

SEPTEMBER 2006 SYSTEM RELEASE AND FINANCIAL DATA SCHEDULE CHANGES

The FASS-PH 8.2.1.0 System Release was implemented on September 29, 2006. This release included the following enhancements for PHAs with fiscal year ending September 30, 2006 and later:

- Section 8 Housing Choice Voucher (HCV) Program Detail Links,
- Developmental Activity Detail Links,
- Expense Management/Utility Consumption Scoring Thresholds Revisions

Section 8 Housing Choice Voucher (HCV) Program Detail Links

The Financial Data Schedule (FDS) input for the Housing Choice Voucher (HCV) Program changed as a result of PIH Notice 2006-03. Highlights of the changes are as follows:

- FDS line 706 will now report the Annual Budget Authority (ABA) that the PHA has been given by the Section 8 program office for the Housing Choice Voucher Program. The PHA will report the ABA break down of HAP and Administrative Fees.
- At year-end, the ABA will be subtracted from the actual expenses incurred and the difference will be closed to FDS line 1000 and into 512.1. **The settlement sheet of A/P due to HUD or A/R due from HUD for the Housing Choice Voucher Program is no longer applicable.**
- Beginning with PHA FYE 9/30/2006 and later, the FDS will incorporate two new line items, FDS Line 1117 and FDS Line 1118, Administrative Fee Equity and HAP Equity, respectively.
- Input for FDS Line Item Numbers 1113 through 1116 will no longer be required as a result of implementation of PIH Notice 2006-03 and FDS Line Items 1117 and 1118. In order to successfully validate the program for submission to REAC, a numeric value must be inputted for FDS Line Items 1113 through 1116. A value of zero is permitted.
- FDS Line 714, Fraud Recovery, will be broken down (detail link) to account for Fraud Recovery Administrative Fee and Fraud Recovery HAP. FDS Line 711, Investment Income - unrestricted, will be broken down (detail link) to account for Investment Income – unrestricted Administrative Fee and Investment Income – unrestricted HAP. FDS Line 720, Investment Income - restricted, will be broken down (detail link) to account for Investment Income – restricted Administrative Fee and Investment Income – restricted HAP.
- Detailed discussion, examples of the new FDS line items and frequently asked questions can be found on the FASS-PH Web posting entitled “**PIH NOTICE 2006-03,**

**SECTION 8 HOUSING CHOICE VOUCHER AND FINANCIAL DATA SCHEDULE
TREATMENT”** contained on the FASS-PH website.

Developmental Activity Detail Links

As a result of Program Office changes, Financial Data Schedule input for the Programs listed below: will change:

<u>CFDA No.</u>	<u>Description</u>
• 14.850a	Low Rent Public Housing
• N/A	Businesses Activities
• 14.850b	Development
• 14.872	Public Housing Capital Funds
• 14.859	Public Housing Comprehensive Grant Program
• 14.866	Revitalization of Severely Distressed Public Housing
• 14.239	Home Investment Partnership Program

Specifically, the FDS will be revised to include detail links for FDS Line Item numbers 125, 171, 172, 174, 176, 348, 355, 913, and 1003 to allow the PHA to enter their involvement with development activities such as non-profit and or mixed financing activities. The FDS will include Mandatory Details Links for the above FDS Line items to specifically detail Non-profit, Partnership, Joint Venture, Tax Credits and Other Activity. An example of the new detail links are detailed below:

Financial Assessment

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SELECT A PROGRAM

Low Rent Public Housing

SELECT AN ACCOUNTING METHOD

Full Accrual - Post GASB 34

GO

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

Balance Sheet		Revenue & Expense	
LINE ITEM #	DESCRIPTION	VALUE	DETAILS
Assets			
Current Assets			
Cash:			
111	Cash - Unrestricted	\$ 300,000	---
125	Accounts Receivable - Miscellaneous	\$5,000	[Details]
171	Notes, Loans, & Mortgages Receivable - Non Current	\$4,000	[Details]
172	Notes, Loans, & Mortgages Receivable - Non Current - Past Due	\$3,000	[Details]
174	Other Assets	\$4,500	[Details]
176	Investments in Joint Ventures	-\$35,000	[Details]
348	Loan Liability - Current	\$8,000	[Details]
355	Loan Liability - Non Current	\$10,000	[Details]
Save Reset Clear			

* mandatory field

** Allowance accounts (126.1, 126.2, 128.1, and 143.1) are mandatory fields only if data has been reported in the corresponding asset account. Leasehold improvements and accumulated depreciation (165 and 166) are mandatory fields only if other fixed assets line items are reported. Zero is an acceptable value.

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

Financial Assessment Electronic Submission

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



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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

Balance Sheet		Revenue & Expense	
LINE ITEM #	DESCRIPTION	VALUE	DETAILS
703	Net Tenant Rental Revenue	\$ 200,000	---
704	Tenant Revenue - Other	\$ 70,875	---
913	Outside Management Fees	\$ 5,493	[Details]
1003	Operating Transfers from/to Primary Government	\$ 1,000	[Details]

* 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 (713.1) is mandatory only if proceeds from disposition of assets held for sale is reported. Zero is an acceptable value.

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New detail line item links for Financial Data Schedule Balance Sheet line items 913 and 1003

Financial Assessment

Electronic SubmissionU.S. Department of Housing and Urban Development
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PHA Code: DC999

PHA Name: Anywhere Housing Authority

Fiscal Year End Date: 12/31/2005

Submission Type: Unaudited/Non-A-133

Program #: 14.850a - Low Rent Public Housing

Line Item #: 125 - Accounts Receivable - Miscellaneous

Instructions:

Enter the dollar value for the applicable line item. More than one line item may apply. If none of the line items apply, please enter the account value in "Other".

Account Details | [Back to Balance Sheet](#)

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	\$
Total		\$

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Expense Management/Utility Consumption Scoring Thresholds Changes

The Expense Management/Utility Consumption scoring thresholds contained in the Public Housing Assessment System; Financial Condition Scoring Process; Notice dated December 21, 2000 have been revised. The revised scoring threshold changes are applicable for PHAs with fiscal year ending September 30, 2006 and later and can be found on page 40534 of the Federal Register (Docket No. FR-5066-N-02) dated July 17, 2006. The revised Expense Management/Utility Consumption scoring thresholds are as follows:

EXPENSE MANAGEMENT (EM)				
Region	Very Small and Small	Low Medium and High Medium	Large and Extra Large	Points/Score
0	EM<\$112.39	EM<\$108.52	EM<\$128.15	1.5
0	EM≥\$112.39	EM≥\$108.52	EM≥\$128.15	0
1	EM<\$114.12	EM<\$107.69	EM<\$112.87	1.5
1	EM≥\$114.12	EM≥\$107.69	EM≥\$112.87	0
2	EM<\$94.59	EM<\$118.23	EM<\$117.07	1.5
2	EM≥\$94.59	EM≥\$118.23	EM≥\$117.07	0
3	EM<\$89.22	EM<\$86.68	EM<\$101.71	1.5
3	EM≥\$89.22	EM≥\$86.68	EM≥\$101.71	0
4	EM<\$91.51	EM<\$97.55	EM<\$103.73	1.5
4	EM≥\$91.51	EM≥\$97.55	EM≥\$103.73	0
5	EM<\$86.66	EM<\$95.36	EM<\$110.68	1.5
5	EM≥\$86.66	EM≥\$95.36	EM≥\$110.68	0
6	EM<\$79.96	EM<\$82.36	EM<\$122.17	1.5
6	EM≥\$79.96	EM≥\$82.36	EM≥\$122.17	0
7	EM<\$99.87	EM<\$71.81	EM<\$86.02	1.5
7	EM≥\$99.87	EM≥\$71.81	EM≥\$86.02	0
8	EM<\$111.02	EM<\$133.50	EM<\$97.86	1.5
8	EM≥\$111.02	EM≥\$133.50	EM≥\$97.86	0
9	EM<\$120.96	EM<\$109.90	EM<\$136.55	1.5
9	EM≥\$120.96	EM≥\$109.90	EM≥\$136.55	0