Chapter 11: View Prior Year AFS Data Submission

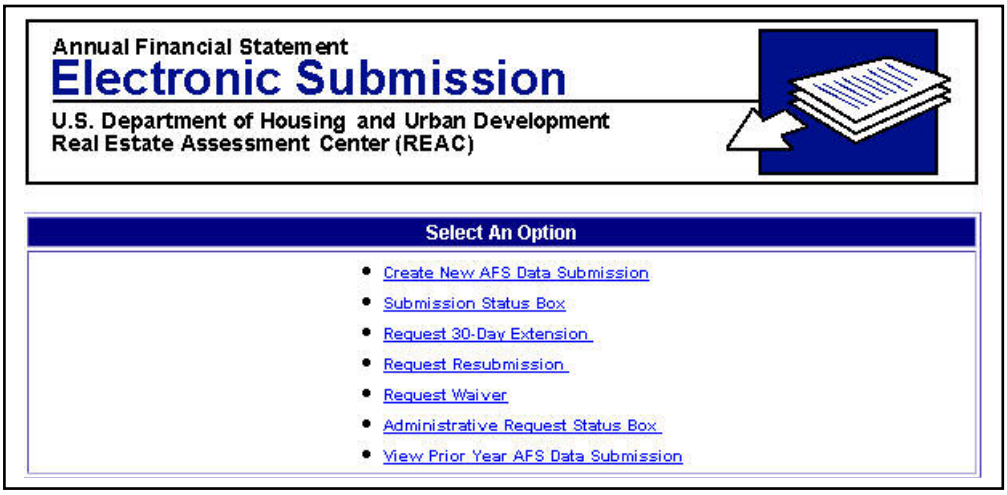
The View Prior Year AFS Data Submission will continue to be an option on the Selection Options Menu although HUD has discontinued the requirement that the auditor perform the Agreed Upon Procedures for the prior year's submission (Auditor Indicator Code "K*"). Please note that the auditor is still required to perform the Agreed Upon Procedures for the current year's submission. See Chapter 8 for the CPA Attestation process. The interface to View Prior AFS Data Submission will be retained solely for the convenience of the user.

***The Auditor Indicator Code K, "Verification of Electronic Submission," has been deleted. As a result, auditors no longer have to verify that the electronic submission of the previous period's financial statement matches the hard-copy in the auditor's work papers.**

Users with Submitter (SUB) or CPA Certifier (CPC) roles for specific properties can select the View Prior Year AFS Data Submission link to view any prior year's electronic annual financial statement submission for selected properties. It is important to note that recently submitted statements are not immediately available for viewing. The format of the report displays the account numbers, account descriptions, and values associated with each account for the selected AFS. A user is required to enter the Fiscal Year Ending (FYE) of the entity for a specific reporting period, (e.g., 12/31/2000).

To view a prior year AFS data submission report:

1. Click on the View Prior Year AFS Data Submission link on the **Select An Option** screen.

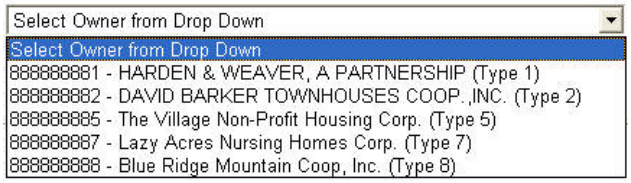


The **Enter Fiscal Year End (FYE) Date for Owning Entity** screen displays.

2. Enter the date in the *Owning Entity Fiscal Year End* field using the FYE number in this field (e.g., 12/31/1997).

3. Click on the Continue button. The **Select an Owning Entity** screen displays.

4. Use the drop down arrow to select the appropriate entity, if more than one owning entity is listed.



5. Click on the Continue button. The **Submitted Annual Financial Statement** screen displays.

6. Click on the property name (e.g., ACRES HOMES) in the *Project* column. The prior year's AFS submission report displays.

Single Submission:

Submitted Annual Financial Statement		
Owner: Lazy Acres Nursing Homes Corp. (Type 7)		
FYE: 12/31/1995		
Project	FHA/Contract	Submission Type
ACRES HOMES (2)	070TC772	AUD-A133

Combined Submission:

Submitted Annual Financial Statement		
Owner: EDEN GREEN TOWNHOUSES CO-OP.,INC.		
FYE: 12/31/1996		
Project	FHA/Contract	Submission Type
Combined Statement	Combined Statement	AUD-2000.04
DAVID BARKER TOWNHOUSES COOPERATIVE (1)	020TC221	AUD-2000.04
DAVID BARKER TOWNHOUSES COOPERATIVE (2)	020TC222	AUD-2000.04
DAVID BARKER TOWNHOUSES COOPERATIVE (3)	020TC223	AUD-2000.04
DAVID BARKER TOWNHOUSES COOPERATIVE (4)	020TC224	AUD-2000.04
DAVID BARKER TOWNHOUSES COOPERATIVE (5)	020TC225	AUD-2000.04

NOTE: The Combined Statement link accesses one AFS report that represents a multifamily project that has submitted one combined AFS.

Consolidated Submission:

Submitted Annual Financial Statement		
Owner: IRVIN DEUTSCHER & JAMES BUSBY, A PARTHERSHIP		
FYE: 12/31/1995		
Project	FHA/Contract	Submission Type
Consolidated Statement	Consolidated Statement	AUD-2000.04
HARDEN APARTMENTS (1)	010TC111	AUD-2000.04
WEAVER APARTMENTS (2)	010TC112	AUD-2000.04

NOTE: To access a prior year's AFS report for a Consolidated Statement, click on the Consolidated Statement link to view the entity statement, and each property link (e.g., HARDEN APARTMENTS and WEAVER APARTMENTS) to view individual property statements.

In this example, clicking on the ACRES HOMES link opens the annual financial statement submission report (in a new browser window).

Annual Financial Statement
Electronic Submission
U.S. Department of Housing and Urban Development
Real Estate Assessment Center (REAC)

Owner: Lazy Acres Nursing Homes Corp. (Type 7) TIN: 888888887
Reporting From: 01/01/1995 Reporting To: 12/31/1995
FHA/Contract Number(s): 070TC772 Submission Type: AUD-A133

Assets

Account	Description	Value
1120	Cash - Operations	$ 16,481
1130	Tenant/Member Accounts Receivable (Coops)	$ 303,949
1131	Allowance for Doubtful Accounts	$ 0
1130N	Net Tenant Accounts Receivable	$ 303,949
1100T	Total Current Assets	$ 320,430
1191	Tenant/Patient Deposits Held in Trust	$ 9,001
1320	Replacement Reserve	$ 30,696
1330	Other Reserves	$ 24,533

The annual financial statement report submission above represents a portion of the AFS due to space limitations.

NOTE: A user can only view one prior year statement at a time. If another view prior year statement is selected, it reloads the browser window and replaces the data displayed.

7. Click on the ☒ in this browser window or select Close from the File menu to close the annual financial statement submission report.

Unauthorized Access

The user receives this error message if they are not authorized to access an annual financial statement submission report.

Annual Financial Statement
Electronic Submission
U.S. Department of Housing and Urban Development
Real Estate Assessment Center (REAC)

Error

You are not authorized to access prior AFS data submissions. This may be caused by one of the following conditions: (1) There are no AFS data submissions in our database for projects with which your ID is associated; (2) You are not associated with an active project. Contact the Coordinator for the project you want to view to request that it be assigned to you.

Back