

**Department of Housing and Urban
Development**

Real Estate Assessment Center

**FINANCIAL DATA SCHEDULE
LINE DEFINITIONS
AND
CROSSWALK GUIDE
Final**

September 5, 2006

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SUMMARY OF CHANGES

Changes resulting from further refinement of the FASS System

The following represents changes to this document that have been made in accordance with changes to the FASS System documented in the September 2006 System Release, as well as changes for clarification:

1. Section 8 Line Item Additions and Detail Links

The implementation of PIH Notice 2006-03 created the need for two new FDS Line items detailed below for the Housing Choice Voucher (HCV) Program.

Line 1117 (Administrative Fee Equity) was added to the FDS (Page 62)

Line 1118 (Housing Assistance Payments Equity) was added to the FDS (Page 62)

In addition, the revised FDS includes detail links for five FDS Line items below to allow the PHA to enter detailed information in relation to its Administrative Fee and Housing Assistance Payments (HAP) activities for the Section 8 Housing Choice Voucher Program.

Line 711 (Investment income - unrestricted)

Line 714 (Fraud Recovery)

Line 720 (Investment income - restricted)

Line 1117 (Administrative Fee Equity)

Line 1118 (Housing Assistance Payments Equity)

An example of the detail link for the FDS lines mentioned above is detailed below.

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



[Inbox](#) | [Reports](#) | [PHA Info](#) | [Financial Data Schedule](#) | [Data Collection Form](#) | [Comments](#) |

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 [Additional Help](#)

SELECT A PROGRAM

Housing Choice Vouchers

SELECT AN ACCOUNTING METHOD

Full Accrual - Post GASB 34

Instructions:
 Select a Program and Accounting Method. Then press the "GO" button to refresh the page. Click the Validate button to verify the data against the system business rules.

PHA Code : DC999
 PHA Name : Anywhere Housing Authority
 Fiscal Year End Date : 09/30/2006
 Submission Type : Unaudited/A-133

Balance Sheet		Revenue & Expense	
LINE ITEM #	DESCRIPTION	VALUE	DETAILS
703	Net Tenant Rental Revenue		...
<u>711</u>	<u>Investment Income - Unrestricted</u>	\$ 12	[Details]
<u>714</u>	<u>Fraud Recovery</u>	\$ 2	[Details]
<u>720</u>	<u>Investment Income - Restricted</u>	\$ 2	[Details]
700	Total Revenue	\$ 592	...
<u>1117</u>	<u>Administrative Fee Equity</u>	\$ 49	[Details]
<u>1118</u>	<u>Housing Assistance Payments Equity</u>	\$ 5	[Details]

New detail line items links for Financial Data Schedule line items 711, 714, 720, 1117, and 1118

* mandatory field
 ** Investment income (711 and 720) are mandatory fields only if data has been reported in the corresponding cash and investment account. Cost of sale of assets (719.1) is mandatory only if proceeds from disposition of assets held for sale is reported. Zero is an acceptable value.

Account Details		[Back to Revenue & Expense]	
LINE ITEM #			AMOUNT
711-010	Investment Income Unrestricted-Housing Assistance Payments		\$1
711-020	Investment Income Unrestricted Administartive Fees		\$11
	Total Amount		\$12

2. Classification of Pre-GASB 34 FDS Line Items

The FDS line items shown below are not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004. These FDS line items were used for Pre-GASB 34 FDS submissions presented on the modified accrual basis of accounting. Accordingly, these Pre-GASB 34 line items are being presented in this Guide to facilitate viewing Pre-GASB-34 FDS Submissions.

Line 146 (Amounts to be provided)
Line 501 (Investment in general fixed assets)
Line 502 (Project Notes)
Line 503 (Long-term debt - HUD guaranteed)
Line 504 (Net HUD PHA contributions)
Line 505 (Other HUD contributions)
Line 507 (Other Contributions)
Line 508 (Total contributed capital)
Line 509 (Fund Balance Reserved for Encumbrances/Designated Fund Balance)
Line 510 (Fund Balance Reserved for capital activities)
Line 511 (Total reserved fund balance)
Line 512 (Undesignated fund balance/retained earnings)
Line 976 (Capital outlays-governmental funds)
Line 977 (Debt principal payment -governmental funds)
Line 1005 (Proceeds from notes, loans and bonds)
Line 1006 (Proceeds from property sales)
Line 1101 (Capital outlays - enterprise fund)
Line 1102 (Debt principal payments - enterprise funds)
Line 1105 (Changes in compensated absences liability (in the GLTDAG))
Line 1106 (Changes in contingent liability balance (in the GTLDAG))
Line 1107 (Changes in unrecognized pension transition liability (in the GLTDAG))
Line 1108 (Changes in special terms/severance benefits liability (in the GLTDAG))
Line 1109 (Changes in allowance for doubtful accounts - dwelling rents)
Line 1110 (Changes in allowance for doubtful accounts - other)
Line 1112 (Depreciation "add-back")

3. Classification of Historical Section 8 only FDS lines

The revised FDS excludes HUD-52681 "Year-End Settlement Statement" related FDS Line items 1113 through 1116 as shown below. As a result of implementation of PIH Notice 2006-03, FASS-PH will no longer require input for these FDS Line items as they have been replaced by Line items 1117 and 1118.

Line 1113 (Maximum annual contributions commitment (Per ACC))
Line 1114 (Pro-rata maximum annual contributions applicable to a period of less than twelve months)
Line 1115 (Contingency reserve, ACC program reserve)
Line 1116 (Total annual contributions available)

4. Addition of Developmental Activity Detail Links

The revised FDS includes detail links for the nine FDS Line items below to allow the PHA to disclose their involvement with developmental activities such as non-profit or mixed financing activities.

Line 125 (Accounts Receivable-Misc.)

Line 171 (Notes, Loans, & Mortgages Receivable - Non-Current)

Line 172 (Notes, Loans, & Mortgages Receivable - Non-Current Past Due)

Line 174 (Other Assets)

Line 176 (Investment in Joint Ventures)

Line 348 (Loan Liability - Current)

Line 355 (Loan Liability - Non-Current)

Line 913 (Outside Management Fees)

Line 1003 (Operating Transfers From/To Primary Government)

An example of the new detail links for the FDS lines mentioned above is shown below:



[Inbox](#) | [Reports](#) | [PHA Info](#) | [Financial Data Schedule](#) | [Data Collection Form](#) | [Comments](#) |
[Submit](#) | [Late Reason](#) | [LOCCS/HUDCAPS](#)

[Additional Help](#)

SELECT A PROGRAM
 Low Rent Public Housing
 SELECT AN ACCOUNTING METHOD
 Full Accrual - Post GASB 34

Instructions:
 Select a Program and Accounting Method. Then press the "GO" button to refresh the page. Click the Validate button to verify the data against the system business rules.

PHA Code : DC999
 PHA Name : Anywhere Housing Authority
 Fiscal Year End Date : 12/31/2005
 Submission Type : Unaudited/Non-A-133

LINE ITEM #	DESCRIPTION	VALUE	DETAILS
Assets			
Current Assets			
Cash:			
111	Cash - Unrestricted	\$ 300,000	---
<u>125</u>	Accounts Receivable - Miscellaneous	\$5,000	[Details]
<u>171</u>	Notes, Loans, & Mortgages Receivable - Non Current	\$4,000	[Details]
<u>172</u>	Notes, Loans, & Mortgages Receivable - Non Current - Past Due	\$3,000	[Details]
<u>174</u>	Other Assets	\$4,500	[Details]
<u>176</u>	Investments in Joint Ventures	-\$35,000	[Details]
<u>348</u>	Loan Liability - Current	\$8,000	[Details]
<u>913</u>	Outside Management Fees	\$5,493	[Details]
<u>1003</u>	Operating Transfers from/to Primary Government	\$1,000	[Details]

New detail line item links for Financial Data Schedule, Balance Sheet line items 125, 171, 172, 174, 176, 348, 355, 913, and 1003.

LINE ITEM #	ACCOUNT DESCRIPTION	AMOUNT
125- Accounts Receivable-Miscellaneous		
125-010	Not-For-Profit	\$ -
125-020	Partnership	\$ -
125-030	Joint Venture	\$ -
125-040	Tax Credit	\$ -
125-050	Other	\$ -

EXECUTIVE SUMMARY

This guide was prepared by the U.S. Department of Housing and Urban Development (HUD) Real Estate Assessment Center (REAC).

The purpose of this guide is to:

- Define the Financial Data Schedule Line items.
- Provide a general crosswalk from the HUD suggested Chart of Accounts (per HUD handbook 7510.1 and changes identified in the GAAP Conversion Guide) to the Financial Data Schedule.
- Provide a general definition of each line on the required Data Collection Form.

INTRODUCTION

The Financial Data Schedule (FDS) was created to standardize the financial information reported by Public Housing Authorities (PHAs) to the Department of Housing and Urban Development (HUD) Real Estate Assessment Center (REAC). REAC currently requires PHAs to report their accounting information using Generally Accepted Accounting Principles (GAAP). REAC uses the FDS to analyze PHA financial data in conjunction with other performance measurements, to help ensure the success of PHA programs.

This guide provides assistance with the preparation of the FDS. This guide is arranged numerically, based on the FDS line numbers and includes the following:

- A description or definition of each line item.
- A summary of the amounts that should be reported on the FDS line (by cross reference to the suggested chart of accounts per HUD handbook 7510.1).

GETTING STARTED

Federal Register (FR 4313-P-01) requires all PHAs to submit electronically year-end financial data to HUD-REAC. In order to facilitate the electronic submission of financial data, PHAs should gather and prepare certain information in advance of attempting an FDS submission.

Necessary information:

Before beginning to input data into the FDS, the PHA should accumulate the following information:

- A trial balance for each PHA program.
- Required year-end closing and/or adjusting journal entries.
- FDS line item definitions as documented in this guide.
- Chart of account definitions used by the PHA.
- A spreadsheet version of the FDS.

The evaluation of proposed adjusting journal entries should rely upon the council of an independent accountant or auditor.

Completing the FDS:

In order to complete the FDS, the PHA may follow the guidance below to get started:

- Review this document to obtain an overview of HUD's reporting requirements and the information to be reported on each line of the FDS.
- Review the FDS to become familiar with the program and the line information inputs.
- Identify the reporting trial balance accounts on each FDS line. Based on the account definitions, document the crosswalk of the trial balance or chart of accounts to the FDS. Retain the crosswalk for future reference.
- Report the adjusting journal entries under the appropriate program, based on a reasonable identification or allocation of the entry amounts.
- Record financial data in the FDS using each year-end account balance and post the balance to the appropriate program and FDS line.
- Before closing certain grant programs to Low Rent, (i.e. Capital Fund, PHDEP, etc), report them on the FDS under the appropriate columns so as to allow comparison to HUD's LOCCS report and Data Collection Form.

Completing the Data Collection Form:

In order to complete REAC's Data Collection Form (DCF), the PHA may follow the guidance below to get started:

- If subject to OMB A-133, use the prior year's OMB Data Collection Form (DCF) as the basis for completing REAC's DCF.
- Review the prior year's audited financial statements to determine type of opinion, reportable conditions, material weaknesses, and other necessary information.
- Review the management letter and/or schedule of findings and questioned cost provided by the auditor and assess whether areas discussed should be reported on the DCF.
- Complete REAC's DCF for the audited submission using actual information from the auditor and audited financial statements.

FDS Electronic submission:

The PHA must electronically submit the FDS in accordance with the submission requirements of the Uniform Financial Reporting Standards Rule (UFRS). HUD will maintain a secure Internet connection site allowing the PHA to:

- Transmit financial data
- Review the submission status of transmissions

HUD will provide software (named the Financial Assessment Subsystem-Public Housing (FASS-PH)) at the connection to facilitate the timely submission of accurate financial data. The software will automatically download, assuring the most recent version of the FDS is employed.

ACCOUNTING AND REPORTING STANDARDS

PHAs are required to prepare their annual financial statements in accordance with accounting principles generally accepted in the United States of America applicable to special-purpose governments engaged in business-type activities, or engaged in both governmental and business-type activities as defined by the Governmental Accounting Standards Board in Section Sp20 of its Codification of Governmental Accounting and Financial Reporting Standards.

FDS DEFINITIONS AND CROSSWALK: USING THIS GUIDE

The following line definitions summarize the information to be reported on each line of the FDS and provide general guidance in determining the source of the information through the use of a crosswalk. The definitions and crosswalk are arranged in the order of appearance in the FDS.

IMPORTANT:

The following definition of each FDS line item should be used to identify the required reportable information. This document assumes that the PHA has implemented the HUD standard chart of accounts and definitions as described in U.S. Department of Housing and Urban Development, Public and Indian Housing, Low-Rent Housing Accounting Handbook 7510.1 (including changes identified in the sample chart of accounts per the HUD PHA GAAP Conversion Guide). Thus, the PHAs that have modified the HUD prescribed chart of accounts, implemented variations of each of the numbering system or definitions, or have developed independent charts of account, should rely on the line item definitions to determine the required content of each FDS line item.

The FDS is a HUD prescribed template. The underlying data must be accounted for and reported in accordance with GAAP; however the FDS may not be used as an entity's top-level financial statements. The format of the FDS does not allow for compliance with the presentation guidelines outlined within NCGA Statement #1 and GASB 34 nor does it include a statement of cash flows.

ASSETS

CURRENT ASSETS

Current assets are resources that are reasonably expected, based on the plans and intentions of the PHA, to convert into cash or its equivalent during the current operating cycle.

- **Cash**

111 Cash - unrestricted

Definition: This FDS line represents cash and cash equivalents (certificates of deposit, NOW accounts, savings, T-bills, etc.) in any form, for example, cash on deposit, cash awaiting deposit, and cash funds available for use for any purpose including operations.

Crosswalk: This FDS line generally includes the unrestricted cash recorded in HUD accounts 1111.1 (General Fund – operations only), all funds in HUD accounts 1118 (Change Fund) and 1117 (Petty Cash Fund), and the investments from the general fund included in HUD accounts 1162 (General Fund and Security Deposit Fund) exclusive of any amounts related to security deposits and 1163 (Homeownership Reserve Funds). Record these amounts in REAC suggested account 1111.4 (Cash - unrestricted).

112 Cash - restricted - modernization and development

Definition: This FDS line represents money in any form, as summarized above, that is only allowed to be expended for certain, specified modernization and development activities. The restriction on the use of the funds has been specified by the source of the monies, not by the PHA. Generally, this account includes proceeds from the sale of property that had been acquired with grant and development funds, insurance recoveries received in advance of contractor bills, or unspent bond proceeds and CFP drawdowns designated for future capital activities.

Crosswalk: This FDS line generally includes restricted cash amounts in HUD accounts 1111.1 (General Fund - development only), 1111.2 (General Fund-unapplied debt service funds), and 1111.3 (General Fund - modernization). Record these amounts in REAC suggested account 1111.5 (Cash - restricted - modernization & development).

113 Cash - other restricted

Definition: This FDS line represents money that is only to be expended for specified, restricted purposes and cannot be used for current operations. The restriction on the use of the funds has been imposed by the source of the monies. Cash reserved by the PHA or its Board of Directors for future operations or capital outlays is not restricted. Also, cash set aside for self-insurance is not restricted for purposes of the FDS. Generally, this account includes excess advances of grants (DEP, EDSS, local grants, etc.) remaining unexpended at year-end. It also includes

Family Self-Sufficiency (FSS) escrow amounts and all monies contractually and/or legally unavailable for use in day-to-day operations.

Crosswalk: This FDS line generally includes cash recorded in HUD account 1111.1 (General fund-grant funds) and 1111.2 (General Fund-unapplied debt service fund) not allocable to FDS lines 111 or 112. It also includes FSS escrows recorded in HUD accounts 1163 (Homeownership reserve funds), 1163.1 (Homebuyers earned home payments), 1163.2 (Homebuyers non-routine maintenance reserve), 1163.3 (Mortgagors/MH homebuyers maintenance reserve), 1163.4 (MH Homebuyers monthly equity payments), 1163.5 (MH Homebuyers voluntary equity payments) and 1165 (FSS Escrows). These amounts may be recorded in REAC suggested account 1111.6.

114 Cash – tenant security deposits

Definition: This FDS line represents cash in the Security Deposit Fund which must remain on deposit for the refund of tenant security deposits and may not be used to fund operations.

Crosswalk: This FDS line generally includes cash recorded in HUD account 1114 (Security Deposit Fund) and the investments from the security deposit fund included in HUD account 1162 (General Fund and Security Deposit Fund) exclusive of the amounts related to the General Fund and 1163 (Homeownership Reserve Funds). Typically, the balance in this account will equal Line 341.

115 Cash – Restricted for payment of current liability

Definition: This FDS line item represents cash and cash equivalents that are only to be expended for specified restricted purposes but will be used in the next fiscal year. The restriction on the use of the funds has been imposed by the source of the monies, not the PHA. Specific examples include debt service payments, cash restricted for payment of Family Self Sufficiency (FSS) contracts due within 12 months of the Balance Sheet date and Section 8 monies received prior to the start of a fiscal year. Cash restricted for modernization and development should be reported in line 112.

Crosswalk: There is no related HUD account.

100 Total Cash

This FDS line represents total cash. It is the sum of FDS lines 111 through 114. FASS automatically performs the summation of lines 111 through 114.

- **Accounts & Notes Receivables**

121 Accounts receivable - PHA projects

Definition: This FDS line represents amounts owed to the managing PHA by other PHAs due to the relocation of Portability participants.

Crosswalk: This FDS line generally includes amounts recorded in HUD accounts 1129.P (Accounts receivable, issuing PHA-portability-Section 8). This amount may be recorded in REAC suggested account 1135.4 (Accounts receivable-PHA projects).

122 Accounts receivable - HUD other projects

Definition: This FDS line represents amounts owed to the PHA by HUD, including the basic annual contribution for leased projects. This FDS line should also include special preliminary fees for portability, if applicable and still recorded by the PHA.

Crosswalk: This FDS line generally includes amounts in HUD account 1125 (Accounts receivable - HUD) and 1125.P (Accounts Receivable, Receiving HA - Portability [Section 8]) including preliminary fees, if applicable. These amounts may be recorded in REAC suggested account 1135.3 (Accounts receivable - HUD other projects).

124 Accounts receivable - other government

Definition: This FDS line represents amounts owed to the PHA by other federal agencies and state and local governments for PHA projects.

Crosswalk: This FDS line generally includes the portion of the amount recorded in HUD account 1129 (Accounts receivable other) related to receivables from state and local governments. This amount may be recorded in REAC suggested account 1135.1 (Accounts receivable - other governments).

125 Accounts receivable - miscellaneous

Definition: This FDS line represents amounts owed to the PHA by miscellaneous sources other than governmental units (HUD, state or local) or tenants.

Crosswalk: FDS lines 121, 122, 124, 126 and 128 include receivables from specific sources. This FDS line generally includes all receivables which do not belong in any of those lines and should include receivables from all homebuyers, and from any other miscellaneous sources, which are recorded in HUD accounts 1123 (Mutual-help homebuyers), 1124 (Homebuyers -Turnkey III projects), 1129 (Accounts receivable - other) and REAC suggested account 1135.2 (Accounts receivable - miscellaneous). The portions of HUD account 1129 (Accounts receivable - other) related to fraud recovery should be included on FDS line 128. The portion of HUD account 1129 (Accounts receivable - other) that is not related to collections for fraud recovery should be included on FDS line 125.

126 Accounts receivable - tenants - dwelling rents

Definition: This FDS line represents the cumulative balance of all tenant rent payments due, owed and outstanding such as tenant rent charges, and utility reimbursement. It also includes charges such as rent, maintenance charges, excess utility charges or other adjustments. It is the

gross amount due from tenants for rent. This FDS line should not include credits for tenants prepaid rent (HUD account 2240).

Crosswalk: This FDS line is generally the balance of HUD account 1122 (Accounts receivable – tenants). Payments collected on amounts due reduce the balance of this account by posting collections as credits to the balance. The uncollectible receivables are recognized through the allowance for doubtful accounts - dwelling rents (FDS line 126.1) and should not be directly credited to this receivable account.

126.1 Allowance for doubtful accounts – dwelling rents

Definition: This FDS line represents a reserve for the receivables from tenants recorded in FDS line 126 that are not expected to be collected. This line reduces the total accounts receivable balance when analyzed in conjunction with the related receivable. This is a required field if an amount has been recorded in FDS line 126.

Crosswalk: There are several methods for determining an appropriate reserve for uncollectible accounts and the frequency of the calculation. Once determined, this amount may be recorded in REAC suggested account 1122.1 (Allowance for doubtful accounts – dwelling rents). The account balance should never be greater than the amount reported on line 126.

126.2 Allowance for doubtful accounts - other

Definition: This FDS line represents an allowance for accounts receivable from sources other than tenants that are not expected to be collected. The related accounts receivable are recorded in FDS lines 121 through 125. This line reduces the total accounts receivable balance when analyzed in conjunction with the related receivable. This is a required field if there is an amount entered in FDS lines 121 through 125.

Crosswalk: There are several methods for determining an appropriate reserve for uncollectible accounts and the frequency of the calculation. Once determined, the allowance account may be established as REAC suggested accounts 1124.1 (Allowance for doubtful accounts – miscellaneous) and 1125.1 (Allowance for doubtful accounts – HUD). Also, the allowance account should not be greater than the total of FDS lines 121-125.

127 Notes, Loans, & Mortgages Receivable - Current

Definition: This FDS line represents unconditional written promises, signed by the maker, to pay a certain sum of money on demand, or at a fixed or determinable future time (within 12 months after the fiscal year-end). It includes amounts due to the PHA as evidenced by all formal instruments of indebtedness, such as loans to local off-site facilities not included in the development cost of the project. Scheduled periodic payments made against the note or mortgage is current and within the terms of the written document. Amounts that are past due and considered uncollectible should be recorded as past due (along with the remaining balance of the associated note or mortgage) on FDS line 172.

Crosswalk: This FDS line generally includes the current portion of notes and mortgages receivable recorded in HUD account 1130 (Notes and mortgages receivable). This should be differentiated from the accounts receivable, which are for goods or services furnished by the PHA. The amount reportable on this line as current varies depending on the method of accounting selected by the PHA. The PHA should determine this and the amount may be recorded in REAC suggested account 1131 (Notes and mortgages receivable – current).

128 Fraud recovery

Definition: This FDS line represents the full amount of the receivable from tenants who committed fraud or misrepresentation and now owe additional rent for prior periods or retroactive rent. The amount that is considered to be uncollectible should be recorded in FDS line 128.1. Note that fraud recovery amounts should be recorded when they are determined to be realizable.

Crosswalk: This FDS line generally includes only the receivables from tenants for fraud recoveries of rents that were generally recorded in HUD accounts 1122 (Accounts receivable – tenants) and 1129 (Accounts receivable - other). The amounts related to FDS line 128 may be recorded in REAC suggested account 1121 (Fraud recovery).

128.1 Allowance for doubtful accounts - fraud

Definition: This FDS line represents the reasonably anticipated losses inherent in the fraud recovery accounts receivable balance. These are amounts that are not expected to be collected. This line reduces the total accounts receivable balance when analyzed in conjunction with the related receivable. This is a required field if an amount has been recorded in FDS line 128.

Crosswalk: There are several methods for determining the allowance account amount and the frequency of the calculation. Once determined, the amount may be recorded in REAC suggested account 1121.1 (Allowance for doubtful accounts – fraud).

129 Accrued interest receivable

Definition: This FDS line represents interest that has been earned currently but has not yet been received. This includes accrued interest receivable on notes, mortgages, and/or contracts for sale. It also includes accrued interest receivable on PHA investments, cash equivalents, and loans to local governing bodies or local taxing bodies for financing the construction of off-site facilities not included in the development cost of the project. This includes all accrued interest receivable.

Crosswalk: This FDS line generally includes the amount recorded in HUD account 1145 (Accrued interest receivable).

120 Total receivables, net of allowances for doubtful accounts

This FDS line represents the total of all receivables less the amounts established as the allowances for doubtful accounts and is the total of FDS lines 121 through 129. FASS automatically performs the summation of lines 121 through 129.

- **Current Investments**

These are all liquid investments that generate revenue in the form of interest and/or dividends. All investments of the PHA should be classified as current.

131 Investments - unrestricted

Definition: This FDS line represents the fair market value of all investments (mutual funds, treasury notes, and bonds), which can be used, upon exchange, for any purpose, including general operations.

Crosswalk: This FDS line generally includes the unrestricted portion of investments recorded in HUD accounts 1162 (General Fund and Security Deposit Fund) and 1163 (Homeownership Reserve Funds). This account must be analyzed and split into the unrestricted and restricted amounts. The current portion of HUD accounts 1171 (Debt Service Fund) and 1172 (Advance Amortization Fund) related to notes and bonds issued by the PHA should also be reclassified to unrestricted for purposes of reporting this FDS line. (The current portion of the associated long-term debt is considered a current liability. Therefore in order to properly match assets and liabilities in calculating financial indicator ratios, these investment amounts are considered current, unrestricted assets). In addition, the unrestricted portion of HUD account 1173 (Investments) related to notes and bonds issued by the PHA should be reported on FDS line 131. (HUD notes and bonds should be reported on FDS line 502 or 503). The amounts identified as being reportable on FDS line 131 may be recorded in REAC suggested account 1164 (Investments - unrestricted).

132 Investments - restricted

Definition: This FDS line represents the fair market value of all investments (mutual funds, treasury notes, and bonds) that can only be used, upon exchange, for specific, designated purposes. In this case, the cash proceeds from the investment would only be for the same specified use as the initially invested cash. The restriction on the use of the funds must have been placed or imposed by the source of the funding. Investments set aside for self-insurance are not restricted for purposes of the FDS.

Crosswalk: This FDS line generally includes the restricted portion of investments recorded in HUD accounts 1162 (General Fund and Security Deposit Fund), 1171 (Debt Service Funds, which will not be used next year) and 1172 (Advance Amortization Fund). In addition, the restricted portion of HUD accounts 1173 (1173 (Investments) related to notes and bonds issued by the PHA should be reported on FDS line 131. (The HUD notes and bonds should be reported on FDS line 502 or 503). See FDS line 131 for crosswalk of unrestricted amounts in

these HUD accounts. The amounts identified as being reportable on FDS line 132 may be recorded in REAC suggested account 1165 (Investments – restricted).

135 Investments – Restricted for payment of current liability

Definition: This FDS line represents the fair market value of all investments (mutual funds, treasury notes, and bonds) that can only be used, upon exchange, for specific, designated purposes, which will be used to liquidate a current liability in the next fiscal year. In this case, the cash proceeds from the investments would only be used for the same specified use as the initially invested cash. The restriction on the use of the funds must have been placed or imposed by the source of the funding. Specific examples include debt service payments and Section 8 monies received prior to the start of a fiscal year. Investments restricted for modernization and development should be reported in line 132.

Crosswalk: There is no related HUD account; however the crosswalk from line item 132 can act as a guide.

142 Prepaid expenses and other assets

Definition: This FDS line represents all prepaid expenses. Prepaid expenses, unlike other current assets, are not expected to be converted into cash; but, if they had not been paid in advance, they would require the use of current assets during the operating cycle.

Crosswalk: This FDS line generally includes amounts in HUD accounts, 1211 (Prepaid insurance), 1212 (Insurance deposits) and the current portion of other assets which may be included in HUD account 1290(Deferred charges – other). These amounts may be recorded in REAC suggested account 1127 (Prepaid expenses and other assets).

143 Inventories

Definition: This FDS line represents the value of the inventory of materials and equipment on hand as of the end of the PHA’s fiscal year.

Crosswalk: This FDS line generally includes amounts recorded in HUD accounts 1255 (Maintenance work in process), 1260 (Inventories - materials), and 1270 (Inventories - equipment).

143.1 Allowance for obsolete inventories

Definition: This FDS line represents the estimate of the amount of materials in inventory that may be unusable or obsolete by the time the item is scheduled to be used under the consumption method. Since inventory is expensed as used, rather than when purchased, this line reduces the inventory balance for items no longer valuable in the inventory. This is a required field if an amount has been recorded in FDS line 143. The allowance account should not be greater than 143.

Crosswalk: There are several methods for determining an allowance for obsolete inventories and the frequency of the ensuing calculation. Once determined, the allowance accounts may be established as REAC suggested account 1275 (Allowance for obsolete inventories). The amount of allowance shouldn't be greater than the inventory total on HUD accounts 1255, 1260, and 1270.

144 Interprogram - due from

Definition: This FDS line represents amounts due from other PHA programs and/or funds. Interprogram transactions represent reductions in the expendable resources of the transferring fund, but the transaction may or may not be accounted for as an expenditure of the transferring fund. Transactions between funds may be classified as (1) loans and advances, (2) quasi-external transactions, and (3) reimbursements. It includes amounts advanced to the revolving funds, both those covered by a General Depository Agreement and those not covered by such an agreement. This is a required field if an amount has been recorded in FDS line 347.

Crosswalk: This FDS line generally includes amounts recorded in HUD accounts 1155 (Limited revolving fund), 1156 (Unlimited revolving fund), and 1157 (Advances - other), and REAC suggested accounts 1295 (Inter-program - due from) and 1860 (Advances from general fund to debt service fund). In addition, include any amounts recorded in HUD account 1129 (Accounts Receivable - Other) for inter-program transactions, if applicable. The total of this line item should equal the total reported on line 347.

145 Assets held for sale

Definition: This line item represents assets, not used in current operations that the entity expects to sell. The asset should be reported net of obsolescence.

Crosswalk: There is no related HUD account.

146 Amounts to be provided (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents future revenues which have been committed to the retirement of debt principal recorded in the General Long Term Debt Account Group (GLTDAG) for PHAs using the governmental model. This amount must be reported for proper GAAP presentation of financial information. This is a required field if using the GLTDAG.

Crosswalk: The amounts recorded in REAC suggested account 1865 (Amounts to be provided) should be recorded on this line.

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

150 Total Current Assets

This FDS line represents the sum of all current assets on lines 111 through 146. FASS automatically performs the summation of lines 111 through 146.

NONCURRENT ASSETS

Noncurrent assets are resources that are not expected to be converted into cash or its equivalent during the current operating cycle.

- **Fixed Assets**

Fixed assets are long-term tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements to buildings and land. Fixed assets should be accounted for at cost or, if the cost is not practicably determinable, at estimated cost (not fair market value). Donated fixed assets should be recorded at their estimated fair value at the time they are received. All normal expenditures of preparing an asset for use should be capitalized. However, unnecessary expenditures that do not add to the utility of the asset should be charged to expense (e.g., relocation expenses under modernization grants would be charged to expense). The sub-accounts to HUD accounts 1400.2 and/or 1400.4 must be analyzed and reported on the appropriate FDS lines below.

161 Land

Definition: Land should be accounted for at cost or, if the cost is not practicable to determine, at estimated cost. Donated land should be recorded at its estimated fair value at the time it is received. All normal expenditures of preparing the asset for use should be included in the cost. However, expenditures that do not add to the utility of the asset should be charged to expense and expenditures to improve the land subsequent to its initial intent should be charged to FDS line 165 (Leasehold improvements).

Crosswalk: This FDS line generally includes all capitalized expenses recorded in HUD account 1400.4 (Land, structures, and equipment), and/or 1400.2 (Development modernization costs & sub-accounts) or their sub-accounts through account 1485 related to the purchase and preparation of land (site acquisition/site development). Note that land is not depreciated. The land cost may be recorded in REAC suggested account 1400.6 (Land).

162 Buildings

Definition: Buildings should be accounted for at cost or, if the cost is not practicable to determine, at estimated cost. Donated buildings should be recorded at their estimated fair value at the time received. All normal expenditures of preparing the building for use or extend its useful life should be capitalized. However, unnecessary expenditures that do not add to the utility of the asset should be charged to expense.

Crosswalk: This FDS line generally includes all capitalized expenses in HUD account 1400.4 (Land, structures, and equipment) and/or 1400.2 (Development modernization costs & sub-accounts) or their sub-accounts through 1485 related to the purchase, development, modernization and preparation for use of buildings. Buildings may be accounted for in REAC suggested account 1400.7 (Buildings).

163 Furniture, equipment and machinery - dwellings

Definition: This FDS line represents the cost of furniture, equipment, and machinery allocated to the dwelling units.

Crosswalk: This FDS line generally includes capitalized equipment and fixtures that are paid from the operating receipts and/or capital grants for restoration or replacement of property located in the dwelling units, all of which are recorded in HUD account 1400.4 (Land, structure, and equipment) and/or 1400.2 (Development/modernization cost) or their sub-accounts 1485. This should be distinguished from capitalized equipment, which is part of preparing the building, and from capitalized equipment, which is allocated to the administrative offices. The cost of fixtures, equipment and machinery - dwellings may be recorded in REAC suggested account 1400.8 (Furniture, equipment and machinery - dwellings).

164 Furniture, equipment and machinery - administration

Definition: This FDS line represents the cost of furniture, equipment, and machinery allocated to the administration of the PHA.

Crosswalk: This FDS line generally includes capitalized equipment and furniture that are paid from the operating receipts and/or capital grants for restoration or replacement of property located in the administrative site of the PHA. These amounts are recorded in HUD account 1400.4 (Land, structure, and equipment) and/or 1400.2 (Development/modernization cost) or their sub-accounts through 1485 (Non-Dwelling equipment - expendable and non-expendable). This should be distinguished from capitalized equipment, which is part of preparing the building, and from capitalized equipment, which is allocated to the dwelling units. The cost of furniture, equipment and machinery - administration may be recorded in REAC suggested account 1400.9 (Furniture, equipment and machinery - administration).

165 Leasehold improvements

Definition: This FDS line represents permanent (non-detachable) improvements that add value to land and/or permanent improvements made to leased property accounted for as an operating lease on previously purchased land which were not made at the time of purchase to ready the land for its initially intended use. This FDS line may also be used for permanent (non-detachable) improvements that add value to land and/or non-leased property.

Crosswalk: This FDS line generally includes amounts in HUD accounts 1400.2 (Development/modernization cost) and 1400.4 (Land, structure, and equipment) and should be identified and separated from the land purchase costs. Leasehold improvements may be

recorded in REAC suggested account 1400.10 (Leasehold improvements). Zero is an acceptable value.

166 Accumulated depreciation

Definition: Physical depreciation is the reduction in a capitalized asset's value due to normal wear and deterioration over a period of time. The accumulation of depreciation is a method to provide for a reasonable, consistent matching of revenue and expense by allocating the cost of the capitalized asset systematically over its estimated useful life. This is a required field if using the accrual basis of accounting and amounts are recorded in lines 161 through 164.

Crosswalk: Note that land is not depreciated, but all other capitalized fixed assets must be depreciated under full accrual basis accounting. There are several methods for determining the depreciation method and the salvage value of fixed assets. Once determined, the amount may be recorded in REAC suggested account 1400.5 (Accumulated depreciation).

167 Construction in progress

Definition: This FDS line represents fixed assets under construction.

Crosswalk: This FDS line generally includes cost associated with construction of fixed assets. Note that construction in progress is not depreciated.

168 Infrastructure

Definition: This FDS line item includes long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, lighting systems, water and sewer systems, and dams.

Crosswalk: There is no related HUD account. This account was established to facilitate implementation of GASB 34.

160 Total fixed assets, net of accumulated depreciation

This FDS line represents the total of all fixed assets less the total of accumulated depreciation associated with those fixed assets as reported on FDS line 161 through 168. FASS automatically performs the summation of lines 161 through 168.

- **Other Noncurrent Assets**

Other Noncurrent assets are resources that are not expected to be converted into cash or its equivalent during the current operating cycle, and are not depreciated. Other Noncurrent assets are recorded at fair market value or at the amount that is expected to be realized upon conversion into cash or its equivalent.

171 Notes, loans, and mortgages receivable - Noncurrent

Definition: This FDS line represents signed unconditional written promises to pay certain sums of money on demand, or at a fixed or determinable future time (generally, principal payments due later than 12 months from the current fiscal year end). It includes amounts due to the PHA as evidenced by all formal instruments of indebtedness, such as loans to local off-site facilities not included in the development cost of the project. Periodic payments have been scheduled and have begun; however the portion receivable that is not currently due and receivable as defined by the terms of the written document, is considered Noncurrent. (See FDS line 127 for current portion of notes and mortgages receivable.)

Crosswalk: This FDS line generally includes the Noncurrent portion of notes and mortgages receivable recorded in HUD account 1130 (Notes and mortgages receivable). This amount may be reported in REAC suggested account 1158 (Notes and mortgages receivable - Noncurrent). The current portion of notes and mortgages receivable, the current portion of long-term notes receivable, and the noncurrent portion of notes receivable - past due, are not to be recorded on this line.

172 Notes, loans, & mortgages receivable - Noncurrent - past due

Definition: This FDS line represents unconditional written promises, signed by the maker, to pay a certain sum of money on demand, or at a fixed or determinable future time. It includes amounts due to the PHA as evidenced by all formal instruments of indebtedness, such as loans to local off-site facilities not included in the development cost of the project. Periodic payments have been scheduled. However, payments due on the current portion have not been made and the remaining portion of the receivable is not currently due as defined by the terms of the written document. Both the past due amounts that may be uncollectible and the portion not yet schedule to be received are considered past due. This amount is separately reported in order for users to identify notes and mortgages receivable, which may be at risk of not being collected. (See FDS line 127 for current portion of notes and mortgages receivable and FDS line 171 for the Noncurrent portion.)

Crosswalk: This FDS line generally includes the Noncurrent portion and defaulted portions of notes and mortgages receivable recorded in HUD account 1130 (Notes and mortgages receivable) and REAC suggested account 1158.1 (Notes and mortgages receivable -Noncurrent - past due). The current portion of accounts receivable, notes receivable, mortgages receivable and long-term notes receivable, are not to be recorded to this line.

173 Grants receivable - Noncurrent

Definition: This FDS line represents the Noncurrent amounts owed to the PHA by other federal agencies and state and local governments for PHA projects. The amount reported is not expected to be received in the next reporting cycle.

Crosswalk: There is no related HUD account. This line was added to facilitate implementation of GASB #33.

174 Other assets

Definition: This FDS line represents prepayments of expenses, which are not related to the current period and other Noncurrent assets not specifically reportable on other FDS lines.

Crosswalk: This FDS line generally includes the Noncurrent portions in HUD accounts 1290 (Deferred charges - other), 1800 (Uncompleted contracts), 1810 (Contract awards - contra), 1820 (Not deposited bid guarantees), and 1830 (Returnable bid guarantees - contra) and REAC suggested account 1400.11 (Other assets).

176 Investment in joint ventures

Definition: This FDS line represents PHA investment in mixed-financing, joint ventures or similar type transactions, which must be reported in conformity with GAAP. The PHA should include all entities required to be reported under GASB 14.

Crosswalk: This FDS line generally includes amounts recorded in REAC suggested account 1499 (Investments in joint ventures).

180 Total Noncurrent Assets

This FDS line represents the total of all Noncurrent assets reported on FDS lines 161 through 176. FASS automatically performs the summation of lines 161 through 176.

190 Total Assets

This FDS line represents the total of all current and Noncurrent assets as summarized on FDS lines 150 and 180 and should reflect all assets. FASS automatically performs the summation of lines 150 and 180.

LIABILITIES AND EQUITY

LIABILITIES

CURRENT LIABILITIES

Current liabilities are current debts that are owed by the PHA and due in the current period. It is expected that current liabilities will consume current financial resources of the PHA to satisfy the debt.

311 Bank overdraft

Definition: This FDS line represents amounts by which checks, drafts or other demands for payment on the treasury or on a bank exceed the amount of the credit against which they are drawn, and may be due to timing differences for sweep investment accounts. This is an amount owed to the bank to cover the overdraft.

Crosswalk: This FDS line generally includes the amount determined by performing the bank reconciliation and calculating the amount of overdraft. It may be recorded in REAC suggested account 2106 (Bank overdraft).

312 Accounts payable \leq 90 days

Definition: This FDS line represents the amounts payable to contractors, vendors, employees or others on open accounts and contract billings for materials received or services rendered. It includes regular accounts payable to vendors. These amounts payable are equal to or less than 90 days past due.

Crosswalk: This FDS line generally includes the current portion of the amounts in HUD accounts 2111 (Vendors and contractors), and 2119 (Accounts Payable – other) associated with vendors and contractors. The amount included here should be limited to the portion due and payable in the current period, which is not over due. Payments which are over 90 days past due, should be posted to FDS line 313 (Accounts payable > 90 days past due). These amounts may be recorded in REAC suggested account 2110.1 (Accounts Payable \leq 90 days).

313 Accounts payable > 90 days past due

Definition: This FDS line represents amounts payable by the PHA on open accounts and contract billings for materials received or services rendered. These amounts payable are more than 90 days past due.

Crosswalk: This FDS line generally includes a portion of the amounts in HUD accounts 2111 (Vendors and contractors) and 2119 (Accounts payable - other). The amount included here

should be limited to that portion of those accounts due to vendors and contractors not paid in a timely manner and more than 90 days or more past due. These amounts may be recorded in REAC suggested account 2110.2 (Accounts Payable > 90 days past due).

321 Accrued wage/payroll taxes payable

Definition: This FDS line represents the amount of salaries and wages and applicable payroll taxes accrued at the end of the accounting period but not yet paid to the employees or taxing authorities.

Crosswalk: This FDS line generally includes amounts recorded in HUD accounts 2117 (Payroll deductions and contributions), and 2135 (Accrued payroll), and REAC accounts 2120 (Accrued payroll) and 2120.1 (Accrued payroll taxes payable).

322 Accrued compensated absences - current portion

Definition: This FDS line represents the estimated amount of future benefits employees have earned but have not used, which the PHA estimates will be paid based on experience in the next fiscal year. Compensated absences include vacation, paid holidays, vested sick leave, sabbatical leave, and earned compensatory time. This account includes both the direct compensated absence cost and associated employer payroll expenses (employment taxes, pension cost, etc.). Only the current portion should be reported in this line number. The portion of accrued compensated absences, which is considered long-term, should be reported in line 354 (accrued compensated absences - noncurrent).

Crosswalk: This FDS line generally includes the liability for accrued compensated absences, which may have been recorded in HUD accounts 1840 (Earned annual leave) and offset by HUD account 1850 (Allowance for annual leave - contra).

324 Accrued contingency liability

Definition: This FDS line represents the amount accrued for self-insurance as determined by the actuary or contingencies not covered by insurance that are probable and can be reasonably estimated.

Crosswalk: This FDS line generally includes amounts calculated and may be recorded in REAC suggested account 2120.3 (Accrued contingency liability).

325 Accrued interest payable

Definition: This FDS line represents all accrued interest payable. This includes interest payable on loans or notes, and HUD administrative loan notes and other notes.

Crosswalk: This FDS line generally includes amounts recorded in REAC suggested account 2131 (Accrued interest payable), and HUD accounts 2131.2-2131.3, 2132 (Interest payable - notes - non-HUD), and 2133 (Interest payable - bonds non-HUD).

331 Accounts payable – HUD PHA Programs

Definition: This FDS line represents any amounts that become due and payable to HUD with respect to projects under an administration contract or an annual contributions contract.

Crosswalk: This FDS line generally includes the amounts in HUD accounts 2118 (HUD accounts payable) and 2690 (Undistributed credits) due to HUD and may be recorded in REAC suggested 2110.2 (Accounts payable – HUD PHA programs).

332 Accounts payable – PHA Projects

Definition: This FDS line represents amounts due to the managing PHA by other PHAs due to the relocation of Portability participants.

Crosswalk: This FDS line generally includes amounts recorded in HUD accounts 2115.P (Section 8 Accounts Payable - Portable Vouchers) and 2116.P (Section 8 Accounts Payable - Portable Certificates). These amounts may be recorded in REAC suggested account 2116 (Accounts Payable – PHA Projects).

333 Accounts payable - other government

Definition: This FDS line represents any amounts that become due and payable to other Federal agencies, or state and local government agencies.

Crosswalk: This FDS line generally includes amounts recorded in REAC suggested account 2110.4 (Accounts payable - other government) and HUD account 2137 (Payments in lieu of taxes).

341 Tenant security deposits

Definition: This FDS line represents the amount of deposits (security and pet deposits) that are held for tenants and are to be returned on the termination of their leases after deducting rent due and charges for property damages for which tenants are held responsible. This is a required field if an amount has been recorded in FDS line 114.

Crosswalk: This FDS line generally includes the amount in HUD account 2114 (Tenants security deposits) and the investment income derived from investment of security deposits pending distribution to individual tenants recorded in HUD account 2290 (Deferred credits – other).

342 Deferred revenue

Definition: This FDS line represents payments received for revenues not yet earned. For example, prepaid monthly payments by tenants or homebuyers, advance of grants prior to incurring expenditures, and amounts received prior to the performance of services. When this revenue is earned, it will be credited to the appropriate revenue account.

Crosswalk: This FDS line generally includes amounts recorded in HUD accounts 2210 (Prepaid annual contribution), 2240 (Tenants prepaid rents), 2241 (Prepaid monthly payments - homebuyers), and 2245 (Prepaid monthly payments - MH homebuyers). These amounts can be recorded in REAC suggested account 2200 (Deferred revenue).

343 Current portion of long-term debt - capital projects/mortgage revenue bonds

Definition: This line item includes the current portion of bonds & notes, which were used for capital financing, as well as capital lease, and mortgage revenue bonds.

Crosswalk: This FDS line generally includes the current portion of amounts related to capital projects recorded in HUD account 2129 (Sundry notes), and 2123 (Administrative notes) and REAC suggested account 2130 (Current portion of long-term debt - capital projects).

344 Current portion of long-term debt - operating borrowings

Definition: This FDS line represents the current portion of long-term debt related to the PHA's normal operating expenses (non - capital projects).

Crosswalk: This FDS line generally includes the current portion of amounts related to operating borrowings recorded in HUD accounts 2129 (Sundry notes) and 2123 (Administrative notes) and REAC suggested account 2130.2 (Current portion of long-term debt - operating borrowings).

345 Other current liabilities

Definition: This FDS line represents any current liability not specifically listed above. This line represents items such as earnest money, good faith deposits by contractors and bond purchasers, deposits on blue prints, liability or liabilities related to Family Self Sufficiency (FSS) contracts due within 12 months of the Balance Sheet date, etc. Tenant security deposits are not included since they are posted to FDS line 341. This line also represents any other current liabilities of the PHA not categorized in any of the lines above.

Crosswalk: This FDS line generally includes the current portion of the amounts in HUD accounts 2112 (Contract retentions), 2113 (Performance deposits), 2115 (Unclaimed salaries and wages), and 2119 (Other). The amounts may be recorded in REAC suggested account 2141 (Other Current Liabilities).

346 Accrued liabilities - other

Definition: This FDS line represents accrued amounts for utility expense, insurance, and other liabilities not applicable to other specific accounts.

Crosswalk: This FDS line generally includes the amounts in HUD accounts 2134 (Accrued liabilities - utilities), 2136 (Accrued liabilities - insurance), 2139 (Accrued liabilities - other) and REAC suggested account 2138 (Unfunded pension liability).

347 Interprogram - due to

Definition: This FDS line represents amounts due to other PHA programs and/or funds. Interprogram transactions represent reductions in the expendable resources of the transferring fund, but the transaction may or may not be accounted for as an expenditure of the transferring fund. Transactions between funds may be classified as (1) loans and advances, (2) quasi-external transactions, and (3) reimbursements. It includes amounts due to the revolving funds, both those covered by a General Depository Agreement and those not covered by such an agreement. This is a required field if an amount has been recorded in FDS line 144.

Crosswalk: This FDS line generally includes amounts recorded in HUD accounts 1155 (Limited revolving fund), 1156 (Unlimited revolving fund), 1157 (General fund), and REAC suggested accounts 2145 (Inter-program - due to), 2140 (Refunds due general fund from debt service fund). In addition, include any amount recorded in HUD account 2119 (Other) for inter-program transactions, if applicable. The total recorded on this line should equal the total reported on line 144.

348 Loan liability - current

Definition: This FDS line represents the current portion of loan liability related to Home Ownership programs.

Crosswalk: This line generally includes amounts recorded in HUD's account 2118 if payable to HUD or 2119 (accounts payable other) if payable to another party.

310 Total Current Liabilities

This FDS line represents the total of all current liabilities posted to FDS lines 311 through 348. FASS automatically performs the summation of lines 311 through 348.

NONCURRENT LIABILITIES

The credit balances in these accounts reflect debts that are owed by the PHA but not due in the current period. It is not expected that these liabilities will consume current financial resources of the PHA to satisfy the debt.

351 Long-term debt, net of current - capital projects/mortgage revenue bonds

Definition: This line item includes the long-term portion of bonds and notes, which were used for capital financing, as well as capital leases and mortgage revenue bonds.

Crosswalk: This FDS line generally includes amounts in REAC suggested account 2130.1 (Long-term debt, net of current - capital projects), HUD accounts 2123 (Administrative notes) and 2129 (Sundry notes).

352 Long-term debt, net of current - operating borrowings

Definition: This FDS line represents the Noncurrent portion of long-term notes issued for current operating expenses.

Crosswalk: This FDS line generally includes amounts in REAC suggested account 2130.3 (Long-term debt, net of current-operating borrowings) and the portion related to operating borrowings in HUD accounts 2129 (Sundry notes) and 2123 (Administrative notes).

353 Noncurrent liabilities - other

Definition: This FDS line may represent collections from homebuyers; mortgagors or MH homeowners for specified purposes such as the homebuyers' earned home payments account, maintenance reserve, or taxes and insurance. It also may include the income derived from the investment of any of these funds. These amounts are payable upon the delivery of maintenance services, the submission of tax and insurance bills, or the purchase or acquisition of a dwelling. However, note that other Noncurrent liabilities not identified in other FDS lines may be included. This line also includes the liability or liabilities related to Family Self Sufficiency (FSS) contracts due more than 12 months after the Balance Sheet date.

Crosswalk: This FDS line generally includes the Noncurrent portion of amounts recorded in HUD accounts 2112 (Contract Retentions), 2115 (Unclaimed Salaries and Wages), 2119 (Accounts payable - other), 2261.1 (MH Homebuyers non-land MH contributions), 2261.2 (Tribal non-land MH contributions), the portion of 2290 (Other deferred credits) not allocable to tenant security deposit, 2161 (Homebuyers ownership reserve), 2162 (Homebuyers non-routine maintenance reserve), 2164 (Unapplied payments on resale of dwellings, TKIII), 2165 (Mortgagors taxes and insurance), 2166 (Mortgagors maintenance reserve), 2171 (MH homebuyers monthly equity payments), 2172 (MH homebuyers voluntary equity payments), 2180 (Family self-sufficiency escrow account), 2250 (Investment income not yet allocated for homebuyers earned home payments), 2250.1 (Investment income - homebuyers ownership

reserve [unapplied]), 2250.2 (Investment income – homebuyers ownership reserve), 2251 (Investment income not yet allocated for homebuyers equity payments), 2251.1 (Investment income – homebuyers ownership non-routine maintenance reserve [unapplied]), 2251.2 (Investment income – homebuyers non-routine maintenance reserve [applied]), and 2252 (Investment income – MH homebuyers equity payments – unapplied). These amounts may be recorded in REAC suggested account 2130.5 (Noncurrent liabilities - other).

354 Accrued compensated absences – Noncurrent

Definition: This FDS line represents the estimated amount of future benefits employees have earned but have not used, which the PHA estimates will be paid based on experience. Compensated absences include vacation, paid holidays, vested sick leave, sabbatical leave, and earned compensatory time. This account includes both the direct compensated absence cost and associated employer payroll expenses (employment taxes, pension cost, etc.). Only the Noncurrent portion should be reported in this line number.

Crosswalk: This FDS line generally includes the liability for accrued compensated absences, which may have been recorded in HUD accounts 1840 (Earned annual leave) and offset by HUD account 1850 (Allowance for annual leave – contra).

355 Loan liability – Noncurrent

Definition: This FDS line represents the Noncurrent portion of loan liability related to Home Ownership programs.

Crosswalk: There is no related HUD account.

350 Total Noncurrent Liabilities

This FDS line represents the total of all Noncurrent liabilities posted to FDS lines 351 through 355. FASS automatically performs the summation of lines 351 through 355.

300 Total Liabilities

This FDS line represents the total of all current and Noncurrent liabilities recorded in lines 311 through 355. FASS automatically performs the summation of lines 311 through 355.

EQUITY

501 Investment in general fixed assets (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the PHA’s investment in capital assets reported in the general fixed asset account group including the book value of all land, structures, and equipment. This account only applies to PHAs using the governmental fund type. This is a

required field if using the General Fixed Asset Account Group. It must equal the amount entered in FDS line 160.

Crosswalk: These amounts may be recorded in REAC suggested account 2801 (Investment in general fixed assets).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

Contributed capital:

502 Project notes (HUD) (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents notes payable to HUD not discussed in the Liabilities section. Also, this line should reflect the principal balance of the HUD Direct Debt, which has been reclassified by the PHA into contributed capital. HUD Direct Debt is discussed in detail in *Accounting Brief #2* and *GAAP Flyer #4*.

Crosswalk: This FDS line generally includes the amounts in HUD accounts 2122 (Project loan notes - HUD), 2126 (Project notes - non-HUD), 2131.1 (Interest payable - development notes - HUD), 2311 (Permanent notes - HUD), 2351 (Other notes payable to HUD - deferred payment), and the allocable portion of 1171 (Debt service fund), 1172 (Advance amortization fund), 1173 (Investments), 1176 (HUD annual contributions receivable), 1177 (Deposits with HUD), 5230 (Interest on debt amortization fund investments), 5240 (Interest on payments for off-site utilities), 5610 (Interest on notes and bonds payable), and 5640 (Bond redemption premiums). These accounts should be analyzed and split between this line and FDS line 503. The amount identified as being reportable on FDS line 502 may be recorded in REAC suggested account 2310 (Project notes (HUD)).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

503 Long-term debt - HUD guaranteed (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the long-term debt, which is guaranteed by HUD. Also, this line should reflect the principal balance of HUD Guaranteed Debt, which has been reclassified into contributed capital. HUD guaranteed debt is discussed in detail in *Accounting Brief #2* and *GAAP Flyer #4*.

Crosswalk: This FDS line generally includes amounts from HUD accounts 2132 (interest payable notes), 2133 (interest payable bonds), 2312 (Permanent Notes - F.F.B.), 2341 (New Housing Authority bonds issued), 2342 (New housing authority bonds retired) and the allocable portion of 1171 (Debt service fund), 1172 (Advance amortization fund), 1173 (Investments), 1176 (HUD annual contributions receivable), 1177 (Deposits with HUD), 5230 (Interest on debt amortization fund investments), 5240 (Interest on payments for off-site utilities), 5610 (Interest on notes and bonds payable), and 5640 (Bond redemption premiums). These accounts should be analyzed and split between this line and FDS line 502. These amounts may be recorded in REAC

suggested accounts 2130.4 (Long-term debt - HUD guaranteed), 2321 (Series A notes and bonds issued), 2322 (Series A notes and bonds retired), 2331 (Series B notes and bonds issued), 2332 (Series B notes and bonds retired). The amount identified as being reported on FDS line 502 may be recorded in REAC suggested account 2695 (Long-term debt - HUD guaranteed).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

504 Net HUD PHA contributions (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents contributions made available by HUD with respect to all Federally aided projects under an annual contributions contract, including locally owned low-income projects, locally owned homeownership projects, MH projects, leased low income projects, and leased homeownership projects. **For the enterprise fund accounting, this line includes all grants received by the PHA and used for capital improvements or dwelling equipment (hard costs). Under GASB #33 however, the capital grants will no longer result in additions to contributed capital (line 504). GASB #33 is discussed in Accounting Brief # 11.**

Crosswalk: This FDS line generally includes amounts in HUD accounts 2845 (Cumulative HUD grants for development / modernization). These amounts may be recorded in REAC suggested accounts 2802 (HUD PHA contributions), and 2840.1 (Cumulative HUD annual contributions-debt service-interest).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

505 Other HUD contributions (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents all other contributions by HUD not included in the previous items and includes the fair value of property donated to the project

Crosswalk: This FDS line generally includes the amount in REAC suggested account 2803 (Other HUD contributions).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

507 Other contributions (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents all other contributions not included in the previous items and includes the fair value of property donated to the project, as determined by the PHA with the approval of HUD. An analysis of this line shall be maintained to show, by project, the value of donated property and the cost of property purchased from cash donations to development classified according to the subsidiary development cost accounts to which such property is charged.

Crosswalk: This FDS line generally includes the amount in HUD accounts 2260 (Land MH contributions) , 2850 (Cumulative donation), 2912 (Refundable MH reserved), and 2914 (Un-refundable MH reserved). These amounts may be recorded in REAC suggested account 2805 (Other contributions).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

508 Total contributed capital (*Pre-GASB 34 FDS Line)

This FDS line represents the total capital contributed in FDS lines 502 through 507. FASS automatically performs the summation of lines 502 through 507.

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

508.1 Invested in capital assets, net of related debt

Definition: This FDS line represents capital assets (land, improvements to land, easements, buildings improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period) including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds should not be included in the calculation of invested in capital assets, net of related debt.

Crosswalk: This line item is required for the implementation of GASB 34. Therefore, there is no related HUD account.

509 Fund Balance Reserved for Encumbrances/Designated Fund Balance (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the amounts reserved by PHA management. Generally, this account should only be used under the modified accrual basis of accounting.

Crosswalk: This FDS line generally includes the amount reserved by the Board of Directors or the Executive Director of the PHA from Fund Balance/Retained Earnings for operating activities and amounts recorded in HUD accounts 2854 (Replacement reserves – proceeds from sale of dwellings – retained by HA), 8112 (Proceeds from sale of dwellings) and 8116.1 (Cash applied to purchase price of MH dwellings) which have been approved by HUD to be used for operations. These amounts may be recorded in REAC suggested account 2807 (Reserved fund balance for operating activities).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

510 Fund Balance Reserved for capital activities (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the amounts reserved from the operating funds for capital Activities and REAC suggested account 2808 (Reserved fund balance for capital activities).

Crosswalk: This FDS line generally, under the modified accrual basis of accounting, includes the amount reserved by the Board of Directors or the Executive Director of the PHA from Fund Balance/Retained Earnings for capital activities and amounts recorded in HUD accounts 2854 (Replacement reserves – proceeds from sale of dwellings – retained by HA), 8112 (Proceeds from sale of dwellings) and 8116.1 (Cash applied to purchase price of MH dwellings) which have been approved by HUD to be used for capital outlays. These amounts may be recorded in REAC suggested account 2808 (Reserved for capital activities). Note that under the full accrual basis of accounting, this account should only be used when a legal restriction has been placed on the use of resources for capital purposes.

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

511 Total reserved fund balance (*Pre-GASB 34 FDS Line)

This FDS line represents the total of FDS lines 509 and 510. FASS automatically performs the summation of lines 509 and 510.

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

511.1 Restricted Net Assets

Definition: The difference between an entity's assets and its liabilities, which do not meet the definition of invested in capital assets net of related debt but are constrained in use by either: (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulation of other governments (b) imposed by law through constitutional provisions or enabling legislation.

Crosswalk: This line item is required for the implementation of GASB 34. Therefore, there is no related HUD account.

512 Undesignated fund balance/retained earnings (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the undesignated fund balances/retained earnings. Any amounts that have been reserved, based on a proposal by the PHA and approval by HUD, of the future use of the funds should be reported on FDS lines 509 and 510.

Crosswalk: This FDS line generally includes the unrestricted portion of equity in HUD accounts 2810 (Unreserved surplus), 2820 (Operating reserve [locally owned project]), 2821 (Operating reserve [leased projects]), 2822 (Operating reserve – MH projects), 2823 (Operating reserve [home ownership projects]), 2824 (Operating reserve [section 23 HAP projects]), 2825 (Reserved

surplus {un-funded section 23 HAP projects}), 2826 (Operating reserves [Section 8 HAP projects]), 2826.1 (Operating reserve [housing voucher projects]), 2827 (Project account [un-funded Section 8 HAP projects]), 2827.1 (Project subsidy account [un-funded – housing certificates program]), 2827.2 (Project fee account [un-funded-housing voucher program]), and 2840 (Cumulative HUD contributions). These amounts may be recorded in REAC suggested account 2806 (Undesignated fund balance/retained earnings).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

512.1 Unrestricted net assets

Definition: The difference between an entity’s assets and its liabilities that do not meet the definition of restricted net assets or invested in capital assets net of related debt. Net assets should be reported as unrestricted when there are no constraints placed on net asset use.

Crosswalk: This line item is required for the implementation of GASB 34. Therefore, there is no related HUD account.

513 Total Equity/Net Assets

This FDS line represents the total equity of the PHA. It is the difference between assets and liabilities. This FDS line is the sum of lines 508.1, 511.1, and 512.1. FASS automatically performs the summation of lines 508.1, 511.1, and 512.1. Line 513 must equal the total of lines 1000, 1103 and 1104.

600 Total Liabilities And Equity/Net Assets

This FDS line represents the total of all liabilities and equity and is the sum of lines 300 and 513. FASS automatically performs the summation of lines 300 and 513.

REVENUE

703 Net tenant rental revenue

Definition: This FDS line represents net revenue related to tenants dwelling rent. Rental revenue received as a result of fraud recovery should be reported on FDS line 714. This is a required field if using the Low Rent Program.

Crosswalk: This FDS line generally includes HUD account 3110 (Dwelling rent). This amount may be recorded in REAC suggested account 3115 (Net tenant rental revenue).

704 Tenant revenue - other

Definition: This FDS line represents revenue related to tenants other than dwelling rent. This is a required field if using the Low Rent Program.

Crosswalk: This FDS line generally includes HUD accounts 3120 (Excess utilities), 3690 (Other income) and REAC suggested account 3422 (Tenant revenue - other) and any other form of tenant revenue not included in FDS line 703.

705 Total tenant revenue

This FDS line represents the total revenue directly related to tenants. It is the sum of lines 703 and 704. FASS automatically performs the summation of lines 703 and 704.

706 HUD PHA Operating grants

Definition: This FDS line represents all funds including grants and operating subsidies received from HUD in the current year that is required to be recognized as revenue under GAAP. Grant revenue used for the acquisition of fixed assets should be reported in line 706.1

Crosswalk: This FDS line generally includes amounts in HUD accounts 8010 (Basic annual contribution earned leased projects, Section 23/10 - current year), 8011 (Basic annual contribution earned leased projects, Section 23/10 - prior year), 8020 (Contributions earned - operating subsidy - current year), 8025 (Annual contributions earned-Section 23 HAP Projects), 8026 (Annual contributions earned-Section 8 HAP projects), and 8029.2 (Modernization grant funds received during current year). These amounts may be recorded in REAC suggested accounts 3401 (Revenue - HUD PHA grants and accounts) and 3410 (Section 8 income). Generally excluded are other federal, state and local government and other non-governmental grants received by the PHA. These amounts are included in FDS line number 708 (Other government grants).

706.1 Capital Grants

Definition: This FDS line represents funds from grants received in the current year that is required to be recognized as revenue under GAAP, which will be used solely for fixed assets.

This amount was formerly reported on line 1101. This account was set up to meet the requirement of GASB #33 as detailed in Accounting Brief #11.

Crosswalk: The revenue for hard development costs recorded in HUD accounts 8029.1 (Development grant funds received during current year).

708 Other government grants

Definition: This FDS line represents all other Federal, state and local governmental grants received by the PHA in the current year that are required to be recognized as revenue under GAAP.

Crosswalk: This FDS line generally includes the cash contributions by other Federal, state and local governments included in HUD account 3690 (Other income) and may be recorded in REAC suggested account 3404 (Revenues - other government grants).

711 Investment income - unrestricted

Definition: This FDS line represents any unrestricted income generated from the investment of unrestricted cash including interest bearing checking and including interest income received on operating reserve funds, checking and saving accounts, and any gain or loss on securities sold. This is a required field if an amount has been recorded in FDS line 131.

Crosswalk: This FDS line generally includes the amounts in HUD accounts 3300 (Section 8 interest on reserved surplus - operating reserve), 3610 (Interest on general fund investments) and REAC suggested account 3430 (Investment income unrestricted). It also includes the unrestricted portion of 3620 (Gain or loss on investments).

712 Mortgage interest income

Definition: This FDS line represents the revenue recognized under GAAP for any interest income received by the PHA related to mortgages.

Crosswalk: This FDS line generally includes the amount of mortgage interest recorded in HUD account 3610 (Interest on general fund investments) and REAC suggested account 3470 (Mortgage interest income).

713 Proceeds from disposition of assets held for sale

Definition: This FDS line generally includes the Gross amounts received from the disposition of assets held for sale.

Crosswalk: There is no related HUD account. This account was primarily set up to meet the requirements of the Home Ownership programs.

713.1 Cost of Sale of Assets

Definition: This FDS line represents the total cost of the assets that the entity has sold to its customers.

Crosswalk: There is no related HUD account. This account was primarily set up to meet the requirements of the Home program.

714 Fraud recovery

Definition: This FDS line represents any fraud recoveries received by the PHA (the PHA portion of the recovery only) and recorded under GAAP.

Crosswalk: This FDS line generally includes fraud recoveries recorded in HUD accounts 3110 (Dwelling rental) and 3300.1 (Section 8 fraud recovery funds retained). These amounts may be recorded in REAC suggested account 3450 (Fraud recovery). It also includes recoveries related to the PHA portion of the fraud recovery related to the current fiscal period recorded in HUD account 2690 (Undistributed credits). The HUD portion of the fraud recovery should be recorded as a payable on FDS line 331. Material prior period recoveries should be on FDS line 512.

715 Other revenue

Definition: This FDS line represents income from the operation of projects that cannot be otherwise classified.

Crosswalk: This FDS line generally includes HUD accounts 3190 (Non-dwelling rental), 3300.P (Income - portability), 3680 (Assessments - homeowners), 3690 (Other income), 7110 (Receipts from off-site utilities), 7190 (Operating receipts for repayment of off-site utilities - contra). In addition, HUD account 7560 (Casualty losses - capitalized) must be analyzed to determine the effect of the transactions recorded on the fixed assets and/or the amount of insurance proceeds, which should be recognized as an extraordinary gain or loss. This is required to comply with GAAP. These amounts may be recorded in REAC suggested accounts 3440 (Other charges for services) and 3480 (Other revenue).

716 Gain or loss on sale of fixed assets

Definition: This FDS line represents any disposition of fixed assets resulting in a gain/loss to the PHA. This line is used to record the gain /loss on non-expendable equipment after the date of full availability (DOFA) or, in the case of projects conveyed for low-rent use, after the date of conveyance. The gain/loss is determined by taking the difference between the net fixed asset value and the proceeds derived from the disposition.

Crosswalk: This FDS line generally includes HUD accounts 6110 (Gain or loss from the disposition of real property), 6120 (Gain or loss from disposition of non-expendable equipment), 7530 (Receipts from non-expendable equipment not replaced), and 7580 (Proceeds from

disposition of property - reserved). These amounts may be recorded in REAC suggested account 3490 (Gain or loss on sale of fixed assets).

720 Investment income - restricted

Definition: This FDS line represents any restricted income generated from the investment of restricted cash. Interest income on operating reserve funds from restricted sources and any gain or loss on restricted securities sold is reported on this line. This is a required field if an amount has been recorded in FDS line 132.

Crosswalk: This FDS line generally includes the restricted amount in HUD account 3610 (Interest on general fund investments), or recorded in REAC suggested account 3431 (Investment income - restricted).

700 Total Revenue

This FDS line represents the total of revenue lines 705 through 720. FASS automatically performs the summation of lines 705 through 720.

EXPENSES

- **Administrative**

911 Administrative salaries

Definition: This FDS line represents the gross salaries earned by PHA personnel engaged in administrative duties and in the supervision, planning, and direction of maintenance activities and operating services during the operations period. It shall include the salaries of the executive director, assistant executive director, accountants, accounting clerks, clerks, secretaries, switchboard operators, project managers, management aides, purchasing agents, engineers, draftsman, maintenance superintendents, and all other employees assigned to administrative duties and/or maintenance supervision in the central office, project offices, or other organizational units of the PHA.

This line shall not include any part of the gross salaries earned by architectural and engineering personnel employed for the sole purpose of preparing plans and specifications for an extraordinary maintenance job or for a property betterment and addition job; such salaries shall be considered a part of the cost of that job. Also, the salaries earned by personnel whose duties are primarily to provide resident families with services that contribute to achieving the social goals of the low-income housing programs shall not be included on this line. The salaries of personnel engaged in both the performance of maintenance and the supervision of a maintenance crew (such as a maintenance foreman) should not be included in this line.

A PHA, which has an employee whose normal duties include both administrative duties and the performance of actual maintenance and operating services, shall prorate the salary of such

employee to HUD account 4110 (Administrative salaries) and to HUD account 4410 (Ordinary maintenance and operation – labor).

Crosswalk: This FDS line generally includes the salary amount in HUD account 4110 (Administrative salaries). Any amount within this account that is identified as allocable to compensation related to severance pay should be posted to line 968. The amounts identified as being reportable may be recorded in REAC suggested account 4111 (Administrative salaries).

912 Auditing fees

Definition: This FDS line represents fees paid to accountants or independent public accountants for periodic audits of the PHA’s books of account.

Crosswalk: This FDS line includes the amount in HUD account 4171 (Auditing fees).

913 Outside management fees

Definition: This FDS line represents management fees paid by the PHA to an outside entity to manage individual projects, or groups of projects, owned by the PHA. These entities may be either outside management companies or tenant organizations, such as resident Management Corporations. Management fees are the amounts paid to the entity by the PHA to cover the professional management services of the entity and do not include PHA payments or reimbursements made to the management entity for the expenses of project operation.

Crosswalk: This FDS line generally includes the portion of amounts in HUD account 4190 (Other operating administrative and sundry expenses) related to outside management fees and HUD account 4195 (Outside management fees).

914 Compensated absences

Definition: This FDS line represents the amount of employee benefits for compensated absences recorded as an expenditure/expense in the current reporting period. Compensated absences include vacation, paid holidays, vested sick leave, sabbatical leave, and earned compensatory time.

Crosswalk: This FDS line generally includes the amount of compensated absences recorded in HUD accounts 4110 (Administrative salaries), 4210 (Tenant services – salaries), 4410 (Ordinary maintenance and operation - labor), 4460 (Protective services – labor), and 4350 (Utilities – labor). These amounts may be recorded in REAC suggested account 4120 (Compensated absences).

915 Employee benefit contributions - administrative

Definition: This FDS line represents PHA contributions to administrative employee benefit plans such as pension, retirement, and health and welfare plans. This line also records administrative expenses paid to the state or other public agency in connection with a retirement

plan, if such payment is required by state law, and with trustee's fees paid in connection with a private retirement plan, if such payment is required under the retirement plan contract.

Crosswalk: This FDS line generally includes the employee benefit contribution amounts related to administrative staff recorded in HUD account 4540 (Employee benefit contribution). These amounts should be separated for each labor category (administrative, tenant services, utilities, etc) and recorded on the related FDS line (See FDS lines 923, 937, 945, and 955). The amount identified as allocable to administrative staff may be recorded in REAC suggested account 4182 (Employee benefit contribution administrative) and removed from HUD account 4540 (Employee benefit contribution).

916 Other operating - administrative

Definition: This FDS line represents the cost of all items of administrative expenses including legal expenses, staff training, travel, rented office space used for administration, and all other administrative expenses for which no specific account is prescribed in the administrative group of accounts. It includes but is not limited to, the cost of items such as reports and accounting forms; stationery and other office supplies; postage; telephone services; messenger services; armored car services; rental of office space; advertising for bids; fiscal agent fees; and the like. This line shall also reflect:

- costs incurred for publications (i.e., preparation, printing and distribution of annual reports and other informational literature related to the low-income housing program),
- the cost of periodicals, books, and other literature deemed useful to the low-income housing program,
- dues and fees for membership in, and payment of services of, organizations supplying technical or professional information and/or services concerning the low-income housing program,
- fees paid to attorneys or collection agents and court costs incurred in connection with the collection of amounts due from tenants which are not chargeable to tenants, and incidental express, freight, or other shipping charges not identified with the same account as the article shipped.
- Fees paid for accounting and other book keeping services, other than audit costs (i.e., fee accountant services).

Many of these costs may be reported on line 962 – Other general expenses rather than this line depending upon the segregation of such costs by the PHA's accounting system and auditors.

Crosswalk: This FDS line generally includes the amounts recorded in HUD accounts 4010 (Preliminary administrative expenses [Section 8] - prior to ACC), 4012 (Preliminary administrative expenses [Section 8] - after ACC), 4012.P (Preliminary administrative expenses [Section 8] - portability), 4130 (Legal expense), 4140 (Staff training), 4150 (Travel), 4170

(Accounting Fees), 4180 (Office rent - HAP), and 4190 (Other operating - administrative and sundry). Fixed assets purchased with preliminary fees should be capitalized and therefore not included in this FDS line. This amount may be recorded in REAC suggested account 4196 (Other operating - administrative).

- **Tenant Services**

921 Tenant services - salaries

Definition: This FDS line represents the gross salaries of PHA personnel whose duties are primarily to provide resident families with services that contribute to achieving the social objectives of the low-income housing program. Such services would include community agency referrals on family welfare, health, and other programs; counseling on household management, housekeeping, budgeting, childcare; advice as to resources for job training and placement. Such employees would include, but not be limited to, the social services advisor, community services coordinator, social services aides (which may be residents) and clerical and other employees assigned to the tenant services staff. This line records wages, if any, paid to residents participating in PHA training programs authorized and approved under Sections 903 and 904 of the Housing and Urban Development Act of 1970. Upon completion of training, if the resident is hired on a full-time or part-time basis, the salary shall be charged to the appropriate account reflecting salaries (i.e., administration, maintenance, tenant services, etc).

In the event that work in connection with tenant services activities is performed by PHA personnel on a casual basis (e.g., on a normal day off, holidays, Saturdays, Sundays), this account shall be charged with the gross amount earned by such employees for such period. This account shall not be charged with any part of the salaries earned by the executive director, assistant executive director, project managers, staff attorneys, or any other PHA personnel whose duties are not directly or principally related to tenant services even though they may perform certain of these services incidental to their regularly assigned duties. Such salaries shall be charged to the account(s) in which they would normally appear.

Crosswalk: This FDS line generally includes the salary amounts recorded in HUD account 4210 (Tenant services - salaries). Any amount within this account that is identified as allocable to compensation related to severance pay should be posted to line 968. These amounts may be recorded in REAC suggested account 4215 (Tenant services - salaries).

922 Relocation Costs

Definition: This FDS line represents all costs incurred for the relocation of individuals, families, business concerns, or nonprofit organizations from the site of a low-income housing project in connection with development or modernization. Charges to this account include amounts paid or payable to displaced site occupants for costs such as the following:

- Individuals and families for moving expenses and direct losses of property, and for additional relocation payments to assist such persons to acquire decent, safe, and sanitary dwellings;

- Small business concerns for moving expenses and direct losses of property and other authorized displacement payments;
- PHA direct expenses for the cost of services incident to the relocation of site occupants, including the salaries of administrative personnel assigned full-time duties related to the relocation of site occupants;
- Settlement costs to displaced occupants for reasonable and necessary expenses incurred in connection with the HA acquisition of property (e.g., recording fees, transfer taxes, mortgage prepayment penalties, pro rata portion of real property taxes); and
- Replacement housing payments for an owner-occupant of a single or two-family dwelling acquired by the HA.

Crosswalk: This FDS line generally includes amounts in HUD account 1495 (Relocation costs).

923 Employee benefit contributions - tenant services

Definition: This FDS line represents benefit contributions made by the housing authority for PHA employees working in the area of tenant services. These contributions can cover pension, retirement, health and welfare plans, as well as administrative expenses paid to the state or other public agency in connection with a retirement plan, if such payment is required by state law, and with trustees' fees paid in connection with a private retirement plan, if such payment is required under the retirement plan contract.

Crosswalk: This FDS line generally includes the employee benefit contribution amounts related to tenant services recorded in HUD account 4540 (Employee benefit contribution). These amounts should be separated for each labor category (administrative, tenant services, utilities, etc) and recorded on the related FDS line (See FDS lines 915, 937, 945, and 955). The amount identified as allocable to tenant services staff may be recorded in REAC suggested account 4222 (Employee benefit contributions - tenant services) and removed from HUD account 4540 (Employee benefit contribution).

924 Tenant services - other

Definition: This FDS line represents costs incurred for services directly related to meeting resident needs and supporting a wholesome living environment.

Crosswalk: This FDS line generally includes the amount recorded in HUD accounts 4220 (Recreation, publications and other services) and 4230 (Contract costs, training and other). These accounts may be combined into a single REAC suggested account 4231 (Tenant services - other) for accumulation purposes.

- **Utilities**

931 Water

Definition: This FDS line represents the cost of water purchased for the PHA use.

Crosswalk: This FDS line generally includes the amount in HUD account 4310 (Water).

932 Electricity

Definition: This FDS line represents the cost of electricity purchased for all purposes.

Crosswalk: This FDS line generally includes the amount in HUD account 4320 (Electricity).

933 Gas

Definition: This FDS line represents the cost of gas (natural, artificial, or liquefied) purchased for all purposes.

Crosswalk: This FDS line generally includes the amount in HUD account 4330 (Gas).

934 Fuel

Definition: This FDS line represents the cost of coal, fuel oil, steam, and other fuels (electricity and gas) used in connection with PHA operation of plants for the heating of space or water supplied to tenants as a part of rent.

Crosswalk: This FDS line generally includes the amount in HUD account 4340 (Fuel).

935 Labor

Definition: This FDS line represents the gross salaries and wages, or applicable portions thereof, of PHA personnel engaged in the operation of water supply plants, liquefied gas plants, heating plants, and sewage disposal plants owned and operated by the PHA.

Crosswalk: This FDS line generally includes the salary amount in HUD account 4350 (Labor). Any amount within this account that is identified as allocable to compensation related to severance pay should be posted to line 968. These amounts may be recorded in REAC suggested account 4355(Labor).

937 Employee benefit contributions - utilities

Definition: This FDS line represents PHA contributions to utilities employee benefit plans such as pension, retirement, and health and welfare plans, as well as administrative expenses paid to the state or other public agency in connection with a retirement plan, if such payment is required by state law, and with trustee's fees paid in connection with a private retirement plan, if such payment is required under the retirement plan contract.

Crosswalk: This FDS line generally includes the employee benefit contribution amounts recorded in HUD account 4540 (Employee benefit contribution). These amounts should be separated for each labor category (administrative, tenant services, utilities, etc) and recorded on the related FDS line (See FDS lines 915, 923, 945, and 955). The amount identified as allocable to utilities staff may be recorded in REAC suggested account 4352 (Employee benefit contribution - utilities) and removed from HUD account 4540 (Employee benefit contribution).

938 Other utilities expense

Definition: This FDS line represents the cost of utilities for which other accounts are not specifically provided. For example, sewer charges, expendable equipment, and contracts for the operation of heating plants, water supply plants, etc. owned and operated by the PHA. Also the cost of materials and supplies used, and contracts for, boiler water treatment, cleaning tanks and disposal of sludge, testing heating and hot water plant operation, and water purification would be included in this definition.

Crosswalk: This FDS line generally includes the amount in HUD account 4390 (Other utilities expense).

- **Ordinary Maintenance and Operation**

941 Ordinary maintenance and operations - labor

Definition: This FDS line represents the gross salaries and wages, or applicable portions thereof, of PHA personnel engaged in the routine maintenance of the project. It also represents the salaries and wages of personnel engaged in operating services, such as janitorial services, elevator service, extermination of rodents and household pests, and rubbish and garbage collection.

If any of the normal maintenance staff of the PHA are detailed to jobs other than routine maintenance, the salaries and wages of such employees while so engaged shall not be included on this line, but on the line or lines to which such costs are applicable, such as extraordinary maintenance.

Crosswalk: This FDS line generally includes the salary amount recorded in HUD account 4410 (Labor). Any amount within this account that is identified as allocable to compensation related to severance pay should be posted to line 968. These amounts may be recorded in REAC suggested account 4415 (Ordinary maintenance and operations - labor).

942 Ordinary maintenance and operations - materials and other

Definition: This FDS line represents the cost of materials, supplies, and expendable equipment used in connection with routine maintenance of the project, including the operation and maintenance of automotive and other movable equipment, (such as gasoline, oil, grease, batteries, and tires, etc.). This line also represents the cost of materials supplies and expendable

equipment used in connection with operating service, such as janitorial services, elevator services, extermination of rodents and household pests, and rubbish and garbage collection.

The cost of materials, supplies, and expendable equipment furnished by a contractor (firm or individual) in connection with the performance of routine maintenance or operating services are not represented on this line.

Crosswalk: This FDS line generally includes the amount in HUD account 4420 (Materials and other).

943 Ordinary maintenance and operations - contract costs

Definition: This FDS line represents contract costs (i.e., the cost of services for labor, materials, and supplies furnished by a firm or by persons other than PHA employees) incurred in connection with routine maintenance of the project, including the maintenance of automotive and other movable equipment (such as washing, greasing, polishing, and repair services). This line also represents costs incurred in connection with operating services, such as janitorial services, elevator services, extermination of rodents and household pests, rubbish and garbage collection, and recycling.

The rental of automotive equipment including mileage and/or allowances paid to PHA employees for use of their privately owned vehicles used in connection with the performance of maintenance and operating services, is also represented on this line.

Crosswalk: This FDS line generally includes the amount in HUD accounts 4430 (Contract costs) and 4431 (Garbage and trash removal).

945 Employee benefit contributions - ordinary maintenance

Definition: This FDS line represents PHA contributions to ordinary maintenance employee benefit plans such as pension, retirement, and health and welfare plans, as well as administrative expenses paid to the state or other public agency in connection with a retirement plan, if such payment is required by state law, and with trustees' fees paid in connection with a private retirement plan, if such payment is required under the retirement plan contract.

Crosswalk: This FDS line generally includes the employee benefit contribution amounts recorded in HUD account 4540 (Employee benefit contribution). These amounts should be separated for each labor category (administrative, tenant services, utilities, etc) and recorded on the related FDS line (See FDS lines 915, 923, 937, and 955). The amount identified as allocable to administrative staff may be recorded in REAC suggested account 4433 (Employee benefit contribution - ordinary maintenance) and removed from HUD account 4540 (Employee benefit contribution).

- **Protective Services**

951 Protective services - labor

Definition: This FDS line represents the gross salaries and wages earned by PHA personnel, including tenants, engaged solely or primarily in providing protective services to the projects and tenants. Such employees would include personnel engaged in project police, guard and watchman duties. This does not represent any part of the salaries earned by the executive director, project manager, or other PHA personnel whose duties are not directly or principally related to providing protective services.

Crosswalk: This FDS line generally includes the salary amount in HUD account 4460 (Labor). Any amount within this account that is identified as allocable to compensation related to severance pay should be posted to line 968. These amounts may be recorded in REAC suggested account 4465 (Protective services - labor).

952 Protective services - other contract costs

Definition: This FDS line represents costs incurred in connection with contracts entered into with tenant organizations, municipal entities, and private security services, for providing protective services.

Crosswalk: This FDS line generally includes the amount in HUD account 4480 (Contract costs).

953 Protective services - other

Definition: This FDS line represents the other costs relating to protective services such as the cost of materials, supplies, and expendable equipment. This includes costs such as, uniforms and other personal equipment and the operation and maintenance of electronic detection equipment and devices, alarm systems, communication equipment (e.g., walkie-talkie), and operation and maintenance of automotive and other movable equipment used solely or primarily for providing protective services.

Crosswalk: This FDS line generally includes the amount reported in HUD account 4470 (Materials) and REAC suggested account 4483 (Protective services - other) and includes all costs for protective services other than labor and contract costs.

955 Employee benefit contributions - protective services

Definition: This FDS line represents PHA contributions to protective services employee benefit plans such as pension, retirement, and health and welfare plans. It also represents administrative expenses paid to the state or other public agency in connection with a retirement plan, if such payment is required by state law, and with trustees' fees paid in connection with a private retirement plan, if such payment is required under the retirement plan contract.

Crosswalk: This FDS line generally includes the employee benefit contribution amounts recorded in HUD account 4540 (Employee benefit contribution). These amounts should be

separated for each labor category (administrative, tenant services, utilities, etc) and recorded on the related FDS line (See FDS lines 915, 923, 937, and 945). The amount identified as allocable to protective services staff may be recorded in REAC suggested account 4482 (Employee benefit contribution – protective services) and removed from HUD account 4540 (Employee benefit contribution).

- **General Expenses**

- **961 Insurance premiums**

Definition: This FDS line represents the applicable amount of all insurance and fidelity bond premiums including insurance for workmen’s compensation.

Crosswalk: This FDS line generally includes the amount in HUD account 4510 (Insurance).

- **962 Other general expenses**

Definition: This FDS line represents the cost of all items of general expenses including legal expenses, staff training, travel and all other general expenses for which no specific account is prescribed in the general group of accounts. It includes but is not limited to, the cost of items such as reports and accounting forms; stationary and other office supplies; postage; telephone and telegraph services; messenger services; armored car service; rental of office space; advertising for bids; fiscal agent fees; and the like. This line shall also reflect:

- costs incurred for publications (i.e., preparation, printing and distribution of annual reports and other informational literature relating to the low-income housing program),
- the cost of periodicals, books, and other literature deemed useful to the low-income housing program,
- dues and fees for membership in, and payment of services of, organizations supplying technical or professional information and/or services concerning the low-income housing program,
- fees paid to attorneys or collection agents and court costs incurred in connection with the collection of amounts due from tenants which are not chargeable to tenants, and incidental express, freight, or other shipping charges not identified with the same account as the article shipped.

In addition, this line represents general expenses arising from personal injury and damages to property and the loss of cash and/or securities resulting from robbery or theft. Also, unaccountable differences in inventories of materials, supplies, and expendable equipment shall be reported on this line.

As discussed at line 916 – Other operating-administrative, the types of costs listed above may either be included on line 916 or on this line, depending on the accounting systems segregation of costs.

Crosswalk: This FDS line generally includes the amounts recorded in HUD accounts 4010 (Preliminary administrative expenses [Section 8] - prior to ACC), 4012 (Preliminary administrative expenses [Section 8] – after ACC), 4012.P (Preliminary administrative expenses [Section 8] - portability), 4130 (Legal expense), 4140 (Staff training), 4150 (Travel), 4170 (Accounting Fees), 4180 (Office rent - HAP), 4190 (Other operating - administrative and sundry), and 4590 (Other general expense). Fixed assets purchased with preliminary fees should be capitalized and therefore not included in this FDS line. These amounts may be recorded in REAC suggested account 4595 (Other General Expenses).

963 Payments in lieu of taxes

Definition: This FDS line represents all payments for assessments, actual real estate taxes, and payments in lieu of taxes accrued to a municipality or other local taxing body, including that portion of payments in lieu of taxes which is to be applied as a reimbursement of payments of off-site utilities.

Crosswalk: This FDS line generally includes the amount in HUD account 4520 (Payments in lieu of taxes).

964 Bad debt - tenant rents

Definition: This FDS line represents the estimated expense to cover the expected losses for tenant rents, which will not be collected. Under GAAP, PHAs should not use the direct write off method.

Crosswalk: Previous HUD accounting doesn't have a match for this account.

965 Bad debt - mortgages

Definition: This FDS line represents the estimated expense to cover the expected losses for mortgage payments, which will not be collected. Under GAAP, PHAs should not use the direct write off method.

Crosswalk: Previous HUD accounting doesn't have a match for this account.

966 Bad debt - other

Definition: This FDS line represents the estimated expense to cover the expected losses for all other receivables, other than tenant receivables and mortgage receivables.

Crosswalk: Previous HUD accounting doesn't have a match for this account.

967 Interest expense

Definition: This FDS line represents the interest accruing on administrative notes payable to HUD and sundry notes including interest on debt amortization fund investments, interest on loans to local governing or taxing bodies for financing the construction of off-site facilities not included in project cost, interest on bonds, permanent notes, project loan notes, and other notes borrowed for development purposes. No interest expense should be reported for HUD debt, which has been reclassified to equity.

Crosswalk: This FDS line generally includes the bond redemption premiums on bonds purchased or redeemed by the PHA in advance of maturity. These amounts were previously accumulated separately in HUD accounts 4580 (Interest on administrative and sundry notes). These amounts may be recorded in REAC suggested account 4900 (Interest expense for PHA notes and bonds) without the need to track each type of interest expense separately.

968 Severance expense

Definition: This FDS line represents payments to employees for salary; unused leave not included in compensated absences on line 914 above and other compensation, pursuant to the PHA's established personnel policy, due upon termination of employment.

Crosswalk: This FDS line generally includes the amount in HUD account 4530 (Terminal leave payments - severance pay expense) not included on line 914 as Compensated absences. Any amounts included in HUD accounts 4110 (Administrative salaries), 4210 (Tenant services - salaries), 4350 (Labor), 4410 (Labor) and 4460 (Labor) which is for compensation related to severance pay should be included on this FDS line. These amounts may be recorded in REAC suggested account 4535 (Severance expense).

969 Total Operating Expenses

This FDS line represents the total operating expenses on FDS lines 911 through 968. FASS automatically performs the summation of lines 911 through 968.

970 Excess Operating Revenue Over Operating Expenses

This FDS line represents the difference between total revenue on FDS line 700 and total operating expenses on FDS line 969. FASS automatically calculates the difference between lines 700 and 969.

971 Extraordinary maintenance

Definition: This FDS line represents all costs (labor, materials and supplies, expendable equipment, and contract work) of repairs, replacements (but not replacements of nonexpendable equipment), and rehabilitation of such substantial nature that the work is clearly not a part of the routine maintenance and operating program. Examples of this would be replacement of all or a substantial portion of gas and heating lines, regrading and

rehabilitation of the grounds, and the replacement of a substantial portion of roof structures. Any item budgeted as extraordinary maintenance shall be charged to this account.

A PHA may not find it necessary to use this account in a particular year, since an adequate preventive routine maintenance program and proper design and construction, may preclude the need to undertake extraordinary maintenance projects.

When extraordinary maintenance work is undertaken, it is likely that the PHA will find it necessary to have work done either by contract or by employing a special labor crew, in order not to neglect routine maintenance functions. However, if any of the normal maintenance staff of the PHA are detailed to an extraordinary maintenance job, the wages of such employees while so engaged shall be included in the amounts on this line.

This line also represents the gross salaries earned by architectural and engineering employees who are employed for the sole purpose of preparing plans and specifications for an extraordinary maintenance job, but does not represent any part of the time of the regular technical and non-technical administrative staff of the PHA.

This FDS line does not represent the replacement cost of nonexpendable equipment nor with the cost of property betterments and additions.

Crosswalk: This FDS line generally includes the amount in HUD account 4610 (Extraordinary maintenance). Compensated absences associated with labor for extraordinary maintenance should remain in FDS line 914 and does not need to be allocated to FDS line 971.

972 Casualty losses - Noncapitalized

Definition: This FDS line represents all costs (labor, materials and supplies, expendable equipment, and contract work) of the restoration of property, such as site improvements, structures, or equipment (but not replacement of nonexpendable equipment) damaged by fire, tornado, earthquake, hailstorm, or other casualty where it is considered that the book value of the project has not been materially affected by such loss and subsequent restoration.

Crosswalk: This FDS line generally includes the expense portion of the amount in HUD account 4620 (Casualty losses - Noncapitalized). The insurance proceeds received should be reclassified as other revenue and may be recorded in REAC suggested account 3480 (Other revenue).

973 Housing assistance payments

Definition: This FDS line also represents housing assistance payments for the Section 8 program paid or accrued to the owners of dwelling units leased to eligible families and for housing assistance payments paid or accrued to the owners for vacancies during and after rent-up pursuant to a housing assistance payments contract and housing assistance payments paid or accrued to owners for reimbursement pursuant to the provisions of the housing assistance payments contract for any unpaid rent or damages caused by the tenant. The amount of housing assistance payments issued by the PHA on behalf of other PHAs is also represented on this FDS line.

Crosswalk: This FDS line generally includes the amounts in HUD accounts 4715 (Housing assistance payments [Section 8]), and 4715.P. (Housing assistance payments [Section 8] portability).

974 Depreciation expense

Definition: This FDS line represents the amount of depreciation for the current accounting period associated with the fixed assets. This amount is calculated using an acceptable method, and the amount is recorded in the accumulated depreciation account as a credit and in the depreciation expense as a debit.

Crosswalk: This FDS line generally includes the calculated depreciation for the period which was added to accumulated depreciation in REAC suggested account 1400.5 (Accumulated depreciation-structures and equipment)/FDS line 166. FDS line 974 is only the depreciation expense for the current period and should not equal the accumulated depreciation balance. Depreciation expense is recorded in REAC suggested account 4800 (Depreciation expense - enterprise fund).

975 Fraud losses

Definition: This FDS line represents the costs associated with (1) costs arising from personal injury to persons and damages to property other than that of a locally owned or leased project and (2) the loss of cash and/or securities resulting from robbery or theft not covered by insurance, to the extent that such cash and/or securities are not recovered. It also includes amounts associated with fraudulent activities due to misrepresentation by tenants who now owe additional rent for prior periods or retroactive rent.

Crosswalk: This FDS line generally includes the amount recorded in HUD account 4570 (Collection losses), excluding the amounts associated with tenant rents which should be recorded on FDS line 964, and HUD account 4590 (Other general expense) not allocable to REAC suggested account 1275 (Allowance for obsolete inventories). These amounts may be recorded in REAC suggested accounts 4571 (Bad debt - other).

976 Capital outlays - governmental funds (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the acquisition cost of fixed assets purchased when the reporting entity employs governmental accounting/modified accrual concepts. These expenditures are reflected in the entity's statement of revenue and expense.

Crosswalk: This FDS line generally includes accounts 7520 (Replacement of non-expendable equipment), 7540 (Property betterment and additions) and any other account used to capitalize fixed assets. These amounts may be recorded in REAC suggested account 4640 (Capital outlays - governmental funds).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

977 Debt principal payment - governmental funds (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the repayment of long-term debt if the reporting entity employs governmental accounting/modified accrual concepts. This accounting method does not require a separate identification of the current portion of long-term debt due. Accordingly, each payment reduces the balance remaining in the long-term liability account(s).

Crosswalk: This FDS line generally includes the annual reduction to the principle portion of long-term debt recorded in HUD REAC suggested accounts 2130.1 (Long-term debt – capital projects) and 2130.3 (Long-term debt – operating borrowings). These amounts may be recorded in REAC suggested account 4650 (Debt principal payment – governmental funds).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

978 Dwelling units rent expense

Definition: This FDS line represents the rent paid or accrued to the owners of dwelling units leased by the PHA for low-income use in the Section 23 or Section 10(c) programs.

Crosswalk: This FDS line generally includes the amount in HUD account 4710 (Rents to owners of leased dwellings).

900 TOTAL EXPENSES

This FDS line represents the total expenses recorded on lines 911 through 978. FASS automatically performs the summation of lines 911 through 978.

• **OTHER FINANCING SOURCES (USES)**

1001 Operating transfers in

Definition: This FDS line represents ongoing operating resources received from another fund other than a loan advance, quasi-external transactions and reimbursements.

Crosswalk: This FDS line generally includes the amount in REAC suggested account 9110 (Operating transfers in). This account may be used when the PHA draws funds under the Capital Funds Program, Comprehensive Grant Program (CGP) and Comprehensive Improvement Assistance Program (CIAP) draw down provisions. Please see REAC PHA-Finance Accounting Brief Issue #9 for more information.

1002 Operating transfers out

Definition: This FDS line represents ongoing operating resources provided to another fund other than a loan advance, quasi-external transactions and reimbursements.

Crosswalk: This FDS line generally includes the amount in REAC suggested account 9111 (Operating transfers out).). This account may be used when the PHA draws funds under the Capital Funds Program, Comprehensive Grant Program (CGP) and Comprehensive Improvement Assistance Program (CIAP) draw down provisions. Please see REAC PHA-Finance Accounting Brief Issue #9 for more information.

1003 Operating transfers from/to primary government

Definition: This FDS line represents amounts received by the primary government from another governmental organization (e.g. component units, joint ventures, jointly governed organizations or other stand-alone governments) or amounts provided by the primary government to another governmental organization that is other than the primary government.

Crosswalk: This FDS line generally includes the amount in REAC suggested account 9115 (Operating transfers from/to primary government).

1004 Operating transfers from/to component unit

Definition: This FDS line represents amounts received by a component unit(s) from the primary government or amounts provided by the component unit to the primary government.

Crosswalk: This FDS line generally includes the amount in REAC suggested account 9116 (Operating transfers from/to component unit(s)).

1005 Proceeds from notes, loans and bonds (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents amounts received as a result of the PHA borrowing funds using a note payable, entering into a loan agreement and/or from the issuance of bonds. This FDS line is used with the modified accrual basis of accounting.

Crosswalk: This FDS line generally includes the amount in REAC suggested account 9120 (Proceeds from notes, loans and bonds).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1006 Proceeds from property sales (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents any sale of fixed assets for which proceeds are obtained. This line is used to record the sale of nonexpendable equipment after the date of full availability (DOFA) or, in the case of projects conveyed for low-rent use, after the date of conveyance. The proceeds represent the total amount received for the sale of the property. This FDS line is used with the modified accrual basis of accounting.

Crosswalk: This FDS line generally includes HUD accounts 7530 (Receipts from non-expendable equipment not replaced) and 7580 (Proceeds from disposition of property - reserved). These amounts may be recorded in REAC suggested account 7545 (Proceeds from property sales).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1007 Extraordinary Items, net gain/loss

Definition: This FDS line represents transactions or other events that are both unusual in nature and infrequent in occurrence.

Crosswalk: This line item is required for the implementation of GASB 34. Therefore, there is no related HUD account.

1008 Special items, net gain/loss

Definition: This FDS line represents transactions or events within the control of management that are either unusual in nature or infrequent in occurrence.

Crosswalk: This line item is required for the implementation of GASB 34. Therefore, there is no related HUD account.

1010 Total other financing sources (Uses)

This FDS line represents the total expenses recorded on lines 1001 through 1008.

1000 Excess (deficiency) of total revenue over (under) total expenses

This FDS line is the difference between total revenue reported on FDS line 700, total expenses reported on FDS line 900 and total other financing sources (uses) reported on line 1010. FASS automatically calculates the difference between line 700, 900, and 1010.

MEMO ACCOUNT INFORMATION

1101 Capital outlays - enterprise fund (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the amount expended for capital improvements or purchases of capital equipment or items using accumulated cash (reserved, restricted or unreserved), if the PHA employs enterprise fund accounting/full accrual. Amounts spent for capital outlays to be reported on this FDS line are those, which affected the balance sheet accounts only during the recording of the transaction (i.e., no revenue or expenses were affected). This line is used under the enterprise model to reclassify any debt in which HUD is obligated for all principal and interest payments. This encompasses both HUD-guaranteed debt (third party) and HUD-held debt (direct debt). (See PHA GAAP Flyer Vol. 1 Issue 4, dated January 2000, titled "Accounting for PHA Debt" for a detailed explanation of the reclassification.)

If the PHA has implemented GASB 33, Accounting and Financial Reporting for Non-exchange Transactions, then all grant monies should flow through line 706 (HUD grants), 706.1 (Capital

Grants) and/or line 708 (Other government grants) and no entry should be made for line 1101 for the associated hard costs.

Crosswalk: This FDS line generally includes the amount spent of fixed assets, which did not affect the statement of revenue and expenses. It is generally the change in fixed assets as recorded on FDS line 160, which were paid from working capital funds rather than capital grants. This line also includes the contributed capital amounts recorded in HUD account 2802 (Contributed Capital).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1102 Debt principal payments - enterprise funds (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the principal payment made to reduce long-term debt if the PHA employs enterprise fund accounting. In the modified accrual method both the principal and interest are expensed. In order to equalize this to the full accrual method, principal payments, which are not expensed, must be reported in this line.

Crosswalk: This FDS line generally includes the annual reduction to the principle portion of long-term debt recorded amounts in REAC suggested accounts 2130 (Current portion of long-term debt-capital projects) or 2130.2 (Current portion of long-term debt-operating borrowings).

**This FDS Line Item represents a Pre-GASB 34 line item and is presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1103 Beginning equity

Note - for submissions with FYE 9/30/00 or later, this line will be populated automatically by FASS with ending equity data from the prior fiscal year submission. This line will not accept data and will be read-only. Any adjustments to beginning equity will have to be made as a prior period adjustment in line 1104.

Definition: This FDS line represents the difference between total assets (FDS line 190) and total liabilities (FDS line 300) at the beginning of the fiscal year. FASS automatically calculates the difference between line 190 and 300.

1104 Prior period adjustments, equity transfers, and correction of errors

Definition: This FDS line represents prior period adjustments that are transactions that should be excluded from the current period's activity statements. With respect to governmental financial reporting, this specifically addresses correction of errors in the financial statements of a prior period. Errors in financial statements may result from: mathematical mistakes; mistakes in the application of accounting principles; oversight of facts that existed at the time financial statements were prepared; or change from an accounting principle that is not generally accepted to one that is generally accepted. These corrections should be presented as an

adjustment to the beginning fund balances (equity), and all previous financial statements affected by the error must be restated. This line also includes equity transfers between programs.

Crosswalk: Prior period adjustments, whether increases or decreases, are made directly to the entity's equity account(s). Postings are made to HUD account 6010 (Prior year adjustments - affecting residual receipts) and REAC suggested account 2806(Undesignated/unreserved/retained earnings) and the appropriate asset or expense account affected by the adjustment. The financial statements for the fiscal year impacted by the adjustment are then restated to reflect accurate account balances.

1105 Changes in compensated absences liability (in the GLTDAG) (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the change to the compensated absences liability balance in the general long-term debt account group for the current period when the reporting entity employs governmental accounting concepts. Under the governmental accounting method, changes to this liability are not expensed at any point. Therefore, to equalize this to full accrual method, which does expense the changes in this liability, the change should be recorded in this line.

Crosswalk: This FDS line generally includes changes to the compensated absences liability balance in the general long-term debt account group from the prior period to the current period.

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1106 Changes in contingent liability balance (in the GTLDAG) (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the change to the Self-insurance liability balance in the general long-term debt account group for the current period when the reporting entity employs governmental accounting concepts. Under the governmental accounting method, changes to this liability are not expensed at any point. Therefore, to equalize this to full accrual method, which does expense the changes in this liability, the change should be recorded in this line.

Crosswalk: This FDS line generally includes changes to the Self-insurance liability balance in the general long-term debt account group from the prior period to the current period recorded in REAC suggested account 2120.3 (Accrued contingency liability).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1107 Changes in unrecognized pension transition liability (in the GLTDAG) (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the change to the unrecognized pension transition liability balance in the general long-term debt account group for the current period when the reporting entity employs governmental accounting concepts. Under the governmental accounting

method, changes to this liability are not expensed at any point. Therefore, to equalize this to full accrual method, which does expense the changes in this liability, the change should be recorded in this line.

Crosswalk: This FDS line generally includes changes to the unrecognized pension transition liability balance in the general long-term debt account group from the prior period to the current period recorded in REAC suggested account 2138 (Accrued liabilities pension and severance).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1108 Changes in special terms/severance benefits liability (in the GLTDAG)(*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the change to the special term/ severance benefits liability balance in the general long-term debt account group for the current period when the reporting entity employs governmental accounting concepts. Under the governmental accounting method, changes to this liability are not expensed at any point. Therefore, to equalize this to full accrual method, which does expense the changes in this liability, the change should be recorded in this line.

Crosswalk: This FDS line generally includes changes to the special term/severance benefits liability balance in the general long-term debt account group from the prior period to the current period.

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1109 Changes in allowance for doubtful accounts - dwelling rents (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the change to the allowance for doubtful accounts – dwelling rents balance for the current period when the reporting entity employs governmental accounting concepts. This is a required field if using modified accrual accounting. Under the governmental accounting method, changes to this account are not expensed. Therefore, to equalize this to full accrual method, which does expense the changes in this account, the change should be recorded in this line.

Crosswalk: This FDS line generally includes changes to the allowance for doubtful accounts – dwelling rents balance from the prior period to the current period recorded in REAC suggested account 1122.1 (Allowance for doubtful accounts – dwelling rents).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1110 Changes in allowance for doubtful accounts – other (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the change to the allowance for doubtful accounts – other balance for the current period when the reporting entity employs governmental accounting concepts. This is a required field if using modified accrual accounting. Under the governmental accounting method, changes to this account are not expensed. Therefore, to equalize this to full accrual method, which does expense the changes in this account, the change should be recorded in this line.

Crosswalk: This FDS line generally includes changes to the allowance for doubtful accounts – other balance from the prior period to the current period recorded in REAC suggested accounts 1124.1 (Allowance for uncollectible accounts – homebuyers) and 1125.1 (Allowance for uncollectible accounts – HUD).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1112 Depreciation “add-back” (*Pre-GASB 34 FDS Line)

Definition: This FDS line represents the amount of current year depreciation expense that has been reclassified out of retained earnings/fund balance and closed to contributed capital. The use of depreciation add-back is an option under enterprise fund accounting. Also, the depreciation expense to be reported on the line item should equal the current year depreciation expense on those fixed assets acquired through contributed capital (i.e. funded by Development grants, capital grants, etc.).

Crosswalk: This FDS line generally includes the calculated depreciation for the period which was added to accumulated depreciation in REAC suggested account 1400.5 (Accumulated depreciation-structures and equipment)/FDS line 166. FDS line 1112 is only the depreciation expense for the current period and should equal the amount recorded on FDS line 974. Depreciation expense is recorded in REAC suggested account 4800 (Depreciation expense - enterprise fund).

**This FDS line item represents a Pre-GASB 34 line item presented for historical use only, and is not applicable to FDS submissions for PHA fiscal years ending on or after June 30, 2004.*

1113 Maximum annual contributions commitment (Per ACC) (*Historical Section 8 only FDS Line)

Definition: This FDS line should be used for Section 8 only and represents total of the contract rents and utility allowances for all assisted units in the project, plus the HUD-approved fees, if any, for State Agency administration of the Contract for a one-year period. This is a required field if using the Section 8 program.

Crosswalk: This information is the same as that entered on line nine of form HUD-52681, *Year-End Settlement Statement*.

** This FDS Line Item is presented for historical use only and is not applicable to FDS submissions for PHA fiscal years ending on or after September 30, 2006 as a result of PIH Notice 2006-03 and FDS Line items 1117 and 1118.*

1114 Pro-rata maximum annual contributions applicable to a period of less than twelve months (*Historical Section 8 only FDS Line)

Definition: This FDS line should be used for Section 8 only and represents total of the contract rents and utility allowances for all assisted units in the project, plus the HUD-approved fees, if any, for State Agency administration of the Contract for a period less than one year. This is a required field if using the Section 8 program.

Crosswalk: This information is the same as that entered on line 10 of form HUD-52681, *Year-End Settlement Statement*.

** This FDS Line Item is presented for historical use only and is not applicable to FDS submissions for PHA fiscal years ending on or after September 30, 2006 as a result of PIH Notice 2006-03 and FDS Line items 1117 and 1118.*

1115 Contingency reserve, ACC program reserve (*Historical Section 8 only FDS Line)

Definition: This FDS line should be used for Section 8 only and represents the amount by which the maximum annual contributions as set forth in the ACC exceeds the actual annual contributions earned for a given fiscal year. This is a required field if using the Section 8 program.

Crosswalk: This information is the same as that entered on line 11 of form HUD-52681, *Year-End Settlement Statement*.

** This FDS Line Item is presented for historical use only and is not applicable to FDS submissions for PHA fiscal years ending on or after September 30, 2006 as a result of PIH Notice 2006-03 and FDS Line items 1117 and 1118.*

1116 Total annual contributions available (*Historical Section 8 only FDS Line)

Definition: This line represents the sum of lines 1113, 1114 and 1115. This is a required field if using the Section 8 program.

Crosswalk: This information is the same as that entered on line 12 of form HUD-52681, *Year-End Settlement Statement*.

** This FDS Line Item is presented for historical use only and is not applicable to FDS submissions for PHA fiscal years ending on or after September 30, 2006 as a result of PIH Notice 2006-03 and FDS Line items 1117 and 1118.*

1117 Administrative Fee Equity

Definition: This FDS line represents the Administrative Fee Equity for the Section 8 Housing Choice Voucher program only. It is equal to total administrative fee revenue minus total administrative expense. The balance of this account will be carried forward from year to year. The Administrative Fee Equity can be used for administrative expenses incurred in the operation of the Housing Choice Vouchers Program or for the issuance of additional HAPs to assist eligible families.

Crosswalk: N/A

1118 Housing Assistance Payments Equity

Definition: This FDS line represents the Housing Assistance Payments Equity for the Section 8 Housing Choice Voucher program only. It is equal to total HAP revenue minus Total HAP expense. The balance of this account will be carried forward year to year. The HAP equity can be used only for HAP payments incurred in the operation of the Housing Choice Vouchers Program.

Crosswalk: N/A

1120 Unit months available

Definition: This FDS line represents the number of months available for all low rent, Section 8, other subsidized units and other PHA activities except those unit months vacant due to demolition, conversion, ongoing modernization, and units approved for non-dwelling purposes. The unit months available for the Section 8 Housing Choice Voucher program represents the number of vouchers the PHA can fund out of its Annual Budget Authority (ABA). This is a required field.

Note: For Submissions with FYE 9/30/00 or later, this line will be populated automatically by FASS with data provided by the PIH Information Center. Under the details link for this line, the PHA will be able to adjust this number by inputting specific data on units pre-approved for demolition, conversion, modernization, and non-dwelling uses.

Crosswalk: Submit the annual number of total units available for lease and subtracting those units approved for demolition, conversion, ongoing modernization, and units approved for non-dwelling purposes multiplied by the months such units are offline beginning with the date of approval by HUD.

1121 Number of unit months leased

Definition: This FDS line represents the total number of dwelling unit months leased by tenants during the reporting period for all units except those units approved for demolition, conversion, ongoing modernization and units approved for non-dwelling purposes. The reported amount should be based on the PHA's tenant rent rolls or housing assistance payment records.

Crosswalk: Submit the number of total unit months leased, by program type for all low rent, Section 8, other subsidized units and other PHA activities, for the reporting period. For example, record low rent unit months in the low rent column titled, Low rent 14.850a etc. This information can be obtained from the annual rent roll for each unit.

DATA COLLECTION FORM

This chart provides the user with a list of line numbers, descriptions, and definitions of the items that are contained on the Data Collection Form.

Line #	Description	Definition
General Information		
G9000-010	Fiscal Year Ending Date	The last day of the entity's fiscal period covered by the audit.
G2000-010	Type of Circular A-133 Audit	User may enter Single Audit or Program-specific Audit.
G2000-020	Audit Period Covered	User may select Annual, Biennial, or Other.
G2000-021	Reporting Period Covered	Annual audits cover twelve months and Biennial audits cover twenty-four months.
G2000-030	Audit Period Covered (Months)	Must be a number 1 through 24. Mandatory if G2000-020 is Other.
G2000-031	Reporting Period Covered - Months	The number of months covered in the reporting period if the audit period is neither Annual nor Biennial.
G9000-020	Employer Identification Number	The Employer Identification Number (EIN) is the Taxpayer Identification Number assigned by the Internal Revenue Service (IRS). The EIN should also be included on the top of each page.
G9000-020.1 through G9000-020.60	Multiple EIN 1-60	Required if answered Yes on G2000-040.
G9000-030	Data Universal Numbering System (DUNS) Number	The Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) number is a unique nine-digit identification sequence assigned by D&B.
G9000-030.1 through G9000-030.40	Multiple (DUNS) Number	Required if answered Yes on G2000-050.
G2000-040	Multiple EIN Indicator	An Auditee (or components of an auditee covered by the audit) that was assigned more than one EIN by the IRS. (Example: A Statewide audit covers many Departments, each of which may have its own separate EIN.)
G2000-050	Multiple DUNS Indicator	An Auditee (or components of an auditee covered by the audit) that was assigned more than one DUNS by D&B. (Example: A Statewide audit covers many Departments, each of which may have its own separate

Financial Data Schedule Line Definitions and Crosswalk Guide

Line #	Description	Definition
		DUNS.)
G9100-010	Auditee Name	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.
G9100-011	Entity Name	The name of the entity covered by the audit.
G9100-020	Auditee Street Address Line 1	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.
G9100-021	Entity Street Address Line 1	The street address of the entity's location.
G9100-030	Auditee Street Address Line 2	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data, as it will not be stored in REAC.
G9100-031	Entity Street Address Line 2	See G9100-021.
G9100-040	Auditee City	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.
G9100-041	Entity City	The city of the entity's location.
G9100-050	Auditee State	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.
G9100-051	Entity State	The state in which the entity is located.
G9100-060	Auditee Zip Code	Display PHA Zip Code data contained in the REAC's database.
G9100-061	Entity Zip Code	The zip code of the entity.
G9100-065	Auditee Zip Code Extension	Display PHA Zip Code extension data contained in the REAC's database.
G9100-066	Entity Zip Code Extension	Display PHA Zip Code extension data contained in the REAC's database.
G2100-010	Auditee Contact First Name	The first name of the auditee contact.
G2100-011	Entity Contact First Name	The first name of the entity contact.
G2100-020	Auditee Contact Middle Initial	The first name of the auditee contact.
G2100-021	Entity Contact Middle Initial	The middle initial, if any, of the entity contact.
G2100-030	Auditee Contact Last Name	The last name of the auditee contact.
G2100-031	Entity Contact Last Name	The last name of the entity contact.
G2100-040	Auditee Contact Title	The position title of the auditee contact.
G2100-041	Entity Contact Title	The position title of the entity contact.
G2100-050	Auditee Contact Telephone	Must be ten digits and only numeric characters.
G2100-051	Entity Contact Telephone	Telephone number for the entity contact.
G2100-060	Auditee Contact Extension	Telephone extension for the auditee contact, if applicable.
G2100-061	Entity Contact Extension	Telephone extension for the entity contact, if

Financial Data Schedule Line Definitions and Crosswalk Guide

Line #	Description	Definition
		applicable.
G2100-070	Auditee Contact Fax	Must be ten digits and only numeric characters.
G2100-071	Entity Contact Fax	Fax number for the entity contact.
G2100-080	Auditee Contact E-mail	Email address for the audit contact.
G2100-081	Entity Contact Email	Email address for the contact, if applicable.
G2100-090	Date Approved by Certifying Official	The date the audit was approved by a certifying official.
G2100-100	Certifying Official First Name	The first name of the certifying official, usually the Executive Director.
G2100-110	Certifying Official Middle Initial	The middle initial, if any, of the certifying official.
G2100-120	Certifying Official Last Name	The last name of the certifying official.
G2100-130	Certifying Official Title	The position title of the certifying official. The certifying official is a senior representative of the auditee (e.g., State controller, director of finance, chief Executive officer, chief financial officer).
G2200-005	UII	Must be a five (5)-digit number matching the UII for the auditor of the DCF and Attester.
G2200-010	Auditor Name	The full name of the auditor.
G2200-020	Auditor Street Address Line 1	The street address of the auditor's place of business.
G2200-030	Auditor Street Address Line 2	See G2200-020.
G2200-040	Auditor City	The city where the auditor is located.
G2200-050	Auditor State	The state in which the auditor is located.
G2200-060	Auditor Zip Code	The zip code of the auditor.
G2200-065	Auditor Zip Code Extension	The zip code extension of the auditor.
G2200-070	Auditor Contact First Name	The first name of the auditor who conducted the audit in accordance with Circular A-133. The auditor name may represent a sole practitioner, certified public accounting firm, State auditor, etc. Where multiple auditors or audit organizations are used to conduct the audit work, the auditors should use judgment in determining which auditor's name should be provided.
G2200-080	Auditor Contact Middle Name	The middle initial, if any, of the auditor.
G2200-090	Auditor Contact Last Name	The last name of the auditor.
G2200-100	Auditor Contact Title	The position title of the auditor.
G2200-110	Auditor Contact Telephone	Telephone number for the auditor.
G2200-120	Auditor Contact Extension	Telephone extension for the entity contact, if applicable.
G2200-130	Auditor Contact Fax	Fax number for the auditor.
G2200-140	Auditor Contact Email	Email address for the auditor, if applicable.
Financial Statements		
G3000-005	Financial Statements Using Basis Other Than GAAP	User may select: Yes, No.

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Line #	Description	Definition
G3000-010	Fund Opinions	Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, or Disclaimer of Opinion.
G3000-020	“Going Concern” Indicator	This is an explanatory paragraph, which usually follows the auditor’s opinion of the financial statements. A going concern indicates that the PHA is in or will be in financial distress (i.e. unable or unwilling to pay legal liabilities).
G3000-030	Reportable Condition Indicator	The auditor’s opinion may include reportable conditions, which are material weaknesses, which could affect the reliability of the financial information included in the audited financial statements. If the auditor has reported such conditions, this DCF field will be used to report them in FASS.
G3000-040	Material Weakness Indicator <i>Detailed Screen Contents:</i> <ul style="list-style-type: none"> • Amount Expended • Major Program • Audit Finding Reference • Amount of Questioned Costs 	Material internal control weaknesses may be discussed as part of the auditor’s opinion on the financial statements or the auditor’s opinions on Internal Controls. Detailed screens will document the type and severity of material weakness.
G3000-050	Material Noncompliance Indicator <i>Detailed Screen Concepts:</i> <ul style="list-style-type: none"> • Amount of Questioned Costs • Internal Control Findings 	Material non-compliance may be included in either the auditor’s opinion on the financial statements or the auditor’s opinion on compliance. Detailed screens will document the type and severity of the material non-compliance.
G3000-060	Fund Type	Default to None. User must select either Major Fund or Non Major Fund. User must select the fund type for <u>each</u> program on the FDS (including non-Federal programs).
G3000-070	Fund Opinion	Default to None. The following business rules apply to G3000-070: <ol style="list-style-type: none"> 1) User must select either Unqualified Opinion, Qualified Opinion, Adverse Opinion, or Disclaimer of Opinion. 2) The value for G3000-070 must all be the same opinion type for programs where G3000-060 = ‘Non Major Fund.’
G3100-010	Unqualified-Supplementary Information Required by GASB or FASB has been Omitted	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-

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Line #	Description	Definition
		020 must contain 'No'. User must select 'Yes' or 'No'.
G3100-020	Unqualified- Other Information Included in a Document Containing Audited	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'.
G3100-030	Unqualified- No Exception	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'.
Federal Programs		
G4000-014	Type of Audit Opinion on Compliance	Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, or Disclaimer of Opinion.
G4000-020	Dollar Threshold Used to Distinguish Type A and Type B Programs	The dollar amount used to distinguish between Type A and Type B programs as defined in §.520(b) of Circular A-133.
G4000-030	Low-Risk Auditee Indicator	User may select: Yes or No.
G4000-040	Indicator- Any audit findings disclosed that are required to be reported	User may select: Yes or No.
G4000-050	Federal Agencies Required to Receive the Reporting Agency	§.320(d) of Circular A-133, requires that federal agencies receive a copy of the reporting package.
G4000-060	Enter name if "Other" is selected for G4000-050	The name, if not listed, of the federal agency required receiving the reporting package.
G4000-061	Enter name if Other is selected for G4000-050 and there are two "other" federal agencies required to receive the reporting package.	The name, if not listed, of the federal agency required receiving the reporting package.
G4000-070	Does the auditor's report include a statement that the Auditee's financial statements include departments, agencies, or other organizational units expending greater than \$500,000 in Federal awards that have separate A-133 audits which are not included in this audit?	Default to None. User must select either Yes or No.
G4000-080	Was a Schedule of Prior Audit Findings prepared	Default to None. User must select either Yes or No.

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Line #	Description	Definition
G4100-010	CFDA Number	This is the CFDA number for the associated program, as defined at www.cfda.gov .
G4100-020	Name of Federal Program	This is the name of the associated Federal Program.
G4100-030	Amount Expended	A value of zero is allowed. This element number is only available for federal programs.
G4100-040	Total Federal Awards Expended	Based on the information obtained from the Schedule of Expenditures of Federal Awards prepared by the auditee, this is the total of all federal awards expended; including non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. (See accounting brief #10 for more information.)
G4100-050	Total Amount of Questioned Costs	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.
G4200-010	Major Federal Program Indicator	User may select: Yes or No. Must be one indicator for each CFDA number listed. This element number is only available for federal programs.
G4200-020	Type of Compliance Requirement	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, Sub recipient Monitoring, Special Tests and Provisions.
G4200-030	Amount of Questioned Costs	Zero is a valid value. This element number is only available for federal programs.
G4200-040	Internal Control Findings	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.
G4200-050	Type of Opinion on Major	Defaults to None. Selections include

Financial Data Schedule Line Definitions and Crosswalk Guide

Line #	Description	Definition
	Program	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.
G4200-060	Number of A-133 Compliance Audit Findings	Default is blank. User must enter a number greater than or equal to zero.
G4200-070	Audit Finding Reference Number	This element number is only available for federal programs.
G4200-080	Are Awards Part of the Research and Development Cluster?	Default to None. User must select either Yes or No. This element number is only available for federal programs.
G4200-090	Are Awards Received Directly from a Federal Agency?	Default to None. User must select either Yes or No. This element number is only available for federal programs.