



PIH

OFFICE OF PUBLIC & INDIAN HOUSING

# **CARES Act Reporting**

## Financial Data Schedule (FDS) & Quarterly Reporting

**September 15, 2020**

# CDC's order temporarily halts evictions

## • Summary of the Order:

- Temporary eviction moratorium to prevent the further spread of COVID-19.
  - Effective 9/4/20 - 12/31/20.
  - Applies to all tenants in the country subject to eviction for nonpayment of rent.
- Does not relieve the obligation to pay rent and the family must comply with terms under the lease.
- Nothing in the Order precludes the charging or collecting of fees, penalties, or interest as a result of the failure to pay rent on a timely basis.
- Evictions unrelated to nonpayment of rent can still take place, e.g., criminal activity.
- Any state, local, territorial, or tribal area with a moratorium on residential evictions that provides the same or greater level of public-health protection can supersede the order.



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# CDC's order temporarily halts evictions (Continued)

- What does this mean for tenants?
  - Tenants become “Covered Persons” with eviction protection if they complete and provide the Declaration to their PHA, landlord, tribe or TDHE.
  - A tenant could not be forced to complete the Declaration but would not have the CDC eviction protection without it.
  - Note: Additional guidance will be forthcoming regarding the Declaration.
- What does this mean for PHAs, landlords, tribes and TDHEs?
  - Tenants should be informed of the Order and the Declaration. Otherwise, tenants may not know about this potential protection.
  - If a tenant invokes CDC protections, then the tenant cannot be evicted for non-payment of rent.



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# CDC's order temporarily halts evictions (Continued)

## Helpful Resource Links:

- The order is available at:
  - <https://www.federalregister.gov/d/2020-19654>
- The declaration form is available at:
  - <https://www.cdc.gov/coronavirus/2019-ncov/covid-eviction-declaration.html>
- HUD FAQs and a tenant flyer will be posted on PIH COVID Resource Page at:
  - [https://www.hud.gov/program\\_offices/public\\_indian\\_housing/covid\\_19\\_resources](https://www.hud.gov/program_offices/public_indian_housing/covid_19_resources)



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# PIH Notice 2020-14

## Introduction & Agenda

- Introduction to PIH Notice 2020-24
  - *David Vargas, Deputy Assistant Secretary, PIH Real Estate Assessment Center (REAC)*
- Financial Data Schedule (FDS) Reporting
  - *Quincy Riley, Director, REAC's Financial Assessment Sub-system for Public Housing (FASS-PH)*
- Quarterly Reporting Requirements
  - *Wendell Conner, Director, REAC's Quality Assurance Sub-system (QASS) / Chief Risk Officer*
- Question and Answers

# Introduction to PIH Notice 2020-24

## • Introduction to PIH Notice 2020-24

### Goal

- Provide the background and general reporting concepts needed to frame the detailed reporting guidance included in the notice
- Highlight new policies, clarifications, and flexibilities

### Audience

- PHA Financial Types – PHA finance officers, PHA accountants, fee accountants, PHA auditors, etc.
- PHA Management – Executive Directors, HCV, and Public Housing program managers, etc.
- HUD financial analysts, auditors and reviewers

### Focus of Notice

- Extension of Period of availability of CARES Act Funds
- Financial Reporting Requirements of CARES Act funds awarded by PIH to housing agencies
  - Financial Data Schedule (FDS) Reporting
  - Quarterly CARES Act Reporting
- Clarification of other CARES Act Notices (i.e., PH fees to COCC)
- New policies, waivers, added flexibility (i.e., COCC fees and CARES Act HCV funding)



# Extensions of Period of Availability

#	Funding Category	Extension of Period of Availability per PIH Notice 2020-24
1	CARES Act Operating Fund	<ul style="list-style-type: none"><li>The period of availability for the use of CARES Act Supplemental Public Housing Operating Funds has been extended to December 31, 2021.</li><li>PHAs may use any available Public Housing Capital and Operating Funds appropriated for Fiscal Years 2020 and prior for any eligible Capital or Operating Fund expense, and for other expanded COVID-19 expenses as included in Notice 2020-07 through December 31, 2021.</li></ul>
2	CARES Act – HCV and Mainstream Funds	<ul style="list-style-type: none"><li>Section 4 of PIH Notice 2020-17 CARES Act - HCV Program Supplemental HAP awarded under the Extraordinary Circumstance funds (including those funds awarded for Mainstream) has been extended through December 31, 2021. However, note that <b>Shortfall funds</b> are only available through December 31, 2020.</li><li>Section 6 of PIH Notice 2020-18 CARES Act - HCV Program Administrative Fees – Second Award provides the period of availability for administrative fee funding, including for any unspent funds initially awarded under PIH Notice 2020-08. The period of availability for all CARES Act administrative fee is extended to December 31, 2021.</li></ul>
3	CARES Act – PBRA Funds for PHA's Moderate Rehabilitation Program	<ul style="list-style-type: none"><li>Section 4 of PIH Notice 2020-20 initially provided the period of availability for the use of CARES Act supplemental Moderate Rehabilitation funds through December 31, 2020.</li><li>This Notice extends the period of availability to December 31, 2021.</li></ul>

# CARES Act Waiver for COCC Fees Above Safe Harbor Rates

- The waiver now applies to the HCV and Mainstream Voucher program management fees and bookkeeping fees paid to the COCC
- Only CARES Act Supplemental funding may be used to fund the excess of the safe harbor fee rates
- The waiver increases the fee rate but does not change how the fee is earned
- The funds transferred must comply with OMB's cost reasonableness and cannot exceed the safe harbor by more than 50%
- PHAs may retroactively apply this authority for COCC expenses incurred on or after March 27, 2020





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# CARES Act Waiver for COCC Fees Above Safe Harbor Rates

- Funds transferred to the COCC remain CARES Act funds
  - The additional funds transferred to the COCC must be for immediate use and cannot be rolled into the PHA's COCC reserves. This means, any additional fees above the safe harbor amounts transferred must be attached to a specific COCC expense and immediately used (i.e., used to pay the associated liability, think Treasury rule)

## Public Housing CARES Act Funds and COCC Waiver

- Prior authority limited the waiver to only public housing management fees, bookkeeping fees, and asset management
- The information on this slide and slide 8 applies to the CARES Act Operating Funds
- The requirements for COCC fees above the safe harbor rates are not new but language is added in the notice to provide clarity



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# Financial Data Schedule Reporting

# Accounting and Reporting Guidelines

- The accounting and reporting of CARES Act Funds are based on the following requirements:

## Requirements

CARES Act	UFRS	2 CFR 200
Must be tracked and accounted for separately	Must be tracked and accounted for separately	Subject to audit
Must be reported quarterly	Must be reported annually	
Cannot be included in or comingled with program reserves		
Must be used for an immediate need		
Need to be returned to HUD if not used		

# FDS Reporting Concept

- New reporting columns will be used to report revenue, expenses, and balance sheet information for the supplemental funding.
- Accounting and reporting is very similar to that of a reimbursable / expenditure driven grant (i.e., CFP accounting).
- CARES Act funds used to support operations, that is, operating expenses (for example, HCV administrative costs, public housing operations) will be reported in their respective FDS line under the new reporting columns.
- Tenant service FDS lines (FDS lines 92100 – 92500) will be used to specifically capture COVID-19-related costs under these new reporting columns.
- CARES Act funds used for capitalized expense will be reported as an equity transfer (similar to the reporting of CFP ARRA funds).
- Unearned CARES Act funds held by the PHA will be reported as restricted cash.
- FDS reporting and Quarterly CARES Act reporting are aligned to ensure consistency in reporting and to ensure that PHAs maintain a single record of CARES Act expenses.



# FDS Reporting - New Columns

#	New Column #	Column Name
1	14.PHC	Public Housing CARES Act Funding
2	14.HCC	HCV CARES Act Funding (both HAP and Administrative Fee)
3	14.MSC	Mainstream CARES Act Funding (both HAP and Administrative Fee)
4	14.MRC	Moderate Rehabilitation CARES Act Funding
5	14.CCC	Central Office Cost Center CARES Act Funding
6	14.CMT	CARES Act Funding Transferred to MTW

If a PHA has received CARES Act funding from any one of the following four sources, 1) Public Housing Operating Fund, 2) HCV, 3) Mainstream Voucher, and/or 4) Moderate Rehabilitation programs, the PHA is required to add the respective reporting column(s) in its FASS-PH submission

14.CCC - Central Office Cost Center. For PHAs that operate with a COCC, 14.CCC will be used to account and report any transfer and use of supplemental funds above the safe-harbor rates to the PHA's COCC

14.CMT – Funding Transferred to MTW. For MTW PHAs, 14.CMT will be used to account and report the transfer and use of supplemental funds used to support the PHA's MTW program

# Example – HCV CARES Act Funding

HCV CARES Act Supplemental Funding	Admin. Fees	HAP	Total
Total Amount of Funding	\$ 50,000	\$ 150,000	\$ 200,000
Operating Expenses	(11,000)		(11,000)
Capital Expenditures	(6,000)		(6,000)
COVID-19 Related Exp. - CARES Act Funds	(32,000)		(32,000)
HAP Expense		(140,000)	(140,000)
Total CARES Act Expenses	<u>\$ (49,000)</u>	<u>\$ (140,000)</u>	<u>\$ (189,000)</u>
Unspent Balance to be Returned to HUD	\$ 1,000	\$ 10,000	\$ 11,000
COVID-19 Related Expenses - Other Funds	(2,000)		(2,000)

## Example Information

1. HUD disbursed to the PHA \$50,000 in CARES Act supplemental HCV administrative fees and \$150,000 in HAP funds.
2. The PHA used \$6,000 of the supplemental administrative fees to purchase IT equipment to allow employees to work from home. These costs were capitalized.
3. The PHA used \$11,000 of the supplemental administrative fees to fund salaries, benefits, and office supplies.
4. The PHA also used \$32,000 of the supplemental administrative fees to pay for COVID-19 related activity. Of this amount, \$5,000 has not yet been paid by the PHA.
5. The PHA used \$2,000 of FY 2020 administrative fees to support COVID-19 costs.
6. The PHA incurred and paid \$140,000 in HAP expense using its supplemental HAP funding.
7. The PHA has \$11,000 of unspent CARES Act funds at the end of their fiscal year.
8. The table below provides a summary of the transaction described above.



# Example – HCV CARES Act Funding

New Reporting Column

## INCOME STATEMENT

HUD Operating Grants - Admin. Fees  
HUD Operating Grants - HAP Funding  
HUD Operating Grants

Admin. Salaries  
Employee Benefits  
Office Supplies  
Tenant Services - Other  
Depreciation Expense  
HAP

Total Expense

**Net Operating Income**

Operating Transfer In (out)  
Equity Transfer In (out)

**Net Change to Net Position**

Trans #	HCV Program 14.871	HCV CARES Act Funding 14.HCC	Total
	\$ 82,000		
	372,000		
1	454,000	189,000	643,000
3	68,000	8,000	76,000
3	14,800	2,000	16,800
3	4,200	1,000	5,200
4,5	-	34,000	34,000
2	200	-	200
6	360,000	140,000	500,000
	447,200	185,000	632,200
	6,800	4,000	10,800
5	(2,000)	2,000	-
2	6,000	(6,000)	-
	\$ 10,800	\$ -	\$ 10,800

Note 1

1. \$189,000 of HCV admin. fee and HAP funds that are recognized as revenue as the PHA incurred \$189,000 of eligible expenses.

2. \$11,000 of CARES Act HCV admin. fees spent on administrative costs of the HCV program.

3. \$34,000 of expenses used to prepare for, prevent and responded to COVID-19.

4. \$140,000 of housing assistance payments paid from HCV Cares HAP funds.

5. \$2,000 of 2020 HCV administrative fees were used to support COVID-19 relief activities (i.e., supports the \$34,000).

6. \$6,000 purchase of laptops (capitalized costs).

Note 1: Due to system limitations and unlike the HCV program column on the FDS, 14.HCC will not have detail FDS line items that separates HUD funding available for administrative fees versus HAP.



## Example – HCV CARES Act Funding

New Reporting  
Column



### BALANCE SHEET

	Trans #	HCV Program 14.871	HCV CARES Act Funding 14.HCC	Total
Cash - Unrestricted		\$ 40,000	\$ -	\$ 40,000
Cash - Restricted for Payment of C/L	4	-	5,000	5,000
Cash - Restricted - Other	1, 7	200,000	11,000	211,000
Accts Rec. - HUD		-	-	-
Prepaid Insurance		2,000	-	2,000
<b>Total Current Assets</b>		<b>242,000</b>	<b>16,000</b>	<b>258,000</b>
Equipment	2	9,000	-	9,000
Accumulated Depreciation		(1,000)	-	(1,000)
<b>Total Noncurrent Assets</b>		<b>8,000</b>	<b>-</b>	<b>8,000</b>
<b>Total Assets</b>		<b>250,000</b>	<b>16,000</b>	<b>266,000</b>
Accounts payable <= 90 days	4	7,500	5,000	12,500
Unearned revenue - Other	7	-	11,000	11,000
<b>Total Current Liabilities</b>		<b>7,500</b>	<b>16,000</b>	<b>23,500</b>
Net Investment in Capital Assets		8,000	-	8,000
Restricted Net Position (HAP Equity)		200,000	-	200,000
Unrestricted Net Position		34,500	-	34,500
<b>Total Net Position</b>		<b>242,500</b>	<b>-</b>	<b>242,500</b>
<b>Total Liabilities &amp; Net Position</b>		<b>\$ 250,000</b>	<b>\$ 16,000</b>	<b>\$ 266,000</b>

1. \$5,000 of recent COVID-19 costs that were incurred by the PHA, but accounting is still processing the payment to the vendor.

2. \$11,000 of HCV CARES Act funds in the PHA's bank account. The amount is unearned revenue as the PHA has not yet incurred an eligible expense. If the funds remain unspent, these funds will need to be returned to HUD.

3. No Equity / Net Position as CARES Act funds cannot build reserves.

Current assets should match current liabilities.





# Example Accounting Entries CARES Act Operating Funds

## Journal Entry

1. PHA incurred an eligible cost which will be funded by supplemental Operating Funds.

General Account	Debit	Credit	FDS Line
Expense	\$99,999		FDS Line 91100 to 97800 Various
Current Liability		\$99,999	FDS Line 311 to 348 Various

- PHA incurs an eligible cost which will be paid from CARES Act Operating Funds

General Account	Debit	Credit	FDS Line
Accounts Receivable	\$99,999		FDS Line 122 A/R HUD Other Projects
Grant Revenue		\$99,999	FDS Line 70600 HUD PHA Operating Grant

- With an eligible cost incurred, revenue recognition requirements are complete and the PHA will book grant revenue as the earning process is complete
- Since these are Operating Funds that have not been draw-down, the PHA also books an accounts receivable



# Example Accounting Entries CARES Act Operating Funds

## Journal Entry

2. PHA has drawn-down the funds from eLOCCS to liquidate the incurred eligible cost. (Note: the funds should be reported as restricted cash.)

General Account	Debit	Credit	FDS Line
Restricted Cash	\$99,999		FDS Line 115 Cash Restricted for Payment of a Current Liability
Accounts Receivable		\$99,999	FDS Line 122 A/R HUD Other Projects

- The PHA now meets the immediate need requirements
- Since the PHA has incurred a liability, the PHA can now draw down the funds from eLOCCS, which the PHA must use to liquidate that specific liability

3. The PHA will immediately use these supplemental Operating Funds to liquidate the liability.

General Account	Debit	Credit	FDS Line
Current Liability	\$99,999		FDS Line 311 to 348 Various
Restricted Cash		\$99,999	FDS Line 115 Cash Restricted for Payment of a Current Liability

- The PHA is now required to pay the vendor immediately so the funds are not comingled with reserves

# FDS Reporting Details

- PIH Notice 2020-24 provides detailed reporting instructions for the following programs/topics:

Section	Reporting Instructions for:
6.	CARES Act HCV and Mainstream Funding
7.	CARES Act Operating Funds
9.	COCC Fees in Excess of the Safe Harbor amounts
10.	MTW Demonstration program
11.	Moderate Rehabilitation program
12.	Schedule of Expenditures of Federal Awards (SEFA)



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# Quarterly Reporting Requirements



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# Quarterly Reporting Requirements

- The CARES Act requires that recipients and sub-recipients of CARES Act funds satisfy quarterly reporting requirements.
- HUD will provide PHAs with a reporting portal for quarterly reporting.
- This reporting portal is under development and is not yet available to PHAs.
- Until the reporting portal becomes available to PHAs, PHA quarterly reporting requirements are suspended.
- It is expected that the first quarterly reporting by PHAs will be October 10th, 2020. However, this reporting target date may be delayed as the reporting portal is still being implemented.



# Quarterly Reporting Requirements

- The CARES Act requires reporting on “Large Covered Funds” (CARES Act awards over \$150,000) with the following information required to be reported:
  - Amount received,
  - Amount expended or obligated,
  - Name of project or activity,
  - Description of project or activity, and
  - Number of jobs created
- The \$150,000 threshold for reporting is based on all CARES Act fund awarded to the PHA, regardless of source
- Once PHA is over the \$150,000 reporting threshold , the PHA must report on all CARES Act funds, regardless of award amount
- The reporting must be at the grant level and at least one level below the grant award. Reporting is due 10 days after the quarter end (e.g., July 10<sup>th</sup>, October 10<sup>th</sup>).

# Quarterly Reporting Requirements

- When reporting, PHAs must report using the accrual basis of accounting.
- Reporting will be completed at the activity level for each CARES Act award.
- For PHAs, HUD will establish six award types
  1. CARES Act Operating Fund
  2. CARES Act HCV Administrative Fee
  3. CARES Act HCV HAP
  4. CARES Act Mainstream Administrative Fee
  5. CARES Act Mainstream HAP
  6. CARES Act Moderate Rehabilitation HAP
- Note: PIH may make two or more awards to a PHA from the same CARES Act funding, such as HCV administrative fees. For quarterly reporting, the PHA will be instructed to report both awards together.



# Quarterly Reporting Requirements Activity Levels

- Activity levels will be defined by HUD for each award level.
- The CARES Act quarterly reporting will be at one level below the award.

PHA						
Award	CARES Act Operating Fund	CARES Act HCV Admin. Fee	CARES Act HCV HAP	CARES Act Mainstream Admin. Fee	CARES Act Mainstream HAP	CARES Act Moderate Rehab. HAP
Activity Level						
<i>Operating Expenses</i>	Yes	Yes	n/a	Yes	n/a	n/a
<i>RAD</i>	Yes	n/a	n/a	n/a	n/a	n/a
<i>HAP</i>	n/a	n/a	Yes	n/a	Yes	Yes
<i>COVID-19 Supp.</i>	Yes	Yes	n/a <sup>1</sup>	Yes	n/a	n/a
<i>COVID-19 Non-Supp.</i>	Yes	Yes	n/a	Yes	n/a	n/a
<i>Trf to COCC</i>	Yes	Yes	n/a <sup>1</sup>	Yes	n/a	n/a
<i>MTW PH: MTW /HCV</i>	Yes	n/a	n/a	n/a	n/a	n/a
<i>MTW HCV Admin: Non-Admin</i>	n/a	Yes	n/a	n/a	n/a	n/a
<i>MTW HCV HAP: Non-HAP</i>	n/a	n/a	Yes	n/a	n/a	n/a

Note 1 – MTW PHAs that use their CARES Act HCV HAP funds to support their COCC or for COVID-19 relief will need to report on these activities in the “COVID-19 Supp” or “Trf to COCC” activity.





# Quarterly Reporting Requirements FDS Line Items vs. Activity Level

Activity Level	FDS Lines	14.PHC	14.HCC	14.MSC	14.MRC	14.CCC	14.CMT
Operating Expenses	91100 thru 97800 11040-070 thru 11040-110	X	X	X		X	X
COVID-19 Costs	92100 thru 92500	X	X	X		X	X
RAD	97300 or 10094	X					
HAP	97300		X	X	X		X
Transfers to the COCC	91300, 91310 and 92000 70710, 70720 and 70730	X	X	X			
Transfers to the MTW, PH, and HCV Program(s)	10010 & 10020 10093 & 10094	X	X	X			

- HUD must be able to reconcile the PHA's quarterly CARES Act reporting to the PHA's FDS reporting.



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# Quarterly Reporting Requirements

## Quarterly Reporting Aligned to FDS

DC999 - Anywhere Housing Authority  
Cares Act Supplemental Funding - Housing Choice Voucher  
For the Period July 1, 2020 - September 30, 2020

Quarterly CARES Act Reporting				
	Cares Act Supplemental Admin. Fee	Cares Act Supplemental HAP	Other HUD Funds	Cares Act Reporting Total
Amount Obligated by HUD <sup>Note 1</sup>	\$50,000	\$150,000	n/a	\$200,000
Amount Disbursed by HUD <sup>Note 1</sup>	\$50,000	\$150,000	n/a	\$200,000
Activity	Expenses Incurred by CARES Act AWARD			
Cash Balance - Beginning of Reporting Period	\$50,000	\$150,000	n/a	\$200,000
Activity Level				
Operations	\$17,000			\$17,000
COVID-19 Related	\$32,000		\$2,000	\$34,000
HAP		\$140,000		\$140,000
<b>Total Expenses Incurred</b>	<b>\$49,000</b>	<b>\$140,000</b>	<b>\$2,000</b>	<b>\$191,000</b>

Cash Balance - End of Reporting Period	\$1,000	\$10,000		\$11,000
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Jobs Created	Note 2			
Benefits	Note 2	Note 2		

FDS Reporting	
HCV CARES Act Funding 14.HCC	
Amount	FDS Line Item
\$8,000	Admin. Salaries
\$2,000	Employee Benefits
\$1,000	Office Supplies
\$6,000	Equity Transfer Out (Laptops)
= \$17,000	
= \$34,000	Tenant Services - Other <sup>Note 3</sup>
= \$140,000	HAP

=  
=  
=

= \$11,000	Cash - Restricted - Other
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Note 1: HUD will provide data from their systems

Note 2: HUD is trying to fulfill this reporting requirement by using data already captured in HUD systems

Note 3: Of the \$34,000 spent on COVID-19 relief, \$2,000 was funded by 2020 HCV administrative fees



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# Quarterly Reporting Requirements MTW PHAs

## Quarterly Reporting Activity Level Reporting For MTW PHAs

- The Notice contains further detailed reporting instruction for MTW PHAs.
- An MTW PHA is prohibited from transferring all PH or HCV CARES Act funds to PH, HCV and/or MTW, etc. and then transfer those funds back into the HCV or PH programs to minimize quarterly reporting.
  - For example, a MTW PHA is not allowed to transfer its PH CARES Act funds to MTW, which for quarterly CARES Act reporting would be reported as one line item "PH Transfer to the MTW or HCV Program" and then transfer the funds back to its public housing program and spend the funds at the projects.
  - This language applies to reporting and does not limit the MTW PHAs' flexibility on the use of their funds.

# Reporting Questions and Answers

Submit CARES ACT FDS Reporting Questions online or via call to REAC's TAC:  
[https://www.hud.gov/program\\_offices/public\\_indian\\_housing/reac/support/tac](https://www.hud.gov/program_offices/public_indian_housing/reac/support/tac)

FASS-PH Website:

- [https://www.hud.gov/program\\_offices/public\\_indian\\_housing/reac/products/prodpha](https://www.hud.gov/program_offices/public_indian_housing/reac/products/prodpha)



## FINANCIAL ASSESSMENT OF PUBLIC HOUSING (FASS PH)

FASS PH reviews the annual financial reports of over 4,000 public housing agencies and section 8 only entities to assess their financial condition and risk

Submit CARES ACT FDS Reporting Questions directly to the FASS-PH team:

- [Inbox currently being established](#)



Look for Responses to Frequently Asked Questions to be posted on this main page at:

- [https://www.hud.gov/program\\_offices/public\\_indian\\_housing/reac/products/prodpha/cares\\_act\\_fds\\_reporting\\_faqs](https://www.hud.gov/program_offices/public_indian_housing/reac/products/prodpha/cares_act_fds_reporting_faqs)

### Financial Submission Tools

- **New!** Documents & Guidance
- **New!** CARES Act for PHAs
- **New!** Submit CARES Act Reporting Questions
- Extension Request (unaudited only)
- **New!** Financial Reporting Due Dates
- FASS PH XML Interface
- FDS Submission Upload Tool
- Waiver Request Process (audited only)

### Other Information

- Appeal Process for FASS & MASS scores
- COVID-19 Resources
- FASS PH System Information
- Financial Reporting Training
- **New!** Public Housing Conversions
- Other REAC Systems
- REAC Technical Assistance Center (TAC)