Appendix F

Data Definition for an Audited AFS in accordance with OMB Circular A-133 for a Non-Profit Entity that is a Cooperative Corporation

(Revised as of October 17, 2003)

Introduction

The Office of Multifamily Housing Programs completed the AFS Data Standardization effort in preparation for the electronic submission of annual financial statements. The purpose of this effort was to provide standard definitions for all AFS data elements to the multifamily housing industry, in order to facilitate the consistent review and analysis of annual financial statements across multifamily housing projects. The results of the AFS Data Standardization effort for multifamily housing properties are available on the REAC Financial Assessment web page, located at ***http://www.hud.gov/offices/reac/library/lib_famf.cfm#HANDBOOKS***. The results includes a redefined HUD Chart of Accounts, basic financial statement items not represented by the HUD Chart of Accounts (i.e., Statement of Retained Earnings/Changes in Partners' Equity, Statement of Cash Flows, and Notes to the Financial Statement), and a revised list of Supplemental Data, Auditor Reports, and Certifications. These results were used as a basis for defining the AFS data elements included in this appendix.

The Financial Assessment Subsystem (FASS) – Release 1.1 enabled the electronic submission of annual financial statement data via web-based data entry forms. With FASS – Release 2.3, users enabled users to submit AFS data for multipurpose entities (entities that own more than one property). The primary impact of this change has been related to the submission of Consolidated Statements for these entities, which consisted of AFS data for the entity as well as AFS data for each of the properties associated with the entity during the reporting period. For all entities that are other than Cooperative Corporations, the user has the option of entering a Consolidated Statement. With FASS – Release 4.0 (this release), users will be able to submit AFS data to recognize additional projects including some secondary Section 241 FHA's and projects with non-active assistance contracts and to provide restricted (read only) access to Limited Distribution and Office of Multifamily Housing Assistance Restructuring (OHMAR) (Mark-to-Market) only accounts.

Data Definition Organization

The AFS data elements defined in this appendix are organized by the data entry forms in which they appear. As with previous releases of FASS, if a numeric AFS data element is associated with more than one form or schedule, it will appear on each of the data entry forms in which it factors into a calculation. However, the value associated with this account number only needs to be entered once. For instance, if a data element appears on both the Balance Sheet data entry form and the Cash Flows data entry form, it only needs to be entered on one of those forms. Once work is saved on one form, that value will be available on subsequent forms in which the data element appears.

The AFS data elements included in this appendix are defined as follows:

- Account Number: This number identifies an AFS data element that appears on one of the primary or top level data entry forms (e.g., Balance Sheet, Profit & Loss, etc.). Account numbers that appear on multiple data entry forms only need to be entered once.
- Detail Level 1 Account Number: This number identifies AFS data elements that are part of a repeating group. A repeating group is defined as a series of data elements that when valued, must be positioned in a particular sequence, and repeated as necessary. The screens for these repeating groups are accessed via the *Details* link.
- Detail Level 2 Account Number: This number identifies AFS data elements that are part of a repeating group that is keyed to and associated with the data elements of a higher level repeating group. Again, these data elements must be positioned in a particular sequence and repeated as necessary. The screens for these repeating groups are accessed via the *Details* link.
- Account Title: This column provides a brief description of an account number. The account titles for some elements will consist of a request for information requiring no data entry on that screen; rather, the information request will be associated with a *Details* link.
- Datatype: This column represents the domain required for an account number; if an invalid datatype is submitted for an account number, the AFS submission will be rejected. Please refer to the following Datatype key when reviewing the FASS Data Definition:

  "$" = Currency Value – only numbers are allowed for data input; no character values are allowed, including decimals, commas, and dollar signs. Accounts that are defined as this type will appear on the template with a "$" in front of the data entry field.

  "N" = Numeric Value – only numbers are allowed for data input; no character values are allowed, including decimals, commas, and dollar signs.

  "T" = Text Value – accepts any characters in the input box

  "S" = Smalltext Value – accepts only permitted values defined by options in drop down boxes associated with the data element

  "D" = Decimal Value – accepts numbers with decimals included; no other characters are allowed in the data input box

  "DT" = Date Value – accepts date input in MM/DD/YYYY format
- Negative Value Allowed: If an "X" is displayed in this column for an account number, a negative value (formatted as a numeric value preceded by a minus [-] sign) may be entered for the account number. If a negative value is entered for an account number that is **not** defined as allowing a negative value, the system will return an error when the user saves their work on the screen.

- Mandatory: If an "X" is displayed in this column for an account number, a value must be submitted for the account number. If a value is **not** submitted for an account number defined as mandatory, the AFS submission will be rejected.
- Editing and Business Rules: This column defines the editing and business rules to which the value for an account number must adhere. If a value for an account number violates one or more editing and/or business rules, the AFS submission will be rejected.
- Account Definition/Reporting Reference: For all of the account numbers included in the revised HUD Chart of Accounts (i.e., Balance Sheet and Statement of Profit and Loss accounts), this column contains the revised HUD Chart of Account definition documented in the AFS Data Standardization Results. For the remaining account numbers, this column contains additional clarification as required.

FASS Data Definition

Balance Sheet Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
Assets								
1120			Cash - Operations	$			This account and/or account 2105 is required.	This account reflects the consolidation of unrestricted cash and cash equivalent accounts available to fund project operating costs for reporting purposes. This account includes cash maintained on-site in a petty cash fund. (At all times, total petty cash on hand plus the receipts for the bills paid must equal the amount of the established fund).
1121			Construction Cash Account	$				This account reflects cash remaining in construction accounts after cost certification. These funds are available to pay for any remaining construction-related payables.
1125			Cash - Entity	$				This account reflects cash and cash equivalents maintained by the ownership entity available to fund expenses of the ownership entity.
1130			Tenant/Member Accounts Receivable (Coops)	$				This account reflects the total rents receivable from tenants/shareholders. In subsidized properties, this account should only reflect the portion of the rent for which the tenant/shareholder is responsible.
1131			Allowance for Doubtful Accounts	$				This account reflects the amount of tenant accounts receivable that management estimates as being uncollectible. This account is also used to record amounts of Medicare/Medicaid billings that Nursing Homes estimate will not be paid.
1130N			Net Tenant Accounts Receivable	$			This account must equal account 1130 less account 1131; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1135			Accounts Receivable - HUD	$				This account reflects the amounts due to property for rent subsidy vouchers and special claims.
1137			Medicare/Medicaid/Other Insurance Receivable	$				This account reflects amounts due to the property from Medicare/Medicaid or private health insurance.
1140			Accounts and Notes Receivable - Operations	$				This account reflects all short term receivables due to the project other than rent and HUD receivables, including security deposits. Notes receivable to project (or accounts receivable not related to routine operations) could be an indication of an unauthorized distribution of project assets.
1140			Accounts and Notes Receivable - Operations	$			If account 1140 detail is submitted, the value of this account must equal the sum of the values submitted for account 1140-020.	This account reflects all short term receivables due to the project other than rent and HUD receivables, including security deposits. Notes receivable to project (or accounts receivable not related to routine operations) could be an indication of an unauthorized distribution of project assets.
	Detail - Miscellaneous Accounts and Notes Receivable - Operations							
	1140-010		Description – Miscellaneous Detail for 1140	T			New Rule - If the value of 1140 exceeds $1000, this account is required.	
	1140-020		Amount - Miscellaneous Detail for 1140	$			If account 1140 is greater than $1000, this account is required.	
1145			Accounts and Notes Receivable - Entity	$				This account reflects all short term receivables due to the owning entity.
1145			Accounts and Notes Receivable - Entity	$			If account 1145 detail is submitted, the value of this account must equal the sum of the values submitted for account 1145-020.	This account reflects all short term receivables due to the owning entity.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	Detail - Miscellaneous Accounts and Notes Receivable - Entity							
	1145-010		Description – Miscellaneous Detail for 1145	T			If the value of 1145 exceeds $1000, this account is required.	
	1145-020		Amount - Miscellaneous Detail for 1145	$			If account 1145 is greater than $1000, this account is required.	
1160			Accounts Receivable - Interest	$				This account reflects amounts due the project, but not received from the investment of Replacement Reserves, Residual Receipts, and other operating accounts. This receivable will account for the difference in earnings between the Statement of Cash Flows and the Statement of Profit & Loss accounts 5410, 5430, 5440, and 5490.
1165			Interest Reduction Payment Receivable	$				This account recognizes Interest Reduction Payments (IRP) that are in excess of interest due under the mortgage note. This account only applies to Section 236 projects.
1170			Short Term Investments - Operations	$				This account reflects non-restricted investments that can be converted to cash within one year. These funds are available to pay for project operating costs.
1175			Short Term Investments - Entity	$				This account reflects short term investments of the owning entity. These investments can be converted to cash within one year and can be used to pay expenses of the owning entity.
1180			Inventory	$				This account reflects the ending value of any food or supplies inventories.
1190			Miscellaneous Current Assets	$			If account 1190 detail is submitted, the value of this account must equal the sum of the values submitted for account 1190-020.	This account reflects current assets not otherwise described above, including utility deposits.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1190			Miscellaneous Current Assets	$				This account reflects current assets not otherwise described above, including utility deposits.
	Detail - Miscellaneous Current Assets							
	1190-010		Description – Miscellaneous Detail for 1190	T			If the value of 1190 exceeds $1000, this account is required.	
	1190-020		Amount - Miscellaneous Detail for 1190	$			If the value of 1190 exceeds $1000, this account is required.	
1200			Miscellaneous Prepaid Expenses	$				This account reflects the consolidation of all prepaid expenses for reporting purposes.
1100T			Total Current Assets	$		X	This account must equal the sum of accounts 1120 through 1125, 1130N, 1135 through 1190, and 1200.	
1191			Tenant/Patient Deposits Held in Trust	$				This account reflects the cash balances of bank accounts and investments held on behalf of rental tenants in trust for security and other deposits, as well as on behalf of nursing home patients. These deposits/patient personal funds must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits.
1310			Escrow Deposits	$				This account reflects the cash balance on hand for future payments of insurance, real estate taxes, mortgage insurance premiums and any other funding as required under the Regulatory Agreement.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1320			Replacement Reserve	$				This account reflects cash and investments held by mortgagee or mortgagor (as required) for replacements as set forth in the Regulatory Agreement. This account may include amounts that are reported in separately established painting reserve accounts.
1320			Replacement Reserve	$			This account must equal the sum of accounts 1320P, 1320DT, 1320ODT, 1320INT, 1320RGL, and 1320UGL, less the sum of accounts 1320WT and 1320OWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects cash and investments held by mortgagee or mortgagor (as required) for replacements as set forth in the Regulatory Agreement. This account may include amounts that are reported in separately established painting reserve accounts.
1330			Other Reserves	$				This account reflects cash and investments held by the mortgagee or mortgagor for which HUD approval is required for withdrawals. This account may include debt service reserves and/or FEMA funds.
1340			Residual Receipts Reserve	$				This account reflects any required deposits to the Residual Receipts Fund held by the mortgagee or, in the case of Section 202 projects, in a separate Residual Receipts account (refer to the Regulatory Agreement for specific requirements). Releases are subject to HUD approval.
1340			Residual Receipts Reserve	$			This account must equal the sum of accounts 1340P, 1340DT, 1340ODT, 1340INT, 1340RGL, and 1340UGL, less the sum of accounts 1340WT and 1340OWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects any required deposits to the Residual Receipts Fund held by the mortgagee or, in the case of Section 202 projects, in a separate Residual Receipts account (refer to the Regulatory Agreement for specific requirements). Releases are subject to HUD approval.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1355			Bond Reserves	$				This account reflects reserves required by a bond indenture. These funds are held and maintained by the bond trustee in bond-financed projects.
1365			General Operating Reserve (Coops)	$				This account reflects monthly deposits made to a special escrow account under the control of the cooperative mortgagor entity. The amount of the required monthly deposit varies by both the GOR account balance and the total amount of monthly shareholder carrying charges. See Paragraph 3 of the Regulatory Agreement to determine: (1) what percentage of monthly carrying charges the cooperative must deposit to the account; and (2) conditions for withdrawal from the account. The account provides for contingencies that a cooperative would otherwise meet only through a special assessment to its shareholders.
1367			Sinking Fund	$				This account reflects the balance of any required sinking fund account. Such accounts are typically required for nursing homes and old SH 202s.
1370			Deposits to Coops	$				This account reflects deposits received from tenants who rent units owned by the cooperative. This account also includes sublet fee deposits.
1381			Management Improvement and Operating Plan	$				This account reflects the cash and investment balances held for releases approved by HUD. Any releases from this account requires prior HUD approval.
1300T			Total Deposits	$		X	This account must equal the sum of accounts 1310 through 1381.	
1410			Land	$				This account reflects the purchase price of the land plus the cost of improvements to the land are charged to this account.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1410			Land	$			This account must equal the sum of accounts 1410P and 1410AT, less account 1410DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the purchase price of the land plus the cost of improvements to the land are charged to this account.
1420			Buildings	$			This account must equal the sum of accounts 1420P and 1420AT, less account 1420DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the total cost of the buildings, including fixed building equipment, furniture, and furnishings, is charged to this account. Agents should also charge improvements to the buildings to this account. The balance represents the original cost of the buildings plus enhancements.
1420			Buildings	$				This account reflects the total cost of the buildings, including fixed building equipment, furniture, and furnishings, is charged to this account. Agents should also charge improvements to the buildings to this account. The balance represents the original cost of the buildings plus enhancements.
1440			Building Equipment (Portable)	$			This account must equal the sum of accounts 1440P and 1440AT, less account 1440DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	The balance of this account represents the total cost of the portable equipment in use by the project. Costs include any transportation or installation charges. Assets in this account include items such as stoves, refrigerators and fire extinguishers.
1440			Building Equipment (Portable)	$				The balance of this account represents the total cost of the portable equipment in use by the project. Costs include any transportation or installation charges. Assets in this account include items such as stoves, refrigerators and fire extinguishers.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1450			Furniture for Project/Tenant Use	$				This account reflects the cost of all furniture and equipment, including computers and other electrical equipment, purchased for use by the tenants in the common areas of the project.
1450			Furniture for Project/Tenant Use	$			This account must equal the sum of accounts 1450P and 1450AT, less account 1450DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of all furniture and equipment, including computers and other electrical equipment, purchased for use by the tenants in the common areas of the project.
1460			Furnishings	$				This account reflects the cost of furnishings (window shades, venetian blinds shower curtains, hall carpets, etc.) not charged to the cost of the building is recorded in this account. The balance of the account represents the cost of the furnishings in use.
1460			Furnishings	$			This account must equal the sum of accounts 1460P and 1460AT, less account 1460DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of furnishings (window shades, venetian blinds shower curtains, hall carpets, etc.) not charged to the cost of the building is recorded in this account. The balance of the account represents the cost of the furnishings in use.
1465			Office Furniture and Equipment	$				This account reflects the cost of furniture and equipment owned and used on-site by the project.
1465			Office Furniture and Equipment	$			This account must equal the sum of accounts 1465P and 1465AT, less account 1465DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of furniture and equipment owned and used on-site by the project.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1470			Maintenance Equipment	$			This account must equal the sum of accounts 1470P and 1470AT, less account 1470DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of project maintenance equipment in use.
1470			Maintenance Equipment	$				This account reflects the cost of project maintenance equipment in use.
1480			Motor Vehicles	$				This account reflects the cost of buses, trucks, passenger cars, etc., used on-site for project operations is recorded in this account.
1480			Motor Vehicles	$			This account must equal the sum of accounts 1480P and 1480AT, less account 1480DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of buses, trucks, passenger cars, etc., used on-site for project operations is recorded in this account.
1490			Miscellaneous Fixed Assets	$				Agents may record fixed assets for which no other provision is made in this account.
1490			Miscellaneous Fixed Assets	$			This account must equal the sum of accounts 1490P and 1490AT, less account 1490DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	Agents may record fixed assets for which no other provision is made in this account.
1400T			Total Fixed Assets	$		X	This account must equal the sum of accounts 1410 through 1490.	
1495			Accumulated Depreciation	$		X	This account must equal the sum of accounts 1495P and 6600, less account 1400ADT.	This account reflects the accumulated depreciation for all fixed assets.
1495			Accumulated Depreciation	$		X		This account reflects the accumulated depreciation for all fixed assets.
1400N			Net Fixed Assets	$		X	This account must equal account 1400T less account 1495.	
1510			Investments - Operations	$				This account reflects long-term investments (those expected to be held for more than one year) other than those included in the Funded Reserves (1300) Series.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1515			Investments - Entity	$				This account reflects long-term investments of the ownership entity.
1520			Intangible Assets	$				This account reflects the net amount of assets being amortized. This account includes loan, syndication, organization, and financing costs.
1525			Cash Restricted for Long Term Investment	$				This account reflects cash received from gifts which are restricted to long-term purposes and are therefore required to be segregated from other cash and reported as non-current.
1590			Miscellaneous Other Assets	$			If account 1590 detail is submitted, the value of this account must equal the sum of the values submitted for account 1590-020.	This account reflects non-current assets that are not otherwise classified above, including utility deposits.
1590			Miscellaneous Other Assets	$				This account reflects non-current assets that are not otherwise classified above, including utility deposits.
	Detail - Miscellaneous Other Assets							
	1590-010		Description – Miscellaneous Detail for 1590	T			If the value of 1590 exceeds $1000, this account is required.	
	1590-020		Amount - Miscellaneous Detail for 1590	$			If the value of 1590 exceeds $1000, this account is required.	
1500T			Total Other Assets	$			This account must equal the sum of accounts 1510 through 1590; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
1000T			Total Assets	$		X	This account must equal the sum of accounts 1100T, 1191, 1300T, 1400N, and 1500T; this account must equal account 2040T.	
Liabilities								
2105			Bank Overdraft - Operations	$			This account and/or account 1120 is required.	This account reflects a negative (credits exceed debits) accounting balance in the project's operating account.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
2110			Accounts Payable - Operations	$				This account reflects the total of unpaid bills from trade creditors. This account does not include bills to be paid from the project improvement fund (See accounts 1381 and 2112), or those amounts payable in connection with construction or development costs (See account 2111).
2111			Accounts Payable - Construction/ Development	$				This account reflects construction or other development costs payable from construction, development, or syndicated/equity funds.
2112			Accounts Payable - Project Improvement Items	$				This account reflects the total of bills vouchered for work items under the Flexible Subsidy Program to be paid from funds transferred from the project improvement fund (See account 1381) to the project bank account (See account 1120).
2113			Accounts Payable - Entity	$				This account reflects the total of accounts payable from surplus cash or other mortgagor funds available.
2115			Accounts Payable - 236 Excess Income due HUD	$				Used only for Section 236 projects, this account reflects any amount due HUD for rents collected in excess of the allowable basic rents.
2116			Accounts Payable - Section 8 & Other	$				This account reflects any amount due HUD or other federal or state agency, in connection with the Section 8 or other loan program.
2120			Accrued Wages Payable	$				This account reflects the gross amount of payroll that has been accrued, but not paid, at the end of the accounting period.
2121			Accrued Payroll Taxes Payable	$				This account reflects the gross amount of federal, state, and FICA payroll taxes that have been accrued, but not paid, at the end of the accounting period.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
2123			Accrued Management Fee Payable	$				This account reflects management fees accrued but unpaid at the end of the accounting period.
2130			Accrued Interest Payable - Section 236	$				Used only for Section 236 projects, this account reflects interest accrued but unpaid on the mortgage obligation at the end of the accounting period. Agents should include only the mortgagor's portion of the interest liability on the mortgage. If Interest Reduction Payments (IRP) are in excess of interest due under the mortgage note, the excess should be reported in account 1165.
2131			Accrued Interest Payable - First Mortgage (or Bonds)	$				Used for non-Section 236 projects, this account reflects interest accrued but unpaid on the first mortgage (or bond) obligation at the end of the accounting period.
2132			Accrued Interest Payable - Other Mortgages	$			Account 2132 should equal the sum of values submitted for 2132-020.	This account reflects the accrued interest payable for second, third, forth, and fifth mortgages.
2132			Accrued Interest Payable - Other Mortgages	$				This account reflects the accrued interest payable for second, third, forth, and fifth mortgages.
	Detail - Accrued Interest Payable - Other Mortgages							
	2132-010		Type of Mortgage	S			If account 2132 is valued, then this account is required. Permitted values for this account are listed in a drop down box. This account should be repeated up to 4 times to include interest on second, third, forth, and fifth mortgages.	
	2132-020		Amount of Mortgage Interest	$			This account reflects the corresponding amount(s) for mortgage interest for each type of mortgage listed in 2132-010. This account should be repeated up to 4 times to include interest on second, third, fourth, and fifth mortgages.	

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
2133			Accrued Interest Payable - Other Loans and Notes (Surplus Cash)	$				This account reflects interest accrued and unpaid on other loans and notes payable from surplus cash or other entity funds.
2134			Accrued Interest Payable - Other Loans and Notes	$				This account reflects interest accrued and unpaid on other loans and notes payable from project operations.
2135			Accrued Interest Payable - Flexible Subsidy Loan	$				This account reflects interest accrued and unpaid on Flexible Subsidy Operation Assistance loans payable from project operations.
2136			Accrued Interest Payable - Capital Improvements Loan	$				This account reflects interest accrued and unpaid on capital improvement loans payable from project operations.
2137			Accrued Interest Payable - Operating Loss Loan	$				This account reflects interest accrued and unpaid on operating loss loans payable from project operations.
2139			Accrued Interest Payable – Capital Recovery Payment (M2M)	$				This account reflects interest accrued and unpaid on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.
2150			Accrued Property Taxes	$				This account reflects the accrual of property taxes payable as of the end of the accounting period.
2160			Notes Payable (Short Term)	$				This account reflects the current portion on notes payable. This account also reflects owner advances that have received prior repayment approval from HUD.
2170			Mortgage (or Bonds) Payable - First Mortgage (Bonds) (Short Term)	$				This account reflects the current portion on mortgage payable for a first mortgage or bond obligation.
2172			Other Mortgages Payable (Short Term)	$				This account reflects the current portion on mortgage payable for a second mortgage.
2172			Other Mortgages Payable (Short Term)	$			Account 2172 should equal the sum of values submitted for 2172-020.	This account reflects the current portion on mortgage payable for a second mortgage.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	Detail - Other Mortgages Payable (Short Term)							
	2172-010		Type of Mortgage	S			If account 2172 is valued, then this account is required. Permitted values for this account are listed in a drop down box. This account should be repeated up to 4 times to include short-term principal on second, third, forth, and fifth mortgages.	
	2172-020		Short-term Mortgage Principal Payable	$			This account reflects the corresponding amount(s) for mortgage principal for each type of mortgage listed in 2172-010. This account should be repeated up to 4 times to include short-term principal on second, third, fourth, and fifth mortgages.	
2173			Other Loans and Notes Payable - Surplus Cash (Short Term)	$				This account reflects the current portion on other loans and notes payable. Payments may be made from surplus cash or other entity funds.
2174			Other Loans and Notes (Short Term)	$				This account reflects liabilities on other loans and notes due within one year that is payable from project operations.
2175			Flexible Subsidy Loan Payable (Short Term)	$				This account reflects the current portion of the Flexible Subsidy Operation Assistance loans.
2176			Capital Improvement Loan Payable (Short Term)	$				This account reflects the current portion of the capital improvement loans.
2177			Operating Loss Loan Payable (Short Term)	$				This account reflects the current portion of an operating loss loan obtained to sustain operations due to a prior year operating loss.
2179			Capital Recovery Payment Payable (Short Term - M2M)	$				This account reflects the current portion of principal payments due on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.
2180			Utility Allowances	$				This account reflects utility allowances payable.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
2190			Miscellaneous Current Liabilities	$			If account 2190 detail is submitted, the value of this account must equal the sum of the values submitted for account 2190-020.	This account reflects current liabilities not otherwise described above.
2190			Miscellaneous Current Liabilities	$				This account reflects current liabilities not otherwise described above.
	Detail - Miscellaneous Current Liabilities							
	2190-010		Description – Miscellaneous Detail for 2190	T			If the value of 2190 exceeds $1000, this account is required	
	2190-020		Amount – Miscellaneous Detail for 2190	$			If the value of 2190 exceeds $1000, this account is required	
2210			Prepaid Revenue	$				This account reflects rents received from tenants (including commercial tenants) and certain contracts, that apply to future accounting periods.
2230			Deposits to Coops	$				The balance of this account reflects the cooperative's obligation to refund the deposit if rehabilitation of the rented unit is unnecessary.
2122T			Total Current Liabilities	$		X	This account must equal the sum of accounts 2105 through 2230, excluding account 2191.	
2191			Tenant/Patient Deposits Held In Trust (Contra)	$				This account represents the liabilities associated with security and other deposits that are held on behalf of rental tenants and nursing home patients. These deposits/patient personal funds must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
2305			Accounts Payable - Entity (Long-Term)	$				This account reflects liabilities payable out of surplus cash, owner contributions, or entity cash. This account should not include liabilities that are payable out of project operating cash.
2310			Notes Payable (Long Term)	$				This account reflects amounts of notes due in more than one year from the date of the balance sheet, net of the current portion. The amount due within one year is recorded in account 2160.
2311			Notes Payable - Surplus Cash	$				This account reflects project obligations payable only from available surplus cash, and in accordance with the terms of the note.
2320			Mortgage (or Bonds) Payable - First Mortgage (or Bonds)	$				This account reflects the unpaid principal balances of the mortgages or bonds, net of the current portion, that are payable from project operations. The amount due within one year is recorded in account 2170.
2322			Other Mortgages Payable (Long Term)	$				
2322			Other Mortgages Payable (Long Term)	$			Account 2322 should equal the sum of values submitted for 2322-020.	
	Detail - Other Mortgages Payable (Long Term)							
	2322-010		Type of Mortgage	S			If account 2322 is valued, then this account is required. Permitted values for this account are listed in a drop down box. This account should be repeated up to 4 times to include principal on second, third, forth, and fifth mortgages.	
	2322-020		Amount of Mortgage(s) Payable	$			This account reflects the corresponding amount(s) for mortgage principal for each type of mortgage listed in 2322-010. This account should be repeated up to 4 times to include principal due on second, third, fourth, and fifth mortgages.	

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
2323			Other Loans and Notes Payable - Surplus Cash	$				This account reflects the unpaid principal balances on other loans and notes, net of the current portion, that are payable from surplus cash or other entity funds. The amount due within one year is recorded in account 2173.
2324			Other Loans and Notes Payable	$				This account reflects the unpaid principal balances on other loans and notes, net of the current portion, that are payable from project operations. The amount due within one year is recorded in account 2174.
2325			Flexible Subsidy Loan Payable	$				This account represents the total amount of the unpaid balance of the Flexible Subsidy Operating Assistance loans that have been approved by HUD, net of the current portion. The amount due within one year is recorded in account 2175. Terms of repayments to these loans require prior HUD approval.
2326			Capital Improvement Loan Payable	$				This account reflects the total unpaid balance of capital improvement loans as of the end of the accounting period, net of the current portion. The amount due within one year is recorded in account 2176.
2327			Operating Loss Loan Payable	$				This account reflects the total amount of the unpaid balance of an operating loss loan obtained to sustain operations due to a prior year operating loss, net of the current portion. The amount due within one year is recorded in account 2177.
2329			Capital Recovery Payment Payable (M2M)	$				This account reflects the long-term portion of principal payments due on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
2330			Interest on Loans or Notes Payable (Long Term)	$				This account reflects the long-term portion of accrued interest on loans and notes payable.
2390			Miscellaneous Long Term Liabilities	$			If account 2390 detail is submitted, the value of this account must equal the sum of the values submitted for account 2390-020.	This account reflects long-term liabilities not otherwise described above.
2390			Miscellaneous Long Term Liabilities	$				This account reflects long-term liabilities not otherwise described above.
	Miscellaneous Long Term Liabilities							
	2390-010		Description – Miscellaneous Detail for 2390	T			If the value of 2390 exceeds $1000, this account is required	
	2390-020		Amount – Miscellaneous Detail for 2390	$			If the value of 2390 exceeds $1000, this account is required	
2300T			Total Long Term Liabilities	$			This account must equal the sum of accounts 2305 through 2390; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
2000T			Total Liabilities	$		X	This account must equal the sum of accounts 2122T, 2191, and 2300T.	
Members' Equity								
4100			Unrestricted Net Assets (Coops)	$	X	X	This account must equal the sum of accounts S1100-200 and S1100-205.	This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116.
4200			Temporarily Restricted Net Assets (Coops)	$	X	X	This account must equal the sum of accounts S1100-210 and S1100-215.	This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116.
4300			Permanently Restricted Net Assets (Coops)	$	X	X	This account must equal the sum of accounts S1100-220 and S1100-225.	This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116.
4000T			Total Equity/Net Assets (Coops)	$	X	X	This account must equal the sum of accounts 4100, 4200, and 4300. It must also equal the sum of accounts S1100-180 and S1100-185. It must also equal the sum of accounts 4010 - 4080.	

Balance Sheet Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
2040T			Total Liabilities and Members' Equity (Coops)	$		X	This account must equal the sum of accounts 2000T and 4000T.	

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Rent Revenue								
5120			Rent Revenue - Gross Potential	$			This account is required for all properties EXCEPT those designated as Nursing Homes or Section 232 (Board & Care or Assisted Living only). Either this account or 5195 is required for Section 232 (Board & Care or Assisted Living only) projects.	This account reflects the rent/carrying charges approved at 100% occupancy, less tenant/shareholder assistance payments, for all residential units (including non-revenue producing units). Potential rent could be market, contract, or Section 8. For section 236 and 221(d)(3) BMIR projects, this account reflects basic rental/carrying charges due for tenants/shareholders, less tenant/shareholder assistance payments. See account 5191 for treatment of rents due or collected from tenants paying amounts greater than the basic rental/carrying charge.
5120			Rent Revenue - Gross Potential	$				This account reflects the rent/carrying charges approved at 100% occupancy, less tenant/shareholder assistance payments, for all residential units (including non-revenue producing units). Potential rent could be market, contract, or Section 8. For section 236 and 221(d)(3) BMIR projects, this account reflects basic rental/carrying charges due for tenants/shareholders, less tenant/shareholder assistance payments. See account 5191 for treatment of rents due or collected from tenants paying amounts greater than the basic rental/carrying charge.
5121			Tenant Assistance Payments	$				This account reflects tenant assistance payments that are project-based. Tenant assistance payment programs include the Rent Supplement, Rental Assistance Payment (RAP), and Section 8 programs.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
5140			Rent Revenue - Stores and Commercial	$				This account reflects gross rental revenue expectancy from stores, offices, or other commercial facilities.
5170			Garage and Parking Spaces	$				This account reflects the gross potential rental revenue from all garage and parking spaces.
5180			Flexible Subsidy Revenue	$				This account reflects the amount of funds transferred from the Management Improvement and Operating Plan account (See account 1381) to reduce mortgage or escrow deficiencies, to cover operating deficits or to meet working capital needs.
5190			Miscellaneous Rent Revenue	$				This account reflects gross rental revenue expectancy not otherwise described above.
5190			Miscellaneous Rent Revenue	$			If account 5190 detail is submitted, the value of this account must equal the sum of the values submitted for account 5190-020.	This account reflects gross rental revenue expectancy not otherwise described above.
	Detail - Miscellaneous Rent Revenue							
	5190-010		Description - Miscellaneous Detail for 5190	T			If the value of account 5190 exceeds 10% of the sum of accounts 5120 through 5194, this account is required.	
	5190-020		Amount - Miscellaneous Detail for 5190	$			If the value of account 5190 exceeds 10% of the sum of accounts 5120 through 5194, this account is required.	
5191			Excess Rent	$				This account reflects the rental collections due in excess of the basic rental charge for Section 202/811, 221 (d) (3) BMIR, and 236 projects. Excess income retained by Section 236 projects in accordance with HUD Notice H 98-10 should be reported in account 5194, Retained Excess Income.
5192			Rent Revenue/ Insurance	$				This account reflects the amount of insurance claims proceeds in connection with lost rental revenue.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
5193			Special Claims Revenue	$				This account reflects the amount of revenue collected from special claims including vacancy, damages, and debt service.
5194			Retained Excess Income	$				This account reflects the amount of excess income owners are allowed to retain for the project operating account in Section 236 projects in accordance with HUD Notice H 98-10. Excess income retained by Section 236 projects that is not authorized in accordance with HUD Notice H 98-10 should be reported in account 5191, Excess Rent.
5195			Lease Revenue (Nursing Home or Section 232 – B&C or AL)	$				This account should be used to record lease payment revenue in instances where project operations are leased to a third party lessee.
5195			Lease Revenue (Nursing Home or Section 232 – B&C or AL)	$			This account should only be used to record lease payment revenue for nursing homes or Section 232s (Board & Care or Assisted Living only), where the operations are leased to a third-party operator. Either this account or 5120 are required for Section 232 (Board & Care or Assisted Living only) projects.	This account should be used to record lease payment revenue in instances where project operations are leased to a third party lessee.
5100T			Total Rent Revenue	$			This account and/or account 5300 is required; this account must equal the sum of accounts 5120 through 5195; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Vacancies								
5220			Apartments	$				This account reflects the rental revenue lost through vacancy of an apartment unit.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
5240			Stores and Commercial	$				This account reflects the rental revenue lost through vacancy of a store or other commercial units.
5250			Rental Concessions	$				This account reflects the amount provided as rental concessions (i.e., free rent) in connection with the execution of leases of revenue-producing units.
5270			Garage and Parking Space	$				This account reflects the rental revenue lost through vacancy of a garage or parking spaces.
5290			Miscellaneous	$			If account 5290 detail is submitted, the value of this account must equal the sum of the values submitted for account 5290-020.	This account reflects the rental revenue lost through vacancy of any revenue-producing space or equipment not otherwise described above.
5290			Miscellaneous	$				This account reflects the rental revenue lost through vacancy of any revenue-producing space or equipment not otherwise described above.
	Detail - Miscellaneous							
	5290-010		Description - Miscellaneous Detail for 5290	T			If the value of account 5290 exceeds 10% of the sum of accounts 5220 through 5290, this account is required.	
	5290-020		Amount - Miscellaneous Detail for 5290	$			If the value of account 5290 exceeds 10% of the sum of accounts 5220 through 5290, this account is required.	
5200T			Total Vacancies	$			This account must equal the sum of accounts 5220 through 5290; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
5152N			Net Rental Revenue (Rent Revenue Less Vacancies)	$			This account must equal the sum of account 5100T less account 5200T; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Revenue								
5300			Nursing Homes/ Assisted Living/Board & Care/Other Elderly Care/Coop/ and Other Revenues	$			This account and/or 5100T is required; this account must equal the sum of accounts 5301 through 5396; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	These accounts (5300-5399) are used to record revenue for Nursing Homes, Assisted Living facilities, and Board & Care facilities, as well as Service revenue, Coop revenue, and other revenue not otherwise reported in the other 5000 series of accounts.
Financial Revenue								
5410			Financial Revenue - Project Operations	$				This account is used to record interest and other investment income earned in connection with project operations.
5430			Revenue from Investments - Residual Receipts	$				This account reflects interest and other investment income earned from residual receipts investments.
5440			Revenue from Investments - Replacement Reserve	$				This account reflects interest and other investment income earned from replacement reserve investments.
5490			Revenue from Investments - Miscellaneous	$				This account reflects interest and other investment income earned in connection with project operations.
5490			Revenue from Investments - Miscellaneous	$			If account 5490 detail is submitted, the value of this account must equal the sum of the values submitted for account 5490-020.	This account reflects interest and other investment income earned in connection with project operations.
	Detail - Miscellaneous Revenue from Investments							
	5490-010		Description - Miscellaneous Detail for 5490	T			If the value of account 5490 exceeds 10% of the sum of accounts 5410 through 5490, this account is required.	
	5490-020		Amount - Miscellaneous Detail for 5490	$			If the value of account 5490 exceeds 10% of the sum of accounts 5410 through 5490, this account is required.	
5400T			Total Financial Revenue	$			This account must equal the sum of accounts 5410 through 5490; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Other Revenue								
5910			Laundry and Vending Revenue	$				This account reflects project revenues received from laundry and vending machines owned or leased by the project.
5920			Tenant Charges	$				This account reflects charges assessed to tenants for rent checks returned for insufficient funds, late payment of rents, breaking the lease, and all other extraneous fees that have to do with lease/tenant. This account also includes damage payments received from HUD and forfeited security deposits.
5945			Interest Reduction Payments Revenue	$				This account only applies to Section 236 projects and recognizes Interest Reduction Payments (IRP) that have been received by the owner over and above interest due on the mortgage note.
5960			Expiration of Gift Donor Restrictions	$				This account reflects gifts which were previously received with restrictions and whose restrictions were then met in the current reporting period.
5970			Gifts	$				This accounts reflects unrestricted gifts received by the project.
5990			Miscellaneous Revenue	$			If account 5990 detail is submitted, the value of this account must equal the sum of the values submitted for account 5990-020.	This account reflects project revenues not otherwise described in the above revenue accounts; it may also include revenue from non-commercial rental space.
5990			Miscellaneous Revenue	$				This account reflects project revenues not otherwise described in the above revenue accounts; it may also include revenue from non-commercial rental space.
	Detail - Miscellaneous Revenue							
	5990-010		Description - Miscellaneous Detail for 5990	T			If the value of account 5990 exceeds 10% of the sum of accounts 5910 through 5990, this account is required.	

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	5990-020		Amount - Miscellaneous Detail for 5990	$			If the value of account 5990 exceeds 10% of the sum of accounts 5910 through 5990, this account is required.	
5900T			Total Other Revenue	$			This account must equal the sum of accounts 5910 through 5990; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
5000T			Total Revenue	$		X	This account must equal the sum of accounts 5152N, 5300, 5400T, and 5900T.	
Administrative Expenses								
6203			Conventions and Meetings	$				Expenses related to attendance/participation in professional conventions and meetings.
6204			Management Consultants	$				Expenses incurred as a result of utilizing management consultants for administrative related activities, i.e. programming.
6210			Advertising and Marketing	$				This account reflects the cost of advertising and marketing the rental property, both during initial rent-up and after the project reaches normal occupancy levels.
6235			Apartment Resale Expense (Coops)	$				This account reflects repair costs required following the sale of a cooperative share/membership less any portion of the seller's equity that was applied against repair costs.
6250			Other Renting Expenses	$				This account reflects miscellaneous expenses related to the rent-up of vacant units. Examples are commissions and similar fees charged by third parties for referring new tenants to the project and amounts paid to existing tenants to attract new tenants. Note: Allowances given to tenants in lieu of rent are concessions (refer to account 5250).

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6310			Office Salaries	$				This account reflects salaries for office employees (other than the resident manager) responsible for the front-line operation of the project regardless of whether the employee works on site or in the agent's office. Typical front-line responsibilities include taking applications; screening, certifying, and recertifying tenants; maintaining the project; and accounting for project income and expenses. The account should not include salaries paid to occupancy, maintenance and regional supervisors who carry out the agent's duties for supervising project operations and personnel (these salaries are to be paid from the approved management fee). This account also does not include the project's share of payroll taxes (account 6711) or other employee benefits (account 6723) incurred by the project.
6311			Office Expenses	$				This account reflects office and related expense items; examples include office supplies, postage, stationery, copying, Internet charges, telephone and answering services.
6312			Office or Model Apartment Rent	$				This account reflects the rental value of an apartment, otherwise considered potentially rent-producing, but used as the project office or as a model apartment.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6320			Management Fee	$				This account reflects the cost of management agent service contracted for by the project. This account does not include charges for bookkeeping or accounting services performed by either the management agent or another party. The amount reported in this account is sometimes a pure percentage of allowable revenue collected.
6330			Manager or Superintendent Salaries	$				This account reflects salaries paid to a resident manager or superintendent. It does not include the project's share of payroll taxes or other employee benefits or compensation given a resident manager or superintendent in lieu of salary payments.
6331			Administrative Rent Free Unit	$				This account reflects the contract rent of any rent free unit provided to administrative personnel (including a resident manager or superintendent) which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well. This account is not to be used for rent free units provided or rent reductions given to either maintenance or security personnel (see accounts 6521 and 6531).
6340			Legal Expense - Project	$				This account reflects legal fees or services incurred on behalf of the project. For example, fees incurred for eviction procedures should be reflected in this account. In contrast, legal fees or services related to the mortgagor entity should be reflected in account 7120.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6350			Audit Expense	$				This account reflects the auditing expense incurred by the project that is directly related to HUD's requirement for audited financial statements. This account also includes the auditor's charge for preparing Schedule K-1 for the mortgagor entity's Federal income tax return. Amounts incurred for the cost of routine maintenance or review of the project's books and records should not be included in this account (see account 6351).
6351			Bookkeeping Fees/Accounting Services	$				This account reflects the cost of bookkeeping fees or accounting or computing services not included in the management fee but paid to either the management agent or another party.
6370			Bad Debts	$				This account reflects the amount of tenant bad debts for the period under audit.
6390			Miscellaneous Administrative Expenses	$				This account reflects administrative expenses not otherwise classified in the 6200/6300 series. Examples include Neighborhood Networks, bank charges, investment fees, training, travel, membership dues and subscriptions.
6390			Miscellaneous Administrative Expenses	$			If account 6390 detail is submitted, the value of this account must equal the sum of the values submitted for account 6390-020.	This account reflects administrative expenses not otherwise classified in the 6200/6300 series. Examples include Neighborhood Networks, bank charges, investment fees, training, travel, membership dues and subscriptions.
	Detail - Miscellaneous Administrative Expenses							
	6390-010		Description - Miscellaneous Detail for 6390	T			If the value of account 6390 exceeds 10% of the sum of accounts 6203 through 6390, this account is required.	

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	6390-020		Amount - Miscellaneous Detail for 6390	$			If the value of account 6390 exceeds 10% of the sum of accounts 6203 through 6390, this account is required.	
6263T			Total Administrative Expenses	$		X	This account must equal the sum of accounts 6203 through 6390.	
Utilities Expenses								
6420			Fuel Oil/Coal	$				This account reflects the cost of fuel oil/coal charges billed to the project.
6450			Electricity	$				This account reflects the cost of electricity charges billed to the project.
6451			Water	$				This account reflects the cost of water charges billed to the project.
6452			Gas	$				This account reflects the cost of gas charges billed to the project.
6453			Sewer	$				This account reflects the cost of sewer charges billed to the project.
6400T			Total Utilities Expense	$			This account must equal the sum of accounts 6420 through 6453; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Operating & Maintenance Expenses								
6510			Payroll	$				This account reflects the salaries of project employees who perform services including but not limited to janitorial/cleaning, exterminating, grounds, repairs, and decorating. This account does not include the project's share of payroll taxes (FICA and Unemployment) or other employee benefits paid by the project. Supporting detail is not required for this account unless requested by HUD.
6515			Supplies	$				This account reflects all costs of supplies charged to the project for janitorial/cleaning, exterminating, grounds, repairs, and decorating.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6520			Contracts	$				This account reflects the cost of contracts the owner or agent executes with third parties on behalf of the project for janitorial/cleaning, exterminating, grounds, repairs, elevator maintenance, swimming pool maintenance, and decorating.
6521			Operating and Maintenance Rent Free Unit	$				This account reflects the contract rent of any rent free unit provided to operating and maintenance personnel which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well.
6525			Garbage and Trash Removal	$				This account reflects the cost of removing garbage and rubbish from the project. The account does not include salaries paid to janitors who collect the trash.
6530			Security Payroll/Contract	$				This account reflects the project's payroll cost attributable to the protection of the project or the cost of a protection contract that the owner or agent executes on behalf of the project.
6531			Security Rent Free Unit	$				This account reflects the contract rent of any rent free unit provided to security personnel or a unit used for the purpose of security of the project (for example, police substations). Partial rent reductions given should be reflected in this account as well.
6546			Heating/Cooling Repairs and Maintenance	$				This account reflects the cost of repairing and maintaining heating or air conditioning equipment owned by the project.
6548			Snow Removal	$				This account reflects the cost of removing snow from project sidewalks and parking areas.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6570			Vehicle and Maintenance Equipment Operation and Repairs	$				This account reflects the cost of operating and repairing project motor vehicles and maintenance equipment. Motor vehicle insurance is not included in this account but is charged to account 6720, Property and Liability Insurance (Hazard).
6590			Miscellaneous Operating and Maintenance Expenses	$			If account 6590 detail is submitted, the value of this account must equal the sum of the values submitted for account 6590-020.	This account reflects the cost of maintenance and repairs not otherwise classified in the 6500 account Series.
6590			Miscellaneous Operating and Maintenance Expenses	$				This account reflects the cost of maintenance and repairs not otherwise classified in the 6500 account Series.
	Detail - Miscellaneous Operating and Maintenance Expenses							
	6590-010		Description - Miscellaneous Detail for 6590	T			If the value of account 6590 exceeds 10% of the sum of accounts 6510 through 6590, this account is required.	
	6590-020		Amount - Miscellaneous Detail for 6590	$			If the value of account 6590 exceeds 10% of the sum of accounts 6510 through 6590, this account is required.	
6500T			Total Operating and Maintenance Expenses	$			This account must equal the sum of accounts 6510 through 6590; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Taxes & Insurance								
6710			Real Estate Taxes	$				This account reflects payments made for real estate taxes of the project. This may represent a payment in lieu of taxes (only in certain jurisdictions), which is generally charged as a percentage of income.
6711			Payroll Taxes (Project's Share)	$				This account reflects the project's share of FICA and State and Federal Unemployment taxes.
6720			Property & Liability Insurance (Hazard)	$				This account reflects the cost of project property and liability insurance.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6721			Fidelity Bond Insurance	$				This account reflects the cost of bonding project employees who handle funds.
6722			Workmen's Compensation	$				This account reflects the cost of workmen's compensation insurance for project employees.
6723			Health Insurance and Other Employee Benefits	$				This account reflects the cost of any health insurance and other employee benefits charged to the project.
6790			Miscellaneous Taxes, Licenses, Permits and Insurance	$			If account 6790 detail is submitted, the value of this account must equal the sum of the values submitted for account 6790-020.	This account reflects any taxes, licenses, permit fees, or cost of insurance assessed to the project and not otherwise categorized in the 6700 Series.
6790			Miscellaneous Taxes, Licenses, Permits and Insurance	$				This account reflects any taxes, licenses, permit fees, or cost of insurance assessed to the project and not otherwise categorized in the 6700 Series.
	Detail - Miscellaneous Taxes, Licenses, Permits and Insurance							
	6790-010		Description - Miscellaneous Detail for 6790	T			If the value of account 6790 exceeds 10% of the sum of accounts 6710 through 6790, this account is required.	
	6790-020		Amount - Miscellaneous Detail for 6790	$			If the value of account 6790 exceeds 10% of the sum of accounts 6710 through 6790, this account is required.	
6700T			Total Taxes and Insurance	$		X	This account must equal the sum of accounts 6710 through 6790.	
Financial Expenses								
6820			Interest on Mortgage (or Bonds) Payable	$				This account reflects interest incurred on all mortgages (or bonds) used to construct, permanently finance or refinance the project. This account also includes the 1% owner portion of interest for Section 236 projects; excess Interest Reduction Payments (IRP) should be recorded in account 5945. This account should not include interest incurred on notes which are payable only from surplus cash.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6830			Interest on Notes Payable (Long Term)	$				This account reflects interest and discounts incurred on long term project operating notes. This account should not include interest incurred on notes which are payable only from surplus cash (refer to account 7142).
6840			Interest on Notes Payable (Short Term)	$				This account reflects interest and discounts incurred on short term project operating notes. This account should not include interest incurred on notes which are payable only from surplus cash (refer to account 7142).
6845			Interest on Capital Recovery Payment (M2M)	$			This account can only be populated by M2M projects.	This account reflects interest expense associated with the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.
6850			Mortgage Insurance Premium/ Service Charge	$				This account reflects payments to the mortgagee for insurance on the mortgage. In the case of HUD-held mortgages, the payment is in the form of a service charge, as reflected on HUD Form-2771.
6890			Miscellaneous Financial Expenses	$				This account reflects financial expenses not otherwise classified in the 6800 series. This account also includes fees paid to a bond trustee.
6890			Miscellaneous Financial Expenses	$			If account 6890 detail is submitted, the value of this account must equal the sum of the values submitted for account 6890-020.	This account reflects financial expenses not otherwise classified in the 6800 series. This account also includes fees paid to a bond trustee.
	Detail - Miscellaneous Financial Expenses							
	6890-010		Description - Miscellaneous Detail for 6890	T			If the value of account 6890 exceeds 10% of the sum of accounts 6820 through 6890, this account is required.	
	6890-020		Amount - Miscellaneous Detail for 6890	$			If the value of account 6890 exceeds 10% of the sum of accounts 6820 through 6890, this account is required.	

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6800T			Total Financial Expenses	$			This account must equal the sum of accounts 6820 through 6890; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Expenses								
6900			Nursing Homes/Assisted Living/ Board & Care/Other Elderly Care Expenses	$			This account must equal the sum of accounts 6930 through 6990; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	These accounts (6900 - 6999) are used to record patient/tenant care expenses for Nursing Homes, Assisted Living facilities, and Board & Care facilities.
Operating Results								
6000T			Total Cost of Operations before Depreciation	$		X	This account must equal the sum of accounts 6263T, 6400T, 6500T, 6700T, 6800T, and 6900.	
5060T			Profit (Loss) before Depreciation	$	X	X	This account must equal account 5000T less account 6000T.	
6600			Depreciation Expenses	$		X		HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period.
6610			Amortization Expense	$				This account reflects amortization expense related to organizational costs, including loan fees, organization expenses, and like expenses.
5060N			Operating Profit or (Loss)	$	X	X	This account must equal account 5060T less accounts 6600 and 6610.	
Corporate or Mortgagor Revenue and Expenses								
7105			Entity Revenue	$				This account reflects revenue for the mortgagor entity, including interest income.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
7110			Officer's Salaries	$				This account reflects salaries paid to owners, officers, and/or partners. It should also include the value of any services given to an owner, officer, and/or partner in lieu of a salary.
7115			Incentive Performance Fee (M2M)	$			This account can only be populated by M2M projects.	This account reflects the Incentive Performance Fee earned by owners as part of the M2M program. This account should only be used for projects participating in the M2M program.
7120			Legal Expenses	$				This account reflects legal expenses related solely to the corporation or mortgagor entity.
7130			Federal, State, and Other Income Taxes	$				This account reflects federal and state income tax and other corporate/entity taxes of the mortgagor entity for the tax year.
7141			Interest on Notes Payable	$				This account reflects interest incurred on notes which are payable only from surplus cash.
7142			Interest on Mortgage Payable	$				This account reflects interest incurred on mortgages which are payable only from surplus cash or other entity funds.
7190			Other Expenses	$				This account records mortgagor entity expense items not otherwise classified in the 7100 Series. The account includes fees for preparation of federal, state and local income tax returns for individuals or limited partners; supervisory, asset management, and other similar fees for services performed by partners or other identities of interest; office rent and supplies used exclusively for mortgagor entity purposes.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
7190			Other Expenses	$			If account 7190 detail is submitted, the value of this account must equal the sum of the values submitted for account 7190-020.	This account records mortgagor entity expense items not otherwise classified in the 7100 Series. The account includes fees for preparation of federal, state and local income tax returns for individuals or limited partners; supervisory, asset management, and other similar fees for services performed by partners or other identities of interest; office rent and supplies used exclusively for mortgagor entity purposes.
	Detail - Other Expenses							
	7190-010		Description - Miscellaneous Detail for 7190	T			If the value of account 7190 exceeds 10% of the sum of accounts 7110 through 7190, excluding account 7140, less account 7140, this account is required.	
	7190-020		Amount - Miscellaneous Detail for 7190	$			If the value of account 7190 exceeds 10% of the sum of accounts 7110 through 7190, excluding account 7140, less account 7140, this account is required.	
7100T			Net Entity Expenses	$	X		This account must equal the sum of accounts 7110 through 7190, less account 7105; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Change in Net Assets								
3250			Change in Unrestricted Net Assets	$	X	X	This account must equal 5060N less 7100T.	This account reflects the change in net assets for the accounting period.
Part II								
S1000-010			Total mortgage (or bond) principal payments required during the audit year [12 monthly payments]. This applies to all direct loans and HUD-held and fully insured first mortgages.	$			This account must equal account S1300-060 less account S1200-360, +/- 2 (to account for rounding). This account is required for all projects EXCEPT those with 202/811 capital grants or those that are non-insured.	NOTE: Since S1200-360 is a negative number, the structure of this calculation serves to make it positive (subtracting a negative number makes a positive). This rule applies only to M2M projects.

Profit & Loss Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1000-010			Total mortgage (or bond) principal payments required during the audit year [12 monthly payments]. This applies to all direct loans and HUD-held and fully insured first mortgages.	$			This account is required for all projects EXCEPT those with 202/811 capital grants and those that are non-insured.	
S1000-020			Total of 12 monthly deposits in the audit year into the Replacement Reserve account, as required by the Regulatory Agreement even if payments may be temporarily suspended or reduced.	$			This account is required for all projects EXCEPT those that are non-insured. For M2M projects, if account 1320R is valued as "NO" or is not valued, then this account should be equal to or less than the sum of accounts 1320DT, S1300-070, and plus or minus the value of account S1000-020/12.	
S1000-030			Replacement Reserves, or Residual Receipts and Releases which are included as expense items on this Profit and Loss statement.	$				
S1000-040			Project Improvement Reserve releases under the Flexible Subsidy Program that are included as expense items on this Profit and Loss statement.	$				

Equity Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1100-200			Previous Year Unrestricted Net Assets (Coops)	$	X			
S1100-205			Change in Unrestricted Net Assets (Coops)	$	X			
4100			Unrestricted Net Assets (Coops)	$	X	X	This account must equal the sum of accounts S1100-200 and S1100-205.	This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116.
S1100-210			Previous Year Temporarily Restricted Net Assets (Coops)	$	X			
S1100-215			Change in Temporarily Restricted Net Assets (Coops)	$	X			
4200			Temporarily Restricted Net Assets (Coops)	$	X	X	This account must equal the sum of accounts S1100-210 and S1100-215.	This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116.
S1100-220			Previous Year Permanently Restricted Net Assets (Coops)	$	X			
S1100-225			Change in Permanently Restricted Net Assets (Coops)	$	X			
4300			Permanently Restricted Net Assets (Coops)	$	X	X	This account must equal the sum of accounts S1100-220 and S1100-225.	This account reflects the addition of three equity divisions for non-profits in accordance with FASB 116.
S1100-180			Total Equity/Net Assets (Coops) - Beginning Balance	$	X	X	This account must equal the sum of accounts S1100-100, S1100-110, S1100-120, S1100-130, S1100-140, S1100-150, S1100-160, S1100-170. It must also equal the sum of accounts S1100-200, S1100-210, and S1100-220.	

Equity Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1100-185			Total Equity/Net Assets (Coops) - Change	$	X	X	This account must equal the sum of accounts S1100-105, S1100-115, S1100-125, S1100-135, S1100-145, S1100-155, S1100-165, S1100-175. It must also equal the sum of accounts S1100-205, S1100-215, and S1100-225.	
4000T			Total Equity/Net Assets (Coops)	$	X	X	This account must equal the sum of accounts 4100, 4200, and 4300. It must also equal the sum of accounts S1100-180 and S1100-185. It must also equal the sum of accounts 4010 - 4080.	
S1100-100			Certificates Held in Treasury (Coops) - Beginning Balance	$	X			
S1100-105			Certificates Held in Treasury (Coops) - Change	$	X			
4010			Certificates Held in Treasury (Coops)	$	X		This account must equal the sum of accounts S1100-100 and S1100-105.	This account reflects the total amount of capital invested by its owners.
S1100-110			Certificates of Initial Capital Value (Coops) - Beginning Balance	$				
S1100-115			Certificates of Initial Capital Value (Coops) - Change	$	X			
4020			Certificates of Initial Capital Value (Coops)	$			This account must equal the sum of accounts S1100-110 and S1100-115.	This account reflects the initial value of all subscribed and outstanding membership certificates or stock.
S1100-120			Surplus/Deficiency from Operations (Coops) - Beginning Balance	$	X			
S1100-125			Surplus/Deficiency from Operations (Coops) - Change	$	X			

Equity Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
4030			Surplus/Deficiency from Operations (Coops)	$	X		This account must equal the sum of accounts S1100-120 and S1100-125.	This account reflects the surplus (debit) or deficiency (credit) from the cooperative's operation during the reporting year, since the initial occupancy of the cooperative, that is not distributed to owners. This account also reflects any patronage refunds the cooperative makes to shareholders.
S1100-130			Amortized Mortgage (Coops) - Beginning Balance	$				
S1100-135			Amortized Mortgage (Coops) - Change	$	X			
4040			Amortized Mortgage (Coops)	$			This account must equal the sum of accounts S1100-130 and S1100-135.	For cooperatives, this account reflects amounts paid for mortgage amortization.
S1100-140			Replacement Reserve (Coops) - Beginning Balance	$				
S1100-145			Replacement Reserve (Coops) - Change	$	X			
4050			Replacement Reserve (Coops)	$			This account must equal the sum of accounts S1100-140 and S1100-145.	This account is used to accrue funds for planned replacement of major capital items such as heating units, roofs, etc.
S1100-150			General Operating Reserve (Coops) - Beginning Balance	$				
S1100-155			General Operating Reserve (Coops) - Beginning Balance	$	X			
4060			General Operating Reserve (Coops)	$			This account must equal the sum of accounts S1100-150 and S1100-155.	This account is used to maintain a fund for general operating expenses.
S1100-160			Paid-in Surplus (Coops) - Beginning Balance	$				
S1100-165			Paid-in Surplus (Coops) - Change	$	X			

Equity Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
4070			Paid-in Surplus (Coops)	$			This account must equal the sum of accounts S1100-160 and S1100-165.	This account reflects amounts paid by shareholders in excess of the initial value of their membership certificate or stock. Entries to this account separate paid-in surplus from shareholder carrying charges (Account 5120).
S1100-170			Other (Coops) - Beginning Balance	$	X			
S1100-175			Other (Coops) - Change	$	X			
4080			Other Equity (Coops)	$	X		This account must equal the sum of accounts S1100-170 and S1100-175.	This account lists any equity amounts not listed above (including grants, etc.).

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Cash Flow from Operating Activities								
S1200-010			Rental Receipts	$				
S1200-020			Interest Receipts	$				
S1200-025			Gifts	$				This account reflects the amount of non-endowment gifts received in cash during the period.
S1200-030			Other Operating Receipts	$				This value should include other operating receipts, including the 5300 series revenue amounts.
S1200-035			Entity/Construction Receipts	$				
S1200-035			Entity/Construction Receipts	$			This account must equal the sum of the values submitted for account S1200-037.	
	Detail - Entity/Construction Receipts							
	S1200-036		Description - Entity/Construction Receipts Detail	T			If account S1200-035 is valued, this account is required.	
	S1200-037		Amount - Entity/Construction Receipts Detail	$			If account S1200-035 is valued, this account is required.	
S1200-040			Total Receipts	$		X	This account must equal the sum of accounts S1200-010, S1200-020, S1200-025, S1200-030, and S1200-035.	
S1200-050			Administrative	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-070			Management Fee	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-090			Utilities	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-100			Salaries and Wages	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-110			Operating and Maintenance	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-120			Real Estate Taxes	$	X			This value is a use of cash, and should be reported as a negative number.

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1200-140			Property Insurance	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-150			Miscellaneous Taxes and Insurance	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-160			Tenant Security Deposits	$	X		This account must equal the sum of accounts S1200-530 and S1200-580; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1200-170			Other Operating Expenses	$	X			
S1200-180			Interest on First Mortgage	$	X			This account should only be used to report interest paid on the first mortgage. This value is a use of cash, and should be reported as a negative number.
S1200-181			Interest Payments – Second Mortgage	$	X			This account should only be used to report interest paid on the second mortgage. This value is a use of cash, and should be reported as a negative number.
S1200-182			Interest Payments – Third Mortgage	$	X			This account should only be used to report interest paid on the third mortgage. This value is a use of cash, and should be reported as a negative number.
S1200-190			Interest on Notes Payable	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-195			Interest on Capital Recovery Payment (M2M)	$	X			This account reflects interest payments made on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program. This value is a use of cash, and should be reported as a negative number.
S1200-210			Mortgage Insurance Premium (MIP)	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-220			Miscellaneous Financial	$	X			This value is a use of cash, and should be reported as a negative number.

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1200-223			Entity – Incentive Performance Fee (M2M)	$	X			This account reflects payment of the Incentive Performance Fee. This account should only be used for projects participating in the M2M program. This value is a use of cash, and should be reported as a negative number.
S1200-225			Entity/Construction Disbursements	$	X		This account must equal the sum of the values submitted for account S1200-227.	
S1200-225			Entity/Construction Disbursements	$	X			
	Detail - Entity/Construction Disbursements							
	S1200-226		Description - Entity/Construction Disbursements Detail	T			If account S1200-225 is valued, this account is required.	
	S1200-227		Amount - Entity/Construction Disbursements Detail	$	X		If account S1200-225 is valued, this account is required.	
S1200-230			Total Disbursements	$	X	X	This account must equal the sum of accounts S1200-050 through S1200-225.	This value is a use of cash, and should be reported as a negative number.
S1200-240			Net Cash provided by (used in) Operating Activities	$	X	X	This account must equal the sum of accounts S1200-040 and S1200-230.	
Cash Flow from Investing Activities								
S1200-245			Net Deposits to the Mortgage Escrow account	$	X			
S1200-250			Net Deposits to the Reserve for Replacement account	$	X		This account must equal the sum of accounts 1320P and 1320UGL, less account 1320; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1200-250			Net Deposits to the Reserve for Replacement account	$	X			
S1200-255			Net Deposits to Other Reserves	$	X			

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1200-260			Net Deposits to the Residual Receipts account	$	X			
S1200-260			Net Deposits to the Residual Receipts account	$	X		This account must equal the sum of accounts 1340P and 1340UGL, less account 1340; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1200-280			Net Deposits to the General Operating Reserve (coops)	$	X			
S1200-290			Net Apartment Rehabilitation Deposits (coops)	$	X			
S1200-300			Net Deposits to the Management Improvement and Operating Plan account	$	X			
S1200-310			Net Deposits to the Long Term Investment account	$	X			
S1200-330			Net Purchase of Fixed Assets	$	X			
S1200-340			Other Investing Activities	$	X			This account should include endowment gifts as referenced by FASB 116.
S1200-340			Other Investing Activities	$	X		If account S1200-340 detail is submitted, the value of this account must equal the sum of the values submitted for account S1200-342.	This account should include endowment gifts as referenced by FASB 116.
	Detail - Other Investing Activities							
	S1200-341		Description - Other Investing Activities	T			If account S1200-340 is greater than $1000, this account is required.	
	S1200-342		Amount - Other Investing Activities	$	X		If account S1200-340 is greater than $1000, this account is required.	
S1200-345			Entity/Construction Investing Activities	$	X		This account must equal the sum of the values submitted for account S1200-347.	
S1200-345			Entity/Construction Investing Activities	$	X			

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	Detail - Entity/Construction Investing Activities							
	S1200-346		Description - Entity/Construction Investing Activities Detail	T			If account S1200-345 is valued, this account is required.	
	S1200-347		Amount - Entity/Construction Investing Activities Detail	$	X		If account S1200-345 is valued, this account is required.	
S1200-350			Net Cash used in Investing Activities	$	X		This account must equal the sum of accounts S1200-245 through S1200-345; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Cash Flow from Financing Activities								
S1200-360			Principal Payments – First Mortgage (or Bonds)	$	X			This account should be used to report up to 12 monthly principal payments made on the first mortgage during the audit year. Additional principal payments should be recorded in account S1200-450. This value is a use of cash, and should be reported as a negative number.
S1200-361			Principal Payments – Second Mortgage	$	X			This account should only be used to report interest paid on the second mortgage. This value is a use of cash, and should be reported as a negative number.
S1200-362			Principal Payments – Third Mortgage	$	X			This account should only be used to report interest paid on the third mortgage. This value is a use of cash, and should be reported as a negative number.
S1200-365			Proceeds from Mortgages, Loans, or Notes Payable	$				
S1200-370			Principal Payments on Loans or Notes Payable	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-385			Proceeds from Flexible Subsidy Loans	$				

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1200-390			Flexible Subsidy Loan principal payments	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-395			Proceeds from Capital Improvement Loans	$				
S1200-400			Principal payments on Capital Improvement Loan Payable	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-405			Proceeds from Operating Loss Loans	$				
S1200-410			Principal payments on Operating Loss Loan Payable	$	X			This value is a use of cash, and should be reported as a negative number.
S1200-413			Proceeds from Capital Recovery Payment (M2M)	$				This account reflects the owner's initial funding of the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.
S1200-417			Principal Payments on Capital Recovery Payment (M2M)	$	X			This account reflects principal payments made on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program. This value is a use of cash, and should be reported as a negative number.
S1200-450			Other Financing Activities	$	X			This account should include endowment gifts as referenced by FASB 116. This value should include other financing activities not listed elsewhere including the net change in overdrafts during the period, but not any values from the 7100 series of the Statement of Profit and Loss.

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1200-450			Other Financing Activities	$	X		If account S1200-450 detail is submitted, the value of this account must equal the sum of the values submitted for account S1200-452.	This account should include endowment gifts as referenced by FASB 116. This value should include other financing activities not listed elsewhere including the net change in overdrafts during the period, but not any values from the 7100 series of the Statement of Profit and Loss.
	Detail - Other Financing Activities							
	S1200-451		Description - Other Financing Activities	T			If account S1200-450 is greater than $1000, this account is required.	
	S1200-452		Amount - Other Financing Activities	$	X		If account S1200-450 is greater than $1000, this account is required.	
S1200-455			Entity/Construction Financing Activities	$	X		This account must equal the sum of the values submitted for account S1200-457.	This value should include any items brought over from the 7100 series of the Statement of Profit and Loss.
S1200-455			Entity/Construction Financing Activities	$	X			This value should include any items brought over from the 7100 series of the Statement of Profit and Loss.
	Detail - Entity/Construction Financing Activities							
	S1200-456		Description- Entity/Construction Financing Activities Detail	T			If account S1200-455 is valued, this account is required.	This value should include any items brought over from the 7100 series of the Statement of Profit and Loss.
	S1200-457		Amount- Entity/Construction Financing Activities Detail	$	X		If account S1200-455 is valued, this account is required.	This value should include any items brought over from the 7100 series of the Statement of Profit and Loss.
S1200-460			Net Cash used in Financing Activities	$	X		This account must equal the sum of accounts S1200-360 through S1200-455; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1200-470			Net increase (decrease) in Cash and Cash Equivalents	$	X	X	This account must equal the sum of accounts S1200-240, S1200-350, and S1200-460.	

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Cash and Cash Equivalents								
S1200-480			Beginning of Period Cash	$		X		
S1200-485			Gifts of Investment	$	X			This account reflects the amount of gifts of investment securities received during the reporting period.
S1200-486			Endowment Gifts Received	$	X			This account reflects the amount of endowment gifts and other gifts received in cash during the period.
S1200T			End of Period Cash	$		X	This account must equal the sum of accounts S1200-470 and S1200-480. This account must also equal the sum of accounts 1120, 1121, 1125, 1170, and 1175.	
Reconciliation of Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities								
3250			Change in Unrestricted Net Assets	$	X		This account must equal 5060N less 7100T.	This account reflects the change in net assets for the accounting period.
Adjustments to Reconcile Net Profit (Loss) to Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities								
6600			Depreciation Expenses	$		X		HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period.
6610			Amortization Expense	$				This account reflects amortization expense related to organizational costs, including loan fees, organization expenses, and like expenses.
S1200-490			Decrease (increase) in Tenant/Member Accounts Receivable	$	X			
S1200-500			Decrease (increase) in Accounts Receivable - Other	$	X			
S1200-505			Increase in Gifts Receivable	$	X			
S1200-510			Decrease (increase) in Accrued Receivable	$	X			

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1200-520			Decrease (increase) in Prepaid Expenses	$	X			
S1200-530			Decrease (increase) in Cash Restricted for Tenant Security Deposits	$	X			
S1200-535			Decrease (increase) in Entity/ Construction Asset accounts	$	X			
S1200-535			Decrease (increase) in Entity/ Construction Asset accounts	$	X		This account must equal the sum of the values submitted for account S1200-537.	
	Detail - Decrease (increase) in Entity/Construction Asset Accounts							
	S1200-536		Description - Decrease(increase) in Entity/Construction Asset Accounts Detail	T			If account S1200-535 is valued, this account is required.	
	S1200-537		Amount- Decrease(increase) in Entity/Construction Asset Accounts Detail	$	X		If account S1200-535 is valued, this account is required.	
S1200-540			Increase (decrease) in Accounts Payable	$	X			
S1200-550			Increase (decrease) in Accounts Payable - HUD Excess Rents	$	X			
S1200-560			Increase (decrease) in Accrued Liabilities	$	X			
S1200-570			Increase (decrease) in Accrued Interest Payable	$	X			
S1200-580			Increase (decrease) in Tenant Security Deposits held in trust	$	X			
S1200-590			Increase (decrease) in Prepaid Revenue	$	X			

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1200-600			Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities	$	X			
S1200-600			Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities	$	X		If account S1200-600 detail is submitted, the value of this account must equal the sum of the values submitted for account S1200-602.	
	Detail - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities							
	S1200-601		Description - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities	T			If account S1200-600 is greater than $1000, this account is required.	
	S1200-602		Amount - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities	$	X		If account S1200-600 is greater than $1000, this account is required.	
S1200-605			Increase (decrease) in Entity/Construction Liability accounts	$	X		This account must equal the sum of values submitted for account S1200-607.	
S1200-605			Increase (decrease) in Entity/Construction Liability accounts	$	X			
	Detail - Increase (decrease) in Entity/Construction Liability Accounts							
	S1200-606		Description - Increase(decrease) in Entity/Construction Liability Accounts Detail	T			If account S1200-605 is valued, this account is required.	
	S1200-607		Amount - Increase(decrease) in Entity/Construction Liability Accounts Detail	$	X		If account S1200-605 is valued, this account is required.	

Cash Flow Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1200-610			Net Cash provided by (used in) Operating Activities	$	X	X	This account must equal the sum of accounts 3250, 6600, 6610, S1200-490 through S1200-535, and S1200-540 through S1200-605. This account must equal account S1200-240.	
S1200-620			Comments	T				For a non-profit entity, this account should include disclosure of non-cash gifts of investment or fixed assets.

Notes								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S3100-010			Organization and Presentation Note	T		X		This account can also be used to enter the Summary of Significant Account Policies note as well, if these notes have been prepared as one paragraph.
S3100-020			Prior Period Adjustment Note	T				
S3100-030			Prior Period Adjustment	$	X			
S3100-040			Summary of Significant Accounting Policies Note	T		X		
S3100-050			Mortgages (or Bond) Payable Note	T				
S3100-x1x			Please enter the Mortgages Payable:					
	Detail - Mortgages Payable							
	S3100-060		Principal Payments in the next 12 months - Year 1	$				
	S3100-070		Principal Payments in the next 12 months - Year 2	$				
	S3100-080		Principal Payments in the next 12 months - Year 3	$				
	S3100-090		Principal Payments in the next 12 months - Year 4	$				
	S3100-100		Principal Payments in the next 12 months - Year 5	$				
	S3100-110		Principal Payments remaining after Year 5	$				
S3100-120			Interest Reduction Payments from Subsidy	$				
S3100-130			Notes/Loans Payable Note	T			If account 2160, 2173, 2174, 2175, 2176, 2177, 2310, 2311, 2323, 2324, 2325, 2326, 2327 and/or 2330 is valued, this account is required.	
S3100-x2x			Please enter the Notes/Loans Payable:					

Notes								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	Detail - Notes/Loans Payable							
	S3100-140		Creditor	T				
	S3100-150		Purpose	T				
	S3100-160		Date Incurred	DT				
	S3100-170		Terms	T				
	S3100-180		Amount Due	$			If account S3100-130 is valued, this account is required.	
	S3100-185		Does the Note/Loan Payable place a lien on project assets?	S			Permitted values for this account are "Yes" and "No" and are listed in a drop down box.	
S3100-190			Total of Notes/Loans Payable	$			If account S3100-130 is valued, this account is required; this account must equal the sum of the values submitted for account S3100-180 which must equal the sum of accounts 2160, 2173, 2174, 2175, 2176, 2177, 2310, 2311, 2323, 2324, 2325, 2326, and 2327.	
S3100-200			Related Party Transactions Note	T				
	Detail - Related Party Transactions							
	S3100-210		Company Name	T			If account S3100-200 is valued, this account is required.	
	S3100-220		Amount Received	$			If account S3100-210 is valued, this account is required.	The value for this account should be calculated using the cash method of accounting.
S3100-230			Management Fee Note	T				This note should contain an explanation of how the Management Fee was calculated.
S3100-x3x			Please enter the additional notes:					
	Detail - Additional Notes							
	S3100-240		Additional Note	T				This account should be repeated as required.

Auditor's Reports								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Report on the Financial Statement and on the Supplemental Schedule of Federal Awards								
S3400-020			Opinion	S		X	Permitted values include UNQUALIFIED, QUALIFIED, ADVERSE, and DISCLAIMER; these values are listed in a drop down box associated with this account.	Reasons for opinions other than UNQUALIFIED should be reported in either account S3400-030 or in the Findings and Questioned Costs (S3800 series of accounts).
S3400-030			Opinion Explanation	T			This account is required if account S3400-020 is valued as QUALIFIED, DISCLAIMER, or ADVERSE.	This narrative should state a specific reason for an audit opinion other than UNQUALIFIED
S3400-050			Going Concern" Issue	S		X	Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	
Report on Supplemental Data								
S3400-100			Opinion	S		X	Permitted values for this account include UNQUALIFIED, QUALIFIED, ADVERSE, and DISCLAIMER; these values are listed in a drop down box associated with this account.	
S3400-110			Opinion Explanation	T			This account is required only if account S3400-020 and/or account S3400-100 are valued with QUALIFIED, ADVERSE, or DISCLAIMER.	
Report on Compliance and on Internal Control over Financial Reporting								
S3500-020			Reportable Conditions Indicator	S		X	Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	
S3500-030			Material Weakness Indicator	S		X	Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	Reasons for a Material Weakness Indicator of YES should be reported in Financial Statement Findings (S3800 series).
S3500-040			Material Non-Compliance Indicator	S		X	Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	Reasons for material non-compliance indicator of YES should be reported in Financial Statement Findings (S3800 series).

Auditor's Reports								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S3500-045			Comments on Internal Controls	T				This comments field is used to provide details concerning reportable conditions not disclosed in the Schedule of Findings and Questioned Costs. Please use discretion in completing this account as improper use could signify a departure from Government Auditing Standards (GAS).
Report on Compliance Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133								
S3600-020			Reportable Conditions Indicator	S		X	Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	
S3600-030			Material Weakness Indicator	S		X	Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	Reasons for material weakness indicator of YES should be reported in Financial Statement Findings (S3800 series).
S3600-035			Comments on Non-compliance	T				This comments field is used to provide details concerning reportable conditions not disclosed in the Schedule of Findings and Questioned Costs. Please use discretion in completing this account as improper use could signify a departure from Government Auditing Standards (GAS).

Findings & Prior Audits								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Schedule of Findings and Questioned Costs								
S3700-010			Indicator - Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133	S		X	Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	
S3700-020			Dollar threshold used to distinguish between type A and type B programs	$		X		
S3700-030			Low-Risk Auditee Indicator	S		X	Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	
Findings & Questioned Costs								
S3800-x1x			Please enter the Financial Statement and/or Federal Award Findings:					
	Detail - Findings and Questioned Costs							
	S3800-010		Finding Reference Number	T			This account is required if there is a value of "Yes" in S3500-030, S3500-040, or S3600-030.	Values for this should include the four digit fiscal year of the financial statement and a number starting at "1" and incrementing for each finding identified. (For example, the findings for FY 1998 would be numbered "1998-1", "1998-2", etc.)
	S3800-015		Type of Finding	S			If account S3800-010 is valued, this account is required. Permitted values for this account include FINANCIAL STATEMENT FINDING, FEDERAL AWARD FINDING, or FINANCIAL STATEMENT AND FEDERAL AWARD FINDING; these values are listed in a drop down box associated with this account.	This account reflects the consolidation of all findings for A-133 templates into one set of accounts.
	S3800-020		Criteria	T				

Findings & Prior Audits								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	S3800-030		Statement of Condition	T			If account S3800-010 is valued, then this account is required.	
	S3800-035		Auditor Non-Compliance Code	S			If account S3800-010 is valued, then this account is required. Permitted values for this account are listed in a drop down box.	
	S3800-040		Questioned Costs	$			If account S3800-010 is valued, then this account is required. The value for this account should equal the sum of all values for account S3800-038. Also, if the value for account S3800-035 is "G" or "H", then this value must be greater than zero.	
	S3800-x12		Please identify the property(s) and associated questioned costs this finding applies to:					Each finding must be associated to the property(s) to which it applies. The accounts associated with this detail link will allow the user to identify the property(s) the finding is associated to and provide a breakdown of the questioned cost for the finding, by property.
		Detail - Questioned Costs by Property for this Finding						
		S3800-037	FHA/Contract Number	S			If account S3800-010 is valued, then this account is required. Permitted values for this account are listed in a drop down box associated with this account.	This field should be repeated as many times as necessary for each finding. This account provides a listing of the primary FHA Number or Contract Number associated with each property included in this report.
		S3800-038	Questioned Costs	$			If account S3800-010 is valued, then this account is required.	This field should be repeated as many times as necessary for each finding. This account should be used to provide a breakdown, by property, of the questioned costs associated with the finding. The sum of these accounts should equal account S3800-040.
	S3800-050		Context	T				
	S3800-060		Effect	T				
	S3800-070		Cause	T				
	S3800-080		Recommendation	T			If account S3800-010 is valued, then this account is required.	

Findings & Prior Audits								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	S3800-090		Auditor's Summary of the Auditee's Comments on the Findings and Recommendations	T			If account S3800-010 is valued, then this account is required.	
	S3800-130		Response Indicator	S			If account S3800-010 is valued, then this account is required. Permitted values include AGREE or DISAGREE; these values are listed in a drop down box associated with this account.	
	S3800-140		Completion Date	DT			If the S3800-130 is valued as "Agree", then this account is required.	
	S3800-150		Response	T			If account S3800-010 is valued, then this account is required.	
S3800-160			Contact Person First Name	T			If account S3800-010 is valued, then this account is required.	The auditee point of contact for the Corrective Action Plan should be identified here.
S3800-170			Contact Person Middle Initial	T				
S3800-180			Contact Person Last Name	T			If account S3800-010 is valued, then this account is required.	
S3900-x1x			Please enter the Prior Audit Findings associated with the Federal Programs for which there are comments:					
	Detail - Prior Audit Findings for Each Major Program							
	S3900-010		Previous Finding Reference Number	T				Values for this account should include the finding reference number for all open findings associated with a program. The format of the reference number should be the four digit fiscal year the finding was identified and a number. (For example, the findings for FY 1996 would be numbered "1996-1").

Findings & Prior Audits								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	S3900-020		Status Indicator	S			If account S3900-010 is valued, then this account is required. Permitted values include CLEARED, NOT CLEARED, and INVALID; these values are listed in a drop down box associated with this account.	
	S3900-030		Statement of Condition for Previous Finding	T			If account S3900-010 is valued, then this account is required.	This account should contain the statement of condition for the referenced previous finding.
	S3900-040		Previous Response for Finding	T			This account is required if account S3900-020 is valued as "NOT CLEARED".	This account should contain the original response to the finding.
	S3900-050		Narrative	T			If account S3900-010 is valued, then this account is required.	If the finding referenced is "CLEARED", then the auditor needs to state that corrective action was taken. If the corrective action taken is significantly different from the corrective action previously reported, then an explanation should be provided here. When the auditee believes the audit findings are no longer valid or do not warrant further action, the reasons for this position should be provided here.

Reserve Accounts Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Schedule of Reserve for Replacement								
1320P			Balance at Beginning of Year	$			If account 1320 is valued, this account, account 1320DT, and/or account 1320ODT is required.	
1320DT			Total Monthly Deposits	$				
1320ODT			Other Deposits	$			This account must equal the sum of the values submitted for account 1320OD-020.	This account should be used to report interest deposits to the Replacement Reserve.
	Detail - Other Deposits							
	1320OD-010		Description - Other Replacement Reserve Deposits Detail	T			If account 1320ODT is valued, this account is required.	Providing Other Deposits detail should not preclude the auditor from reporting a finding for unauthorized deposits.
	1320OD-020		Amount - Other Replacement Reserve Deposits Detail	$			If account 1320ODT is valued, this account is required.	
1320INT			Interest on Replacement Reserve Accounts	$				
1320RGL			Realized Gain or (Loss)	$	X			
1320UGL			Unrealized Gain or (Loss)	$	X			
1320WT			Approved Withdrawals	$				
1320OWT			Other Withdrawals	$			This account must equal the sum of the values submitted for account 1320OW-020.	This account is used to record bank fees or investment losses. Investment losses constitute a compliance finding.
	Detail - Other Withdrawals							
	1320OW-010		Description - Other Replacement Reserve Withdrawals Detail	T			If account 1320OWT is valued, this account is required.	
	1320OW-020		Amount - Other Replacement Reserve Withdrawals Detail	$			If account 1320OWT is valued, this account is required.	

Reserve Accounts Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1320			Balance at End of Year, Confirmed by Mortgagee	$			This account must equal the sum of accounts 1320P, 1320DT, 1320ODT, 1320INT, 1320RGL, and 1320UGL, less the sum of accounts 1320WT and 1320OWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects cash and investments held by mortgagee or mortgagor (as required) for replacements as set forth in the Regulatory Agreement. This account may include amounts that are reported in separately established painting reserve accounts.
1320R			Deposits Suspended or Waived Indicator	S			This account is required for all projects EXCEPT those that are non-insured. Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	This account should be used to indicate whether deposits to the Reserve for Replacement account were waived or suspended by HUD.
Schedule of Residual Receipts								
1340P			Balance at Beginning of Year	$			If account 1340 is valued, this account, account 1340DT, and/or account 1340ODT is required.	
1340DT			Total Deposits	$				
1340ODT			Other Deposits	$			This account must equal the sum of the values submitted for account 1340OD-020.	These accounts should be used to report interest deposits to the Residual Receipts account.
	Detail - Other Deposits							
	1340OD-010		Description - Other Residual Receipts Deposits Detail	T			If account 1340ODT is valued, this account is required.	Providing Other Deposits detail should not preclude the auditor from reporting a finding for unauthorized deposits.
	1340OD-020		Amount - Other Residual Receipts Deposits Detail	$			If account 1340ODT is valued, this account is required.	
1340INT			Interest on Residual Receipt Accounts	$				
1340RGL			Realized Gain or (Loss)	$	X			
1340UGL			Unrealized Gain or (Loss)	$	X			
1340WT			Approved Withdrawals	$				
1340OWT			Other Withdrawals	$			This account must equal the sum of the values submitted for account 1340OW-020.	This account is used to record bank fees or investment losses. Investment losses constitute a compliance finding.

Reserve Accounts Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	Detail - Other Withdrawals							
	1340OW-010		Description - Other Residual Receipts Withdrawals Detail	T			If account 1340OWT is valued, this account is required.	
	1340OW-020		Amount - Other Residual Receipts Withdrawals Detail	$			If account 1340OWT is valued, this account is required.	
1340			Balance at Current Fiscal Year End	$			This account must equal the sum of accounts 1340P, 1340DT, 1340ODT, 1340INT, 1340RGL, and 1340UGL, less the sum of accounts 1340WT and 1340OWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects any required deposits to the Residual Receipts Fund held by the mortgagee or, in the case of Section 202 projects, in a separate Residual Receipts account (refer to the Regulatory Agreement for specific requirements). Releases are subject to HUD approval.

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1300-010			Cash	$			This account must equal the sum of accounts 1120, 1170 and 1191; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account applies only to M2M projects.
1135			Accounts Receivable - HUD	$				This account reflects the amounts due to property for rent subsidy vouchers and special claims. This account applies only to M2M projects.
S1300-030			Other	$			This account must equal the sum of the values submitted for account S1300-032.	This could be withdrawals from Replacement Reserves that were approved before the end of the fiscal period but not yet received. This account can also include medicaid/medicare receivables expected to be received within 60 days. This account applies only to M2M projects.
	Detail – Other Cash							
	S1300-031		Description - Other Cash	T			If account S1300-030 is valued, this account is required.	This account applies only to M2M projects.
	S1300-032		Amount - Other Cash Detail	$			If account S1300-030 is valued, this account is required.	This account applies only to M2M projects.
S1300-040			Total Cash	$		X	This account must equal the sum of accounts S1300-010, 1135, and S1300-030.	This account applies only to M2M projects.
S1300-050			Accrued Mortgage (or Bond) Interest Payable	$				This account applies only to M2M projects.
S1300-060			Delinquent Mortgage (or Bond) Principal Payments	$				This account applies only to M2M projects.

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1300-070			Delinquent Deposits to Reserve for Replacements	$				This account should be used to record delinquencies in the Reserve for Replacement account occurring during the audit year. If delinquencies are still outstanding from prior reporting periods, the amount should be reported in account S1300-110. This account applies only to M2M projects.
S1300-075			Accounts Payable - 30 days	$				This account reflects 30 days of project accounts payables and should not include any entity/construction payables. This account applies only to cooperatives with M2M projects.
S1300-080			Loans and Notes Payable [due within 30 days]	$				Applies to any loans or notes payable that have prior HUD approval to be paid from operations cash. This account applies only to M2M projects. This account should not include principal due on the mortgage or loans/notes payable out of surplus cash.
S1300-090			Deficient Tax Insurance or MIP Escrow Deposits	$				This negative amount is recorded as a positive number, for use in the calculation. This account will be reviewed to verify that owners are not recording excess cash to the Mortgage Escrow account rather than Residual Receipts. This account applies only to M2M projects.

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1300-100			Accrued Expenses [not escrowed]	$				These expenses are NOT Accounts Payable; examples of these expenses include payroll taxes, accrued management fees, etc. Entity/construction payables should not be entered in this field. Entity/construction payable are not part of the Computation of Surplus Cash. This account applies only to M2M projects.
2210			Prepaid Revenue	$				This account reflects rents received from tenants (including commercial tenants) and certain contracts that apply to future accounting periods. This account applies only to M2M projects.
2191			Tenant/Patient Deposits Held In Trust (Contra)	$				This account represents the liabilities associated with security and other deposits that are held on behalf of rental tenants and nursing home patients. These deposits/patient personal funds must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits. This account applies only to M2M projects.

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1300-110			Other Current Obligations	$			This account must equal the sum of the values submitted for account S1300-130.	This account should be used to record costs not recorded elsewhere in current obligations. Overdrafts should be included in this value. This account applies only to M2M projects.
	Detail – Other Current Obligations							
	S1300-120		Description - Other Current Obligations Detail	T			If account S1300-110 is valued, this account is required.	This account applies only to M2M projects.
	S1300-130		Amount - Other Current Obligations Detail	$			If account S1300-110 is valued, this account is required.	This account applies only to M2M projects.
S1300-140			Total Current Obligations	$		X	This account must equal the sum of accounts S1300-050 through S1300-110, 2191, and 2210.	This account applies only to M2M projects.
S1300-150			Surplus Cash (Deficiency)	$	X	X	This account must equal account S1300-040 less account S1300-140.	This account applies only to M2M projects.
S1300-203			Incentive Performance Fee Payable (M2M)	$			This account must be equal to or less than S1300-150. If S1300-150 is zero or negative, then this account should equal zero.	This account reflects the Incentive Performance Fee that must be deposited into the residual receipts account during the next fiscal year. This account applies only to M2M projects.
S1300-204			Percentage Surplus Cash Split (M2M)	D			This account is required when S1300-150 less S1300-203 is greater than 0.	This account reflects the split between the deposits due residual receipts and the required second mortgage payments for M2M projects. This is the percentage of surplus cash, less Incentive Performance Fee, that is payable to HUD as a M2M note payment. This account applies only to M2M projects.

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1300-205			Surplus Cash Available for M2M Note Payment (M2M)	$			This account must equal S1300-150 less S1300-203 multiplied by S1300-204 and rounded to the nearest whole number. If S1300-150 less S1300-203 is zero or negative, then this account should equal zero.	This is the amount of surplus cash available to pay the second or third mortgage in the next fiscal period for M2M projects. This account applies only to M2M projects.
S1300-210			Deposit Due Residual Receipts	$			If S1300-150 less S1300-203 equals zero, then this account should equal S1300-203. If S1300-150 less S1300-203 is greater than zero, then this account should equal S1300-150 less S1300-205. If S1300-150 is negative then this account should be zero (0); if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account applies only to M2M projects.
Schedule of Changes in Fixed Asset Accounts								
1410P			Beginning Balance for 1410	$				
1410AT			Additions for 1410	$			This account must equal the sum of the values submitted for account 1410A-030.	
	Detail - Additions for Land							
	1410A-010		Item Purchased - Additions Detail for 1410	T			If account 1410AT is valued, this account is required.	This account should be used to indicate quantity as well as the item purchased.
	1410A-030		Total Amount - Additions Detail for 1410	$			If account 1410AT is valued, this account is required.	
1410DT			Deductions for 1410	$			This account must equal the sum of the values submitted for account 1410D-030.	
	Detail - Deductions for Land							
	1410D-010		Description - Deductions Detail for 1410	T			If account 1410DT is valued, this account is required.	This account should be used to indicate quantity as well as the description of the deduction.
	1410D-030		Total Amount - Deductions Detail for 1410	$			If account 1410DT is valued, this account is required.	

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1410			Land	$			This account must equal the sum of accounts 1410P and 1410AT, less account 1410DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the purchase price of the land plus the cost of improvements to the land are charged to this account.
1420P			Beginning Balance for 1420	$				
1420AT			Additions for 1420	$			This account must equal the sum of the values submitted for account 1420A-030.	
	Detail - Additions for Buildings							
	1420A-010		Item Purchased - Additions Detail for 1420	T			If account 1420AT is valued, this account is required.	This account should be used to indicate quantity as well as the item purchased.
	1420A-030		Total Amount - Additions Detail for 1420	$			If account 1420AT is valued, this account is required.	
1420DT			Deductions for 1420	$			This account must equal the sum of the values submitted for account 1420D-030.	
	Detail - Deductions for Buildings							
	1420D-010		Description - Deductions Detail for 1420	T			If account 1420DT is valued, this account is required.	This account should be used to indicate quantity as well as the description of the deduction.
	1420D-030		Total Amount - Deductions Detail for 1420	$			If account 1420DT is valued, this account is required.	
1420			Buildings	$			This account must equal the sum of accounts 1420P and 1420AT, less account 1420DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the total cost of the buildings, including fixed building equipment, furniture, and furnishings, is charged to this account. Agents should also charge improvements to the buildings to this account. The balance represents the original cost of the buildings plus enhancements.
1440P			Beginning Balance for 1440	$				
1440AT			Additions for 1440	$			This account must equal the sum of the values submitted for account 1440A-030.	

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	Detail - Additions for Building Equipment							
	1440A-010		Item Purchased - Additions Detail for 1440	T			If account 1440AT is valued, this account is required.	This account should be used to indicate quantity as well as the item purchased.
	1440A-030		Total Amount - Additions Detail for 1440	$			If account 1440AT is valued, this account is required.	
1440DT			Deductions for 1440	$			This account must equal the sum of the values submitted for account 1440D-030.	
	Detail - Deductions for Building Equipment							
	1440D-010		Description - Deductions Detail for 1440	T			If account 1440DT is valued, this account is required.	This account should be used to indicate quantity as well as the description of the deduction.
	1440D-030		Total Amount - Deductions Detail for 1440	$			If account 1440DT is valued, this account is required.	
1440			Building Equipment (Portable)	$			This account must equal the sum of accounts 1440P and 1440AT, less account 1440DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	The balance of this account represents the total cost of the portable equipment in use by the project. Costs include any transportation or installation charges. Assets in this account include items such as stoves, refrigerators and fire extinguishers.
1450P			Beginning Balance for 1450	$				
1450AT			Additions for 1450	$			This account must equal the sum of the values submitted for account 1450A-030.	
	Detail - Additions for Furniture for Project/Tenant Use							
	1450A-010		Item Purchased - Additions Detail for 1450	T			If account 1450AT is valued, this account is required.	This account should be used to indicate quantity as well as the item purchased.
	1450A-030		Total Amount - Additions Detail for 1450	$			If account 1450AT is valued, this account is required.	
1450DT			Deductions for 1450	$			This account must equal the sum of the values submitted for account 1450D-030.	
	Detail - Deductions for Furniture for Project/Tenant Use							
	1450D-010		Description - Deductions Detail for 1450	T			If account 1450DT is valued, this account is required.	This account should be used to indicate quantity as well as the description of the deduction.

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	1450D-030		Total Amount - Deductions Detail for 1450	$			If account 1450DT is valued, this account is required.	
1450			Furniture for Project/Tenant Use	$			This account must equal the sum of accounts 1450P and 1450AT, less account 1450DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of all furniture and equipment, including computers and other electrical equipment, purchased for use by the tenants in the common areas of the project.
1460P			Beginning Balance for 1460	$				
1460AT			Additions for 1460	$			This account must equal the sum of the values submitted for account 1460A-030.	
	Detail - Additions for Furnishings							
	1460A-010		Item Purchased - Additions Detail for 1460	T			If account 1460AT is valued, this account is required.	This account should be used to indicate quantity as well as the item purchased.
	1460A-030		Total Amount - Additions Detail for 1460	$			If account 1460AT is valued, this account is required.	
1460DT			Deductions for 1460	$			This account must equal the sum of the values submitted for account 1460D-030.	
	Detail - Deductions for Furnishings							
	1460D-010		Description - Deductions Detail for 1460	T			If account 1460DT is valued, this account is required.	This account should be used to indicate quantity as well as the description of the deduction.
	1460D-030		Total Amount - Deductions Detail for 1460	$			If account 1460DT is valued, this account is required.	
1460			Furnishings	$			This account must equal the sum of accounts 1460P and 1460AT, less account 1460DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of furnishings (window shades, venetian blinds shower curtains, hall carpets, etc.) not charged to the cost of the building is recorded in this account. The balance of the account represents the cost of the furnishings in use.
1465P			Beginning Balance for 1465	$				

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1465AT			Additions for 1465	$			This account must equal the sum of the values submitted for account 1465A-030.	
	Detail - Additions for Office Furniture and Equipment							
	1465A-010		Item Purchased - Additions Detail for 1465	T			If account 1465AT is valued, this account is required.	This account should be used to indicate quantity as well as the item purchased.
	1465A-030		Total Amount - Additions Detail for 1465	$			If account 1465AT is valued, this account is required.	
1465DT			Deductions for 1465	$			This account must equal the sum of the values submitted for account 1465D-030.	
	Detail - Deductions for Office Furniture and Equipment							
	1465D-010		Description - Deductions Detail for 1465	T			If account 1465DT is valued, this account is required.	This account should be used to indicate quantity as well as the description of the deduction.
	1465D-030		Total Amount - Deductions Detail for 1465	$			If account 1465DT is valued, this account is required.	
1465			Office Furniture and Equipment	$			This account must equal the sum of accounts 1465P and 1465AT, less account 1465DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of furniture and equipment owned and used on-site by the project.
1470P			Beginning Balance for 1470	$				
1470AT			Additions for 1470	$			This account must equal the sum of the values submitted for account 1470A-030.	
	Detail - Additions for Maintenance Equipment							
	1470A-010		Item Purchased - Additions Detail for 1470	T			If account 1470AT is valued, this account is required.	This account should be used to indicate quantity as well as the item purchased.
	1470A-030		Total Amount - Additions Detail for 1470	$			If account 1470AT is valued, this account is required.	
1470DT			Deductions for 1470	$			This account must equal the sum of the values submitted for account 1470D-030.	
	Detail - Deductions for Maintenance Equipment							
	1470D-010		Description - Deductions Detail for 1470	T			If account 1470DT is valued, this account is required.	This account should be used to indicate quantity as well as the description of the deduction.

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	1470D-030		Total Amount - Deductions Detail for 1470	$			If account 1470DT is valued, this account is required.	
1470			Maintenance Equipment	$			This account must equal the sum of accounts 1470P and 1470AT, less account 1470DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of project maintenance equipment in use.
1480P			Beginning Balance for 1480	$				
1480AT			Additions for 1480	$			This account must equal the sum of the values submitted for account 1480A-030.	
	Detail - Additions for Motor Vehicles							
	1480A-010		Item Purchased - Additions Detail for 1480	T			If account 1480AT is valued, this account is required.	This account should be used to indicate quantity as well as the item purchased.
	1480A-030		Total Amount - Additions Detail for 1480	$			If account 1480AT is valued, this account is required.	
1480DT			Deductions for 1480	$			This account must equal the sum of the values submitted for account 1480D-030.	
	Detail - Deductions for Motor Vehicles							
	1480D-010		Description - Deductions Detail for 1480	T			If account 1480DT is valued, this account is required.	This account should be used to indicate quantity as well as the description of the deduction.
	1480D-030		Total Amount - Deductions Detail for 1480	$			If account 1480DT is valued, this account is required.	
1480			Motor Vehicles	$			This account must equal the sum of accounts 1480P and 1480AT, less account 1480DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of buses, trucks, passenger cars, etc., used on-site for project operations is recorded in this account.
1490P			Beginning Balance for 1490	$				
1490AT			Additions for 1490	$			This account must equal the sum of the values submitted for account 1490A-030.	

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
	Detail - Additions for Miscellaneous Fixed Assets							
	1490A-010		Item Purchased - Additions Detail for 1490	T			If account 1490AT is valued, this account is required.	This account should be used to indicate quantity as well as the item purchased.
	1490A-030		Total Amount - Additions Detail for 1490	$			If account 1490AT is valued, this account is required.	
1490DT			Deductions for 1490	$			This account must equal the sum of the values submitted for account 1490D-030.	
	Detail - Deductions for Miscellaneous Fixed Assets							
	1490D-010		Description - Deductions Detail for 1490	T			If account 1490DT is valued, this account is required.	This account should be used to indicate quantity as well as the description of the deduction.
	1490D-030		Total Amount - Deductions Detail for 1490	$			If account 1490DT is valued, this account is required.	
1490			Miscellaneous Fixed Assets	$			This account must equal the sum of accounts 1490P and 1490AT, less account 1490DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	Agents may record fixed assets for which no other provision is made in this account.
1400PT			Total Beginning Balance for Fixed Assets	$		X	This account must equal the sum of accounts 1410P, 1420P, 1440P, 1450P, 1460P, 1465P, 1470P, 1480P, and 1490P.	
1400AT			Total Asset Additions	$			This account must equal the sum of accounts 1410AT, 1420AT, 1440AT, 1450AT, 1460AT, 1465AT, 1470AT, 1480AT, and 1490AT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
1400DT			Total Asset Deductions	$			This account must equal the sum of accounts 1410DT, 1420DT, 1440DT, 1450DT, 1460DT, 1465DT, 1470DT, 1480DT, and 1490DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	

Surplus Cash & Fixed Asset Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
1400T			Total Fixed Assets	$		X	This account must equal the sum of accounts 1410 through 1490.	
1495P			Beginning Balance for 1495	$		X		
6600			Total Provisions	$		X		HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period.
1400ADT			Total Accumulated Depreciation from Disposed Assets	$				This account is used to recapture accumulated depreciation from disposed assets.
1495			Ending Balance for Accumulated Depreciation	$		X	This account must equal the sum of accounts 1495P and 6600, less account 1400ADT.	This account reflects the accumulated depreciation for all fixed assets.
1400N			Total Net Book Value	$		X	This account must equal account 1400T less account 1495.	

NH/Assisted Living Data								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Schedule of 5300 Accounts								
5301			Private Pay Room & Board	$				All routine collection from private or self-pay patients.
5302			Private Pay Ancillary	$				Revenue derived form diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from private or self-pay patients.
5303			Contractual Adjustments	$	X			Revenue Categories that are subject to adjustments made to self-pay patient care revenue to reflect cost settlements.
5305			Medicare Room & Board	$				All routine collection from Medicare patients. This account includes any final year end settlements.
5306			Medicare Ancillary	$				Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from Medicare patients.
5307			Medicare Contractual Adjustments	$	X			Revenue Categories that are subject to adjustments made to Medicare patient care revenue to reflect cost settlements.
5309			Medicaid Room & Board	$				All routine collection from Medicaid patients. This account includes any final year end settlements.
5310			Medicaid Ancillary	$				Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from Medicaid patients.
5311			Swimming Pool Maintenance Expense	$				This account reflects the revenue from shareholders/residents for maintenance fees associated with the maintenance and operation of a facility's swimming pool. This account also includes revenue generated from rentals for parties.

NH/Assisted Living Data								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
5312			Medicaid Contractual Adjustments	$	X			Revenue Categories that are subject to adjustments made to Medicaid patient care revenue to reflect cost settlements.
5315			VA Room & Board	$				All routine collection from VA patients. This account includes any final year end settlements.
5316			VA Ancillary	$				Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from VA patients.
5317			VA Contractual Adjustments	$	X			Revenue Categories that are subject to adjustments made to VA patient care revenue to reflect cost settlements.
5320			Members Group Life Insurance Expense (Coops)	$				Group life insurance expense has to be reimbursed by the shareholder in some cases.
5321			Hospice	$				Collections for HOSPICE care which a Nursing Home may provide.
5325			Other Public Room & Board	$				All routine collections as they pertain to other Nursing Home support programs, if any.
5326			Other Public Ancillary	$				Revenue derived form diagnostic and therapeutic services performed by a specific facility department, as they pertain to other Nursing Home support programs, if any.
5327			Other Public Adjustment	$	X			Revenue categories that are subject to adjustments made as they pertain to other Nursing Home Support Programs, if any.
5330			Dietary Salaries	$				This account reflects the salaries of dietary staff that are retained to provide meals in the form of assisted living.

NH/Assisted Living Data								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
5331			Contributions and Gifts	$				The fair market value for donated services, medicines, linens, office supplies and other materials which would normally be purchased by a provider as well as cash contributions and grants or subsidies received for general operating purposes from individuals, voluntary agencies, foundations, governmental agencies or similar groups.
5332			Food	$				Revenue from prorated costs of raw food prepared in the regular kitchen and consumed by specific shareholders/residents as additional services.
5333			Dietary Supplies	$				Revenue from shareholders/residents for consumable dietary supplies, excluding equipment, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5340			Registered Nurses Payroll	$				Revenue from shareholders/residents for the gross salaries of registered nurses directly related to the care of specific patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5341			Licensed Practical Nurses Payroll	$				Revenue from shareholders/residents for the gross salaries of licensed practical nurses directly related to the care of specific patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.

NH/Assisted Living Data								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
5342			Other Nursing Salaries	$				Revenue from shareholders/residents for the gross salary of unlicensed personnel directly related to the care of specific patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5350			Housekeeping Salaries	$				Revenue from shareholders/residents for the gross salaries of all housekeeping personnel, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5351			Housekeeping Supplies	$				Revenue from shareholders/residents for consumable housekeeping items that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5352			Other Housekeeping	$				Revenue from shareholders/residents for consumable housekeeping items, not otherwise included in the Housekeeping series, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5360			Drugs/Medical Supplies and Pharmaceuticals	$				Revenue generated from private pay or insurance for drugs, medical supplies and/or pharmaceuticals.
5361			Medical Salaries	$				Revenue from shareholders/residents for the gross salaries of medical personnel providing restorative services to the facility, for which a separate charge is not usually made to the patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.

NH/Assisted Living Data								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
5362			Other Medical	$				Revenue from shareholders/residents not otherwise reported in the Medical series, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5365			Food Servicing	$				Revenue for food services that is not part of the unit package cost, and revenue from third party for food services.
5370			Laundry and Linen	$				Revenue from shareholders/residents for linen, bedding, sheets, blankets, pillows, pillowcases, gowns, towels, washcloths, and disposables, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5375			Housekeeping	$				Revenue received from housekeeping services that is not part of the unit package.
5376			Health/Medical Services	$				Revenue received from health/medical services that is not part of the unit package.
5380			Recreation (Activities) and Rehabilitation	$				Revenue received from recreation that is not part of the unit package. For Nursing Homes, this activity amount should be recorded under account 5385.
5385			Rehabilitation	$				Revenue received for Rehabilitation that is not part of the unit package.
5390			Other Service Revenue	$				Other revenue that is not part of the unit package and not defined in accounts 5360-5385 (i.e. tax, van services, etc.); this account may include grant income, service coordinator funding, and drug elimination grants.
5395			Adult Day Care	$				Actual collection for Adult Day Care services.
5396			Child Day Care	$				Actual collection for Child Day Care services.

NH/Assisted Living Data								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
Schedule of 6900 Accounts								
6930			Dietary Salaries	$				Gross salary of kitchen personnel including dietary supervisor, cooks, helpers, and dishwashers.
6931			Dietary Purchased Services	$				Cost of dietary services supplied from outside sources.
6932			Food	$				Cost of raw food purchased, prepared in the regular kitchen and consumed by patients/residents.
6933			Dietary Supplies	$				Cost of consumable items, excluding equipment, such as soap and detergent, napkins, paper cups, straws, etc. as well as cost of dishes, glassware, silverware and utensils used to support dietary operation.
6940			Registered Nurses Payroll	$				Gross salaries of registered nurses directly related to the care of specific patients/residents.
6941			Licensed Practical Nurses Payroll	$				Gross salaries of licensed practical nurses directly related to the care of specific patients/residents.
6942			Other Nursing Salaries	$				Gross salary of unlicensed personnel directly related to the care of specific patients/residents.
6943			Director of Nurses Salaries	$				Gross salary of director of nursing who is in a supervisory position.
6944			Nursing Purchase Services	$				Nursing services provided from outside source that relate directly to the care of specific patients/residents.
6950			Housekeeping Salaries	$				Gross salaries of all housekeeping personnel.
6951			Housekeeping Supplies	$				Cost of consumable housekeeping items including but not limited to waxes, cleaners, soap, brooms and lavatory supplies.

NH/Assisted Living Data								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6952			Other Housekeeping	$				Cost of housekeeping items not otherwise included in the Housekeeping series, including items for cooperative facilities.
6953			Housekeeping Purchased Services	$				Cost of contract labor or other outside services for housekeeping.
6960			Drugs and Pharmaceuticals	$				All costs associated with selling medical drugs to patients/residents.
6961			Medical Salaries	$				Gross salaries of medical personnel providing restorative services to the facility, for which a separate charge is not usually made to the patients/residents.
6962			Other Medical	$				Expenses not otherwise reported in the Medical series.
6963			Medical Supplies	$				Cost of supplies and other restorative services.
6964			Medical Purchased Services	$				Outside contract services related to medical services operations.
6965			Pharmacy Salaries	$				Gross salaries of pharmacist(s) employed by the facility.
6966			Pharmacy Supplies	$				Cost of all items including but not limited to non-prescription drugs and medication used by the pharmacy as well as cost of drugs and pharmaceuticals prescribed by the attending physician.
6967			Pharmacy Purchased Services	$				Pharmacy services provided from outside sources in support of pharmacy.
6970			Laundry and Linen	$				Cost of linen, bedding, sheets, blankets, pillows, pillowcases, gowns, towels, washcloths, and disposables.
6971			Laundry Salaries	$				Gross salaries of laundry personnel.
6972			Laundry, Linen, Bedding, Disposables, Purchased Services	$				Cost of outside laundry services including a commercial laundry service, including provisions of linen, bedding and disposables.
6973			Laundry Supplies	$				Supplies, excluding equipment, used to support Laundry operation.

NH/Assisted Living Data								
Account Number	**Detail Level 1 Account Number**	**Level 2 Account Number**	**Account Title**	**type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
6975			Medical Records Salaries	$				Gross salaries of licensed medical records librarians and clerks.
6976			Medical Records Supplies	$				Cost of supplies including but not limited to nursing and charting forms, admission forms, medication and treatment records, physician order forms, etc.
6977			Medical Records Purchased Services	$				Outside contract services related to medical records.
6980			Recreation and Rehabilitation	$				Gross salaries of personnel providing recreational programs to patients/residents such as arts and crafts, and other social activities.
6981			Activities Supplies	$				Cost of expensed items used in the activities program (e.g., games, puzzles, art supplies)
6982			Activities Purchased Services	$				Outside contract services related to activities operations.
6983			Rehabilitation Salaries	$				Gross salaries of personnel providing rehabilitation programs to patients/residents.
6984			Rehabilitation Supplies	$				Supplies used to support rehabilitation.
6985			Rehabilitation Purchased Services	$				Outside contract services related to rehabilitation operations.
6990			Other Service Expenses	$				Service expenses that are not otherwise reported above; this account may include expenses associated with grant income, service coordinator funding, and drug elimination grants.
Nursing Home Supplemental Data								
S1900-010			Total Licensed Beds	N			This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required.	

NH/Assisted Living Data								
Account Number	**Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1900-020			Capacity	N			This account must equal account S1900-010 multiplied by the number of days in the reporting period. This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required.	This is the number of patient days (one nursing home bed occupied for one day) if all beds are occupied for every day of the reporting period.
S1900-030			Medicare Pay Patient Days	N				The reported actual patient days for Medicare paid occupied beds.
S1900-040			Medicare Pay Patient Days Percentage	D			This value should be entered as a decimal rounded to two places. This account must equal account S1900-030/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1900-050			Medicaid Pay Patient Days	N				The reported actual patient days for Medicaid paid occupied beds.
S1900-060			Medicaid Pay Patient Days Percentage	D			This value should be entered as a decimal rounded to two places. This account must equal account S1900-050/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1900-070			Private Pay Patient Days	N				The reported actual patient days for privately paid occupied beds. Private pay includes insurance payments.
S1900-080			Private Pay Patient Days Percentage	D			This value should be entered as a decimal rounded to two places. This account must equal account S1900-070/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1900-090			VA Pay Patient Days	N				The reported actual patient days for VA paid occupied beds.

NH/Assisted Living Data								
Account Number	**Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S1900-100			VA Pay Patient Days Percentage	D			This value should be entered as a decimal rounded to two places. This account must equal account S1900-090/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1900-110			Other Pay Patient Days	N				The reported actual patient days for occupied beds paid for by methods other than Medicare, Medicaid, Private, and VA.
S1900-120			Other Pay Patient Days Percentage	D			This value should be entered as a decimal rounded to two places. This account must equal account S1900-110/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1900-130			Actual Patient Days	N			This account must equal the sum of accounts S1900-030, S1900-050, S1900-070, S1900-090, and S1900-110. This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required.	
S1900-140			Utilization	D			This value should be entered as a decimal rounded to two places. This account must equal account S1900-130/S1900-020. This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required.	

Certification/Federal Awards Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**		**Data type**	**Negative Value Allowed**	**Man-datory**		**Account Definition/Reporting Reference**
Schedule of Expenditures of Federal Awards								
S3300-x1x			Please enter the Federal Programs:	$				
	Detail - Schedule of Expenditures of Federal Awards							
	S3300-020		Program Number	N		X		Values for this should be a number starting at "1" and incrementing for each program identified.
	S3300-030		Name of Federal Agency	T			If account S3300-020 is valued, then either this account or account S3300-060 is required.	
	S3300-060		Name of Pass-through Entity	T			If account S3300-020 is valued, then either this account or account S3300-030 is required.	
	S3300-040		Name of Federal Program	T			If account S3300-020 is valued, this account is required.	
	S3300-050		CFDA Number	T			If account S3300-020 is valued, then either this account or account S3300-070 is required.	If this information is not available, then enter "Not Available."
	S3300-070		Identifying Number Assigned by Pass-through Entity	T			If account S3300-020 is valued, then either this account or account S3300-050 is required.	If this information is not available, then enter "Not Available."
	S3300-080		Federal Awards Expended	$			For each Federal Program listed, this account must be submitted. If account S3300-020 is valued, then this account is required.	This value should include the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end.
	S3300-150		Opinion	S			Permitted values include UNQUALIFIED, QUALIFIED, ADVERSE, and DISCLAIMER; these values are listed in a drop down box associated with this account.	An opinion must be provided for each MAJOR federal program identified.
S3300-500			Total Federal Awards Expended	$		X	This value must equal the sum of the values submitted for account S3300-080.	

Certification/Federal Awards Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S3300-510			Note to the Schedule	T				This note is included to meet the A-133 requirement that the schedule include notes that describe the significant account policies used in preparing the schedule.
Mortgagor's Certification								
S2900-010			Narrative	T				
S2900-020			Name of Signatory #1	T		X		In the case of a sole proprietorship, this would be the same as the owner; in the case of a corporation, this would be an officer of the company; in the case of a limited partnership, this would be a general; in the case of a general partnership, this would be a general partner; in the case of a trust, this would be a trustee or beneficiary.
S2900-025			Title of Certifying Official	T		X		
S2900-030			Name of Signatory #2	T			For all entities that are OTHER than a sole proprietorship, a limited partnership (LP), a limited liability corporation (LLC), a limited liability partnership (LLP), or a limited liability limited partnership (LLLP), this account is required.	
S2900-040			Auditee Telephone Number	T		X		
S2900-050			Date of Certification	DT		X		
S2900-080			Auditee Name	T		X		
S2900-090			Auditee Street Address Line 1	T		X		
S2900-100			Auditee Street Address Line 2	T				
S2900-110			Auditee City	T		X		
S2900-120			Auditee State	T		X		
S2900-130			Auditee Zip Code	T		X		
S2900-140			Auditee Zip Code Extension	T				
S2900-150			Auditee Contact Name	T		X		

Certification/Federal Awards Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S2900-160			Auditee Contact Title	T		X		
S2900-170			Auditee Contact FAX Number	T				
S2900-180			Auditee Contact E-mail	T				
Managing Agent's Certification								
S3000-010			Narrative	T				
S3000-020			Name of Managing Agent	T		X		
S3000-030			Name of Signatory	T		X		
S3000-040			Managing Agent TIN	T		X		The value for this account should not include dashes.
S3000-050			Name of Individual (i.e., Property Manager)	T		X		
Auditor's Transmittal Letter								
S3200-005			Audit Firm ID (UII)	I		X		This ID account represents the Unique IPA Identifier (UII) assigned to the audit firm in REAC's Quality Assurance Subsystem (QASS). This UII must be valid and identify the firm who performed the audit.
S3200-010			Audit Firm	T		X		This account will be read only and populated based on a successful identification and validation of the UII entered for the audit firm in account S3200-005.
S3200-020			Lead Auditor First Name	T		X		
S3200-030			Lead Auditor Middle Name	T				
S3200-040			Lead Auditor Last Name	T		X		
S3200-045			Auditor Contact Title	T		X		
S3200-050			Auditor Street Address Line 1	T		X		This account will be read only and populated based on a successful identification and validation of the UII entered for the audit firm in account S3200-005.

Certification/Federal Awards Data								
Account Number	**Detail Level 1 Account Number**	**Detail Level 2 Account Number**	**Account Title**	**Data type**	**Negative Value Allowed**	**Man-datory**	**Editing and Business Rules**	**Account Definition/Reporting Reference**
S3200-060			Auditor Street Address Line 2	T				This account will be read only and populated based on a successful identification and validation of the UII entered for the audit firm in account S3200-005.
S3200-070			Auditor City	T		X		This account will be read only and populated based on a successful identification and validation of the UII entered for the audit firm in account S3200-005.
S3200-080			Auditor State	T		X		This account will be read only and populated based on a successful identification and validation of the UII entered for the audit firm in account S3200-005.
S3200-090			Auditor Zip Code	T		X		This account will be read only and populated based on a successful identification and validation of the UII entered for the audit firm in account S3200-005.
S3200-100			Auditor Zip Code Extension	T				This account will be read only and populated based on a successful identification and validation of the UII entered for the audit firm in account S3200-005.
S3200-110			Telephone Number	T		X		
S3200-120			Audit Firm TIN	T		X		This account will be read only and populated based on a successful identification and validation of the UII entered for the audit firm in account S3200-005.
S3200-130			Date of Independent Auditor's Report	DT		X		
S3200-140			Auditor Contact FAX Number	T				
S3200-150			Auditor Contact E-mail	T				