

Exhibit D

1. New Financial Data Schedule (FDS) Line item definitions.

Balance Sheet New Line Item Definitions		
Proposed Line No.	Line Item Name	Definition
356	FASB 5 Liabilities	This FDS line item represents amounts charged as a result of accruals for loss contingencies. This line item encompasses most items due to litigation or other amounts not occurring in the normal course of business. It requires accrual by a charge to income (and disclosure) for an estimated loss from a loss contingency if two conditions are met: (a) information available prior to issuance of the financial statements indicates that it is probable that an asset had been impaired or a liability had been incurred at the date of the financial statements, and (b) the amount of loss can be reasonably estimated. The accrual must be for a specified event. Non-specific accruals are not permitted.
357	Accrued Pension and OPEB Liability	This FDS line item represents amounts accrued for pension and other post employment liabilities. This line item represents the actuarial determined liability calculated in accordance with GASB rules in excess of amounts funded for those liabilities. In the event that funded amounts exceed liabilities, the amounts should be recorded as other assets.

Income Statement New Line Item Definitions		
Proposed Line No.	Line Item Name	Definition
70700	Total Fee Revenue	This FDS line is the sum of lines 70710 through 70750. This FDS line item represents the total fee revenue earned by the COCC. FASS automatically sum lines 70710 through 70750.
70710	Management Fee	This FDS line represents the management fee revenue earned by the COCC from AMPs, all other HUD programs allowing the payment of a management fee, as well as non-federal programs allowing the payment of a management fee. This FDS line item will also include capital grant management fees earned by the COCC.
70720	Asset Management Fee	This FDS line represents asset management fee revenue earned by the COCC.
70730	Bookkeeping Fee	This FDS line represents the bookkeeping fee revenue earned by the COCC.
70740	Front Line Service Fee	This FDS line item represents fee revenue earned by the COCC for centrally provided services.
70750	Other Fees	This FDS line item represents all other fee revenue earned by the COCC which does not belong to FDS lines 70710 through 70740.
91300	Management Fee	This FDS line item represents property or program management fees paid by AMPs and other programs to the COCC. This FDS line item will include capital grant management fees paid to the COCC.
91310	Bookkeeping Fee	This FDS line item represents bookkeeping fees paid by AMPs and other programs to the COCC.
91400	Advertising and Marketing	This FDS line item represents the cost of advertising and marketing the project and units, both during initial rent-up and after the project reaches normal occupancy levels, regardless of media type.

Income Statement New Line Item Definitions		
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91600	Office Expenses	This FDS line item represents the cost of operating an office at the project and includes but is not limited to office supplies, postage, stationery, copying, Internet charges, office machines and telephone charges.
91700	Legal Expense	This FDS line item represents the legal fees or services incurred on behalf of the project and related to the project operations.
91700	Travel	This FDS line item represents the cost of travel for personnel attending training or conferences on behalf of the project.
91900	Other	This FDS line item represents the administrative operating costs that are not otherwise accounted for on other FDS lines. This FDS line may also include payments to developers for mixed financing transactions.
91000	Total Operating-Administrative	This FDS line is the sum of lines 91100 through 91900. This FDS line item represents the total administrative costs incurred in operating a project. FASS automatically sums lines 91100 through 91900.
92000	Asset Management Fee	This FDS line item represents asset management fees paid by AMPs to the COCC from excess cash.
92500	Total Tenant Services	This FDS line is the sum of lines 92100 through 92400. This FDS line item represents the total cost of providing tenant services to the project. FASS automatically sums lines 92100 through 92400.
93600	Sewer	This FDS line item represents the cost of sewer charges for all purposes.
93000	Total Utilities	This FDS line is the sum of lines 93100 through 93800. This FDS line item represents the total of all utility costs incurred by the project. FASS automatically sums 93100 through 93800.
94300	Ordinary Maintenance and Operation Contracts	This FDS line represents contract costs incurred in connection with routine maintenance of the property or program. This includes contracts for garbage and trash removal, heating and cooling, snow removal, elevator maintenance, landscaping, unit turnaround, electrical, plumbing, extermination, janitorial, routine maintenance, and miscellaneous. 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.
94000	Total Maintenance	This FDS line is the sum of lines 94100 through 94500. This FDS line item represents the total cost of contractual services the PHA executes with third parties or from PHA centralized services for costs associated with all ordinary maintenance and operations, but not expenses of project personnel that provide these services. FASS automatically sums lines items 94100 through 94500.
95000	Total Protective Services	This FDS line is the sum of lines 95100 through 95500. This FDS line item represents the total cost of contracts the PHA executes with third parties or from PHA centralized services for costs associated with protective services, but not expenses of project personnel that provide these services. FASS automatically sums 95100 through 95500.
96110	Property Insurance	The FDS line item represents amounts charged for insurance on the project's facility or COCC's facilities, or program's facilities.
96120	Liability Insurance	The FDS line item represents amounts charged for general liability coverage for AMP or COCC facilities.
96130	Workmen's Compensation	The FDS line item represents amounts charged to the AMP or the COCC for workmen's compensation insurance.
96140	All Other Insurance	The FDS line item represents the cost of purchasing insurance for purposes not otherwise accounted for in other FDS lines.

Income Statement New Line Item Definitions		
Proposed Line No.	Line Item Name	Definition
96100	Total Insurance Premiums	This FDS line item is the sum of lines 96110 through 96140. This FDS line item represents the total cost of premiums from all types of insurance issued to the property or program. FASS automatically sums lines 96110 through 96140.
96210	Compensated Absences	The FDS line item represents amounts expensed for vacation or employee sick leave. Such amounts represent direct program charges for AMPs and other programs. For the COCC, such amounts are to be recovered from management fees.
96710	Interest of Mortgage (or Bonds) Payable	This FDS line item represents interest incurred on a mortgage (or bonds) issued for construction or permanent financing.
96720	Interest on Notes Payable (Short and Long Term)	This FDS line item reflects interest and discounts incurred on both long and short-term project operating notes.
96730	Amortization of Bond Issue Costs	This FDS line item reflects amortization expense related to organizational costs, including loan fees, organization expenses, and like expenses.
10091	Inter AMP Excess Cash Transfer In	This FDS line item represents an excess cash transfer received by one AMP from another AMP. The sum of all transfers in must equal all transfers out (Line 10092) within a PHA.
10092	Inter AMP Excess Cash Transfer Out	This FDS line item represents an excess cash transfer made by one AMP to another AMP. The sum of all transfers out must equal all transfers in (Line 10091) within a PHA.
10093	Transfers Between Programs and AMPs - In	This FDS line item represents cash transfers from programs and the COCC to AMPs. The sum of all transfers from program must equal all transfers to AMPs within a PHA.
10094	Transfers Between Programs and AMPs - Out	This FDS line item represents cash transfers from AMPs to programs. The sum of all transfers from AMPs must equal all transfers to program within a PHA.
11270	Excess Cash Flow (Deficiency)	This FDS line item represents the amount of excess cash available. The calculation for excess cash is $(111+114+115+120+131+144) - 310 - (96900/12)$. FASS automatically calculates excess cash.
11610	Land Purchases	This FDS line represents costs incurred during the current fiscal year related to the purchase of land and related costs to prepare the land for use. Only costs reported on FDS line item 161 should be included on this line.
11620	Building Purchases	This FDS line represents the capitalized costs incurred during the current fiscal year for buildings and related building improvement projects. Construction in Progress costs related to a building or improvement projects should also be reflected on this FDS line due to the fact that these costs will eventually be listed on this line upon completion of the project. Only costs reported on FDS line item 162 or 167 should be included on this line.
11630	Furniture & Equipment-Dwelling Purchases	This FDS line represents costs incurred during the current fiscal year for purchases of furniture and equipment for dwelling units that were capitalized. Only items included on FDS line item 163 should be included on this line. The cost of disposed assets should not be included.
11640	Furniture & Equipment-Administrative Purchases	This FDS line represents costs incurred during the current fiscal year for purchases of furniture and equipment related to the administration of the PHA, which are capitalized and included on FDS line item 164. The total cost of the assets purchased should be listed. The cost of disposed assets should not be included.

Income Statement New Line Item Definitions		
Proposed Line No.	Line Item Name	Definition
11650	Leasehold Improvements Purchases	This FDS line represents the capitalized costs incurred during the current fiscal year for items listed on FDS line item 165. Construction in Progress costs related to a leasehold improvement project should also be reflected on this FDS line due to the fact that these costs will eventually be recorded on this FDS line upon completion of the project. Only items included on FDS line items 165 or 167 should be included on this line.
11660	Infrastructure Purchases	This FDS line represents capitalized costs incurred during the current fiscal year for infrastructure items listed on FDS line item 168. Construction in Progress costs related to an infrastructure project should also be reflected on this FDS line due to the fact that these costs will eventually be recorded on this FDS line upon completion of the project. Only items included on FDS line items 168 or 167 should be included on this line.
13510	CFFP Debt Service Payments	This FDS line represents the payment incurred during the current fiscal year for any Capital Fund Financing Program debt service payments. These payments include principal as well as interest payments made during the current fiscal year.
13901	Reserve Replacements Purchasing	Replacement housing factor funds are a component of the Capital Fund formula(24 CFR 905.10(i)), which are to be used only to develop or acquire public housing units for recently demolished or sold public housing units. This line represents the total Replacement Housing Factor Funds costs incurred during the year (both hard and soft costs (if any). Any capitalized costs associated with the use of these funds should also be recorded in memo accounts 11610 through 11660 above.

2. Deleted Pre-GASB 34 Line Items

Deleted Line Items	
List of Balance Sheet Retired Numbers	Description
146	Amounts to be provided
501	Investment in general fixed assets
502	Project notes (HUD)
503	Long-term debt - HUD guaranteed
504	Net HUD PHA contributions
505	Other HUD contributions
507	Other contributions
508	Total contributed capital
509	Fund Balance Reserved for Encumbrances/Designated Fund Balance
510	Fund Balance Reserved for capital activities
511	Total reserved fund balance
512	Undesignated fund balance/retained earnings
1102	Debt principal payment - enterprise funds
1101	Capital Outlays- Enterprise funds
1112	Depreciation "add-back"