5.0 CREATING FINANCIAL SUBMISSIONS
5.0 CREATING FINANCIAL SUBMISSIONS

After single clicking on the Financial Assessment Subsystem (FASPHA) Link, the FASS-PH introduction page will display. From this page, single click on the Continue link. This will take you to your inbox.

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.
Creating a Financial Submission

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.
5.0 Creating Financial Submissions

**Note:** 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 draft 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.

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):** 03/31
- **Fiscal End Year (year):** 2001
- **Component Unit (Check this box if the PHA is a component unit of the local government or local jurisdiction and will not be receiving its own separate A-133 or non A-133 audit.):**

**Step 1:** At the Inbox, perform a query on the screen by entering information for your PHA submission. For example:

- Select **CA999** from the PHA Code dropdown.
- Select **03/31** from the Fiscal End Year (month/date) dropdown.
- Enter **2003** in the Fiscal End Year (year) dropdown.
- Click on the **Go** button.

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
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.

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.

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

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**.
5.0 Creating Financial Submissions

FINANCIAL ASSESSMENT – PHA INFO PAGE (PHA INFO TAB)

Instructions:
Please enter the Reporting Ending Date year, 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.

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.

**PHA Info**

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>PHA Code</td>
<td>CA099</td>
</tr>
<tr>
<td>PHA Name</td>
<td>HOMETOWN HOUSING AUTHORITY</td>
</tr>
<tr>
<td>EIN Number</td>
<td></td>
</tr>
<tr>
<td>Street Address</td>
<td>1234 HOMETOWN HWY</td>
</tr>
<tr>
<td>City</td>
<td>HOMETOWN</td>
</tr>
<tr>
<td>State</td>
<td>CA</td>
</tr>
<tr>
<td>Zip Code</td>
<td>94102</td>
</tr>
<tr>
<td>Reporting Ending Date</td>
<td>05/31</td>
</tr>
</tbody>
</table>

**Submission Type**

- ( ) Unaudited A-133 Audit
- ( ) Unaudited Non- A-133 Audit
- ( ) Unaudited No Audit
- ( ) Audited A-133
- ( ) Audited Non- A-133

**Download Option**

- ( ) Blank Submission
- ( ) Download Last Submission Version

Save
5.0 Creating Financial Submissions

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). This dropdown is defaulted to the current fiscal year end quarter for the selected PHA Code.

*For this example, we will keep the defaulted date, 03/31, selected in the dropdown.*

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

*Enter 2003 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). Please remember that an Unaudited submission must be created in the system before an Audited submission can be created.

**Changing the Submission Type:**

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
- Download Last Submission Version

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.**

**Note:** If necessary, the submission type can be changed after the new submission is created.

If a PHA is resubmitting data after receiving a Late Presumptive Failure, the Download Last Submission Version can only be used if a prior submission with valid data exists for the same fiscal year. If the only available submission is the blank late presumptively failed submission, the user must select the **Blank Submission** download option. In either case, the user should confirm that the Reporting Beginning Date and Reporting Ending Date are accurate prior to completing the submission.
5.0 Creating Financial Submissions

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)

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 year, 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.

**Reporting Beginning Date:**
- Month/Day: defaulted
- Year: defaulted

**Reporting Ending Date:**
- Year: defaulted

**Submission Type:**
- Select desired option.

**Component Unit:**
- Check the box if applicable.

**Download Option:**
- Select desired option.

---

<table>
<thead>
<tr>
<th>PHA Info</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>PHA Code</td>
<td>CA039</td>
</tr>
<tr>
<td>PHA Name</td>
<td>HOMETOWN HOUSING AUTHORITY</td>
</tr>
<tr>
<td>EIN Number</td>
<td></td>
</tr>
<tr>
<td>Street Address (line 1)</td>
<td>1234 HOMETOWN HWY</td>
</tr>
<tr>
<td>Street Address (line 2)</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>HOMETOWN</td>
</tr>
<tr>
<td>State</td>
<td>CA</td>
</tr>
<tr>
<td>Zip Code</td>
<td>94402</td>
</tr>
</tbody>
</table>

**Reporting Beginning Date:**
- 04/01/2002

**Reporting Ending Date:**
- 09/30/2003

**Submission Type:**
- (Select desired option):
  - Unaudited/ A-133 Audit
  - Unaudited/ Non A-133 Audit
  - Unaudited/ No Audit
  - Audited/ A-133
  - Audited/ Non A-133

**Component Unit (Check this box if the PHA is a component unit of the local government or local jurisdiction and will not be receiving its own separate A-133 or non A-133 audit):**
- (Select desired option):
  - Blank Submission
  - Download Last Submission Version

---

**Download Option:**
- Select desired option.
5.0 Creating Financial Submissions

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.

*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 8: **Component Unit**: A PHA should check the Component Unit option if it is a component unit of the local government or local jurisdiction and will not be receiving its own separate A-133 or non A-133 audit.

<table>
<thead>
<tr>
<th>PHA Info</th>
<th>Program Selection</th>
</tr>
</thead>
<tbody>
<tr>
<td>PHA Code: CA999</td>
<td></td>
</tr>
<tr>
<td>PHA Name: HOMETOWN HOUSING AUTHORITY</td>
<td></td>
</tr>
<tr>
<td>EIN Number:</td>
<td></td>
</tr>
<tr>
<td>Street Address[Line 1]: 1234 HOMETOWN HWY</td>
<td></td>
</tr>
<tr>
<td>Street Address[Line 2]:</td>
<td></td>
</tr>
<tr>
<td>City: HOMETOWN</td>
<td></td>
</tr>
<tr>
<td>State: CA</td>
<td></td>
</tr>
<tr>
<td>Zip Code: 94102</td>
<td></td>
</tr>
<tr>
<td>Reporting Beginning Date: 04/01/2002</td>
<td></td>
</tr>
<tr>
<td>Reporting Ending Date:    03/31/2003</td>
<td></td>
</tr>
<tr>
<td>Submission Type:</td>
<td></td>
</tr>
<tr>
<td>G Audited A-133</td>
<td></td>
</tr>
<tr>
<td>G Audited Non A-133</td>
<td></td>
</tr>
<tr>
<td>G Component Unit (Check this box if the PHA is a component unit of the local government or local jurisdiction and will not be receiving its own separate A-133 or non A-133 audit.)</td>
<td></td>
</tr>
</tbody>
</table>

Check the Component Unit check box if appropriate.

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.
5.0 Creating Financial Submissions

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, 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>14.492</td>
<td>M &amp; S Section 8 Programs</td>
<td>✅</td>
</tr>
<tr>
<td>14.226</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>14.300</td>
<td>Low Rent Public Housing</td>
<td>✅</td>
</tr>
<tr>
<td>14.850</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 [Details]</td>
<td>✅</td>
</tr>
<tr>
<td>14.857</td>
<td>Section 8 Rental Certificate Program</td>
<td>✅</td>
</tr>
<tr>
<td>14.858</td>
<td>Hope I</td>
<td>✅</td>
</tr>
<tr>
<td>14.859</td>
<td>Public Housing Comprehensive Grant Program</td>
<td>✅</td>
</tr>
<tr>
<td>14.860</td>
<td>Head Start Public Housing Early Childhood/Development Demonstration</td>
<td>✅</td>
</tr>
<tr>
<td>14.861</td>
<td>PHA - Family Investment Corporation</td>
<td>✅</td>
</tr>
<tr>
<td>14.862</td>
<td>PHA - Youth Opportunities Program</td>
<td>✅</td>
</tr>
<tr>
<td>14.864</td>
<td>Economic Development and Supportive Services Program</td>
<td>✅</td>
</tr>
<tr>
<td>14.866</td>
<td>Rentiliation of Severely Distressed Public Housing</td>
<td>✅</td>
</tr>
<tr>
<td>14.868</td>
<td>New Approach Anti-Drug Grants</td>
<td>✅</td>
</tr>
<tr>
<td>14.871</td>
<td>Housing Choice Vouchers</td>
<td>✅</td>
</tr>
<tr>
<td>14.872</td>
<td>Public Housing Capital Fund Program</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): 2003
Program Reported: 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.

Step 2:

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

**Note:** Some programs may require users to identify a specific project(s).

**HOW TO ADD PROJECTS FOR CFDA 14.856:** 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**

<table>
<thead>
<tr>
<th>Project #</th>
<th>Select</th>
</tr>
</thead>
<tbody>
<tr>
<td>CA999MP0001</td>
<td>☐</td>
</tr>
<tr>
<td>CA999MP0002</td>
<td>☐</td>
</tr>
<tr>
<td>CA999MP0003</td>
<td></td>
</tr>
<tr>
<td>CA999MP0004</td>
<td></td>
</tr>
<tr>
<td>CA999MP0005</td>
<td></td>
</tr>
<tr>
<td>CA999MP0007</td>
<td></td>
</tr>
</tbody>
</table>

*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.
5.0 Creating Financial Submissions

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)**

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:

To add a new program:

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.

**Federal Agency:** Select a federal agency from the drop-down box.

**CFDA#:** Enter CFDA number.

**Program Name:** Select a program from the drop-down box.
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 do not 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.
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 [Save] 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.

**Pushbuttons:**
- Save
- Reset
- Clear

Mandatory field footnotes:

* mandatory field

** Allowance accounts (125.1, 125.2, 123.1, and 143.1) are mandatory fields only if data has been reported in the corresponding asset account. Lessorheld improvements and accumulated depreciation (165 and 166) are mandatory fields only if other fixed assets line items are reported. Zero is an acceptable value.

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**Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)**
**Financial Assessment Subsystem – Public Housing (FASS-PH)**
**Release 7.3.0.0**

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Final 5-19 08/12/2003
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.

---

**Entire FDS not shown.**

---

**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.

---

**Mandatory field footnotes**

FASS-PH Release 7.2.0.0
Final 5-20 08/12/2003
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.

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  and 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.

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.

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

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

| PHA Code:  | CA999 |
| Program:   | Low Rent Public Housing |
| Accounting Method: | Full Accrual – Post GASB 34 |

**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 **GO** 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.

---

### Balance Sheet

<table>
<thead>
<tr>
<th>LINE ITEM #</th>
<th>ACCOUNT DESCRIPTION</th>
<th>AMOUNT</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>111</td>
<td>Cash - Unrestricted</td>
<td>$15,000</td>
<td>---</td>
</tr>
<tr>
<td>115</td>
<td>Cash - Restricted for Payment of Current Liabilities</td>
<td>$12,000</td>
<td>---</td>
</tr>
<tr>
<td>112</td>
<td>Cash - Restricted - Modernization and Development</td>
<td>$1,000</td>
<td>---</td>
</tr>
<tr>
<td>114</td>
<td>Cash - Other Restricted</td>
<td>$3,000</td>
<td>---</td>
</tr>
<tr>
<td>100</td>
<td>Cash - Tenant Security Deposits</td>
<td>$2,000</td>
<td>---</td>
</tr>
<tr>
<td>Total Cash</td>
<td></td>
<td>$26,000</td>
<td></td>
</tr>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
<td></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 saved state, 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. Frequently used 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 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 saved state, if necessary.
▲ Use the Clear 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>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>$85,000</td>
<td>...</td>
</tr>
<tr>
<td>704</td>
<td>Tenant Revenue - Other</td>
<td>$13,000</td>
<td>...</td>
</tr>
<tr>
<td>705</td>
<td>Total Tenant Revenue</td>
<td>$98,000</td>
<td>...</td>
</tr>
<tr>
<td>706</td>
<td>HUD PHA Operating Grants</td>
<td>$55,000</td>
<td>...</td>
</tr>
<tr>
<td>706.1</td>
<td>Capital Grants</td>
<td>$</td>
<td>...</td>
</tr>
<tr>
<td>708</td>
<td>Other Government Grants</td>
<td>$1,300</td>
<td>...</td>
</tr>
<tr>
<td>711</td>
<td>Investment Income - Unrestricted</td>
<td>$5,000</td>
<td>...</td>
</tr>
</tbody>
</table>

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

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

▲ Line item 1104 details page is available for all programs.
▲ Line item 1120 details page is required for Low Rent Public Housing program.
▲ Line item 706 details page is required for Section 8 programs only.
▲ Certain line items have details pages for Grants programs.

Some program line items are populated with information in the PIH-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

Click on the Details link for line 1104.

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.
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – PRIOR PERIOD ADJUSTMENTS DETAILS PAGE**

**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 saved state, 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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1120</td>
<td>Unit Months Available</td>
</tr>
</tbody>
</table>

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.
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – LINE 1120 DETAILS PAGE**

**PHACode:** CA999
**PHAName:** HOMETOWN HOUSING AUTHORITY

**Program #:** 14.850a - Low Rent Public Housing
**Line Item #:** 1120 - Unit Months Available

**Line 1120-010**
System Reported Units per PHA Profiles (times 12)

**Line 1120-020**
Preapproved Unit Months for Demolition

**Line 1120-030**
Preapproved Unit Months for Conversion

**Line 1120-040**
Vacant and Preapproved Unit Months for Modernization

**Line 1120-050**
Preapproved Non-Dwelling Unit Months

**Other Adjustments**

<table>
<thead>
<tr>
<th>Line Item</th>
<th>Account Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1120-060</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1120-070</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1120-080</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1120-090</td>
<td>Total Unit Months</td>
<td>0</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 1120-070 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.

1120 Details page is required for Low Rent programs only. Enter any adjustments.

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 saved state, 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: For Grants Programs, selected line items require entry of values on the corresponding details page.

Click on the **Details** link in the **Details** column for line item 931 – Water. A save reminder message displays.

Click on the **Details** link for line 931.

---

Step 13: 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.
5.0 Creating Financial Submissions

FINANCIAL ASSESSMENT – LINE 913 DETAILS PAGE (GRANTS PROGRAMS)

Program #: 14.850b - Development  
Line Item #: 931 - Water

Instructions: Enter the account details for the associated line item.

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year 2003</td>
<td>$</td>
</tr>
<tr>
<td>Fiscal Year 2002</td>
<td>$</td>
</tr>
<tr>
<td>Fiscal Year 2001</td>
<td>$</td>
</tr>
<tr>
<td>Fiscal Year 2000</td>
<td>$</td>
</tr>
<tr>
<td>Fiscal Year 1999</td>
<td>$</td>
</tr>
<tr>
<td>Prior Years</td>
<td>$</td>
</tr>
<tr>
<td>Total</td>
<td>$0</td>
</tr>
</tbody>
</table>

Step 14: The revenue and expense details page for Grants programs contain line items for the current fiscal year, the 4 prior fiscal years, as well as a line item for all other prior years. Enter the revenue/expense amounts per fiscal year. Round cents to the nearest dollar. Do not enter dollar signs ($), commas (,), or decimal points (.) in the Amount fields. If you are unsure how to break out the amounts across multiple fiscal years, please consult with your fee accountant or your FASS-PH Financial Analyst.

Step 15: 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 saved state, if necessary.
- Use the Clear button to clear all the fields on the page.

Step 16: Click on the Back to Revenue & Expense link to return to the Revenue & Expense tab.

Step 17: For Section 8 Programs, line 706 requires entry of values on the corresponding details page.

Click on the Details link in the Details column for line item 706 – HUD PHA Operating Grants. A save reminder message displays.
5.0 Creating Financial Submissions

Click on the Details link for line 706.

Step 18: 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.
### 5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – LINE 706 DETAILS PAGE (SECTION 8 PROGRAMS)**

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

**Program #:** 14.182 - N/C S/R Section 8 Programs  
**Line Item #:** 706 - HUD PHA Grants

#### Account Details [Back to Revenue & Expense]

<table>
<thead>
<tr>
<th>LINE ITEM #</th>
<th>ACCOUNT DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>* 706-010</td>
<td>Housing Assistance Payments</td>
<td>$</td>
</tr>
<tr>
<td>* 706-020</td>
<td>Ongoing Administrative Fees Earned</td>
<td>$</td>
</tr>
<tr>
<td>* 706-030</td>
<td>Hard-to-House Fees Earned</td>
<td>$</td>
</tr>
<tr>
<td>* 706-040</td>
<td>Actual Independent Public Accountant Audit Costs</td>
<td>$</td>
</tr>
<tr>
<td>* 706-050</td>
<td>Total Preliminary Fees Earned</td>
<td>$</td>
</tr>
<tr>
<td>* 706-055</td>
<td>Excess Interest Earned on Excess Funds</td>
<td>$</td>
</tr>
<tr>
<td><strong>Total Funds Required</strong></td>
<td></td>
<td>$0</td>
</tr>
</tbody>
</table>

* mandatory field

#### Instructions:
- Enter the account details for the associated line item.

---

**Step 19:**

Enter the amounts in the appropriate line items. For line 706-060 enter a text description for the admin fee calculation. Round cents to the nearest dollar. Do not enter dollar signs ($), commas (,), or decimal points (.) in the Amount fields.

**Step 20:**

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 saved state, if necessary.
- Use the **Clear** button to clear all the fields on the page.

**Step 21:**

Click on the **Back to Revenue & Expense** link to return to the Revenue & Expense tab.
5.0 Creating Financial Submissions

Step 22: After completing all the fields on the Revenue & Expense page and associated details pages, click on the Validate button.

A validate confirmation message displays.

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

Step 23: Click on the OK button to continue.

The validation process performs two actions:
- It validates the data against system business rules.
- It validates the data against pre-programmed ‘edit flags.’

It is important to distinguish these two actions. All identified business rule errors must be corrected prior to continuing to the next program; however, any identified edit flags do not need to be corrected. **Business rules errors are mandatory, and edit flags are optional.** If you need to record a comment regarding one or more identified edit flags, click the Comments link at the top of bottom of the Revenue & Expense page.

One of the following types of messages will appear when clicking the button.
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – VALIDATION PAGE WITH ERRORS AND WITHOUT EDIT FLAGS**

**PHC Code:** CA999  
**PHC Name:** HOMETOWN HOUSING AUTHORITY  
**Fiscal Year End Date:** 03/31/2003  
**Submission Type:** Unaudited/A-133  
**Program:** Low Rent Public Housing

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

Please correct the errors listed in the table below. These errors must be corrected prior to submission.

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>ERROR MESSAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1130</td>
<td>This field is mandatory. Please enter a valid value for the gross number of</td>
</tr>
<tr>
<td></td>
<td>units or gross units under non-HUD programs (line item 1120), for program</td>
</tr>
<tr>
<td></td>
<td>name Low Rent Public Housing</td>
</tr>
<tr>
<td>1121</td>
<td>This field is mandatory. Please enter a valid value gross number of unit</td>
</tr>
<tr>
<td></td>
<td>months leased, for all units, for line item 1121, for program name Low Rent</td>
</tr>
<tr>
<td></td>
<td>Public Housing</td>
</tr>
<tr>
<td>Revenue and Expenses Tab</td>
<td>Amounts have not been entered in the Revenue &amp; Expenses for Program</td>
</tr>
<tr>
<td></td>
<td>Low Rent Public Housing</td>
</tr>
<tr>
<td>512</td>
<td>This field is mandatory. Zero is an acceptable value. Please enter a valid</td>
</tr>
<tr>
<td></td>
<td>value for Undesignated Fund Balance/Retained Earnings (zero item 512) for</td>
</tr>
<tr>
<td></td>
<td>program name Low Rent Public Housing</td>
</tr>
<tr>
<td>1103</td>
<td>This field is mandatory. Please enter a valid value for this line item. If</td>
</tr>
<tr>
<td></td>
<td>this program type is either General Fixed Assets Group or Long-Term Debt</td>
</tr>
<tr>
<td></td>
<td>Account Group, enter &quot;0&quot; for this line to clear the error for program name</td>
</tr>
<tr>
<td></td>
<td>Low Rent Public Housing</td>
</tr>
</tbody>
</table>

No edit flags were identified for the program.

[User Guide and System Documentation] [Technical Assistance Center]

**FINANCIAL ASSESSMENT – VALIDATION PAGE WITH ERRORS AND WITH EDIT FLAGS**

**PHC Code:** CA999  
**PHC Name:** HOMETOWN HOUSING AUTHORITY  
**Fiscal Year End Date:** 03/31/2003  
**Submission Type:** Unaudited/A-133  
**Program:** Low Rent Public Housing

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

Please correct the errors listed in the table below. These errors must be corrected prior to submission.

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>ERROR MESSAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>511.1</td>
<td>This field (511.1) is mandatory under accounting method fell account/post GASB</td>
</tr>
<tr>
<td></td>
<td>34. Zero is an acceptable value. Please enter a valid value for line item 511.1</td>
</tr>
<tr>
<td></td>
<td>for program name Low Rent Public Housing</td>
</tr>
<tr>
<td>512.1</td>
<td>This field (512.1) is mandatory under accounting method fell account/post GASB</td>
</tr>
<tr>
<td></td>
<td>34. Zero is an acceptable value. Please enter a valid value for line item 512.1</td>
</tr>
<tr>
<td></td>
<td>for program name Low Rent Public Housing</td>
</tr>
</tbody>
</table>

The edit flags below were triggered based upon the submission data for this program. Please review these edit flags and adjust any data, if necessary. Use the submission's Comment page to record a comment relating to any of the edit flags. Correction of these edit flags is not required. This information is provided for review only.

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>EDIT FLAG DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>508.1</td>
<td>The amount on line 508.1 does not equal line 500.1 less</td>
</tr>
<tr>
<td></td>
<td>lines 343 and 351. The PHA should verify that amounts</td>
</tr>
<tr>
<td></td>
<td>reported on lines 500.1, 1120, 243, and 351 are correct.</td>
</tr>
<tr>
<td>1120 and 1121 (All)</td>
<td>The PHA should verify the amount reported on lines 1120</td>
</tr>
<tr>
<td></td>
<td>and 1121. The figures are calculated by multiplying</td>
</tr>
<tr>
<td></td>
<td>the number of units by the reporting period (usually 12</td>
</tr>
<tr>
<td></td>
<td>months).</td>
</tr>
</tbody>
</table>

[User Guide and System Documentation] [Technical Assistance Center]
5.0 Creating Financial Submissions

**FINANCIAL ASSESSMENT – VALIDATION PAGE WITHOUT ERRORS AND WITH EDIT FLAGS**

**FINANCIAL ASSESSMENT – VALIDATION PAGE WITHOUT ERRORS AND WITHOUT EDIT FLAGS**

All programs must be successfully validated before data can be submitted. A PHA only needs to resolve the identified business rule errors. Any identified edit flags do not need to be resolved prior to submission.
5.0 Creating Financial Submissions

**Step 24:** 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 25:** 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.

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. As a reminder, the UII is a different number than your auditor’s Secure Connection User ID.
5.0 Creating Financial Submissions

### FINANCIAL ASSESSMENT – DCF: GENERAL INFORMATION

#### 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.

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>Element #</th>
<th>Description</th>
<th>Value</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>G9000-010</td>
<td>Fiscal Year Ending Date</td>
<td>12/31/2001</td>
<td>---</td>
</tr>
<tr>
<td>G9000-011</td>
<td>Type of Circular A-133 Audit Forthcoming</td>
<td>None</td>
<td>---</td>
</tr>
<tr>
<td>G9000-021</td>
<td>Reporting Period Covered</td>
<td>None</td>
<td>---</td>
</tr>
<tr>
<td>G2000-031</td>
<td>Reporting Period Covered - Months</td>
<td></td>
<td>---</td>
</tr>
<tr>
<td>G9000-030</td>
<td>Employer Identification Number</td>
<td></td>
<td>---</td>
</tr>
<tr>
<td>G9000-040</td>
<td>Multiple EIN Indicator</td>
<td>None</td>
<td>---</td>
</tr>
</tbody>
</table>

**G2000-018**  
Did the entity expend more than $25,000,000 in Federal awards during the fiscal year?  
None

**G2000-025**  
Select a Cognizant Agency if Yes is selected for G2000-015 or G2000-016  
None

**G2000-036**  
Enter name if Other is selected for G2000-025

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

#### 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.

#### 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.
5.0 Creating Financial Submissions

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 saved state, 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.

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.
5.0 Creating Financial Submissions

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.

The following table contains a brief description of the data elements on this page:

<table>
<thead>
<tr>
<th>Element #</th>
<th>Element Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>G3000-005</td>
<td>Financial Statements Using Basis Other Than GAAP</td>
<td>“Yes” should be selected if the financial statements use a basis other than GAAP.</td>
</tr>
<tr>
<td>G3000-010</td>
<td>Type of Audit Report</td>
<td>The Audit Report will be an unqualified opinion, qualified opinion, adverse opinion, or disclaimer of opinion. If the opinion is unqualified or qualified, a detail page will be enabled to document more information.</td>
</tr>
<tr>
<td>G3000-011</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G3000-012</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G3000-020</td>
<td>“Going Concern” Indicator</td>
<td>This is an explanatory paragraph, which usually follows the auditor’s opinion of the financial statements. A going concern indicates that the PHA is in or will be in financial distress (i.e. unable or unwilling to pay legal liabilities).</td>
</tr>
<tr>
<td>G3000-030</td>
<td>Reportable Condition Indicator</td>
<td>The auditor’s opinion may include reportable conditions, which are material weaknesses, which could affect the reliability of the financial information included in the audited financial statements. If the auditor has reported such conditions, this DCF field will be used to report them in FASS-PH.</td>
</tr>
<tr>
<td>G3000-040</td>
<td>Material Weakness Indicator</td>
<td>Material internal control weaknesses may be discussed as part of the auditor’s opinion on the financial statements or the auditor’s opinions on Internal Controls. Detail pages (under the Federal Programs tab) will document the type and severity of material weakness.</td>
</tr>
<tr>
<td>G3000-050</td>
<td>Material Noncompliance Indicator</td>
<td>Material non-compliance may be included in either the auditor’s opinion on the financial statements or the auditor’s opinion on compliance. Detail pages (under the Federal Programs tab) will document the type and severity of the material noncompliance.</td>
</tr>
</tbody>
</table>
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:** CA899  
**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>ELEMENT#</td>
<td>DESCRIPTION</td>
<td>VALUE</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>“Going Concern” 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

**Element # and Description:** List of all element numbers and corresponding descriptions.  
**Value:** Enter or select appropriate data for each field.

---

**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 saved state, 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.
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.

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 saved state, 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.
5.4.3 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 has implemented various modifications to comply with the OMB SF-SAC Form, including classification of reportable conditions, and the ability for users to add additional federal programs on the Total Federal Awards Expended details page.

**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.

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

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

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

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:

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>* G4000-011</td>
<td>Type of Audit Report on Major Program Compliance to Follow</td>
<td>Unqualified Opinion</td>
<td>—</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.

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

<table>
<thead>
<tr>
<th>ELEMENT #</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>* G4000-050</td>
<td>Federal Agencies Required to Receive the Reporting Package</td>
</tr>
<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 saved state, if necessary.
5.0 Creating Financial Submissions

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.

Note: FASS-PH has the 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. This functionality would be used if you need to include data for a Federal program on the Data Collection Form without including financial data on the Financial Data Schedule.

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

**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.

<table>
<thead>
<tr>
<th>CFDA#</th>
<th>Federal Agency</th>
<th>Go</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Reduction Payments, Rental and Cooperative Housing for Lo</td>
</tr>
</tbody>
</table>

- Add Program
- Delete Program
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 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.
5.0 Creating Financial Submissions

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>CFFA#</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>$10,000</td>
</tr>
<tr>
<td>* G4100-030</td>
<td>Amount Expended</td>
<td>$10,000</td>
</tr>
<tr>
<td>* G4200-010</td>
<td>Major Federal Program Indicator</td>
<td>No</td>
</tr>
<tr>
<td>* G4200-070</td>
<td>Audit Finding Reference Number</td>
<td>123456789</td>
</tr>
<tr>
<td>* G4200-080</td>
<td>Are Awards Part of the Research and Development Cluster?</td>
<td>Yes</td>
</tr>
<tr>
<td>* G4200-090</td>
<td>Are Awards Received Directly from a Federal Agency?</td>
<td>Yes</td>
</tr>
<tr>
<td>14.175</td>
<td>Adjustable Rate Mortgages</td>
<td>$</td>
</tr>
<tr>
<td>* G4100-030</td>
<td>Amount Expended</td>
<td>$</td>
</tr>
<tr>
<td>* G4200-010</td>
<td>Major Federal Program Indicator</td>
<td>None</td>
</tr>
<tr>
<td>* G4200-070</td>
<td>Audit Finding Reference Number</td>
<td></td>
</tr>
<tr>
<td>* G4200-080</td>
<td>Are Awards Part of the Research and Development Cluster?</td>
<td>None</td>
</tr>
<tr>
<td>* G4200-090</td>
<td>Are Awards Received Directly from a Federal Agency?</td>
<td>None</td>
</tr>
<tr>
<td>14.850a</td>
<td>Low Rent Public Housing</td>
<td>$</td>
</tr>
<tr>
<td>* G4100-030</td>
<td>Amount Expended</td>
<td>$10,000</td>
</tr>
<tr>
<td>* G4200-010</td>
<td>Major Federal Program Indicator</td>
<td>No</td>
</tr>
<tr>
<td>* G4200-070</td>
<td>Audit Finding Reference Number</td>
<td>11233344</td>
</tr>
<tr>
<td>* G4200-080</td>
<td>Are Awards Part of the Research and Development Cluster?</td>
<td>Yes</td>
</tr>
<tr>
<td>* G4200-090</td>
<td>Are Awards Received Directly from a Federal Agency?</td>
<td>Yes</td>
</tr>
<tr>
<td>14100-050</td>
<td>Total Amount of Questioned Costs</td>
<td>$333</td>
</tr>
</tbody>
</table>

* mandatory field
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.

---

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.
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 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 saved state, 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.

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.
Note: 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 saved state, 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.

PHA Code: CA999
PHA Name: HOMETOWN HOUSING AUTHORITY
Program: 14.850a - Low Rent Public Housing

<table>
<thead>
<tr>
<th>TYPE OF COMPLIANCE REQUIREMENT</th>
<th>AMOUNT OF QUESTIONED COSTS</th>
<th>INTERNAL CONTROL FINDINGS</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligibility - Requirements are not fully documented for Low Rent or Sec. 8</td>
<td>$5,000</td>
<td>Reportable Conditions</td>
<td>[Details]</td>
</tr>
</tbody>
</table>

Add A Compliance Requirement

Step 14: Click on the Back to Total Federal Awards Expended Details link to return to the Total Federal Awards Expended Details page.

Step 15: Click on the Back to Federal Programs link to return to the Federal Programs tab on the Data Collection Form page.
5.5 LOCCS/HUDCAPS Page (both Audited and Unaudited Submissions)

FASS-PH 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

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

FINANCIAL ASSESSMENT – LOCCS/HUDCAPS PAGE

The LOCCS/HUDCAPS page displays 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.

The LOCCS/HUDCAPS page displays 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.
5.0 Creating Financial Submissions

Step 2: You can also view the Reconciliation Balance Sheet, which details the data on the LOCCS/HUDCAPS Report page. To view this report, click in the left checkbox next to the desired Program Name. A checkmark ➤ displays in the box. Click the checkbox again to deselect it. You can check one or many programs.

➢ To select all of the Program Names click on the Select/Clear All link.
➢ To clear all of the Program Names click on the Select/Clear All link.

<table>
<thead>
<tr>
<th>Program Name</th>
<th>FOS</th>
<th>PDF</th>
<th>LOCCS / HUDCAPS</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.050a - Low Rent Public Housing</td>
<td>25,400</td>
<td>--</td>
<td>25,500</td>
<td>100</td>
</tr>
<tr>
<td>14.072 - Public Housing Capital Fund Program</td>
<td>--</td>
<td>--</td>
<td>70,500</td>
<td>70,500</td>
</tr>
<tr>
<td>Total</td>
<td>25,400</td>
<td>0</td>
<td>105,500</td>
<td>100</td>
</tr>
</tbody>
</table>

---

Step 3: Click on the Display Details button.

Step 4: The Reconciliation Balance Sheet page displays. Carefully review the data. Record any discrepancies on the Comments page under the Comments link.

**Financial Assessment – LOCCS/HUDCAPS Reconciliation Balance Sheet**

Reconciliation Balance Sheet

for CA099 for reporting period 03/31/2003

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>14.050a - Low Rent Public Housing</td>
<td>25,500</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>25,500</td>
<td>25,500</td>
<td>100</td>
</tr>
</tbody>
</table>

---

Step 5: Click on the Print Details button to print the Reconciliation Balance Sheet.

Click on the Close Window button to close the Reconciliation Balance Sheet and return to the LOCCS/HUDCAPS Report page.
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 PIH-REAC personnel. Please use the Comments page to record comments related to any identified edit flags in your submission.

Step 1:

To display the Comments page:

Click on the Comments link at the top or bottom of the page. The Comments page displays.

Click on the Comments link.

Enter additional information for clarification on the submission data.

When necessary, provide clarification information on submitted data in this space.

Save Reset
5.0 Creating Financial Submissions

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

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

Use the Reset button to reset the text in the Submission Comments box to the last saved state.
5.7 Notes and Findings (for Audited Submissions only)

Audited submissions include 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 the matrix below to determine which attachments are mandatory for your particular submission.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission Type</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Accountant Method</td>
<td>Pre GASB 34</td>
<td>Pre GASB 34</td>
<td>Pre GASB 34</td>
<td>Post GASB 34</td>
<td>Post GASB 34</td>
<td>Post GASB 34</td>
<td>Post GASB 34</td>
<td>Pre GASB 34</td>
</tr>
<tr>
<td>Notes</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Audit Information (Optional)</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Not Available</td>
<td>Not Available</td>
</tr>
<tr>
<td>Audit Findings</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Mandatory</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Not Available</td>
</tr>
<tr>
<td>Action Plan</td>
<td>Optional</td>
<td>Optional</td>
<td>Optional</td>
<td>Optional</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Not Available</td>
</tr>
<tr>
<td>MD&amp;A</td>
<td>Optional</td>
<td>Optional</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Mandatory</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Not Available</td>
</tr>
<tr>
<td>Financial Statements</td>
<td>Optional</td>
<td>Optional</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Mandatory</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Not Available</td>
</tr>
</tbody>
</table>

* Users set the component unit option by “Yes” by checking the checkboxes on the PHA Info page.
** If at least 1 FSE program is reported under the Full Accrual/Post GASB 34 accounting method, use a Post GASB 34 column in this matrix.
*** The MD&A and Financial Statements tabs apply only to submissions with FSEs of 07/31/01 and beyond.

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

“Compatible” means the stated version or lower. 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. If an attached file is not readable by PIH-REAC, your submission may be rejected.

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 re-attach a file as needed; however, only the last attached file is saved. Please reference the Instructions box on each Notes & Findings tab to determine what information should be included in the attached file.

The following pages show the different Notes & Findings pages.
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

<table>
<thead>
<tr>
<th>ELEMENT</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>06008-010</td>
<td>Footnotes</td>
<td></td>
<td><a href="#">Browse</a> <a href="#">Open File</a></td>
</tr>
</tbody>
</table>

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. Compatible means the stated version or lower.
5.0 Creating Financial Submissions

FINANCIAL ASSESSMENT – NOTES AND FINDINGS: AUDIT INFORMATION

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 (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>MD&amp;A</th>
<th>Financial Statements</th>
<th>Audit Information</th>
<th>Audit Findings</th>
<th>Action Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ELEMENT</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>G5100-010</td>
<td>Opinion on Supplemental Information</td>
<td>Unqualified Opinion</td>
<td>---</td>
</tr>
</tbody>
</table>

Save Opinion Type

G5100-020 | Auditor Opinions and Schedule of Expenditure of Federal Awards

Browse... Open File

Attach 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 (.rt), Microsoft Word 2003 compatible (.doc), Microsoft Excel 2000 compatible (.xls), or Adobe Acrobat Reader 5.0 compatible (.pdf) format. Compatible means the stated version or lower.

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.

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

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 (.rt), Microsoft Word 2003 compatible (.doc), Microsoft Excel 2000 compatible (.xls), or Adobe Acrobat Reader 5.0 compatible (.pdf) format. Compatible means the stated version or lower.

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.

<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></td>
<td>Open File</td>
</tr>
</tbody>
</table>
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:**
- Click the Browse button to retrieve the file.
- Click the Attach File button.

**To view the attached file:**
- Click the Open File link.

Please upload the information as one file in a rich text format (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>05/05:010</td>
<td>Management's Discussion &amp; Analysis</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:**
- Click the Browse button to retrieve the file.
- Click the Attach File button.

**To view the attached file:**
- Click 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>05/15:010</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.
5.0 Creating Financial Submissions

Follow the instructions below for completing the Notes & Findings pages.

**Step 1:** Click the [Notes & Findings](#) link on either the top or bottom of the page. The Notes tab will display by default. Different tabs will display depending on your submission type, accounting method, and whether or not you are reporting as a component unit. **Please complete all mandatory tabs.** To change tabs, simply click on the tab for the page you want to see. The tab for the displayed page will appear in dark bold.

Each tab contains a place for you to attach one file. Carefully review the instructions on each page to determine what information should be contained in the attached file.

Additionally, the [Audit Info](#) tab contains a drop-down for you to select the **Opinion on Supplemental Information**.

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

**Step 2:** To attach files on the Notes & Findings tabs:

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 3:** 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 4:**

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

**Step 5:**

Click on the **Attach File** button. A confirmation message displays.

**Step 6:**

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 2 through 6 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 7: On the Audit Info page only, there is a drop-down where you select the Opinion on Supplemental Information. Select the desired value from this drop-down.

Step 8: Click on the button to save your selection.

Step 9: Click on the next tab to continue to the next Notes & Findings page. Repeat steps 2 through 6 to attach your files to the appropriate tabs.

Step 10: When you have completed the Notes & Findings pages, click on the Submit link at the top or bottom of the table to continue to the Submit page.

Note: 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).
5.8 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**

<table>
<thead>
<tr>
<th>ELEMENT #</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>G6000-U20</td>
<td>Late Reason</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Value: Enter a late reason for the submission.

PHA Code: CA999
PHA Name: HOMETOWN HOUSING AUTHORITY

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 saved state, if necessary.

<table>
<thead>
<tr>
<th>ELEMENT #</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>G6000-020</td>
<td>Late Reason</td>
<td>This submission will be late due to .....</td>
<td>---</td>
</tr>
</tbody>
</table>

(Limit: 255 Characters)
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.

PHA Extension Request

Length of Extension Requested: [Enter number of days]

Related Comments: [Enter reason for an extension request]

Extension History

<table>
<thead>
<tr>
<th>Date</th>
<th>Action</th>
<th>Extension Days</th>
<th>User</th>
<th>Comments</th>
</tr>
</thead>
</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*

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

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

<table>
<thead>
<tr>
<th>PHA Code: CA019</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.

Length of Extension Requested: [ ] Days

TAC Call Number: [ ]

Related Comments: (Can not exceed 240 characters)

Step 4:

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

The Inbox page will display.

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

PHA Extension Request

<table>
<thead>
<tr>
<th>PHA Code: CA999</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.
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.

---

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

---

**PHA Code:** CA019

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

---

**ELEMENT#** | **DESCRIPTION** | **VALUE** | **DETAILS**
-- | -- | -- | --
G6000-010 | Reason for Material Differences | | 

(Limit: 255 Characters)

---

*Top of 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 saved state, if necessary.

<table>
<thead>
<tr>
<th>ELEMENT #</th>
<th>DESCRIPTION</th>
<th>VALUE</th>
<th>DETAILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>06000-010</td>
<td>Reason for Material Differences</td>
<td>There discrepancy between the unaudited submission and audited submission is due to .........</td>
<td>...</td>
</tr>
</tbody>
</table>

(Limit: 255 Characters)