External User Manual

Real Estate Assessment Center – Public Housing

U.S. Department of Housing and Urban Development

September, 2009

Revision Sheet

Release No.	Date	Revision Description
1.0	08/01/2008	Initial Draft document for contractual delivery
1.1	09/01/2009	Revisions for Release 9.1.0.0
1.2	09/09/2009	Revisions per user inputs for Release 9.1.0.0

External User Manual Authorization Memorandum

I have carefully assessed the External User Manual for the (FASS-PH Release 9.1.0.0 External User's Manual). This document has been completed in conjunction with the requirements of the HUD System Development Methodology.

MANAGEMENT CERTIFICATION - Please check the appropriate statement.

_____ The document is accepted.

_____ The document is accepted pending the changes noted.

_____ The document is not accepted.

We fully accept the changes as needed improvements and authorize initiation of work to proceed. Based on our authority and judgment, the continued operation of this system is authorized.

_____	_____
Freddie Harrison FASS-PH IT Project Manager	DATE
_____	_____
Nicholas Miele Business Program Manager	DATE

EXTERNAL USER'S MANUAL

TABLE OF CONTENTS

Page #

1 INTRODUCTION 1-1

1.1 External User Guide 1-1

1.2 System Purpose 1-1

1.3 System Environment 1-2

1.4 System Benefits 1-2

2 GETTING STARTED 2-1

2.1 Software and Hardware Requirements 2-1

2.1.1 Optimum Hardware Resources 2-1
2.1.2 Optimum Software Resources 2-1
2.1.3 Minimum Hardware Resources 2-1
2.1.4 Minimum Software Resources 2-1

3 ACCESSING FASS-PH 3-1

3.1 Authorized Users 3-1

3.2 Logging On to the System 3-2

3.3 Exiting the System 3-6

3.4 Hints For Using The FASS-PH System 3-7

4 COMMON SYSTEM FEATURES 4-1

4.1 Standard Page Layout 4-1

4.2 Inbox Page Layout 4-1

4.3 Printing Pages 4-2

4.4 Contacting the Technical Assistance Center 4-2

4.4.1 By Phone 4-2
4.4.2 By Email 4-2

5 CREATING FINANCIAL SUBMISSIONS 5-1

5.1 Inbox 5-1

5.1.1 Creating a new Submission 5-2
5.1.2 Modifying an existing Draft Submission 5-3

5.2 PHA Information Page 5-5

5.2.1 Reporting Beginning Date (month/day) 5-5
5.2.2 Reporting Beginning Date (year) 5-5
5.2.3 Reporting End Date (month/day) 5-5
5.2.4 Reporting End Date (year) 5-5
5.2.5 Submission Type 5-5

5.2.6 Asset Management type 5-6
5.2.7 Accounting Method 5-6
5.2.8 Component Unit designation....5-7
5.2.9 Submission Option....5-7
5.2.10 Edit Check of PHA Information Page 5-8

5.3 Select or Add Programs for the PHA 5-9
5.3.1 Select Programs for the PHA 5-9
5.3.2 Add a Program 5-10

5.4 Navigating to the Correct FDS Balance Sheets 5-12
5.4.1 Select the Balance Sheet for an Appropriate Project 5-12
5.4.2 Select the Balance Sheet for an "Other Project" 5-13
5.4.3 Select the Elimination Balance Sheet....5-14
5.4.4 Select the COCC Balance Sheet 5-15
5.4.5 Select the Balance Sheet for a Program within the PHA 5-15
5.4.6 Select the Balance Sheet for a S8 Mod Rehab Project within the PHA 5-16

5.5 Navigating to the Correct FDS Income Statements 5-17
5.5.1 Select an Income Statement for an Appropriate Project 5-17
5.5.2 Select the Income Statement for an "Other Project" 5-19
5.5.3 Select the Income Statement for an S8 Mod Rehab Project....5-20
5.5.4 Select the Income Statement for a PHA Program 5-21
5.5.5 Select the COCC Program Income Statement....5-22
5.5.6 Select the Elimination Income Statement....5-23

5.6 Balance Sheet 5-25
5.6.1 Entering Amounts in Balance Sheet....5-25
5.6.2 Purpose of the Reset Button....5-25
5.6.3 Immediate Edit Check....5-25
5.6.4 Line Item Details....5-26
5.6.5 Completing the Balance Sheet 5-27

5.7 Income Statement 5-28
5.7.1 Entering Amounts in the Income Statement....5-28
5.7.2 Purpose of the Reset Button....5-28
5.7.3 Immediate Edit Check....5-29
5.7.4 Line Item Details....5-29
5.7.5 Final Validation 5-30

5.8 Data Collection Form (DCF) Pages 5-31
5.8.1 DCF General Information Page 5-31
5.8.1 DCF Financial Statement Page 5-32
5.8.2 DCF Federal Program Page 5-34
5.8.3 DCF Supplemental Information Page 5-37

5.9 Comments Page 5-38

5.10 Late Reason Page....5-39

5.11 XML Upload Page 5-39

5.12 Notes & Findings Pages 5-40
5.12.1 Notes 5-41
5.12.2 Audit Information....5-41
5.12.3 Action Plans 5-42
5.12.4 Financial Statements 5-42
5.12.5 MD&A (Management's Discussion & Analysis) 5-42

5.12.6 Audit Findings 5-43

5.13 Material Difference Reason Page 5-43

5.14 Edit Flags Page 5-44

6 SUBMITTING FINANCIAL DATA 6-1

6.1 Un-audited Submission Process 6-1

6.2 Audited Submission Process 6-4

6.2.1 Auditor Procedures 6-5

6.2.2 PHA Procedures for Audited Submissions 6-9

6.3 Monitoring Submission Status 6-11

6.3.1 *Review* status 6-11

6.3.2 Approved status 6-11

6.3.3 *Rejected* status 6-12

6.3.4 Late Presumptive Failure status 6-13

6.3.5 *Failure to Submit* status 6-13

6.3.6 Invalidated status 6-13

7 DELETING DRAFT FINANCIAL SUBMISSIONS 7-1

8 GENERATING REPORTS 8-1

8.1 Report Selection Procedures 8-2

8.2 Project Balance Sheet Summary 8-2

8.3 Project Revenue & Expense Summary 8-4

8.4 Entity Wide Balance Sheet Summary 8-5

8.5 Entity Wide Revenue & Expense Summary 8-6

8.6 Single Project Balance Sheet Summary 8-7

8.7 Single Project Revenue & Expense Summary 8-8

8.8 Special Procedures for Large PHA Reports 8-10

8.9 NASS Assessment Status Report 8-12

8.10 LOCCS Report 8-13

9 RESUBMITTING REJECTED / INVALIDATED SUBMISSIONS 9-1

10 APPENDIX A: NOTES & FINDINGS BUSINESS RULES MATRIX (AUDITED ONLY) 10-1

11. APPENDIX B: BUSINESS RULES 10-1

10.1 (Placeholder for FDS Business Rules Section) 10-1

10.2 (Placeholder for DCF Business Rules Section) 10-1

1.0 INTRODUCTION

1 INTRODUCTION

1.1 External User Guide

This user guide supports the FASS-PH Release 9.1.0.0 Asset Management implementation at HUD. It provides information to facilitate the required electronic submission of Financial Data Schedules (FDS) and supplemental Data Collection Forms (DCF) under the Financial Assessment Subsystem for Public Housing Agencies. It contains the following sections to guide the user in setting up for electronic submission, accessing the system, and electronically submitting financial data to HUD.

- **Introduction** provides the purpose, benefits, and overview of the system.
- **Getting Started** includes software and hardware requirements for using the system.
- **Accessing FASS-PH** shows how to log into and exit from the system.
- **Common System Features** discusses basic system features including page layout and links, and instructions for contacting the REAC Technical Assistance Center.
- **Creating Financial Submissions** provides step-by-step instructions and guidelines for data entry.
- **Submitting Financial Data** discusses the final steps in validating and electronically submitting financial data to HUD.
- **Deleting Financial Submissions** shows how to delete unwanted draft and IPA review status submissions.
- **IPA Review Process** provides Independent Public Accountants (IPA) and auditors with step-by step instructions for reviewing and verifying Public Housing Agency (PHA) data submissions.
- **Generating Reports** includes instructions for generating and printing various types of reports.
- **Resubmitting Rejected / Invalidated Submissions** explains how to create and submit a revised set of documents in case a submission was rejected.
- **Appendix A: Business Rules** provides the financial data schedule and data collection form data item definitions and business rules.

1.2 System Purpose

The U.S. Department of Housing and Urban Development (HUD) created the Real Estate Assessment Center (PIH-REAC) to centralize and standardize the way HUD monitors and evaluates HUD developments and programs.

PIH-REAC designed the Financial Assessment Subsystem for Public Housing (FASS-PH) to financially assess Public Housing Agencies (PHAs). FASS-PH helps measure the financial condition of PHAs and assesses their ability to provide safe and decent housing. FASS-PH also provides PIH-REAC with a complete database of the financial data of PHAs. The system provides PHAs with the ability to submit financial information to PIH-REAC via a secure Internet connection.

1.3 System Environment

FASS-PH is a secure web-based system accessible on the Internet for external users (such as PHAs and their agents) and on the HUD Web, HUD's intranet, for internal users (HUD/PIH-REAC users). FASS-PH users include the following groups:

- PHAs and their agents – Public Housing Agencies responsible for submitting financial information to PIH-REAC/HUD for analysis. This includes any employee or agent of the PHA delegated to submit financial data on behalf of the PHA, including independent public accountants (IPA), and fee accountants.
- PIH-REAC and other HUD offices – PIH-REAC users responsible for assessing PHAs and any other HUD users

1.4 System Benefits

FASS-PH is an easily accessible and efficient system for PHAs to submit financial information to HUD electronically, reducing administrative burdens for both PHAs and HUD. This system:

- Allows easy access for PHA users and their agents, and HUD users
- Protects financial data in a secure system
- Provides automated data entry formats
- Provides immediate feedback on submission acceptability
- Provides capability to print and save submitted data
- Maintains electronic records
- Allows electronic review of financial data
- Ensures software version control

2.0 GETTING STARTED

2 GETTING STARTED

2.1 Software and Hardware Requirements

The electronic submission of Financial Data Schedules and Data Collection Forms using the Financial Assessment Subsystem for PHAs (FASS-PH) requires computer resources and an Internet browser. The optimum software and hardware resources are recommended for efficiency, although users can operate with the minimum required resources.

2.1.1 Optimum Hardware Resources

Processor: Pentium 4 or higher
RAM: 2 GB or higher
Modem: DSL or Cable
Video card: 256kb or higher
Free hard drive space: 75MB

2.1.2 Optimum Software Resources

Operating System: Windows XP SP2 or higher
Standard Browser: Microsoft Internet Explorer[1] 7.0 with 128-bit encryption or higher
PDF Reader: Adobe[2] Acrobat Reader 4.05 or higher

2.1.3 Minimum Hardware Resources

Processor: Pentium II
RAM: 512 MB
Modem: 128kb
Video card: 256kb
Free hard drive space: 50MB

2.1.4 Minimum Software Resources

Operating System: Windows XP or higher
Browser: Microsoft Internet Explorer[3] 6.0 SP1 with 128-bit encryption or higher
PDF Reader: Adobe[4] Acrobat Reader 4.05 or higher

---

[1] Copyright© Microsoft Corporation.
[2] Copyright© 2000 Adobe Systems Incorporated.
All rights reserved. Protected by the copyright laws of the United States and international treaties.
[3] Copyright© Microsoft Internet Explorer Corporation.
[4] Copyright© 2000 Adobe Systems Incorporated.
All rights reserved. Protected by the copyright laws of the United States and international treaties.

3.0 ACCESSING FASS-PH

3 ACCESSING FASS-PH

3.1 Authorized Users

The Financial Assessment Subsystem (FASS-PH) is a secure, web-based system that contains sensitive financial and housing information. Users must register for a secure HUD user ID.

An Internet user can access FASS-PH only after registering for a user ID, receiving that user ID, and having the appropriate system rights assigned. Further restrictions apply regarding system access for PHAs. A user **must** be assigned to a PHA by the PHA's system coordinator before the system will allow data entry and submission.

There are two types of system users: Coordinators and Users. The Coordinator serves as the PHA's representative to perform system administration functions, such as controlling system access and assigning roles. The User reviews and submits data to HUD.

The Coordinator controls which Users have access to prepare, review, or submit data on behalf of the PHA. A Coordinator is also responsible for forwarding all information that is received electronically from HUD to the PHA's Executive Director.

A User also registers to do business on behalf of the PHA. The User, however, has no system access control. A User depends on the Coordinator for the necessary access to prepare, review, or submit data.

For details regarding obtaining and maintaining user IDs, please reference the WASS Secure Connection and Secure Systems User's Manual. The document is posted to the PIH-REAC website at http://www.hud.gov/offices/reac/ind_usrgds.cfm

3.2 Logging On to the System

Accessing the Financial Assessment Subsystem (External PHA/IPA Reviewer)

The following steps demonstrate how to access the **Financial Assessment Subsystem**:

Step 1: Launch the Internet Explorer browser on your computer.

Step 2: Enter the following address in the **Location/Go To** field of the browser:

http://www.hud.gov/offices/reac/

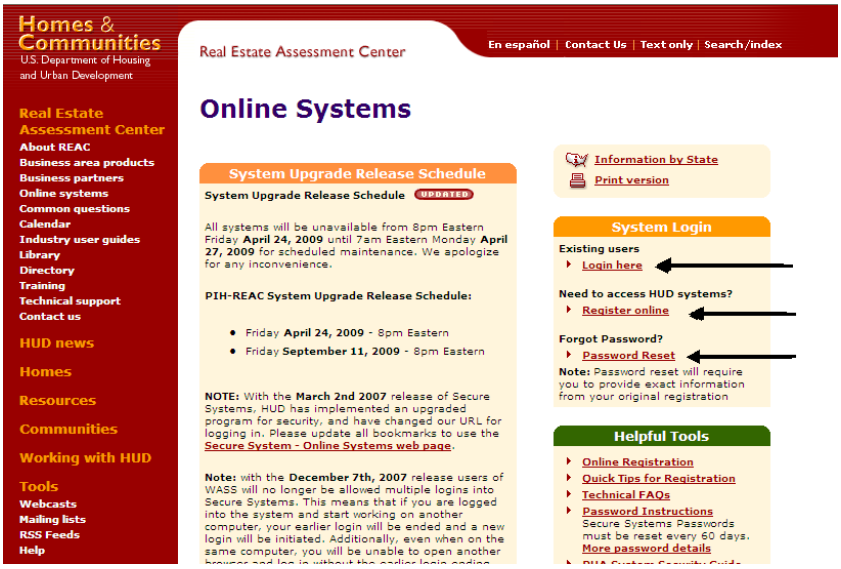
Step 3: Press the **Enter** key on your keyboard.

The following page "**Real Estate Assessment Center (REAC)**" appears:

Step 4: Single click on the **Online Systems** link located on the left column of the page.

The "**Online Systems**" page appears.

This page displays information on HUD REAC Systems and is the Portal to HUD REAC Systems.

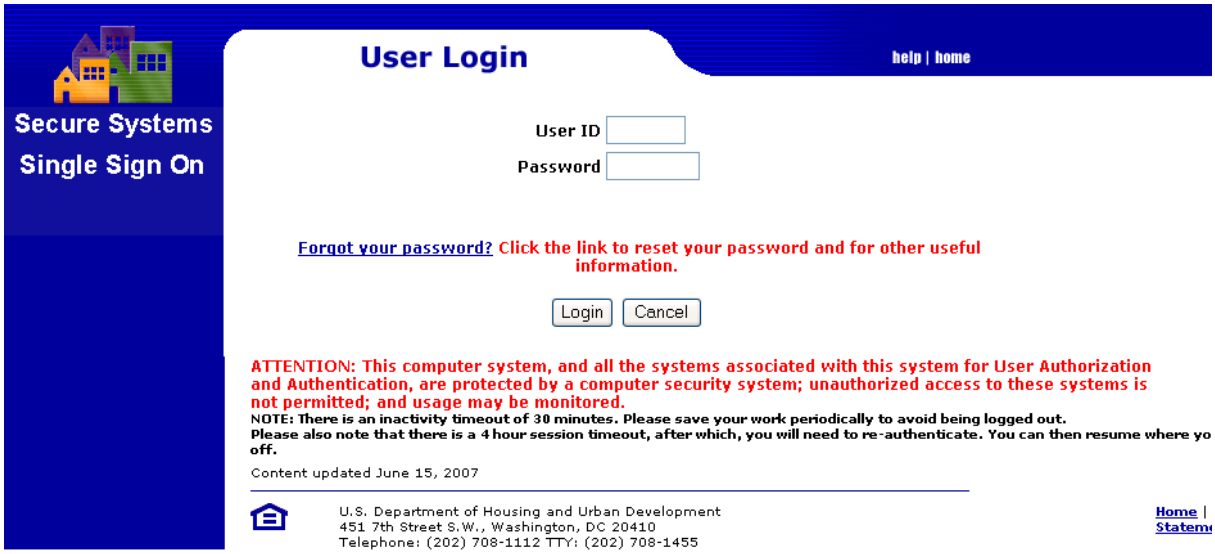


Step 5: To enter the FASS-PH system, if you have a user ID and password, click on the **Login here** link, and continue to step 6.

Otherwise, click on the **Register online** link and refer to the WASS User's Manual for instructions on registering.

To reset your password, click the **Password Reset** link.

Step 6: After clicking the **Login here** link, the following **Secure Systems Single Sign On – User Login** page appears:



Step 7: Enter your user ID and password and single click Login .

Note	The user ID is six characters. The first character must be either an (upper case) "M" or an "I." An example of a user ID is: **M12345**.

The Financial Assessment – Secure Systems Legal Warning page is displayed.

The link selections under the *Systems* Section will vary depending on the user ID.

There will always be a FASPHA link if your User ID has FASS-PH access rights.

Step 8: Single click Accept . The Secure Systems Main Menu page displays.

Step 9: Single click on the **Financial Assessment Subsystem – PHA (FASPHA)** Link. This will take you to the following page.

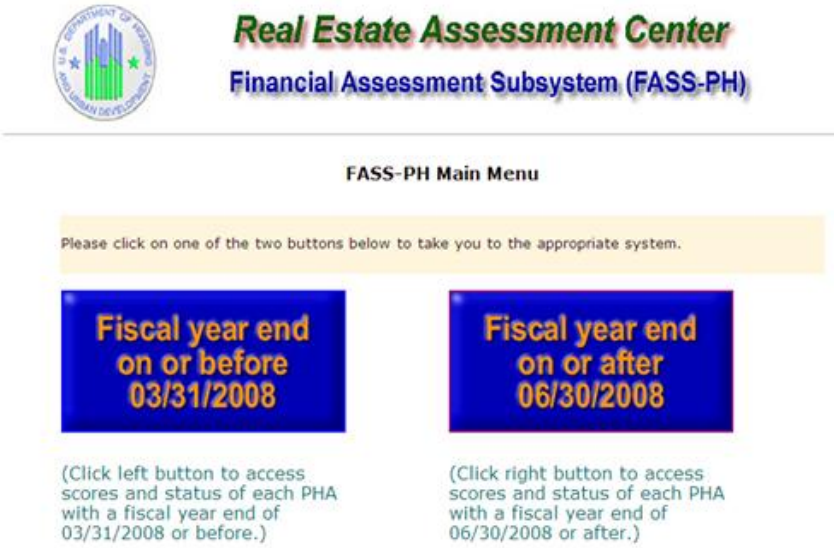
Step 10: Single click on the

CONTINUE link.

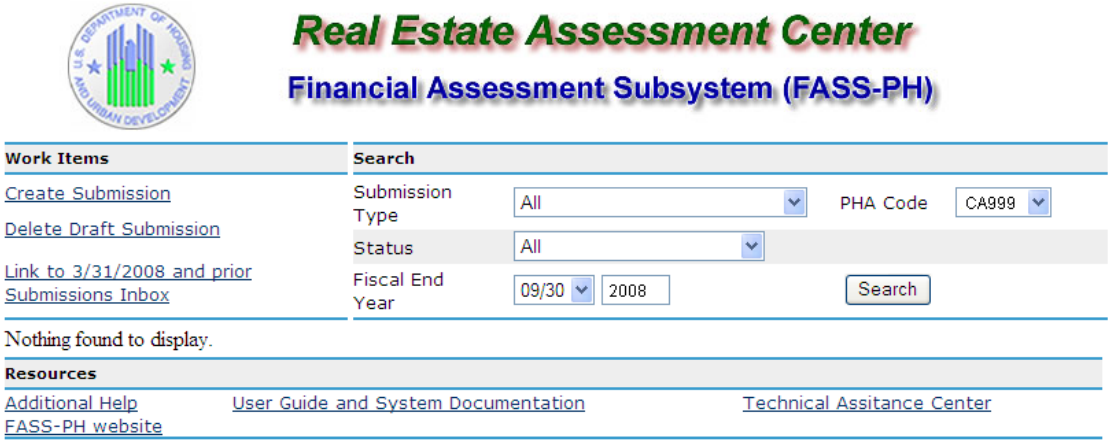
This will take you to the Financial Assessment Subsystem (FASS-PH) MENU page:

Step 11: Single click on

"**Fiscal year end on or after 06/30/2008**".



This will take you to the first page of the FASS-PH system, called the **External Inbox**.

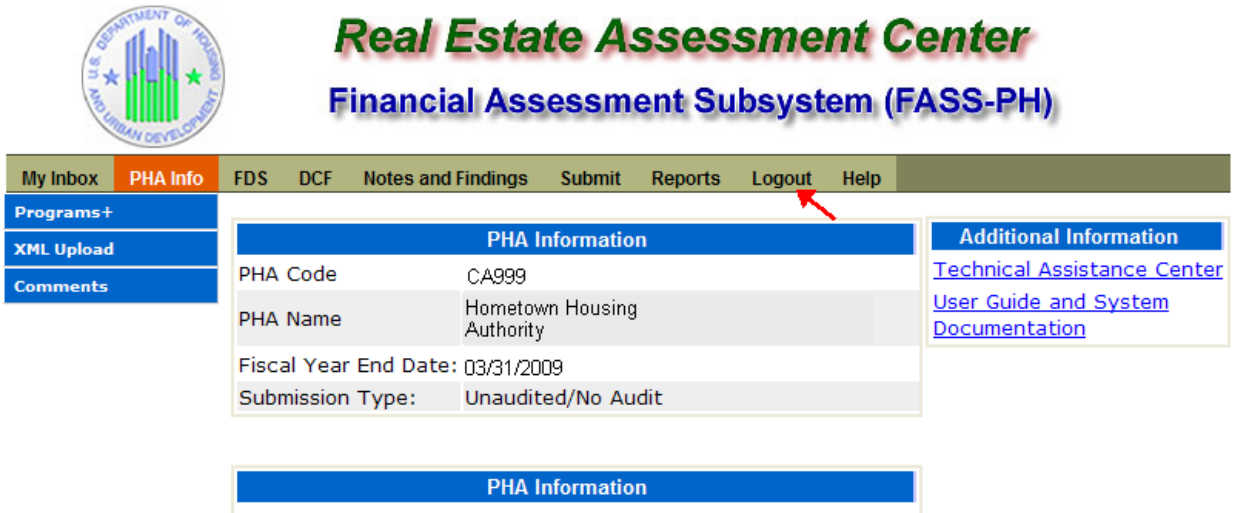


3.3 Exiting the System

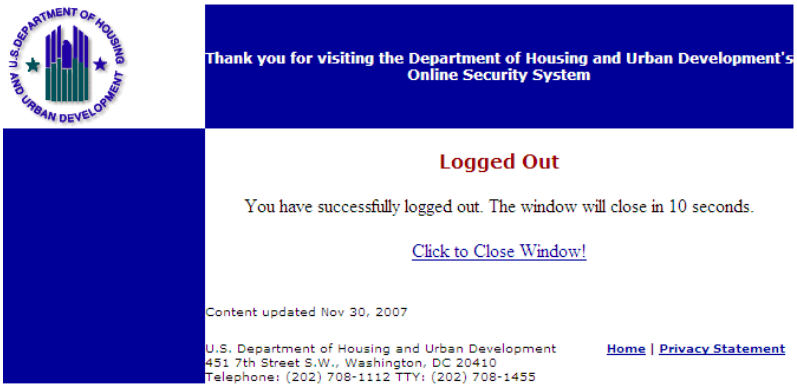
You can exit and return to FASS-PH at any time. Because FASS-PH is a secure system containing sensitive public housing information, you should exit FASS-PH when leaving the computer.

Step 1: Save any changes on the current page using [Save]. If error messages are displayed, you **must correct the data** and save the page again. The page is successfully saved when no error messages display. Do not re-click [Save] while the system is processing.

Step 2: Most pages in the system have a top navigation bar. If this is available, the preferred method of exiting the system is to click on the **Logout** link on the top navigation bar of the page:



The following page will appear, confirming that you have successfully logged out of the system:



If the top navigation bar is not available, click on the browser's CLOSE button in the top right corner of the page. The FASS-PH application will close and the desktop will display.

3.4 Hints For Using The FASS-PH System

- Only open one session at a time. Multiple browser sessions may cause data corruption with FASS-PH submissions.
- Do not mark any FASS-PH web pages as favorite. Access the application via the PIH-REAC Online Systems page.
- Use only recommended browsers.
- Do not use the browser Back or Forward buttons unless instructed.
- Do not re-click Save while the system is processing

4.0 COMMON SYSTEM FEATURES

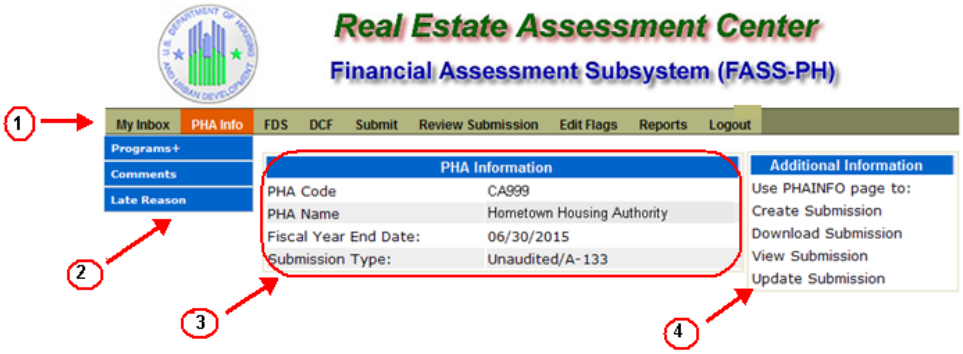
4 COMMON SYSTEM FEATURES

4.1 Standard Page Layout

The system consists of data entry pages that allow authorized PHA users to enter financial information for submission to HUD. Most of these pages follow a standard layout which contains navigation menus and information sections in the same location on each page, as shown in the example below:

On most pages you will see:

1. A gold navigation bar at the top of the page with standard links
2. A blue navigation menu at the top left of the page
3. PHA and Submission Information at the top center of the page
4. An "Additional Information" box at the top right of the page

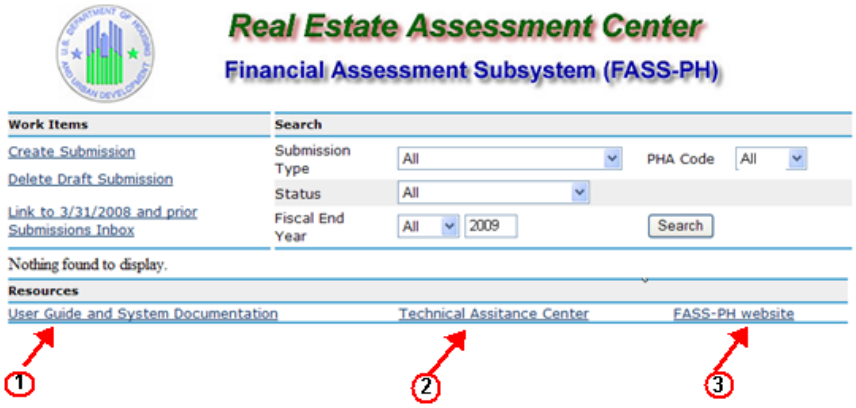


4.2 Inbox Page Layout

The **InBox** is the Primary FASS-PH page. Its layout is slightly different from the standard layout, as shown in the example below:

This page has a navigation menu on the top left, under the title "**Work Items**". Help and assistance links are at the bottom of the page, under the title "**Resources"**

1. User Guide and System Documentation can be accessed with a single click
2. Technical Assistance Center link
3. FASS-PH website link



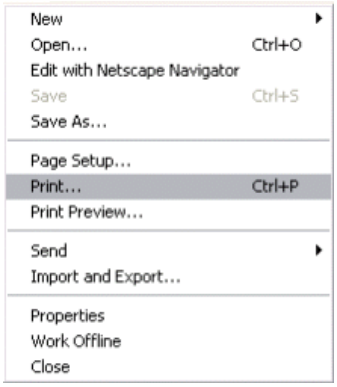
Note	Remember to save your work before leaving a page. To avoid losing work, use the underlined system links to move from page to page NOT the browser **Back** and **Forward** buttons (unless instructed otherwise).

4.3 Printing Pages

To print pages, use the browser Print icon at the top of the page

or

select the **File** menu and select **Print**.



4.4 Contacting the Technical Assistance Center

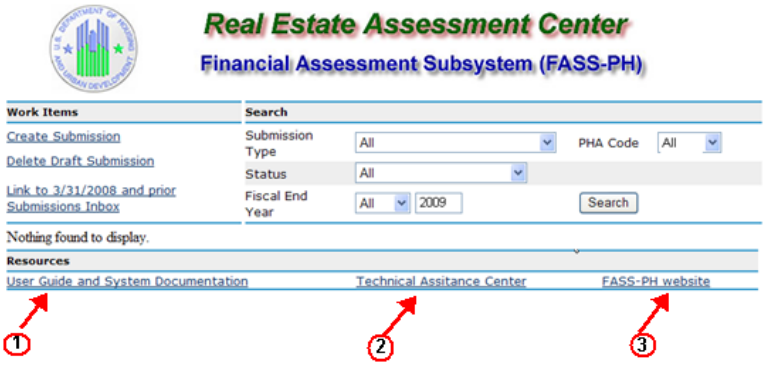
If you have questions about using the FASS-PH system, you can contact the PIH-REAC Technical Assistance Center by phone or by email.

4.4.1 By Phone

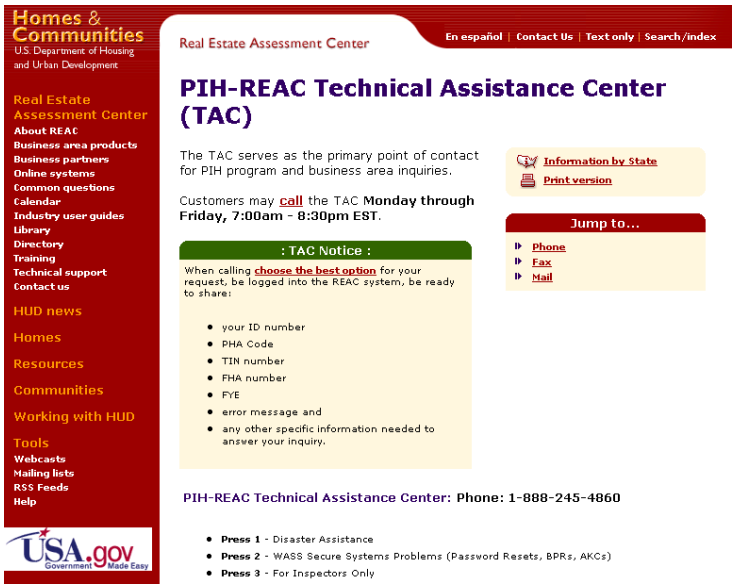
You can call the REAC Technical Assistance Center with system questions toll-free Monday through Friday, 7:00 a.m. to 6:00 p.m., Eastern Time at **1-888-245-4860.**

4.4.2 By Email

At the bottom of the FASS-PH page, click on the Technical Assistance Center.



The **PIH-REAC Technical Assistance Center (TAC)** page displays. Follow the instructions on the page.



The **Real Estate Assessment Center (REAC) Technical Assistance Center Submission** page will display.

Click in the blank fields to enter the information requested.

Click on Submit near the bottom of the page to send the question or comments to the REAC Technical Assistance Center.

5.0 CREATING FINANCIAL SUBMISSIONS

5 CREATING FINANCIAL SUBMISSIONS

The main purpose of the system is to create financial submissions in a secure and controlled manner. The information below describes how to use the system to prepare Balance Sheets, Income Statements, Data Collection forms, etc. for each program and asset management project managed by your PHA. One "submission" equals all of the required documents, Balance Sheets, Income Statements, Notes, DCF data etc. for your PHA in one fiscal reporting period.

5.1 Inbox

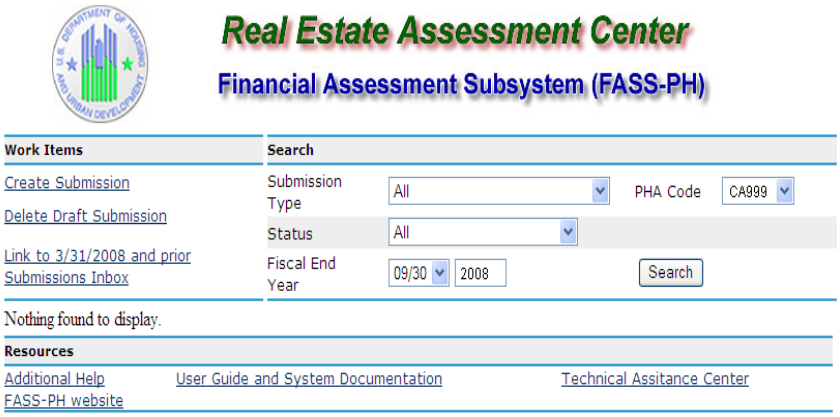
The log on procedures described in section 3 brought you to the **Inbox**, the first page of the FASS-PH system. From this page, the major activities of the system are launched.

The main activities initiated from this page are:

Create Submission

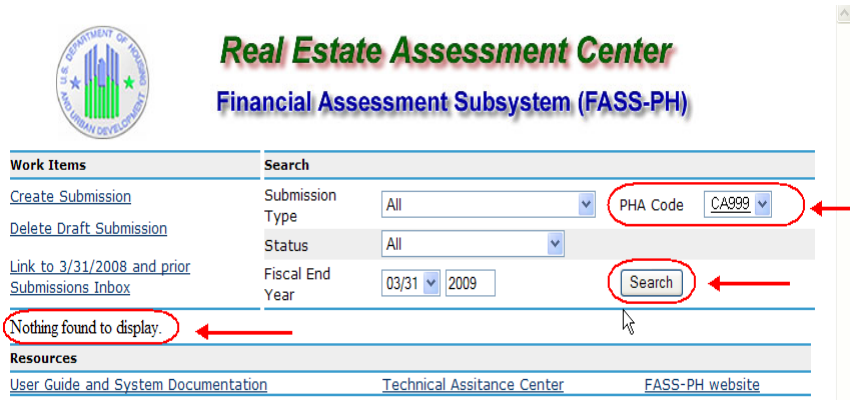
Delete Submission.

You can also **Link to the 3/31/2008 and prior Submissions Inbox**, which is an entirely separate program not covered in this manual.



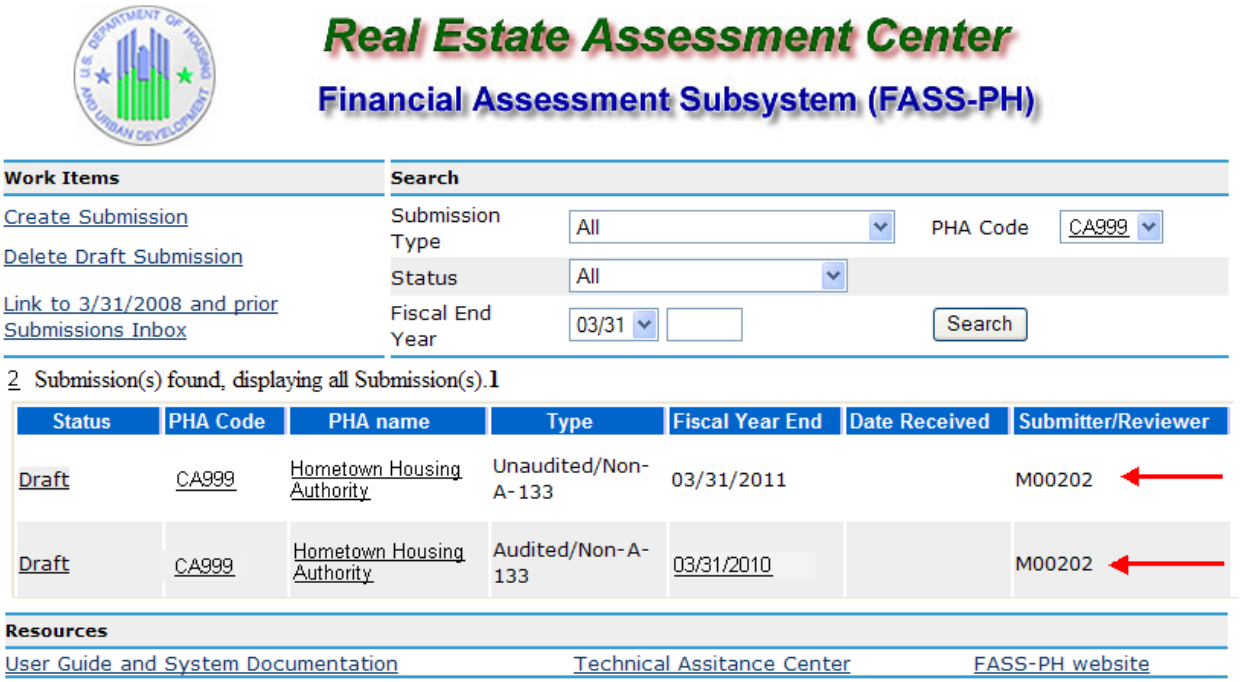
Whether you **Create** a new financial submission or modify an existing one depends on whether or not there is one already created that matches your criteria.
To determine this:

- Choose your **PHA code** from the drop-down menu on the right of the page
- Enter the **Fiscal Year End** data you want (or specify "All" and leave the year blank),
- Set the **Submission Type** and Status to "All"
- Press Search .



You may see a search result of "*Nothing found to display*" as above . . .

. . . or you may see a list of existing submissions as shown below:



5.1.1 Creating a new Submission

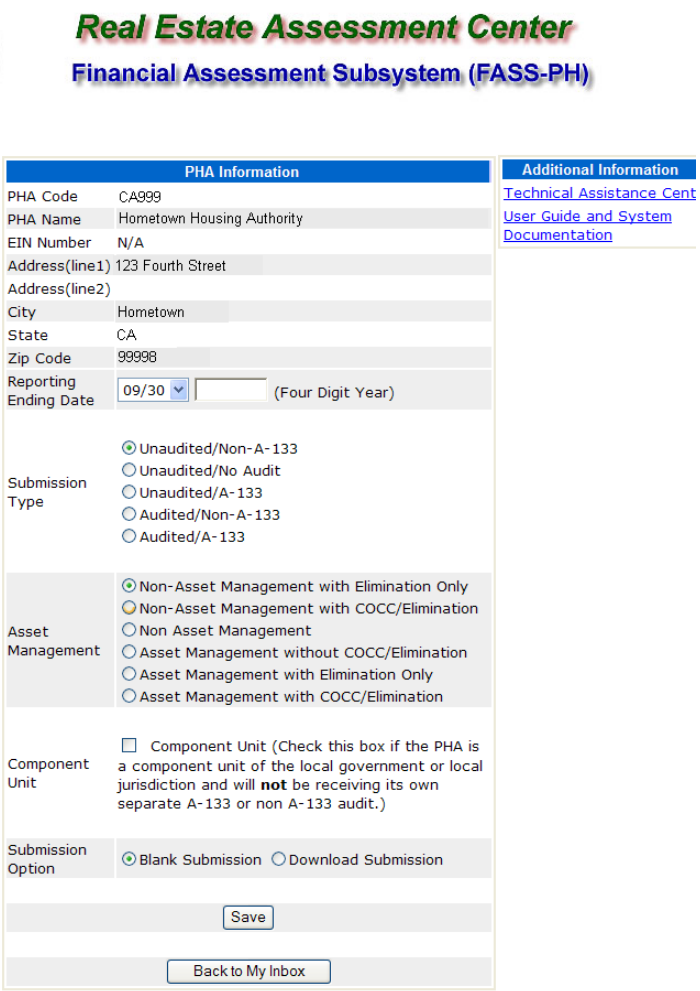
If the listed submissions do not show the fiscal year end you plan to use, you know that no drafts have yet been started for your PHA for this fiscal reporting period. Make sure the **PHA Code** is correct, and then select "Create Submission" to create a new submission for this PHA.

A **PHA Information** data entry page will display:

Complete this page, insuring that each of the fields is correct for your submission and that the **Reporting Ending Date** year is filled in (See section 5.2, below).

Once you have saved the PHA Information page successfully, you have created, at least, a skeleton version of your draft submission.

Any further visits to the system to create or add data for your submission will be done using the **Modify Submission** procedure.

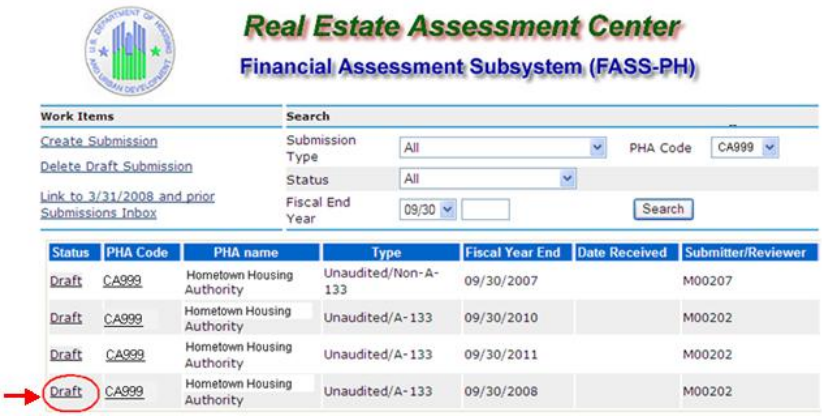


5.1.2 Modifying an existing Draft Submission

One submission includes Balance Sheets and Income Statements for all Programs and all Projects for your PHA for a given fiscal reporting period. Therefore, you will, no doubt, require a number of sessions to enter all the required data. Once the skeleton draft submission is established, you will use the **Modify Draft Submission** procedure for each subsequent session to add further information.

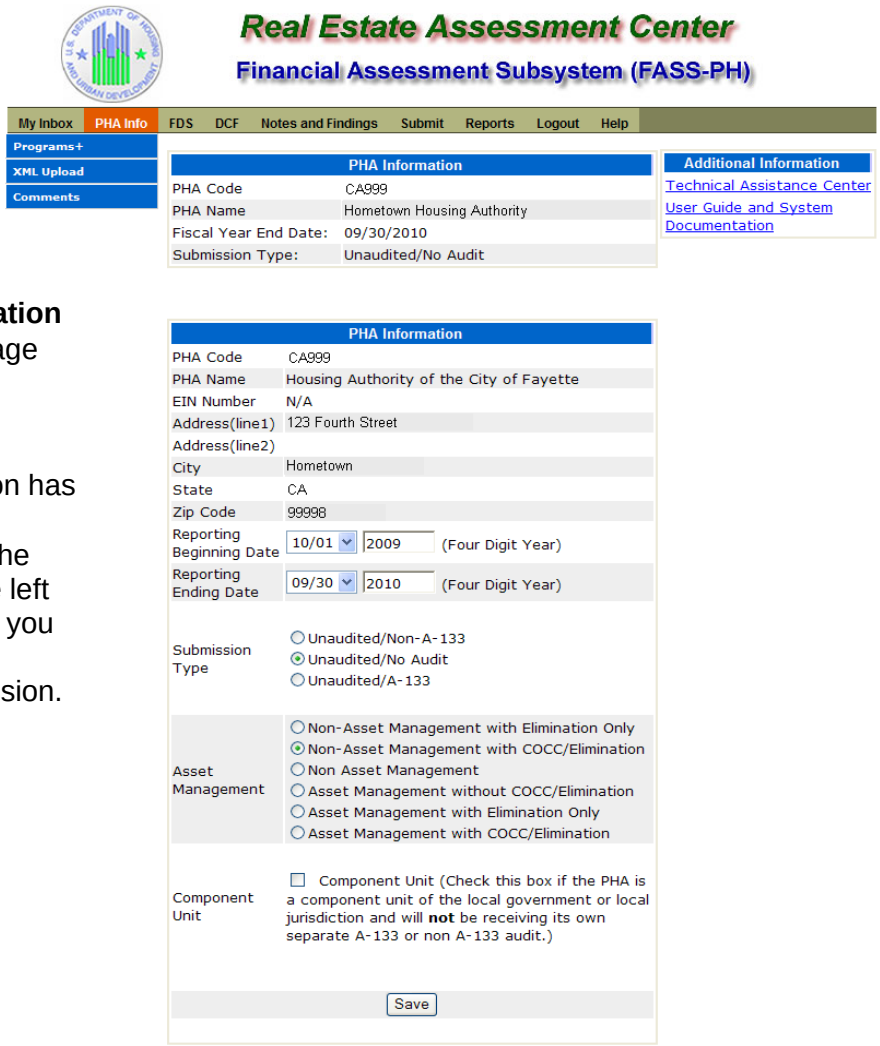
Before creating a new submission, you should have searched to see if any draft submissions already existed for your PHA. If your PHA already had financial data submissions associated with it, then instead of the “Nothing found to display” message, a list displaying each submission would display on the page, as in the next example.

In this example, you would select one of the Draft submissions listed by clicking in the **Status** column to arrive at the **PHA Information Page** shown below.



Notice that the **PHA Information Page** is different from the page that displayed for the initial creation of the submission.

Because the PHA Information has been established, the **gold navigation bar** on top and the blue navigation menu on the left side are now present, giving you the tools to proceed with the building of your draft submission.



5.2 PHA Information Page

The PHA Information page allows users to verify and enter basic information about a PHA and the type of programs under which they are funded. Based on this information, the system generates the appropriate data entry pages for the user to complete and submit financial data to HUD.

The page contains basic information about the PHA, including name, PHA code, address, and fiscal year end date. To create a new submission in the system, you must insure that all the fields on the page are correct for the submission you are creating:

5.2.1 Reporting Beginning Date (month/day)

Select one of the 4 month/day options from the dropdown (01/01, 04/01, 07/01, 10/01). This dropdown is defaulted to the current fiscal year beginning quarter for the selected PHA Code.

5.2.2 Reporting Beginning Date (year)

Enter a four-digit fiscal year beginning date.
*Example: Enter **2007** in the text box.*

5.2.3 Reporting End Date (month/day)

Select one of the 4 month/day options from the dropdown (03/31, 06/30, 09/30, 12/31). This dropdown is defaulted to the current fiscal year end quarter for the selected PHA Code.

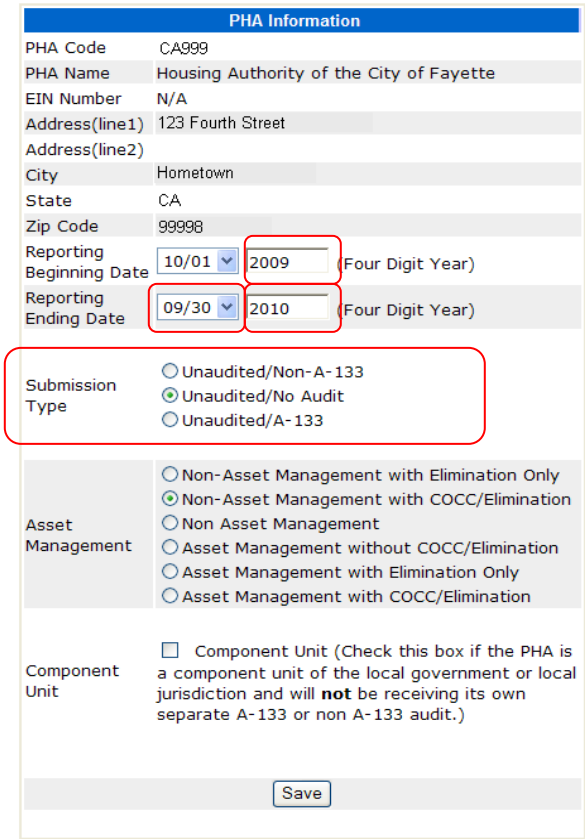
5.2.4 Reporting End Date (year)

Enter a four-digit fiscal year end date.
*Example: Enter **2008** in the text box.*

5.2.5 Submission Type

Select a radio button from one of the five submission types

- Un-audited/A-133
- Un-audited/Non A-133
- Un-audited/No Audit
- Audited/A-133
- Audited/Non A-133).



<u>Please remember that an Un-audited Submission must be created in the system before an Audited Submission can be created.</u>

5.2.6 Asset Management type

Choose the appropriate Asset Management Type from the radio buttons on the page. Three or 6 choices will appear, depending on the type of PHA you represent.

For a PHA with Section 8 housing only, the following choices will be present.

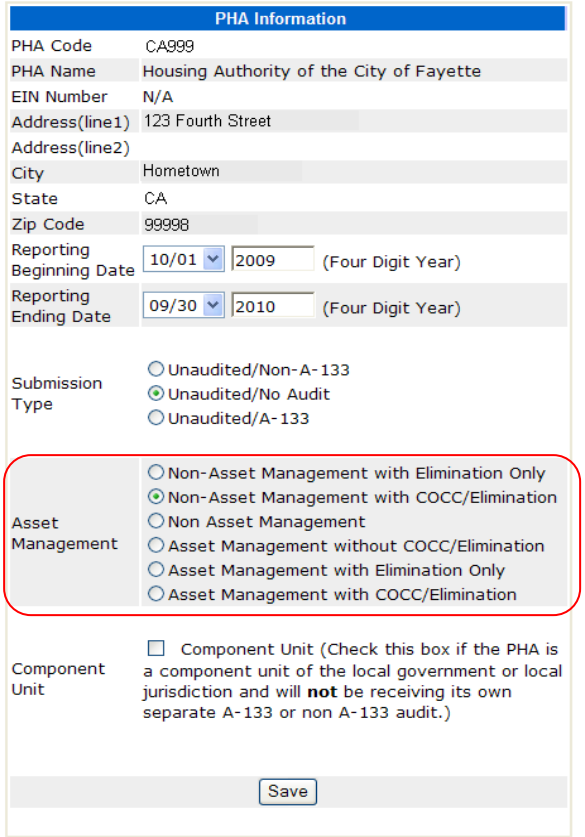
- Non Asset Management with Elimination Only
- Non Asset Management with COCC/ Elimination
- Non Asset Management

For a PHA with Low Rent or Low Rent combined, with more than 400 units, the following three choices will be present.

- Asset Management with Elimination Only
- Asset management with COCC/ Elimination
- Asset Management without COCC / Elimination

For a PHA with Low Rent or Low Rent combined, with less than 400 units, all 6 choices will be present

- Non Asset Management with Elimination Only
- Non Asset Management with COCC/ Elimination
- Non Asset Management
- Asset Management with Elimination Only
- Asset management with COCC/Elimination
- Asset Management without COCC / Elimination



Note	**Be very careful to select the correct Asset Management type.** This field cannot be changed later, since it determines what types of forms the program knows to expect. To change this field once you have started building the submission, you would have to delete the submission and start a new one.

5.2.7 Accounting Method

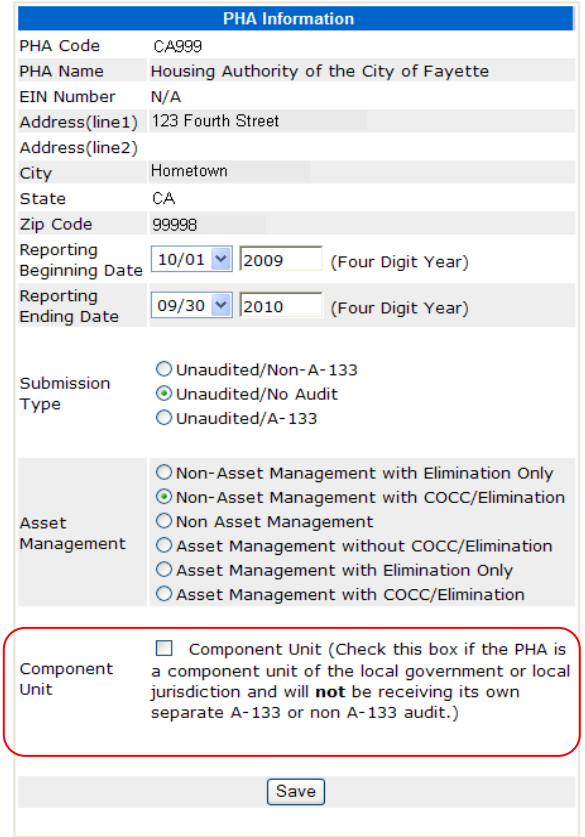
If this category is present, select one of the two options.

- Full Accrual
- Modified Accrual

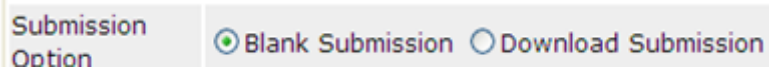
Modified Accrual will be present on the page **only for Section 8 Only PHAs**.

5.2.8 Component Unit designation

Check this box if the PHA is a component unit of the local government or local jurisdiction and will not be receiving its own separate A-133 or non A-133 audit.



5.2.9 Submission Option



Select one of the two submission options.

- Blank Submission
- Download Submission (previous version)

Note	If you attempt to use the **Download Submission** button to change the submission type for a rejected submission, you will receive an error message. You cannot make corrections or changes to an already rejected submission. **To change the Submission Type,** you must download the rejected submission into a draft with the same submission type then change the type *after creating the new submission***.**

If a **Low Rent/Combined PHA** is resubmitting data after receiving **a Late Presumptive Failure** or if a **Section 8 Only PHA** is resubmitting data after receiving a **Failure to Submit**, the Download Last Submission Version can only be used if a prior submission with valid data exists for the same fiscal year. If the only available submission is the blank late presumptively failed submission you must select the **Blank Submission** download option. In either case, you should confirm that the Reporting Beginning Date and Reporting Ending Date are accurate prior to completing the submission.

5.2.10 Edit Check of PHA Information Page

Click on Save . If the application detects any errors or omissions on the form, an error message will be returned and the form will not be processed until the problem is corrected.

Example 1: Fiscal year was omitted for **Reporting Ending Date**

The submission has following error, please return to Create Submission

Invalid Reporting Ending Date. Please check the Fiscal Year End Date or enter a valid four digit year

Back to Create Submission

For this error, adding the correct fiscal year and clicking on Save will resubmit the page for processing.

Example 2: Fiscal year 2009 was entered in **Reporting Ending Date** field in 2008 before 2008 processing was completed for this PHA.

System Response Message

Please use your Browser Back button to return to the previous screen.

The Reporting Ending Date is not a valid fiscal year end date for this PHA. Please select a valid fiscal year end date.

For this error, click on the "**Back**" browser arrow at the top left of your screen to return to the previous page, and enter the correct information.

Example 3: This error message was generated because the PHA created a second draft for the same period.

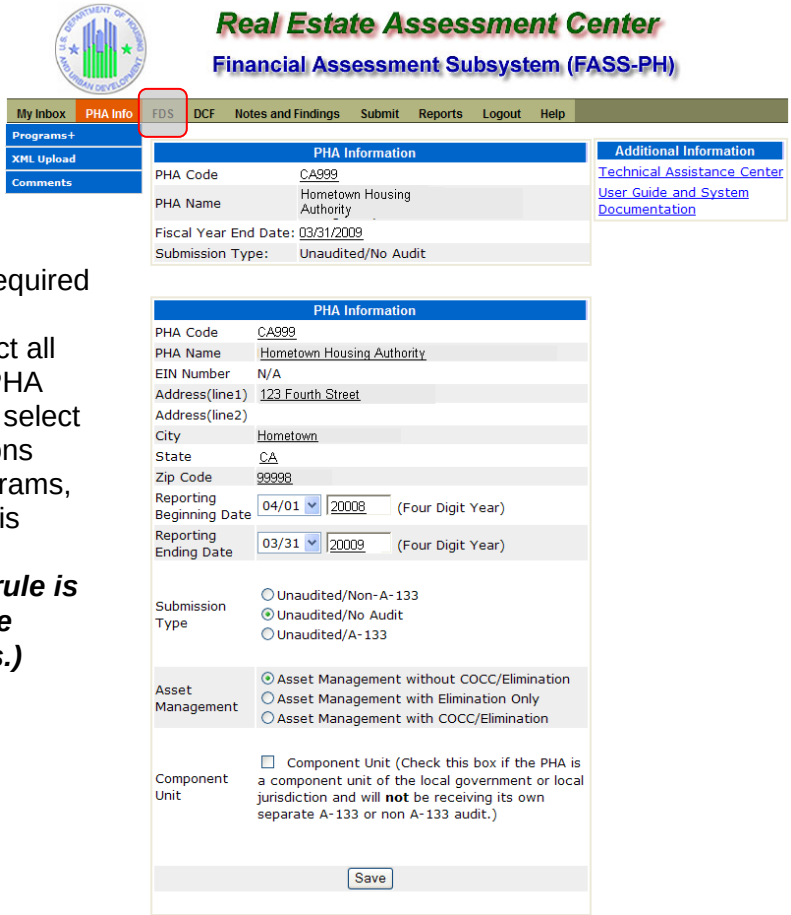
The submission has following error, please return to inbox

The system has one existing unaudited submission.

Back to My Inbox

For this error, verify that the fields are correct or modify them, fill in the correct fiscal year, and click on Save at the bottom. The **PHA Information** page will re-appear, with the top menu items and navigation links present.

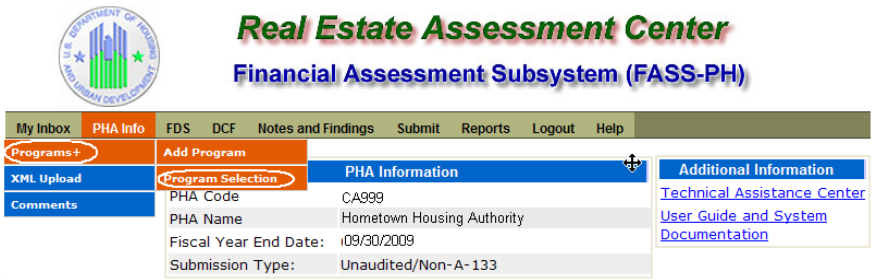
5.3 Select or Add Programs for the PHA



Once the PHA Information page is complete, there is one more step required before creating a Balance Sheet or Income Statement. You must select all the programs through which your PHA receives funding. If you attempt to select FDS from the top, gold row of options before you have identified the programs, nothing will happen. The FDS link is disabled until programs have been selected. ***(The exception to this rule is XML Upload, where programs are determined by the uploaded files.)***

5.3.1 Select Programs for the PHA

(If you are using XML Upload, do not add any programs until after the Upload is complete . Refer to XML Upload Manual)



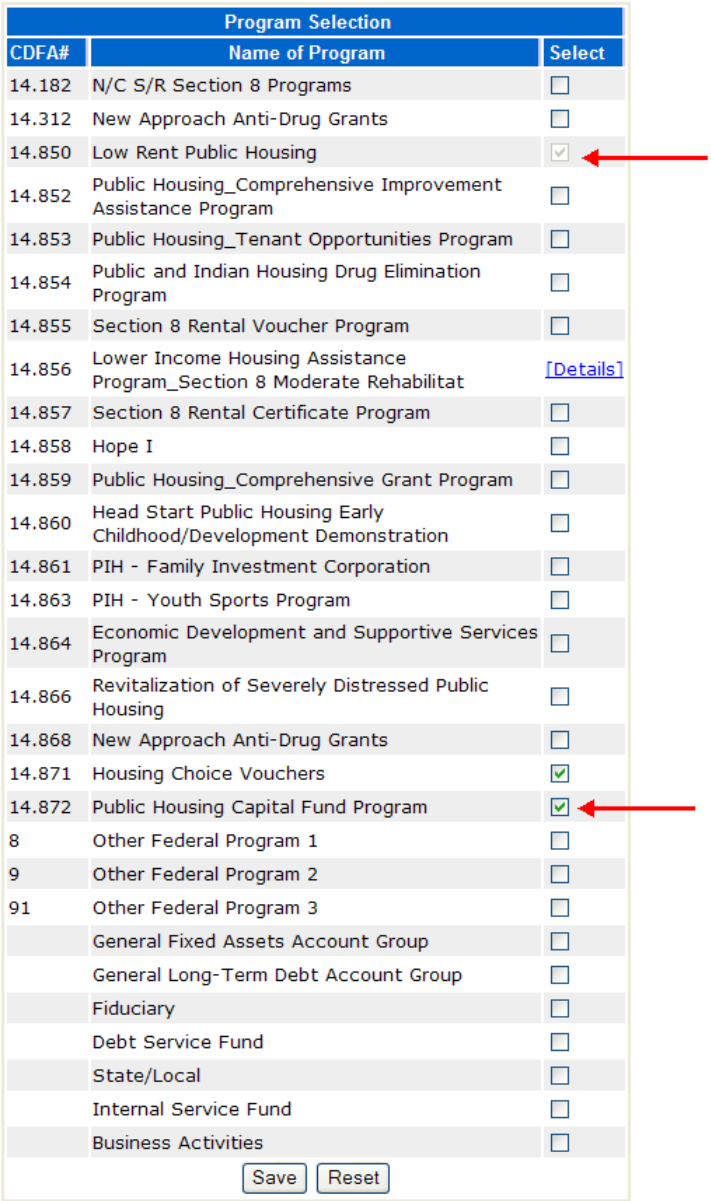
Select the **Programs+** and **Program Selection** links at the top of the **PHA Information** page, as shown here.

A list of all active Programs will be displayed with check boxes to the right to enable you to select those appropriate to your PHA.

Note	If your PHA has low rent Public Housing, two of the Programs are pre- selected for you, **Low Rent Public Housing**, and **Public Housing Capital Fund Program**. Not all Low Rent PHAs have a Capital Fund Program. If you do not, you can un-check this program by clicking on the check-box.

Select the appropriate programs by clicking the corresponding checkboxes in the *Select* column. A checkmark ☑ appears in the box. Click the checkbox again to deselect the program. Check all the programs applicable to your PHA then click Save.

Note	The "**Other Federal Programs 1, 2, and 3**" can be used when a federal program does not have a CFDA number. Simply click the corresponding checkbox as you would for any other program.



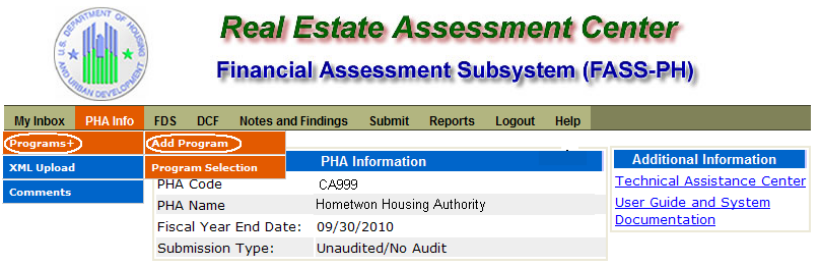
Program Selection

CDFA#	Name of Program	Select
14.182	N/C S/R Section 8 Programs	☐
14.312	New Approach Anti-Drug Grants	☐
14.850	Low Rent Public Housing	☑
14.852	Public Housing_Comprehensive Improvement Assistance Program	☐
14.853	Public Housing_Tenant Opportunities Program	☐
14.854	Public and Indian Housing Drug Elimination Program	☐
14.855	Section 8 Rental Voucher Program	☐
14.856	Lower Income Housing Assistance Program_Section 8 Moderate Rehabilitat	[Details]
14.857	Section 8 Rental Certificate Program	☐
14.858	Hope I	☐
14.859	Public Housing_Comprehensive Grant Program	☐
14.860	Head Start Public Housing Early Childhood/Development Demonstration	☐
14.861	PIH - Family Investment Corporation	☐
14.863	PIH - Youth Sports Program	☐
14.864	Economic Development and Supportive Services Program	☐
14.866	Revitalization of Severely Distressed Public Housing	☐
14.868	New Approach Anti-Drug Grants	☐
14.871	Housing Choice Vouchers	☑
14.872	Public Housing Capital Fund Program	☑
8	Other Federal Program 1	☐
9	Other Federal Program 2	☐
91	Other Federal Program 3	☐
	General Fixed Assets Account Group	☐
	General Long-Term Debt Account Group	☐
	Fiduciary	☐
	Debt Service Fund	☐
	State/Local	☐
	Internal Service Fund	☐
	Business Activities	☐

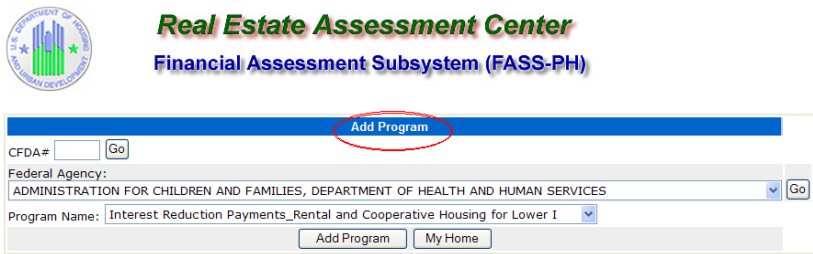
Save Reset

5.3.2 Add a Program

If the program you want is not on the master list of programs, you can add it to the list. Select the **Programs+** and **Add Program** links at the top of the PHA Information page, as shown.



The **Add Program** page will display:



If you know the *CFDA#* of the program you wish to add, enter it in the blank field, then click Go.

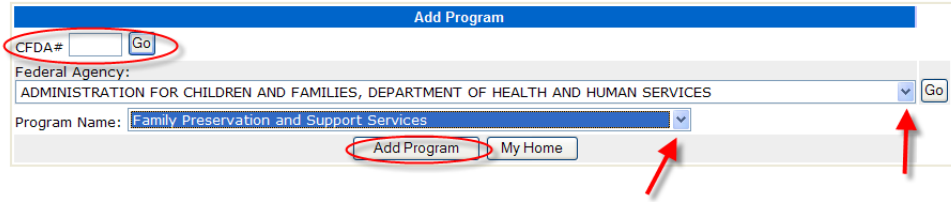
or

If you <u>do not</u> know the *CFDA#,* click on the Down Arrow button to the right of the *Federal Agency* field to view a list of federal agencies. Click on an agency to select it; then, click Go All the programs associated with that agency will be listed in the *Program Name* drop-down menu. Click on the Down Arrow button for this menu, and select the program you want to add.

or

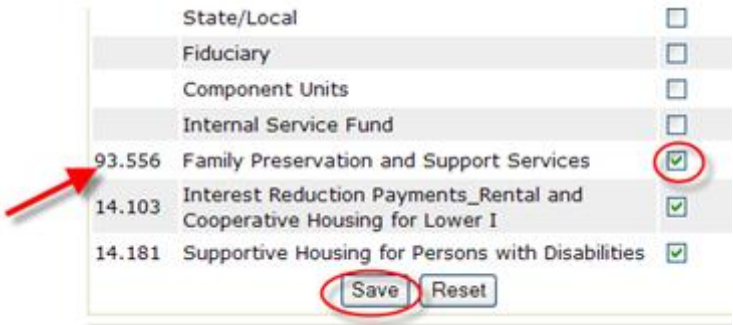
If a specific federal agency is not listed in the Federal Agency dropdown menu, select "Other Federal Programs" from this alphabetic list, and click Go "Other Federal Program 1, 2 & 3" will be listed in the *Program Name* drop-down menu. Click on the Down Arrow button for this menu, and select one of these three programs.

Finally, click Add Program to add the program, as shown here.



You will be returned to the **Program Selection** page. The added program will appear at the bottom of the list, with a checked box ☑ next to the new program, indicating that it was automatically selected.

Finally, click Save to complete the program selection process.



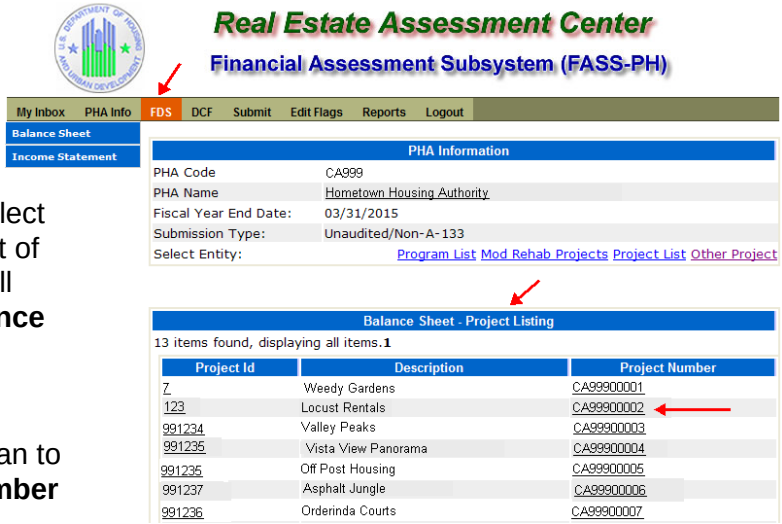
5.4 Navigating to the Correct FDS Balance Sheets

(If you are using XML Upload, do not perform these steps until after the XML upload has taken place. Refer to XML Upload Manual)

Each PHA will prepare a number of Balance Sheets and Income Statements based on how it is structured and what programs it manages. Each Program and each Asset Management Project ("Project") within the PHA will require its own **Financial Data Schedule** consisting of these two documents. The following sections show how to navigate to the appropriate Balance Sheet and Income Statement data input forms based on the structure of your organization. The selections you made on the **PHA Information** page, especially for Asset **Management Type** and **Accounting Method** (for a Section 8 Only PHA), will have already set shortcuts for you in your navigation path.

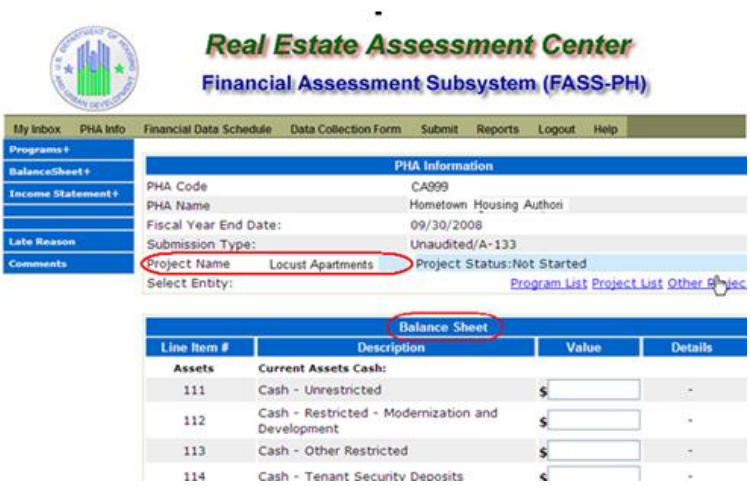
Note	In this system, for each FDS, the Balance Sheet must be completed before the Income Statement. The system will allow you to input data into the Income Statement, but until the Balance Sheet is complete, the Income Statement validation logic will not be satisfied.

5.4.1 Select the Balance Sheet for an Appropriate Project



From the PHA Information page, select **FDS** on the top navigation bar. A list of the Projects specific to your PHA will display, as shown here on the **Balance Sheet Project Listing**.

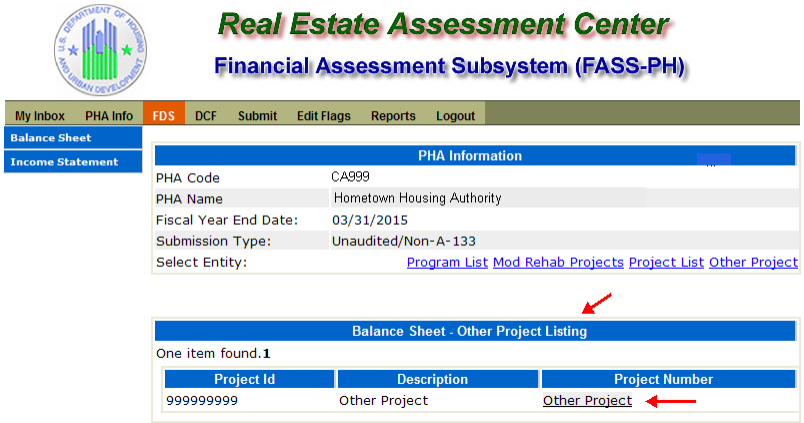
Select the Project with which you plan to work by clicking on the **Project Number** in the column on the right.



The **Balance Sheet** data entry form for that Project will display

5.4.2 Select the Balance Sheet for an "Other Project"

If the project on which you are reporting is in the "Other Project" category, meaning that it is in a state of development and not yet subject to full editing and scoring, but must still be reported, then select the Other Project on the **Balance Sheet Project Listing** page



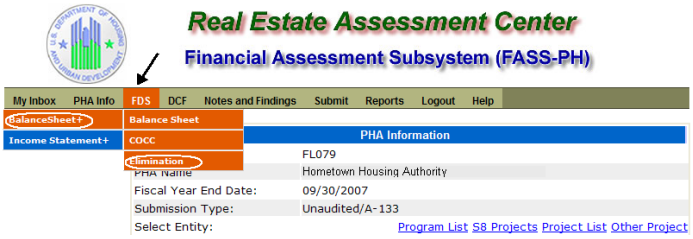
The **Balance Sheet – Other Project Listing** page will display.

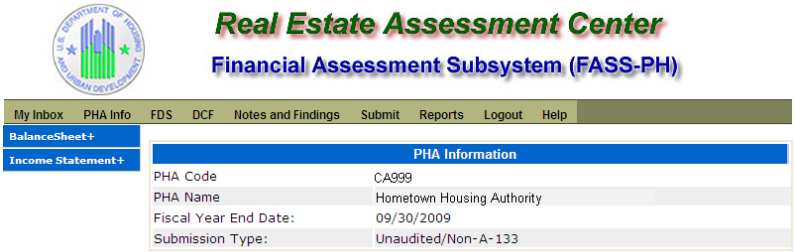
Select **Other Project** in the **Project Number** column, as shown here.

The **Balance Sheet** data entry form will display.

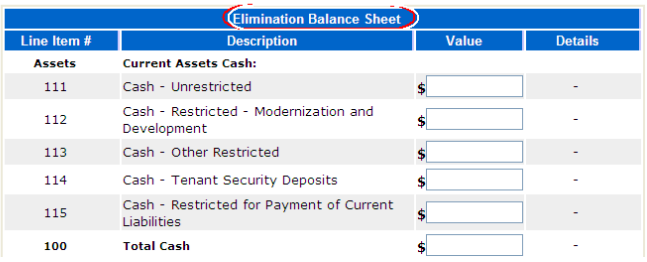
5.4.3 Select the Elimination Balance Sheet

First select **FDS** from the top navigation bar, then, from the blue menu at the top left of the page, select **Balance Sheet**. When the pop-up menu appears, select **Elimination**.



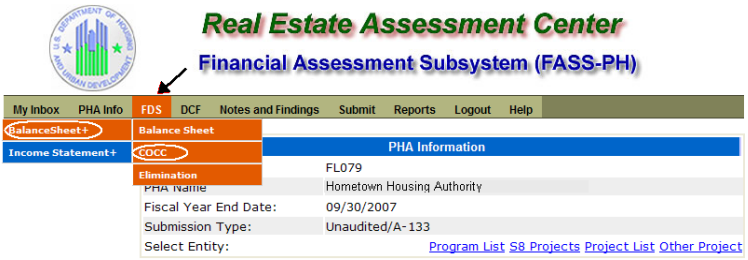


The **Elimination Balance Sheet** data entry form for your PHA will display.

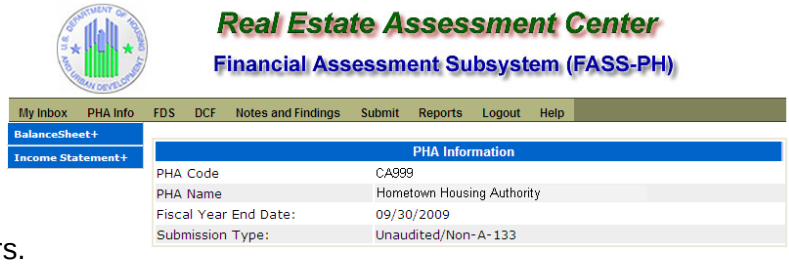


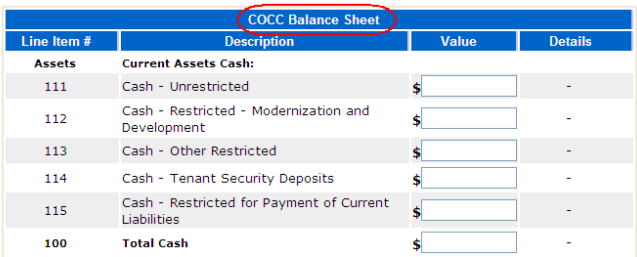
5.4.4 Select the COCC Balance Sheet

First select **FDS** from the top navigation bar, then, from the blue menu at the top left of the page, select **Balance Sheet**. When the pop-up menu appears, select **COCC**.



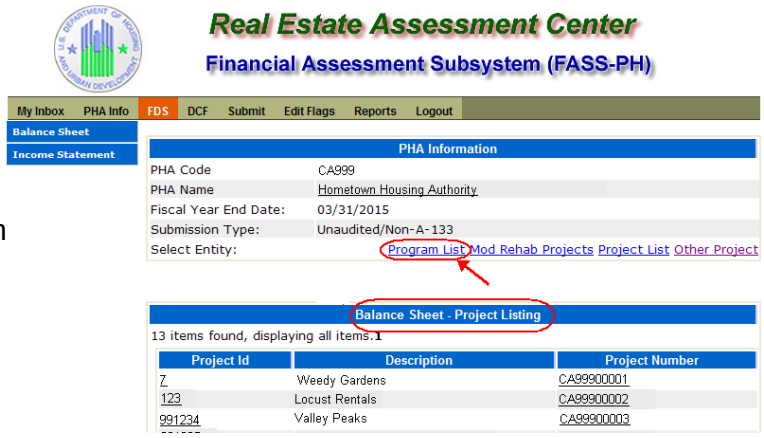
The **COCC Balance Sheet** appears.





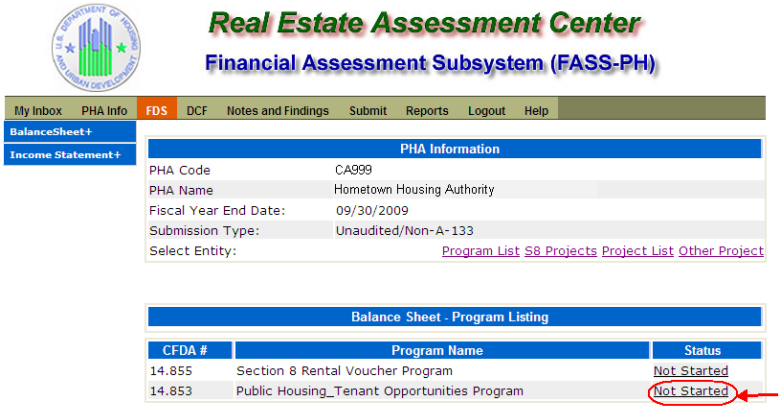
5.4.5 Select the Balance Sheet for a Program within the PHA

First select **FDS** from the top navigation bar of the PHA Information Page. A list of Projects for your PHA will be displayed. Above the list in blue are several options, including **Program List**. Select the **Program List** option, as shown.

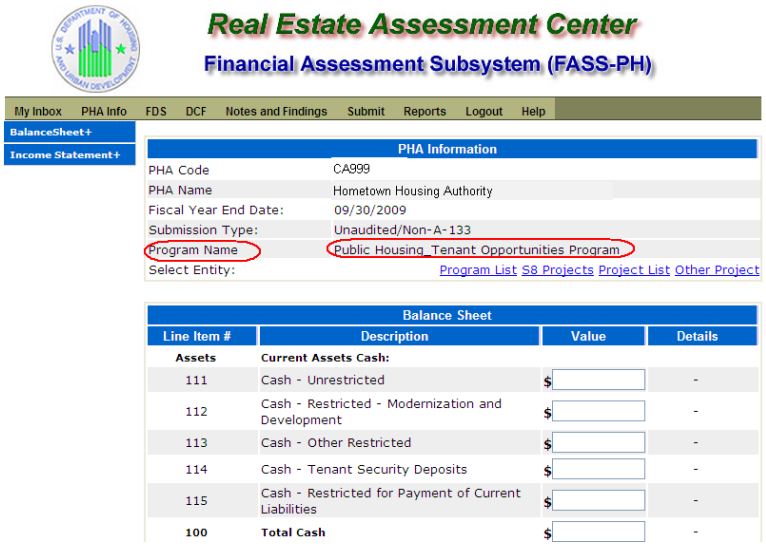


The list of **Projects** will be replaced by a list of the **Programs** you selected earlier (in Section 5.3) for your PHA.

Select a program by clicking in the Status column for that item.

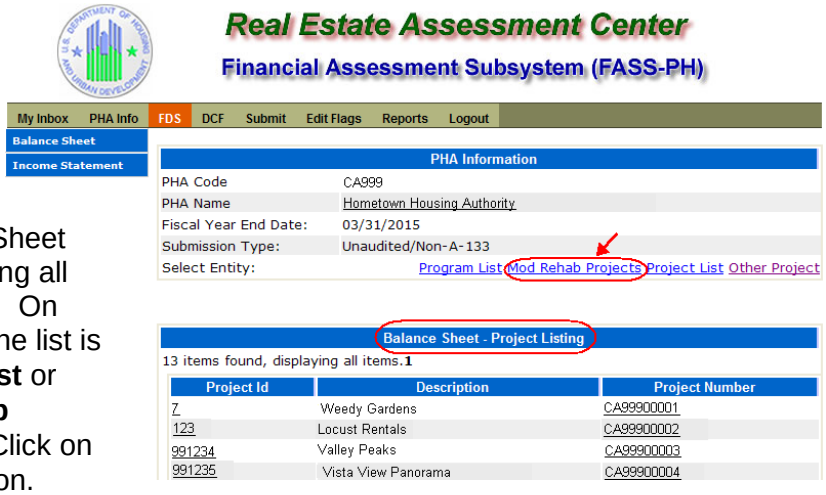


The Balance Sheet data entry form for that program will display.

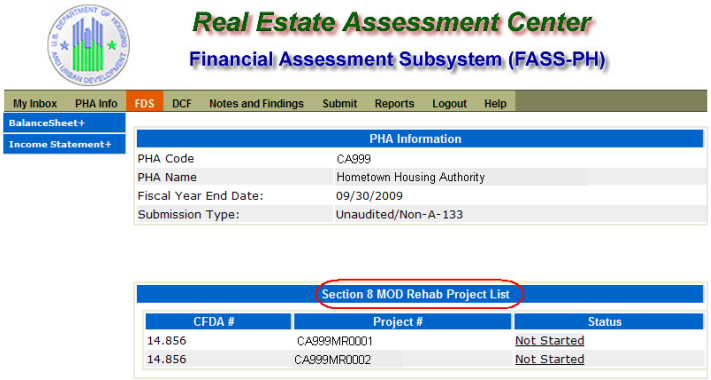


5.4.6 Select the Balance Sheet for a S8 Mod Rehab Project within the PHA

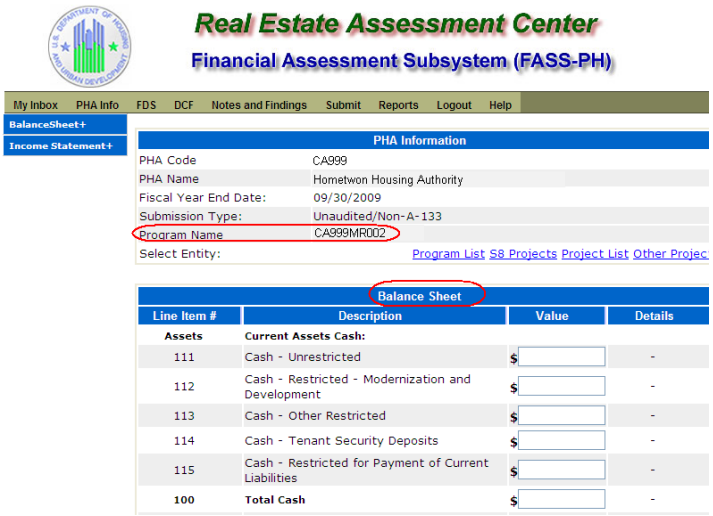
First select **FDS** from the top navigation bar. The Balance Sheet Project Listing will display, listing all (regular) Projects for the PHA. On this page, at the right, above the list is the option to select **Project List** or **Program List, or Mod Rehab Projects, or Other Project**. Click on the **Mod Rehab Projects** option.



If your PHA has any Section 8 Moderate Rehab projects, they will be listed, as displayed here. Select a project by clicking an item in the Status column.



The Balance Sheet data entry form for that project will display.

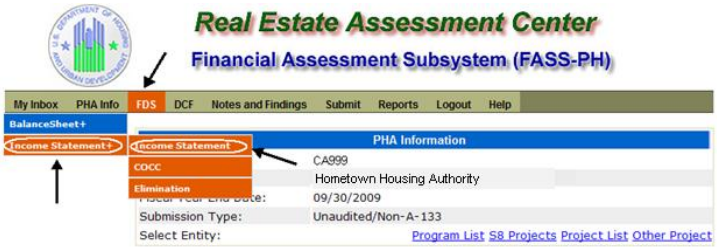


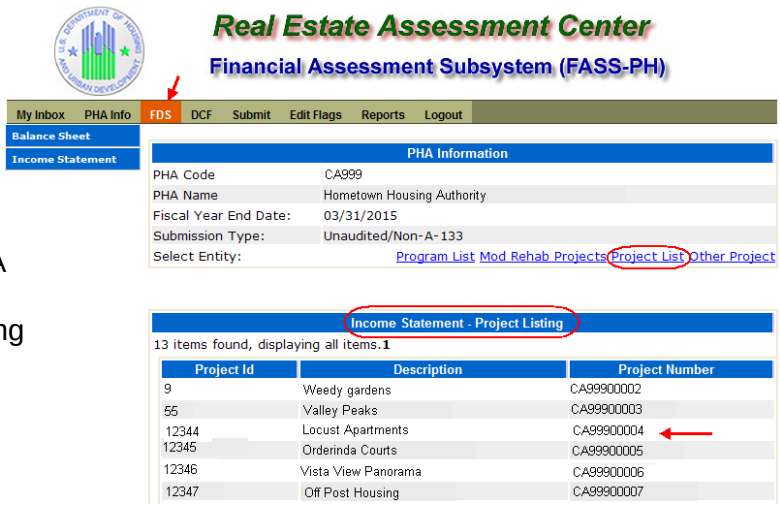
5.5 Navigating to the Correct FDS Income Statements

(If you are using XML Upload, do not perform these steps until after the XML upload has taken place. Refer to XML Upload Manual)

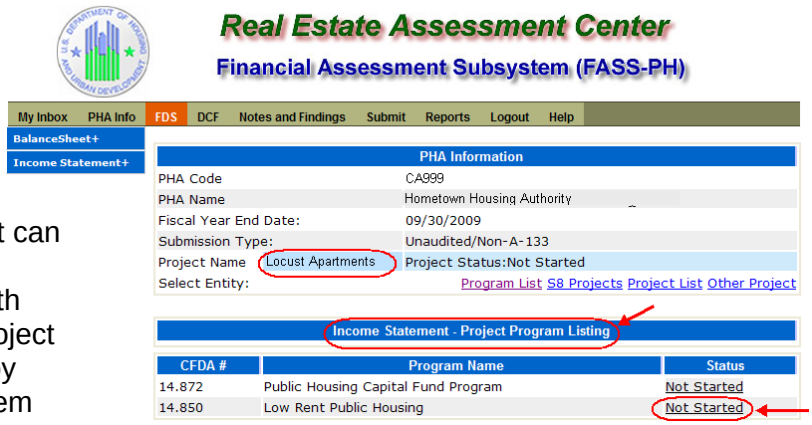
5.5.1 Select an Income Statement for an Appropriate Project

First select **FDS** from the top navigation bar of the PHA Information page, then, from the blue menu at the top left of the page, select **Income Statement**. When the pop-up menu appears, select **Income Statement**.





A list of Projects specific to your PHA will display. Select the project with which you wish to work with by clicking on the **Project Number** for that project.



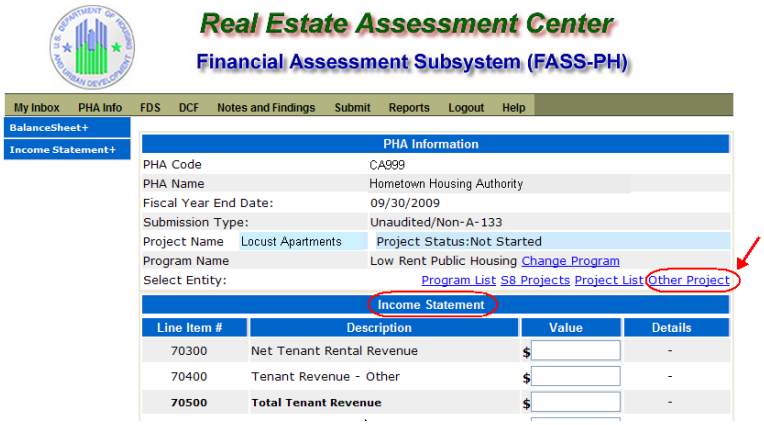
The Income Statement for a Project can be made up of up to two Programs. The Program Listing will appear, with the two Programs specific to the project you selected. Chose one of them by clicking on the status column line item for the Program.

The **Income Statement Data Entry** form will display.

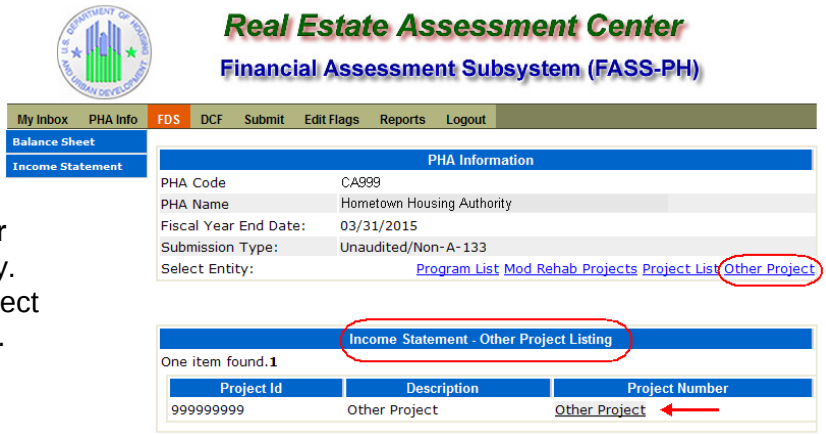
If you wish to navigate back to the prior page to select the other program for this project, select the Change Program indicator (see arrow, at right).

5.5.2 Select the Income Statement for an "Other Project"

If the project you are reporting on is not on the list of projects, it may be in the "Other Project" category, meaning that it is in a state of development and not yet subject to full editing and scoring - but must still be reported. In this case, select the Other Project indicator from any of the Income Statement related pages.



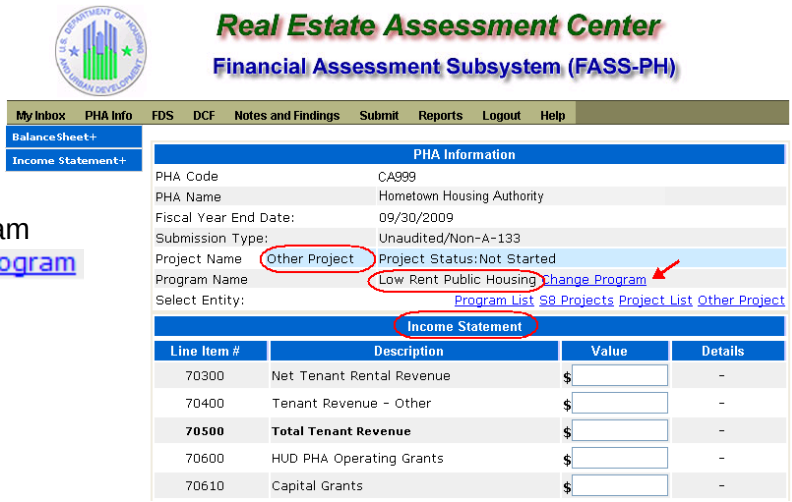
The **Income Statement – Other Project Listing** page will display. Select **Other Project** in the Project Number column, as shown here.



The **Income Statement Project Program Listing** will appear, with the two Programs specific to Projects listed. Chose a program by clicking on the Status column line item for the program.

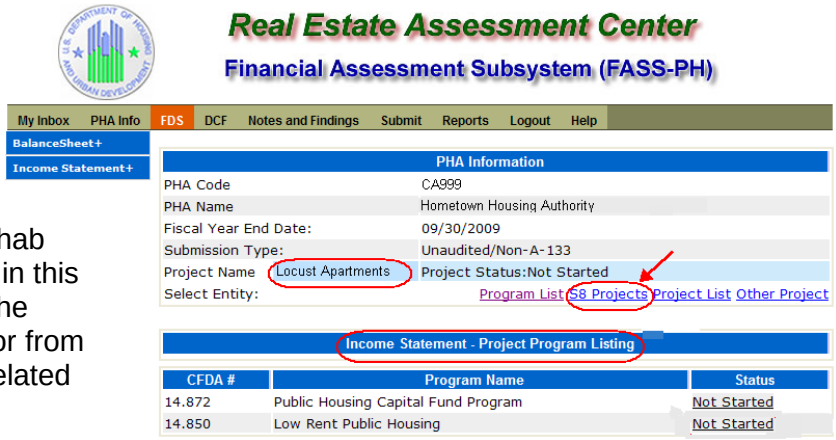
The **Other Project Income Statement** data entry form will display.

If you wish to navigate back to the prior page, to select the other program for this project, select the Change Program indicator (see arrow at right).



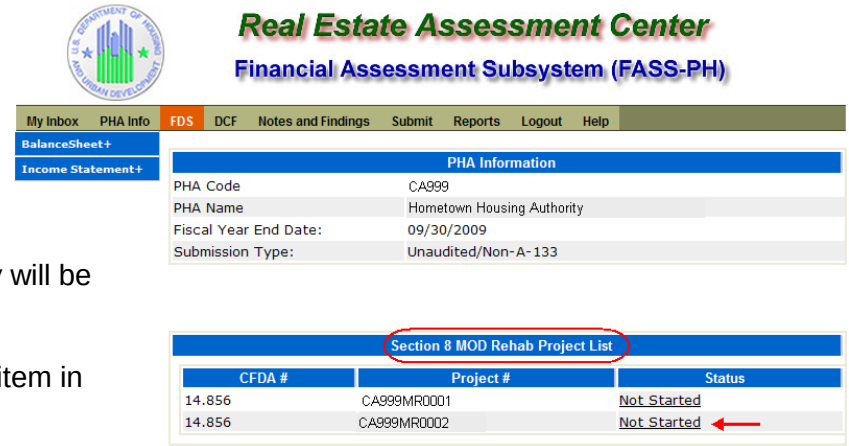
5.5.3 Select the Income Statement for an S8 Mod Rehab Project

If the project on which you are reporting is an S8 Moderate Rehab Project, meaning that is funded in this separate program, then select the S8 Mod Rehab Projects indicator from any of the Income Statement related pages.

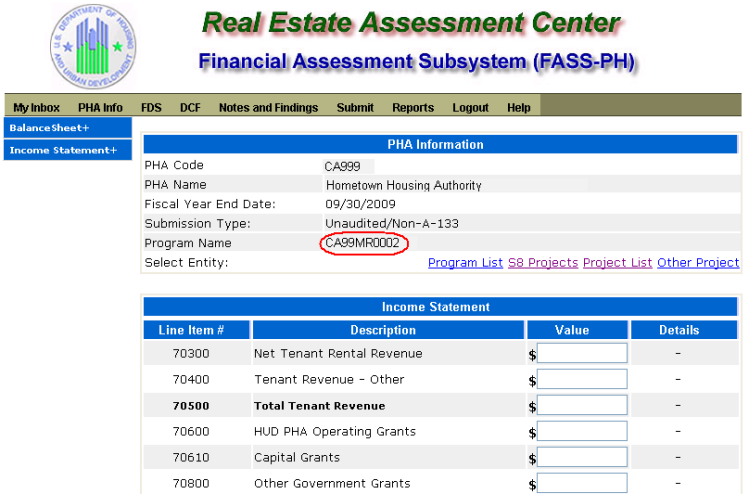


If your PHA has any Section 8 Moderate Rehab projects, they will be listed, as displayed here.

Select a project by clicking an item in the Status column.

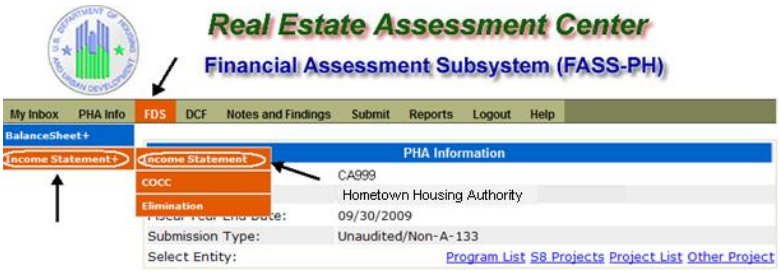


The Income Statement data entry form for that project will display.



5.5.4 Select the Income Statement for a PHA Program

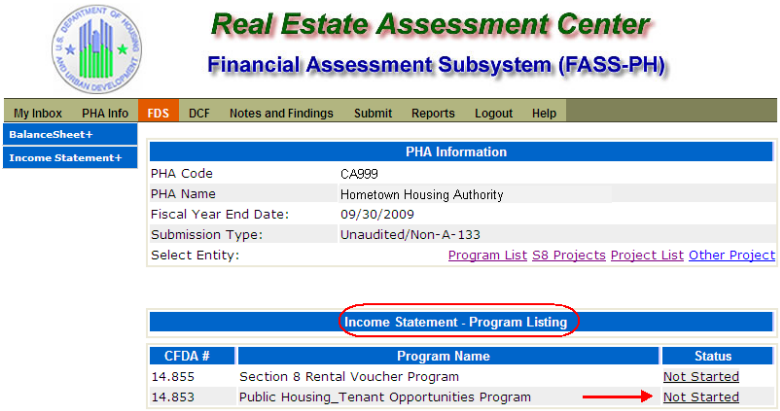
From the PHA Information page, top navigation bar, select **FDS**. Select **Income Statement** from the blue menu in the upper left of the page, and then select **Income Statement** from the pop-up menu that appears.



A list of Projects for the PHA will display. Above the list to the right, click on **Program List** to display a list of Programs instead.

A list of programs for the PHA will display, on the **Income Statement Program Listing** page. In this example, only two programs are listed.

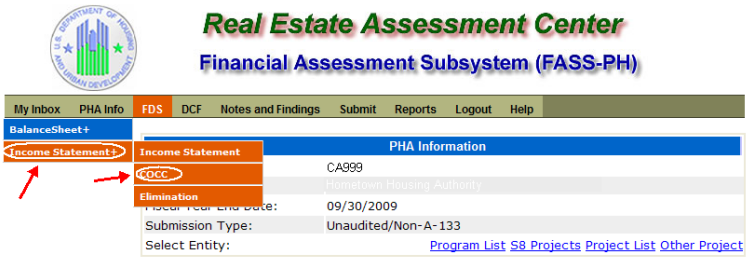
Select the program you want by clicking on the **status** field for that program in the Status column.

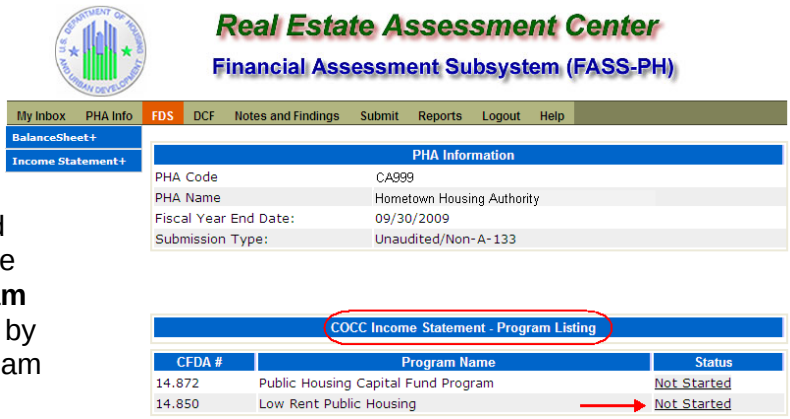


The **Income Statement data entry form** for the program you selected will display.

5.5.5 Select the COCC Program Income Statement

First select **FDS** from the top navigation bar of the PHA Information page. Then select **Income Statement** from the blue menu in the upper left of the page, and then select **COCC** from the pop-up menu that appears.

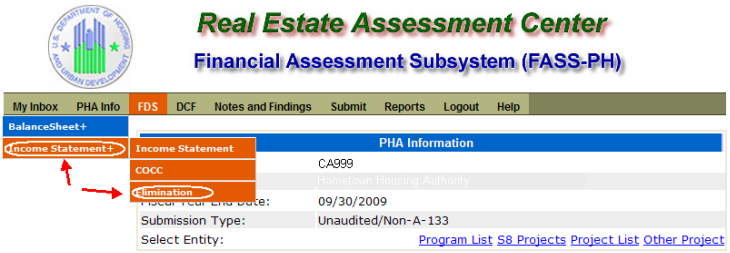




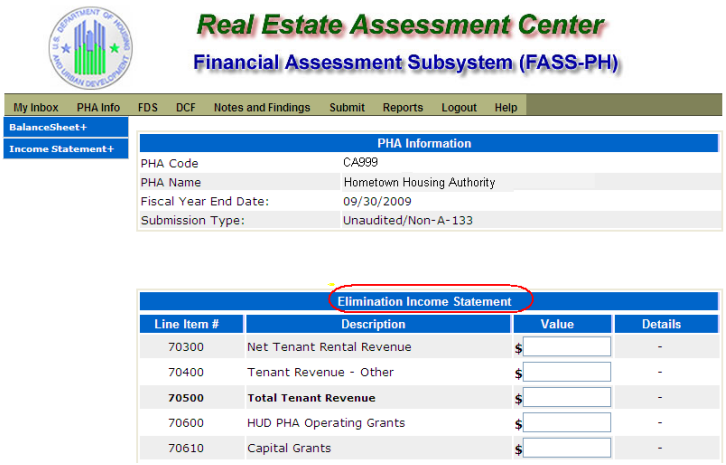
A list of the 2 Programs associated with COCC will be displayed, on the **COCC Income Statement Program Listing** page. Select one of these by clicking on the status for that program in the Status column.

The **COCC Income Statement** data input form will display for the program you selected.

5.5.6 Select the Elimination Income Statement



First Select **FDS** from the PHA Information page. Select **Income Statement** from the blue menu in the upper left of the PHA Information page, and then select **Elimination** from the pop-up menu that appears.



The **Elimination Income Statement** data input form will display.

5.6 Balance Sheet

(If you are using XML Upload, do not touch the Balance Sheet until after the Upload is complete . Refer to XML Upload Manual)

Once you have navigated to the Balance Sheet data entry page (see section 5.4), you are ready to enter the specific line-item financial data for the PHA program you have selected. The line items are grouped into assets, liabilities, and equity categories.

5.6.1 Entering Amounts in Balance Sheet

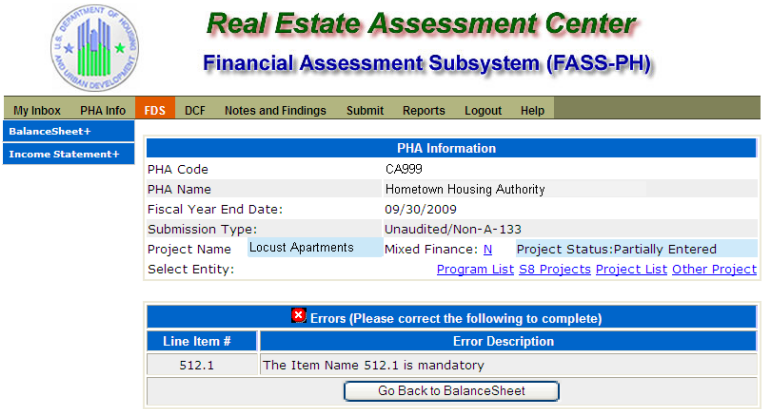
Enter the value for each line item in dollars only, with no dollar signs ($), commas (,) or decimal points (.). Round all cents to the nearest dollar. The system will automatically total the amounts for each category for you when you select Save as shown in the circled total amount, above. (The total lines appear in **bold**, and don't allow you to enter data in the value boxes.)

5.6.2 Purpose of the Reset Button

The Reset button allows you to reset all fields on the page to the point at which they were <u>last saved</u>.

5.6.3 Immediate Edit Check

When you press Save after entering the amounts in the value fields, the system will perform an immediate edit check of the information. If any missing items or unacceptable amounts are detected, you will receive an error message.



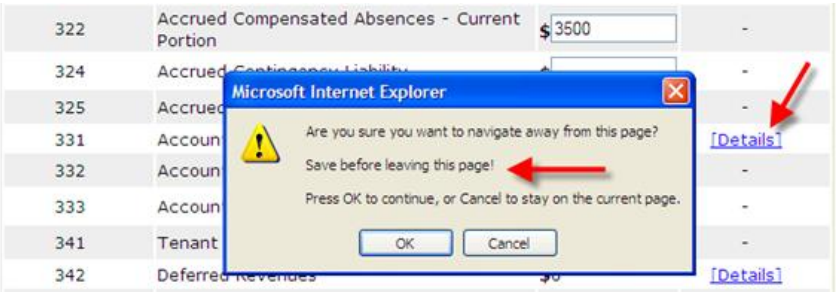
5.6.4 Line Item Details

Some line items require the user to enter detailed information on a **Line Item Details** page, showing how the total amount was built. If you see the [Details] link in the Details column of the line item, this is such an item.

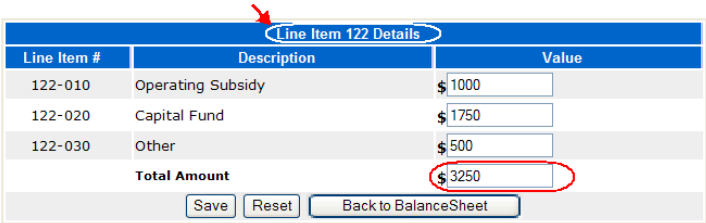
172	Notes, Loans, & Mortgages Receivable - Non Current - Past Due	$0	[Details]
173	Grants Receivable - Non Current	$	-
174	Other Assets	$0	[Details]
176	Investments in Joint Ventures	$0	[Details]

First click "Save" at the bottom of the Balance Sheet,
so you won't lose any of the line item values you have already entered.

Then click on the Details link to display the **Line Item Details** page. You will receive a warning message to save your other Balance Sheet entries.



The **Line Item Details** page provides fields for you to enter the sub amounts that build to the Line Item detail total amount. The total amount is automatically calculated by the system when you select Save on this page.



If you need to reset all the line item entries to the last saved state, press Reset.

When the amounts are entered and totaled properly, press the button labeled Back to BalanceSheet

The resulting Detail line will look like this on the Balance Sheet.

100	**Total Cash**	**$26200**	-
	Receivables:		
121	Accounts Receivable - PHA Projects	$	-
122	Accounts Receivable - HUD Other Projects	$3,250	[Details]
124	Accounts Receivable - Other Government	$	-
125	Accounts Receivable - Miscellaneous	$0	[Details]
126	Accounts Receivable - Tenants	$	-

5.6.5 Completing the Balance Sheet

Real Estate Assessment Center

Financial Assessment Subsystem (FASS-PH)

My Inbox | PHA Info | Financial Data Schedule | Data Collection Form | Submit | Reports | Logout | Help

Programs+
BalanceSheet+
Income Statement+
Late Reason
Comments

PHA Information		
PHA Code	CA999	
PHA Name	Hometown Housing Authority	
Fiscal Year End Date:	09/30/2008	
Submission Type:	Unaudited/A-133	
Project Name	Locust Apartments	Project Status:Not Started
Select Entity:		Program List Project List Other Project

When all the amounts have been entered and the Balance Sheet has passed the initial validation checks, press Save a final time to complete the sheet and to return to the PHA Information page.

Balance Sheet

Line Item #	Description	Value	Details
Assets	**Current Assets Cash:**		
111	Cash - Unrestricted	$ 2500	-
112	Cash - Restricted - Modernization and Development	$ 3500	-
113	Cash - Other Restricted	$	-
114	Cash - Tenant Security Deposits	$ 6000	-
115	Cash - Restricted for Payment of Current Liabilities	$	-
100	**Total Cash**	**$12000**	-
	Receivables:		
121	Accounts Receivable - PHA Projects	$ 70000	-
122	Accounts Receivable - HUD Other Projects	$29,375	[Details]
124	Accounts Receivable - Other Government	$	-
125	Accounts Receivable - Miscellaneous	$10,712	[Details]
126	Accounts Receivable - Tenants	$	-
126.1	Allowance for Doubtful Accounts -Tenants	$	-
126.2	Allowance for Doubtful Accounts - Other	$ -50000	-
127	Notes, Loans, & Mortgages Receivable - Current	$	-
128	Fraud Recovery	$	-
128.1	Allowance for Doubtful Accounts - Fraud	$	-
129	Accrued Interest Receivable	$	-
120	**Total Receivables, Net of allowances of Doubtful Accounts**	**$60087**	-
131	Investments - Unrestricted	$	-
132	Investments - Restricted	$	-
135	Investments - Restricted for Payment of Current Liability	$	-
142	Prepaid Expenses and Other Assets	$	-
143	Inventories	$	-
143.1	Allowance for Obsolete Inventories	$	-
144	Inter Program Due From	$	-
145	Assets Held for Sale	$	-
150	**Total Current Assets**	**$72,087**	-
	NonCurrent Assets		
	Fixed Assets:		
161	Land	$	-
162	Buildings	$	-
163	Furniture, Equipment & Machinery - Dwellings	$	-
164	Furniture, Equipment & Machinery - Administration	$	-
165	Leasehold Improvements	$	-
166	Accumulated Depreciation	$	-
167	Construction in Progress	$	-
168	Infrastructure	$	-
160	**Total Fixed Assets, Net of Accumulated Depreciation**	**$0**	-
171	Notes, Loans and Mortgages Receivable - Non-Current	$62,650	[Details]
172	Notes, Loans, & Mortgages Receivable - Non Current - Past Due	$0	[Details]
173	Grants Receivable - Non Current	$	-
174	Other Assets	$0	[Details]
176	Investments in Joint Ventures	$0	[Details]
180	**Total Non-Current Assets**	**$62,650**	-
190	**Total Assets:**	**$134,737**	-

Liabilities and Equity	Liabilites		
	Current Liabilities:		
311	Bank Overdraft	$	-
312	Accounts Payable <= 90 Days	$ 17000	-
313	Accounts Payable >90 Days Past Due	$	-
321	Accrued Wage/Payroll Taxes Payable	$ 80000	-
322	Accrued Compensated Absences - Current Portion	$ 42000	-
324	Accrued Contingency Liability	$ 50000	-
325	Accrued Interest Payable	$ 1700	-
331	Accounts Payable - HUD PHA Programs	$0	[Details]
332	Account Payable - PHA Projects	$ 17000	-
333	Accounts Payable - Other Government	$	-
341	Tenant Security Deposits	$	-
342	Deferred Revenues	$0	[Details]
343	Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue Bonds	$0	[Details]
344	Current Portion of Long-term Debt - Operating Borrowings	$	-
345	Other Current Liabilities	$	-
346	Accrued Liabilities - Other	$	-
347	Inter Program - Due To	$	-
348	Loan Liability - Current	$0	[Details]
310	**Total Current Liabilities**	**$207700**	-
	NonCurrent Liabilities:		
351	Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	$52,500	[Details]
352	Long-term Debt, Net of Current - Operating Borrowings	$	-
353	Non-current Liabilities - Other	$	-
354	Accrued Compensated Absences - Non Current	$	-
355	Loan Liability - Non Current	$0	[Details]
356	FASB 5 Liabilities	$	-
357	Accrued Pension and OPEB Liability	$	-
350	**Total Non-Current Liabilities**	**$52500**	-
300	**Total Liabilities**	**$260,200**	-
Equity	**Equity**		
508.1	Invested In Capital Assets, Net of Related Debt	$	-
511.1	Restricted Net Assets	$	-
512.1	Unrestricted Net Assets	$ 100000	-
513	**Total Equity/Net Assets**	**$100000**	-
600	**Total Liabilities and Equity/Net Assets:**	**$360,200**	-

Save Reset

5.7 Income Statement

(If you are using XML Upload, do not touch the Income statement until after the Upload is complete. Refer to XML Upload Manual)

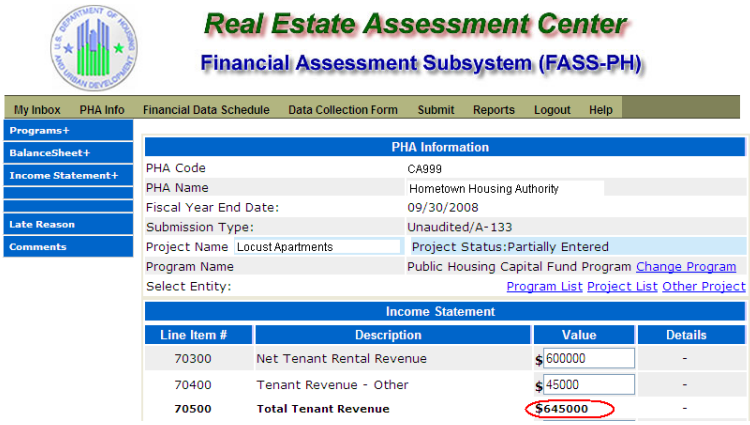
Once you have navigated to the Income Statement data entry page (see section 5.4), you are ready to enter the specific line-item financial data for the PHA or Project program you have selected. The line items are grouped into Revenue, Expense & Other Financing Services (Uses) categories.

Note	The system assumes that you have completed the Balance Sheet before completing the Income Statement. The Validation button at the bottom of the Income Statement cross checks both documents.

5.7.1 Entering Amounts in the Income Statement

Enter the value for each line item in dollars only, with no dollar signs ($), commas (,) or decimal points (.).

Round each amount to the nearest dollar. The system will automatically format the commas and will total the amounts for each category for you when you press Save.



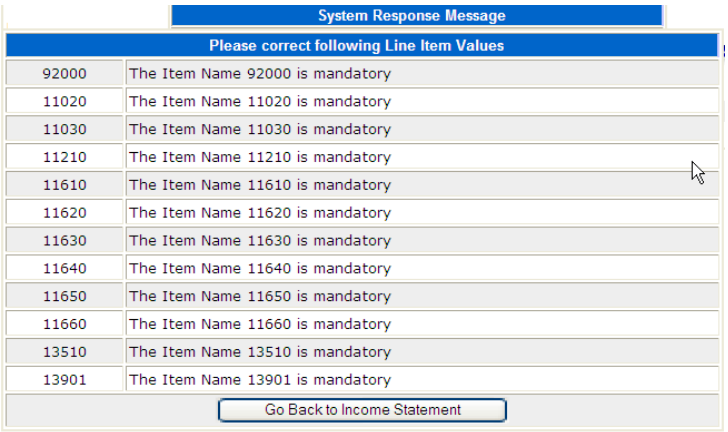
5.7.2 Purpose of the Reset Button

The reset button Reset at the bottom on the income statement allows you to reset all fields on the page to the point at which they were last saved.

5.7.3 Immediate Edit Check

When you press Save after filling in the amounts in the value fields, the system will perform an immediate edit check of the information.

If any missing items or unacceptable amounts are detected, you will receive an error message. You may press "save" as often as you like, but you may receive a "missing item" error message for amounts you have not yet entered, as shown.



System Response Message

Please correct following Line Item Values

92000	The Item Name 92000 is mandatory
11020	The Item Name 11020 is mandatory
11030	The Item Name 11030 is mandatory
11210	The Item Name 11210 is mandatory
11610	The Item Name 11610 is mandatory
11620	The Item Name 11620 is mandatory
11630	The Item Name 11630 is mandatory
11640	The Item Name 11640 is mandatory
11650	The Item Name 11650 is mandatory
11660	The Item Name 11660 is mandatory
13510	The Item Name 13510 is mandatory
13901	The Item Name 13901 is mandatory

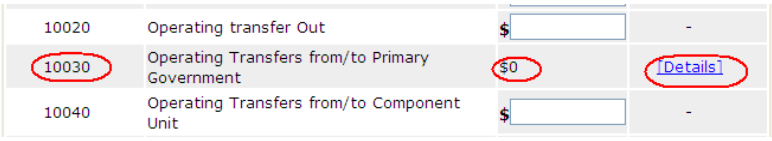
Go Back to Income Statement

5.7.4 Line Item Details

Some line items require the user to enter detailed information on a **Line Item Details** page, showing how the total amount was built. If you see the [Details] link in the Details column of the line item, this is such an item.

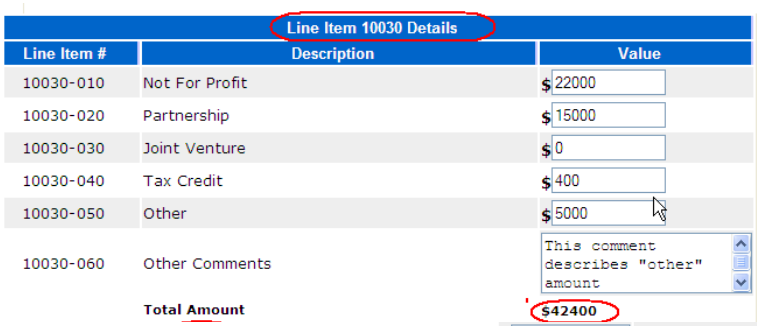
First click "Save" at the bottom of the Income Statement, so you won't lose any of the line item values you have already entered.

Then click on the [Details] link, and a **Line Item Details** page will appear, for you to enter the amounts that build the total amount for the line item.



10020	Operating transfer Out	$	-
10030	Operating Transfers from/to Primary Government	$0	[Details]
10040	Operating Transfers from/to Component Unit	$	-

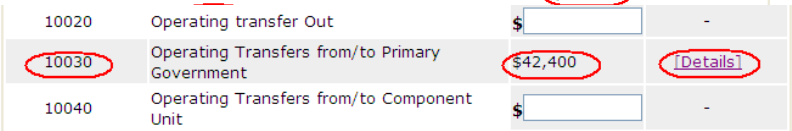
The **Line Item Details** page allows you to enter the details that build this line item. The total is calculated automatically when you press Save.



Line Item 10030 Details

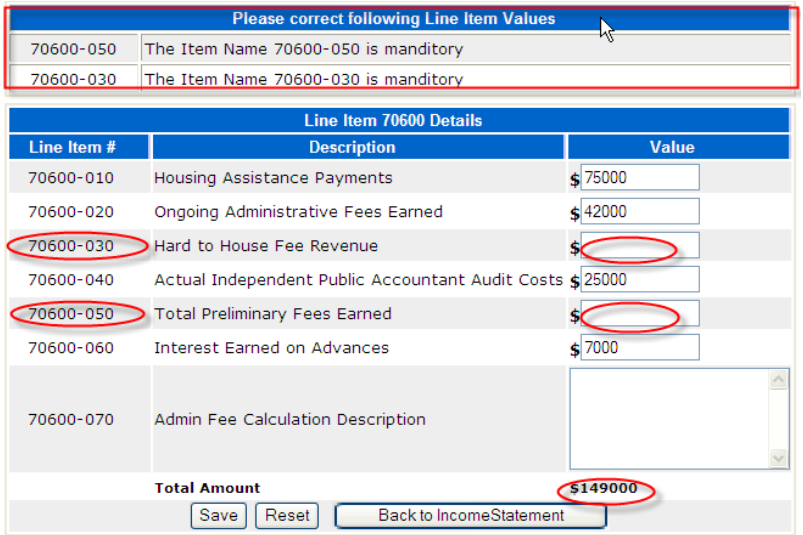
Line Item #	Description	Value
10030-010	Not For Profit	$ 22000
10030-020	Partnership	$ 15000
10030-030	Joint Venture	$ 0
10030-040	Tax Credit	$ 400
10030-050	Other	$ 5000
10030-060	Other Comments	This comment describes "other" amount
	Total Amount	**$42400**

When you return to the main Income Statement, the line item will have the total from the Details Page.



10020	Operating transfer Out	$	-
10030	Operating Transfers from/to Primary Government	$42,400	[Details]
10040	Operating Transfers from/to Component Unit	$	-

This is an example of error messages within a Detail Line processing page.

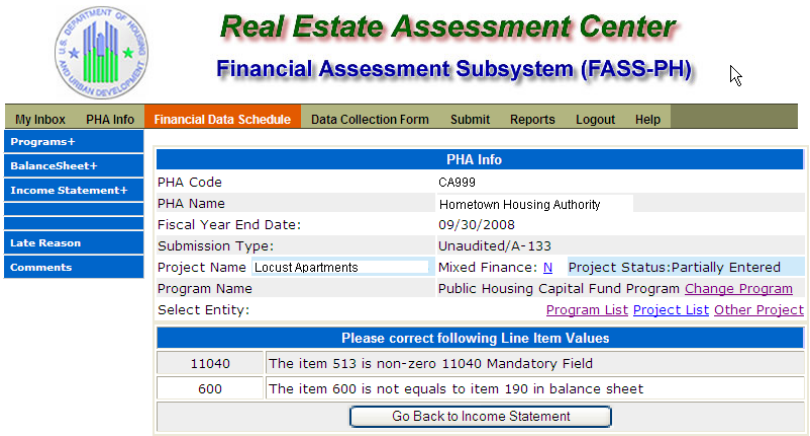


The Reset and Save buttons work the same for Detail Line pages as they do for the main Income statement.

5.7.5 Final Validation

Once all the amount fields have been entered in the **Income Statement** and **Balance Sheet**, the Validate button at the bottom of the Income Statement will trigger a more thorough check of the data, cross checking the data between the two documents and within each document. The Validate button appears only after all pages have passed the Save edit checks

This is an example of error messages you may encounter from this validation.



Modify the documents to eliminate the error messages, and re-run the save and validation until no further messages appear.

Note	For Projects or COCC, where there can be two income statements and one Balance Sheet, the validation program consolidates the two income statements before checking against the Balance Sheet.

5.8 Data Collection Form (DCF) Pages

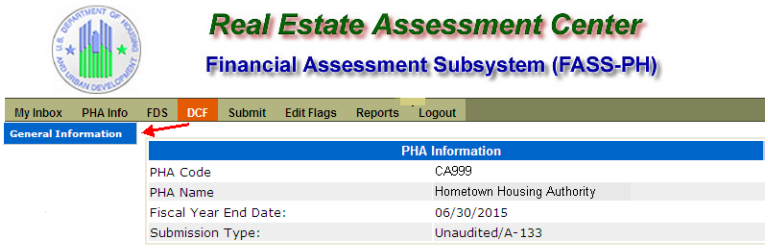
(If you are using XML Upload, do not touch the DCF documents until after the Upload is complete . Refer to XML Upload Manual)

The **Data Collection Form (DCF)** pages allow users to enter general contact information and basic information about the PHA's financial statement. These pages are customized based on the submission type. For un-audited submissions, the DCF includes only the General Information page and its detail links. For audited submissions, the DCF will also include a Financial Statements page, a Supplemental Information page, and a Federal Programs page.

To access the Data Collection Form, select **DCF** on the top navigation bar.

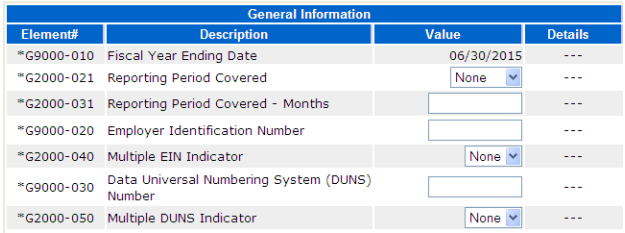
5.8.1 DCF General Information Page

For Unaudited submissions, only the General Information page is required. This page is displayed when you select DCF from the top navigation bar.



If an asterisk (*) precedes an element number, that field must be filled out.

For drop-down menu fields with default **None**, you must replace **None** with a valid selection.

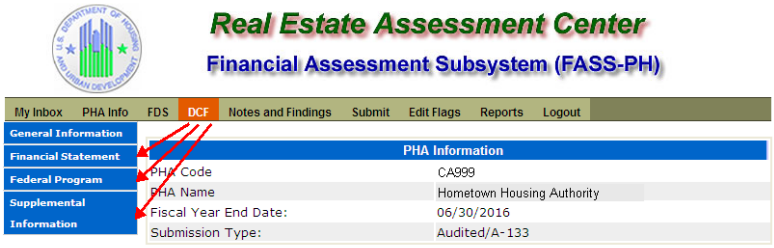


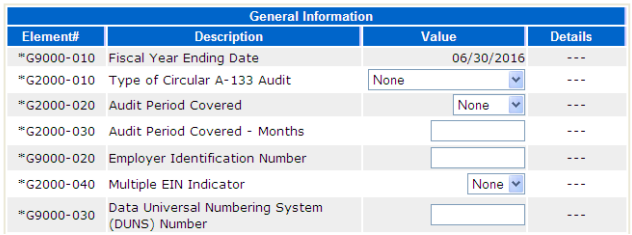
General Information

Element#	Description	Value	Details
*G9000-010	Fiscal Year Ending Date	06/30/2015	---
*G2000-021	Reporting Period Covered	None	---
*G2000-031	Reporting Period Covered - Months		---
*G9000-020	Employer Identification Number		---
*G2000-040	Multiple EIN Indicator	None	---
*G9000-030	Data Universal Numbering System (DUNS) Number		---
*G2000-050	Multiple DUNS Indicator	None	---

For audited submissions, the DCF selection will display navigation links to the additional DCF pages.

To access the additional pages, select the links on the left navigation menu.

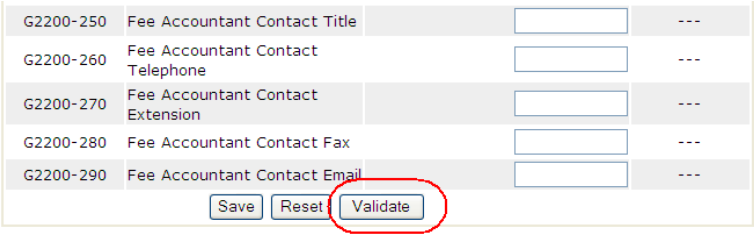




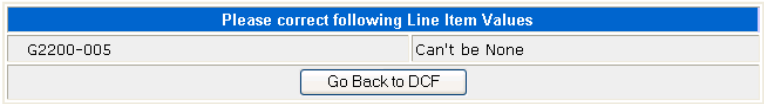
General Information

Element#	Description	Value	Details
*G9000-010	Fiscal Year Ending Date	06/30/2016	---
*G2000-010	Type of Circular A-133 Audit	None	---
*G2000-020	Audit Period Covered	None	---
*G2000-030	Audit Period Covered - Months		---
*G9000-020	Employer Identification Number		---
*G2000-040	Multiple EIN Indicator	None	---
*G9000-030	Data Universal Numbering System (DUNS) Number		---

When all data has been entered And saved for each of the DCF Pages, with no error messages, The Validate button will appear, At the bottom of the DCF General Information page. Select this and A more extensive check of the DCF data will take place.

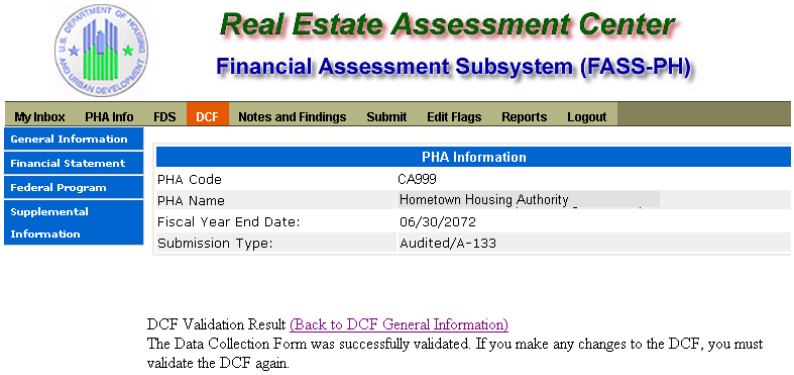


Error messages may appear. If they do, correct the problems, re-save, and re-validate



If no errors, you will see a DCF Validation Result statement, like the one shown.

If you change anything after Validation, you must re-save and re-validate the DCF forms.

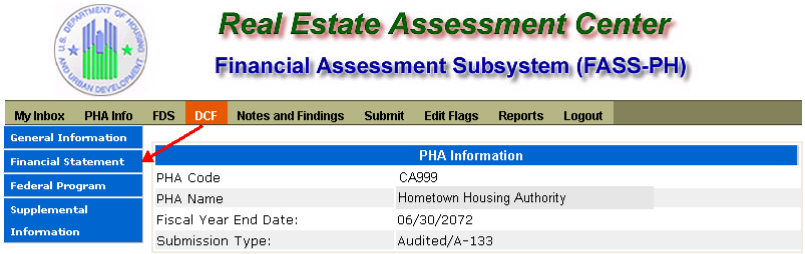


5.8.1 DCF Financial Statement Page

(For Audited Submissions Only)

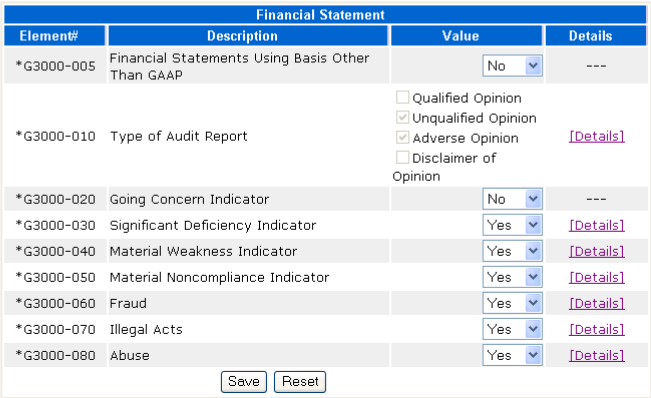
The **Financial Statements** page requests information concerning the actual results of the audit for the reporting period. The following table contains a brief description of some of the data elements on this page. All but Type of Audit Report are **Yes/No** indicators.

Element #	Element Name	Description
G3000-005	Financial Statements Using Basis Other Than GAAP	"Yes" means the financial statements use a basis other than GAAP.
G3000-010	Type of Audit Report	Selections are: **Unqualified opinion** **Qualified opinion** **Adverse opinion** **Disclaimer of opinion.**
G3000-200	Fund Type	Default value is "None". Major Fund or Non Major Fund must be selected.



The Type of Audit Report field has a mandatory link to a [Details] page.

All other [Details] links appear only if **Yes** is selected as the field's value, as shown.

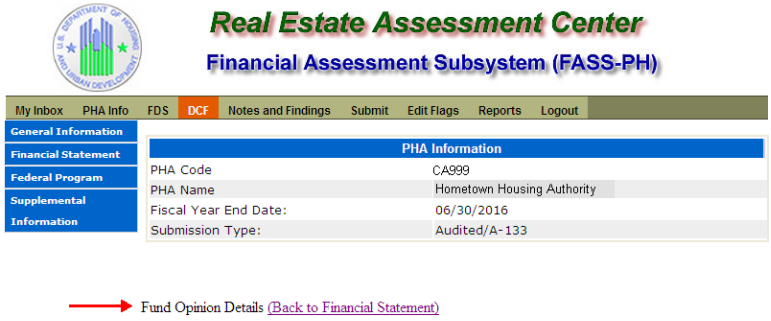


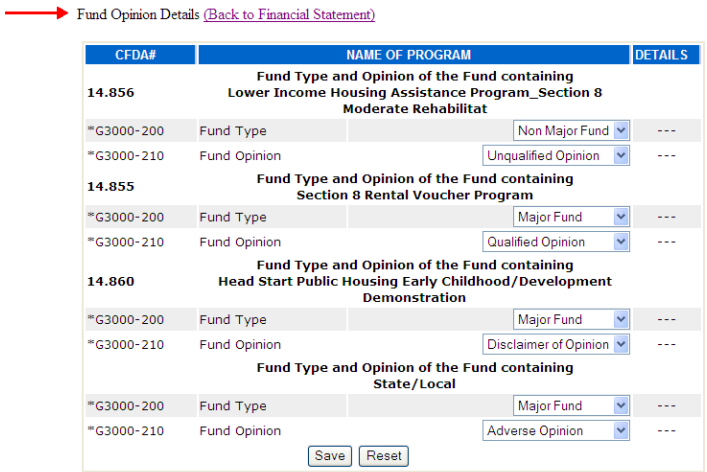
Financial Statement

Element#	Description	Value	Details
*G3000-005	Financial Statements Using Basis Other Than GAAP	No	---
*G3000-010	Type of Audit Report	☐ Qualified Opinion ☑ Unqualified Opinion ☑ Adverse Opinion ☐ Disclaimer of Opinion	[Details]
*G3000-020	Going Concern Indicator	No	---
*G3000-030	Significant Deficiency Indicator	Yes	[Details]
*G3000-040	Material Weakness Indicator	Yes	[Details]
*G3000-050	Material Noncompliance Indicator	Yes	[Details]
*G3000-060	Fraud	Yes	[Details]
*G3000-070	Illegal Acts	Yes	[Details]
*G3000-080	Abuse	Yes	[Details]

Save Reset

Select the [Details] link for Type of Audit Report, to add opinion and type of fund information for each program in which the PHA participates (see example below).





Fund Opinion Details (Back to Financial Statement)

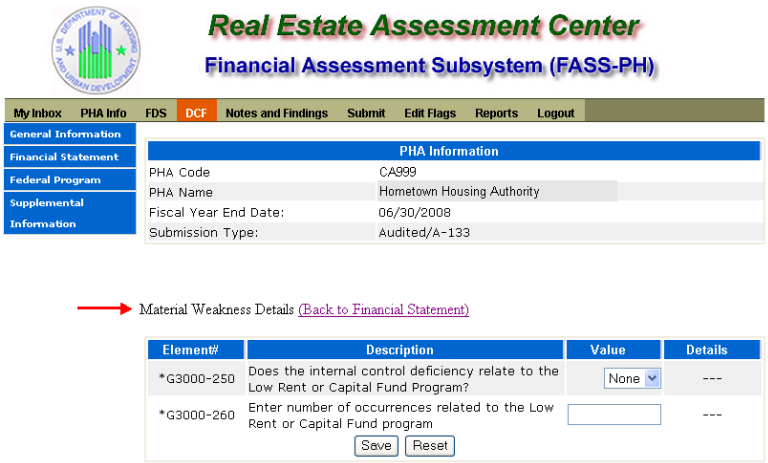
CFDA#	NAME OF PROGRAM		DETAILS
14.856	Fund Type and Opinion of the Fund containing Lower Income Housing Assistance Program_Section 8 Moderate Rehabilitat		
*G3000-200	Fund Type	Non Major Fund	---
*G3000-210	Fund Opinion	Unqualified Opinion	---
14.855	Fund Type and Opinion of the Fund containing Section 8 Rental Voucher Program		
*G3000-200	Fund Type	Major Fund	---
*G3000-210	Fund Opinion	Qualified Opinion	---
14.860	Fund Type and Opinion of the Fund containing Head Start Public Housing Early Childhood/Development Demonstration		
*G3000-200	Fund Type	Major Fund	---
*G3000-210	Fund Opinion	Disclaimer of Opinion	---
	Fund Type and Opinion of the Fund containing State/Local		
*G3000-200	Fund Type	Major Fund	---
*G3000-210	Fund Opinion	Adverse Opinion	---

Save Reset

This example of a Fund Opinion Details page lists all funds that the PHA participates in, both Federal and non-Federal.

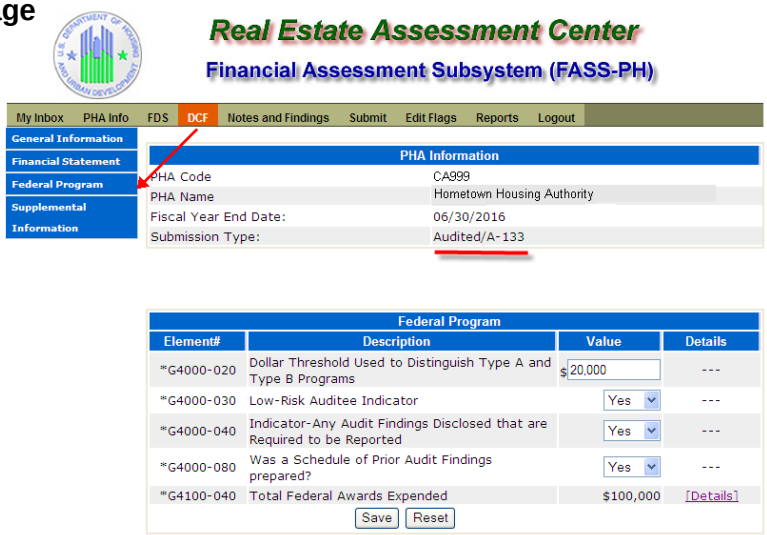
For each fund, the fund type (Major or Non-Major) has been selected, and the type of Auditor's Opinion has been selected, from drop down menus.

Each of the optional details on the Financial Statement Page is similar to this Material Weakness Details example. If you entered **Yes** for the line item, you must fill in the information on the Details page.

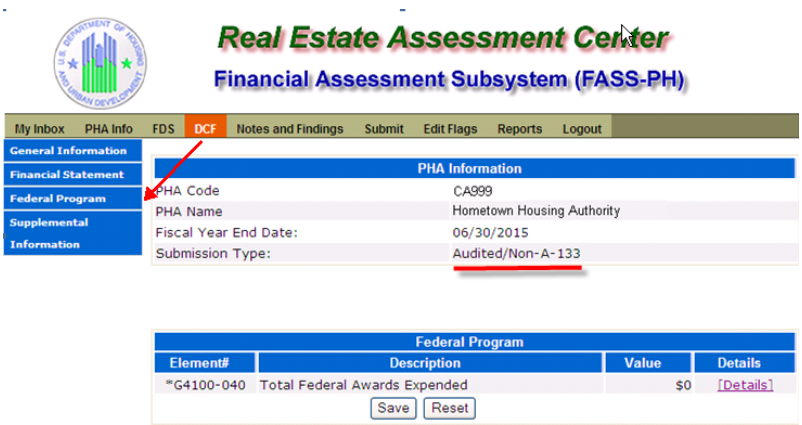


5.8.2 DCF Federal Program Page

Mandatory fields, determined by the submission type and accounting method you chose for the submission, will be marked with asterisks next to the element name on each line.

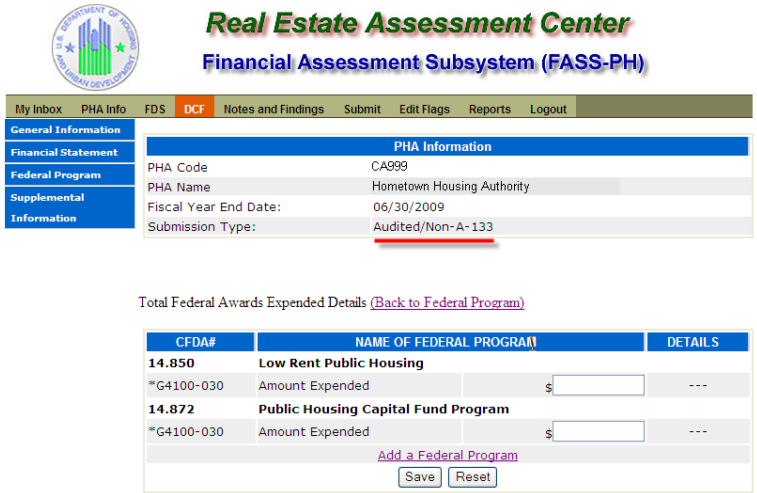


The Federal Program page may have as few as one field, depending on the type of submission. This is for a Non-A-133 submission.



5.8.2.1 Total Federal Awards Expended Details Page

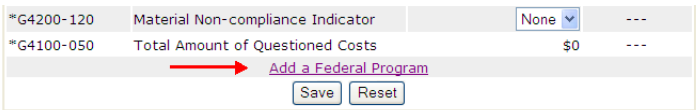
For Non-A-133 submission type, the Total Federal Awards Expended Details Page has just one amount field for each program, with no further detail links, as shown here.



For A-133 type submissions, the [Details] link will take you to this page (only one section displayed), which allows you to enter the amount expended and other information for each Federal Program in which your PHA participates.

An "Indicator" [Details] link only appears if **Yes** is selected for that field.

The page contains a link to Add a Federal Program. This will take you back to the PHA Info add/select program pages, to add any needed programs that were not already added initially. If added, these programs must have FDS data filled in as well as DCF.



5.8.2.2 Compliance Requirement Details

The [Details] link for "Number of A-133 compliance Audit findings" field will bring you to a series of pages. This first page allows you to add one or more compliance requirements.

Compliance Requirement Details (Back to Total Federal Awards Expended Details)

TYPE OF COMPLIANCE REQUIREMENT	AMOUNT OF QUESTIONED COST	INTERNAL CONTROL FINDINGS	DETAILS

Add A Compliance Requirement

Select Add A Compliance Requirement to open this page, where further information can be entered. Save your entered data before clicking the link to go back to the prior page.

Add A Compliance Requirement (Back to Compliance Requirement Details)

Element#	Account Description	Value	Details
*G4200-020	Type of Compliance Requirement	None	---
*G4200-030	Amount of Questioned Costs	$	---
*G4200-040	Internal Control Findings	None	---

Save Reset

The *Type of Compliance Requirement drop-down menu* gives you this list to choose from:

- None
- Activities Allowed or Unallowed
- Allowable Costs/Cost Principles
- Cash Management
- Davis-Bacon Act
- Equipment and Real Property Management
- Matching, Level of Effort, Earmarking
- Period of Availability of Funds
- Procurement
- Program Income
- Real Property Acquisition and Relocation Assistance
- Special Tests and Provisions
- Subrecepient Monitoring
- Eligibility - Requirements are not fully documented for Low Rent or Sec. 8
- Eligibility - Other
- Reporting - Unsupported Line Items reported on the PHAS Performance Report
- Reporting - Unsupported Line Items reported on the HUD - 52723
- Reporting - Other
- Eligibility - Rent Calculation

5.8.2.3 Audit Indicator Detail Pages

The *Significant Deficiency, Material Weakness, and Material Non-compliance Indicators* have [Details] links only if they are set to **Yes**.

*G4200-090	Are Awards Received Directly from a Federal Agency?	Yes	---
*G4200-100	Significant Deficiency Indicator	Yes	[Details]
*G4200-110	Material Weakness Indicator	Yes	[Details]
*G4200-120	Material Non-compliance Indicator	Yes	[Details]
*G4100-050	Total Amount of Questioned Costs	$0	---

Significant Deficiency Details (Back to Total Federal Awards Expended Details)

Element#	Description	Value	Details
*G4200-200	Enter Number of Occurences		---

Save Reset

Material Weakness Indicator Details (Back to Total Federal Awards Expended Details)

Element#	Description	Value	Details
*G4200-210	Enter Number of Occurences		---

Save Reset

The linked pages are identical for these indicators, except for the names of the fields being referenced.

Material Noncompliance Indicator Details (Back to Total Federal Awards Expended Details)

Element#	Description	Value	Details
*G4200-220	Enter Number of Occurences		---

Save Reset

Please refer to **Appendix B: DCF Business Rules** for a more comprehensive explanation of mandatory field requirements.

5.8.3 DCF Supplemental Information Page

Real Estate Assessment Center

Financial Assessment Subsystem (FASS-PH)

My Inbox | PHA Info | FDS | DCF | Notes and Findings | Submit | Edit Flags | Reports | Logout

General Information
Financial Statement
Federal Program
Supplemental Information

PHA Information	
PHA Code	CA999
PHA Name	Hometown Housing Authority
Fiscal Year End Date:	06/30/2016
Submission Type:	Audited/A-133

Select the appropriate answers from the drop-down menus on this page, then save the page.

Supplemental Information

ELEMENT#	DESCRIPTION	VALUE	DETAILS
*G3100-040	SAS 29 "in relation to" Opinion on the Financial Data Schedule	None	---
	Required Supplemental Information		---
*G3100-050	Is MD & A omitted?	None	---
*G3100-060	Are other supplemental Information Omitted?	None	---

Save Reset

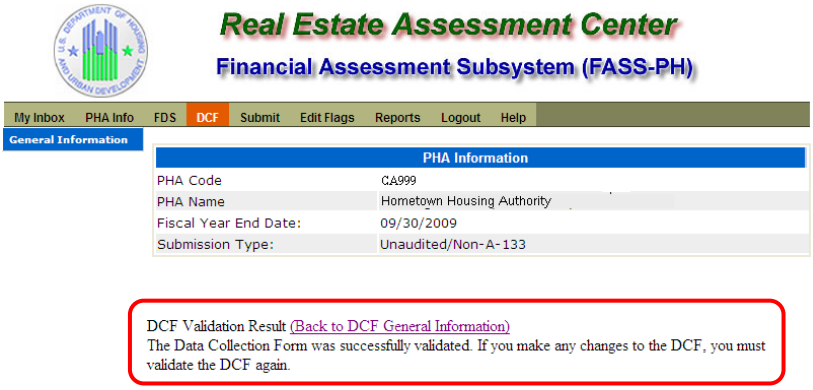
The Choices for the first menu are:

- Fairly Stated
- Fairly Stated except for
- No Opinion
- Incomplete or Missing

Once all the DCF pages are complete, return to the General Information Page.

When all data is entered in each of the 4 DCF pages, and Save results in no error messages, a validation button will appear at the bottom of the General Information page. When you are satisfied that all data is entered correctly, press Validate for final validation of the DCF.

This message will inform you that the DCF form has passed final validation:

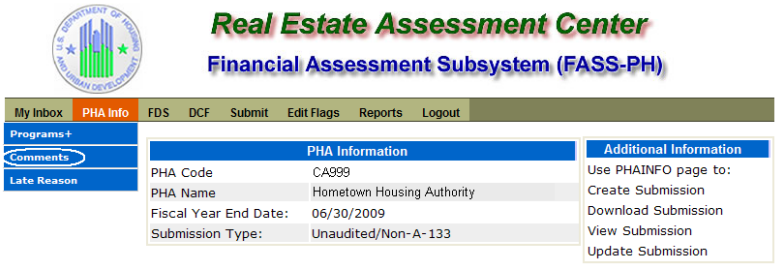


5.9 Comments Page

(For Audited and Un-audited Submissions)

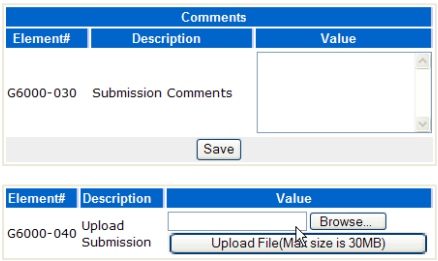
The **Comments** page allows you to include comments about the submission. You may key or paste your comments into the value box in the top section. In the bottom section, you may upload a spreadsheet or text file.

From the PHA Information page, select **"Comments"** in the blue menu on the left of the page.



Key or paste comments into the Submission Comments value field, and press Save.

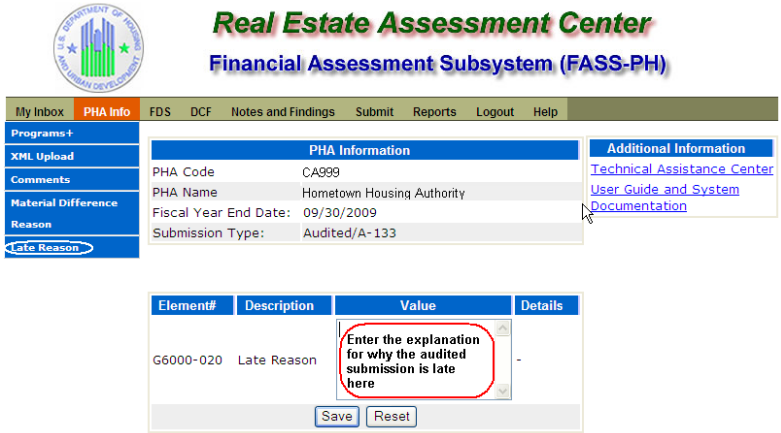
Press Browse... to locate the path of a separate file of comments, and then press the upload button to include it with this submission.



5.10 Late Reason Page

(For Audited Submissions Only)

The late reason page allows users to document a reason for the lateness of a financial submission.



From the PHA Information page, select **Late Reason** link on the left of the page. **The Late Reason Page** will appear. Enter your reason in the value box and press Save .

5.11 XML Upload Page

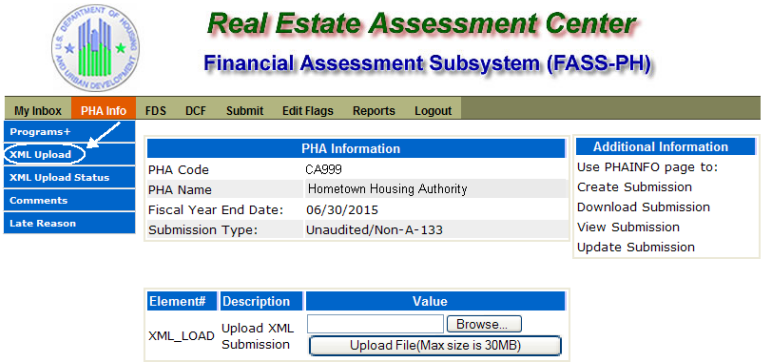
(For UnAudited Submissions Only)

(Refer to XML Upload Manual for a more complete guide to the XML Upload process)

The XML Upload process allows a PHA to upload a submission previously created in XML file format rather than typing the data directly into the system data entry pages. The steps, from selecting programs, through the navigation flows, to filling out the Balance Sheet, Income Statements, and DCF pages, are replaced with this file upload. Data validation is undertaken in the same way for the uploaded XML data. Programs are determined by the content of the XML file being uploaded rather than by the Program Selection pages.

To upload the XML data, first create a submission, completing and saving the PHA Information data.
Do not select Programs.
From the PHA Info page, select XML Upload from the blue naviagation window.

This page will display.



Click Browse... **to search for and select your XML file. The file loacation will be loaded into the** value field. Then click Upload File(Max size is 30MB) to process the data for validation. If the data passes the validation test, the data from the file will be placed into individual fields in the database. If errors were found, a list of error messages will be displayed, and the data will not be moved into the database.

Once the XML data has been validated and moved into the database, you will be able to view it, modify it , and add to it just as if it were a draft submission built by using the data entry pages.

5.12 Notes & Findings Pages

(For Audited Submissions Only)

The Notes & Findings Pages allow the PHA to include with the Submission the results of an auditor's or Independent Public Accountant's review of the Submission. Each of the sub-pages holds a different aspect of the audit, in the form of an file which is uploaded and included with the Submission. There are 6 different aspects, each mandatory, or optional, depending on the submission type, the accounting method, and whether the PHA is reporting as a component unit. The latest version of the matrix, below can be found Appencix A of this manual. Refer to this matrix to detemine which Notes & Findings Pages / files are mandatory for your submission.

Notes & Findings Business Rules Matrix

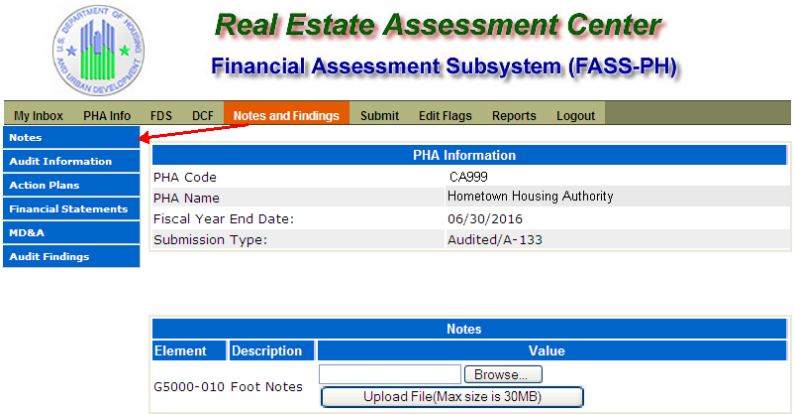
(Current as of FASS-PH Release 9.1.0.0)

Submission Type	A-133	A-133	A-133	A-133	Non A-133	Non A-133	Non A-133	Non A-133
Component Unit	No	No	Yes	Yes	No	No	Yes	Yes
Accounting Method*	Full Accrual	Modified Accrual	Full Accrual	Modified Accrual	Full Accrual	Modified Accrual	Full Accrual	Modified Accrual
Notes	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Opinion)	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Attachment)	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available
Audit Findings	Mandatory	Mandatory	Mandatory	Mandatory	Not Available	Not Available	Not Available	Not Available
Action Plan	Mandatory	Mandatory	Optional	Optional	Not Available	Not Available	Not Available	Not Available
MD&A	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available
Financial Statements	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available

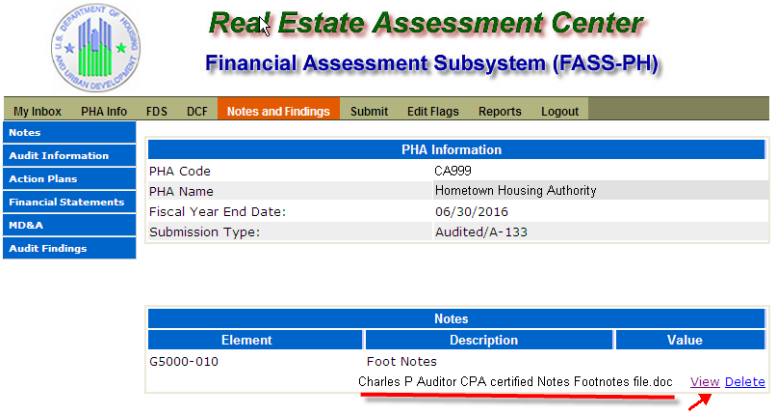
5.12.1 Notes

The Notes page is the default display when you select Notes & Findings from the top navigation bar.

Press Browse... to locate the footnotes file, and then press the Upload button to include the file with your submission.



Once the file is uploaded, you can view it or delete it.



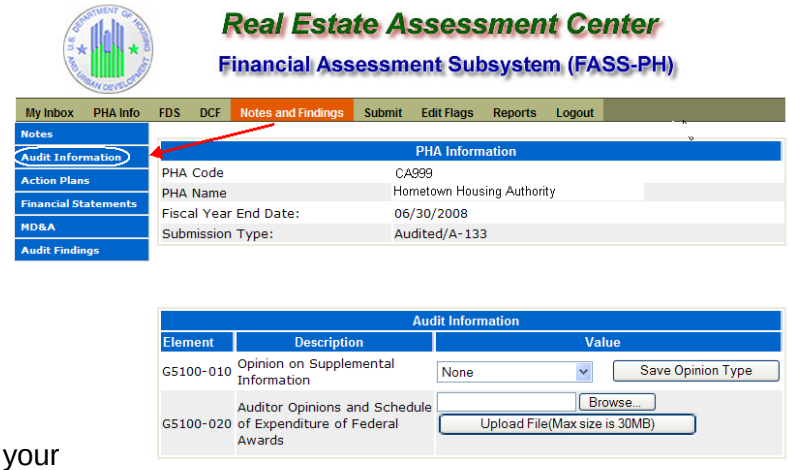
5.12.2 Audit Information

Select Opinion Type from drop down menu, then press the *Save Opinion Type* menu.

Choices are:

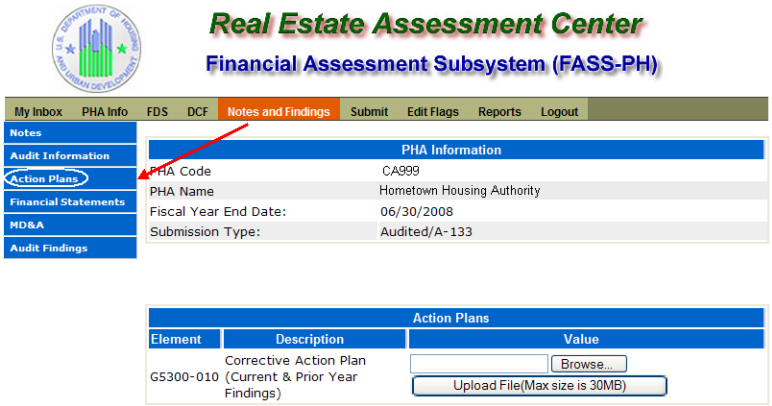
- Fairly Stated
- Fairly Stated except for
- No Opinion
- Incomplete or Missing

Press Browse... to locate the Audit Information file, and then press the Upload button to include the file with your submission.



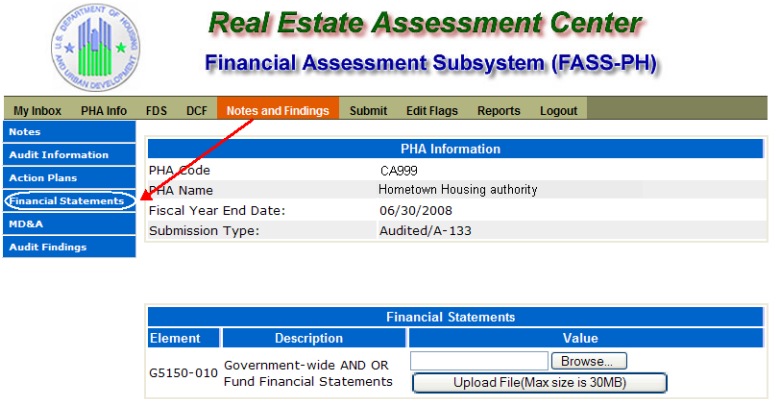
5.12.3 Action Plans

Press Browse... to locate the Action Plan file, and then press the Upload button to include the file with your submission.



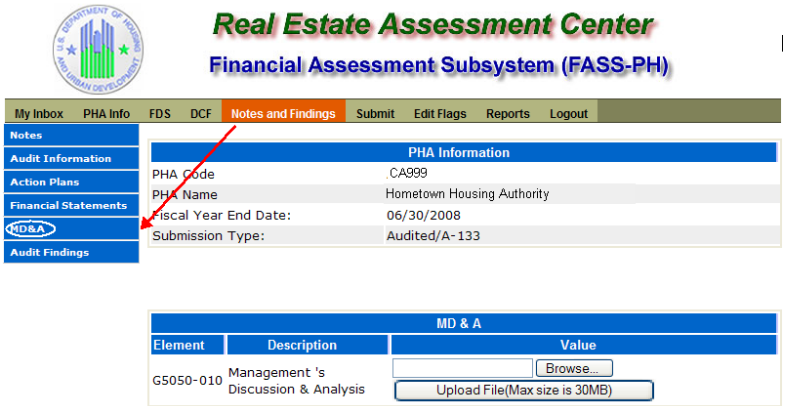
5.12.4 Financial Statements

Press Browse... to locate the Financial Statements file, and then press the Upload button to include the file with your submission.



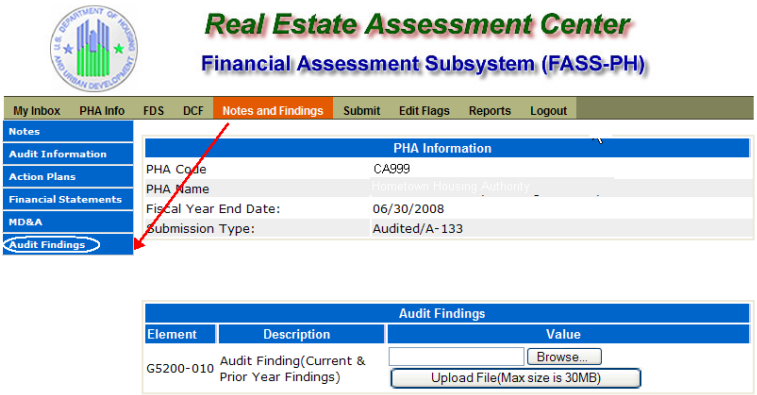
5.12.5 MD&A (Management's Discussion & Analysis)

Press Browse... to locate the MD&A file, and then press the Upload button to include the file with your submission.



5.12.6 Audit Findings

Press Browse... to locate the path to your Audit Findings file, and then press the Upload button.

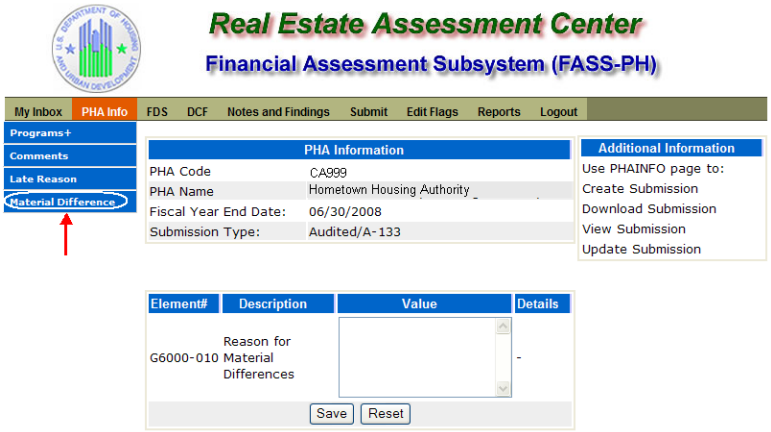


5.13 Material Difference Reason Page

(For Audited Submissions Only)

The Material Difference Reason page contains the PHA's written explanation for any significant differences between the audited and unaudited submissions. The link to this page is available only to audited submissions, only on the PHA Info page. If there are no material differences, you can ignore this feature.

In the value box, enter the reason the Audited Submission is materially different from the Unaudited version. Press the Save button.



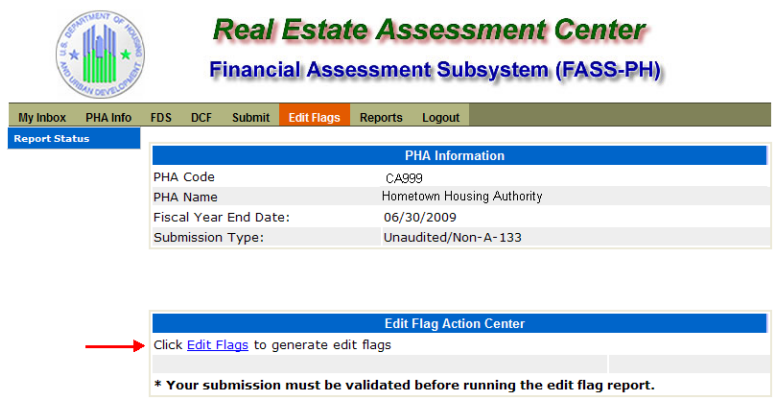
5.14 Edit Flags Page

Edit Flags are comments to alert you to potential errors or omissions in your submission. While not outright rejections, they do identify significant issues which should be reviewed by you before going through the submission process.

Once all the FDS documents and the DCF documents are complete and validated, select the **Edit Flags** link on the top navigation bar.

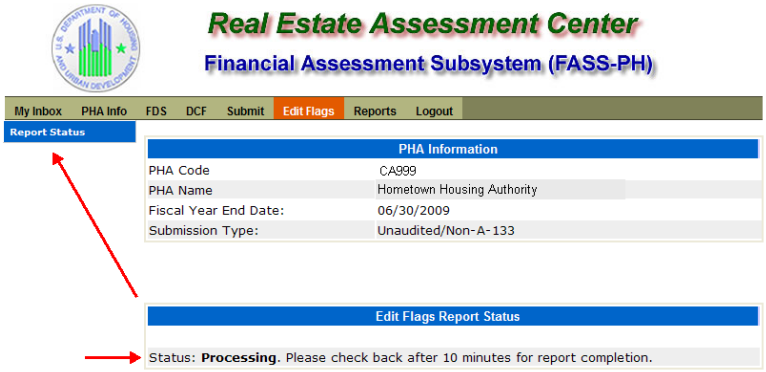
The **Edit Flags Action Center** page will display

Click on [Edit Flags] to generate the Edit Flags Report.

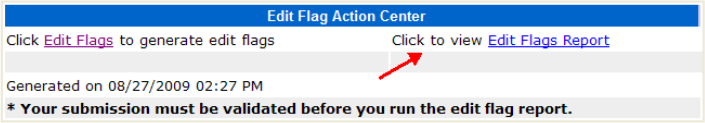


You will receive a message to return later to view the report.

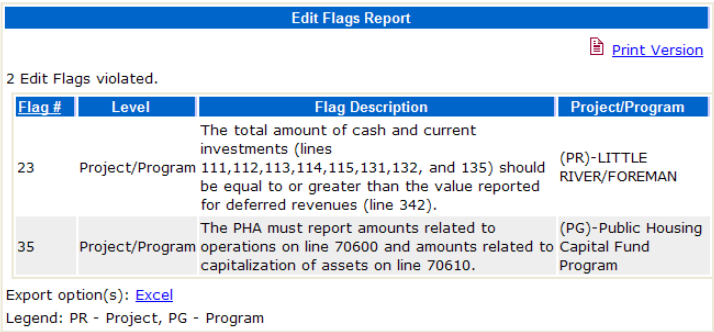
You may click on the Report Status blue link to find if the report is complete. If so, follow instructions on the page to view the report.



When the Edit Flags Report has been generated, you can view it by clicking on the link that appears on the Action Center page.



This is an example of the report layout. You may print the report or export it to a spreadsheet.



Flag #	Level	Flag Description	Project/Program
23	Project/Program	The total amount of cash and current investments (lines 111,112,113,114,115,131,132, and 135) should be equal to or greater than the value reported for deferred revenues (line 342).	(PR)-LITTLE RIVER/FOREMAN
35	Project/Program	The PHA must report amounts related to operations on line 70600 and amounts related to capitalization of assets on line 70610.	(PG)-Public Housing Capital Fund Program

6.0 SUBMITTING FINANCIAL DATA

6 SUBMITTING FINANCIAL DATA

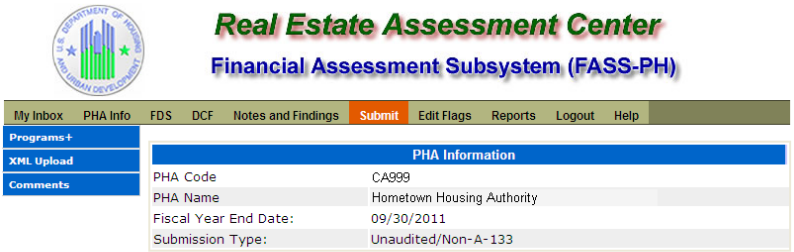
This chapter will guide you through the actual submission process. Section 6.1 discusses Un-audited submissions. Section 6.2 discusses Audited submissions. Section 6.3 describes the monitoring of your submission status after submitting to REAC.

6.1 Un-audited Submission Process

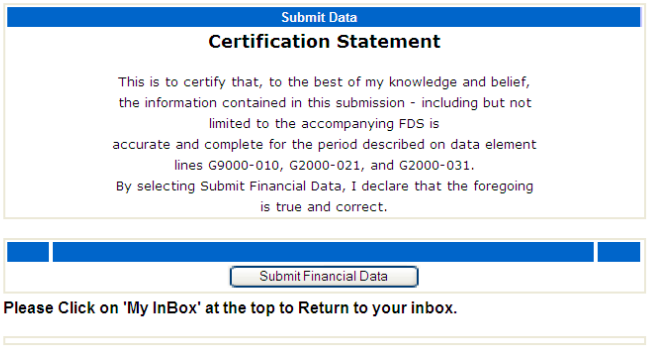
Before starting the submission process for your PHA, all Balance Sheets, and Income Statements for each program and project managed by your PHA, plus the Data Collection Form, Comments, etc. must be complete. Data checks triggered by Save and Validate should have been successful for each document.

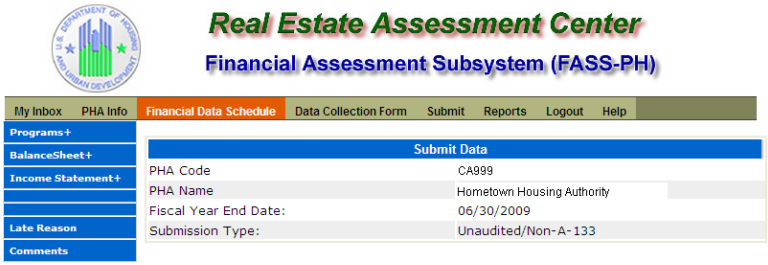
After all required information is entered in FASS-PH for your PHA, and all preliminary validations have been successful, go to the **Submit Data** page to perform a submission completeness check and submit the data to REAC. If the submission is successful, a confirmation message will display. If not, you must correct the data until the submission is valid.

The **Submit Data** page also contains a Certification Statement. By submitting financial data electronically, the PHA user certifies that the data is accurate, complete and in accordance with the stated requirements.



From the **PHA Information Page**, select the **SUBMIT** link on the top bar of the page. The **Submit Data Page**, including the **Certification Statement**, will display.

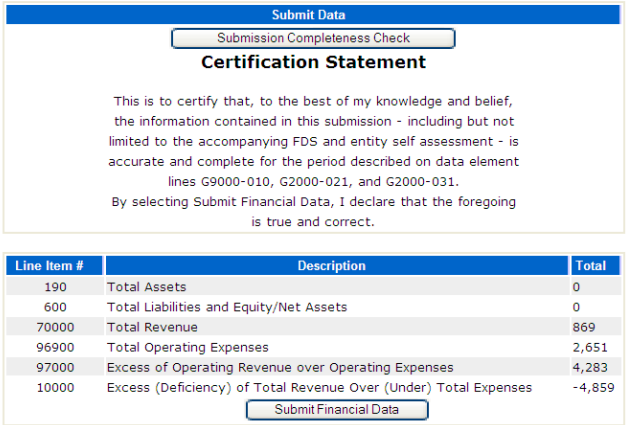




Click on

Submission Completeness Check

to validate the combined financial data.



If errors are detected, they will be listed on a page as displayed here.

All the errors must be resolved before the Submission can proceed. You may print this error list if needed, using Windows **Print** options.

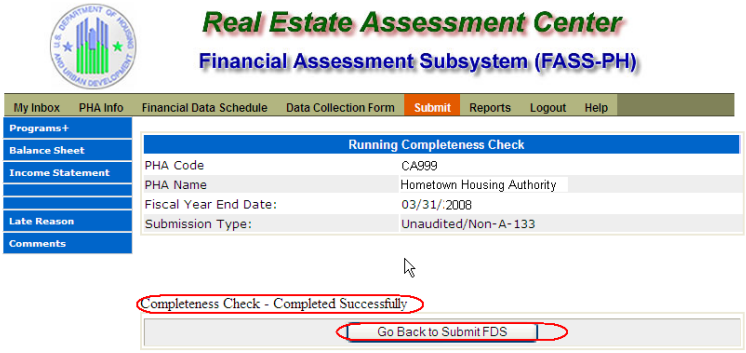
Press Go Back to Submit FDS to return to the Submit Data Page. From there you can navigate to the pages you need to correct the errors indicated.

If there are no errors, a confirmation message displays, as shown here.

Select

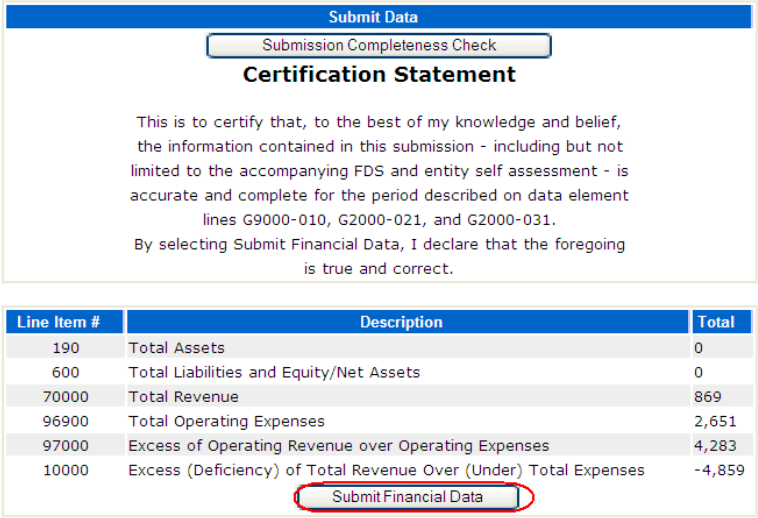
Go Back to Submit FDS

It will return you to the main submit page:



At the main submit page, select

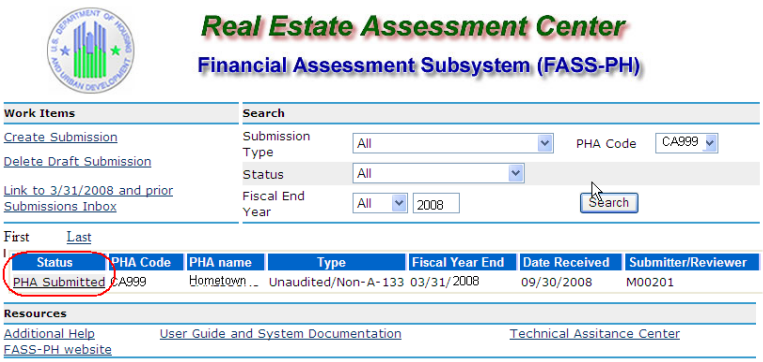
Submit Financial Data



If the submission is successful, this acknowledgement screen will display:

Click on the My Inbox link on top navigation bar to return to the Inbox.

Your submission's status has changed from ***Draft*** to ***PHA Submitted***.



The submission will be processed during the nightly batch process, and the status will change from ***PHA Submitted*** to ***Review***. After REAC completes the internal review, the status changes to ***Approved*** *or* ***Rejected***.

If your submission's status is ***Rejected***, you must create a new submission, correct the errors, validate, and resubmit your data to REAC. (See Section 9 for Resubmission of rejected submissions.)

Please refer to section 6.3 for information regarding monitoring your submission status.

6.2 Audited Submission Process

After the unaudited data has been prepared and submitted to HUD-REAC (Section 6.1), the final audited data is prepared and submitted. All the FDS validations, screens and linkages for submission are the same as for unaudited submissions. The DCF General Information page is different, and additional data is required:

- Additional Data Collection Form pages
- Notes & Findings pages
- Material Differences pages (if appropriate)

You have the choice of preparing the Audited Submission from scratch, or of downloading the base of information from the unaudited submission that you prepared earlier.

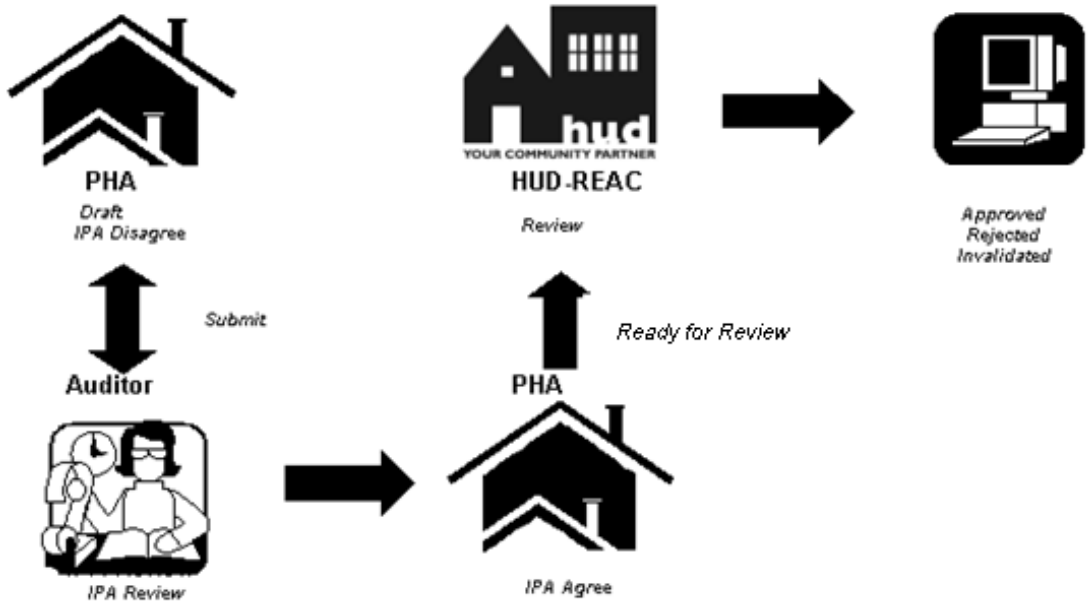
Additional steps are also required. The submission is in three stages.

The first stage submits the data for IPA verification: Once the submission is successful, the submission status changes from ***Draft*** to ***IPA Review***.

In the second stage, the auditor or IPA verifies that the data that was entered into the system matches the actual PHA financial data and auditor review.

- If the auditor determines that the data is accurate (the submission status changes to ***IPA Agree***), the PHA can submit the final data to REAC.

- If the auditor determines that the data is not accurate (the submission status changes to ***IPA Disagree***), then the PHA must correct the discrepancies and resubmit the data for IPA verification (the submission status changes from ***IPA Disagree*** back to ***IPA Review***).

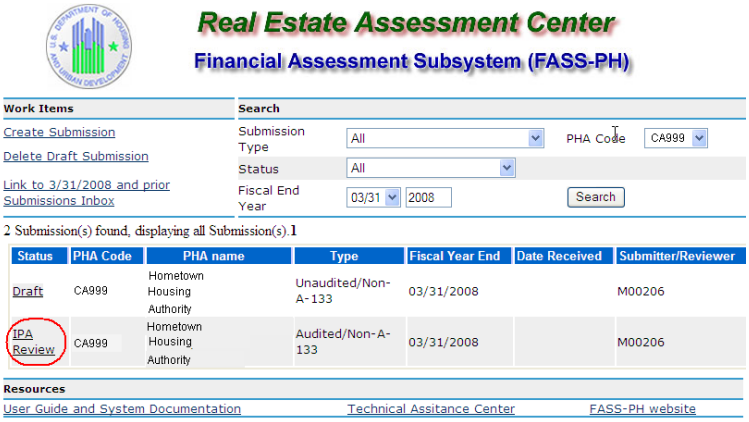


6.2.1 Auditor Procedures

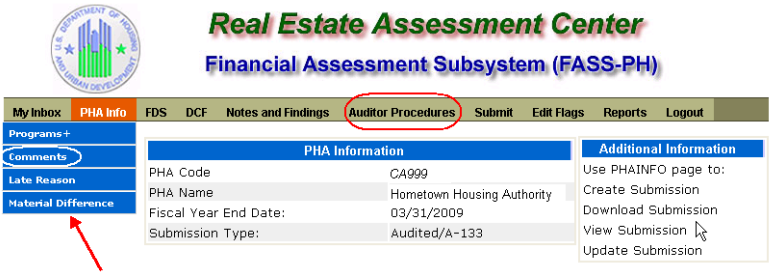
The purpose of the Auditor Procedures is for the Independent Public Accountant (IPA) to review the submission, and specifically the documentation of the audit that was already performed on the submission, to verify that the actual audit information was correctly entered into the system. These procedures allow a designated auditor to certify the correctness of what was entered, prior to final submission.

When an Audited submission has been prepared and is submitted by the PHA, the status changes from ***Draft*** to ***IPA Review***:

The IPA, or Auditor, logs into the system and clicks on the IPA Review **Status** link of the listed PHA Submission,



A PHA Info page opens with Auditor Procedures now present in the gold navigation bar

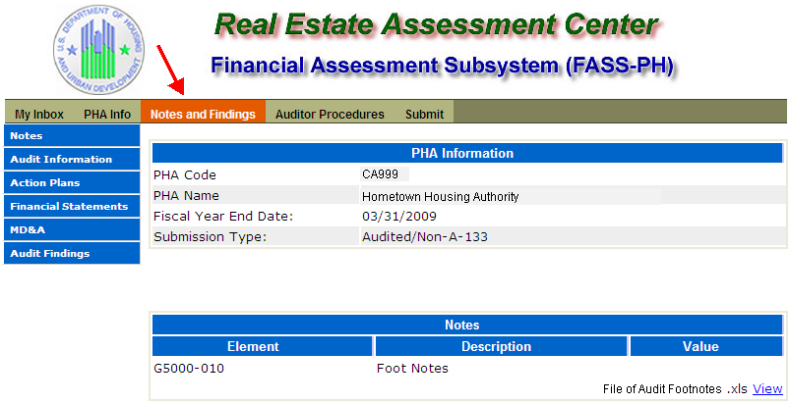


First the Auditor must review all **Comments** and **Notes and Findings** associated with the Submission. Click on the **Comments** link on the left navigation menu to open the Comments page.

From this page, review the typed comments. Click on View (listed here in the second element), to view the uploaded comments file.

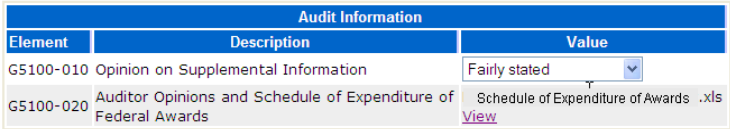
The Auditor clicks on the Notes & Findings link to see the additional files associated with the submission.

The Footnotes page is displayed on the initial page:

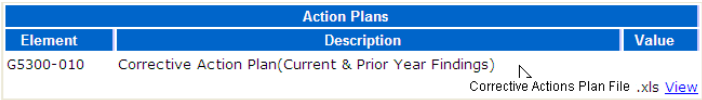


By clicking on each of the links on the left navigation menu, the Auditor can access each of the Notes and Findings pages.

The Audit Information link can be clicked to view the **Opinion on Supplemental Information**. From there, the View link reveals the **Auditor Opinions** and **Schedule of Expenditure of Federal Awards** file.

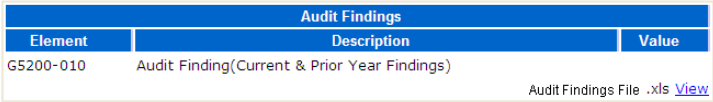


The Action Plans link makes available the Corrective Action Plan File by clicking that View link.

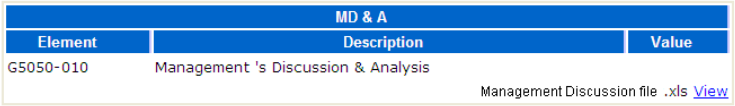


The Financial Statements link makes available the Financial Statements file by clicking on the View link.

The Audit Findings link makes available the Audit Findings file by clicking that View link.

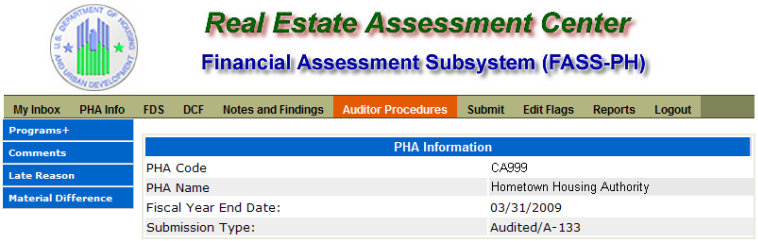


The MD&A link opens Management's Discussion & Analysis. Click the View link to see the Management Discussion file.

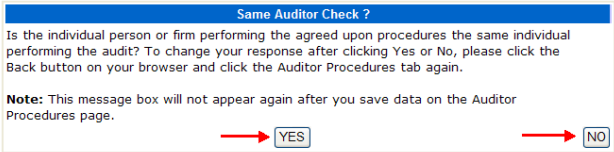


After the Auditor reviews all the documents associated with the PHA Submission, the next step is to click on **Auditor Procedures** on the top navigation bar of the **PHA Info** page.

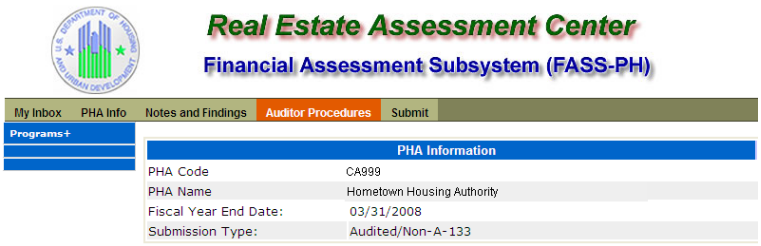
The first time this link is clicked, the "Same Auditor Check" page appears:



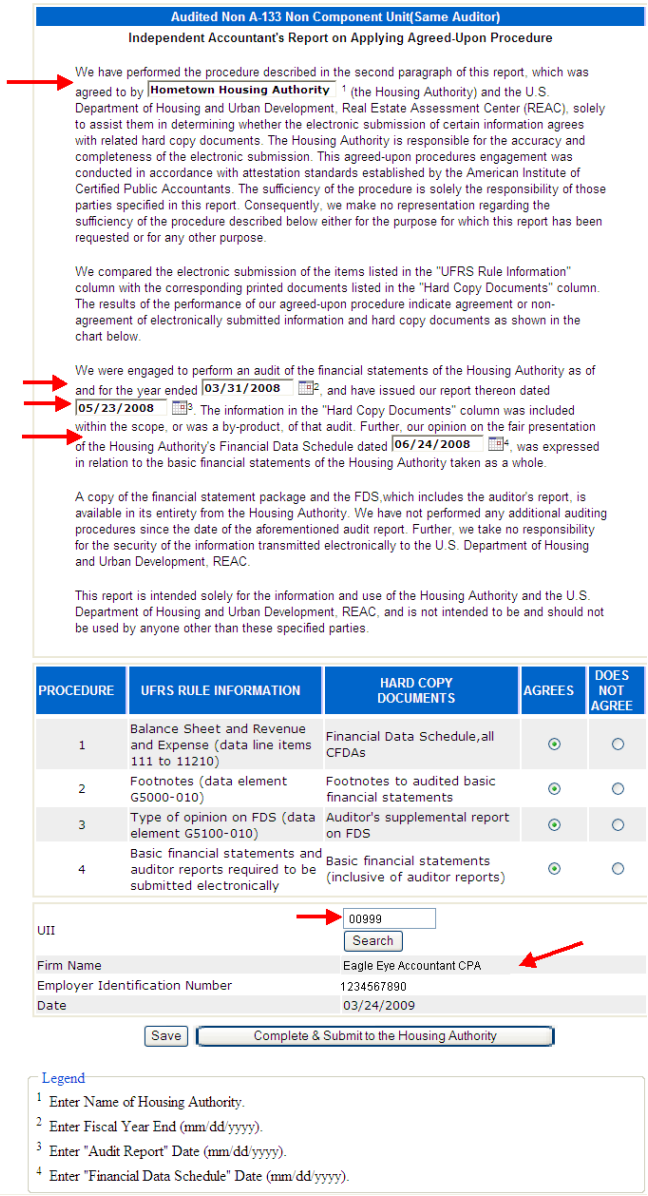
The auditor responds with either YES or NO. For either response, the system will navigate to the **Independent Accountant's Report** page.



If NO is clicked, significant auditor identification information is required. If YES is clicked, less information is requested on the report. The content of the report may also vary slightly, based on several characteristics of the submission and of the PHA.

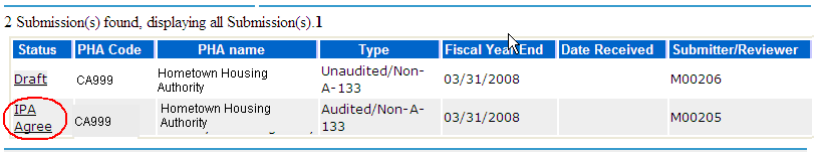


The Auditor enters the PHA name and report date fields, checks the agrees/does-not-agree radio button for each procedure category, and fills in his UII number. The name, employee ID number and the current date are generated on the report.

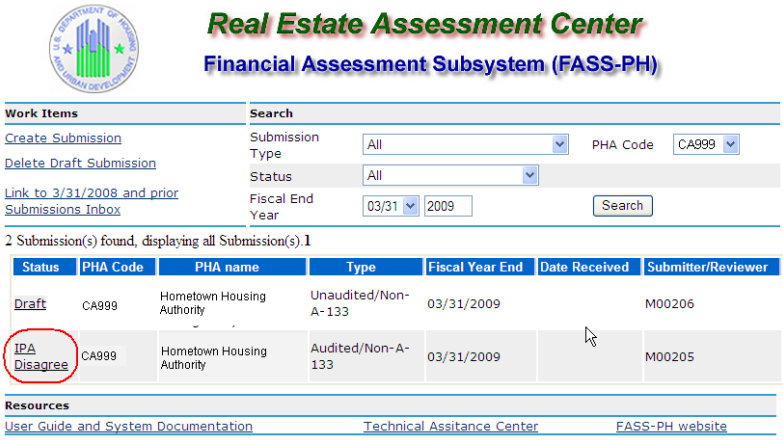


Pressing Save then pressing Complete & Submit to the Housing Authority completes the transaction.

If the auditor has checked all of the **Agrees** radio buttons, then the PHA Submission is listed with its new status of **IPA Agree.**



If the auditor has checked any of the **Does not Agree** radio buttons, then the PHA Submission is listed with its new status, **IPA Disagree**, as shown.



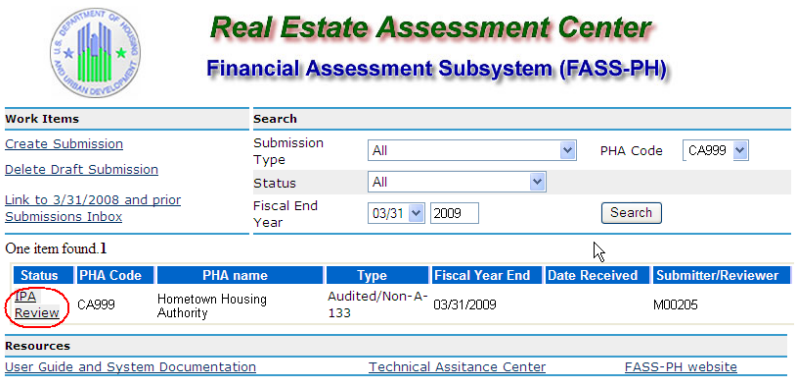
6.2.2 PHA Procedures for Audited Submissions

Once an Audited submission has been prepared (Section 5), the initial submission procedures are identical to those for Un-Audited submissions, described in Section 6.1. The only difference is that the resulting status, instead of **PHA Submitted** or **Review**, will be **IPA Review**, indicating that an Independent Public Accountant will review the submission. That review, described in section 6.2.1, will result in a status of either **IPA Disagree** or **IPA Agree**.

6.2.2.1 IPA Disagree

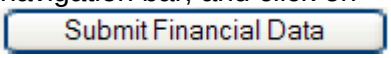
If an Auditor returns an **IPA Disagree** status, the PHA must revise this submission (not try to create a new one) and submit the financial submission again for the auditors' review. When this is done, the Status will revert back to **IPA Review**, as shown:

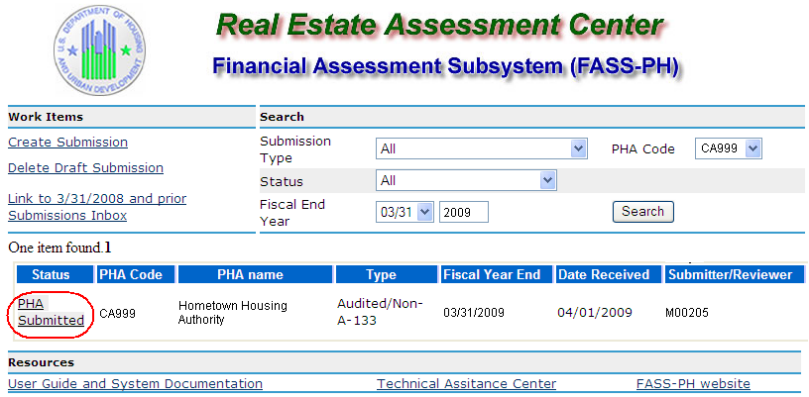
This back and forth can happen as many times as it takes until a status of ***IPA Agree*** is given



6.2.2.2 IPA Agree

If the Auditor returns an **IPA Agree** status, the third stage of the submission can take place. Click the ***Submit*** link on the top navigation bar, and click on





At this point the submission will be changed from IPA Agree to ***PHA Submitted***:

After overnight batch processing, the status will change from ***PHA Submitted*** to ***Review***

Once the package is submitted, the action is in the hands of HUD/REAC staff. PHA staff will monitor the submission status.

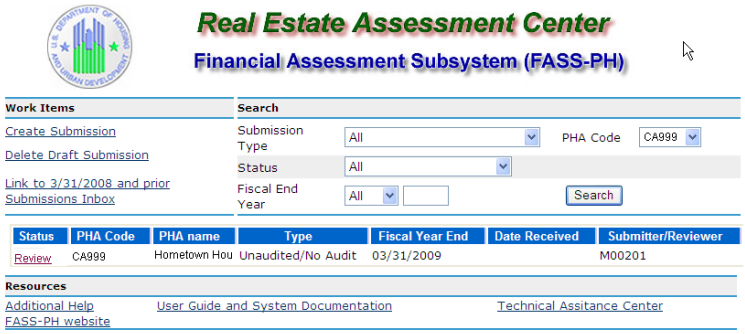
6.3 Monitoring Submission Status

(Submission Status Changes)

When you submit your PHA's financial information to REAC, the status of the submission changes to **'PHA Submitted'**. The Status is displayed in the first column of the Inbox page when you display the submission info line. As part of REAC processing, several possible changes in status can occur. Some status changes will differ depending on the type of PHA (Low Rent Only, Combined, or Section 8 Only). These are explained below.

6.3.1 *Review* status

The nightly batch processing will change the submission status from **PHA Submitted** to **Review.** Submissions with Review status are awaiting internal reviewed by REAC.



6.3.2 Approved status

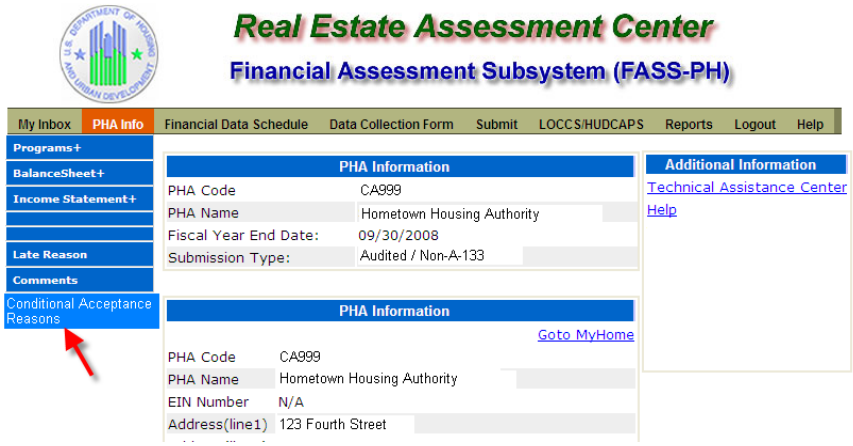
This status includes both Conditionally Accepted and Unconditionally Accepted submissions.

To determine if the submission is conditionally accepted, Click on the Approved link.

Status	PHA Code	PHA name	Type	Fiscal Year End	Date Received	Submitter/Reviewer
Approved	CA999	Hometown Housing Authority	Audited / Non-A-133	09/30/2008	08/15/2008	M00207 / M00201

The Financial Data Schedule information for the PHA is displayed on the page.

If the submission was **Conditionally Accepted** a Conditional Acceptance Reasons link will display in the blue menu box on the left of the page.



Internal REAC personnel will record "Conditional Acceptance Comments" for submissions that are Conditionally Accepted. You can view these comments in the **Conditional Acceptance Reasons** page. Click on the Conditional Acceptance Reasons link to see the comments:

Conditional Acceptance Reasons

DESCRIPTION	VALUE
Comments:	Conditional Acceptance Comments entered for user's manual.

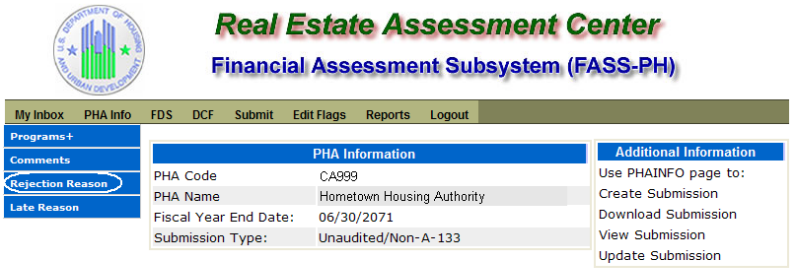
Not all Approved submissions will have a Conditional Acceptance Reasons link. Only those submissions that were "conditionally accepted" by REAC will display the Conditional Acceptance Reasons link. It is possible that a conditionally accepted submission will later be invalidated. If that happens, see section 6.3.6 for submission with invalidated status.

6.3.3 *Rejected* status

Click on the Rejected link when your PHA submission has this status,

Status	PHA Code	PHA name	Type	Fiscal Year End	Date Received	Submitter/Reviewer
Rejected	CA999	Hometown Housing Authority	Audited / Non-A-133	09/30/2008	08/15/2008	M00207 / M00201

The PHA Information page, with a **Rejection Reason Details** link in the blue selection menu, will display:



Click on the **Rejection Reason Details** link. The **Rejection Reason Details Page** will display. This page provides a description and value as to why the submission was rejected:

Description	Value
Programs Not Reported	Yes
Financial Information Not Consistent with GAAP Method Selected	Yes
Financial Information Not Properly Classified/Reported/Stated	Yes
Agency FY Different from Records	Yes
Programs Combined	No
Unexplained Indicators Affecting Indicators of Scored	No
Material Non-Compliance with GAGAS	No
Other	No

Comments

YYYYNNNN, Rejection Comments. AZ034, 6/30/2071. Unaudited. Line G3000-240 want take "0". Thus, we have to leave it blank. 2. If Business Activities is selected as a Program., no data can be entered in Line G3000-10. 3. The Total Federal Award Page list Business Activities as a federal program. Thus, the system is asking whether the program is a major federal program, and asking other questions related to federal programs. 4. For Operations, capital fund, and COCC, the memo accounts (11610-13901) should only be mandatory when there is an amount on line 70610. 5. Line 11020 should only be mandatory when there is amount on

For a Rejected submission, you must create a new submission, correct the errors, and submit for approval.

For further reference, see Chapter 9, **Resubmitting Rejected/Invalidated Submissions**.

6.3.4 *Late Presumptive Failure* status

This section not included in current release – will be developed later

6.3.5 *Failure to Submit* status

(Applicable for Section 8 Only PHA submissions)

Status	PHA Code	PHA name	Type	Fiscal Year End	Date Received	Submitter/Reviewer
Failure to Submit	CA999	Hometown Housing Authority	Audited / Non-A-133	09/30/2008	08/15/2008	M00207 / M00201

The possible reasons for Failure to Submit (FTS) status are:

- PHA did not submit Un-audited and/or Audited submission.
- Submission was received after the due date.

If you need to submit after a submission is denoted FTS, please contact your Financial Analyst to have your FTS submission invalidated.

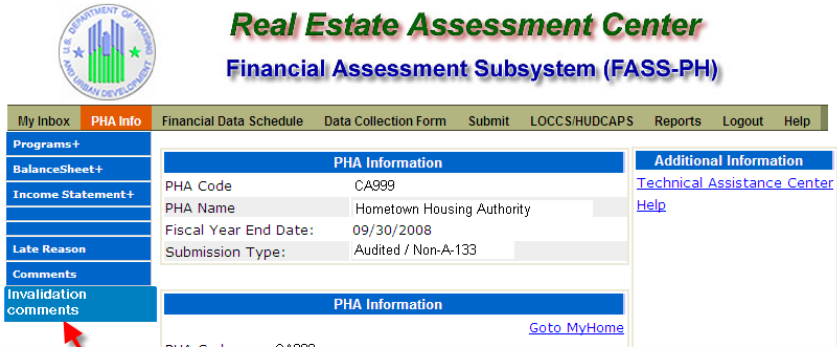
6.3.6 *Invalidated* status

If a previously approved submission or an LPF or an FTS submission is invalidated, you must create a new resubmission, correct the errors, and resubmit for approval. Refer to Chapter 9 for resubmission details.

Click on the Invalidated link.

Status	PHA Code	PHA name	Type	Fiscal Year End	Date Received	Submitter/Reviewer
Invalidated	CA999	Hometown Housing Authority	Audited / Non-A-133	09/30/2008	08/15/2008	M00207 / M00201

The Financial Data Schedule information for the PHA is displayed on the page, with an Invalidation Comments link in the blue menu box at the top left of the page.



Click on the Invalidation Comments link to access the

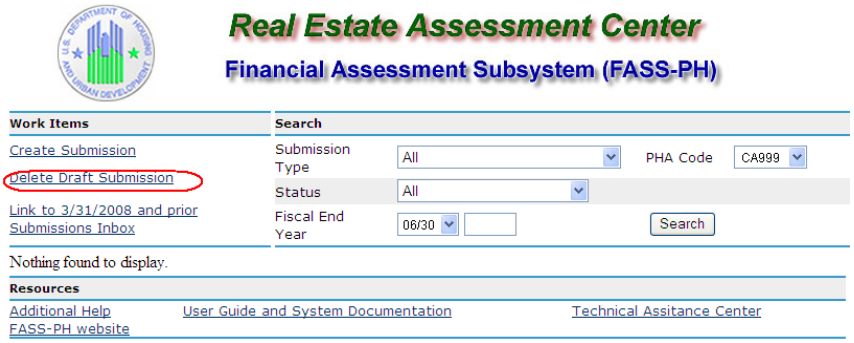
comments provided by
Internal REAC personnel.

7.0 DELETING DRAFT FINANCIAL SUBMISSIONS

7 DELETING DRAFT FINANCIAL SUBMISSIONS

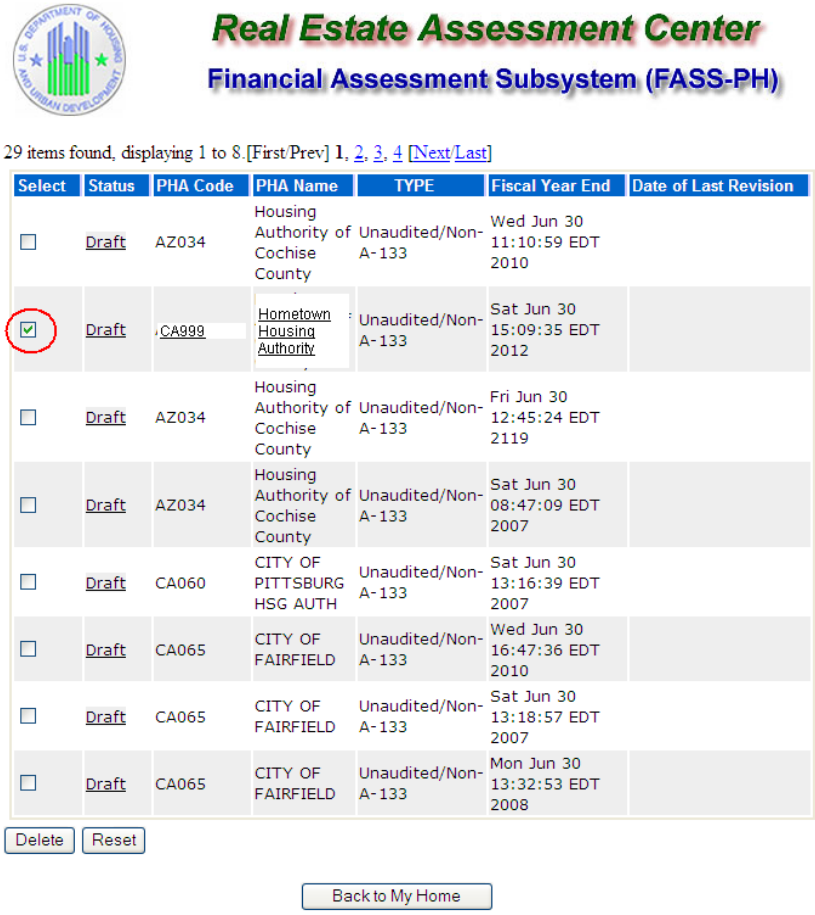
If you wish to delete a Draft Financial submission, you must first identify the draft you want from all existing drafts. Go to the FASS-PH initial page (My Inbox), select your PHA code from the drop-down list on the right, and select "Delete Draft Submission" from the list of Work Items on the left of the page.

This will begin a search of all draft submissions for your PHA code. You may use any of the filters on the page, Submission Type, Status, or Fiscal Year End, to better focus on the draft you want.

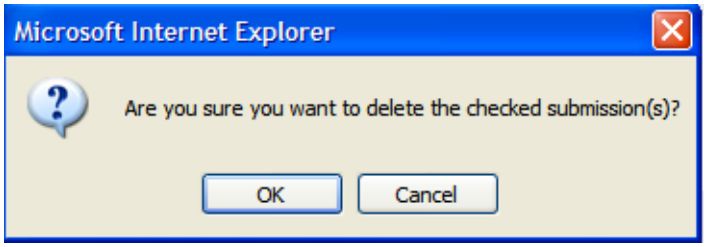


The system will search all available drafts within the parameters you have set, and will return a list of the draft submissions that fit your criteria.

From the list that was returned, find the draft(s) you wish to delete, click on the corresponding box in the "Status" column, and press the Delete button at the bottom of the list.



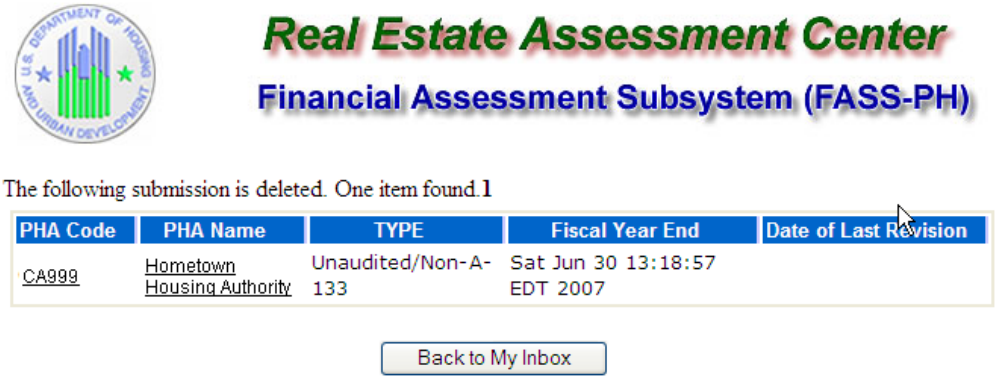
You will receive a warning message asking if you're sure you want to



delete the checked (draft) submissions.

Press “OK” to complete the deletion, or “Cancel” to stop without deleting the draft.

When you press “OK”, a confirmation page will appear. You can return to the Inbox page after viewing it.



8.0 GENERATING REPORTS

8 GENERATING REPORTS

The **Report Selection** page allows FASS-PH users to generate reports based on the PHA's completed un-audited and audited submission data. Click the Reports link on the top navigation bar. The reports listed below are available.

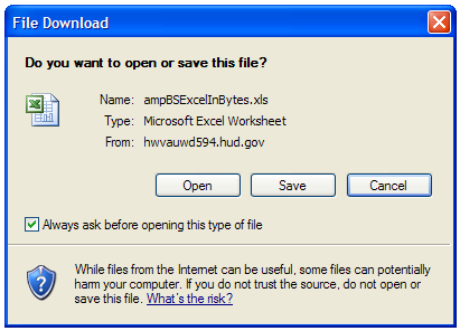
- Project Balance Sheet Summary
- Project Revenue & Expense Summary
- Entity Wide Balance Sheet Summary
- Entity Wide Revenue & Expense Summary
- Single Project Balance Sheet Summary
- Single Project Revenue & Expense Summary

The following pages discuss the selection procedure of each type of report, and show an example of each. The common traits of all the reports are as follows:

- You can choose to display each report in either EXCEL or PDF format.

- If you choose PDF format, you can view the report on line, print the report, or save the report to a folder of your choice. You cannot change the content of the report.

- If you choose the Excel format, you will be given the option to open the file or to save it to a folder of your choice.



  - If you opt to **save** the Excel file, you can manipulate the data at will and save the modified file to your folder, but you cannot save your changes back to the system file.

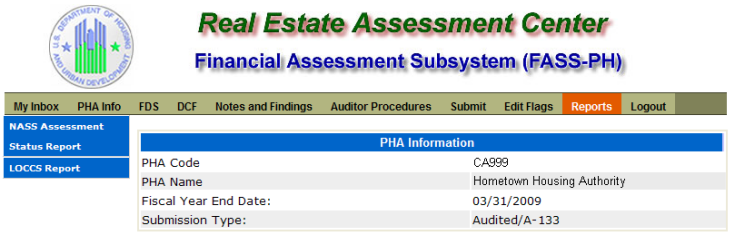
  - If you opt to **open** the file, you can alter the data, but will not have the option to save the modified data to your folder or back to the system.

- For the reports displaying Project or Program information, the reports display up to 5 projects or programs per page. Only projects or programs where some FDS or DCF data has been entered will be included in the groups of 5. (Example: I have 30 programs but have entered data for only 15. The report will consist of three pages, each with 5 programs displayed.

- For PHAs with a large number of Projects / Programs, a special procedure to generate the reports in the background will be activated, to use resources more efficiently. The reports will be created without tying up your on-line session, and will be stored for viewing until you specifically delete them and re-create them. For submissions in Review status, re-creation will not be allowed, since the Submission cannot change at this point. See Section 8.8, below, to see how this procedure works.

8.1 Report Selection Procedures

To access the Reports section, click on the **Reports** link at the top of the page.

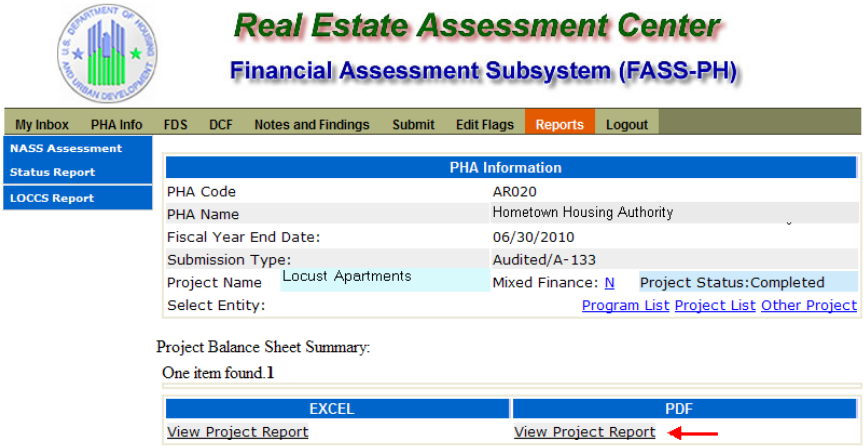


The **Report Selection** page will be displayed.

Select the report you want by clicking on the Display Reports link to the right of the report name.

8.2 Project Balance Sheet Summary

When you select Balance Sheet Summary, this sub-menu will display, giving you a choice of 2 report formats, one in EXCEL and one in PDF format.



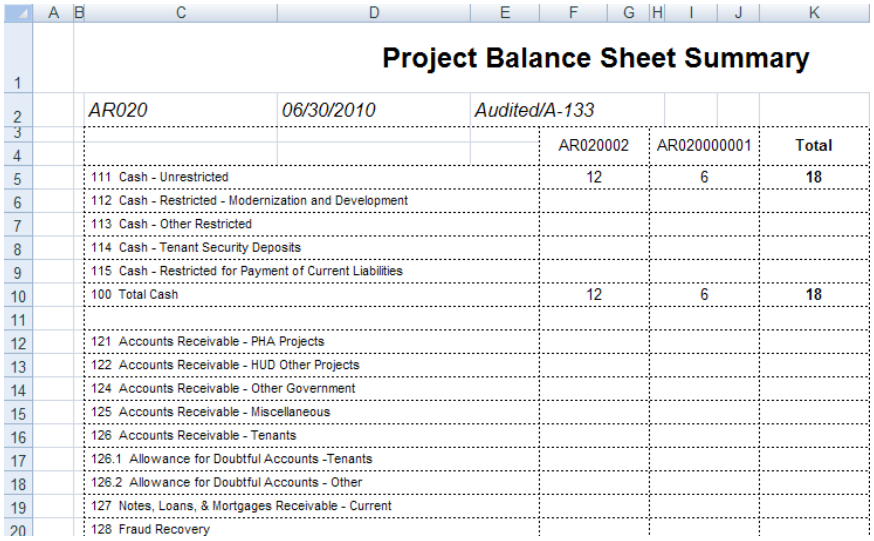
Selecting the **View Project Report** under the **PDF** column will produce a report in the format displayed. The Total column will show rolled-up totals for all the projects in the PHA.

Project Balance Sheet Summary

AR020 *06/30/2010* *Audited/A-133*

	AR020002	AR020000001	Total
111 Cash - Unrestricted	12	6	18
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted			
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities			
100 Total Cash	12	6	18
121 Accounts Receivable - PHA Projects			
122 Accounts Receivable - HUD Other Projects			
124 Accounts Receivable - Other Government			
125 Accounts Receivable - Miscellaneous			
126 Accounts Receivable - Tenants			
190 Total Assets	12	6	18
311 Bank Overdraft			
312 Accounts Payable <= 90 Days			
313 Accounts Payable >90 Days Past Due			
321 Accrued Wage/Payroll Taxes Payable			
322 Accrued Compensated Absences - Current Portion			
324 Accrued Contingency Liability			
325 Accrued Interest Payable			
331 Accounts Payable - HUD PHA Programs			
332 Account Payable - PHA Projects			
333 Accounts Payable - Other Government			
341 Tenant Security Deposits			
342 Deferred Revenues			
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue Bonds			
344 Current Portion of Long-term Debt - Operating Borrowings			
345 Other Current Liabilities			
346 Accrued Liabilities - Other			

If you select the Excel version of the same report, you will see a similar format, but in Excel format.



Project Balance Sheet Summary

AR020 *06/30/2010* *Audited/A-133*

	AR020002	AR020000001	Total
111 Cash - Unrestricted	12	6	18
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted			
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities			
100 Total Cash	12	6	18
121 Accounts Receivable - PHA Projects			
122 Accounts Receivable - HUD Other Projects			
124 Accounts Receivable - Other Government			
125 Accounts Receivable - Miscellaneous			
126 Accounts Receivable - Tenants			
126.1 Allowance for Doubtful Accounts -Tenants			
126.2 Allowance for Doubtful Accounts - Other			
127 Notes, Loans, & Mortgages Receivable - Current			
128 Fraud Recovery			

8.3 Project Revenue & Expense Summary

This selection from the main **Report Selection** menu will give you the same choice of formats that you had with Balance Sheets

Project Revenue & Expense Summary

One item found.1

EXCEL	PDF
View Project Report	View Project Report

An example of the Excel version of the report is displayed here.

Project Revenue and Expense Summary

AR020 *06/30/2010* *Audited/A-133*

	AR020002	AR020000001	Total
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	0	0	0
70600 HUD PHA Operating Grants			
70610 Capital Grants			
70710 Management Fee			
70720 Asset Management Fee			
70730 Book Keeping Fee			
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue			
70800 Other Government Grants			
71100 Investment Income - Unrestricted			

An example of the PDF version of the report is displayed here.

Project Revenue and Expense Summary

AR020 *06/30/2010* *Audited/A-133*

	AR020002	AR020000001	Total
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	0	0	0
70600 HUD PHA Operating Grants			
70610 Capital Grants			
70710 Management Fee			
70720 Asset Management Fee			
70730 Book Keeping Fee			
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue			
70800 Other Government Grants			
71100 Investment Income - Unrestricted			
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery			
71500 Other Revenue			
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	0	0	0
91100 Administrative Salaries			
91200 Auditing Fees			
91300 Management Fee			
91310 Book-keeping Fee			
91400 Advertising and Marketing			
91500 Employee Benefit contributions - Administrative			

8.4 Entity Wide Balance Sheet Summary

This choice from the Main Report Selection Menu will produce the following sub-menu.

Entity Wide Balance Sheet Summary

One item found.1

EXCEL	PDF
View Entity Report	View Entity Report

An example of the PDF version of the report is displayed here.

Entity Wide Balance Sheet Summary

AR020 *06/30/2010* *Audited/A-133*

	Project Total	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	18	3	21		21
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted					
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	18	3	21		21
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects					
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous					
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants					
126.2 Allowance for Doubtful Accounts - Other					
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable					
120 Total Receivables, Net of Allowances for Doubtful Accounts	0	0	0		0
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					
143 Inventories					
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From					
145 Assets Held for Sale					
150 Total Current Assets	18	3	21		21

An example of the Excel version of the report is displayed here.

ampBSExcelInBytes [Read-Only] [Compatibility Mode]

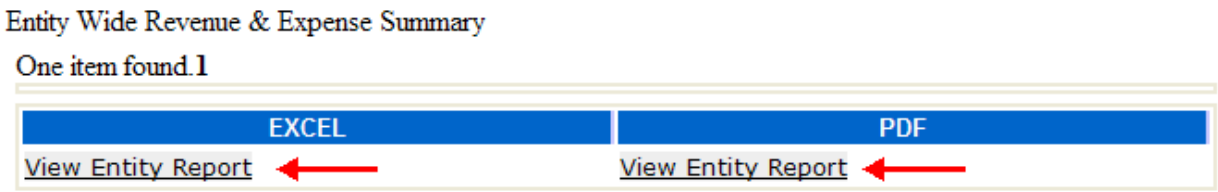
Entity Wide Balance Sheet Summary

AR020 *06/30/2010* *Audited/A-133*

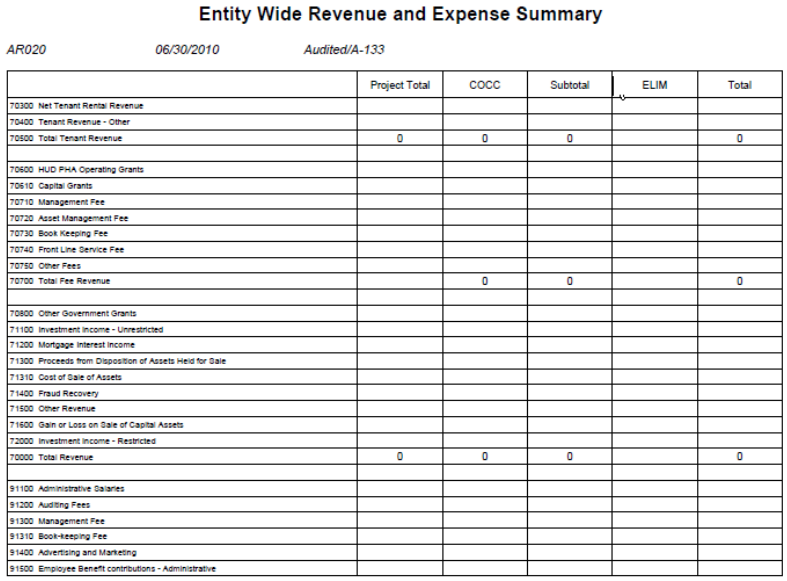
	Project Total	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	18	3	21		21
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted					
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	18	3	21		21
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects					
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous					
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants					
126.2 Allowance for Doubtful Accounts - Other					
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					

8.5 Entity Wide Revenue & Expense Summary

This choice from the Main Report Selection Menu will produce the following sub-menu.



An example of the PDF version of the report is displayed here.

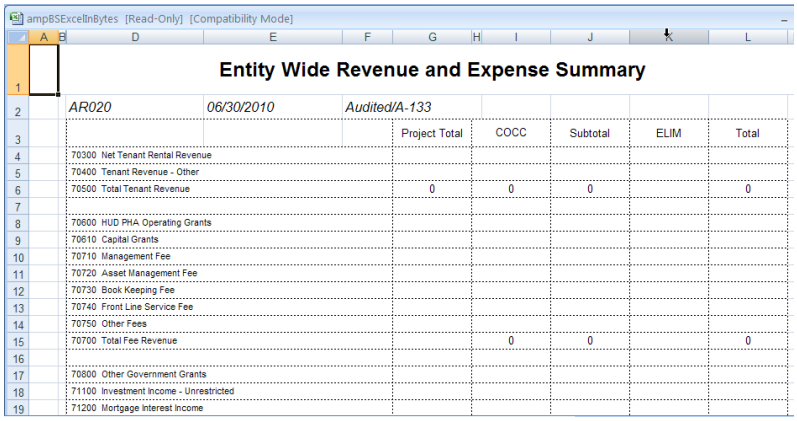


Entity Wide Revenue and Expense Summary

AR020 *06/30/2010* *Audited/A-133*

	Project Total	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	0	0	0		0
70600 HUD PHA Operating Grants					
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue		0	0		0
70800 Other Government Grants					
71100 Investment Income - Unrestricted					
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery					
71500 Other Revenue					
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	0	0	0		0
91100 Administrative Salaries					
91200 Auditing Fees					
91300 Management Fee					
91310 Book-keeping Fee					
91400 Advertising and Marketing					
91500 Employee Benefit contributions - Administrative					

An example of the Excel version of the report is displayed here.



ampBSExcelInBytes [Read-Only] [Compatibility Mode]

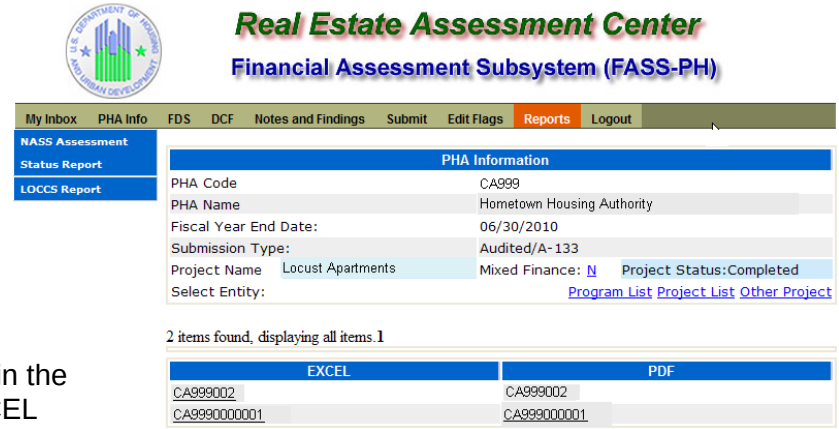
Entity Wide Revenue and Expense Summary

AR020 *06/30/2010* *Audited/A-133*

	Project Total	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	0	0	0		0
70600 HUD PHA Operating Grants					
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue		0	0		0
70800 Other Government Grants					
71100 Investment Income - Unrestricted					
71200 Mortgage Interest Income					

8.6 Single Project Balance Sheet Summary

When this selection is made from the Reports Selection Main Menu, a sub-menu is displayed, listing all the projects within the PHA where data has been entered in the Balance Sheet.



Each project is listed twice, once in the PDF column and once in the EXCEL column. Select the project from the report format column you want.

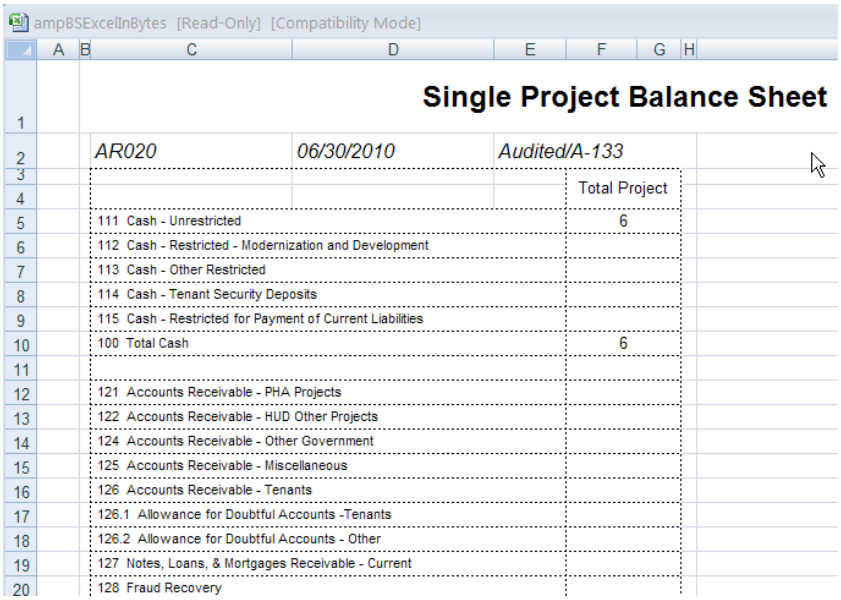
This is an example of the PDF format for this report.

Single Project Balance Sheet

AR020 *06/30/2010* *Audited/A-133*

	Total Project
111 Cash - Unrestricted	12
112 Cash - Restricted - Modernization and Development	
113 Cash - Other Restricted	
114 Cash - Tenant Security Deposits	
115 Cash - Restricted for Payment of Current Liabilities	
100 Total Cash	12
121 Accounts Receivable - PHA Projects	
122 Accounts Receivable - HUD Other Projects	
124 Accounts Receivable - Other Government	
125 Accounts Receivable - Miscellaneous	
126 Accounts Receivable - Tenants	
126.1 Allowance for Doubtful Accounts -Tenants	
126.2 Allowance for Doubtful Accounts - Other	
127 Notes, Loans, & Mortgages Receivable - Current	
128 Fraud Recovery	
128.1 Allowance for Doubtful Accounts - Fraud	
129 Accrued Interest Receivable	
120 Total Receivables, Net of Allowances for Doubtful Accounts	0
131 Investments - Unrestricted	
132 Investments - Restricted	
135 Investments - Restricted for Payment of Current Liability	
142 Prepaid Expenses and Other Assets	
143 Inventories	
143.1 Allowance for Obsolete Inventories	
144 Inter Program Due From	
145 Assets Held for Sale	
150 Total Current Assets	12

This is an example of the Excel format for this report.



ampBSExcelInBytes [Read-Only] [Compatibility Mode]

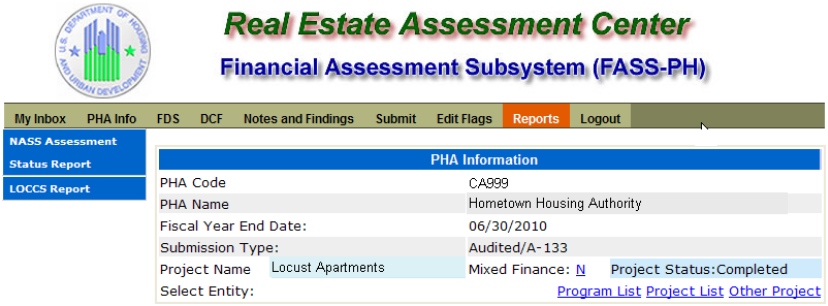
Single Project Balance Sheet

AR020	06/30/2010	Audited/A-133

	Total Project
111 Cash - Unrestricted	6
112 Cash - Restricted - Modernization and Development	
113 Cash - Other Restricted	
114 Cash - Tenant Security Deposits	
115 Cash - Restricted for Payment of Current Liabilities	
100 Total Cash	6
121 Accounts Receivable - PHA Projects	
122 Accounts Receivable - HUD Other Projects	
124 Accounts Receivable - Other Government	
125 Accounts Receivable - Miscellaneous	
126 Accounts Receivable - Tenants	
126.1 Allowance for Doubtful Accounts -Tenants	
126.2 Allowance for Doubtful Accounts - Other	
127 Notes, Loans, & Mortgages Receivable - Current	
128 Fraud Recovery	

8.7 Single Project Revenue & Expense Summary

When this selection is made from the Reports Selection Main Menu, a sub-menu is displayed, listing all the projects within the PHA where data has been entered in the Revenue & Expense page.



Real Estate Assessment Center

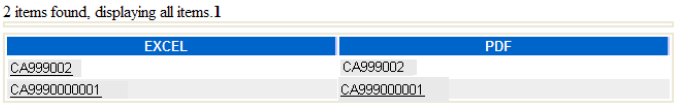
Financial Assessment Subsystem (FASS-PH)

My Inbox | PHA Info | FDS | DCF | Notes and Findings | Submit | Edit Flags | Reports | Logout

NASS Assessment
Status Report
LOCCS Report

PHA Information			
PHA Code	CA999		
PHA Name	Hometown Housing Authority		
Fiscal Year End Date:	06/30/2010		
Submission Type:	Audited/A-133		
Project Name	Locust Apartments	Mixed Finance: N	Project Status:Completed
Select Entity:			Program List Project List Other Project

Each project is listed twice, once in the PDF column and once in the EXCEL column. Select the project from the report format column you want.



2 items found, displaying all items.1

EXCEL	PDF
CA999002	CA999002
CA9990000001	CA999000001

This is an example of the PDF format for this report.

Single Project Revenue and Expense

AR020 *06/30/2010* *Audited/A-133*

	14.850	14.872	Total Project
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	0	0	0
70600 HUD PHA Operating Grants			
70610 Capital Grants			
70710 Management Fee			
70720 Asset Management Fee			
70730 Book Keeping Fee			
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue			
70800 Other Government Grants			
71100 Investment Income - Unrestricted			
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery			
71500 Other Revenue			
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	0	0	0
91100 Administrative Salaries			
91200 Auditing Fees			
91300 Management Fee			
91310 Book-keeping Fee			
91400 Advertising and Marketing			
91500 Employee Benefit contributions - Administrative			

This is an example of the Excel format for this report.

ampBSExcelInBytes [Read-Only] [Compatibility Mode]

Single Project Revenue and Expense

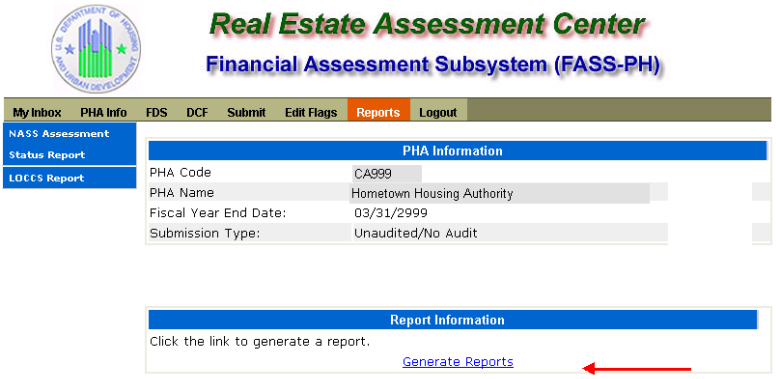
AR020 *06/30/2010* *Audited/A-133*

	14.850	14.872	Total Project
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	0	0	0
70600 HUD PHA Operating Grants			
70610 Capital Grants			
70710 Management Fee			
70720 Asset Management Fee			
70730 Book Keeping Fee			
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue			
70800 Other Government Grants			
71100 Investment Income - Unrestricted			

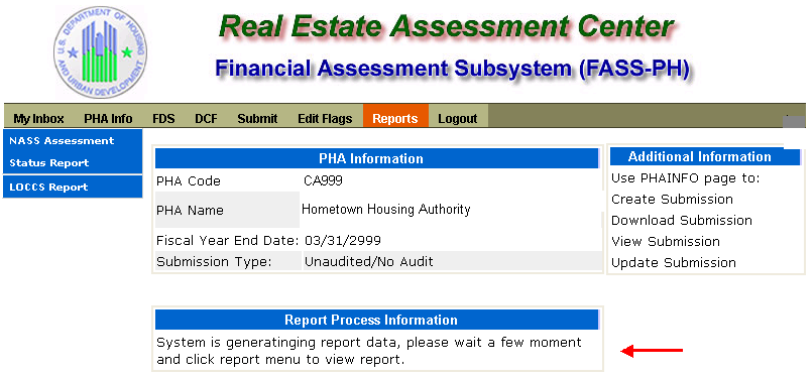
8.8 Special Procedures for Large PHA Reports

If your PHA has many projects and/or programs, you will see slightly different menu pages when you select the Reports link. This is to save time and resources providing you with the reports you want. The cut-off number of projects can vary, but it is currently set at 100.

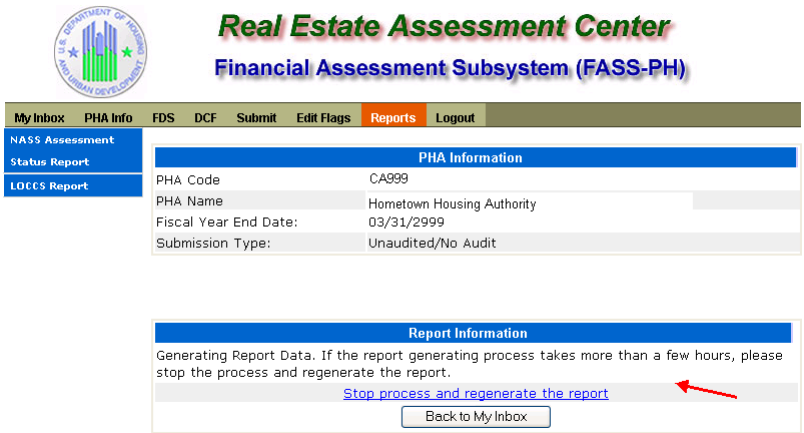
The first time you click the Reports link for a report displaying many projects, you will see this page. Click the Generate Reports link to proceed.

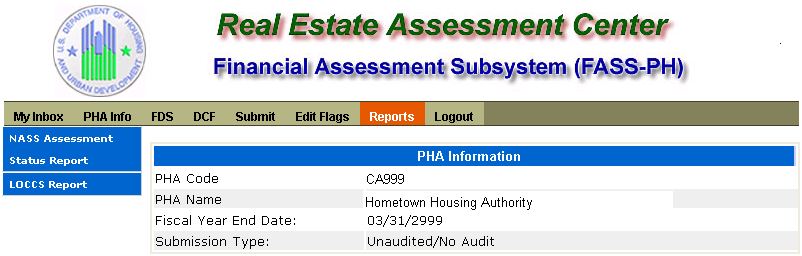


The process to generate your reports will be started as a background job, so that your online session will not be tied up waiting for it to finish. You will receive this message. You will be free to perform other online tasks while waiting for your reports.



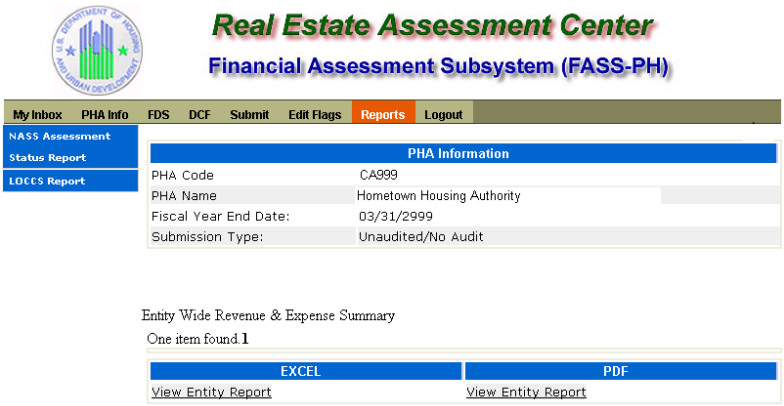
If you click the Reports link before the batch process has completed, you will receive this message.



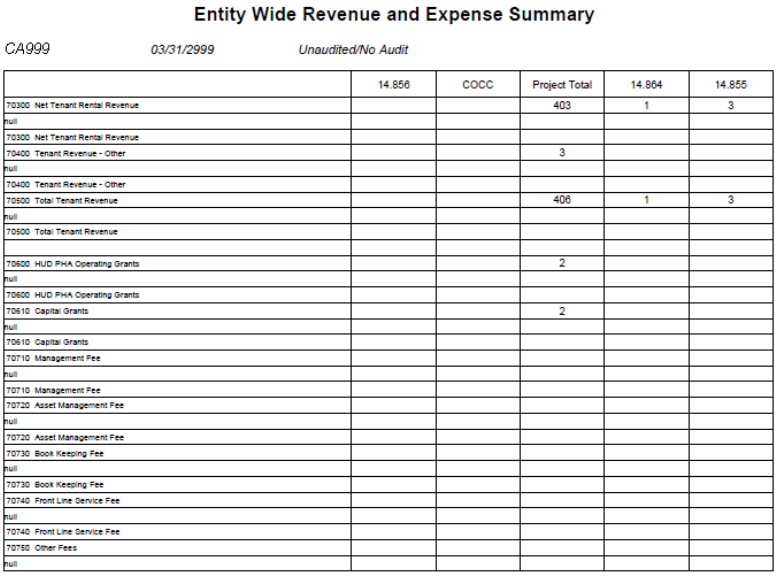


Once the report is created, it will be saved for viewing any number of times, until you delete the report. This will be faster for you and will use fewer resources the next time you want to view the report. If the draft changes, you can delete and recreate the report.

When you click on the View Report link on the above page, you will be sent to this page, which is the normal sub-selection page for these reports.



Here is an example of the actual report generated (PDF format), identical in layout to reports of smaller PHAs, except in size.



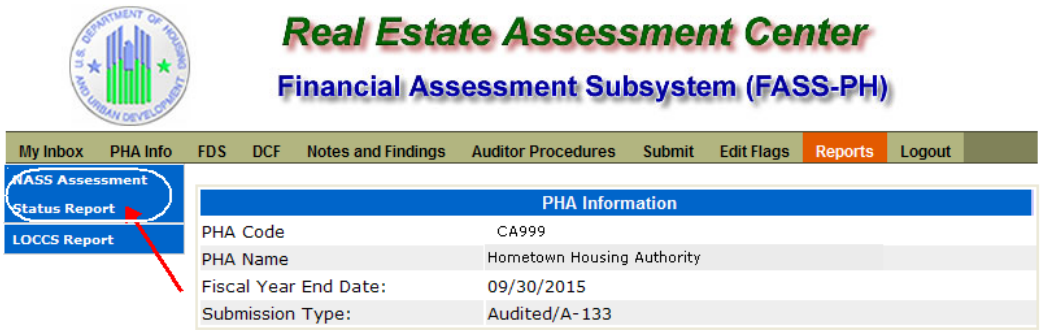
Entity Wide Revenue and Expense Summary

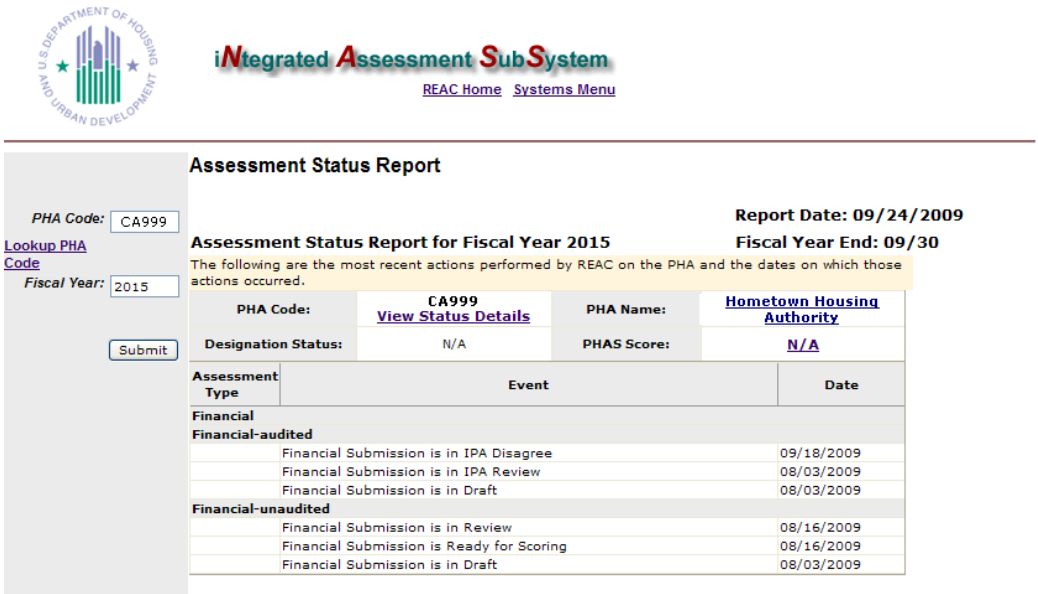
CA999 *03/31/2999* *Unaudited/No Audit*

	14.856	COCC	Project Total	14.864	14.855
70300 Net Tenant Rental Revenue			403	1	3
null					
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other			3		
null					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue			406	1	3
null					
70500 Total Tenant Revenue					
70600 HUD PHA Operating Grants			2		
null					
70600 HUD PHA Operating Grants					
70610 Capital Grants			2		
null					
70610 Capital Grants					
70710 Management Fee					
null					
70710 Management Fee					
70720 Asset Management Fee					
null					
70720 Asset Management Fee					
70730 Book Keeping Fee					
null					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
null					
70740 Front Line Service Fee					
70750 Other Fees					
null					

8.9 NASS Assessment Status Report

The NASS Assessment Status Report is different from the other reports in that you view it by selecting the link on the left side blue menu, rather than the main Reports Menu

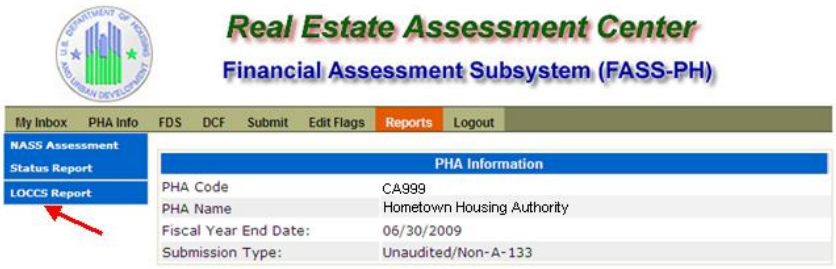




8.10 LOCCS Report

The LOCCS Report is different from the other reports in that you view it by selecting the link on the left side blue menu, rather than the main Reports Menu.

The LOCCS report compares the amount reported on FDS and disbursement amount received by PHA from LOCCS/HUDCAPS system.



Reconciliation Balance Sheet

for CA999 for reporting period 06/30/2009

Program Name	Amt. Per LOCCS/ HUDCAPS	Less Prior Yr. A/R	Add Current Yr. A/R	Less Deferred Rev.	Total	Amt. Per FDS	Difference	Amt. DCF
14.182--N/C S/R Section 8 Programs	---	---	$11	$(22)	---	$15	---	$22
14.850--Low Rent Public Housing	$1,219,707	---	$10	$(20)	$1,219,697	$67	$1,219,630	$22
14.312--New Approach Anti-Drug Grants	---	---	---	---	---	---	---	$21
14.852--Public Housing_Comprehensive Improvement Assistance Program	---	---	---	---	---	---	---	$12
14.872--Public Housing Capital Fund Program	$302,959	---	$10	$(20)	$302,949	---	$302,949	$123

9.0 RESUBMITTING REJECTED / INVALIDATED SUBMISSIONS

9 RESUBMITTING REJECTED / INVALIDATED SUBMISSIONS

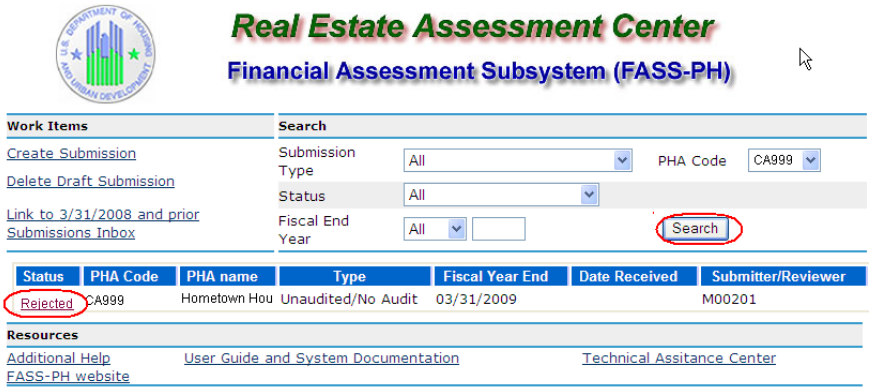
In the event that a submission is rejected or invalidated by REAC, external users must resubmit corrected submissions for reconsideration by REAC.

Rejected and Invalidated submissions cannot be edited and resubmitted for REAC review. Instead, **a new submission must be created.** However, selecting the "download last submission version" on the PHA Info page will download the data from the rejected submission into the new submission template. This will reduce the amount of time spent reentering data, and reduce the creation of new errors.

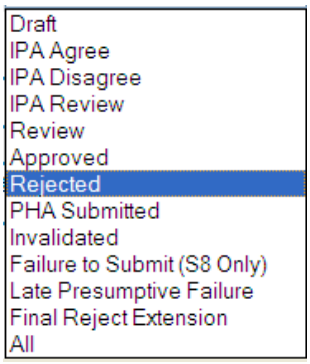
First check to see if a submission has been **Rejected** or **Invalidated** by REAC. In the **Inbox,** select your PHA code from the drop-down menu and press Search. You may specify the other Search filters:

- Submission Type
- Status
- Fiscal Year End

or set them to "All", as was done in this example:

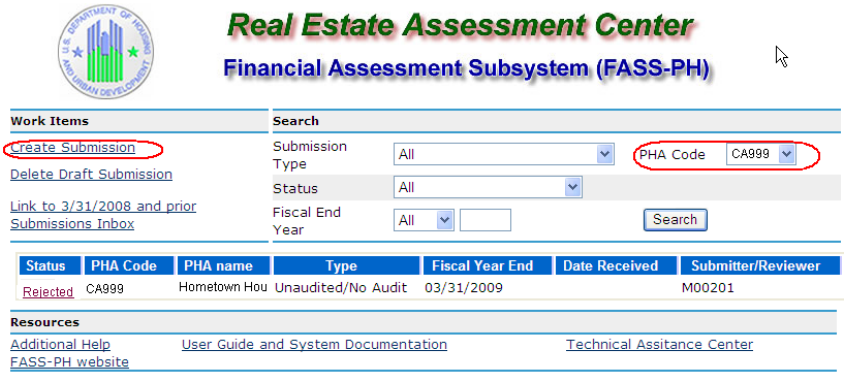


All submissions matching the search criteria will be returned, with current status displayed in the **Status** column. In the example above, the **Status** of the returned submission is Rejected. You can click the Status drop down arrow to see all possible status types:

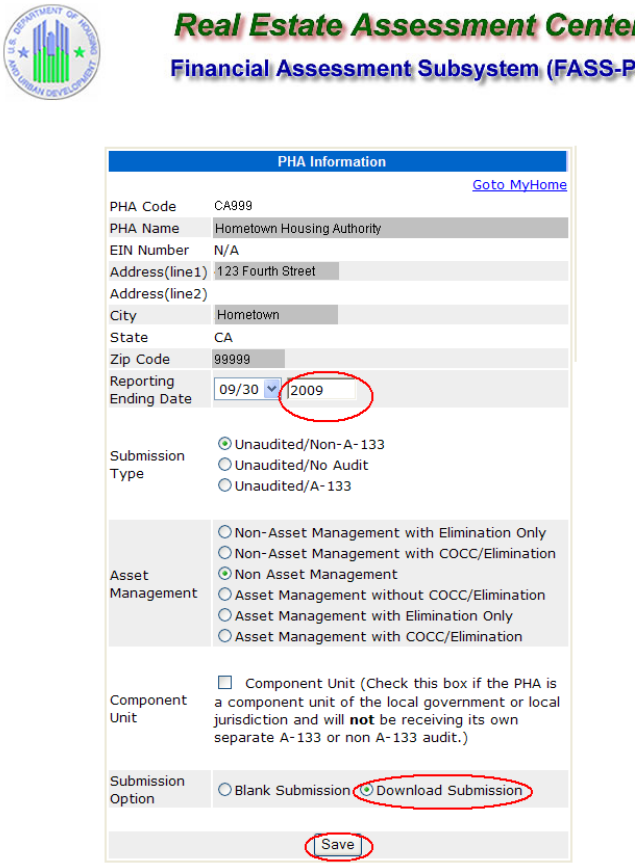


Click on the Rejected link to display the **Rejection Reason Details** page, which provides you with a description and value as to why the submission was rejected. Please **CAREFULLY** review comments. Refer to Rejection Reasons Details page for making necessary corrections in the resubmission. You may want to print this page for easy reference when completing your new resubmission.

To create a resubmission, make sure the PHA Code is set to your PHA, and click on the Create Submission link at the top of the Inbox page.



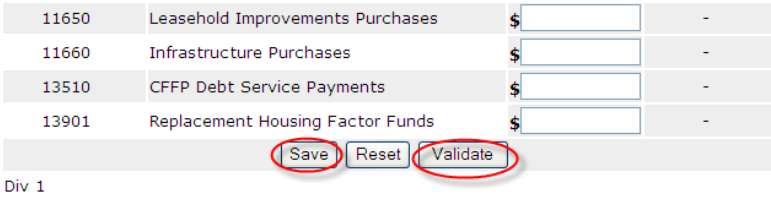
A **PHA Information** page will display. Make sure the **Reporting End Date** is identical to the rejected submission, and the other fields are checked appropriately. At the bottom of the page, check ◉ do**wnload Submission** in the **Submission Option** field, and click Save.



A new submission will be created, with all of the data from the rejected documents. You can alter and add data to complete the submission with corrected information.

Follow the usual process to create and submit the resubmission. Refer to Chapters 5 and 6 for details about this process.

Please remember to click the Save button on the Balance Sheet and the Income Statement pages for each program before clicking the Validate button.



10.0 APPENDIX A
NOTES & FINDINGS BUSINESS RULES MATRIX (AUDITED ONLY)

10 APPENDIX A: NOTES & FINDINGS BUSINESS RULES MATRIX (AUDITED ONLY)

Based on Submission Type, Component Unit Status, and Accounting Method, this matrix shows which Notes and Findings categories must be included with the **Audited** PHA Submission.

Submission Type	A-133	A-133	A-133	A-133	Non A-133	Non A-133	Non A-133	Non A-133
Component Unit*	No	No	Yes	Yes	No	No	Yes	Yes
Accounting Method**	Full Accrual	Modified Accrual	Full Accrual	Modified Accrual	Full Accrual	Modified Accrual	Full Accrual	Modified Accrual
Notes	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Opinion)	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Attachment)	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available
Audit Findings	Mandatory	Mandatory	Mandatory	Mandatory	Not Available	Not Available	Not Available	Not Available
Action Plan	Mandatory	Mandatory	Optional	Optional	Not Available	Not Available	Not Available	Not Available
MD&A	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available
Financial Statements	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available

*The Component Unit is set to “Yes” if the checkbox is checked on the PHA Info page.

**If at least 1 FDS program is reported under the Full Accrual accounting method, use a Full Accrual column in this matrix.

11. APPENDIX B: BUSINESS RULES

11. APPENDIX B: BUSINESS RULES

10.1 (Placeholder for FDS Business Rules Section)

10.2 (Placeholder for DCF Business Rules Section)