5.0 CREATING FINANCIAL SUBMISSIONS
5.0 CREATING FINANCIAL SUBMISSIONS

5.1 Inbox

The Inbox page is the first page in FASS-PH. The table on the Inbox page displays all financial data submissions assigned to the authorized user to date. The table may be blank the first time you access FASS-PH; submissions cannot be displayed until they are created in the system.

**FINANCIAL ASSESSMENT - INBOX  (ALL DATA IS FICTITIOUS TEST DATA)**

Available Links:
- Inbox
- Delete Draft Submissions
- Additional Help

Submission Criteria Dropdowns:
- PHA Code
- Submission Type
- Status
- Fiscal Year End

Submission Table:
- displays submissions in the user’s inbox

Instructions

Additional Links:
- User Guide and System Documentation
- Technical Assistance Center
- Top of Page
- Previous Page
- Next Page
5.0 Creating Financial Submissions

The submission table on the Inbox page can be filtered by: PHA Code, Submission Type, Status, Fiscal End Year (month and date), and Fiscal End Year (year).

In order to create a new submission, PHA users must access the Inbox and perform a query based on the desired submission.  **How to query:** Click on the down-arrow buttons adjacent to the dropdown boxes to view the selections for each field.  From the dropdowns, click on the desired selections and enter the desired Fiscal End Year (year) in the text box.  Then click on the button.  When the page is refreshed, the user must click on the Create New Submission link and enter information in the PHA Info page.

The following steps to create a financial submission will be based on the following sample PHA:

<table>
<thead>
<tr>
<th>PHA Code</th>
<th>CA999</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission Type</td>
<td>Unaudited and Audited/ A-133</td>
</tr>
<tr>
<td>Fiscal End Year (month/date)</td>
<td>09/30</td>
</tr>
<tr>
<td>Fiscal End Year (year)</td>
<td>2002</td>
</tr>
<tr>
<td>Component Unit (No Separate Financial Statement)</td>
<td></td>
</tr>
</tbody>
</table>

A PHA can edit or save a submission only if the submission is in Draft or IPA Disagree status and if the user is assigned to the PHA.

Only one Audited and one Unaudited submission is allowed for each Reporting End Date of a specified PHA.  For example, an error message will display if the user is attempting to create a second audited draft submission for the same Reporting End Date and PHA.

**Creating a Financial Submission**

The following steps demonstrate how to create a financial submission.

**Step 1:** After single clicking on the Financial Assessment Subsystem (FASPHA) Link, you will arrive in your inbox.

Perform a query on the screen by entering information for your PHA submission.  For example:

- Select **CA999** from the PHA Code dropdown.
- Select **09/30** from the Fiscal End Year (month/date) dropdown.
- Enter **2002** in the Fiscal End Year (year) dropdown.
- Click on the button.
5.0 Creating Financial Submissions

The Inbox will refresh and will display the following additional links at the top of your screen:

- Create New Submission
- Unusual Circumstance Request (not available for Section 8 only entities)
- Reports

**FINANCIAL ASSESSMENT - INBOX (CREATE NEW SUBMISSION LINK)**

Click on the Create New Submission link to continue to the PHA Info page.

Select PHA Code and Fiscal End Year from the dropdowns.

Step 2: Click on the Create New Submission link to continue to the PHA Info page.
5.2 PHA Info Page

The PHA Info 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 the financial data to HUD. The PHA Info page contains two tabs – PHA Info and Program Selection. Users can change pages by clicking on the tab names. A page is active if the tab name appears in dark bold.

Remember to save your work before leaving a page. To avoid losing work, use the underlined system links to move from page to page, instead of the browser Back and Forward buttons.

Note

The Program Selection tab does not appear below because the new submission has not yet been created. Once the fields on the PHA Info page contain information and the information has been saved, the new submission will be created and the Program Selection tab will appear.
5.0 Creating Financial Submissions

FINANCIAL ASSESSMENT – PHA INFO PAGE

Please verify that the PHA information is correct. If there are any discrepancies with the data shown below, please contact your Field Office to update the information.

Instructions:
Please enter the Reporting Ending Date, select a submission type, select a blank submission or download the last submission version and click the Save button.

Submissions prior to 09/30/2001:
Select the Program Selection tab to continue.

09/30/2001 or later submissions:
The PHA Info screen will reappear and you will need to input the Reporting Beginning Date and click the Save button. Then select the Program Selection tab to continue.

<table>
<thead>
<tr>
<th>PHA info</th>
</tr>
</thead>
<tbody>
<tr>
<td>PHA Code</td>
</tr>
<tr>
<td>PHA Name</td>
</tr>
<tr>
<td>EIN Number</td>
</tr>
<tr>
<td>Street Address (Line 1)</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>State</td>
</tr>
<tr>
<td>Zip Code</td>
</tr>
<tr>
<td>Reporting Ending Date</td>
</tr>
</tbody>
</table>

Reporting Ending Date:
Month/Day: defaulted
Year: Enter year

Submission Type:
Select radio button.

Download Option:
Select radio button.
5.0 Creating Financial Submissions

5.2.1 PHA Info Tab

After the PHA User clicks on the Create New Submission link on the Inbox, the PHA Info tab displays.

The PHA Info tab 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 select Reporting Ending Date (month/day), enter a Reporting Ending Date (year), and select the appropriate Submission Type and Download Option.

The following steps to create a financial submission will be based on the following sample PHA:

| PHA Code: | CA999 |
| Submission Type: | Unaudited and Audited/ A-133 |
| Fiscal End Year (month/date): | 09/30 |
| Fiscal End Year (year): | 2002 |
| Component Unit (No Separate Financial Statement) |

Step 1: Reporting End Date (month/day): Select one of the 4 month/day options from the dropdown (03/31, 06/30, 09/30, 12/31).

*For this example, we will keep the defaulted date, 09/30, selected in the dropdown.*

Step 2: Reporting End Date (year): Enter a four-digit fiscal year end date.

*Enter 2002 in the text box.*

Step 3: Submission Type: Select a radio button from one of the 5 submission types (Unaudited/A-133 Audit, Unaudited/ Non A-133 Audit, Unaudited/ No Audit, Audited/ A-133, and Audited/ Non A-133). An Unaudited submission must be created in the system before an Audited submission can be created.

*Select the Unaudited/ A-133 Audit radio button.*

If a PHA would like to change the submission type for a submission he or she is currently working on, the PHA should go to the PHA Info screen, change the submission type, and press the Save pushbutton.

Step 4: Download Option: Select one of the two download options (Blank Submission or Download Last Submission Version).

*Select the Blank Submission radio button.*
5.0 Creating Financial Submissions

When selecting the Download Last Submission Version button, the user will receive an error message if downloading a rejected submission into a draft when he or she has selected a different Submission Type on the PHA Info screen for the new submission than the Submission Type that was specified for the rejected submission. When downloading rejected data into a new submission, ensure that the submissions type for the resubmission matches the submission type of the original submission.

If a PHA is resubmitting data after receiving a Late Presumptive Failure, the user must select the ‘Blank Submission’ download option when creating the resubmission. This will allow the user to select the correct Reporting Beginning Date. The user should confirm that the Reporting Beginning Date and Reporting Ending Date are accurate prior to completing its submission.

Step 5: Click on the button.

For any submission dated 09/30/2001 and beyond, a pop-up message will appear reminding the PHA user to complete the Reporting Beginning Date and Component Unit fields. Skip the next paragraph and continue on to Step 6.

If a submission is dated prior to 9/30/2001, the pop-up message will not display. Instead, the information for the new submission will be saved and the Program Selection tab appear. Skip to Step 12.

Step 6: Click OK.

The PHA Info tab refreshes and will display a Component Unit check box and a Reporting Beginning Date dropdown box and textbox (for 09/30/2001 PHAs and beyond).

The following screen is displayed (for all submissions dated 9/30/2001 and beyond):
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – PHA INFO PAGE (REFRESHED)**

<table>
<thead>
<tr>
<th>PHA Info</th>
</tr>
</thead>
<tbody>
<tr>
<td>PHA Code</td>
</tr>
<tr>
<td>PHA Name</td>
</tr>
<tr>
<td>EIN Number</td>
</tr>
<tr>
<td>Street Address (line 1)</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>State</td>
</tr>
<tr>
<td>Zip Code</td>
</tr>
</tbody>
</table>

**Reporting Beginning Date**: Select a Reporting Beginning Date (month/date) from the dropdown box and enter the Reporting Beginning Date year in the textbox.

**Reporting Ending Date**: Year: defaulted

**Submission Type**: Select radio button.
- Unaudited/ A-133 Audit
- Unaudited/ Non- A-133 Audit
- Unaudited/ No Audit
- Audited/ A-133
- Audited/ Non- A-133
- Component Unit (No Separate Financial Statement)

**Component Unit**: Check box.

**Download Option**: Select radio button.
- Blank Submission
- Download Last Submission Version

---

**Note**: Reporting Beginning Date is a dropdown box that was implemented in FASS-PH Release 7.0.0.0. With this functionality, FASS-PH is able to handle fiscal year end changes, long reporting periods, and short reporting periods. Please confirm the reporting period beginning and ending dates prior to entering financial data. The system does not allow overlapping submission periods.

**Step 7**: **Reporting Beginning Date**: Select a Reporting Beginning Date (month/date) from the dropdown box and enter the Reporting Beginning Date year in the textbox.

**Step 8**: **Component Unit**: PHAs reporting as a component unit of a larger entity must check this checkbox when creating a new submission.

*Check the Component Unit (No Separate Financial Statement) checkbox.*
5.0 Creating Financial Submissions

Step 9: Confirm the Submission Type and Download Option selected in Steps 3 and 4, respectively.

Select the **Unaudited/ A-133 Audit** and **Blank Submission** radio buttons.

Step 10: Click on the **Save** button.

A pop-up message appears on the screen to confirm whether the PHA is reporting as a component unit of a larger entity. The PHA user has an option to click OK or cancel.

```
Submission is being filed as a component unit of a larger entity. Are you sure you want to save?

OK  Cancel
```

Step 11: PHA Users reporting as a component unit of a larger entity must click OK to close the message and to continue to create a new submission in the system. Otherwise, click Cancel, make any desired changes to the PHA Info page, and save changes.

*Since CA999 (sample PHA) is reporting as a component unit of a larger entity, click OK.*

Step 12: Click on the Program Selection tab at the top of the table to continue to the **Program Selection** tab page.
5.0 Creating Financial Submissions

5.2.2 Program Selection Tab

After the PHA User clicks on the Program Selection tab, the Program Selection screen of the PHA Info page will display.

The **Program Selection** tab includes a list of federal programs that provide funding to PHAs. Generic programs (circled below) were added to the Program Selection page in Release 6.0.0.0. The “Other Federal Programs 1, 2, and 3” do not have numbers listed in the CFDA column. These programs can be used when a federal program does not have a CFDA number. See steps 4 - 11 for instructions on adding programs. PHA Users must select the appropriate programs by clicking the corresponding checkboxes in the **Select** column.

**FINANCIAL ASSESSMENT – PROGRAM SELECTION TAB**

<table>
<thead>
<tr>
<th>CFDA #</th>
<th>NAME OF PROGRAM</th>
<th>SELECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.152</td>
<td>NAC/SRI Section B Programs</td>
<td></td>
</tr>
<tr>
<td>14.239</td>
<td>Shelter Plus Care</td>
<td></td>
</tr>
<tr>
<td>14.241</td>
<td>Housing Opportunities for Persons with AIDS</td>
<td></td>
</tr>
<tr>
<td>14.245</td>
<td>Opportunities for Youth/YouthBuild Program</td>
<td></td>
</tr>
<tr>
<td>14.550a</td>
<td>Low Rent Public Housing</td>
<td></td>
</tr>
<tr>
<td>14.950b</td>
<td>Development</td>
<td></td>
</tr>
<tr>
<td>14.952</td>
<td>Public Housing Comprehensive Improvement Assistance Program</td>
<td></td>
</tr>
<tr>
<td>14.953</td>
<td>Public Housing Tenant Opportunities Program</td>
<td></td>
</tr>
<tr>
<td>14.954</td>
<td>Public and Indian Housing Drug Elimination Program</td>
<td></td>
</tr>
<tr>
<td>14.955</td>
<td>Section 8 Rental Voucher Program</td>
<td></td>
</tr>
<tr>
<td>14.956</td>
<td>Lower Income Housing Assistance Program, Section 8 Moderate Rehabilitation</td>
<td>Details</td>
</tr>
<tr>
<td>14.957</td>
<td>Section 8 Rental Certificate Program</td>
<td></td>
</tr>
<tr>
<td>14.958</td>
<td>Hope I</td>
<td></td>
</tr>
<tr>
<td>14.959</td>
<td>Public Housing Comprehensive Grant Program</td>
<td></td>
</tr>
<tr>
<td>14.960</td>
<td>Head Start Public Housing Early Childhood/Development Demonstration</td>
<td></td>
</tr>
<tr>
<td>14.961</td>
<td>PHH - Family Investment Corporation</td>
<td></td>
</tr>
<tr>
<td>14.963</td>
<td>PHH - Youth Opportunities Program</td>
<td></td>
</tr>
<tr>
<td>14.964</td>
<td>Economic Development and Supportive Services Program</td>
<td></td>
</tr>
<tr>
<td>14.965</td>
<td>Reinvestment of Severely Distressed Public Housing</td>
<td></td>
</tr>
<tr>
<td>14.966</td>
<td>New Approach Anti-Drug Grants</td>
<td></td>
</tr>
<tr>
<td>14.971</td>
<td>Housing Choice Vouchers</td>
<td></td>
</tr>
<tr>
<td>14.972</td>
<td>Public Housing Capital Fund Program</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Business Activities</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State/Local</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Internal Service Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>General Fixed Assets Account Group</td>
<td></td>
</tr>
<tr>
<td></td>
<td>General Long-Term Debt Account Group</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Feasibility</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Component Units</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Debt Service Fund</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other Federal Program 1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other Federal Program 2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other Federal Program 3</td>
<td></td>
</tr>
</tbody>
</table>

**CFDA #:** Corresponds to programs.

**Name of Program:** List of all programs. New programs include Other Federal Program 1, 2, and 3.

**Select:** Check the box corresponding to appropriate program.
5.0 Creating Financial Submissions

The following steps to create a financial submission will be based on the following sample PHA:

PHA Code: CA999  
Fiscal End Year (year): 2002  
Component Unit  
Program: Low Rent

**Step 1:**

From the Program Selection tab on the PHA Info page, click the checkboxes in the Select column to select the program(s) under which the PHA receives funding. A checkmark ✔ appears in the box. Click the checkbox again to deselect the program. Check as many programs as are applicable. Select the Low Rent Public Housing program by clicking on the Select column checkbox.

<table>
<thead>
<tr>
<th>CFD#</th>
<th>NAME OF PROGRAM</th>
<th>SELECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.182</td>
<td>N/C SR Section 8 Programs</td>
<td></td>
</tr>
<tr>
<td>14.238</td>
<td>Shelter Plus Care</td>
<td>✔</td>
</tr>
<tr>
<td>14.241</td>
<td>Housing Opportunities for Persons with AIDS</td>
<td></td>
</tr>
<tr>
<td>14.243</td>
<td>Opportunities for Youth_Youthbuild Program</td>
<td>✔</td>
</tr>
<tr>
<td>14.850</td>
<td>Low Rent Public Housing</td>
<td>✔</td>
</tr>
<tr>
<td>14.850b</td>
<td>Development</td>
<td></td>
</tr>
<tr>
<td>14.852</td>
<td>Public Housing_Comprehensive Improvement Assistance Program</td>
<td></td>
</tr>
<tr>
<td>14.853</td>
<td>Public Housing_Tenant Opportunities Program</td>
<td></td>
</tr>
<tr>
<td>14.854</td>
<td>Public and Indian Housing Drug Elimination Program</td>
<td></td>
</tr>
<tr>
<td>14.855</td>
<td>Section 8 Rental Voucher Program</td>
<td></td>
</tr>
<tr>
<td>14.856</td>
<td>Lower Income Housing Assistance Program_Section 8 Moderate Rehabilitation</td>
<td></td>
</tr>
</tbody>
</table>

**Step 2:**

Click on the Save button to save the data in the system. A confirmation message displays.

![Confirmation Message](image-url)
5.0 Creating Financial Submissions

**Step 3:**
Click on the **OK** button to save your data, or the **Cancel** button to cancel.

*Click on **OK** to continue with the creation of a financial submission and skip to Section 5.3 Financial Data Schedule if you do not want to select a Section 8 Moderate Rehabilitation project or add a program not listed on the program selection page.*

Some programs may require users to identify a specific project(s). On the Program Selection page, click on the underlined Details link in the Select column for *Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation*.

The **Project Selection** tab displays.

---

**FINANCIAL ASSESSMENT – PROJECT SELECTION TAB**

*If you are submitting information on Section 8 Moderate Rehabilitation projects:*

- Click in the checkbox to select the applicable project(s).
- Click on the **Save** button to save the data in the system.
- Click on the underlined **Back to Program Selection** link at the bottom of the page to return to the **Program Selection** tab page.
Programs can be added if they do not appear on the Program Selection tab. Use the Add a Program link at the bottom of the page to add programs to the list.

**HOW TO ADD PROGRAMS:** If you would like to add a program not displayed on the Program Selection tab, proceed with steps 4 - 11. Otherwise, skip to Section 5.3 Financial Data Schedule.

**FINANCIAL ASSESSMENT – PROGRAM SELECTION TAB (BOTTOM OF PAGE)**

Click on the Add a Program link.

**Step 4:** At the bottom of the Program Selection tab of the PHA Info page, click on the Add a Program link to add program(s) not included in the list.

The Add Program page displays.

**FINANCIAL ASSESSMENT – ADD PROGRAM PAGE**

**Instructions:**

1) Enter a CFDA# in the appropriate box and click the Go button. Click the Add Program button. If you are unsure of the CFDA#
2) Select a Federal Agency from the Federal Agency drop-down box and click the Go button. Select the new Federal Program from the Federal Program drop-down box. Click the Add Program button.
5.0 Creating Financial Submissions

Step 5: If you know the CFDA# of the program you wish to add, enter it in the blank field, click the Go button, and skip to Step #8.

If you don’t know the CFDA#, click on the Arrow button to the right of the Federal Agency field to view a list of federal agencies. If a specific federal agency is not listed in the dropdown, select Other Federal Programs, click on the Go button, and select Other Federal Program 1, 2 or 3 from the Program Name dropdown.

Step 6: Click on an agency to select it; then, click on the Go button. A list of programs displays in the Program Name field.

Step 7: Click on the drop-down menu to view a list of Program Names. Click on a program to select it.

Step 8: Finally, click on the Add Program button to add the program and return to the Program Selection tab page. A checked box displays next to the new program indicating that it was automatically selected.

Step 9: Click on the Save button to save the data in the system. A confirmation message displays.
5.0 Creating Financial Submissions

Step 10: Click on the **OK** button to save your data or the **Cancel** button to cancel.

Step 11: After selecting and saving all the applicable programs, click on the underlined Financial Data Schedule link at the top of the PHA Info page to continue to the Financial Data Schedule page.

<table>
<thead>
<tr>
<th>PHA Info</th>
<th>Program Selection</th>
</tr>
</thead>
<tbody>
<tr>
<td>CFS#</td>
<td>NAME OF PROGRAM</td>
</tr>
<tr>
<td>14.182</td>
<td>N/C S/R Section 8 Programs</td>
</tr>
<tr>
<td>14.850a</td>
<td>Low Rent Public Housing</td>
</tr>
</tbody>
</table>
5.3 Financial Data Schedule

The Financial Data Schedule page allows users to enter financial data for each of the programs selected on the PHA Info page. Use the scroll bar to view the entire page. The Financial Data Schedule page contains two tabs – the Balance Sheet tab and the Revenue & Expense tab. Users enter specific line item amounts in the fields on these two tabs.

Remember to save your entries frequently using the button at the bottom of the table. To change tabs, click on the tab at the top of the table, or click on the links at the bottom of the table.
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – FDS: BALANCE SHEET**

**Program:**
Select the program for which you will be entering data.

**Accounting Method:**
Select the accounting method for the selected program.

**Line Item # and Account Description:**
Lists all line items. Enter value for appropriate line items.

*Note:* This screen print displays a truncated version of the Balance Sheet due to limited space.

**Line Item #’s marked with an asterisk(s) are mandatory fields.**

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Description</th>
<th>Value</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>111</td>
<td>Cash - Unrestricted</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>115</td>
<td>Cash - Restricted for Payment of Current Liabilities</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>112</td>
<td>Cash - Restricted - Modernization and Development</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>113</td>
<td>Cash - Other Restricted</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>114</td>
<td>Cash - Tenant Security Deposits</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>100</td>
<td>Total Cash</td>
<td>$ 0</td>
<td>...</td>
</tr>
</tbody>
</table>

**Receivables:**

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Description</th>
<th>Value</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>121</td>
<td>Accounts Receivable - PHA Projects</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>122</td>
<td>Accounts Receivable - HUD Other Projects</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>124</td>
<td>Accounts Receivable - Other Government</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>125</td>
<td>Accounts Receivable - Miscellaneous</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>126.1</td>
<td>Allowance for Doubtful Accounts - Dwelling Rent</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>126.2</td>
<td>Allowance for Doubtful Accounts - Other</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>127</td>
<td>Notes, Loans, &amp; Mortgages Receivable - Current</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>128</td>
<td>Fraud Recovery</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>130.1</td>
<td>Allowance for Doubtful Accounts - Fraud</td>
<td>$</td>
<td>...</td>
</tr>
</tbody>
</table>

---

Entire FDS not shown.

---

| *511.1 | Restricted Net Assets | $ | ... |
| 512 | Undesignated Fund Balance/Retained Earnings | $ | ... |
| *512.1 | Unrestricted Net Assets | $ | ... |
| 513 | Total Equity/Net Assets | $ 0 | ... |
| 600 | Total Liabilities and Equity/Net Assets | $ 0 | ... |

* Mandatory field
** Allowance accounts (126.1, 126.2, 126.3, and 143.1) are mandatory fields only if data has been reported in the corresponding asset account. Leasehold improvements and accumulated depreciation (165 and 169) are mandatory fields only if other fixed assets line items are reported. Zero is an acceptable value.
### 5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – FDS: REVENUE & EXPENSE**

#### Program:
Select the program for which you will be entering data.

#### Accounting Method:
Select the accounting method for the selected program.

#### Line Item # and Account Description:
Lists all line items. Enter value for appropriate line items.

#### Mandatory field footnotes
- FASS-PH Release 7.2.0.0

---

**Program:**
- Select the program for which you will be entering data.

**Accounting Method:**
- Select the accounting method for the selected program.

**Line Item # and Account Description:**
- Lists all line items. Enter value for appropriate line items.

**Save and Validate Button:**
- Must save and validate the FDS before submitting the data.

---

### Balance Sheet

<table>
<thead>
<tr>
<th>LINE ITEM#</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>703</td>
<td>Net Tenant Rental Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>704</td>
<td>Tenant Revenue - Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>705</td>
<td>Total Tenant Revenue</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>706</td>
<td>HUD PHA Operating Grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>708.1</td>
<td>Capital Grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>708</td>
<td>Other Government Grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>711</td>
<td>Investment Income - Unrestricted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>712</td>
<td>Mortgage Interest Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>713</td>
<td>Proceeds from Disposition of Assets Held for Sale</td>
<td></td>
<td></td>
</tr>
<tr>
<td>713.1</td>
<td>Cost of Sale of Assets</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Entire FDS not shown.**

---

**Line Items marked with an asterisk(s) are mandatory fields.**

---

**Mandatory field footnotes**
- FASS-PH Release 7.2.0.0

---

**Instructions:**
- Select a Program and Accounting Method. Then press the "GO" button to refresh the page.
5.0 Creating Financial Submissions

5.3.1 Balance Sheet

After the PHA User clicks on the Financial Data Schedule link, the Balance Sheet of the Financial Data Schedule will display.

The Balance Sheet tab lists specific line items for assets, liabilities, and equity. PHA Users must enter data in the fields. Mandatory fields depend upon the selected submission type, program, and accounting method.

The following steps to create a financial submission will be based on the following sample PHA:

**Note**

Before PHA users enter values in the line items, they must **select a program** (if multiple programs were selected for the submission) and **select the corresponding accounting method**. The accounting method options include the following:

1) Modified Accrual – Pre GASB 34  
2) Full Accrual – Pre GASB 34  
3) Full Accrual – Post GASB 34. Once the program and accounting method have been selected, the user must **click the Go button**.

Some line items on the FDS have changed since previous releases. For more information on line items, please refer to the FDS Line Definitions and Crosswalk Guide.

FASS-PH Release 7.2.0.0 implemented functionality to display mandatory fields for the FDS and the DCF screens.

When the FDS page is initially loaded, mandatory fields for the defaulted program (the first program alphabetically from the list of programs selected on the Program Selection page) and defaulted accounting method (Full Accrual-pre GASB 34 for submissions with FYEs of 06/30/00 and prior; Full Accrual-Post GASB 34 for submissions with FYEs of 09/30/00 and beyond), as well as new mandatory field footnotes are displayed.

When the FDS and DCF pages are displayed, mandatory line items are identified with an asterisk(s).

**Step 1:**

To begin the process for completing the FDS, select the desired program and accounting method as described below:

At the top of the Financial Data Schedule page, click on the Arrow button to the right of the **Select a Program** dropdown menu to view a list of programs. Click on the program name in the list to select it and create a data entry page for that program.

Select **Low Rent Public Housing** from the Program dropdown.
5.0 Creating Financial Submissions

Step 2: Click on the arrow to the right of the Accounting Method dropdown menu to view list of accounting methods. Click on the method to select it.

*Select Full Accrual - Post GASB 34 from the Accounting Method dropdown box.*

Click on the button.

Note: Once the Program and Accounting Method have been chosen and the Go button has been clicked, the page will be displayed with the mandatory line items identified with an asterisk(s). Mandatory fields will depend on the Program and Accounting Method selected. It is important to select the program, select the accounting method, and click the Go button before entering data on the FDS.

Step 3: At the Balance Sheet tab on the Financial Data Schedule page, enter each line item amount in the blank fields in the Amount column. Round cents to the nearest dollar. Do not enter dollar signs ($), commas (,), or decimal points (.) in the Amount fields. The system will automatically format the commas upon clicking the Save pushbutton.

**FINANCIAL ASSESSMENT – BALANCE SHEET (ALL DATA IS FICTITIOUS TEST DATA)**

<table>
<thead>
<tr>
<th>Balance Sheet</th>
<th>Revenue &amp; Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>LINE ITEM #</td>
<td>ACCOUNT DESCRIPTION</td>
</tr>
<tr>
<td>Assets</td>
<td>Current Assets Cash:</td>
</tr>
<tr>
<td>111</td>
<td>Cash - Unrestricted</td>
</tr>
<tr>
<td>115</td>
<td>Cash - Restricted for Payment of Current Liabilities</td>
</tr>
<tr>
<td>112</td>
<td>Cash - Restricted - Modernization and Development</td>
</tr>
<tr>
<td>113</td>
<td>Cash - Other Restricted</td>
</tr>
<tr>
<td>114</td>
<td>Cash - Tenant Security Deposits</td>
</tr>
<tr>
<td>100</td>
<td>Total Cash</td>
</tr>
</tbody>
</table>

Values have been entered for the balance sheet line items.
5.0 Creating Financial Submissions

Step 4: Click on the button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

▲ Use the button to reset all entries to the last save, if necessary.
▲ Use the button to clear all the fields on the page to blank.

Step 5: Click on the Revenue & Expense tab at the top of the table or the Revenue & Expense link at the bottom of the table to continue to the Revenue & Expense tab.

5.3.2 Revenue & Expense

After the PHA user clicks on the Revenue & Expense tab or Revenue & Expense link, the Revenue & Expense page of the Financial Data Schedule will display.

The Revenue & Expense tab lists specific line items for revenues and expenses. PHA users enter financial data in the blank fields. Some line items pertaining to grant programs have underlined [Details] links to additional pages requesting more information. Be advised that specific detail links vary depending on the programs selected when you created your submission. Grant programs include:

- 14.850b - Development
- 14.859 - Public Housing Comprehensive Grant Program
- 14.866 - Revitalizations of Severely Distressed Public Housing
- 14.854 - PIH Drug Elimination Program
- 14.853 - Public Housing - Tenant Opportunities Program
- 14.858 - Hope I
- 14.860 - Head Start Public Housing Early Childhood/Development Demonstration
- 14.861 - PIH - Family Investment Centers Program
- 14.863 - PIH - Youth Sports Program
- 14.864 - Economic Development and Supportive Services Program
- 14.868 - New Approach Anti-Drug Grants
- 14.872 - Public Housing Capital Fund Program
5.0 Creating Financial Submissions

Step 1: At the Revenue & Expense tab on the Financial Data Schedule page, enter each line item amount in the blank fields in the Amount column. Round cents to the nearest dollar. Do not enter dollar signs ($), commas (,), or decimal points (.) in the Amount fields. The system will automatically format the commas upon clicking the Save pushbutton.

Click on the button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

▲ Use the button to reset all entries to the last save, if necessary.
▲ Use the button to clear all the fields on the page to blank.

---

**FINANCIAL ASSESSMENT – REVENUE & EXPENSE (ALL DATA IS FICTITIOUS TEST DATA)**

PHA Code: CA999
PHA Name: Hometown Housing Authority

<table>
<thead>
<tr>
<th>Balance Sheet</th>
<th>Revenue &amp; Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>LINE ITEM #</td>
<td>DESCRIPTION</td>
</tr>
<tr>
<td>703</td>
<td>Net Tenant Rental Revenue</td>
</tr>
<tr>
<td>704</td>
<td>Tenant Revenue - Other</td>
</tr>
<tr>
<td>705</td>
<td>Total Tenant Revenue</td>
</tr>
<tr>
<td>706</td>
<td>HUD PHA Operating Grants</td>
</tr>
<tr>
<td>706.1</td>
<td>Capital Grants</td>
</tr>
<tr>
<td>708</td>
<td>Other Government Grants</td>
</tr>
<tr>
<td>711</td>
<td>Investment Income - Unrestricted</td>
</tr>
</tbody>
</table>

Values have been entered for the revenue and expense line items.

Mandatory Field

Note: Some program line items require users to provide additional account details. For example:

▲ Line item 1104 details is available for all programs.
▲ Line item 1120 details is required for Low Rent Public Housing program.
▲ Line item 706 details is required for Section 8 programs only.

Some program line items are populated with information in the REAC database. For example, line item 1103 Beginning Equity will display as read-only (non-editable field) with the ending equity of the previous year if an approved submission exists from the prior year. However, if a prior year approved submission does not exist for a PHA, line item 1103 Beginning Equity will be blank and users will have the ability to edit the field.
5.0 Creating Financial Submissions

Step 2: If you would like to record prior period adjustments, equity transfers or corrections of errors, click on the [Details] link in the Details column for line item 1104 – Prior Period Adjustments, Equity Transfers and Correction of Errors. A save reminder message displays.

Step 3: Click on the OK button to continue, or click on the Cancel button to close the box and save your work before continuing. The appropriate Details page displays. In this example, the Prior Period Adjustments, Equity Transfers and Correction of Errors Details page displays.

Note

In FASS-PH Release 7.0.0.0, the 1104 details page was modified to include additional line items for “Equity Transfers.”
### Step 4:

Enter any adjustment amount and description. If you enter an amount for the line items, corresponding descriptions are required. Round cents to the nearest dollar. Do not enter dollar signs ($), commas (,), or decimal points (.) in the Amount fields. The system will automatically format the commas after clicking the Save pushbutton.

### Step 5:

Click on the Save button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

- Use the Reset button to reset all entries to the last save, if necessary.
- Use the Clear button to clear all the fields on the page.
5.0 Creating Financial Submissions

**Step 6:** Click on the Back to Revenue & Expense link to return to the Revenue & Expense tab.

**Step 7:** If you are reporting a Low Rent Public Housing program, line item 1120 Details is a mandatory field.

Click on the [Details] link in the Details column for line item 1120 – Unit Months Available. A save reminder message displays.

**Step 8:** Click on the OK button to continue, or click on the Cancel button to close the box and save your work before continuing. The appropriate Details page displays. In this example, the Account Details page displays.
### FINANCIAL ASSESSMENT – ACCOUNT DETAILS PAGE

**PHA Code:** CA999  
**PHA Name:** HOMETOWN HOUSING AUTHORITY  
**Program #:** 14.850a - Low Rent Public Housing  
**Line Item #:** 1120 - Unit Months Available

---

<table>
<thead>
<tr>
<th>LINE ITEM</th>
<th>ACCOUNT DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1120-010</td>
<td>System Reported Units per PHA Profiles (times 12)</td>
<td>73,300</td>
</tr>
<tr>
<td>1120-020</td>
<td>Preapproved Unit Months for Demolition</td>
<td></td>
</tr>
<tr>
<td>1120-030</td>
<td>Preapproved Unit Months for Conversion</td>
<td></td>
</tr>
<tr>
<td>1120-040</td>
<td>Vacant and Preapproved Unit Months for Modernization</td>
<td></td>
</tr>
<tr>
<td>1120-050</td>
<td>Preapproved Non-Dwelling Unit Months</td>
<td></td>
</tr>
</tbody>
</table>

**Instructions:**  
Please reconcile the System Reported Unit Months Available to the actual Unit Months Available for the current year. Provide detailed explanation for Other Adjustments made. For Section 8 Programs, Line 1120-010 represents all PHA Section 8 units. Please reconcile the System Reported Units for Section 8 Programs on a program by program basis. Please refer to the system guide for more detailed explanations.

---

**Note:**  
Line item 1120-010 on Account Details page is populated with the system reported units from the REAC database. This value is the sum of unit count for Low Rent projects for the designated PHA, multiplied by 12 (number of months in a year). PHAs can make upward or downward adjustments to the unit months amount by entering adjustments on this details page.

**Step 9:**  
Enter any unit month adjustment amount and description. If you enter an amount for line item 1120-060, 1120-070 or 1120-080, corresponding descriptions are required. Round cents to the nearest dollar. Do not enter dollar signs ($), commas (,), or decimal points (.) in the Amount fields.
5.0 Creating Financial Submissions

Step 10: Click on the **Save** button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

- Use the **Reset** button to reset all entries to the last save, if necessary.
- Use the **Clear** button to clear all the fields on the page.

Step 11: Click on the **Back to Revenue & Expense** link to return to the **Revenue & Expense** tab.

Step 12: After completing all the fields on the page, click on the **Validate** button. A validate confirmation message displays.

![Validate Confirmation Message]

Remember to save your data on both the Balance Sheet and Revenue & Expense tabs before clicking the Validate button.

**Note**

Step 13: Click on the **OK** button to continue.

The system validates the data entered against the business rules and displays any errors. Correct errors prior to continuing to the next program. All programs must be successfully validated before data can be submitted. The following confirmation message appears when the validation is successful.
5.0 Creating Financial Submissions

**Step 14:** If the program has been validated successfully, select the next federal program and corresponding accounting method using the following instructions:

At the top of the Financial Data Schedule page, click on the Arrow button to the right of the **Select a Program** dropdown menu to view a list of programs. Click on the program name in the list to select it.

Click on the arrow to the right of the **Accounting Method** dropdown menu to view list of accounting methods. Click on the accounting method to select it.

Click on the **GO** button.

Repeat the process for entering financial data on the Balance Sheet and Revenue & Expenses tabs for each federal program under which the PHA receives funding.

**Step 15:** After completing the data entry on the Financial Data Schedule page, click on the **Data Collection Form** link at the top or bottom of the page to continue to the **Data Collection Form** page.
5.4 Data Collection Form

The Data Collection Form page allows users to enter general contact information and basic information about the PHA’s financial statement. These pages are customized based on the submission type. Use the scroll bar to view the entire page. The Data Collection Form page contains three tabs: the General Information tab, the Financial Statements tab, and the Federal Programs tab.

Remember to save your entries frequently on each tab using the Save button at the bottom of the table. To change tabs, click on the tab at the top of the table.

Please refer to Appendix A: Business Rules for mandatory requirements.

**FINANCIAL ASSESSMENT – DCF: GENERAL INFORMATION**

<table>
<thead>
<tr>
<th>Element # and Description:</th>
<th>List of all element numbers and corresponding descriptions. *varies for each submission type (A-133, Non A-133, or No Audit).</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Value:</strong></td>
<td>Enter or select appropriate data for each field.</td>
</tr>
</tbody>
</table>

This screen print displays a truncated version of the General Information page due to limited space.

Elements marked with asterisks are mandatory.

**PHI Code:** CA999

**PHA Name:** Hometown Housing Authority

<table>
<thead>
<tr>
<th><strong>General Information</strong></th>
<th><strong>Financial Statements</strong></th>
<th><strong>Federal Programs</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ELEMENT #</strong></td>
<td><strong>DESCRIPTION</strong></td>
<td><strong>VALUE</strong></td>
</tr>
<tr>
<td>G9000-010</td>
<td>Fiscal Year Ending Date</td>
<td>12/31/2001</td>
</tr>
<tr>
<td>G9000-011</td>
<td>Type of Circular A-133 Audit Forthcoming</td>
<td>None</td>
</tr>
<tr>
<td>G9000-021</td>
<td>Reporting Period Covered</td>
<td>None</td>
</tr>
<tr>
<td>G2000-031</td>
<td>Reporting Period Covered - Months</td>
<td>---</td>
</tr>
<tr>
<td>G9000-020</td>
<td>Employer Identification Number</td>
<td>---</td>
</tr>
<tr>
<td>G9000-040</td>
<td>Multiple EIN Indicator</td>
<td>None</td>
</tr>
</tbody>
</table>

--

*mandatory field

Please complete the following Data Collection Form based on the expected results of your forthcoming audit for this reporting period. If you are not required to have an audit performed for the reporting period covered by this submission, please complete the following entries by reporting the most likely outcome that would occur if an audit was conducted on your entity.
5.0 Creating Financial Submissions

FINANCIAL ASSESSMENT – DCF: FINANCIAL STATEMENTS

Please complete the following Data Collection Form based on the expected results of your forthcoming audit for this reporting period. If you are not required to have an audit performed for the reporting period covered by this submission, please complete the following entries by reporting the most likely outcome that would occur if an audit was conducted on your entity.

PHA Code: CA999
PHA Name: Hometown Housing Authority

<table>
<thead>
<tr>
<th>General Information</th>
<th>Financial Statements</th>
<th>Federal Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Element #</strong></td>
<td><strong>Description</strong></td>
<td><strong>Value</strong></td>
</tr>
<tr>
<td>* G3000-005</td>
<td>Financial Statements Using Basis Other Than GAAP</td>
<td>None ✔️</td>
</tr>
<tr>
<td>* G3000-011</td>
<td>Type of Audit Report to Follow</td>
<td>None</td>
</tr>
<tr>
<td>* G3000-020</td>
<td>&quot;Going Concern&quot; Indicator</td>
<td>None ✔️</td>
</tr>
<tr>
<td>* G3000-030</td>
<td>Reportable Condition Indicator</td>
<td>None ✔️</td>
</tr>
<tr>
<td>* G3000-040</td>
<td>Material Weakness Indicator</td>
<td>None ✔️</td>
</tr>
<tr>
<td>* G3000-050</td>
<td>Material Noncompliance Indicator</td>
<td>None ✔️</td>
</tr>
</tbody>
</table>

* mandatory field
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – DCF: FEDERAL PROGRAMS**

Please complete the following Data Collection Form based on the expected results of your forthcoming audit for this reporting period. If you are not required to have an audit performed for the reporting period covered by this submission, please complete the following entries by reporting the most likely outcome that would occur if an audit was conducted on your entity.

**Element # and Description:**
List of all element numbers and corresponding descriptions. *varies for each submission type (A-133, Non A-133, or No Audit).

**Value:**
Enter or select appropriate data for each field.

<table>
<thead>
<tr>
<th>General Information</th>
<th>Financial Statements</th>
<th>Federal Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>ELEMENT #</td>
<td>DESCRIPTION</td>
<td>VALUE</td>
</tr>
<tr>
<td>*G4000-011</td>
<td>Type of Audit Report on Major Program Compliance to Follow</td>
<td>None</td>
</tr>
<tr>
<td>*G4000-020</td>
<td>Dollar Threshold Used to Distinguish Type A and Type B Programs</td>
<td>$</td>
</tr>
<tr>
<td>*G4000-041</td>
<td>Indicator- Any Potential Audit Findings that are Reportable</td>
<td>None</td>
</tr>
<tr>
<td>*G4000-050</td>
<td>Federal Agencies Required to Receive the Reporting Package</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G4000-050</td>
<td>Enter name if Other is selected for G4000-050</td>
<td></td>
</tr>
<tr>
<td>G4000-061</td>
<td>Enter name if Other is selected for G4000-061 and there are two federal agencies required to receive the reporting package</td>
<td></td>
</tr>
<tr>
<td>*G4100-040</td>
<td>Total Federal Awards Expended</td>
<td>$</td>
</tr>
</tbody>
</table>

This screen print displays a truncated version of the Federal Programs page due to limited space.

5.4.1 General Information

After the PHA User clicks on the Data Collection Form link, the General Information tab of the Data Collection Form will display.

The **General Information** tab requests basic background information about the PHA, including fiscal year and audit information (if applicable). Users are required to enter/select data in the blank fields. For audited submissions, users must additionally enter their auditor’s Unique IPA Identifier (UII). **If you do not know your auditor’s UII, please contact your auditor.**

The following steps to create a financial submission will be based on the following sample PHA:

PHA Code: CA999
Submission Type: Unaudited and Audited/ A-133
Accounting Method: Full Accrual – Post GASB 34
Component Unit (No Separate Financial Statement)

**Step 1:** For the **General Information** tab on the Data Collection Form page, enter values for each Element # in the Value fields. Element #s with an asterisk are mandatory. Use the scroll bar to view the entire page, if necessary.
5.0 Creating Financial Submissions

Step 2: Some Value fields have drop-down menus from which users select values. To select a value from a list, click on the Arrow button to the right of the Value field. A list of options displays. Click on an option to select it.

Step 3: Click on the Save button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

▲ Use the Reset button to reset all entries to the last save, if necessary.

Note

If you selected ‘Yes’ for element #G2000-040 Multiple EIN Indicator, you will get a reminder message to enter detail items in the details page. Click OK then click on the [Details] link on the General information tab and provide the appropriate information.

The ability to enter multiple EIN numbers was implemented in FASS-PH Release 7.0.0.0 to comply with the latest OMB changes.

If you have selected Yes for 'G2000 040' [Multiple EIN], please remember to enter the detail items.

Back to General Information

Enter appropriate EIN. You can enter up to 75 EINS.

<table>
<thead>
<tr>
<th>#</th>
<th>EIN</th>
<th>#</th>
<th>EIN</th>
<th>#</th>
<th>EIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>2</td>
<td></td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>5</td>
<td></td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>8</td>
<td></td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>11</td>
<td></td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td></td>
<td>14</td>
<td></td>
<td>15</td>
<td></td>
</tr>
</tbody>
</table>

Step 4: Once the Multiple EIN Details page has been completed, click on the Back to General Information link to return to the General Information tab.

After completing the General Information tab, click on the Financial Statements tab name at the top of the table to continue to the Financial Statements tab page.
5.4.2 Financial Statements

The Financial Statements tab requests information concerning the expected or actual results of the audit for the reporting period. For an unaudited submission, complete the page based on the expected results of the forthcoming audit. If an audit is not required, complete the page by reporting the most likely outcome that would occur if an audit were conducted of the PHA.

Step 1: At the Financial Statements tab on the Data Collection Form page, use the Arrow buttons to the right of the Value fields to select entries. Fields marked with an asterisk are mandatory.

Step 2: Click on the Save button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

▲ Use the Reset button to reset all entries to the last save, if necessary.

Step 3: The Type of Audit Report to Follow (Element #G3000-011) value requires additional details if Qualified Opinion or Unqualified Opinion is selected. Click on the [Details] link to continue to the Details page. In the following example, the Unqualified Audit Details page displays.

If you did not select either Qualified Opinion or Unqualified Opinion, skip to step 6.

Select either Yes or No from the dropdown boxes.

<table>
<thead>
<tr>
<th>ELEMENT #</th>
<th>DESCRIPTION</th>
<th># OF OCCURRENCES</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>* G3100-010</td>
<td>Unqualified - Supplementary Information Required by GASB or FASB has been Omitted</td>
<td>None</td>
<td>---</td>
</tr>
<tr>
<td>* G3100-020</td>
<td>Unqualified - Other Information Included in a Document Containing Audited Financial Statements is Materially Inconsistent with Information Appearing in the Financial Statements</td>
<td>None</td>
<td>---</td>
</tr>
<tr>
<td>* G3100-030</td>
<td>Unqualified - No Exceptions</td>
<td>None</td>
<td>---</td>
</tr>
</tbody>
</table>

Step 4: Enter # of Occurrences for each Element # by selecting the arrow to the right of the dropdown box and selecting an option.

Element #’s marked with an asterisk are mandatory.
5.0 Creating Financial Submissions

Step 5: Click on the Save button to store the data in the system. An error message displays if a required line item was left blank or entered improperly.

▲ Use the Reset button to reset all entries to the last save, if necessary.

Step 6: After completing the Details page, click the [Back to Financial Statements] link at the top or bottom of the table to return to the Financial Statements tab.

Step 7: After completing the Financial Statements tab, click on the Federal Programs tab name at the top of the table or the Federal Programs link at the bottom of the table to continue to the Federal Programs tab page.
5.0 Creating Financial Submissions

5.4.3 Federal Programs

The Federal Programs tab requests identification of agencies required to receive the reporting package as well as additional information relating to federal programs. Element # G4100-040, Total Federal Awards Expended Details allows users to enter information on a program by program basis for federal awards expended.

**NOTE:** FASS-PH Release 7.0.0.0 implemented various modifications to comply with the OMB changes, including classification of reportable conditions, and the ability for users to add additional federal programs on the Total Federal Awards Expended details page.

**Step 1:** For the Federal Programs tab on the Data Collection Form page, use the scroll bar to view the entire page, if necessary. Enter the information requested in the blank fields in the Value column. Round cents to the nearest dollar. Do not enter dollar signs ($), commas (,), or decimal points (.) in the Value fields for dollar amounts. The system will automatically format the commas upon clicking the Save pushbutton.

**Step 2:** Some Value fields provide a drop-down menu. Click on the Arrow button to the right of the Value field to view the list of options. Click on an option to select it.

An example of a drop-down box from the Federal Programs page appears below:

<table>
<thead>
<tr>
<th>PHA Code: CA999</th>
<th>PHA Name: Hometown Housing Authority</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>General Information</th>
<th>Financial Statements</th>
<th>Federal Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>ELEMENT #</td>
<td>DESCRIPTION</td>
<td>VALUE</td>
</tr>
<tr>
<td>G4000-011</td>
<td>Type of Audit Report on Major Program Compliance to Follow</td>
<td>No Opinion</td>
</tr>
</tbody>
</table>

**Step 3:** Some Value fields include a checklist. Use the scroll bar to view the entire list. Click in the left checkbox to select an item. A checkmark (√) displays in the box. Click the box again to deselect it. Check as many items as are applicable. If no items apply, check “None”. If an item is not listed, check “Other” and enter the agency name in the field provided. Element #’s marked with an asterisk are mandatory.
5.0 Creating Financial Submissions

An example of some of the checklist boxes on the Federal Programs page appears below:

<table>
<thead>
<tr>
<th>G4000-050</th>
<th>Federal Agencies Required to Receive the Reporting Package</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>African Development Foundation</td>
</tr>
<tr>
<td></td>
<td>Agency for International Development</td>
</tr>
<tr>
<td></td>
<td>Agriculture</td>
</tr>
<tr>
<td></td>
<td>Commerce</td>
</tr>
<tr>
<td></td>
<td>Corporation of National and Community Service</td>
</tr>
<tr>
<td></td>
<td>Defense</td>
</tr>
<tr>
<td></td>
<td>Education</td>
</tr>
<tr>
<td></td>
<td>Energy</td>
</tr>
</tbody>
</table>

**Step 4:** Click on the [Save] button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

▲ Use the [Reset] button to reset all entries to the last save, if necessary.

**Step 5:** Elements that contain [Details] links require additional information. For example, element #G4100-040 details is required for all submissions which filed data for one or more federal programs.

Click on the [Details] link for Total Federal Awards Expended Details. The Total Federal Awards Expended Details page displays.
5.0 Creating Financial Submissions

**Financial Assessment – DCF: Total Federal Awards Expended Details**

<table>
<thead>
<tr>
<th>Code</th>
<th>NAME OF FEDERAL PROGRAM</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.157</td>
<td>Supportive Housing for the Elderly</td>
<td></td>
</tr>
<tr>
<td>14.158</td>
<td>Low Rent Public Housing</td>
<td></td>
</tr>
</tbody>
</table>

**Enter/Select**

Information in each field for every program listed.

**Click on the**

Details link for Total Amount of Questioned Costs.

**New:**

Add/Delete a Federal Program link

Implemented in FASS-PH Release 7.2.0.0

Note

FASS-PH Release 7.2.0.0 provides the new Add/Delete a Federal Program link on the Total Federal Awards Expended Details page. This allows users to add additional federal programs and the ability to delete programs that were unintentionally added.

**To Add/Delete a Federal Program:**

Click on the Add/Delete a Federal Program link. The Add/Delete A Federal Program page is displayed.
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – ADD/DELETE A FEDERAL PROGRAM**

*Add/Delete A Federal Program [Back to Total Federal Awards Expended Details]*

**Instructions:**

To add/delete a program:
Enter a CFDA# in the appropriate box and click the Go button. Click either the Add Program or Delete Program button.

1) If you are unsure of the CFDA#, Select a Federal Agency from the Federal Agency drop-down box and click the Go button. Select the new Federal Program from the Federal Program drop-down box. Click the Add/Delete Program button.

2) If the Program that you want to add does not have an assigned CFDA#, Select Other Federal Programs from the Federal Agency dropdown box. Then select Other Federal Programs 1, Other Federal Programs 2, or Other Federal Programs 3 from the Program Name dropdown box.

***NOTE:*** You may only delete programs that were added on this screen.
5.0 Creating Financial Submissions

To Add a Federal Program:

*If the CFDA# is not known:*

For this example:

Select *Library of Congress* from the Federal Agency drop menu. Click .
Select *Adjustable Rate Mortgages* from the Program Name drop down menu.

OR

*If the CFDA# is known:*

For this example:

Enter **14.175** in the CFDA# box and click on the Go button. The Add/Delete A Federal Program page will be refreshed with the appropriate Federal Agency and Program Name preselected.

Click on the button.

Note: An error message will be generated if a program being added is already on the Total Federal Awards Expended Details page.
The Total Federal Awards Expended Details page is displayed with the newly added Federal Program.

### FINANCIAL ASSESSMENT – DCF: TOTAL FEDERAL AWARDS EXPENDED DETAILS

**PHA Code:** CA999  
**PHA Name:** Hometown Housing Authority

<table>
<thead>
<tr>
<th>Federal Award</th>
<th>Subaward Indicator</th>
<th>Amount Expended</th>
<th>Reference Number</th>
<th>Is Award?</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.157</td>
<td></td>
<td>$10,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14.175</td>
<td></td>
<td>$10,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14.850a</td>
<td></td>
<td>$333</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* mandatory field

### Add/Delete a Federal Program

[Save] [Reset]
5.0 Creating Financial Submissions

FINANCIAL ASSESSMENT – ADD/DELETE A FEDERAL PROGRAM

Add/Delete A Federal Program

Instructions:

To add/delete a program:
Enter a CFDA# in the appropriate box and click the Go button. Click either the Add Program or Delete Program button.

1) If you are unsure of the CFDA#, Select a Federal Agency from the Federal Agency dropdown box and click the Go button. Select the new Federal Program from the Federal Program dropdown box. Click the Add/Program button.

2) If the Program that you want to add does not have an assigned CFDA #, Select Other Federal Programs from the Federal Agency drop-down box. Then Select Other Federal Programs 1, Other Federal Programs 2, or Other Federal Programs 3 from the Program Name drop-down box.

**NOTE**: You may only delete programs that were added on this screen.

If the CFDA# is known:
Enter the CFDA# and click GO.

If the CFDA# is not known:
Select the appropriate Federal Agency and click GO. Then, select the desired Program Name and click the Delete Program pushbutton.
5.0 Creating Financial Submissions

To Delete a Federal Program:

If the CFDA# is not known:
For this example:

Select **Library of Congress** from the Federal Agency drop menu. Click **Go**. Select **Adjustable Rate Mortgages** from the Program Name drop down menu.

OR

If the CFDA# is known:
For this example:

Enter **14.175** in the CFDA# box and click on the **Go** button. The Add/Delete A Federal Program page will be refreshed with the appropriate Federal Agency and Program Name preselected.

Click on the **Delete Program** button. The Total Federal Awards Expended Details page is displayed.

Note: A Federal Program cannot be deleted if it was not added via the Add/Delete a Federal Program page. An error message will be generated.

To delete a Federal Program not added via the Add/Delete a Federal Program Page, go to the PHA Info page and click on the Program Selection tab (refer to Section 5.2.2).

Step 6: On the **Total Federal Awards Expended Details** page, enter the information requested in the blank fields in the **Value** column. Round cents to the nearest dollar. Do not enter dollar signs ($), commas (,), or decimal points (.) in the **Value** fields for dollar amounts. The system will automatically format the commas upon clicking the **Save** pushbutton.

Step 7: Some **Value** fields provide a drop-down menu. Click on the right Arrow button to view the list of options. Click on an option to select it. Fields marked with an asterisk are mandatory.

Step 8: Click on the **Save** button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

Use the **Reset** button to reset all entries to the last save, if necessary.

Step 9: Click on the [Details] links for element # G4100-050 -Total Amount of Questioned Costs.

The **Total Amount of Questioned Cost Details** page displays.
5.0 Creating Financial Submissions

Step 10: From the Total Amount of Questioned Cost table, click on the underlined Add a Compliance Requirement link to continue.

The Compliance Requirements Details page displays.

<table>
<thead>
<tr>
<th>ELEMENT#</th>
<th>ACCOUNT DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>* G4200-020</td>
<td>Type of Compliance Requirement</td>
<td>Activities Allowed or Unallowed</td>
<td>...</td>
</tr>
<tr>
<td>* G4200-030</td>
<td>Amount of Questioned Costs</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>* G4200-040</td>
<td>Internal Control Findings</td>
<td>None</td>
<td>...</td>
</tr>
</tbody>
</table>

Classification of reportable conditions was implemented in FASS-PH Release 7.0.0.0 in element # G4200-020 Type of Compliance Requirement.
5.0 Creating Financial Submissions

Step 11: Enter the information requested in the blank fields in the Value column. Some of the Value fields have drop-down menus. Use the right Arrow buttons to select values from the list. Click on an option in the list to select it. Fields marked with an asterisk are mandatory.

When entering values in the Value fields, round cents to the nearest dollar. Do not enter dollar signs ($), commas (,), or decimal points (.) in the Value fields for dollar amounts. The system will automatically format the commas upon clicking the Save pushbutton.

Once the user clicks the Save button, one additional pushbutton (the Delete pushbutton) will appear on the Compliance Requirements Details page. Consequently, the three pushbuttons will appear in the following order: Save, Delete, and Reset.

Step 12: Click on the Save button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

▲ Use the Reset button to reset all entries to the last save, if necessary.
▲ Use the Delete button to delete the entries completely, if necessary.

Step 13: Click on the Back to Total Amount of Questioned Cost Details link to return to the Total Amount of Questioned Cost Details page. The data entered on the previous Details page now displays in the table on this Details page.

Step 14: Click on the [Back to Total Federal Awards Expended Details] link to return to the Total Federal Awards Expended Details page.
5.0 Creating Financial Submissions

**Step 15:** Click on the [Back to Federal Programs] link to return to the Federal Programs tab on the Data Collection Form page.

**Step 16:** Your next step will vary depending upon the whether you are submitting an unaudited or an audited submission.

▲ For an audited submission, click on the Notes & Findings link to continue to the Notes & Findings page.

▲ For an unaudited submission, skip to **Section 6.0 Submitting Financial Data**. Click on the Submit link to continue onto the Submit page.
5.5 Notes and Findings (for Audited Submissions only)

Audited submissions include an additional Notes & Findings page. The Notes & Findings page allows users to attach files containing narrative notes and audit information. This page contains up to six tabs: the Notes tab, the Audit Information tab, the Audit Findings tab, the Action Plan tab, the MD&A tab, and the Financial Statements tab. You can attach one file on each of these tabs. To change tabs, click on the tab at the top of the table.

The tabs that display and are mandatory depend on the submission type, the accounting method, and whether the PHA is reporting as a component unit. Please refer to Appendix A: Business Rules for mandatory requirements.

FASS-PH Release 7.2.1.0 expanded the file formats allowed for the Notes & Findings attachments. The system accepts rich text (.rtf), Microsoft Word 2000 compatible (.doc), Microsoft Excel 2000 compatible (.xls), or Adobe Acrobat Reader 5.0 compatible (.pdf) file formats. Compatible means the stated version or lower.

The attached file must be one of the following file formats:
- rich text format (.rtf)
- Microsoft Word 2000 compatible (.doc)
- Microsoft Excel 2000 compatible (.xls)
- Adobe Acrobat Reader 5.0 compatible (.pdf) format

The system does not accept other file formats.

If a file is converted from a format not allowed into one of the formats above, please review the converted file for completeness before submitting your data.

Files must be attached using the Attach File pushbutton. Each Notes & Findings tab will accept only one file. The system does allow a user to reattach a file as needed; however, only the last attached file is saved.
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – NOTES AND FINDINGS:** 

**NOTES**

**Attach:**
Upload and attach one file.

**Note:**
The tabs that display and are mandatory depend on the submission type, the accounting method, and whether the PHA is reporting as a component unit.

---

**PHA Code:** CA999  
**PHA Name:** HOMETOWN HOUSING AUTHORITY

**Instructions:**
Please attach the following:
- Notes to the Financial Statements

To upload an attachment:
- Select the Browse button to retrieve the file
- Select the Attach File button

To view the attached file:
- Select the Open File link

Please upload the information as one file in a rich text (.rtf), Microsoft Word 2000 compatible (.doc), Microsoft Excel 2000 compatible (.xls), or Access Acrobat Reader 5.0 compatible (.pdf) format. Compliant means the stated version or lower.

---

<table>
<thead>
<tr>
<th>ELEMENT</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>06000-010</td>
<td>Footnotes</td>
<td></td>
<td>Browse</td>
</tr>
</tbody>
</table>
### 5.0 Creating Financial Submissions

#### FINANCIAL ASSESSMENT – NOTES AND FINDINGS: AUDIT INFORMATION

**Attach:**
Upload and attach one file.

**Note:**
The tabs that display and are mandatory depend on the submission type, the accounting method, and whether the PHA is reporting as a component unit.

**PHA Code:** CA999  
**PHA Name:** HOMETOWN HOUSING AUTHORITY

**Instructions:**
Please select an opinion type:
- Select an opinion type from the dropdown box
- Click the 'Save Opinion Type' button

Please attach the following:
- Independent Auditor's Report (Single Audit, Yellow Book and OMB Audit)
- Report on Compliance and Internal Control Over Financial Reporting (Single Audit, Yellow Book)
- Report on Compliance and Internal Control Over Compliance in accordance with OMB Circular A-133 (Single Audit only)
- Schedule of Expenditures of Federal Awards with Notes (Single Audit only)

To upload an attachment:
- Select the Browse Button to retrieve the file
- Select the Attach File button

To view the attached file:
- Select the Open File link

Please upload the information as one file in a rich text format (RTF), Microsoft Word 2000 compatible (.doc), Microsoft Excel 2000 compatible (.xls), or Adobe Acrobat Reader 5.0 compatible (.pdf) format. Compatible means the stated version or lower.

<table>
<thead>
<tr>
<th>ELEMENT</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>05100-010</td>
<td>Opinion on Supplemental Information</td>
<td>Unqualified Opinion</td>
<td>---</td>
</tr>
</tbody>
</table>

**Save Opinion Type**

<table>
<thead>
<tr>
<th>ELEMENT</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>05100-020</td>
<td>Auditor Opinions and Schedule of Expenditure of Federal Awards</td>
</tr>
</tbody>
</table>

**Browse** or **Open File**
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – NOTES AND FINDINGS: AUDIT FINDINGS**

**Instructions:**
Please attach the following:
- Schedule of Findings and Questioned Costs
- Summary Schedule of Prior Audit Findings

**To upload an attachment:**
- Select the Browse Button to retrieve the file
- Select the Attach File button

To view the attached file:
- Select the Open File link

Please upload the information as one file in a rich text file (.rtf), Microsoft Word 2000 compatible (.doc), Microsoft Excel 2000 compatible (.xls), or Adobe Acrobat Reader 5.0 compatible (.pdf) format. Compatible means the stated version or lower.

<table>
<thead>
<tr>
<th>ELEMENT</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>05200-010</td>
<td>Audit Finding (Current &amp; Prior Year Findings)</td>
<td>Browse...</td>
<td>Open File</td>
</tr>
</tbody>
</table>

**Attach File**

---

**FINANCIAL ASSESSMENT – NOTES AND FINDINGS: ACTION PLAN**

**Instructions:**
Please attach the following:
- Corrective Action Plan

**To upload an attachment:**
- Select the Browse Button to retrieve the file
- Select the Attach File button

To view the attached file:
- Select the Open File link

Please upload the information as one file in a rich text file (.rtf), Microsoft Word 2000 compatible (.doc), Microsoft Excel 2000 compatible (.xls), or Adobe Acrobat Reader 5.0 compatible (.pdf) format. Compatible means the stated version or lower.

<table>
<thead>
<tr>
<th>ELEMENT</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>05300-010</td>
<td>Corrective Action Plan (Current &amp; Prior Year Findings)</td>
<td>Browse...</td>
<td>Open File</td>
</tr>
</tbody>
</table>

**Attach File**

---

**PHA Code:** CA999

**PHA Name:** HOMETOWN HOUSING AUTHORITY

---

**Note:**
The tabs that display and are mandatory depend on the submission type, the accounting method, and whether the PHA is reporting as a component unit.
5.0 Creating Financial Submissions

FINANCIAL ASSESSMENT – NOTES AND FINDINGS: MD&A

Instructions:
Please attach the following:

- Management’s Discussion & Analysis.

To upload an attachment:

- Select the Browse Button to retrieve the file
- Select the Attach File button

To view the attached file:

- Select the Open File link

Please upload the information as one file in a rich text format, Microsoft Word 2000 compatible (.doc), Microsoft Excel 2000 compatible (.xls), or Acrobat Reader 5.0 compatible (.pdf) format. Compatible means the stated version or lower.

<table>
<thead>
<tr>
<th>ELEMENT #</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>0500-011</td>
<td>Management’s Discussion &amp; Analyze</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Attach:
Upload and attach one file.

Note:
The tabs that display and are mandatory depend on the submission type, the accounting method, and whether the PHA is reporting as a component unit.

FINANCIAL ASSESSMENT – NOTES AND FINDINGS: FINANCIAL STATEMENTS

Instructions:
Please attach the following:

- Government-Wide or General Purpose Financial Statements

To upload an attachment:

- Select the Browse Button to retrieve the file
- Select the Attach File button

To view the attached file:

- Select the Open File link

Please upload the information as one file in a rich text format, Microsoft Word 2000 compatible (.doc), Microsoft Excel 2000 compatible (.xls), or Acrobat Reader 5.0 compatible (.pdf) format. Compatible means the stated version or lower.

<table>
<thead>
<tr>
<th>ELEMENT #</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>0515-010</td>
<td>Government-Wide or General Purpose Financial Statements</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Attach:
Upload and attach one file.

Note:
The tabs that display and are mandatory depend on the submission type, the accounting method, and whether the PHA is reporting as a component unit.
5.5.1 Notes

The Notes tab is the first screen that displays upon clicking the Notes & Findings link. This tab contains a Value field that allows users to attach one file containing footnotes pertaining to the general purpose financial statements. Refer to the Section 5.5 for a list of file formats allowed.

The Notes tab is displayed and is mandatory for A-133, Non 1-33, A-133 Component Unit, and Non A-133 Component Unit submissions.

The following steps to create a financial submission will be based on the following sample PHA:

- PHA Code: CA999
- Submission Type: Audited / A-133
- Accounting Method: Full Accrual – Post GASB 34
- Component Unit (No Separate Financial Statement)

▲ Since this is an A-133 Component Unit submission, the following Notes and Findings tabs are displayed: Notes, Audit Information (G5100-010 only), Audit Findings, and Action Plan.
▲ And, the following tabs are mandatory: Notes, Audit Information (G5100-010 only), and Audit Findings.

The attached narrative notes must be contained in one file and must be attached using the Attach File pushbutton. Otherwise, the PHA will be unable to attach a file on the corresponding Notes & Findings screen.

Step 1: To attach files on the Notes tab:

At the Notes tab on the Notes & Findings page, click on the [Browse... ] button. The File Upload window displays. The Files of type will default to HTML Files; therefore, the desired file will not appear in the window until the next step.
5.0 Creating Financial Submissions

Step 2: Change the Files of type from HTML Files to All Files (*.*) . Then, using the Look in field at the top of the window, locate the file you wish to attach.

How to convert a document into an .rtf file:

With the appropriate document open, select the Save As option in the File Menu dropdown list. Then, when the ‘Save As’ pop-up box appears, select the Rich Text Format (*.rtf) option at the bottom of the pop-up window in the Save as type: dropdown menu. Then select OK.

Step 3: Double-click on the file to select it. The name of the file displays in the Value field.

Step 4: Click on the Attach File button. A confirmation message displays.

Step 5: Click on the OK button to continue. A link to the file (e.g. Open File) now displays in the Details column.
5.0 Creating Financial Submissions

If an incorrect file is attached, please repeat steps 1 through 5 to attach the correct file. The correct file will overwrite the incorrect file.

*Note*

*Only one file can be attached to each screen. Therefore, if a PHA attaches a new file once there is already an existing file, the existing file is deleted and the new file is saved.*

**Step 6:** Click on the **Audit Information** tab name to continue to the **Audit Information** tab page.
5.0 Creating Financial Submissions

5.5.2 Audit Information

The Audit Information tab contains Value fields that allow users to select information and attach one file. Refer to the Section 5.5 for a list of file formats allowed. The attached file must include the following:

- Independent Auditor’s Report (Single Audit, Yellow Book and GAAS Audit)
- Report on Compliance and Internal Control Over Financial Reporting (Single Audit, Yellow Book)
- Report on Compliance and Internal Control Over Compliance in Accordance with OMB Circular A-133 (Single Audit only)
- Schedule of Expenditures of Federal Awards with Notes (Single Audit only)

The Audit Information tab (both G5100-010 and G5100-020) is displayed and mandatory for A-133 and Non A-133 submissions. The Audit Information tab (G5100-010 only) is displayed and mandatory for A-133 Component Unit and Non A-133 Component Unit submissions.

Previously, the Audit Information tab had been used to attach both audit information and top-level financial statements. A new tab Financial Statements was created in FASS-PH Release 7.0.0.0 to reduce complexity for filing attachments on the Audit Information tab.

The attached narrative notes must be in one file and must be attached using the Attach File pushbutton. Otherwise, the PHA will be unable to attach a file on the corresponding Notes & Findings screen.

Step 1: Go to the Audit Information tab page on the Notes & Findings page. Use the drop-down menu to select Opinion on Supplemental Information.

Step 2: Click on the button to save your selection.

Modifications to the Notes and Findings page were made to comply with GASB 34 and to implement component unit options in FASS-PH Release 7.0.0.0.

If your PHA is not reporting as a component unit of a larger entity, proceed onto step 3. However, if your PHA is reporting as a component unit PHA, skip to step 9 because you are not required to enter audit information.

Step 3: Click on the button. The File Upload window displays.
5.0 Creating Financial Submissions

Step 4: To attach files on the Audit Information tab:

At the Audit Information tab on the Notes & Findings page, click on the button. The File Upload window displays. The Files of type will default to HTML Files; therefore, the desired file will not appear in the window until the next step.

Step 5: Change the Files of type from HTML Files to All Files (*.*) Then, using the Look in field at the top of the window, locate the file you wish to attach.

How to convert a document into an .rtf file:

With the appropriate document open, select the Save As option in the File Menu dropdown list. Then, when the 'Save As' pop-up box appears, select the Rich Text Format (*.rtf) option at the bottom of the pop-up window in the Save as type: dropdown menu. Then select OK.
5.0 Creating Financial Submissions

Step 6: Double-click on the file to select it. The name of the file displays in the Value field.

Step 7: Click on the Attach File button. A confirmation message displays.

Step 8: Click on the OK button to continue. A link to the file (e.g. Open File) now displays in the Details column.

Note

If an incorrect file is attached, please repeat steps 3 through 8 to attach the correct file. The correct file will overwrite the incorrect file.

Only one file can be attached to each screen. Therefore, if a PHA attaches a new file once there is already an existing file, the existing file is deleted and the new file is saved.
5.0 Creating Financial Submissions

Step 9: Your next step will vary depending upon the submission type, accounting method, and whether your PHA is reporting as a component unit of a larger entity. Refer to Appendix A: Business Rules for detail on the mandatory file attachments. If you are completed with the Notes & Findings pages, skip to Section 6.0 Submitting Financial Data.

5.5.3 Audit Findings

The Audit Findings tab contains a Value field that allows users to attach the following information in one file:

- Schedule of Findings and Questioned Costs
- Summary Schedule of Prior Audit Findings

Refer to the Section 5.5 for a list of file formats allowed.

The Audit Findings tab is displayed and is mandatory for A-133 and A-133 Component Unit submissions. This tab is not displayed for Non A-133 or Non A-133 Component Unit submissions.

Note: Modifications to the Notes and Findings page were made to comply with GASB 34 and to implement component unit options in FASS-PH Release 7.0.0.0. Refer to Appendix A: Business Rules for detail on the mandatory file attachments. If you are completed with the Notes & Findings pages, skip to Section 6.0 Submitting Financial Data.

The attached narrative notes must be in one file and must be attached using the Attach File pushbutton. Otherwise, the PHA will be unable to attach a file on the corresponding Notes & Findings screen.

Step 1: To attach files on the Audit Findings tab:

At the Audit Findings tab on the Notes & Findings page, click on the Browse button. The File Upload window displays. The Files of type will default to HTML Files; therefore, the desired file will not appear in the window until the next step.
5.0 Creating Financial Submissions

**Step 2:** Change the *Files of type* from HTML Files to All Files (*.*)*. Then, using the Look in field at the top of the window, locate the file you wish to attach.

**How to convert a document into an .rtf file:**

With the appropriate document open, select the Save As option in the File Menu dropdown list. Then, when the ‘Save As’ pop-up box appears, select the Rich Text Format (*.rtf) option at the bottom of the pop-up window in the Save as type: dropdown menu. Then select OK.

**Step 3:** Double-click on the file to select it. The name of the file displays in the Value field.

**Step 4:** Click on the **Attach File** button. A confirmation message displays.
5.0 Creating Financial Submissions

Step 5: Click on the button to continue. A link to the file (e.g. Open File) now displays in the Details column.

Note

If an incorrect file is attached, please repeat steps 1 through 5 to attach the correct file. The correct file will overwrite the incorrect file.

Only one file can be attached to each screen. Therefore, if a PHA attaches a new file once there is already an existing file, the existing file is deleted and the new file is saved.

Step 6: Your next step will vary depending upon the submission type, accounting method, and whether your PHA is reporting as a component unit of a larger entity. Refer to Appendix A: Business Rules for detail on the mandatory file attachments. If you are completed with the Notes & Findings pages, skip to Section 6.0 Submitting Financial Data.
5.0 Creating Financial Submissions

5.5.4 Action Plan

The Action Plan tab contains a Value field that allows users to attach the Corrective Action Plan (if applicable) in one file. Refer to Section 5.5 for a list of allowed file formats.

The Action Plan tab is displayed and is optional for A-133 and A-133 Component Unit submissions. This tab is not displayed for Non A-133 or Non A-133 Component Unit submissions.

Note

Modifications to the Notes and Findings page were made to comply with GASB 34 and to implement component unit options in FASS-PH Release 7.0.0.0. Refer to Appendix A: Business Rules for detail on the mandatory file attachments. If you are completed with the Notes & Findings pages, skip to Section 6.0 Submitting Financial Data.

Note

The attached narrative notes must be in one file and must be attached using the Attach File pushbutton. Otherwise, the PHA will be unable to attach a file on the corresponding Notes & Findings screen.

Step 1: To attach files on the Action Plan tab:

At the Action Plan tab on the Notes & Findings page, click on the **Browse...** button. The File Upload window displays. The Files of type will default to HTML Files; therefore, the desired file will not appear in the window until the next step.

Step 2: Change the Files of type from HTML Files to All Files (*.*). Then, using the Look in field at the top of the window, locate the file you wish to attach.
5.0 Creating Financial Submissions

How to convert a document into an .rtf file:

With the appropriate document open, select the Save As option in the File Menu dropdown list. Then, when the ‘Save As’ pop-up box appears, select the Rich Text Format (*.rtf) option at the bottom of the pop-up window in the Save as type: dropdown menu. Then select OK.

Step 3: Double-click on the file to select it. The name of the file displays in the Value field.

Step 4: Click on the Attach File button. A confirmation message displays.

Step 5: Click on the OK button to continue. A link to the file (e.g. Open File) now displays in the Details column.

If an incorrect file is attached, please repeat steps 1 through 5 to attach the correct file. The correct file will overwrite the incorrect file.

Note

Only one file can be attached to each screen. Therefore, if a PHA attaches a new file once there is already an existing file, the existing file is deleted and the new file is saved.
5.0 Creating Financial Submissions

Step 6: Your next step will vary depending upon the submission type, accounting method, and whether your PHA is reporting as a component unit of a larger entity. Refer to Appendix A: Business Rules for detail on the mandatory file attachments. If you are completed with the Notes & Findings pages, skip to Section 6.0 Submitting Financial Data.

5.5.5 Management’s Discussion & Analysis (MD&A)

The Management’s Discussion & Analysis (MD&A) tab contains a Value field that allows users to attach the Management Discussion & Analysis (if applicable) in one file. Refer to Section 5.5 for a list of allowed file formats.

The MD&A tab is not displayed for Component Unit submissions or submissions filed under a pre GASB 34 accounting method. This tab is displayed and is mandatory for non-component unit PHAs reporting A-133 and Non A-133 submissions under the Full Accrual/Post GASB 34 accounting method.

Modifications to the Notes and Findings page were made to comply with GASB 34 and to implement component unit options in FASS-PH Release 7.0.0.0. Refer to Appendix A: Business Rules for detail on the mandatory file attachments. If you are completed with the Notes & Findings pages, skip to Section 6.0 Submitting Financial Data.

FASS-PH Release 7.2.1.0 corrected the business rule for the MD&A tab. The MD&A tab is displayed and is mandatory for non-component unit A-133 and Non A-133 submissions reported under the Full Accrual/Post GASB 34 accounting method.

The attached narrative notes must be in one file and must be attached using the Attach File pushbutton. Otherwise, the PHA will be unable to attach a file on the corresponding Notes & Findings screen.
5.0 Creating Financial Submissions

**Step 1:**  
To attach files on the **MD&A** tab:

At the MD&A tab on the Notes & Findings page, click on the **Browse...** button. The **File Upload** window displays. The **Files of type** will default to HTML Files; therefore, the desired file will not appear in the window until the next step.

**Step 2:**  
Change the **Files of type** from HTML Files to All Files (\*.\*). Then, using the **Look in** field at the top of the window, locate the file you wish to attach.

*How to convert a document into an .rtf file:*

With the appropriate document open, select the **Save As** option in the File Menu dropdown list. Then, when the ‘Save As’ pop-up box appears, select the Rich Text Format (\*.rtf) option at the bottom of the pop-up window in the **Save as type:** dropdown menu. Then select OK.
5.0 Creating Financial Submissions

Step 3: Double-click on the file to select it. The name of the file displays in the Value field.

Step 4: Click on the Attach File button. A confirmation message displays.

Step 5: Click on the OK button to continue. A link to the file (e.g. Open File) now displays in the Details column.

Note

If an incorrect file is attached, please repeat steps 1 through 5 to attach the correct file. The correct file will overwrite the incorrect file.

Only one file can be attached to each screen. Therefore, if a PHA attaches a new file once there is already an existing file, the existing file is deleted and the new file is saved.

Step 6: Your next step will vary depending upon the submission type, accounting method, and whether your PHA is reporting as a component unit of a larger entity. Refer to Appendix A: Business Rules for detail on the mandatory file attachments. If you are completed with the Notes & Findings pages, skip to Section 6.0 Submitting Financial Data.
5.5.6 Financial Statements

The Financial Statements tab contains a Value field that allows users to attach the Government-wide or General Purpose Financial Statements (if applicable) in one file. Refer to Section 5.5 for a list of allowed file formats.

The Financial Statements tab is displayed and is mandatory for A-133 and Non A-133 submissions. This tab is not displayed for Component Unit submissions.

Previously, the Audit Information tab had been used to attach both audit information and top-level financial statements. A new tab Financial Statements was created in FASS-PH Release 7.0.0.0 to reduce complexity for filing attachments on the Audit Information tab.

The attached narrative notes must be in one file and must be attached using the Attach File pushbutton. Otherwise, the PHA will be unable to attach a file on the corresponding Notes & Findings screen.

Step 1: To attach files on the Financial Statements tab:

At the Financial Statements tab on the Notes & Findings page, click on the Browse... button. The File Upload window displays. The Files of type will default to HTML Files; therefore, the desired file will not appear in the window until the next step.

Step 2: Change the Files of type from HTML Files to All Files (*.*) . Then, using the Look in field at the top of the window, locate the file you wish to attach.
5.0 Creating Financial Submissions

How to convert a document into an .rtf file:

With the appropriate document open, select the Save As option in the File Menu dropdown list. Then, when the ‘Save As’ pop-up box appears, select the Rich Text Format (*.rtf) option at the bottom of the pop-up window in the Save as type: dropdown menu. Then select OK.

Step 3:
Double-click on the file to select it. The name of the file displays in the Value field.

Step 4:
Click on the Attach File button. A confirmation message displays.

Step 5:
Click on the OK button to continue. A link to the file (e.g. Open File) now displays in the Details column.

If an incorrect file is attached, please repeat steps 1 through 5 to attach the correct file. The correct file will overwrite the incorrect file.

Note: Only one file can be attached to each screen. Therefore, if a PHA attaches a new file once there is already an existing file, the existing file is deleted and the new file is saved.
5.0 Creating Financial Submissions

<table>
<thead>
<tr>
<th>ELEMENT#</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>G5150-010</td>
<td>Government-wide or General Purpose Financial Statements</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Step 6: Click on the **Submit** link at the top or bottom of the table to continue to the **Submit** page.

In the event that you are not able to submit your submissions on time, you can access the following two screens to either file a late reason or request an extension (unaudited submissions only).

- Late Reason Page (refer to Section 5.8).
- Unusual Circumstance Request (refer to Section 5.9).

If your unaudited submission and audited submission have a significant data discrepancy, you may access the following screen to provide a reason:

- Material Differences Reason (refer to Section 5.10).
5.6 Comments Page (both Audited and Unaudited Submissions)

The Comments Page allows users to submit additional information for clarification on their submission data. The ability for users to submit comments along with submissions will reduce confusion and time spent on clarification that may take place between PHAs and REAC personnel.

Note

FASS-PH Release 7.2.0.0 implemented functionality to display mandatory fields for the FDS and the DCF screens.

Step1:

To display the **Comments** page:

Click on the **Comments** link at the top or bottom of the page. The **Comments** page displays.
5.0 Creating Financial Submissions

Step 2: Enter any necessary comments in the Submission Comments box. The comments will be viewable by internal REAC personnel.

Step 3: Click on the Save button to save the comments in the system.

Use the Reset button to clear all text in the Submission Comments box.
5.0 Creating Financial Submissions

5.7 LOCCS/HUDCAPS Page (both Audited and Unaudited Submissions)

FASS-PH Release 7.2.0.0 eliminates the manual process of comparing FASS-PH submissions to Line of Credit Control System (LOCCS) and HUD Central Accounting and Program System (HUDCAPS) data to determine if discrepancies exist.

The LOCCS/HUDCAPS page will provide users with the reported disbursements from the LOCCS and HUDCAPS systems on a program-by-program basis.

Note

FASS-PH Release 7.2.0.0 implemented functionality to display disbursement data from LOCCS. HUDCAPS data will be incorporated in a future FASS-PH release.

Disbursement data may not reflect the actual cash disbursements due to timing differences.

Step 1:

To view the LOCCS/HUDCAPS page:

Click on the LOCCS/HUDCAPS link at the top or bottom of the page. The LOCCS/HUDCAPS Report page displays.
5.0 Creating Financial Submissions

The LOCCS/HUDCAPS page displays a basic version of the LOCCS/HUDCAPS report for the selected PHA, listing all programs that have been funded for, as well as the amount received for each program.

Use this information as a reference when creating new submissions.
5.8 Late Reason Page (for Late Submissions only)

The Late Reason page allows users to document a reason for the lateness of a financial submission. The Late Reason link is available at the top and bottom of unaudited and audited submissions with a Draft status.

Remember to save your entries before leaving the page.

**Step 1:**

To complete the Late Reason page:

Click on the Late Reason link at the top or bottom of the page, the Late Reason page displays.

---

**FINANCIAL ASSESSMENT – LATE REASON PAGE**

Value: Enter a late reason for the submission.

PHA Code: CA999
PHA Name: HOMETOWN HOUSING AUTHORITY

<table>
<thead>
<tr>
<th>ELEMENT#</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>G5000-020</td>
<td>Late Reason</td>
<td>(Limit: 255 Characters)</td>
<td>...</td>
</tr>
</tbody>
</table>

Save | Reset
5.0 Creating Financial Submissions

Step 2: Click in the blank Value field and enter the reason(s).

Step 3: Click on the Save button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

▲ Use the Reset button to reset all entries to the last save, if necessary.
5.0 Creating Financial Submissions

5.9 Unusual Circumstance Request (for Unaudited Submissions only)

If there are unusual circumstances preventing the timely submission of unaudited data, PHAs can request an extension via the Unusual Circumstance Request page. Note: This page is not available for Section 8 only entities.

Remember to save your entries before leaving the page.

<table>
<thead>
<tr>
<th>FINANCIAL ASSESSMENT – UNUSUAL CIRCUMSTANCE REQUEST</th>
</tr>
</thead>
</table>

Welcome to NASS! To return to the subsystem from which you came, please click here.

**PHA Extension Request**

<table>
<thead>
<tr>
<th>PHA Code: CA99</th>
<th>PHA Name: Hometown Housing Authority</th>
</tr>
</thead>
</table>

Notify PHAs that extension requests apply to Management and unaudited Financial submissions (one request for both). Responses will be sent to the Executive Director’s email address. Extension requests must be received by the REAC no later than 15 days prior to the PHA’s due date.

Extensions granted will be applied to this PHA’s submission due date based on its fiscal year end date and not on the date that the extension is requested or granted.

| Related Comments: (Can not exceed 240 characters) |

<table>
<thead>
<tr>
<th>Extension History</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
</tr>
</tbody>
</table>

Comments or Questions? Contact the REAC Technical Assistance Center.
5.0 Creating Financial Submissions

Step 1: From your **Inbox**, select/enter the following from the dropdown/ text boxes and click **Go**:

- **PHA Code**: CA999
- **Reporting End Date (month/ day)**: 09/30
- **Reporting End Date (year)**: 2002
- **Submission Type**: Unusual Circumstance Request

![Query for your submission.]

- **PHA Code**
  - CA999
- **Submission Type**
  - Unusual Circumstance Request
- **Status**
  - ALL
- **Fiscal End Year**
  - 09/30 2002

**Instructions**: To create a new submission, select the desired PHA and hit the **Go** button. Then select the Create New Submission link. **WARNING**: Only open one submission at a time to avoid data corruption problems.

Step 2: Click on the **Unusual Circumstance Request** link at the top or bottom of your Inbox page.

![Create New Submission | Unusual Circumstance Request | Inbox | Reports | Delete Draft Submission | ?Additional Help]

Step 3: The NASS Unusual Circumstance Request page displays.

- Verify that the PHA Code is correct.
- Enter the number of days requested for the extension.
- Enter the reason for requesting an extension.
- Click on the **Submit** button to submit your request to HUD-REAC.
5.0 Creating Financial Submissions

**PHA Extension Request**

**PHA Code:** CA019  
**PHA Name:** Hometown Housing Authority

Notify PHAs that extension requests apply to Management and unaudited Financial submissions (one request for both). Responses will be sent to the Executive Director's email address. Extension requests must be received by the REAC no later than 15 days prior to the PHA's due date.

Extensions granted will be applied to this PHA's submission due date based on its fiscal year end date and not on the date that the extension is requested or granted.

**Length of Extension Requested:** [ ] Days  
**TAC Call Number:** [ ]

**Related Comments:** (Can not exceed 240 characters)

Click on the Submit button after entering appropriate information.

---

**Step 4:**

To return to FASS, click the here button at the top of the Unusual Circumstance Request page.

The Inbox page will display.

---

**Real Estate Assessment Center**

Welcome to NASS! To return to the subsystem from which you came, please click here.

---

**PHA Extension Request**

**PHA Code:** CA999  
**PHA Name:** Hometown Housing Authority

Notify PHAs that extension requests apply to Management and unaudited Financial submissions (one request for both). Responses will be sent to the Executive Director's email address. Extension requests must be received by the REAC no later than 15 days prior to the PHA's due date.

Extensions granted will be applied to this PHA's submission due date based on its fiscal year end date and not on the date that the extension is requested or granted.
5.10 Material Difference Reason Page (for Audited Submissions only)

The Material Difference Reason page allows users to provide a reason for any differences in the financial data between the audited and unaudited submissions. The Material Difference Reason link to the Material Difference Reason page is only available for audited submissions.

Remember to save your entries before leaving the page.

**FINANCIAL ASSESSMENT – MATERIAL DIFFERENCE REASON**

<table>
<thead>
<tr>
<th>Inbox</th>
<th>Reports</th>
<th>PHA Info</th>
<th>Financial Data Schedule</th>
<th>Data Collection Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notes &amp; Findings</td>
<td>Comments</td>
<td>Submit</td>
<td>Late Reason</td>
<td>Material Difference Reason</td>
</tr>
<tr>
<td>LOCS/GUDCAPS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PHA Code: CA019**
**PHA Name: Housing Authority of the County of San Bernardino**

<table>
<thead>
<tr>
<th>ELEMENT#</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>G5000-010</td>
<td>Reason for Material Differences</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Value: Enter a reason for financial data discrepancy between the audited and unaudited submissions.*

(Subsequent sections may include further details or examples related to the material difference reason page.)
5.0 Creating Financial Submissions

Step 1: To complete the **Material Difference Reason** page:

Click on the **Material Difference Reason** link at the top or bottom of the page, the **Material Difference Reason** page displays.

Step 2: Click in the blank **Value** field and enter the reason(s).

Step 3: Click on the **Save** button to save the data in the system. An error message displays if a required line item was left blank or entered improperly.

▲ Use the **Reset** button to reset all entries to the last save, if necessary.