961 | Insurance Premiums | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 962 | Other General Expenses | mon | N | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 963 | Payments in Lieu of Taxes | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 964 | Bad Debt – Tenant Rents | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 965 | Bad Debt – Mortgages | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 966 | Bad Debt – Other | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 967 | Interest Expense | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 968 | Severance Expense | mon | Y | N | N | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. | |
| 969 | Total Operating Expenses | mon | Y | Y | Y | The computed value must be equal to the summation of all lines from 911 to 968 (for each individual program entered). If lines 911 through 968 are null, line 969 will equal 0. | |
| 970 | Excess Operating Revenue over Operating Expenses | mon | Y | Y | Y | The computed value must be equal to the difference between line 700 and line 969 (Line 700 minus line 969—for each individual program entered). | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 971 | Extraordinary Maintenance | mon | Y | N | N | | |
| 972 | Casualty Losses – Non- Capitalized | mon | Y | N | N | | |
| 973 | Housing Assistance Payments | mon | Y | N | N | | |
| 974 | Depreciation Expense | mon | Y | N | N | | |
| 975 | Fraud Losses | mon | Y | N | N | | |
| 976 | Capital outlays – Governmental Funds | mon | Y | Y | * | To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.<br><br>This value is required for each program that governmental accounting is chosen. Zero is an acceptable amount; error message 1. **Exception:** A value is not required for the General Long Term-Debt Account Group or the General Fixed Assets Account Group.<br><br>This field can only be used under modified accrual/pre GASB 34; error message 2. | Error Message 1; If you have selected modified accrual/pre GASB 34 as the accounting method, you must enter a value in line item 976 - Capital outlays – Governmental Funds. Zero is an acceptable value. Please enter a valid value for line item 976 for program name<br><br>Error Message 2; This account is only applicable for modified accrual/pre GASB 34. If you have selected Full Accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 976 – Capital Outlays – Governmental Funds. |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 977 | Debt Principal Payment – Governmental Funds | mon | Y | Y | * | This value is required for each program that governmental accounting is chosen. Zero is an acceptable amount; error message 1.<br><br>This field can only be used under modified accrual/pre GASB 34; error message 2. | Error Message 1: If you have selected modified accrual/pre GASB 34 as the accounting method, you must enter a value in line item 977 - Debt Principal Payment – Governmental Funds. Zero is an acceptable value. Please enter a valid value for line item 977 for program name<br><br>Error Message 2; This account is only applicable for modified accrual/pre GASB 34. If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 977– Debt Principal Payment – Governmental Funds. |
| 978 | Dwelling Units Rent Expense | mon | Y | N | N | | |
| 900 | Total Expenses | mon | Y | Y | Y | The computed value must be equal to the summation of lines 969, 971, 972, 973, 974, 975, 976, 977 and 978 (for each individual program entered). | |
| 1001 | Operating Transfers In | mon | N | Y | N | | |
| 1002 | Operating Transfers Out | mon | Y | N | N | | |
| 1003 | Operating Transfers from/to Primary Government | mon | Y | N | N | | |
| 1004 | Operating Transfers from/to Component Unit | mon | Y | N | N | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1005 | Proceeds from Notes, Loans and Bonds | mon | N | N | N | This field is used only for programs reported under the modified accrual/pre GASB 34 accounting method. | If you have selected full accrual (pre or post GASB 34), values are not permitted in line item 1005. Please remove the value for line item 1005, program name |
| 1006 | Proceeds from Property Sales | mon | N | N | N | This field is used only for programs reported under the modified accrual/pre GASB 34 accounting method. | If you have selected full accrual (pre or post GASB 34), values are not permitted in line item 1006. Please remove the value for line item 1006, program name |
| 1007 | Extraordinary Items (net gain/loss) | mon | Y | N | N | This line item exists for Version 3 and beyond submissions only. | |
| 1008 | Special items (net gain /loss) | mon | Y | N | N | If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34, no entry is allowed; error message 1 will appear.<br><br>This line item exists for Version 3 and beyond submissions only. | Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 1008 – Special Items (net gain/loss). |
| 1010 | Total Other Financing Sources (Uses) | mon | N | N | Y | The computed value must be equal to the summation of lines 1001, 1002, 1003, 1004, 1005, 1006, 1007 and 1008 (for each individual program entered). Zero is an acceptable amount. | |
| 1000 | Excess (Deficiency) of Operating Revenue Over (Under) Expenses | mon | Y | Y | Y | The computed value must be equal to 700-900+1010. Zero is an acceptable amount. | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1101 | Capital Outlays Enterprise Fund | mon | N | Y | * | This value is mandatory for each program that has chosen the full accrual/pre GASB 34 accounting method. Zero is an acceptable amount. Not allowed for governmental. No value is allowed for the Low Rent or Section 8 programs using the full accrual basis of accounting. **Exception:** A value is allowed under the N/C S/R Section 8 program using the full accrual basis of accounting; error message 1.<br><br>No entry is allowed under full accrual/post GASB 34 or modified accrual/pre GASB 34; error message 2. | Error Message 1: If you have selected full accrual/pre GASB 34 as the accounting method, you must enter a value in line item 1101 - Capital Outlays - Enterprise Fund. Zero is an acceptable value. Please enter a valid value for line item 1101 for program name<br><br>Error Message 2; This account is only applicable for full accrual/pre GASB 34. If you have selected full accrual/post GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 1101– Capital Outlays – Enterprise funds. |
| 1102 | Debt Principal Payments – Enterprise Funds | mon | N | Y | * | This value is mandatory for each program that the chosen accounting method is full accrual (pre or post GASB 34). Zero is an acceptable amount. | If you have selected full accrual (pre or post GASB 34) as the accounting method, you must enter a value in line item 1102 - Debt Principal Payments – Enterprise Funds. Zero is an acceptable value. Please enter a valid value for line item 1102 for program name |
| 1103 | Beginning Equity | mon | Y | Y | Y | Zero is an acceptable amount.<br><br>This field will automatically be populated with data from line 513 of the prior year audited submission (unaudited if no audited exists). If pre-populated, this field is read-only. Any adjustments must be made in line 1104. If not pre-populate, this field is an editable text box. | This field is mandatory. Please enter a valid value for this line item. If this program type is either General Fixed Assets Group or Long-Term Debt Account Group, enter "0" for this line to clear the error for program name |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1104 | Prior Period Adjustments, Equity Transfers and Correction of Errors | mon | Y | Y | Y | The calculated summation of the details lines must be equal to the value entered for line 1104 (for each individual program entered). | |
| 1105 | Changes in Compensated Absence Balance | mon | Y | Y | * | This value is required only for the General Long term debt Account Group under the modified accrual/pre GASB 34 accounting method. Zero is an acceptable amount. Line item 1105 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method. | If you have selected General Long-Term Debt Account Group under the modified accrual/pre GASB 34 accounting method, you must enter a value in line item 1105 - Changes in Compensated Absence Balance. Zero is an acceptable value. Please enter a valid value for line item 1105 for program name<br><br>If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1105 – Changes in Compensated Absence Balance. |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1106 | Changes in Contingent Liability Balance | mon | N | Y | * | This value is required only for the General Long term debt Account Group under the modified accrual/pre GASB 34 accounting method. Zero is an acceptable amount. Line item 1106 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method. | If you have selected General Long-Term Debt Account Group under the modified accrual/pre GASB 34 accounting method, you must enter a value in line item 1106 - Changes in Contingent Liability Balance. Zero is an acceptable value. Please enter a valid value for line item 1106 for program name<br><br>If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1106 – Changes in Contingent Liability Balance. |
| 1107 | Changes in Unrecognized Pension Transition Liability | mon | N | Y | * | This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1107 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method. | If you have selected modified accrual/pre GASB 34 as the accounting method, you must enter a value in line item 1107 - Changes in Unrecognized Pension Transition Liability. Zero is an acceptable value. Please enter a valid value for line item 1107 for program name<br><br>If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1107 – Changes in Unrecognized Pension Transition Liability. |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1108 | Changes in Special Term/Severance Benefits Liability | mon | N | Y | * | This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1108 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method. | If you have selected modified accrual/pre GASB 34 as the accounting method, you must enter a value in line item 1108 - Changes in Special Term/Severance Benefits Liability. Zero is an acceptable value. Please enter a valid value for line item 1108 for program name<br><br>If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1108 – Changes in Special Term/Severance Benefits Liability. |
| 1109 | Changes in Allowance for Doubtful Accounts – Dwelling Rents | mon | N | Y | * | This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1109 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method. | If you have selected modified accrual/pre GASB 34as the accounting method, you must enter a value in line item 1109 - Changes in Allowance for Doubtful Accounts – Dwelling Rents. Zero is an acceptable value. Please enter a valid value for line item 1109 for program name<br><br>If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1109 – Changes in Allowance for Doubtful Accounts – Dwelling Rents. |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1110 | Changes in Allowance for Doubtful Accounts – Other | mon | N | Y | * | This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1110 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method. | If you have selected modified accrual/pre GASB 34as the accounting method, you must enter a value in line item 1110 – Changes in Allowance for Doubtful Accounts - Other. Zero is an acceptable value. Please enter a valid value for line item 1110 for program name<br><br>If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1110 – Changes in Allowance for Doubtful Accounts – Other. |
| 1112 | Depreciation Add Back | mon | N | N | N | If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry is allowed. | This account is only applicable for full accrual/pre-GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 1112 – Depreciation Add Back. |
| 1113 | Maximum Annual Contributions Commitment (Per ACC) | mon | N | N | * | This value is only required for Section 8 programs. Zero is allowed. | If you have selected a Section 8 program, you must enter a value in line item 1113 - Maximum Annual Contributions Commitment (Per ACC). Zero is an acceptable value. Please enter a valid value for line item 1113 for program name. |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1114 | Prorata Maximum Annual Contributions Applicable to a Period of less than Twelve Months | mon | Y | N | * | This value is only required for Section 8 programs. | If you have selected a Section 8 program, you must enter a value in line item 1114 - Prorata Maximum Annual Contributions Applicable to a Period of less than Twelve Months. Zero is an acceptable value. Please enter a valid value for line item 1114 for program name. |
| 1115 | Contingency Reserve, ACC Program Reserve | mon | Y | N | * | This value is only required for Section 8 programs. | If you have selected a Section 8 program, you must enter a value in line item 1115 - Contingency Reserve, ACC Program Reserve. Zero is an acceptable value. Please enter a valid value for line item 1115 for program name |
| 1116 | Total Annual Contributions Available | mon | Y | N | Y | This computed value must be equal to the summation of lines 1113, 1114, and 1115 (for each individual Section 8 program entered). | |
| 1117 | Administrative Fee Equity | mon | Y | Y | Y | This line item is required for the Housing Choice Voucher program. This line item is effective for the 9/30/2006 fiscal year end and beyond. | |
| 1118 | Housing Assistance Payments Equity | mon | Y | Y | Y | This line item is required for the Housing Choice Voucher program. This line item is effective for the 9/30/2006 fiscal year end and beyond. | |
| 1120 | Unit Months Available | num | N | Y | * | This value is required for the following programs: 14.850, 14.850a, 14.855, 14.856, 14.857, 14.238, 14.249, Business Activities, Other Federal Program 1, Other Federal Program 2, Other Federal Program 2, State/Local and Component Units.<br><br>For the low rent program (14.850a), the calculated summation of the details lines must be equal to the value of line 1120. | This field is mandatory for the specified programs. Please enter a valid value for the Unit Months Available (line item 1120), for program name |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1121 | Number of Unit Months Leased | num | N | Y | * | This value is required for the following programs: 14.850, 14.850a, 14.855, 14.856, 14.857, 14.238, 14.249, Business Activities, Other Federal Program 1, Other Federal Program 2, Other Federal Program 2, State/Local and Component Units. Line item 1121 cannot exceed line item 1120. | This field is mandatory for the specified programs. Please enter a valid value for Number of Unit Months Leased, for all units, for line item 1121, for program name. Line item 1121 cannot exceed line item 1120. |
| **Accounts Receivable - Miscellaneous (details line 125 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |
| 125-010 | Not-for-Profit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 125-020 | Partnership | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 125-030 | Joint Venture | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 125-040 | Tax Credit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 125-050 | Other | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| **Notes, Loans & Mortgages Receivable – Non Current (details link 171 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 171-010 | Not-for-Profit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 171-020 | Partnership | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 171-030 | Joint Venture | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 171-040 | Tax Credit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 171-050 | Other | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| **Notes, Loans & Mortgages Receivable – Non Current Past Due (details link 172 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |
| 172-010 | Not-for-Profit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 172-020 | Partnership | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 172-030 | Joint Venture | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 172-040 | Tax Credit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 172-050 | Other | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| **Other Assets (details link 174 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |
| 174-010 | Not-for-Profit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 174-020 | Partnership | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 174-030 | Joint Venture | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 174-040 | Tax Credit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 174-050 | Other | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| **Investments in Joint Ventures (details link 176 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 176-010 | Not-for-Profit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 176-020 | Partnership | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 176-030 | Joint Venture | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 176-040 | Tax Credit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 176-050 | Other | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| **Loan Liability – Current (details link 348 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |
| 348-010 | Not-for-Profit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 348-020 | Partnership | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 348-030 | Joint Venture | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 348-040 | Tax Credit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 348-050 | Other | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| **Loan Liability – Non Current (details link 355 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |
| 355-010 | Not-for-Profit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 355-020 | Partnership | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 355-030 | Joint Venture | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 355-040 | Tax Credit | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 355-050 | Other | mon | N | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| **HUD PHA Grants and Subsidies (details link 706)** | | | | | | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 706-010 | Housing Assistance Payment Revenues | mon | N | Y | Y | The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed. | If you have selected a Section 8 program, you must enter a value in line item 706-010 - Housing Assistance Payments. Zero is an acceptable value. Please enter a valid value for line item 706-010 for program name |
| 706-020 | Administrative Fees Revenues | mon | N | Y | Y | The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed. | If you have selected a Section 8 program, you must enter a value in line item 706-020 - Ongoing Administrative Fees Earned. Zero is an acceptable value. Please enter a valid value for line item 706-020 for program name |
| 706-030 | Hard-to House Fees Earned | mon | N | Y | Y | The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed. | If you have selected a Section 8 program, you must enter a value in line item 706-030 - Hard-to-House Fees Earned. Zero is an acceptable value. Please enter a valid value for line item 706-030 for program name |
| 706-040 | Actual Independent Public Accountant Audit Costs | mon | N | Y | Y | The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed. | If you have selected a Section 8 program, you must enter a value in line item 706-040 - Actual Independent Public Accountant Audit Costs. Zero is an acceptable value. Please enter a valid value for line item 706-040 for program name |
| 706-050 | Total Preliminary Fees Earned | mon | N | Y | Y | The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed. | If you have selected a Section 8 program, you must enter a value in line item 706-050 - Total Preliminary Fees Earned. Zero is an acceptable value. Please enter a valid value for line item 706-050 for program name |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 706-055 | Interest Earned on Advances | mon | Y | Y | Y | The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are allowed. Zero is allowed. | If you have selected a Section 8 program, you must enter a value in line item 706-055 – Interest Earned on Advances. Zero is an acceptable value. Please enter a valid value for line item 706-055 for program name |
| 706-060 | Admin Fee Calculation Description | mon | N | Y | Y | | |
| **Investment Income – Unrestricted (detail link 711 effective for the 9/30/2006 Fiscal Year and beyond)** | | | | | | | |
| 711-010 | Investment Income Unrestricted-Housing Assistance Payments | mon | Y | N | Y | The detail link is active for the following program 14.871 – Housing Choice Vouchers.<br><br>Validation: The user must enter a least one detail line item when saving the detail page. | Error Message: You must enter a valid number in one of 711 detail line items in order to save the detail page |
| 711-020 | Investment Income Unrestricted-Administrative Fees | mon | Y | N | Y | The detail link is active for the following program 14.871 – Housing Choice Vouchers.<br><br>Validation: The user must enter a least one detail line item when saving the detail page. | Error Message: You must enter a valid number in one of 711 detail line items in order to save the detail page |
| **Fraud Recovery (detail link 714 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |
| 714-010 | Fraud Recovery Housing Assistance Payments | mon | N | N | N | The detail link is active for the following program 14.871 – Housing Choice Vouchers.<br><br>Validation: The user must enter a least one detail line item when saving the detail page. | Error Message: You must enter a valid number in one of 714 detail line items in order to save the detail page |
| 714-020 | Fraud Recovery Administrative Fee | mon | N | N | N | The detail link is active for the following program 14.871 – Housing Choice Vouchers.<br><br>Validation: The user must enter a least one detail line item when saving the detail page. | Error Message: You must enter a valid number in one of 714 detail line items in order to save the detail page |
| **Investment Income – Restricted (detail link 720 effective for the 9/30/2006 Fiscal year End and beyond)** | | | | | | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 720-010 | Investment Income Restricted- Housing Assistance Payments | mon | Y | Y | N | The detail link is active for the following program 14.871 – Housing Choice Vouchers.<br><br>Validation: The user must enter a least one detail line item when saving the detail page. | Error Message: You must enter a valid number in one of 720 detail line items in order to save the detail page |
| 720-020 | Investment Income Restricted- Administrative Fees | mon | Y | Y | N | The detail link is active for the following program 14.871 – Housing Choice Vouchers.<br><br>Validation: The user must enter a least one detail line item when saving the detail page. | Error Message: You must enter a valid number in one of 720 detail line items in order to save the detail page |
| **Outside Management Fee (detail link 913 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |
| 913-010 | Not-for-Profit | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 913-020 | Partnership | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 913-030 | Joint Venture | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 913-040 | Tax Credit | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 913-050 | Other | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| **Operating Transfers from/to Primary Government (detail link 1003 effective for the 9/30/2006 Fiscal Year End and beyond)** | | | | | | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1003-010 | Not-for-Profit | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 1003-020 | Partnership | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 1003-030 | Joint Venture | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1003-040 | Tax Credit | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| 1003-050 | Other | mon | Y | N | N | The detail link is active for the following program<br>14.850a - Low Rent Public Housing<br>1 - Businesses Activities<br>14.850b - Development<br>14.872 - Public Housing Capital Funds<br>14.859 - Public Housing Comprehensive Grant Program<br>14.866 - Revitalization of Severely Distressed Public Housing<br>14.239 - Home Investment Partnership Program | |
| **Unit Months Available (Details line 1120 – Low Rent Program Only (14.850a))** | | | | | | | |
| 1120-010 | System Reported Units per PHA Profiles (times 12) | num | N | Y | N | This read-only field is automatically populated for the low rent program. | |
| 1120-020 | Preapproved Unit Months for Demolition | num | Y | Y | N | | |
| 1120-030 | Preapproved Unit Months for Conversion | num | Y | Y | N | | |
| 1120-040 | Vacant and Preapproved Unit Months for Modernization | num | Y | Y | N | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1120-050 | Preapproved Non-Dwelling Unit Months | num | Y | Y | N | | |
| 1120-060 | Other Adjustments | stx | Y | Y | * | If there is a value in 1120-060 amount, a value is required in 1120-060 description. | |
| 1120-070 | Other Adjustments | stx | Y | Y | * | If there is a value in 1120-070 amount, a value is required in 1120-070 description. | |
| 1120-080 | Other Adjustments | stx | Y | Y | * | If there is a value in 1120-080 amount, a value is required in 1120-080 description. | |
| 1120-090 | Total Unit Months | num | N | Y | * | The calculated summation of lines 1120-010, 1120-020, 1120-030, 1120-040, 1120-050, 1120-060, 1120-070, and 1120-080. This value cannot be negative. | The value of this line number cannot be negative. Please enter a positive number or ensure the summation of line items that total this field is positive. |
| **Administrative Fee Equity (details link 1117 effective for the 9/30/2006 Fiscal year End and beyond)** | | | | | | | |
| 1117-001 | Administrative Fee Equity- Beginning Balance | mon | Y | Y | Y | This line item is mandatory. Roll forward from previous year balance of line item 1117-003. | **Error message:** This field is mandatory. Please enter a valid value for this line item. |
| 1117-010 | Administrative Fee Revenue | | | | | Read only. Display the summation of current submission Line Items 706-020, 706-050, and 706-055 values. | |
| 1117-020 | Hard to House Fee Revenue | | | | | Read only. Display the current submission Line Item 706-030 value. | |
| 1117-030 | Audit Costs | | | | | Read only. Display the current submission Line Item 706-040 value. | |
| 1117-040 | Investment Income | | | | | Read only. Display the summation of current submission Line Items 711-020 and 720-020 values. | |
| 1117-045 | Fraud Recovery Revenue | | | | | Read only. Display the current submission Line Item 714-010 value. | |
| 1117-050 | Other Revenue | mon | Y | Y | N | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1117-051 | Comment for Other Revenue | char | Y | Y | | This line item is mandatory if a value was entered in line item 1117-050. | **Error message:** This field is mandatory. Please enter a valid value for this line item. |
| 1117-060 | Total Admin Fee Revenues | | | | | Read only. Display the summation of current submission Line Items 1117-010, 1117-020, 1117-030, 1117-040, 1117-045 and 1117-050 values. | |
| 1117-080 | Total Operating Expenses | | | | | Read only. Display the current submission Line Item 969 value. | |
| 1117-090 | Depreciation | | | | | Read only. Display the current submission Line Item 974 value. | |
| 1117-100 | Other Expenses | mon | Y | Y | N | | |
| 1117-101 | Comment for Other Expense | char | Y | Y | | This line item is mandatory if a value was entered in line item 1117-100. | **Error message:** This field is mandatory. Please enter a valid value for this line item. |
| 1117-110 | Total Expenses | | | | | Read only. Display the summation of current submission Line Items 1117-080, 1117-090 and 1117-100 values. | |
| 1117-002 | Net Administrative Fee | | | | | Read only. Display the difference of current submission Line Items 1117-060 and 1117-110 values. | |
| 1117-003 | Administrative Fee Equity- Ending Balance | | | | | Read only. Display the summation of current submission Line Items 1117-001 and 1117-002 values. | |
| **Housing Assistance Payments Equity (details link 1118 effective for 9/30/2006 Fiscal Year End)** | | | | | | | |
| 1118-001 | Housing Assistance Payments Equity - Begining Balance | mon | Y | Y | Y | This line item is mandatory. Roll forward from previous year balance of line item 1118-003. | **Error message:** This field is mandatory. Please enter a valid value for this line item. |
| 1118-010 | Housing Assistance Payment Revenues | | | | | Read only. Display current submission Line Item 706-010 value. | |
| 1118-015 | Fraud Recovery Revenue | | | | | Read only. Display current submission Line Item 714-010 value. | |
| 1118-020 | Other Revenue | mon | Y | Y | N | | |

| Line Item Number | Account Title | Data Type | Neg. Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|
| 1118-021 | Comment for Other Revenue | char | Y | Y | | This line item is mandatory if a value was entered in line item 1118-020. | **Error message:** This field is mandatory. Please enter a valid value for this line item. |
| 1118-025 | Investment Income | | | | | Read only. Display summation of the current submission Line Item 711-010 & 720-010 values. | |
| 1118-030 | Total Housing Assistance Payments Revenues | | | | | Read only. Display the summation of current submission Line Items 1118-010, 1118-015, 1118-020 and 1118-025 values. | |
| 1118-080 | Housing Assistance Payments | | | | | Read only. Display current submission Line Item 973 value. | |
| 1118-090 | Other Expenses | mon | Y | Y | N | | |
| 1118-091 | Comment for Other Expense | char | Y | Y | | This line item is mandatory if a value was entered in line item 1118-090. | **Error message:** This field is mandatory. Please enter a valid value for this line item. |
| 1118-100 | Total Housing Assistance Payments Expenses | | | | | Read only. Display the summation of current submission Line Items 1118-080 and 1118-090 values. | |
| 1118-002 | Net Housing Assistance Payments | | | | | Read only. Display the difference of current submission Line Items 1118-030 and 1118-1000 values. | |
| 1118-003 | Housing Assistance Payments Equity-Ending Balance | | | | | Read only. Display summation of current submission Line Items 1118-001 and 1118-002 values. | |
| | | | | | | | |

Note: for Mandatory Field column an asterisk (*) = see business rule.

**4. Data Collection Form (DCF) – The back-end validation for the DCF occurs when the user selects the 'Submission Completeness Check' pushbutton. The following is a table that defines the error messages to be displayed for back-end violations. The 'Submission Completeness Check' pushbutton will check all of the validation flags set for each program selected on the program selection screen and the submission completion check flag. If any of these flags are not set, an error message will be returned to state which programs require validation.**

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

Note: for Mandatory Field column an asterisk (*) = see business rule.

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | X | X | X | X | G9000-010 | Fiscal Year Ending Date | Dat | N | N | Y | Format as MM/DD/YYYY. User enters year. | |
| | | X | | | G2000-011 | Type of Circular A-133 Audit Forthcoming | Stx | N | N | Y | User may enter Single Audit or Program Specific Audit. Flag if Program Specific Audit.<br><br>This element does not exist on Version 5 and beyond submissions. | |
| X | | | | | G2000-010 | Type of Circular A-133 Audit | Stx | N | N | Y | User may enter Single Audit or Program-specific Audit. Flag if Program-specific Audit. | |
| | | X | X | X | G2000-021 | Reporting Period Covered | Stx | N | N | Y | Flag periods other than annual. User may select Annual, Biennial, or Other. | |
| X | X | | | | G2000-020 | Audit Period Covered | Stx | N | N | Y | Flag periods other than annual. User may select Annual, Biennial, or Other. | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| | | X | X | X | G2000-031 | Reporting Period Covered (Months) | Num | N | N | * | Must be a number 1 through 24. Mandatory if G2000-021 is Other. | G2000-031 If you have selected "OTHER" as the Reporting Period Covered (element # G2000-021), then you must indicate the number of months covered by an audit by entering a value 1 through 24 in the line Reporting Period Covered - Months (element #G2000-031). Please verify that the correct reporting periods have been entered in G2000-021 and G2000-031. |
| X | X | | | | G2000-030 | Audit Period Covered (Months) | Num | N | N | * | Must be a number 1 through 24. Mandatory if G2000-020 is Other. | |
| X | X | X | X | X | G9000-020 | Employer Identification Number | Stx | N | N | Y | Must be nine digits and only numeric characters. | G9000-020 The Employer Identification Number must be a nine-digit number with no spaces, dashes, etc. This field can contain only numeric characters. Please verify that nine digits have been entered in G9000-020. |
| X | X | X | X | X | G2000-040 | Multiple EIN Indicator | Stx | N | N | Y | User may enter yes or no. If yes, flag and display Details link. | This field is mandatory. Please enter a valid value for account number G2000-040. |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | X | X | X | X | Version 5 G9000-020.1 through G9000-020.60<br><br>Version 3,4 G9000-020.1 through G9000-020.75 | Multiple EIN 1-60<br><br>Multiple EIN 1-75 | Stx | N | N | * | Version 5: G9000-020.1 is required if G2000-040 = Yes. G9000-020.2 – G9000-020.60 are not mandatory.<br><br>Version 3, 4: G9000-020.1 is required if G2000-040 = Yes. G9000-020.2 – G9000-020.75 are not mandatory. | You must complete the Multiple EIN Details page if you have selected Yes for G2000-040 (Multiple EIN Indicator). |
| X | X | X | X | X | G9000-030 | Data Universal Numbering System (DUNS) Number | Stx | N | N | Y | Must be nine digits and only numeric characters.<br><br>This line item exists for Version 5 and beyond submission only. | G9000-030 The Data Universal Numbering System (DUNS) Number must be a nine-digit number with no spaces, dashes, etc. This field can contain only numeric characters. Please verify that nine digits have been entered in G9000-030. |
| X | X | X | X | X | G2000-050 | Multiple (DUNS) Number | Stx | N | N | Y | User may enter yes or no. If yes, flag and display Details link.<br><br>This line item exists for Version 5 and beyond submission only. | This field is mandatory. Please enter a valid value for account number G2000-050. |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | X | X | X | X | G9000-030.1 through G9000-030.40 | Multiple (DUNS) Number | Stx | N | N | * | G9000-030.1 is required if G2000-050 = Yes. G9000-030.2 – G9000-030.40 are not mandatory.<br><br>This line item exists for Version 5 and beyond submission only. | You must complete the Multiple DUNS Details page if you have selected Yes for G2000-050 (Multiple DUNS Indicator). |
| | | X | X | X | G9100-011 | Entity Name | Stx | N | N | Y | Defaults to PHA Name data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |
| X | X | | | | G9100-010 | Auditee Name | Stx | N | N | Y | Defaults to PHA Name data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |
| | | X | X | X | G9100-021 | Entity Street Address Line 1 | Stx | N | N | N | Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |
| X | X | | | | G9100-020 | Auditee Street Address Line 1 | Stx | N | N | N | Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |
| | | X | X | X | G9100-031 | Entity Street Address Line 2 | Stx | N | N | N | Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |
| X | X | | | | G9100-030 | Auditee Street Address Line 2 | Stx | N | N | N | Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| | | X | X | X | G9100-041 | Entity City | Stx | N | N | Y | Defaults to PHA City data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |
| X | X | | | | G9100-040 | Auditee City | Stx | N | N | Y | Defaults to PHA City data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |
| | | X | X | X | G9100-051 | Entity State | Stx | N | N | Y | Defaults to PHA State data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |
| X | X | | | | G9100-050 | Auditee State | Stx | N | N | Y | Defaults to PHA State data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. | |
| | | X | X | X | G9100-061 | Entity Zip Code | Stx | N | N | Y | Display PHA Zip Code data contained in the REACS database. This field will be read-only. The ZIP code must be displayed as a five digit alphanumeric zip code (i.e. 00000). | |
| | | X | X | X | G9100-066 | Entity Zip Code Extension | Stx | N | N | N | Display PHA Zip Code extension data contained in the REACS database. This field will be read-only. The Entity Zip Code Extension will display the last four digits of the alphanumeric ZIP+4 value. If the four-digit suffix is NULL in the REACS database, display '0000.' | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | X | | | | G9100-060 | Auditee Zip Code | Stx | N | N | Y | Display PHA Zip Code data contained in the REACS database. This field will be read-only. The ZIP code must be displayed as a five digit alphanumeric zip code (i.e., 00000). | |
| X | X | | | | G9100-065 | Auditee Zip Code Extension | Stx | N | N | N | Display PHA Zip Code extension data contained in the REACS database. This field will be read-only. The Auditee Zip Code Extension will display the last four digits of the alphanumeric ZIP+4 value. If the four-digit suffix is NULL in the REACS database, display '0000.' | |
| | | X | X | X | G2100-011 | Entity Contact First Name | Stx | N | N | Y | | |
| X | X | | | | G2100-010 | Auditee Contact First Name | Stx | N | N | Y | | |
| | | X | X | X | G2100-021 | Entity Contact Middle Initial | Stx | N | N | N | | |
| X | X | | | | G2100-020 | Auditee Contact Middle Initial | Stx | N | N | N | | |
| | | X | X | X | G2100-031 | Entity Contact Last Name | Stx | N | N | Y | | |
| X | X | | | | G2100-030 | Auditee Contact Last Name | Stx | N | N | Y | | |
| | | X | X | X | G2100-041 | Entity Contact Title | Stx | N | N | Y | | |
| X | X | | | | G2100-040 | Auditee Contact Title | Stx | N | N | Y | | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| | | X | X | X | G2100-051 | Entity Contact Telephone | Stx | N | N | Y | Must be ten digits and only numeric characters. | G2100-051 The Entity Contact Telephone must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2100-051. |
| X | X | | | | G2100-050 | Auditee Contact Telephone | Stx | N | N | Y | Must be ten digits and only numeric characters. | G2100-050 The Auditee Contact Telephone must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2100-050. |
| | | X | X | X | G2100-061 | Entity Contact Extension | Stx | N | N | N | | |
| X | X | | | | G2100-060 | Auditee Contact Extension | Stx | N | N | N | | |
| | | X | X | X | G2100-071 | Entity Contact Fax | Stx | N | N | N | Must be ten digits and only numeric characters. | G2100-071 The Entity Contact Fax must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2100-071. |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | X | | | | G2100-070 | Auditee Contact Fax | Stx | N | N | N | Must be ten digits and only numeric characters. | G2100-070 The Auditee Contact Fax must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2100-070. |
| | | X | X | X | G2100-081 | Entity Contact E-mail | Stx | N | N | Y | | |
| X | X | | | | G2100-080 | Auditee Contact E-mail | Stx | N | N | Y | | |
| X | X | X | X | X | G2100-090 | Date Approved by Certifying Official | Dat | N | N | Y | Format as MM/DD/YYYY. Date must be less than or equal to submission date. | |
| X | X | X | X | X | G2100-100 | Certifying Official First Name | Stx | N | N | Y | | |
| X | X | X | X | X | G2100-110 | Certifying Official Middle Initial | Stx | N | N | Y | | |
| X | X | X | X | X | G2100-120 | Certifying Official Last Name | Stx | N | N | Y | | |
| X | X | X | X | X | G2100-130 | Certifying Official Title | Stx | N | N | Y | | |

## Appendix A: Error Messages and Business Validations

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | X | | | | G2200-005 | UII | Stx | N | N | Y | Must be a five (5) digit number matching the UII for the auditor of the financial statements. The following system business rules apply to G2200-005:<br>• User must enter a five (5) digit number.<br>• User must enter a value with a match in the QASS table.<br>• User must enter an active UII number (one that is not terminated by QASS).<br>• User must enter a UII that is registered in the QASS table to perform either 1) audit/ attest work or 2) both audit/ attest work and fee accounting work. | • The UII number you entered has been terminated by REAC and is no longer valid. You cannot complete your submission without a valid UII number. Please verify that you have entered the correct number.<br>• There was no match found for the UII number you entered. Please verify that you have entered the correct number.<br>• The UII number you entered is not registered for audit work. Please verify that you have entered the correct number. If necessary, please login to the QASS system to update your profile. |
| X | X | X | X | | G2200-010 | Auditor Name | Stx | N | N | Y | | |
| X | X | X | X | | G2200-020 | Auditor Street Address | Stx | N | N | Y | | |
| X | X | X | X | | G2200-030 | Auditor Street Address 2 | Stx | N | N | N | | |
| X | X | X | X | | G2200-040 | Auditor City | Stx | N | N | Y | | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | X | X | X | | G2200-050 | Auditor State | Stx | N | N | Y | | |
| X | X | X | X | | G2200-060 | Auditor Zip Code | Stx | N | N | Y | For the audited and unaudited templates, display Auditor's Zip Code data contained in the REACS database. This field will be read-only. The ZIP code must be displayed as a five-digit alphanumeric zip code (i.e. 00000).<br><br>For the unaudited templates, allow entry of a 5-digit ZIP. | |
| X | X | X | X | | G2200-065 | Auditor Zip Code Extension | Stx | N | N | N | For the audited and unaudited templates, display Auditor's Zip Code extension data contained in the REACS database. This field will be read-only. The Auditor Zip Code Extension will display the last four digits of the alphanumeric ZIP+4 value. If the four-digit suffix is NULL in the REACS database, display '0000.<br><br>For the unaudited templates, allow entry of a 4-digit ZIP extension. The 4-digit ZIP extension is not mandatory. | |
| X | X | X | X | | G2200-070 | Auditor Contact First Name | Stx | N | N | Y | | |
| X | X | X | X | | G2200-080 | Auditor Contact Middle Initial | Stx | N | N | N | | |
| X | X | X | X | | G2200-090 | Auditor Contact Last Name | Stx | N | N | Y | | |
| X | X | X | X | | G2200-100 | Auditor Contact Title | Stx | N | N | Y | | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | X | X | X | | G2200-110 | Auditor Contact Telephone | Stx | N | N | Y | Must be ten digits and only numeric characters. | G2200-110 The Auditor Contact Telephone must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2200-110. |
| X | X | X | X | | G2200-120 | Auditor Contact Extension | Stx | N | N | N | | |
| X | X | X | X | | G2200-130 | Auditor Contact Fax | Stx | N | N | N | Must be ten digits and only numeric characters. | G2200-130 The Auditor Contact Fax must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2200-130. |
| X | X | X | X | | G2200-140 | Auditor Contact E-mail | Stx | N | N | Y | | |
| | | X | | | G2300-011 | Indicator-Whether the Entity Has Either a Federal Cognizant or Oversight Agency for the Forthcoming Audit | Stx | N | N | Y | Default to Cognizant;<br>User may select: Cognizant or Oversight.<br><br>This line item exists for Versions 1 and 2 only. | |

## Appendix A: Error Messages and Business Validations

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | | | | | G2300-010 | Indicator-Whether the Auditee Has Either a Federal Cognizant or Oversight Agency for Audit | Stx | N | N | Y | Default to Cognizant;<br>User may select: Cognizant or Oversight.<br><br>This line item exists for Versions 1 and 2 only. | |
| X | | | | | G2300-015 | Did the auditee expend more than $25,000,000 in Federal awards during the fiscal year? | Stx | N | N | Y | Default to None. User must select either Yes or No.<br><br>This line item exists for Versions 3 and 4 only. | This field is mandatory. Please enter a yes or no for the value in account number G2300-015. |
| | | X | | | G2300-016 | Did the entity expend more than $25,000,000 in Federal awards during the fiscal year? | Stx | N | N | Y | Default to None. User must select either Yes or No.<br><br>This line item exists for Versions 3 and 4 only. | This field is mandatory. Please enter a yes or no for the value in account number G2300-016. |
| X | | X | | | G2300-020 | Name of Cognizant or Oversight Agency | Stx | N | N | Y | Default to HUD;<br>User may select one of the options provided in OMB A-133 Circular (OMB No. 0348-0057) Part 1, Item 9.<br><br>This line item exists for Versions 1 and 2 only. | |
| X | | X | | | G2300-025 | Select a Cognizant Agency if Yes is selected for G2300-015 or G2300-016 | Stx | N | N | * | Default to None. User must select a value other than None if G2300-015 or G2300-016 = Yes.<br><br>This line item exists for Versions 3 and 4 only. | If you have selected "Yes" for G2300-015 or G2300-016, then you must select a cognizant agency in element # G2300-025. |

## Appendix A: Error Messages and Business Validations

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | | X | | | G2300-030 | Enter name if 'Other' is selected for G2300-020 | Stx | N | N | Y | This line is required if the value of G2300-020 is Other.<br><br>This line item exists for Versions 1 and 2 only. | If you have selected "Other" for Name of Cognizant or Oversight Agency (element # G2300-020), then you must enter the name of the federal cognizant or oversight agency in element # G2300-030. |
| X | | X | | | G2300-035 | Enter name if Other is selected for G2300-025 | Stx | N | N | N | This line is required if the value of G2300-025 is Other.<br><br>This line item exists for Versions 3 and 4 only. | If you have selected "Other" for Select a Cognizant Agency (element # G2300-025), then you must enter the name of the federal cognizant agency in element # G2300-035. |
| X | X | X | X | X | G3000-005 | Financial Statements Using Basis Other Than GAAP | Stx | N | N | Y | User may select: Yes, No.<br><br>This line item does not exist on Version 5 and beyond Unaudited submissions. | |
| X | X | | | | G3000-010 | Type of Audit Report | Stx | N | N | Y | For Versions 1-4, user must select one opinion type from the drop-down selection box.<br><br>For Version 5 and beyond, this field will consist of read-only checkboxes for each of the 4 opinion types. The checkmark(s) will be derived from the value(s) selected for element G3000-707. | |

## Appendix A: Error Messages and Business Validations

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| | | X | X | | G3000-011 | Type of Audit Report to Follow | Stx | N | N | Y | Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, or Disclaimer of Opinion.<br><br>This line item does not exist on Version 5 and beyond submissions. | This field is mandatory. Please enter a valid value for Type of Audit Report to Follow (element # G3000-011). |
| | | | | X | G3000-012 | If Audited, the Most Likely Type of Audit Report | Stx | N | N | Y | Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, or Disclaimer of Opinion.<br><br>This line item does not exist on Version 5 and beyond submissions. | This field is mandatory. Please enter a valid value for If Audited, the Most Likely Type of Audit Report (element # G3000-012). |
| X | X | X | X | X | G3000-020 | "Going Concern" Indicator | Stx | N | N | Y | User may select: Yes or No.<br><br>This line item does not exist on Version 5 and beyond Unaudited submissions. | |
| X | X | X | X | X | G3000-030 | Reportable Condition Indicator | Stx | N | N | Y | User may select: Yes or No.<br><br>This line item does not exist on Version 5 and beyond Unaudited submissions. | If you have selected "No" in G3000-030, then you must select "No" in G3000-040. |
| X | X | X | X | X | G3000-040 | Material Weakness Indicator | Stx | N | N | Y | User may select: Yes or No.<br><br>This line item does not exist on Version 5 and beyond Unaudited submissions. | If you have selected "No" in G3000-030, then you must select "No" in G3000-040. |
| X | X | X | X | X | G3000-050 | Material Noncompliance Indicator | Stx | N | N | Y | User may select: Yes or No.<br><br>This line item does not exist on Version 5 and beyond Unaudited submissions. | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | X | | | | G3000-060 | Fund Type | Stx | N | N | Y | Default to None. User must select either Major Fund or Non Major Fund. User must select the fund type for each program on the FDS (including non-Federal programs).<br><br>This line item exists only for Version 5 and beyond Audited submissions. | This field is mandatory, Please enter a valid value for Fund Type (element # G3000-060). |
| X | X | | | | G3000-070 | Fund Opinion | Stx | N | N | Y | Default to None. The following business rules apply to G3000-070:<br>1) User must select either Unqualified Opinion, Qualified Opinion, Adverse Opinion, or Disclaimer of Opinion.<br>2) The value for G3000-070 must all be the same opinion type for programs where G3000-060 = 'Non Major Fund.'<br><br>This line item exists only for Version 5 and beyond Audited submissions. | 1) This field is mandatory, Please enter a valid value for Fund Type (element # G3000-070).<br>2) The Fund Opinions for all Non Major Funds must be equal. Please confirm that you have selected the same opinion type for G3000-070 for all Non Major Funds. |
| | | X | | | G4000-011 | Type of Audit Report on Major Program Compliance to Follow | Stx | N | N | Y | Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion.<br><br>This line item does not exist on Version 5 and beyond submissions. | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| | | | X | | G4000-013 | Type of Audit Opinion on Compliance to Follow | Stx | N | N | Y | Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion.<br><br>This line item does not exist on Version 5 and beyond submissions. | |
| | | | | X | G4000-012 | If Audited - The Most Likely Type of Audit Opinion on Compliance | Stx | N | N | Y | Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion.<br><br>This line item does not exist on Version 5 and beyond submissions. | |
| X | | | | | G4000-010 | Type of Audit Report on Major Program Compliance | Stx | N | N | Y | Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion.<br><br>This line item does not exist on Version 5 and beyond submissions. | |
| | X | | | | G4000-014 | Type of Audit Opinion on Compliance | Stx | N | N | Y | Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion. | |
| X | | X | | | G4000-020 | Dollar threshold used to distinguish Type A and Type B programs | Mon | N | N | Y | This line item does not exist on Version 5 and beyond Unaudited Submissions. | This field is mandatory. Please enter a valid value for account number G4000-020. |
| X | | | | | G4000-030 | Low-Risk Auditee Indicator | Stx | N | N | Y | User may select: Yes or No. | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| | | X | X | X | G4000-041 | Indicator - Any Potential Audit Findings that are Reportable | Stx | N | N | Y | User may select: Yes or No.<br><br>This line item does not exist on Version 5 and beyond submissions. | |
| X | X | | | | G4000-040 | Indicator- Any audit findings disclosed that are required to be reported | Stx | N | N | Y | User may select: Yes or No.<br><br>Version 5 and beyond: this line item only exists for Audited/ A-133 submissions. | |
| X | - | X | - | - | G4000-050 | Federal Agencies Required to Receive the Reporting Package | Stx | N | N | Y | Version 1-4: this line item exists for Unaudited and Audited/ A-133 submissions only.<br><br>The following Federal Agencies display for Version 5 and beyond Audited/ A-133 submission type only:<br><br>o US Agency for Internal Development<br>o Agriculture<br>o Appalachian Regional Commission<br>o Commerce<br>o Corporation for National and Community Service<br>o Defense<br>o Education<br>o Energy<br>o Environmental Protection Agency<br>o Federal Emergency Management | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| | | | | | | | | | | | Agency<br>o General Services Administration<br>o Health and Human Services<br>o Homeland Security<br>o Housing and Urban Development<br>o Institution of Museum and Library Services<br>o Interior<br>o Justice<br>o Labor<br>o Legal Services Corporation<br>o National Aeronautics and Space Administration<br>o National Archives and Records Administration<br>o National Endowment for the Humanities<br>o National Science Foundation<br>o Office of National Drug Control Policy<br>o Small Business Administration<br>o Social Security Administration<br>o U.S. Department of State<br>o Transportation<br>o Treasury<br>o United States Information Agency<br>o Veterans Affairs<br>o None<br>o Other<br>o Federal Cognizant Agency (if not marked above) | |

| Submission Type | | | | | Account Number | Account Title | Data Type | Neg Value Allowed | Zero Value Allowed | Mand. Field | Editing and Business Rules | Error Messages |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Al | A2 | U1 | U2 | U3 | | | | | | | | |
| X | | X | | | G4000-060 | Enter name if Other is selected for G4000-050. | Stx | N | N | N | This line item does not exist for Version 5 and beyond Unaudited submissions. | If you have selected "Other" for Federal Agencies to Receive the Reporting Package (element # G4000-050), then you must enter the name of the federal agency in element #G4000-060. |
| X | | X | | | G4000-061 | Enter name if Other is selected for G4000-050 and there are two "other" federal agencies required to receive the reporting package. | Stx | N | N | N | This line item does not exist for Version 5 and beyond Unaudited submissions. | If you have selected "Other" for Federal Agencies to Receive the Reporting Package (element # G4000-050) and there are two "other" federal agencies, then you must enter the name of the second federal agency in element #G4000-061. |

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| X | | | | | G4000-070 | Version 1-4:<br>Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending greater than $300,000 in Federal awards that have separate A-133 audits, which are not included in this audit?<br><br>Version 5 and beyond:<br>Does the auditor's report include a statement that the auditee's financial statements include depts., agencies, or organizational units expending more than $500,000 in Federal awards that have separate A-133 audits which are not | Stx | N | N | Y | Default to None. User must select either Yes or No. | This field is mandatory. Please enter a yes or no for the value in the account number G4000-070. |

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| | | | | | | included in this audit? | | | | | | |
| X | | | | | G4000-080 | Versions 1-4: Was a Schedule of Prior Audit Findings prepared?<br><br>Version 5 and beyond: Were Prior Audit Findings related to **direct** funding shown in the Summary of Prior Audit Findings? | Stx | N | N | Y | Default to None. User must select either Yes or No. | This field is mandatory. Please enter a yes or no for the value in account number G4000-080. |
| X | X | X | X | X | G4100-010 | CFDA Number | Stx | N | N | N | | |
| X | X | X | X | X | G4100-020 | Name of Federal Program | Stx | N | N | Y | | |
| X | X | X | X | X | G4100-030 | Amount Expended | Mon | N | Y | Y | A value of zero is allowed. This element number is only available for federal programs. | |

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| X | X | X | X | X | G4100-040 | Total Federal Awards Expended | Mon | N | Y | Y | 1) Equals the sum of the values listed in G4100-030.<br>2) A value of zero is allowed.<br>3) Prior 03/31/2004 - If the audit type selected is Unaudited/No Audit or Unaudited/Non- A-133 Audit and the Total Federal Awards is >= $300,000, return the error message.<br>4) After 03/31/2004 - If the audit type selected is Unaudited/No Audit or Unaudited/Non- A-133 Audit and the Total Federal Awards is >= $500,000, return the error message. | 1) You have entered $300,000 or more of federal awards expended for the year which requires a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either corrects those amounts or returns to PHA Info Page and select the correct submission.<br><br>2) "You have entered $500,000 or more of federal awards expended for the year which requires a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either correct those amounts or return to PHA Info Page and select the correct submission." |

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| X | X | X | X | X | G4100-050 | Total Amount of Questioned Costs | Mon | N | Y | N | Equals the sum of the values listed in G4200-030. A value of zero is allowed. This element number is only available for federal programs.<br><br>Version 5 and beyond: This line item exists only for Audited/ A-133 submissions. | |
| X | | X | | | G4200-010 | Major Federal Program Indicator | Stx | N | N | Y | User may select: Yes or No. Must be one indicator for each CFDA number listed. This element number is only available for federal programs.<br><br>Version 5 and beyond: This line item exists only for Audited/ A-133 submissions. | This field is mandatory. Please enter a valid value for Major Federal Program Indicator (element # G4200-010) which is a detail account of Total Federal Awards Expended (element # G4100-040). |

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| X | X | X | X | X | G4200-020 | Type of Compliance Requirement | Stx | N | N | * | Default to Activities Allowed or Unallowed. User must select from the following: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Davis – Bacon Act, Eligibility- Eligibility requirements are not fully documented for Low Rent or Sec.8, Eligibility - Other, Equipment and Real Property Management, Matching, Level of Effort, Earmarking, Period of Availability of Funds, Procurement, Program Income, Real Property Acquisition and Relocation Assistance, Reporting- Unsupported Line Items reported on the PHAS Performance Report, Reporting- Unsupported Line Items reported on the HUD-52723, Reporting- Other, Subrecipient Monitoring, Special Tests and Provisions, None, and Other.<br><br>This element number is only available for federal programs.<br><br>If G4200-060 is greater than zero, G4200-020 is mandatory. User must enter compliance requirements for the number of findings identified in G4200-060.<br><br>Version 5 and beyond: This line item exists only for Audited/ A-133 submissions. | This field is mandatory. Please enter a valid value for account number G4200-020. |

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| X | X | X | X | X | G4200-030 | Amount of Questioned Costs | Mon | N | Y | Y | Zero is a valid value. This element number is only available for federal programs.<br><br>Version 5 and beyond: This line item exists only for Audited/ A-133 submissions. | |
| X | X | X | X | X | G4200-040 | Internal Control Findings | Stx | N | N | Y | Default to None. User must select from the following: Material Weakness, Reportable Conditions, or None Reported. This element number is only available for federal programs.<br><br>Version 5 and beyond: This line item exists only for Audited/ A-133 submissions. | |
| X | | | | | G4200-050 | Type of Opinion on Major Program Compliance | Stx | N | N | Y | Defaults to None. Selections Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, No Opinion and Not Applicable. This is a mandatory field. If G4200-010 (Major Federal Program Indicator) = Yes, Not Applicable is not a valid selection.<br><br>This line item exists only for Version 5 and beyond submissions. | |
| X | | | | | G4200-060 | Number of A-133 Compliance Audit Findings | Num | N | Y | Y | Default is blank. User must enter a number greater than or equal to zero.<br><br>This line item exists only for Version 5 and beyond submissions. | This field is mandatory. Please enter a valid value for account number G4200-060. |

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| X | X | X | X | X | G4200-070 | Audit Finding Reference Number | Stx | N | N | N | This element number is only available for federal programs.<br><br>Version 5 and beyond: This line item exists only for Audited/ A-133 submissions. | |
| X | X | X | X | X | G4200-080 | Are Awards Part of the Research and Development Cluster? | Stx | N | N | Y | Default to None. User must select either Yes or No. This element number is only available for federal programs.<br><br>This line item exists for Version 3 and beyond submissions only.<br>Version 5 and beyond: This line item exists only for Audited/ A-133 submissions. | This field is mandatory. Please enter a valid value for account number G4200-080. |
| X | X | X | X | X | G4200-090 | Are Awards Received Directly from a Federal Agency? | Stx | N | N | Y | Default to None. User must select either Yes or No. This element number is only available for federal programs.<br><br>This line item exists for Version 3 and beyond submissions only.<br>Version 5 and beyond: This line item exists only for Audited/ A-133 submissions. | This field is mandatory. Please enter a valid value for account number G4200-090. |

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| X | X | X | X | X | G3100-010 | Unqualified-Supplementary Information Required by GASB or FASB has been Omitted | Stx | N | N | Y | If G3000-010/OR G3000-011/OR G3000-012, is Unqualified Opinion, 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'.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected Unqualified Opinion in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter a response in the line Unqualified Supplementary Information Required by GASB or FASB has been Omitted (element # G3100-010 in the Details section for G3000-011/G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3100-010. |

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| X | X | X | X | X | G3100-020 | Unqualified-Other Information Included in a Document Containing Audited Financial statements is materially Inconsistent with Information Appearing in the Financial Statements | Stx | N | N | Y | If G3000-010/OR G3000-011/OR G3000-012, is Unqualified Opinion, 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'.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected Unqualified Opinion in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter a response in the line Unqualified - Other Information Included in a Document Containing Audited Financial statements is materially Inconsistent with Information Appearing in the Financial Statements (element # G3100-020 in the Details section for G3000-011/G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3100-020. |
| X | X | X | X | X | G3100-030 | Unqualified-No Exceptions | Stx | N | N | Y | If G3000-010/OR G3000-011/OR G3000-012, is Unqualified Opinion, 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'.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected Unqualified Opinion in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter a response in the line Unqualified - No Exceptions (element # G3100-030 in the Details section for G3000-011/G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3100-030. |

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| X | X | X | X | X | G3200-010 | Qualified- GAAS-Scope limitations-Imposed by Management | Num | N | Y | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of scope limitations in the line Scope Limitations Imposed by Management (element # G3200-010 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3200-010. |

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| X | X | X | X | X | G3200-020 | Qualified- GAAS-Scope limitations-Imposed by Circumstance | Num | N | Y | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of scope limitations in the line Scope Limitations Imposed by Circumstances (element # G3200-020 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3200-020. |
| X | X | X | X | X | G3200-030 | Qualified - Year 2000 Audit Flag | Stx | N | N | Y | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must select "Yes" or "No" in the line Qualified – Year 2000 Audit Flag (element # G3200-030 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3200-030. |

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| X | X | X | X | X | G3300-010 | Qualified-GAAP-Change in Accounting Principle | Num | N | Y | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of changes in accounting principle in the line Change in Accounting Principle (element # G3300-010 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-010. |

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| X | X | X | X | X | G3300-020 | Qualified-GAAP-Change in Accounting Estimate | Num | N | Y | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of changes in accounting estimate in the line Change in Accounting Estimate (element # G3300-020 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-020. |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| X | X | X | X | X | G3300-030 | Qualified-GAAP-Change in Accounting Method | Num | N | Y | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of changes in accounting method in the line Change in Accounting Method (element # G3300-030 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-030. |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| X | X | X | X | X | G3300-040 | Qualified-GAAP-Departures from GAAP | Num | N | Y | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of departures from GAAP in the line Departures from GAAP (element # G3300-040 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-040. |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| X | X | X | X | X | G3300-050 | Qualified-GAAP-Inconsistently Applied GAAP | Num | N | Y | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of inconsistently applied GAAP in the line Inconsistently Applied GAAP (element # G3300-050 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-050. |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| X | X | X | X | X | G3300-060 | Qualified-GAAP-Omission | Num | N | Y | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of GAAP Omissions in the line GAAP - Omissions (element # G3300-060 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-060. |
| X | X | X | X | X | G3400-010 | Qualified-Indicator-Accounting Principles Used Caused the Financial Statements to be Materially Misstated | Stx | N | N | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. User must select 'Yes' or 'No'.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must select "Yes" or "No" in the line Accounting Principles Used Caused Financial Statements to be Materially Misstated (element # G3400-010 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3400-010. |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| X | X | X | X | X | G3400-020 | Qualified-Inadequate Records Indicator | Stx | N | N | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. User must select 'Yes' or 'No'.<br><br>Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must select "Yes" or "No" in the line Inadequate Records (element # G3400-020 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3400-020. |

Note: for Mandatory Field column an asterisk (*) = see business rule.

**5. Note & Findings – Audited Submissions Only**

## *Notes & Findings Business Rules Matrix*

**(Current as of FASS-PH Release 8.0.0.0)**

| **Submission Type** | **A-133** | **A-133** | **A-133** | **A-133** | **Non-A-133** | **Non-A-133** | **Non-A-133** | **Non-A-133** |
|---|---|---|---|---|---|---|---|---|
| **Component Unit *** | **No** | **No** | **Yes** | **Yes** | **No** | **No** | **Yes** | **Yes** |
| **Acct Method **** | **Post GASB 34** | **Pre GASB 34** | **Post GASB 34** | **Pre GASB 34** | **Post GASB 34** | **Pre GASB 34** | **Post GASB 34** | **Pre GASB 34** |
| Notes | Mandatory | Mandatory | Mandatory | Mandatory | Mandatory | Mandatory | Mandatory | Mandatory |
| Audit Information (Opinion) | Mandatory | Mandatory | Mandatory | Mandatory | Mandatory | Mandatory | Mandatory | Mandatory |
| Audit Information (Attachment) | Mandatory | Mandatory | Not Available | Not Available | Mandatory | Mandatory | Not Available | Not Available |
| Audit Findings | Mandatory | Mandatory | Mandatory | Mandatory | Not Available | Not Available | Not Available | Not Available |
| Action Plan | Optional | Optional | Optional | Optional | Not Available | Not Available | Not Available | Not Available |
| MD&A *** | Mandatory | Not Available | Not Available | Not Available | Mandatory | Not Available | Not Available | Not Available |
| Financial Statements *** | Mandatory | Mandatory | Not Available | Not Available | Mandatory | Mandatory | Not Available | Not Available |

* Users set the component unit option to 'Yes' by checking the checkbox on the PHA Info page.
** If at least 1 FDS program is reported under the Full Accrual/Post GASB 34 accounting method, use a Post GASB 34 column in this matrix.
*** The MD&A and Financial Statements tabs apply only to submissions with FYEs of 09/30/01 and beyond.