# PHA User Guide

2007 HUD PHA 52723 Excel Tool
Operating Fund Calculation of Operating Subsidy

**Table of Contents**

## I. Introduction

The HUD 52723 Form, Operating Fund Calculation for Operating Subsidy has been made available to PHAs in Excel format for the first time in 2007, herein referred as "PHA 52723 Excel Tool." This HUD Form must be completed by PHAs in order to receive Operating Subsidy for Public Housing from HUD.

This PHA 52723 Excel Tool was designed to assist PHAs in completing the 52723 Form by providing formulas to calculate amounts, adding pre-populated information on the form that the PHAs will not have to complete and providing validation rules to ensure accuracy.

When complete, the PHA 52723 Excel Tool should be printed out and signed by the PHA and mailed to the HUD Field Office. Additionally, PHAs are encouraged to email the PHA 52723 Excel Tool their respective field office.

If PHAs have questions about how the Excel 52723 Form works or definitions of the line items, the assigned field office financial analyst should be contacted directly.

## II. Obtaining the Excel Version of HUD 52723

PHAs were directly emailed the PHA 52723 Excel Tool from HUD headquarters in Washington, DC during the week of August 14, 2006. PHAs that did not receive an Excel Tool during this week should contact their Field Office to request the file.

The PHA 52723 Excel Tool that will be emailed to PHAs is an Excel file using the naming convention of the PHAs operating fund project number, an 11-digit number.

AL00100107D.
xls

Upon receiving the email from HUD, save the attached PHA 52723 Excel Tool to your computer for processing.

If the PHA does not have access to Microsoft Excel, then the housing authority will only be able to submit the paper 52723 Form. A copy of this paper 52723 Form can be downloaded from http://www.hudclips.org/sub_nonhud/html/forms.htm

### III. Opening and Saving the File

After downloading the PHA 52723 Excel Tool, **open the Excel program, then use the FILE> OPEN menu to locate and open the PHA 52723 Excel Tool.** When prompted regarding Macros, click the Enable Macros button otherwise all of the features of the PHA 52723 Excel Tool will not operate properly.
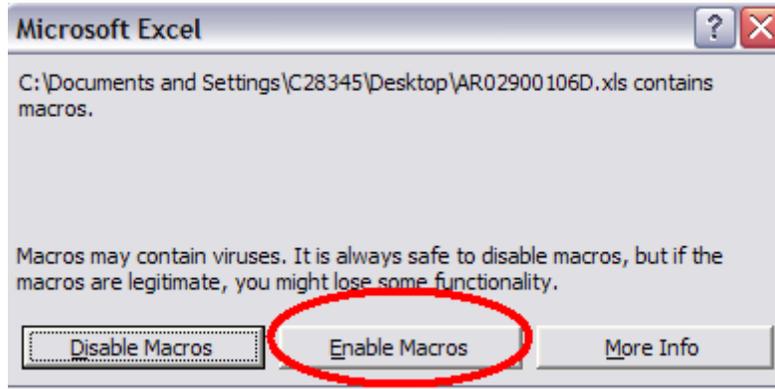


If the user is asked for a password to open the Excel Tool, this message is an indicator that the Excel security settings are set too high. In this case, the Excel security settings need to be changed temporarily. Please use the following steps to change the Macro Security Settings:

- Open up Excel with out first opening the HUD PHA 52723 Excel Tool, (Start Menu> All Programs> Microsoft Excel).

- Using the following menu path: Tools -> Macros -> Security. Change the security level to Medium or Lower.

- Close Excel and now open the HUD PHA 52723 Excel Tool. Excel will no longer ask for a password but will ask to enable macros. Please select Enable Macros, as they are necessary for the full function of the Tool.

### IV. Understanding the Excel Form

The PHA 52723 Excel Tool is an exact replica of the paper 52723 Form. However, the Excel form uses color-coding to guide the PHA. As a general reference, fields that are yellow in color can be edited by PHAs. Fields that are orange are not able to be edited by PHAs but are instead calculated by formulas, which HUD Field Offices will review and approve. Cells that are black are not used and are also locked. Pink cells contain data that has been pre-populated on the PHA 52723 Excel Tool by HUD and are not able to be edited.

Black cells are not used in form subsidy calculation and can not be edited.

Yellow cells are open for input of PHA data

Orange cells are calculated and locked to prevent PHA data entry

**To maintain the integrity of the PHA 52723 Excel Tool, many of the Excel menu options have been removed.  This includes cutting, copying, and pasting data.**

## V.  Pre-populated PHA 52723 Excel Tool Data

The PHA 52723 Excel Tool pre-populates a number of data elements for checking purposes as well as HUD calculated data that are needed by the PHA to complete the form.  Table 1 below lists the data elements that are pre-populated on the HUD 52723 Form.

Table 1. 2007 HUD 52723 Pre-populated Data Elements

| Pre-populated Data Element | Source | Period |
|---|---|---|
| FY 2006 Units | 2006 HUD 52723 Form. | Calendar Year 2006 |
| Project Expense Level | WAPEL v4 Report | Calendar Year 2007 |
| Inflation Factor | HUD Determined Local Inflation Factors | Calendar Year 2007 |
| Utilities Expense Level* | 2007 HUD 52723 Form, Line A11 | Calendar Year 2006 |
| PILOT= (Rent - Utilities) x 10% | FASS 703 Net Tenant Rental Revenue, 931 Water, 932 Electricity, 933 Gas, 934 Fuel, 938 Other Utilities | 1/1/05 - 12/31/05, 4/1/05 - 3/31/06, 7/1/04 - 6/30/05, 10/1/04 - 9/30/05 |
| Audit Costs | FASS 912 Auditing Fees | 1/1/05 - 12/31/05, 4/1/05 - 3/31/06, 7/1/04 - 6/30/05, 10/1/04 - 9/30/05 |
| PUM Formula Income | FASS 703 Net Tenant Rental Revenue divided by 1121 Number of unit months leased | 4/1/03 – 3/31/04, 7/1/03 - 6/30/04, 10/1/03 - 9/30/04, 1/1/04 - 12/31/04 |
| Transition Funding** | HUD Transition Reports | See transition report data elements description for reporting period. |

* The 2006 HUD-52723 PUM Utilities Expense Level (UEL), line A11, is provided for informational purposes but not pre-populated on the 2007 HUD-52723.  The 2007 HUD-

52723 PUM Utilities Expense Level, line A05, must come from the 2007 HUD-52722 form, line 26.

\*\* The transition amount is shown as a PUM amount.  The formula utilized in line C02 is as follows:

- For gainers, the PUM transition amount * EUM (Section 2, Line 15, Column B) * 50% * -1 (negative one).
- For decliners, the PUM transition amount * EUM (Section 2, Line 15, Column B) * 76% * -1 (negative one).

Additionally, the Asset Management Fee formula calculation will only show a value if the PHA manages more than one AMP for ACC units as determined in PIC as of July, 2006.  Otherwise, per the Final Rule, the PHA is not eligible for an Asset Management Fee.

## VI. Overcoming Error Messages

The PHA 52723 Excel Tool uses a number of pop-up messages when a PHA enters data into cells.  These error messages let the PHA know when data has been entered that is incorrect and will not let the form be completed until the correction is made.  A PHA may encounter these error messages on the form when a whole number is not entered or when an incorrect number of decimal places are entered.  Table 2 lists all of the line numbers where error messages on the PHA 52723 Excel Tool may be encountered and the reason for the error message.

In order for a PHA to eliminate the error message and complete the form, the cell data must be changed to meet the requirements listed in Table 2.

Table 2.  2007 PHA 52723 Excel Tool Line Items and Error Messages

| Line Item | Name | Required Format | Message Type | Message |
|---|---|---|---|---|
| Section 2. | | | | |
| Units | On 7/1/2005 | Whole number | Stop error | Units must be a whole number and greater than or equal to 0. |
| Units | Units Added to ACC | Whole number | Stop error | Units must be a whole number and greater than or equal to 0. |
| Units | Units Deleted from ACC | Whole number | Stop error | Units must be a whole number and greater than or equal to 0. |
| Lines 01-06 | Column A | Whole number | Stop error | Unit months must be a whole number and greater than or equal to 0. |
| Lines 07-13 | Column A | Whole number | Stop error | Unit months must be a whole number and greater than or equal to 0. |
| Line 06a | Column B | Whole number | Stop error | Unit months must be a whole number and greater than or equal to 0. |
| Line 17 | Column B | Whole number | Stop error | Unit months must be a whole number and greater than or equal to 0. |

| Section 3. | | | | |
|---|---|---|---|---|
| A. 05 | PUM Utility Expense Level | 2 Decimals | Stop error | Amount must not have more than 2 decimal places. |
| A. 07-10 | Self-Sufficiency, Energy Loan Amortization, PILOT, Cost of independent audit | Whole number | Stop error | Amount must be a whole number greater than or equal to 0. |
| A. 14-15 | Asset repositioning fee, Costs attributable to federal law changes | Whole number | Stop error | Amount must be a whole number greater than or equal to 0. |
| B, 02 | PUM Change in utility allowances | 2 Decimals | Stop error | Amount must not have more than 2 decimal places. |
| C. 01 | Moving-To-Work | Whole number | Stop error | Amount must be a whole number greater than or equal to 0. |
| C, 03 | Other | Whole number | Stop error | Amount must be a whole number greater than or equal to 0. |

## VII. Known Issues Regarding the HUD-PHA 52723 Excel Tool

HUD is aware of the following common issues regarding the HUD-PHA 52723 Excel Tool:

**Problem 1:**  Formulas such as limited vacancies (Section 2, Line 14) or Asset Management Fee (Section 3, Line A12) show 0.

**Solution 1:** The user has likely not completed the ACC unit roll forward (units on 7/1, added units, deleted units) which is immediately below the Section 2 heading.  User should complete the missing data.

**Problem 2**: The actual PILOT payment for a PHA for the same fiscal year was higher than the calculation provided by HUD for PILOT, (PILOT = (Rent - Utilities) x 10%).

**Solution 2:** If the actual PILOT payment for a PHA for the same fiscal year was higher than the calculation, the actual PILOT payment should be filled on the HUD-52723 form. *Please note the amount filled in on the HUD-52723 will always be the higher of the two.

**Problem 3:** The user is asked for a password to open the Excel Tool.

**Solution 3:** This message is an indicator that the Excel security settings are set too high. In this case, the Excel security settings need to be changed temporarily.  Please use the following steps to change the Macro Security Settings:

- Open up Excel with out first opening the HUD PHA 52723 Excel Tool, (Start Menu> All Programs> Microsoft Excel).

- Using the following menu path: Tools -> Macros -> Security. Change the security level to Medium or Lower.

- Close Excel and now open the HUD PHA 52723 Excel Tool. Excel will no longer ask for a password but will ask to enable macros. Please select Enable Macros, as they are necessary for the full function of the Tool.

**Problem 4:** When a correct amount with two decimal places, (such as $1.11) is entered on line A5 Column B (PUM Utility Expense Level), an error message is encountered that indicates, "Amount Must Not Have More Than Two Decimal Places."

**Solution 4:** This error is the result of a bug in Microsoft Excel and a new 52723 Tool must be issued to the PHA. Please contact HUD Headquarters to report this problem and request another PHA 52723 Excel Tool at **Ph_Opfund2006@hud.gov.**

## VIII. Technical Assistance

For problems or questions believed to be a common Excel program question, please first attempt to resolve these problems locally or using the Microsoft Excel help function.

For problems with the PHA 52723 Excel Tool, the local Field Office should be contacted with an explanation of the problem.