



**FASS-PH System:  
July 2013 System Release**

The FASS-PH 9.2.8.0 System Release was implemented on July 29, 2013. This document provides information on the enhancements that have been made to the FASS-PH system. Most notably, the enhancements affect reporting for Public Housing projects, reporting of post-2003 and pre-2004 administrative fee reserves for the Housing Choice Voucher (HCV) program, and changes to line items on the Financial Data Schedule (FDS) to comply with General Accounting Standards Board (GASB) requirements. Some of these enhancements will be effective immediately while others will be effective for submissions for PHA fiscal year ends (FYE) on or after 12/31/2013. *Table 1* below provides a brief overview of the enhancements described in this document and the page reference for a more detailed discussion of each enhancement.

**Table 1. Enhancements to the FASS-PH System**

Effective Immediately				
#	Enhancement	Description	Impact	Page Ref.
1	RAD Conversion Year Indicator	PHAs must indicate whether each project is converting out of public housing through the Rental Assistance Demonstration (RAD).	Public Housing Projects	3
2	Mixed Finance Indicator	PHAs with multiple projects must indicate whether each project is mixed finance (previously, the indicator defaulted to “No” and PHAs were not required to verify this indicator before submitting).	Public Housing Projects	6
3	Other Project Column	The “Other Project” column is available to all Low Rent and Combined PHAs, regardless of their asset management selection, and data in the column now must meet basic business rules and validation checks.	Public Housing Projects	9
4	Excess Cash	Excess Cash automatically calculates on both the FDS and the reports, using a formula that differs slightly depending on if a project is mixed finance.	Public Housing Projects	14
5	Pre and Post Administrative Fee Reserves	The FDS has new detail lines for PHAs to report pre-2003 and post-2004 administrative fee reserves.	HCV Program	15

#	Enhancement	Description	Impact	Page Ref.
6	Unit Months Available (UMAs) versus Unit Months Leased (UMLs)	The FASS-PH system will allow PHAs to submit with UMLs greater than UMAs for the Mainstream 5 and Moving to Work (MTW) programs.	Mainstream 5 and MTW Programs	16
7	Component Unit Checkbox	When a PHA selects the "Component Unit" checkbox on the "PHA Information" page, the PHA will not need to answer the question, "Is the MD&A omitted?"	All PHAs	17
8	Excel Upload Templates	PHAs have the option to use an Excel based template to upload FDS and Data Collection Form (DCF) data into a draft unaudited FASS-PH submission.	All PHAs	18
<b>Effective for Submissions for FYEs on or after 12/31/2013</b>				
#	Enhancement	Description	Impact	Page Ref.
9	Fund Balance Reporting	The FDS will have new equity account lines for PHAs using modified accrual to report fund balances.	Modified Accrual PHAs	19
10	Deferred Inflows and Outflows	The FDS will have new lines for PHAs to report deferred outflows of resources and deferred inflows of resources separately from assets and liabilities.	All PHAs	21
11	Component Unit Reporting	The FASS-PH system will differentiate a PHA's component unit (CU) reporting into discretely presented CUs or blended CUs.	All PHAs	24

A more detailed description of each enhancement is provided in the sections below. Please note that in the descriptions, the term error message and/or edit flag may be used. **Error message** refers to submission errors that are contrary to FASS-PH system business requirements (for example, if assets do not equal liabilities plus equity on the Balance Sheet). The PHA is required to correct these submission errors before they are able to "Validate" the submission and submit. **Edit flag** identifies possible issues with a submission (for example, if UMLs are greater than UMAs for the Housing Choice Voucher program). The PHA is provided a message on the Edit Flag page indicating that there might be a submission issue and asking the PHA to verify that the data they entered is correct or, if not, to make a correction. If the PHA does not make a correction, they are still able to "Validate" the submission and submit.

## I. ENHANCEMENTS EFFECTIVE IMMEDIATELY

### 1. RAD CONVERSION YEAR INDICATOR

The Rental Assistance Demonstration (RAD) authorized by Congress allows PHAs to convert projects from Public Housing assistance to long-term, project-based Section 8 rental assistance contracts. To aid in review of the FDS, a “RAD Conversion Year Indicator” was added in the FASS-PH system to identify Public Housing projects that are converting to another form of assistance under RAD.

A PHA must apply to HUD to participate in RAD. If HUD approves a PHA’s application, HUD will issue a Commitment to Enter into a Housing Assistance Payment (CHAP) document. The CHAP describes the milestones the PHA must meet before HUD will issue a Housing Assistance Payment (HAP) contract. Once a CHAP for a project is executed, a PHA should mark the RAD indicator for that project as “Yes” in the FASS-PH system.

#### Business Rules in FASS-PH

The RAD indicator will be displayed for each project on the “Income Statement – Project Program Listing” page. The exception is that for the “Other Project,” the RAD indicator will not be displayed.

The RAD indicator will be **blank** by default, and the PHA must click the “Edit” button to change the indicator. A screen shot of the blank RAD indicator and “Edit” button is provided in *Figure 1* below.

Figure 1. Blank RAD Indicator and “Edit” Button

The screenshot shows the FASS-PH system interface. At the top, there is a navigation bar with tabs: My Inbox, PHA Info, FDS (selected), DCF, Submit, Edit Flags, Reports, and Logout. Below this is a sidebar with 'BalanceSheet+' and 'Income Statement+' (selected). The main content area is titled 'PHA Information' and contains the following fields:

- PHA Code: [blank]
- PHA Name: [blank]
- Submission Type: [blank]
- Project Name: [blank]
- Project Status: Partially Entered
- Mixed Finance: RAD: [blank] **Edit** (circled in red)
- Select Entity: Program List Project List Other Project

Below the 'PHA Information' section is a table titled 'Income Statement - Project Program Listing':

CFDA #	Program Name	Status
14.872	Public Housing Capital Fund Program	Not Started
14.850	Low Rent Public Housing	Not Started

For each project, the PHA must manually change the indicator to “Yes” or “No” and will not be able to submit until this selection is made. Once “Yes” or “No” is selected from the RAD indicator dropdown, the PHA must click the “Save” button. A screen shot of the RAD indicator dropdown and “Save” button is provided in *Figure 2* below.

Figure 2. RAD Indicator Dropdown and "Save" Button

PHA Information		
PHA Code:	0000	Project Valid Date: 06/30/2013
PHA Name:	[Blurred]	
Submission Type:	[Blurred]	
Project Name:	[Blurred]	
Project Status:	Partially Entered	
Mixed Finance:	<input type="checkbox"/>	RAD: <input type="text" value="No"/> Save Cancel
Select Entity:	<a href="#">Program List</a> <a href="#">Project List</a> <a href="#">Other Project</a>	

CFDA #	Program Name	Status
14.872	Public Housing Capital Fund Program	Not Started
14.850	Low Rent Public Housing	Not Started

If the PHA left the RAD Indicator for a project blank, at the time of validation (i.e., when the PHA clicks on the "Validate" button at the bottom of the project's Income Statement), the PHA will receive the following error message: "No entry was provided for the RAD Indicator. Please select Y or N for the RAD Indicator." A screen shot of this error message is provided in Figure 3 below.

Figure 3. Error Message when PHA Leaves RAD Indicator Blank

Errors (Please correct the following to complete)	
Line Item #	Error Description
Validation Error	No entry was provided for the RAD Indicator. Please select Y or N for the RAD Indicator. Reference No: 20130708102415
<input type="button" value="Go Back to Income Statement"/>	

Once the PHA validates the project, the PHA can still change the RAD indicator by clicking the "Edit" button as long as the submission is in "Draft" status. A screen shot of the validated project and ability to change the RAD indicator is provided in Figure 4 below.

Figure 4. Validated Project and Ability to Change RAD Indicator

The screenshot shows a web application interface with a navigation menu at the top containing 'My Inbox', 'PHA Info', 'FDS', 'DCF', 'Submit', 'Edit Flags', 'Reports', and 'Logout'. On the left, there are two expandable menu items: 'BalanceSheet+' and 'Income Statement+'. The main content area is titled 'PHA Information' and contains the following fields:

- PHA Code: [blurred] :06/30/2013
- PHA Name: [blurred]
- Submission Type: [blurred]
- Project Name: [blurred]
- Project Status: Validated
- Mixed Finance: Yes
- RAD:No (circled in red)
- Edit button
- Select Entity: [Program List](#) [Project List](#) [Other Project](#)

Below this is a section titled 'Income Statement - Project Program Listing' which contains a table:

CFDA #	Program Name	Status
14.872	Public Housing Capital Fund Program	Validated (circled in red)
14.850	Low Rent Public Housing	Validated (circled in red)

Once the PHA submits to HUD, the RAD indicator cannot be changed.

**Note:** HUD issued a revised Notice on the Rental Assistance Demonstration (RAD) program on July 2, 2013 (Notice PIH 2012-32: *Rental Assistance Demonstration – Final Implementation, Revision 1*). The guidance contained in this notice will likely result in a further modification to the RAD Conversion Indicator as part of the FASS-PH October 2013 release.

## 2. MIXED FINANCE INDICATOR

The interim Public Housing Assessment System (PHAS) rule states that Mixed Finance projects are exempt from scoring. To identify which projects are Mixed Finance, the FASS-PH system has a Mixed Finance indicator. Previously, the indicator was self-certified, defaulted to “No,” and many PHAs with Mixed Finance projects failed to change the indicator to “Yes.” To provide for more accurate reporting, HUD changed the business rules for the Mixed Finance indicator in the FASS-PH system.

### Business Rules in FASS-PH

If a PHA has only one project, the Mixed Finance indicator will not be displayed and will automatically be set to “No.” If the PHA has only one project **and** the project is a Mixed Finance project, the PHA will need to: 1) reflect the applicable Mixed Finance activities in the “Other Project” column, and 2) enter zeros in the mandatory fields under the regular project column.

If a PHA has more than one project, the Mixed Finance indicator will be displayed for each project on the “Income Statement – Project Program Listing” page. The exception is that for the “Other Project,” the Mixed Finance indicator will not be displayed.

The Mixed Finance indicator will be **blank** by default, and the PHA must click the “Edit” button to change the indicator. A screen shot of the blank Mixed Finance indicator and “Edit” button is provided in *Figure 5* below.

Figure 5. Blank Mixed Finance Indicator and “Edit” Button

The screenshot shows the FASS-PH system interface. At the top, there is a navigation bar with tabs: My Inbox, PHA Info, FDS, DCF, Submit, Edit Flags, Reports, and Logout. Below this, there are two main sections. The first section is titled 'PHAS Information' and contains the following fields:

- PHAS Code: [blurred]
- PHAS Name: [blurred]
- Submission Type: [blurred]
- Project Name: [blurred]
- Project Status: Partially Entered
- Mixed Finance: [blank dropdown menu]
- AD: [blurred]
- End Date: 06/30/2013

The 'Mixed Finance' dropdown menu and the 'Edit' button next to it are circled in red. Below the 'PHAS Information' section, there is a table titled 'Income Statement - Project Program Listing'.

CFDA #	Program Name	Status
14.872	Public Housing Capital Fund Program	Not Started
14.850	Low Rent Public Housing	Not Started

For each project, the PHA must manually change the indicator to “Yes” or “No” and will not be able to submit until this selection is made. Once “Yes” or “No” is selected from the Mixed Finance indicator dropdown, the PHA must click the “Save” button. A screen shot of the Mixed Finance indicator dropdown and “Save” button is provided in *Figure 6* below.

Figure 6. Mixed Finance Indicator Dropdown and “Save” Button

PHA Information		
PHA Code:	0000	Valid Date:06/30/2013
PHA Name:	[Redacted]	
Submission Type:	[Redacted]	
Project Name:	[Redacted]	
Project Status:	Partially Entered	
Mixed Finance:	Yes	AD: No
<input type="button" value="Save"/> <input type="button" value="Cancel"/>		
Select Entity:	<a href="#">Program List</a> <a href="#">Project List</a> <a href="#">Other Project</a>	
Income Statement - Project Program Listing		
CFDA #	Program Name	Status
14.872	Public Housing Capital Fund Program	Not Started
14.850	Low Rent Public Housing	Not Started

If the PHA left the Mixed Finance indicator for a project blank, at the time of validation (i.e., when the PHA clicks on the “Validate” button at the bottom of the project’s Income Statement), the PHA will receive the following error message: “No entry was provided for the Mixed Finance Indicator. Please select Y or N for the Mixed Finance Indicator.” A screen shot of this error message is provided in Figure 7 below.

Figure 7. Error Message when PHA Leaves Mixed Finance Indicator Blank

Errors (Please correct the following to complete)	
Line Item #	Error Description
Validation Error	No entry was provided for the Mix Finance Indicator. Please select Y or N for the Mix Finance Indicator. Reference No: 20130708114146
<input type="button" value="Go Back to Income Statement"/>	

Once the PHA validates the project, the PHA can still change the Mixed Finance indicator by clicking the “Edit” button as long as the submission is in “Draft” status. A screen shot of the validated project and ability to change the Mixed Finance indicator is provided in Figure 8 below.

Figure 8. Validated Project and Ability to Change Mixed Finance Indicator

The screenshot shows the FASS-PH system interface. At the top, there is a navigation bar with tabs: My Inbox, PHA Info, FDS, DCF, Submit, Edit Flags, Reports, and Logout. Below this, there are two expandable sections: Balance Sheet+ and Income Statement+. The main content area is titled 'PHA Information' and contains the following fields:

- PHA Code: [Redacted] 06/30/2013
- PHA Name: [Redacted]
- Submission Type: [Redacted]
- Project Name: [Redacted]
- Project Status: Validated
- Mixed Finance: Yes RAD: No (circled in red)
- Select Entity: Program List Project List Other Project

Below the PHA Information section is a table titled 'Income Statement - Project Program Listing':

CFDA #	Program Name	Status
14.872	Public Housing Capital Fund Program	Validated (circled in red)
14.850	Low Rent Public Housing	Validated (circled in red)

Once the PHA submits to HUD, the Mixed Finance indicator cannot be changed.

Also, an edit flag will be triggered if the data provided by the PHA for the Mixed Finance indicator in FASS-PH is different than what is reported in PIC. When running the edit flag report, the PHA will receive the message:

*“The Mixed Finance indicator for project XX999999999 (Project Name) selected by the PHA in the submission is different from what is reported in PIC. Please verify that the Mixed Finance indicator in the submission is reported correctly. If the PIC Mixed Finance indicator is incorrect, please provide a comment in the submission and update PIC.”*

The PHA should confirm the Mixed Finance indicator was marked correctly for any project listed in the edit flag message. The PHA will still be able to submit with the edit flag, but should include a note in the submission addressing the edit flag. A screen shot of this edit flag message is provided in Figure 9 below.

Figure 9. Mixed Finance Indicator Edit Flag when FASS-PH System Does Not Match PIC

The screenshot shows the 'Edit Flags Report' interface. At the top right, there is a 'Print Version' link. Below this, it states 'One Edit Flag found.' The report is presented in a table format:

Flag #	Level	Flag Description	Project/Program
66	Project/Program	The Mixed Finance indicator for project(s) [Redacted] selected by the PHA in the submission is different from what is reported in PIC. Please verify that the mixed finance indicator in the submission is reported correctly. If the PIC mixed finance indicator is incorrect, please provide a comment in the submission and update PIC.	(PG)-Low Rent Public Housing



### 3. OTHER PROJECT COLUMN

The FASS-PH system had previously allowed only asset management PHAs to enter financial information into the “Other Project” column. This column is typically used when:

- PHAs have a Public Housing activity not directly related to a project in PIC (i.e. a homeownership program).
- The PIC project is not available in the FASS-PH system for some reason, even though there is financial activity to report.

Therefore, non-asset management PHAs may also have financial information that needs to be reported in this column. Now, the “Other Project” column is available to all Low Rent and Combined PHAs, regardless of their asset management selection.

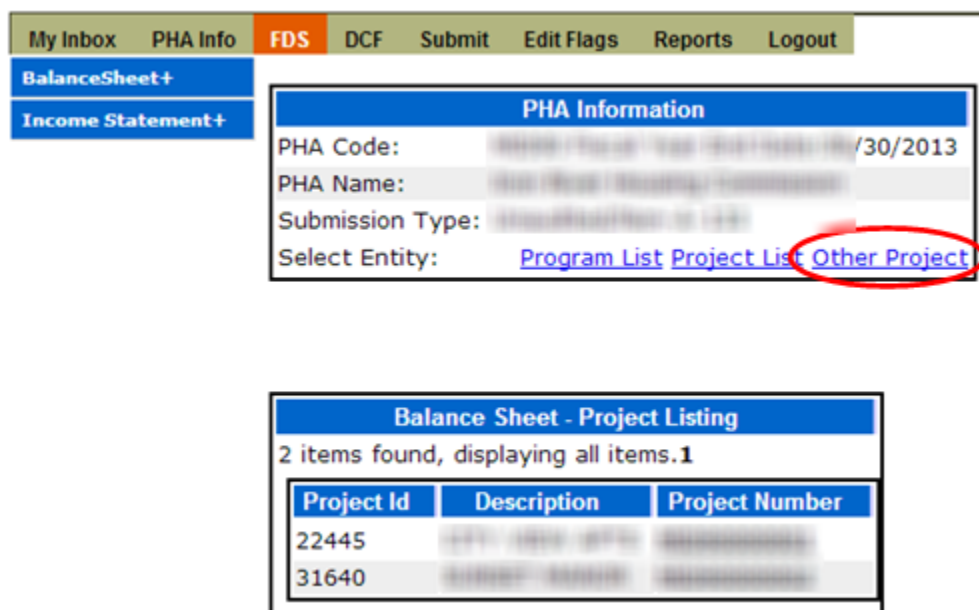
**Note: In order to submit, the PHA must validate the “Other Project” column.** That is, the PHA must enter either: (1) data to reflect actual financial information that needs to be reported, or (2) zero values in the column even if the “Other Project” column is not needed. As part of the “Submission Completeness Check,” the PHA will receive an error message if the “Other Project” column is not validated.

#### Business Rules in FASS-PH

All PHAs with a Public Housing program will be required to complete the “Other Project” column. If a PHA does not have amounts to report in the “Other Project” column, the PHA must still enter zero values into the required fields on the Balance Sheet and Income Statement data entry forms.

PHAs will access the “Other Project” column through the FDS tab in the FASS-PH system. When the PHA selects the “Balance Sheet,” a link for “Other Project” will be available on the “Balance Sheet – Project Listing” page. The PHA should click this link. A screen shot of this link is provided in *Figure 10* below.

Figure 10. “Other Project” Link on the “Balance Sheet – Project Listing” Page



Once the PHA clicks the “Other Project” link above, the “Balance Sheet – Other Project Listing” box will appear with a link to the Balance Sheet data entry form for the “Other Project” column. The PHA should click this link. A screen shot of this link is provided in *Figure 11* below.

**Figure 11. Link to the Balance Sheet Data Entry Form for the “Other Project” Column**

The screenshot shows a navigation menu with 'FDS' selected. Below it, the 'BalanceSheet+' and 'Income Statement+' sections are visible. The main content area is titled 'PHA Information' and contains the following fields:

- PHA Code: [redacted] /30/2013
- PHA Name: [redacted]
- Submission Type: [redacted]
- Select Entity: [Program List](#) [Project List](#) [Other Project](#)

Below this, a box titled 'Balance Sheet - Other Project Listing' displays 'One item found: 1' and a table with the following data:

Project Id	Description	Project Number
999999999	Other Project	<a href="#">Other Project</a>

The 'Other Project' link in the table is circled in red.

This link will take the PHA to the Balance Sheet data entry form for the “Other Project” column. A screen shot of this form is provided in *Figure 12* below.

**Figure 12. “Other Project” Column Balance Sheet Data Entry Form**

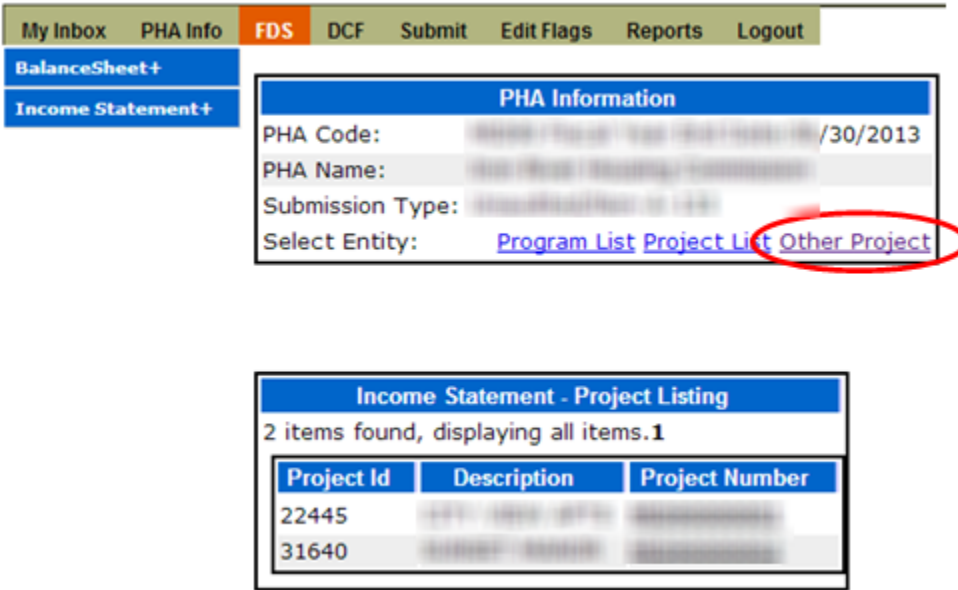
The screenshot shows the same navigation menu as Figure 11. The 'PHA Information' section is expanded to show the 'Project Name' field, which is highlighted in red and contains the text 'Other Project'. The 'Select Entity' field remains the same.

Below this, a 'Balance Sheet' table is displayed with the following structure:

Line Item #	Description	Value	Details
<b>Assets</b>			
<b>Current Assets Cash:</b>			
111	Cash - Unrestricted	\$ <input type="text"/>	-
112	Cash - Restricted - Modernization and Development	\$ <input type="text"/>	-
113	Cash - Other Restricted	\$ <input type="text"/>	-
114	Cash - Tenant Security Deposits	\$ <input type="text"/>	-
115	Cash - Restricted for Payment of Current Liabilities	\$ <input type="text"/>	-
100	<b>Total Cash</b>	\$ <input type="text"/>	-

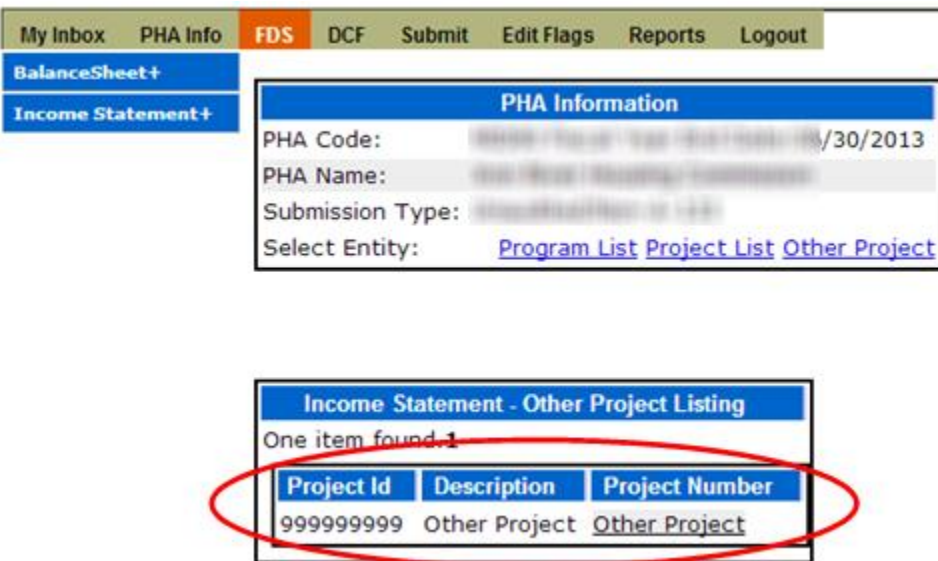
The PHA should follow a similar process (with one additional step) to access the Income Statement data entry form for the “Other Project” column. On the FDS tab, when the PHA selects the “Income Statement,” a link for “Other Project” will be available on the “Income Statement – Project Listing” page. The PHA should click this link. A screen shot of this link is provided in *Figure 13* below.

Figure 13. “Other Project” Link on the “Income Statement – Project Listing” Page



Once the PHA clicks the “Other Project” link above, the “Income Statement – Other Project Listing” box will appear with a link to the two programs under which the PHA can enter data. The PHA should click this link. A screen shot of this link is provided in *Figure 14* below.

Figure 14. Link to Programs for which PHAs will Complete an Income Statement for the “Other Project” Column



When the PHA clicks the link above, the “Income Statement – Project Program Listing” box will appear with links to the Income Statement data entry form for the Public Housing Capital Fund program and the Low Rent Public Housing program “Other Project” columns. The PHA should click each link. A screen shot of these links is provided in *Figure 15* below.

Figure 15. Links to the Income Statement Data Entry Form for the “Other Project” Column

The screenshot shows the FDS system interface. At the top, there is a navigation bar with links: My Inbox, PHA Info, FDS (highlighted), DCF, Submit, Edit Flags, Reports, and Logout. On the left, there are two menu items: BalanceSheet+ and Income Statement+ (highlighted). The main content area is divided into two sections:

**PHA Information**

PHA Code:	00000000000000000000/30/2013
PHA Name:	00000000000000000000
Submission Type:	00000000000000000000
Project Name:	Other Project
Select Entity:	<a href="#">Program List</a> <a href="#">Project List</a> <a href="#">Other Project</a>

**Income Statement - Project Program Listing**

CFDA #	Program Name	Status
14.872	Public Housing Capital Fund Program	<a href="#">Not Started</a>
14.850	Low Rent Public Housing	<a href="#">Not Started</a>

These links will take the PHA to the Income Statement data entry form for the “Other Project” column for each program. A screen shot of this form for the Low Rent Public Housing program is provided in *Figure 16* below.

Figure 16. “Other Project” Column Income Statement Data Entry Form

The screenshot shows the FDS system interface for the Income Statement Data Entry Form. At the top, there is a navigation bar with links: My Inbox, PHA Info, FDS (highlighted), DCF, Submit, Edit Flags, Reports, and Logout. On the left, there are two menu items: BalanceSheet+ and Income Statement+ (highlighted). The main content area is divided into two sections:

**PHA Information**

PHA Code:	00000000000000000000/30/2013
PHA Name:	00000000000000000000
Submission Type:	00000000000000000000
Project Name:	Other Project
Program Name:	Low Rent Public Housing <a href="#">Change Program</a>
Select Entity:	<a href="#">Program List</a> <a href="#">Project List</a> <a href="#">Other Project</a>

**Income Statement**

Line Item #	Description	Value	Details
70300	Net Tenant Rental Revenue	\$ <input type="text"/>	-
70400	Tenant Revenue - Other	\$ <input type="text"/>	-
70500	<b>Total Tenant Revenue</b>	\$ <input type="text"/>	-

Additionally, the “Other Project” column must now pass the same validation checks as any project in the FASS-PH system (e.g. equity roll-forward, Balance Sheet is ‘balanced’). Once the Balance Sheet and Income Statement for the “Other Project” column are saved, a validation check button will appear at the bottom of the “Other Project” column Income Statement. A screen shot of the “Other Project” column “Validate” button is provided in *Figure 17* below.

**Figure 17. “Other Project” Column Validate Button**

The screenshot shows the FASS-PH system interface. At the top, there is a navigation bar with links: My Inbox, PHA Info, FDS, DCF, Submit, Edit Flags, Reports, and Logout. Below this, there are two tabs: BalanceSheet+ and Income Statement+. The main content area is divided into two sections. The top section is titled 'PHA Information' and contains the following fields: PHA Code: [redacted] /30/2013, PHA Name: [redacted], Submission Type: [redacted], Project Name: Other Project, Program Name: Low Rent Public Housing [Change Program](#), and Select Entity: [Program List](#) [Project List](#) [Other Project](#). The bottom section is titled 'Income Statement' and contains a table with the following data:

Line Item #	Description	Value	Details
*11660	Infrastructure Purchases	\$ 0	-
*13510	CFFP Debt Service Payments	\$ 0	-
*13901	Replacement Housing Factor Funds	\$ 0	-

At the bottom of the Income Statement table, there are three buttons: Save, Reset, and Validate. The Validate button is circled in red.

**In order to submit, the PHA must validate the “Other Project” column.** That is, the PHA must enter either: (1) data to reflect actual financial information that needs to be reported, or (2) zero values in the column even if the “Other Project” column is not needed. As part of the “Submission Completeness Check,” the PHA will receive an error message if the “Other Project” column is not validated. A screen shot of this error message is provided in *Figure 18* below.

**Figure 18. Error Message if the “Other Project” Column is NOT Validated**

The screenshot shows an error message box with a blue header that reads 'Please correct following Errors'. The main content area contains the following text: Project Completeness Check: Project - Other Project Not Validated!. Reference No: 20130708121446. At the bottom of the box, there is a button labeled 'Go Back to Submit'.

#### 4. EXCESS CASH

The FASS-PH system automatically calculates Excess Cash – the amount of cash, receivables and unrestricted investments readily available to a PHA after covering current liabilities and a month of operating expenses. *(Note: For Mixed Finance projects, the calculation does not consider a month of operating expenses.)* Previously, for some submissions, the FASS-PH system did not correctly calculate the amount of Excess Cash. Now, the FASS-PH system will correctly calculate FDS line 11270 (Excess Cash) on both the FDS data entry forms and the reports.

#### Business Rules in FASS-PH

The FASS-PH system uses data from the FDS lines below when calculating FDS line 11270 (Excess Cash):

FDS line 111 (Cash-Unrestricted)

FDS line 114 (Cash-Tenant Security Deposits)

FDS line 115 (Cash-Restricted for Payment of Current Liabilities)

FDS line 120 (Total Receivables, Net of Allowances for Doubtful Accounts)

FDS line 131 (Investments-Unrestricted)

FDS line 144 (Inter Program Due From)

FDS line 310 (Total Current Liabilities)

FDS line 96900 (Total Operating Expenses)

For Public Housing projects that are not Mixed Finance, the calculation for Excess Cash is:

$$(111 + 114 + 115 + 120 + 131 + 144) - (310 + \frac{96900}{12})$$

For Mixed Finance projects, the calculation for Excess Cash is:

$$(111 + 114 + 115 + 120 + 131 + 144) - 310$$

**5. PRE AND POST ADMIN FEE RESERVES**

PIH Notices 2011-059 and 2010-07 imposed/reinforced restrictions on how PHAs that administer HCV programs can use their reserves from unspent administrative fees earned pre-2004 versus post-2003. The following FDS detail lines were added in the FASS-PH system for the HCV program (CFDA #14.871) so PHAs can report pre-2003 and post-2004 administrative fee reserves:

**FDS line 11170-005 (Pre-2004 Administrative Fee Reserves)**

**FDS line 11170-006 (Post-2003 Administrative Fee Reserves)**

A screen shot of the detail link for FDS line 11170 (Administrative Fee Equity) with these two new FDS detail lines is provided in *Figure 19* below.

**Figure 19. Detail Link for FDS Line 11170 with New FDS Detail Lines**

Line Item 11170 Details		
Line Item #	Description	Value
*11170-001	Administrative Fee Equity - Beginning Balance	\$ 200000
11170-003	Administrative Fee Equity- Ending Balance	\$ 200000
*11170-005	Pre-2004 Administrative Fee Reserves	\$ 50000
*11170-006	Post-2003 Administrative Fee Reserves	\$ 150000

**Business Rules in FASS-PH**

Table 2 below identifies the values permitted for each of the new FDS detail lines.

**Table 2. Values Permitted for New FDS Detail Lines**

FDS Line		Required?	Negative Amounts Allowed?	Zero Values Allowed?
11170-005	Pre-2004 Administrative Fee Reserves	Yes	No	Yes
11170-006	Post-2003 Administrative Fee Reserves	Yes	Yes	Yes

Also, 11170-005 + 11170-006 **must equal** 11170-003 (Administrative Fee Equity-Ending Balance).

When the values on the new FDS detail lines do not meet the business rules, the PHA will receive an error message. A screen shot of the error message when no value has been entered for these lines is provided in *Figure 20* below.

**Figure 20. Error Message When No Value is Entered for New Detail Lines**

Line Item #	Errors (Please correct the following to complete)
11170-005	The Item Name 11170-005 is mandatory. Reference No: 20130708140057
11170-006	The Item Name 11170-006 is mandatory. Reference No: 20130708140057

## 6. UNIT MONTHS AVAILABLE (UMAs) VERSUS UNIT MONTHS LEASED (UMLs)

In some HUD programs, it is possible to lease more vouchers than authorized (though there may be non-compliance issues). This situation may occur for the following programs:

- The Mainstream 5 programs (PH and MF) are voucher programs under which PHAs are authorized a maximum number of vouchers to lease during a year.
- The MTW program normally does not restrict MTW PHAs from assisting more families than their authorized vouchers, which are normally reported as part of their MTW program.

Therefore, the FASS-PH system business rules were changed to accommodate this possibility.

### Business Rules in FASS-PH

For both Mainstream 5 programs (CFDA #14.879 and 14.181) and the MTW program (CFDA #14.881), PHAs can submit with FDS line 11210 (Unit Months Leased) greater than FDS line 11190 (Unit Months Available). However, if 11210 > 11190, PHAs will trigger the edit flag:

*“11210 unit months leased is greater than 11190 unit months available. Please verify the amounts reported for unit months available (line 11190) and number of unit months leased (line 11210).”*

A screen shot of the edit flag triggered when UMLs are greater than UMAs is provided in *Figure 21* below.

Figure 21. Edit Flag When UMLs are greater than UMAs

Income Statement		
Line Item #	Description	Value
11190	Unit Months Available	<input type="text" value="1200"/>
11210	Number of Unit Months Leased	<input type="text" value="1300"/>

Edit Flags Report (Print Version)			
<a href="#">Return to Report</a>		<a href="#">Print</a>	
Flag #	Level	Flag Description	Project/Program
55	Project/Program	Please verify the amounts reported for unit months available (line 11190) and number of months leased (line 11210).	(PR)-WESTSIDE, (PG) Moving to Work Demonstration Program, (PG)-Housing Choice Vouchers, (PG)-Mainstream Vouchers, (PG)-Supportive Housing for Persons with Disabilities



## 7. COMPONENT UNIT CHECKBOX

When PHAs are a true component unit or a department or program of a larger government and do not receive a separate audit, they check the “Component Unit” check box at the bottom of the “PHA Information” page in the FASS-PH system. These PHAs have a Management’s Discussion and Analysis (MD&A) report completed as part of the higher level government’s audit that includes the PHA, but are not required to provide the MD&A in their submission to HUD. However, FDS line G3100-050 in the Data Collection Form (DCF) Supplemental Information section of the FASS-PH system previously required all PHAs to indicate if their MD&A was omitted, which created confusion. Furthermore, when PHAs are part of a nonprofit and report using GAAP as prescribed by FASB, they are not required to complete an MD&A.

Therefore, HUD made some changes and clarifications to FDS line G3100-050 (*Is the MD&A Omitted?*). When PHAs check the “Component Unit” check box, they will not answer the MD&A question. Also, the language below the question now clarifies the instructions for component units and nonprofits.

### Business Rules in FASS-PH

When PHAs check the “Component Unit” box on the “PHA Information” page, the DCF Supplemental Information question “*Is the MD&A Omitted?*” will be grayed out and marked as “N/A.” PHAs will not be able to change the answer to this question. Also, the language under the question will be clarified to read:

*“For PHAs reporting as a non-profit, select “no” for this element. This question should be skipped for all component unit submissions.”*

A screen shot of the DCF Supplemental Information question “Is the MD&A Omitted?” is provided in Figure 22 below.

Figure 22. Component Unit Checkbox and MD&A Question

The screenshot displays the 'PHA Information' page in the FASS-PH system. At the top, a blue header reads 'PHA Information'. Below it, the 'Component Unit' checkbox is checked, with the text: '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.)'. A navigation bar includes 'My Inbox', 'PHA Info', 'FDS', 'DCF', 'Notes and Findings', 'Submit', 'Edit Flags', 'Reports', and 'Logout'. A sidebar on the left lists 'General Information', 'Financial Statement', 'Federal Program', and 'Supplemental Information'. The 'PHA Information' section shows 'PHA Code: 30/2014', 'PHA Name: [redacted]', and 'Submission Type: Audited/Non-A-133'. The 'Supplemental Information' table is shown below, with the following data:

ELEMENT#	DESCRIPTION	VALUE	DETAILS
*G3100-040	SAS 119 "in relation to" Opinion on the Financial Data Schedule	None	---
<b>Required Supplemental Information</b>			
*G3100-050	Is MD & A omitted? <i>(For PHAs reporting as a non-profit, select "No" for this element. This question should be skipped for all component unit submissions.)</i>	N/A	---
*G3100-060	Are other supplemental information omitted?	None	---

At the bottom of the table, there are 'Save' and 'Reset' buttons. A red oval highlights the row for element \*G3100-050.

## 8. EXCEL UPLOAD TEMPLATES

An Excel based template is available to all PHAs to upload DCF and FDS information into a draft unaudited FASS-PH submission. (This functionality is not available for an audited submission.) The template will accommodate all programs including the Central Office Cost Center (COCC), Eliminations, and the “Other Project” column; and users can add or remove projects and programs based on need. The Excel template and User Guide is available under “**Helpful Tools**” menu by clicking on the “**Excel FDS Upload Tool**” link on the right-hand side of the FASS-PH web page located at:

[http://portal.hud.gov/hudportal/HUD?src=/program\\_offices/public\\_indian\\_housing/reac/products/prodpha](http://portal.hud.gov/hudportal/HUD?src=/program_offices/public_indian_housing/reac/products/prodpha)

**II. ENHANCEMENTS EFFECTIVE FOR SUBMISSIONS FOR FYEs ON OR AFTER 12/31/2013**

The enhancements below were coded into the FASS-PH system in this release but are “versioned.” That is, the user will not see them in the system at the time this document is published; the enhancements will only be available for submissions for FYEs on or after 12/31/2013.

**9. FUND BALANCE REPORTING**

GASB noticed considerable differences in how users report and interpret fund balance information; therefore, GASB issued GASB #54 “Fund Balance Reporting and Government Fund Type Definitions” which changed reporting requirements. GASB #54 only affected Section 8 only PHAs reporting under **modified accrual** and was effective for PHAs with a FYE 06/30/2011 and later.

GASB #54 required the use of new fund balance accounts (i.e. equity accounts). Table 3 below identifies the FDS lines that were added and removed in the FASS-PH system to comply with GASB #54.

**Table 3. FDS Lines Added and Removed to Comply with GASB #54**

FDS Lines Added	FDS Lines Removed
508.3 Nonspendable Fund Balance	
509.3 Restricted Fund Balance	509.2 Fund Balance Reserved
510.3 Committed Fund Balance	
511.3 Assigned Fund Balance	511.2 Unreserved, Designated Fund Balance
512.3 Unassigned Fund Balance	512.2 Unreserved, Undesignated Fund Balance

A screen shot of the new FDS lines in the FASS-PH system is provided in Figure 23 below.

**Figure 23. New Fund Balance Accounts**

Balance Sheet		
Line Item #	Description	Value
<b>Equity</b>	<b>Equity</b>	
508.3	Nonspendable Fund Balance	\$ <input type="text"/>
509.3	Restricted Fund Balance	\$ <input type="text"/>
510.3	Committed Fund Balance	\$ <input type="text"/>
511.3	Assigned Fund Balance	\$ <input type="text"/>
512.3	Unassigned Fund Balance	\$ <input type="text"/>
<b>513</b>	<b>Total Equity - Net Assets / Position</b>	\$ 0 <input type="text"/>
<b>600</b>	<b>Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position</b>	\$ 0 <input type="text"/>
<input type="button" value="Save"/> <input type="button" value="Reset"/>		

**Business Rules in FASS-PH**

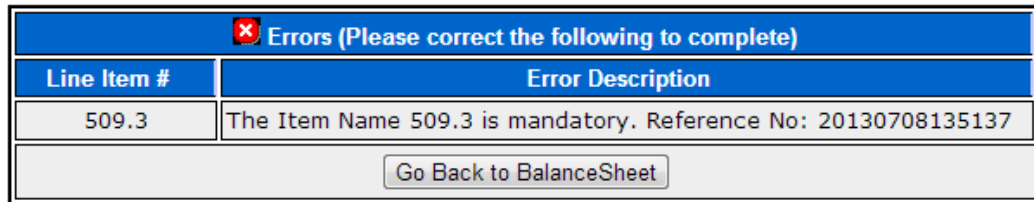
Table 4 below identifies the values permitted for each of the new FDS lines.

**Table 4. Values Permitted for New FDS Lines**

FDS Line		Required?	Negative Amounts Allowed?	Zero Values Allowed?
508.3	Nonspendable Fund Balance	No	No	Yes
509.3	Restricted Fund Balance	Yes	No	Yes
510.3	Committed Fund Balance	No	No	Yes
511.3	Assigned Fund Balance	No	No	Yes
512.3	Unassigned Fund Balance	No	Yes	Yes

When the values on the new FDS lines do not meet the business rules, the PHA will receive an error message. A screen shot of the error message when no value has been entered for the required FDS line 509.3 (Restricted Fund Balance) is provided in Figure 24 below.

**Figure 24. Error Message When No Value is Entered for FDS Line 509.3**



When the PHA clicks the “Save” button at the bottom of the Balance Sheet, the system will automatically calculate FDS line 513 (Total Equity-Net Assets/Position) using the following formula:

$$508.3 + 509.3 + 510.3 + 511.3 + 512.3 = 513$$

*(Sum of the Individual Equity Accounts = Total Equity)*

Also, if FDS line 512.3 (Unassigned Fund Balance) is greater than zero; the user will trigger the edit flag:

*512.3 can only be greater than zero if this account is in the PHA’s General Fund. Special Revenue Funds may only report a negative amount under this account.*

**10. DEFERRED INFLOWS AND OUTFLOWS**

In Concept Statement #4, GASB defined the concept of available resources. Subsequently, GASB issued GASB #63 “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position” which (1) required deferred outflows of resources and deferred inflows of resources to be reported separately from assets and liabilities and (2) replaced the term net asset with net position. GASB #63 was effective for financial statements for periods beginning after December 15, 2011. Additionally, GASB issued GASB #65 “Items Previously Reported as Assets and Liabilities” which (1) reclassifies certain items from assets to deferred outflows of resources and (2) reclassifies certain items from liabilities to deferred inflows of resources. GASB #65 was effective for financial statements for periods beginning after December 15, 2012.

Tables 5 and 6 below identify the FDS lines that were added, removed, and renamed in the FASS-PH system to comply with GASB #63 and 65.

**Table 5. FDS Lines Added and Removed to Comply with GASB #63 and 65**

FDS Lines Added	FDS Lines Removed
<b>To report Deferred Outflows and Inflows of Resources separately from Asset and Liabilities:</b>	
200 Deferred Outflow or Resources	<i>None.</i>
290 Total Assets and Deferred Outflow of Resources	
400 Deferred Inflow of Resources	
<b>To replace the term Net Asset with Net Position:</b>	
508.4 Net Investment in Capital Assets	508.1 Invested in Capital Assets, Net of Related Debt
511.4 Restricted Net Position	511.1 Restricted Net Assets
512.4 Unrestricted Net Position	512.1 Unrestricted Net Assets

**Table 6. FDS Lines Renamed to Comply with GASB #63 and 65**

Previous Name	Renamed
513 Total Equity/Net Assets	513 Total Equity – Net Assets/Position
600 Total Liabilities and Equity/Net Assets	600 Total Liabilities, Deferred Inflow of Resources, and Equity – Net Assets/Position
342 Deferred Revenue	342 Unearned Revenue

A screen shot of the changes to the FDS lines in the FASS-PH system is provided in *Figure 25* below.

**Figure 25. New and Renamed Balance Sheet Accounts**

Balance Sheet		
Line Item #	Description	Value
<b>190</b>	<b>Total Assets:</b>	\$ <input type="text"/>
200	Deferred Outflow of Resources	\$ <input type="text"/>
<b>290</b>	<b>Total Assets and Deferred Outflow of Resources</b>	\$ <input type="text"/>

<b>300</b>	<b>Total Liabilities</b>	\$ <input type="text"/>
400	Deferred Inflow of Resources	\$ <input type="text"/>
<b>Equity</b>	<b>Equity</b>	
508.4	Net Investment in Capital Assets	\$ <input type="text"/>
511.4	Restricted Net Position	\$ <input type="text"/>
512.4	Unrestricted Net Position	\$ <input type="text"/>
<b>513</b>	<b>Total Equity - Net Assets / Position</b>	\$ <input type="text"/>
<b>600</b>	<b>Total Liab., Def. Inflow of Res., and Equity - Net Assets / Position</b>	\$ <input type="text"/>

**Business Rules in FASS-PH**

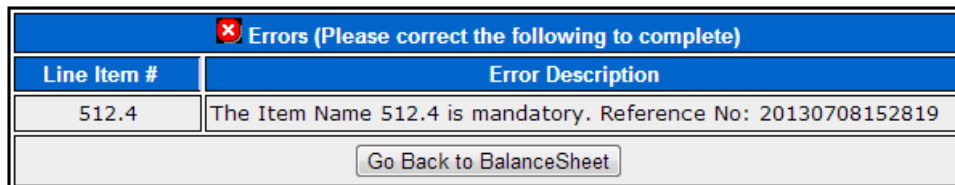
Table 7 below identifies the values permitted for each of the new FDS lines.

**Table 7. Values Permitted for New FDS Lines**

FDS Line		Required?	Negative Amounts Allowed?	Zero Values Allowed?
200	Deferred Outflow or Resources	No	No	Yes
290	Total Assets and Deferred Outflow of Resources	Yes	No	Yes
400	Deferred Inflow of Resources	No	No	Yes
508.4	Net Investment in Capital Assets	No	Yes	Yes
511.4	Restricted Net Position	No	No	Yes
512.4	Unrestricted Net Position	Yes	Yes	Yes

When the values on the new FDS lines do not meet the business rules, the PHA will receive an error message. A screen shot of the error message when no value has been entered for the required FDS line 512.4 (Unrestricted Net Position) is provided in *Figure 26* below.

**Figure 26. Error Message When No Value is Entered for FDS Line 512.4**



When the PHA clicks the “Save” button at the bottom of the Balance Sheet, the system will automatically calculate FDS line 290 (Total Assets and Deferred Outflow of Resources) and FDS line 600 (Total Liabilities, Deferred Inflow of Resources and Equity/Net Position) using the following formulas:

$$190 + 200 = 290$$

*(Total Assets + Deferred Outflow of Resources = Total Assets and Deferred Outflow of Resources)*

$$300 + 400 + 513 = 600$$

*(Total Liabilities + Deferred Inflow of Resources + Total Equity/Net Position = Total Liabilities, Deferred Inflow of Resources and Equity/Net Position)*

Also, when the PHA clicks the “Validate” button at the bottom of the Income Statement, the system will confirm that FDS line 290 (Total Assets and Deferred Outflow of Resources) **is equal to** FDS line 600 (Total Liabilities, Deferred Inflow of Resources and Equity/Net Position) (i.e. that the Balance Sheet is “balanced”). If FDS line 290 does not equal FDS line 600, the PHA will receive an error message. A screen shot of this error message is provided in *Figure 27* below.

**Figure 27. Error Message When the Balance Sheet is NOT “Balanced”**

✖ Errors (Please correct the following to complete)	
Line Item #	Error Description
600	The item 600 is not equal to item 290 in balance sheet . Reference No: 20130708153132
<input type="button" value="Go Back to Income Statement"/>	

## 11. COMPONENT UNIT REPORTING

GASB classifies component units as either discretely presented or blended. However, the FASS-PH system previously only had one component unit program/column, so a PHA could not differentiate its reporting. For submissions for PHA FYEs on or after 12/31/2013, the FASS-PH system will have two new component unit programs:

**CFDA #6.1 “Component Unit – Discretely Presented”**

**CFDA #6.2 “Component Unit – Blended”**

PHAs will no longer be able to submit under the previous single component unit program.

### Business Rules in FASS-PH

The program CFDA #6 “Component Unit” will be removed in the FASS-PH system. If the PHA tries to submit data under this program, the PHA will receive the error message:

*“The use of the Component Unit column is no longer allowed. PHAs must submit the applicable data under 6.1 Component Unit – Discretely Presented and/or 6.2 Component Unit – Blended.”*

To submit data under programs CFDA #6.1 “Component Unit – Discretely Presented” or CFDA #6.2 “Component Unit – Blended,” the PHA will first need to select these programs on the “Program Selection” page and click “Save.” A screen shot of these programs on the “Program Selection” page is provided in *Figure 28* below.

**Figure 28. Component Unit-Discretely Presented and Component Unit-Blended on the “Program Selection” Page**

Program Selection		
CFDA#	Name of Program	Select
14.182	N/C S/R Section 8 Programs	<input type="checkbox"/>
14.312	New Approach Anti-Drug Grants	<input type="checkbox"/>
14.850	Low Rent Public Housing	<input checked="" type="checkbox"/>
14.852	Public Housing_Comprehensive Improvement Assistance Program	<input type="checkbox"/>
14.853	Public Housing_Tenant Opportunities Program	<input type="checkbox"/>
14.854	Public and Indian Housing Drug Elimination Program	<input type="checkbox"/>
14.855	Section 8 Rental Voucher Program	<input type="checkbox"/>
14.856	Lower Income Housing Assistance Program_Section 8 Moderate Rehabilitat	<a href="#">[Details]</a>
14.857	Section 8 Rental Certificate Program	<input type="checkbox"/>
14.858	Hope I	<input type="checkbox"/>
14.859	Public Housing_Comprehensive Grant Program	<input type="checkbox"/>
14.860	Head Start Public Housing Early Childhood/Development Demonstration	<input type="checkbox"/>
14.861	PIH - Family Investment Corporation	<input type="checkbox"/>
14.863	PIH - Youth Sports Program	<input type="checkbox"/>
14.864	Economic Development and Supportive Services Program	<input type="checkbox"/>
14.866	Revitalization of Severely Distressed Public Housing	<input type="checkbox"/>
14.868	New Approach Anti-Drug Grants	<input type="checkbox"/>
14.871	Housing Choice Vouchers	<input checked="" type="checkbox"/>
14.872	Public Housing_Capital Fund Program	<input checked="" type="checkbox"/>
6.1	Component Unit - Discretely Presented	<input type="checkbox"/>
6.2	Component Unit - Blended	<input type="checkbox"/>
8	Other Federal Program 1	<input type="checkbox"/>
9	Other Federal Program 2	<input type="checkbox"/>
91	Other Federal Program 3	<input type="checkbox"/>

These programs will be available for data entry on the FDS tab. The new programs will follow the same business rules and edit flags as the previous Component Unit column.