

**Operating Fund  
Calculation of Utilities Expense Level**  
PHA-Owned Rental Housing

**U.S. Department of Housing and  
Urban Development**  
Office of Public and Indian Housing

OMB Approval No. 2577-0029 (exp. 10/31/2008)

Public Reporting Burden for this collection of information is estimated to average .75 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number. This information is required by Section 9(a) of the U.S. Housing Act of 1937, as amended, and by 24 CFR Part 990 HUD regulations. HUD makes payments for the operation and maintenance of low-income housing projects to PHAs/projects. The Operating Fund determines the amount of operating subsidy to be paid to PHAs/projects. PHAs/projects provide information on the Project Expense Level (PEL), Utilities Expense Level (UEL), Other Formula Expenses (Add-ons) and Formula Income – the major Operating Fund components. HUD reviews the information to determine each PHA's/project's Formula Amount and the funds to be obligated for the period to each PHA/project based on the appropriation by Congress. HUD also uses the information as the basis for requesting annual appropriations from Congress. Responses to the collection of information are required to obtain a benefit. The information requested does not lend itself to confidentiality.

**Section 1 – General Information**

<b>1. Name of Public Housing Agency:</b>		<b>2. Funding Period:</b> 1/1/____ to 12/31/____		<b>3. Type of Submission:</b> <input type="checkbox"/> Original <input type="checkbox"/> Revision No. _____		<b>4. Unit Change Indicator:</b> <input type="checkbox"/> Yes		<b>5. Frozen Rolling Base:</b> <input type="checkbox"/> Yes		<b>6. Rate Reduction Incentive:</b> <input type="checkbox"/> Yes		
<b>7. ACC Number:</b>			<b>8. Operating Fund Project Number:</b>			<b>9. Fiscal Year End:</b> <input type="checkbox"/> 12/31 <input type="checkbox"/> 3/31 <input type="checkbox"/> 6/30 <input type="checkbox"/> 9/30			<b>10. ROFO Code (HUD Use Only):</b>		<b>11. DUNS Number:</b>	

Line No.	Description	Sewerage and Water	Electricity	Gas	Fuel (Specify Type, e.g., oil, coal, wood)			Total
A	B	C	D	E	F	G	H	I

**Section 2 – Current Consumption Level**

01	Actual consumption (12-month period 7/1/____ to 6/30/____)							
01a	Unit of consumption (e.g., gallons, kWh, therms)							

**Section 3 – Rolling Base Consumption Level**

02	Rolling base year 1- actual consumption (12-month period 7/1/____ to 6/30/____)							
03	Rolling base year 2 - actual consumption (12-month period 7/1/____ to 6/30/____)							
04	Rolling base year 3 - actual consumption (12-month period 7/1/____ to 6/30/____)							
05	Total consumption during 3-year rolling base period (Line 02 + Line 03 + Line 04)							

06	Average rolling base consumption (Line 05 ÷ 3)							
07	Actual consumption for new units							
08	Rolling Base Consumption (Line 06 + Line 07)							
<b>Section 4 – Base Consumption</b>								
09	Base Consumption (Lesser of Line 01 or Line 08)							
<b>Section 5 – Utility Consumption Incentive</b>								
10	Actual consumption > rolling base (If Line 01 is greater than Line 08, enter the difference as positive; if not, enter 0)							
11	Actual consumption < rolling base (If Line 01 is less than Line 08, enter the difference as positive; if not, enter 0)							
12	75%/25% Split (Line 10 x 0.25)							
13	75%/25% Split (Line 11 x 0.75)							
<b>Section 6 – Payable Consumption</b>								
14	Annualization of consumption for new units							
15	Payable consumption (Sum of Line 09, Line12, Line13 and Line 14)							
<b>Section 7 – Actual Utility Costs and Average Rate</b>								
16	Actual utility costs (12-month period 7/1/___ to 6/30/___)							
17	Actual average utility rate (Line 16 ÷ Line 01)							
<b>Section 8 – Base Utilities and Inflation/Deflation Factor</b>								
18	Base utilities expense level – whole dollars (Line 15 x Line 17)							
19	Surcharges for excess consumption of PHA-supplied utilities (12-month period 7/1/___ to 6/30/___) – whole dollars							

Operating Fund Project Number:

20	Base utilities expense level minus surcharges (Line 18 minus Line 19)							
21	Utilities inflation/deflation factor							

**Section 9 – Calculation of Utilities Expense Level**

22	Utilities expense level adjusted for inflation/deflation – whole dollars (Line 20 x Line 21)							
23	Energy rate incentive							
24	Utilities expense level – whole dollars (Line 22 + Line 23)							
25	Eligible unit months (from the original form HUD-52723, Column B, Line 15 plus Line 17 minus Line 04)							
26	Utilities Expense Level – PUM (Line 24 ÷ Line 25)							

**Section 10 – Remarks (provide section, part and line numbers)**

# Instructions to form HUD-52722 – Calculation of Utilities Expense Level

## General

This form is used to calculate the utilities expense level component of eligibility for operating subsidy pursuant to 24 CFR Parts 990.170 – 990.185. It is used for PHA-owned rental housing projects and PHA units in mixed housing developments when operating subsidy is requested for such developments under the Operating Fund Program.

This form shall not be used for the Turnkey III and Mutual Help Homeownership Programs, Section 23 and 10(c) Leased Housing Programs, or the Housing Choice Voucher (Section 8) Program.

**Submission of form HUD-52722.** Submit form HUD-52722 to the HUD field office for approval together with form HUD-52723, Calculation of Operating Subsidy. A separate form must be prepared and submitted for each project identified as such for the purpose of asset management under 24 CFR 990.265. A PHA that owns and operates fewer than 250 units and treats its entire portfolio as a single project under 24 CFR 990.260(b) shall prepare and submit one form.

**More than six utility types.** If a PHA/project has more than six utility types, the PHA/project shall use additional forms as needed. For each form, the PHA/project shall fill out Line items 01 through 17 pursuant to the instructions on the form. Lines 18 through 26 should be filled out only on the last form (if multiple forms HUD-52722 are being submitted).

**Supporting documentation.** The PHA shall retain supporting documentation substantiating the data reported on this form for a period of five years after the year in which operating subsidy funds were received pursuant to 24 CFR 990.325.

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## Section 1 – General Information

- 1. Name of Public Housing Agency.** Enter the name of the PHA.
- 2. Funding Period 1/1/ \_\_ to 12/31/ \_\_.** All PHAs will be funded from the Operating Fund Program for the same period, regardless of PHA fiscal year. In both blanks, enter the calendar year for which this form is submitted. All references throughout this form to funding period pertain to this period.
- 3. Type of Submission.** If this is the first submission to HUD for this funding period, enter an "X" in the Original box. For all subsequent submissions to HUD for this funding period, enter an "X" in the Revision box and enter the revision number.
- 4. Unit Change Indicator.** If the PHA's/project's utility records for the 12-month period ending June 30<sup>th</sup> that is 6 months prior to the first day of the funding period contain consumption data for units for less than a 12 month period (e.g., new units, demolished units), enter an "X" in the box and note the number of units, number of months associated, and related consumption for these units in Section 10, Remarks, of this form.
- 5. Frozen Rolling Base.** Enter an "X" in the box if the PHA/project has a HUD-approved frozen rolling base pursuant to 24 CFR 990.185(a)(1).
- 6. Utility Rate Reduction Incentive.** Enter an "X" in the box if the PHA/project has a HUD-approved utility rate reduction incentive pursuant to 24 CFR 990.185(b).

**7. ACC Number.** Enter the number of the ACC covering the projects for which this form is submitted.

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**8. Operating Fund Project Number.** Enter the operating fund project number for which this form is being submitted.

**9. Fiscal Year End.** Enter an "X" in the box that corresponds to the ending date of the PHA's fiscal year.

**10. ROFO Code.** Enter the region and field office code for the HUD field office that has jurisdiction over the PHA (HUD use only).

**11. DUNS Number.** Enter the PHA's Dunn & Bradstreet Universal Numbering System identification number.

NOTE: Round all consumption data on Lines 01 through 15 to the nearest whole number.

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## Columnar Headings

**Columns F, G, and H: Fuel.** Specify the type(s) of fuel being consumed by inserting the type(s) in one or more of the columnar headings (e.g., oil, coal, or wood).

**Column I, Total.** Enter the total of all utilities reported on all forms HUD-52722 under Column I, Lines 18–26. Lines 18–26 should be filled in only on the last form if multiple forms HUD-52722 are being submitted.

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## Section 2 – Current Consumption Level

**Line 01: Actual consumption.** By type of utility, enter the actual total consumption for the 12-month period ending June 30<sup>th</sup> that is 6 months prior to the first day of the funding period. For example, for the funding period beginning January 1, 2008, enter the actual consumption by utility for the period from July 1, 2006, through June 30, 2007. Separate utility information shall be reported on Line 01 for each utility type and each utility type should be reported separately if the unit of consumption is different on Line 01a.

**Line 01a: Unit of consumption.** Indicate for each type of utility the unit of measurement (e.g., therms, kilowatt hours, gallons, cubic feet, etc.), which relates to the consumption shown on Line 01.

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## Section 3 - Rolling Base Consumption Level

**Line 02: Rolling base year 1 - actual consumption.** By type of utility, enter the actual or adjusted (see Special Instructions for Specific Items, below) consumption, in the appropriate units of measurement, for the 12-month period ending June 30<sup>th</sup> that is 18 months prior to the first day of the funding period. For example, for the funding period beginning January 1, 2008, enter the actual consumption by utility for the period from July 1, 2005, through June 30, 2006.

**Line 03: Rolling base year 2 - actual consumption.** By type of utility, enter the actual or adjusted (see Special Instructions for Specific Items, below) consumption, in the appropriate units of measurement, for the 12-month period ending June 30<sup>th</sup> that is 30 months prior to the first day of the funding period. For example, for the funding period beginning January 1, 2008, enter the actual consumption by utility for the period from July 1, 2004, through June 30, 2005.

**Line 04: Rolling base year 3 - actual consumption.** By type of utility, enter the actual or adjusted (see Special Instructions for Specific Items, below) consumption, in the appropriate units of measurement, for the 12-month period ending June 30<sup>th</sup> that is 42 months prior to the first day of the funding period. For example, for the funding period beginning January 1, 2008, enter the actual consumption by utility for the period from July 1, 2003, through June 30, 2004.

**Line 05: Total consumption during the 3-year rolling base period.** Enter the sum of Lines 02, 03 and 04 in each column.

**Line 06: Average rolling base consumption.** Divide Line 05 by the number 3 and enter the result in each column.

**Line 07: Actual consumption for new units.** By type of utility, enter the actual consumption for any new units included in Line 01 that have less than 12 months of actual consumption data. The actual consumption and time period (number of months) reported on this line item should equal the actual consumption and time period (number of months) for these units included in Line 01. See Special Instructions for Specific Items – New Units, for additional information.

**Line 08: Rolling Base Consumption.** Enter the sum of Lines 06 and 07 in each column.

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## Section 4 - Base Consumption

**Line 09: Base consumption.** Enter the lesser of Line 01 or Line 08.

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## Section 5 - Utility Consumption Incentive

**Line 10: Actual consumption greater than (>) rolling base.** If actual consumption on Line 01 is greater than the rolling base consumption on Line 08, enter the difference as a positive amount. If not, enter zero.

**Line 11: Actual consumption less than (<) rolling base.** If actual consumption on Line 01 is less than the rolling base consumption on Line 08, enter the difference as a positive amount. If not, enter zero.

**Line 12: 75%/25% Split.** Multiply the amount in each column on Line 10 by 0.25 and enter the result in the corresponding column on Line 12.

**Line 13: 75%/25% Split.** Multiply the amount in each column on Line 11 by 0.75 and enter the result in the corresponding column on Line 13.

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## Section 6 - Payable Consumption

**Line 14: Annualization of consumption for new units.** By type of utility, enter the estimated consumption for new units that are eligible for subsidy during the funding period but do not have a full 12 months of actual consumption data on Lines 01 and 07. The amount of consumption entered on this line item should reflect the estimated difference between a full 12 months of consumption and the number of months reported on Lines 01 and 07. (For example, if the PHA/project reports four months of consumption for new units on Lines 01 and 07, the PHA/project would estimate an additional eight months of consumption for these new units on this line item.)

**Note:** The annualization of consumption of new units shall be determined by using the consumption experience of a project or units (same PHA or other PHA with comparable types of utilities) likely to have comparable per unit levels of consumption based on the physical characteristics of the buildings. The annualization amount shall take into account the season(s) for which the estimate is being prepared. For additional information, see Special Instructions for Specific Items - New Units, below.

**Line 15: Payable consumption.** Sum Lines 09, 12, 13 and 14 of each column and enter the result in the corresponding column on Line 15.

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## Section 7 - Actual Utility Costs and Average Rate

**Line 16: Actual utility costs.** By type of utility, enter the actual total utility costs for the 12-month period ending June 30<sup>th</sup> that is 6 months prior to the first day of the funding period. Round to whole dollars. For example, for the funding period beginning January 1, 2008, enter the actual costs by utility for the period from July 1, 2006, through June 30, 2007.

**Line 17: Actual average utility rate.** Enter the results of dividing each column of Line 16 by the corresponding column of Line 01. Round results to four decimal places.

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## Section 8 - Base Utilities and Inflation Factor

**Line 18: Base utilities expense level.** Multiply the amount in each column of Line 15 by the corresponding column on Line 17 and enter the result in the corresponding column on Line 18. Round to whole dollars. Enter the total of all columns in Line 18 in the Total column (or the last form HUD-52722 if multiple forms HUD-52722 are being submitted).

**Line 19: Surcharges for excess consumption of PHA-supplied utilities.** In the Total column, enter the amount of charges to residents for excess utility consumption for PHA-supplied utilities for the 12-month period ending June 30<sup>th</sup> that is 6 months prior to the first day of the funding period. Round to whole dollars.

**Line 20: Base utilities expense level minus surcharges.** Subtract the amount in the Total column of Line 19 from the amount in the Total column of Line 18 and enter the result in the Total column of Line 20.

**Line 21: Utilities inflation/deflation factor.** In the Total column, enter the applicable utilities inflation/deflation factor supplied by HUD pursuant to 24 CFR 990.170(d).

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## Section 9 - Calculation of Utilities Expense Level:

**Line 22: Utilities expense level adjusted for inflation/deflation.** Multiply the amount in the Total column of Line 20 by the utilities inflation/deflation factor in the Total column of Line 21 and enter the result in the Total column of Line 22. Round to whole dollars.

**Line 23: Energy rate incentive.** In the Total column, enter the amount in whole dollars for an approved utility rate reduction incentive. If a PHA/project has been approved by HUD for the utility rate reduction incentive pursuant to 24 CFR 990.185(b), calculate actual utility costs as they would have been if the rate savings action had not been taken. If these costs are greater than actual utility costs on Line 16, calculate one-half of the difference and enter on Line 23. (The calculation of "costs" as they would have been had the action not been taken requires calculation of such costs on a monthly basis.) Documentation to support these rate savings must be submitted with the form HUD-52722 to the HUD field office.

**Line 24: Utilities expense level (whole dollars).** Sum Lines 22 and 23 and enter in the Total column on Line 24.

**Line 25: Eligible unit months.** From the original form HUD-52723, Calculation of Operating Subsidy for the Funding Period, enter Line 15 plus Line 17 minus Line 04 from Section 2, column B, in the Total column.

**Line 26: Utilities expense level (PUM).** Divide Line 24, Total column, by Line 25, Total column, and enter the result in the Total column of Line 26. Round to two decimal places. This

amount shall be entered on Section 3, Part A, Line 05 of the form HUD-52723, Calculation of Operating Subsidy.

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## Special Instructions for Specific Items

**Flat rates.** If a utility has a flat rate, only enter the words "Flat Rate" on Lines 01-15 and 17 for that utility. Enter actual costs on Line 16 and the same amount on Line 18. The PHA/project shall complete the remainder of this form in accordance with the instructions for Lines 19–26.

**New units.** PHAs/projects should follow the instructions in this part when new units are eligible for subsidy in the funding period. Consumption associated with these new units should be added to consumption of existing units on the following lines for the applicable columns:

**Line 01: Actual consumption.** If there is no consumption for new units during the reporting period, do not add any consumption. If there is partial or full consumption for new units during the reporting period, add the actual consumption during the reporting period.

**Line 02: Rolling base year 1 – actual consumption.** If there is no consumption or partial consumption for new units during the reporting period, do not add any consumption. Once there are a full 12 months of consumption for new units during the reporting period, add the actual consumption during the reporting period.

**Line 03: Rolling base year 2 – actual consumption.** If there is no consumption or partial consumption for new units during the reporting period, add the same consumption that was added to Line 02. Once there are a full 12 months of consumption for new units during the reporting period, add the actual consumption during the reporting period.

**Line 04: Rolling base year 3 – actual consumption.** If there is no consumption or partial consumption for new units during the reporting period, add the same consumption that was added to Line 03. Once there are a full 12 months of consumption for new units during the reporting period, add the actual consumption during the reporting period.

**Line 07: Actual consumption for new units.** If there is no consumption for new units Line 01, do not enter any consumption on Line 07. If Line 01 has partial or full consumption for new units but Line 02 does not have any consumption for new units, enter the same amount of consumption for new units that was entered on Line 01. If Line 02 also has consumption for new units, do not enter any consumption on Line 07.

**Note:** Lines 02 through 07 are all used to calculate the rolling base on Line 08. In order to make the rolling base on Line 08 comparable to Line 01 so that the utility consumption incentive can be calculated, Line 08 must always include the same number of months of consumption as Line 01.

**Line 14: Annualization of consumption for new units.** If there is partial consumption for new units on Lines 01 and 07, enter the estimated difference between a full 12 months of consumption and the number of months reported on Lines 01 and 07. If there is a full 12 months of consumption for new units on Line 01, do not enter any consumption on Line 14.

**Note:** Line 14 is necessary for new units that are eligible to receive operating subsidy during the funding period but for which consumption is only partially reflected on Line 01.

PHAs/projects will not resubmit or adjust the form HUD-52722, Calculation of Utilities Expense Level, for new units coming online after the June 30<sup>th</sup> date used in Line 01, actual consumption. Additional funding for utility expenses associated with these new units will be handled only through a change in eligible unit months on form HUD-52723, Calculation of Operating Subsidy. Consumption data for new units will begin to be incorporated in the form HUD-52722 the following year.

**Demolition or disposition of units.** PHAs that are disposing or demolishing projects or entire buildings within a project shall exclude **all** data by utility (rate, consumption, rolling base, eligible unit months, etc.) for these projects or buildings once the actual consumption (see Line 01) for the 12-month period ending June 30<sup>th</sup> that is 6 months prior to the first day of the funding period no longer contains a full 12 months (including no months) of consumption for these projects or buildings. The PHA also shall make an appropriate adjustment to the rolling base. PHAs shall provide HUD additional details (i.e., amounts, calculation and methodology) regarding this adjustment in the remarks section of this form or as a separate attachment.

PHAs that are permanently disposing or demolishing units equal to or more than 10% of the total units within a building shall also follow the instructions, above, as they relate to the utility information regarding these units. If the PHA is permanently disposing or demolishing less than 10% of the total units within a building or 5 or fewer units within a building, the PHA shall make no adjustment; that is, this transaction will flow through the rolling base without any adjustment. As required by 24 CFR Part 990.155, Additions and deletions of units, PHAs will periodically report to HUD projects, or entire buildings in a project, that are eligible for an asset-repositioning fee. This event will trigger a decline in the number of eligible unit months reported on the form HUD-52723, Calculation of Operating Subsidy. This event **will not** trigger a resubmission or an adjustment to the form HUD-52722, Calculation of Utilities Expense Level.

**Consumption Data Unavailable.** If a PHA/project has not maintained or cannot recapture actual consumption data from its existing units (not new units), the PHA will notify the HUD field office of this event. The PHA/project will develop comparable consumption data (an estimate) regarding a particular utility or utilities from its records or from the records of comparable units for the full Rolling Base Period that is consistent with the methodology approved by the HUD field office when they were notified.

The estimated consumption should be based upon actual experience taking into account, where possible, physical attributes of the units, the relationship of the heating degree days of the period of actual experience and the missing experience when considering utilities used for space heating. If consumption of comparable units is utilized, that consumption must have taken place during the same period.

If the HUD field office approves the use of data for a period of at least 24 months, it shall be expanded to the full rolling base period. For example, if the PHA/project has two years of actual consumption, one year of actual consumption on Line 01 and the first year of the rolling base (Line 02), the consumption of the first year of the rolling base will be used to populate the consumption of the previous two years of the rolling base (Lines 03 and 04).

### Frozen rolling base (24 CFR 990.185(1)).

(1) PHAs/projects shall prepare a separate form HUD-52722 for the project(s) and utility(ies) involved for the frozen rolling base incentive. If there is more than one contract, separate forms HUD-52722 must be prepared for the project(s) and utility(ies) under each contract. Separate forms HUD-52722 will be prepared for the duration of the contract period for each contract.

**Line 01:** Follow normal instructions (i.e., enter the actual consumption for the 12-month period ending June 30<sup>th</sup> that is 6 months prior to the first day of the funding period).

**Lines 02-04:** Enter the frozen rolling base at the level calculated for the year during which the conservation measures initially are implemented. Before the rolling base is frozen it must be adjusted to reflect any energy savings resulting from the use of any HUD funding (e.g., Capital Fund Program). See 24 CFR 990.185 (a)(1)(i) for other allowable adjustments.

Frozen rolling bases shall conform to a July 1<sup>st</sup> through June 30<sup>th</sup> reporting period, unless already approved based on the PHA's fiscal year. Frozen rolling bases that have been approved based on the PHA's fiscal year end shall continue to be reported on that basis and do not have to be recompiled to a July 1<sup>st</sup> through June 30<sup>th</sup> reporting period through the contract term.

The annual three-year rolling base procedures for computing the rolling base shall be reactivated after the PHA/project satisfies the conditions of the contract. The three years of consumption data to be used in calculating the rolling base after the end of the contract shall be the actual consumption level, conforming to a July 1<sup>st</sup> through June 30<sup>th</sup> reporting period, for the final three years of the contract.

**Lines 05-08:** Follow normal instructions.

**Line 09:** Enter Line 08 amount on Line 09.

**Lines 10-13:** Leave blank.

**Lines 14-24:** Follow normal instructions.

**Lines 25-26:** Leave blank.

(2) PHAs/projects shall prepare a separate form HUD-52722 for the project(s) and utility(ies) that do not have a frozen rolling base following normal procedures.

(3) Consolidated form HUD-52722: PHAs/projects shall prepare a separate form HUD-52722 consolidating the utility information for the frozen and non-frozen rolling base forms:

**Header:** Complete as normal and write "Consolidated" on the top of the form.

**Lines 01-17:** Leave blank.

**Line 18:** Sum columns on Line 18 of all the forms and enter the result in each column and in the Total column.

**Line 19:** Sum Lines 19 of all the forms and enter the result in the Total column.

**Line 20-22:** Follow normal instructions.

**Line 23:** Sum Lines 23 of all the forms and enter the result in the Total column.

**Line 24-26:** Follow normal instructions.

**Other situations requiring adjustments to avoid distortion of the rolling base consumption level.**

A PHA/project shall report its rolling base so as not to materially distort the rolling base period. The following events trigger a material distortion to the rolling base: a conversion from one energy source to another; interruptible service sufficient to cause discernible variance from normal consumption patterns; a switch from resident-purchased to PHA-supplied utilities; or a switch from PHA-supplied to resident-purchased utilities. Actual consumption of projects having the situations described above shall be established or adjusted in accordance with the instructions, below, and other guidance.

The overriding consideration of all of the adjustments is that the consumption data shall not be distorted by including in Lines 02 - 08 consumption information that is not comparable to Line 01 of this form.

**Conversion from one utility type to another type (e.g., from oil to gas).** A PHA/project shall convert the discontinued utility consumption data into a comparable unit of consumption of the new utility. The PHA/project will convert the rolling base consumption data into the same common unit of measurement. If the actual consumption data that would be reported in Line 01 contains consumption for both utilities types, the PHA/project will convert the discontinued utility into the same common unit of measurement.

**Switch of utilities from resident-purchased to PHA-supplied.** PHAs/projects will follow the Special Instructions for Specific Items - New Units, paragraph 2, for switches from resident-purchased to PHA-supplied utility(ies).

**Switch of utilities from PHA-supplied to resident-purchased.** PHAs/projects that switch from PHA-supplied to resident-purchased utilities will exclude all data by utility (rate, consumption, rolling base, eligible unit months, etc.) for these resident-purchased utilities on the next original form HUD-52722 submission following the switch. PHAs shall provide HUD additional details (i.e., amounts, calculation and methodology) regarding this adjustment in Section 10, Remarks, of this form or as a separate attachment.

**Interruptible service.** If the PHA/project has a utilities combination which provides for interruptible service from one energy source to another, the HUD field office shall be contacted to determine a reasonable reporting method on this form, if the interruption is sufficient to cause discernible variance from normal consumption patterns. This adjustment would, of course, not be considered until after the interruption had occurred and, if possible, not until after the heating season has ended.

**Unoccupied projects and units.** For a project that is temporarily unoccupied (e.g., extensive modernization), PHAs/projects shall make no adjustment to this form.