

HUD MULTIFAMILY CHART OF ACCOUNTS

New Accounts are marked with "new", changes in descriptions are marked with "**"

ASSETS

	1120	Cash - Operations
	1121	Construction Cash Account
	1125	Cash - Entity
	1130	Tenant/Member Accounts Receivable (Coops)
	1131	Allowance for Doubtful Accounts
	1130N	Net Tenant Accounts Receivable
	1135	Accounts Receivable - HUD
	1137	Medicare/Medicaid/Other Insurance Receivable
New	1138	Allowance for Doubtful Accounts (Medicare/Medicaid/Other Insurance Receivable)
New	1137N	Net Medicare/Medicaid/Other Insurance Receivable
New	1140	Accounts and Notes Receivable – Operations
New		1140-005 Type of Receivable
New		Capital advance receivable
		Commercial rents receivable
		Grant receivable
		Insurance refund
		Insurance settlement
		Inter-Company receivable
		Laundry revenue receivable
		Lessee receivable
		Management fee overpayment receivable
		Mortgage insurance premium refund
		Mortgage proceeds receivable
		Other tenant receivables
		Overpaid/prepaid distributions
		Partner/officer/sponsor receivable
		Property tax refund
		Receivable from other project or business
		Related party receivable
		Sales tax refund
		Reserve withdrawals receivable
		Service coordinator receivable
		Syndication proceeds receivable
		Vendor rebate
		Vendor refund
		Other

		1140-010 Description – Miscellaneous Detail for 1140
		1140-020 Amount – Miscellaneous Detail for 1140
	1145	Accounts and Notes Receivable - Entity
New		1145-005 Type of Receivable
New		Asset management fee receivable
		Capital contributions receivable
		Income taxes receivable
		Entity interest receivable
		Lessee receivable
		Partner/officer/sponsor receivable
		Related party receivable
		Syndication proceeds receivable
		Other
		1145-010 Description – Miscellaneous Detail for 1145
		1145-020 Amount – Miscellaneous Detail for 1145
	1160	Accounts Receivable - Interest
	1165	Interest Reduction Payment Receivable
	1170	Short Term Investments - Operations
	1175	Short Term Investments - Entity
	1180	Inventory
	1190	Miscellaneous Current Assets
New		1190-005 Type of Asset
New		Payroll deposits
		Utility deposits
		Other
		1190-010 Description – Miscellaneous Detail for 1190
		1190-020 Amount – Miscellaneous Detail for 1190
	1200	Prepaid Expenses
	1100T	Total Current Assets
	1191	Tenant/Patient Deposits Held in Trust
		Restricted Deposits
	1310	Escrow Deposits
	1320	Replacement Reserve
	1330	Other Reserves

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1340	Residual Receipts Reserve		2110	Accounts Payable - Operations	
1355	Bond Reserves		2111	Accounts Payable - Construction/ Development	
1365	General Operating Reserve (Coops)		2112	Accounts Payable - Project Improvement Items	
1367	Sinking Fund		2113	Accounts Payable - Entity	
1370	Deposits to Coops	New	2114	Incentive Performance Fee Payable	
1381	Management Improvement and Operating Plan		2115	Accounts Payable - 236 Excess Income due HUD	
1300T	Total Deposits		2116	Accounts Payable - Section 8 & Other	
Property and Equipment			2120	Accrued Wages Payable	
1410	Land		2121	Accrued Payroll Taxes Payable	
1420	Buildings	New	2123	Accrued Management Fee Payable	
1440	Building Equipment (Portable)		2125	Accrued Lease Payments Payable	
1450	Furniture for Project/Tenant Use		2130	Accrued Interest Payable - Section 236	
1460	Furnishings	*	2131	Accrued Interest Payable - First Mortgage (or Bonds)	
1465	Office Furniture and Equipment		2132	Accrued Interest Payable – Other Mortgages	
1470	Maintenance Equipment		2133	Accrued Interest Payable - Other Loans and Notes (Surplus Cash)	
1480	Motor Vehicles		2134	Accrued Interest Payable - Other Loans and Notes	
1490	Miscellaneous Fixed Assets		2135	Accrued Interest Payable - Flexible Subsidy Loan	
1400T	Total Fixed Assets		2136	Accrued Interest Payable - Capital Improvements Loan	
1495	Accumulated Depreciation		2137	Accrued Interest Payable - Operating Loss Loan	
1400N	Net Fixed Assets	*	2139	Accrued Interest Payable - Capital Recovery Payment	
Other Assets			2150	Accrued Property Taxes	
1510	Investments - Operations		2160	Notes Payable (Short-term)	
1515	Investments - Entity		2170	Mortgage (or Bonds) Payable - First Mortgage (Bonds) (Short Term)	
1520	Deferred Financing Costs		*	2172	Other Mortgages Payable (Short Term)
1525	Cash Restricted for Long-term Investment			<i>2172-010 Type of Mortgage</i>	
1590	Miscellaneous Other Assets	<i>[Detail]</i>		<i>Second Mortgage</i>	
1500T	Total Other Assets			<i>Third Mortgage</i>	
1000T	Total Assets			<i>Fourth Mortgage</i>	
LIABILITIES AND PARTNERS' DEFICIT				<i>Fifth Mortgage</i>	
Current Liabilities				<i>2172-020 Short-term Mortgage Principal Payable</i>	
2105	Bank Overdraft - Operations		2173	Other Loans and Notes Payable - Surplus Cash (Short Term)	

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	2174 Other Loans and Notes (Short Term)		<i>2331-010 Type of Mortgage</i>
	2175 Flexible Subsidy Loan Payable (Short Term)		<i>First Mortgage</i>
	2176 Capital Improvement Loan Payable (Short Term)		<i>Second Mortgage</i>
	2177 Operating Loss Loan Payable (Short Term)		<i>Third Mortgage</i>
*	2179 Capital Recovery Payment Payable (Short Term)		<i>Fourth Mortgage</i>
	2180 Utility Allowances		<i>Fifth Mortgage</i>
	2190 Miscellaneous Current Liabilities <i>[Detail]</i>	New	<i>2331-020 Amount of Interest</i>
	2210 Prepaid Revenue		2332 Accrued Interest Notes Payable (Surplus Cash) Long Term
	2230 Deposits to Coops		2390 Miscellaneous Long Term Liabilities
	2122T Total Current Liabilities		2300T Total Long Term Liabilities
	2191 Tenant/Patient Deposits Held In Trust (Contra)		2000T Total Liabilities
Long Term Liabilities			
	2305 Accounts Payable - Entity (Long-term)		
New	2306 Accrued Lease Payments Payable – Long Term		
	2310 Notes Payable (Long-Term)		
	2311 Notes Payable - Surplus Cash		
	2320 Mortgage (or Bonds) Payable - First Mortgage (or Bonds)		
*	2322 Other Mortgages Payable (Long Term)		
	<i>2322-010 Type of Mortgage</i>		
	<i>Second Mortgage</i>		
	<i>Third Mortgage</i>		
	<i>Fourth Mortgage</i>		
	<i>Fifth Mortgage</i>		
	<i>2322-020 Amount of Mortgage(s) Payable</i>		
	2323 Other Loans and Notes Payable - Surplus Cash		
	2324 Other Loans and Notes Payable		
	2325 Flexible Subsidy Loan Payable		
	2326 Capital Improvement Loan Payable		
	2327 Operating Loss Loan Payable		
*	2329 Capital Recovery Payment Payable		
*	2330 Interest on Loans or Notes Payable (Long Term)		
New	2331 Accrued Interest Other Mortgages Payable (Long Term)		

EQUITY DATA

Net Assets (Profit-Motivated, Corporation)	
3131	Unrestricted Net Assets
3132	Temporarily Restricted Net Assets
3133	Permanently Restricted Net Assets
3130	Total Net Assets
2033T	Total Liabilities and Equity/Net Assets
Owners' Equity (Profit-Motivated, other than corporation)	
3130	Total Equity
2033T	Total Liabilities and Equity
Equity Data (Profit-Motivated Corporation)	
3161	Common Stock (Corporations)
3162	Paid-in Surplus (Corporations)
3163	Retained Earnings (Corporations)
3164	Other Equity (Corporations)
3160	Total Equity (Corporations)
2036T	Total Liabilities and Equity/Retained Earnings (Corporations)
Net Assets (Cooperative, other than Non-Profit)	
4000T	Total Net Assets
2033T	Total Liabilities and Equity/Net Assets

HUD MULTIFAMILY CHART OF ACCOUNTS

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Members' Equity (Cooperative, Non-Profit)

4100	Unrestricted Net Assets
4200	Temporarily Restricted Net Assets
4300	Permanently Restricted Net Assets (Coops)
4000T	Total Equity/Net Assets
2040T	Total Liabilities and Members' Equity (Coops)

Financial Revenue

5410	Financial Revenue - Project Operations
5430	Revenue from Investments - Residual Receipts
5440	Revenue from Investments - Replacement Reserve
5490	Revenue from Investments - Miscellaneous
5400T	Total Financial Revenue

REVENUE

Rent Revenue

5120	Rent Revenue - Gross Potential
5121	Tenant Assistance Payments
5140	Rent Revenue - Stores and Commercial
5170	Garage and Parking Spaces
5180	Flexible Subsidy Revenue
5190	Miscellaneous Rent Revenue
5191	Excess Rent
5192	Rent Revenue/ Insurance
5193	Special Claims Revenue
5194	Retained Excess Income
5195	Lease Revenue (Nursing Homes)
5100T	Total Rent Revenue

Vacancies

5220	Apartments
5240	Stores and Commercial
5250	Rental Concessions
5270	Garage and Parking Space
5290	Miscellaneous
5200T	Total Vacancies
5152N	Net Rental Revenue (Rent Revenue Less Vacancies)

5300 Revenue

5300	Nursing Homes/ Assisted Living/Board & Care/Other Elderly Care/Coop/ and Other Revenues
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Other Revenue

5910	Laundry and Vending Revenue
5920	Tenant Charges
5945	Interest Reduction Payments Revenue
5960	Expiration of Gift Donor Restrictions
5970	Gifts
5990	Miscellaneous Revenue
5900T	Total Other Revenue
5000T	Total Revenue

Administrative Expenses

6203	Conventions and Meetings
6204	Management Consultants
6210	Advertising and Marketing
6235	Apartment Resale Expense (Coops)
6250	Other Renting Expenses
6310	Office Salaries
6311	Office Expenses
6312	Office or Model Apartment Rent
6320	Management Fee
6330	Manager or Superintendent Salaries
6331	Administrative Rent Free Unit
6340	Legal Expense - Project
6350	Audit Expense
6351	Bookkeeping Fees/Accounting Services
6370	Bad Debts

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6390	Miscellaneous Administrative Expenses		Insurance
6263T	Total Administrative Expenses	6700T	Total Taxes and Insurance
Utilities Expenses		Financial Expenses	
6420	Fuel Oil/Coal	6820	Interest on Mortgage (or Bonds) Payable
6450	Electricity	New 6825	Interest on Other Mortgages
6451	Water	6830	Interest on Notes Payable (Long Term)
6452	Gas	6840	Interest on Notes Payable (Short Term)
6453	Sewer	* 6845	Interest on Capital Recovery Payment
6400T	Total Utilities Expense	6850	Mortgage Insurance Premium/ Service Charge
Operating & Maintenance Expenses		6890	Miscellaneous Financial Expenses
6510	Payroll	6800T	Total Financial Expenses
6515	Supplies	6900 Expenses	
6520	Contracts	6900	Nursing Homes/Assisted Living/ Board & Care/Other Elderly Care Expenses
6521	Operating and Maintenance Rent Free Unit	Operating Results	
6525	Garbage and Trash Removal	6000T	Total Cost of Operations before Depreciation
6530	Security Payroll/Contract	5060T	Profit (Loss) before Depreciation
6531	Security Rent Free Unit	6600	Depreciation Expenses
6546	Heating/Cooling Repairs and Maintenance	6610	Amortization Expense
6548	Snow Removal	5060N	Operating Profit or (Loss)
6570	Vehicle and Maintenance Equipment Operation and Repairs	Corporate or Mortgagor Revenue/Expenses	
New 6580	Lease Expense	7105	Entity Revenue
6590	Miscellaneous Operating and Maintenance Expenses	7110	Officer's Salaries
6500T	Total Operating and Maintenance Expenses	* 7115	Incentive Performance Fee
Taxes & Insurance		7120	Legal Expenses
6710	Real Estate Taxes	7130	Federal, State, and Other Income Taxes
6711	Payroll Taxes (Project's Share)	7141	Interest on Notes Payable
6720	Property & Liability Insurance (Hazard)	7142	Interest on Mortgage Payable
6721	Fidelity Bond Insurance	7190	Other Expenses
6722	Workmen's Compensation	7100T	Net Entity Expenses
6723	Health Insurance and Other Employee Benefits		
6790	Miscellaneous Taxes, Licenses, Permits and		

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Change in Net Assets from Operations

3247	Change in Unrestricted Net Assets from Operations
3248	Change in Temporarily Restricted Net Assets from Operations
3249	Change in Permanently Restricted Net Assets from Operations
3250	Change in Total Net Assets from Operations

S1100-080	Previous Year Permanently Restricted Net Assets
3249	Change in Permanently Restricted Net Assets from Operations
S1100-085	Other Changes in Permanently Restricted Net Assets
3133	Permanently Restricted Net Assets
S1100-050	Previous Year Total Net Assets
3250	Change in Total Net Assets from Operations
S1100-055	Other Changes in Total Net Assets
3130	Total Net Assets

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 mortgages. Any HUD approved second mortgages should be included in this figure.
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.
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 - Entities other than Corporations

S1100-010	Beginning of Year Balance
3250	Net Income or Loss
S1200-420	Distributions
S1200-430	Contributions
S3100-030	Prior Period Adjustment
S1100-020	Other Changes in Equity
3130	End of Year - 3130

Equity Data - Corporations

S1100-300	Beginning Balance - Common Stock (Corporations)
S1100-310	Change in Common Stock (Corporations)
3161	Common Stock (Corporations)
S1100-400	Beginning Balance - Paid-in Surplus (Corporations)
S1100-410	Change in Paid-in Surplus (Corporations)
3162	Paid-in Surplus (Corporations)
S1100-500	Beginning Balance - Retained Earnings (Corporations)
S1100-510	Change in Retained Earnings (Corporations)
3163	Retained Earnings (Corporations)
S1100-600	Beginning Balance - Other Equity (Corporations)
S1100-610	Change in Other Equity (Corporations)
3164	Other Equity (Corporations)
S1100-700	Beginning of Year Balance/Prior Year Total Equity (Corporations)

EQUITY DATA

Equity Data - Non-Profit

S1100-060	Previous Year Unrestricted Net Assets
3247	Change in Unrestricted Net Assets from Operations
S1100-065	Other Changes in Unrestricted Net Assets
3131	Unrestricted Net Assets
S1100-070	Previous Year Temporarily Restricted Net Assets
3248	Change in Temporarily Restricted Net Assets from Operations
S1100-075	Other Changes in Temporarily Restricted Net Assets
3132	Temporarily Restricted Net Assets

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S1100-710 Change in Total Equity (Corporations)
 3160 Total Equity (Corporations)

Equity Data - Cooperative

S1100-100 Certificates Held in Treasury (Coops) - Beginning Balance
 S1100-105 Certificates Held in Treasury (Coops) - Change
 4010 Certificates Held in Treasury (Coops)
 S1100-110 Certificates of Initial Capital Value (Coops) - Beginning Balance
 S1100-115 Certificates of Initial Capital Value (Coops) - Change
 4020 Certificates of Initial Capital Value (Coops)
 S1100-120 Surplus/Deficiency from Operations (Coops) - Beginning Balance
 S1100-125 Surplus/Deficiency from Operations (Coops) - Change
 4030 Surplus/Deficiency from Operations (Coops)
 S1100-130 Amortized Mortgage (Coops) - Beginning Balance
 S1100-135 Amortized Mortgage (Coops) - Change
 4040 Amortized Mortgage (Coops)
 S1100-140 Replacement Reserve (Coops) - Beginning Balance
 S1100-145 Replacement Reserve (Coops) - Change
 4050 Replacement Reserve (Coops)
 S1100-150 General Operating Reserve (Coops) - Beginning Balance
 S1100-155 General Operating Reserve (Coops) - Change
 4060 General Operating Reserve (Coops)
 S1100-160 Paid-in Surplus (Coops) - Beginning Balance
 S1100-165 Paid-in Surplus (Coops) - Change
 4070 Paid-in Surplus (Coops)
 S1100-170 Other (Coops) - Beginning Balance
 S1100-175 Other (Coops) - Change
 4080 Other Equity (Coops)
 S1100-180 Total Equity/Net Assets (Coops) - Beginning Balance
 S1100-185 Total Equity/Net Assets (Coops) - Change
 4000T Total Members Equity/ Net Assets (Coops)

Equity Data – Non-Profit Cooperative

S1100-200 Previous Year Unrestricted Net Assets (Coops)
 S1100-205 Change in Unrestricted Net Assets (Coops)
 4100 Unrestricted Net Assets (Coops)
 S1100-210 Previous Year Temporarily Restricted Net Assets (Coops)
 S1100-215 Change in Temporarily Restricted Net Assets (Coops)
 4200 Temporarily Restricted Net Assets (Coops)
 S1100-220 Previous Year Permanently Restricted Net Assets (Coops)
 S1100-225 Change in Permanently Restricted Net Assets (Coops)
 4300 Permanently Restricted Net Assets (Coops)
 S1100-180 Total Equity/Net Assets (Coops) - Beginning Balance
 S1100-185 Total Equity/Net Assets (Coops) - Change
 4000T Total Members Equity/ Net Assets (Coops)

CASH FLOWS

Cash Flow from Operating Activities

S1200-010 Rental Receipts
 S1200-020 Interest Receipts
 S1200-025 Gifts
 S1200-030 Other Operating Receipts
 S1200-035 Entity/Construction Receipts
 S1200-040 Total Receipts

 S1200-050 Administrative
 S1200-070 Management Fee
 S1200-090 Utilities
 S1200-100 Salaries and Wages
 S1200-110 Operating and Maintenance
 S1200-120 Real Estate Taxes
 S1200-140 Property Insurance
 S1200-150 Miscellaneous Taxes and Insurance

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	S1200-160	Tenant Security Deposits
	S1200-170	Other Operating Expenses
New	S1200-175	Lease Payments
	S1200-180	Interest on Mortgages
	S1200-181	Interest Payments - Second Mortgage
	S1200-182	Interest Payments - Third Mortgage
	S1200-190	Interest on Notes Payable
*	S1200-195	Interest on Capital Recovery Payment
	S1200-210	Mortgage Insurance Premium (MIP)
	S1200-220	Miscellaneous Financial
*	S1200-223	Entity - Incentive Performance Fee
	S1200-225	Entity/Construction Disbursements
	S1200-230	Total Disbursements
	S1200-240	Net Cash provided by (used in) Operating Activities

Cash Flow From Investing Activities

	S1200-245	Net Deposits to the Mortgage Escrow account
	S1200-250	Net Deposits to the Reserve for Replacement account
	S1200-255	Net Deposits to Other Reserves
	S1200-260	Net Deposits to the Residual Receipts account
	S1200-280	Net Deposits to the General Operating Reserve (coops)
	S1200-290	Net Apartment Rehabilitation Deposits (coops)
	S1200-300	Net Deposits to the Management Improvement and Operating Plan account
	S1200-310	Net Deposits to the Long Term Investment account
	S1200-330	Net Purchase of Fixed Assets
	S1200-340	Other Investing Activities
	S1200-345	Entity/Construction Investing Activities
	S1200-350	Net Cash used in Investing Activities

Cash Flow from Financing Activities

*	S1200-360	Principal Payments – First Mortgage (or Bonds)
	S1200-361	Principal Payments - Second Mortgage

	S1200-362	Principal Payments - Third Mortgage
	S1200-365	Proceeds from Mortgages, Loans, or Notes Payable
	S1200-370	Principal Payments on Loans or Notes Payable
	S1200-385	Proceeds from Flexible Subsidy Loans
	S1200-390	Flexible Subsidy Loan principal payments
	S1200-395	Proceeds from Capital Improvement Loans
	S1200-400	Principal payments on Capital Improvement Loan Payable
	S1200-405	Proceeds from Operating Loss Loans
	S1200-410	Principal payments on Operating Loss Loan Payable
*	S1200-413	Proceeds from Capital Recovery Payment
*	S1200-417	Principal Payments on Capital Recovery Payment
	S1200-420	Distributions
	S1200-430	Contributions
	S1200-450	Other Financing Activities
	S1200-455	Entity/Construction Financing Activities
	S1200-460	Net Cash used in Financing Activities
	S1200-470	Net increase (decrease) in Cash and Cash Equivalents

Cash & Cash Equivalents

	S1200-480	Beginning of Period Cash
	S1200-485	Gifts of Investment
	S1200-486	Endowment Gifts Received
	S1200T	End of Period Cash

Reconciliation of Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities

	3250	Change in Total Net Assets from Operations
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Adjustments to Reconcile Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities

	6600	Depreciation Expenses
	6610	Amortization Expense
	S1200-490	Decrease (increase) in Tenant/Member Accounts Receivable

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S1200-500	Decrease (increase) in Accounts Receivable - Other
S1200-505	Increase in Gifts Receivable
S1200-510	Decrease (increase) in Accrued Receivable
S1200-520	Decrease (increase) in Prepaid Expenses
S1200-530	Decrease (increase) in Cash Restricted for Tenant Security Deposits
S1200-535	Decrease (increase) in Entity/ Construction Asset accounts
S1200-540	Increase (decrease) in Accounts Payable
S1200-550	Increase (decrease) in Accounts Payable - HUD Excess Rents
S1200-560	Increase (decrease) in Accrued Liabilities
S1200-570	Increase (decrease) in Accrued Interest Payable
S1200-580	Increase (decrease) in Tenant Security Deposits held in trust
S1200-590	Increase (decrease) in Prepaid Revenue
S1200-600	Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities
S1200-605	Increase (decrease) in Entity/Construction Liability accounts
S1200-610	Net Cash provided by (used in) Operating Activities
S1200-620	Comments

SCHEDULE OF RESERVE FOR REPLACEMENTS

Schedule of Reserve for Replacement

1320P	Balance at Beginning of Year
1320DT	Total Monthly Deposits
1320ODT	Other Deposits
1320INT	Interest on Replacement Reserve Accounts
1320RGL	Realized Gain or (Loss)
1320UGL	Unrealized Gain or (Loss)
1320WT	Approved Withdrawals
1320OWT	Other Withdrawals
1320	Balance at End of Year, Confirmed by Mortgagee
1320R	Deposits Suspended or Waived Indicator

Schedule of Residual Receipts

1340P	Balance at Beginning of Year
1340DT	Total Deposits
1340ODT	Other Deposits
1340INT	Interest on Residual Receipt Accounts
1340RGL	Realized Gain or (Loss)
1340UGL	Unrealized Gain or (Loss)
1340WT	Approved Withdrawals
1340OWT	Other Withdrawals
1340	Balance at current fiscal year end

COMPUTATION OF SURPLUS CASH

S1300-010	Cash
1135	Tenant subsidy due for period covered by financial statement
S1300-030	Other
S1300-040	Total Cash
S1300-050	Accrued Mortgage (or Bond) Interest Payable
S1300-060	Delinquent Mortgage (or Bond) Principal Payments
S1300-070	Delinquent Deposits to Reserve for Replacements
S1300-075	Accounts Payable - 30 days
S1300-080	Loans and Notes Payable [due within 30 days]
S1300-090	Deficient Tax Insurance or MIP Escrow Deposits
S1300-100	Accrued Expenses [not escrowed]
2210	Prepaid Revenue
2191	Tenant Security Deposits Liability
S1300-110	Other Current Obligations
S1300-140	Total Current Obligations
S1300-150	Surplus Cash (Deficiency)
S1300-160	Annual Distribution earned during fiscal period covered by the statement

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S1300-170 Distribution Accrued and Unpaid as of the end of the prior fiscal period

S1300-180 Distributions and Entity Expenses paid during fiscal period covered by statement

S1300-190 Distribution earned but Unpaid

S1300-200 Amount Available for Distribution during next fiscal period

* S1300-203 Incentive Performance Fee Payable

* S1300-204 Percentage Surplus Cash Split

* S1300-205 Required Payments on Restructuring Note

* S1300-206 Surplus Cash Available for Distribution

S1300-210 Deposit Due Residual Receipts

semi-annual period

S1400-220 Distribution and entity expenses paid during semi-annual period

S1400-230 Distribution earned but Unpaid

S1400-240 Amount Available for Distribution during next fiscal period

S1400-250 Deposit Due Residual Receipts

COMPUTATION OF SURPLUS CASH (MID-YEAR)

S1400-010 Semi-Annual Period Ended ie: 12/31/2001

S1400-020 Cash

S1400-030 Tenant Subsidy due for semi-annual period

S1400-040 Other

S1400-050 Total Cash

* S1400-060 Accrued Mortgage Interest Payable

* S1400-070 Delinquent Mortgage (or Bond) Principal Payments

S1400-080 Delinquent Deposits to Reserve for Replacements

S1400-090 Accounts Payable - [due within 30 days]

S1400-100 Loans and Notes Payable [due within 30 days]

S1400-110 Deficient Tax Insurance or MIP Escrow Deposits

S1400-120 Accrued Expenses [not escrowed]

S1400-130 Prepaid Revenue

S1400-140 Tenant Security Deposits Liability

S1400-150 Other Current Obligations

S1400-180 Total Current Obligations

S1400-190 Surplus Cash (Deficiency)

S1400-200 Distribution earned during semi-annual period

S1400-210 Distribution accrued and Unpaid as of the end of the

FIXED ASSETS

1410P Beginning Balance for 1410

1410AT Additions for 1410

1410DT Deductions for 1410

1410 Land

1420P Beginning Balance for 1420

1420AT Additions for 1420

1420DT Deductions for 1420

1420 Buildings

1440P Beginning Balance for 1440

1440AT Additions for 1440

1440DT Deductions for 1440

1440 Building Equipment (Portable)

1450P Beginning Balance for 1450

1450AT Additions for 1450

1450DT Deductions for 1450

1450 Furniture for Project/Tenant Use

1460P Beginning Balance for 1460

1460AT Additions for 1460

1460DT Deductions for 1460

1460 Furnishings

1465P Beginning Balance for 1465

1465AT Additions for 1465

1465DT Deductions for 1465

1465 Office Furniture and Equipment

1470P Beginning Balance for 1470

1470AT Additions for 1470

HUD MULTIFAMILY CHART OF ACCOUNTS

New Accounts are marked with "new", changes in descriptions are marked with "**"

1470DT	Deductions for 1470		5316	VA Ancillary
1470	Maintenance Equipment		5317	VA Contractual Adjustments
1480P	Beginning Balance for 1480	New	5320	Members Group Life Insurance Expense (Coops)
1480AT	Additions for 1480		5321	Hospice
1480DT	Deductions for 1480		5325	Other Public Room & Board
1480	Motor Vehicles		5326	Other Public Ancillary
1490P	Beginning Balance for 1490		5327	Other Public Adjustment
1490AT	Additions for 1490		5330	Dietary Salaries
1490DT	Deductions for 1490		5331	Contributions and Gifts
1490	Miscellaneous Fixed Assets		5332	Food
1400PT	Total Beginning Balance for Fixed Assets		5333	Dietary Supplies
1400AT	Total Asset Additions		5340	Registered Nurses Payroll
1400DT	Total Asset Deductions		5341	Licensed Practical Nurses Payroll
1400T	Total Fixed Assets		5342	Other Nursing Salaries
			5350	Housekeeping Salaries
1495P	Beginning Balance for 1495		5351	Housekeeping Supplies
6600	Total Provisions		5352	Other Housekeeping
1400ADT	Total Accumulated Depreciation from Disposed Assets		5360	Drugs/Medical Supplies and Pharmaceuticals
1495	Ending Balance for Accumulated Depreciation		5361	Medical Salaries
1400N	Total Net Book Value		5362	Other Medical
			5365	Food Servicing
			5370	Laundry and Linen
			5375	Housekeeping
			5376	Health/Medical Services
			5380	Recreation (Activities) and Rehabilitation
			5385	Rehabilitation
			5390	Other Service Revenue
			5395	Adult Day Care
			5396	Child Day Care

SCHEDULE OF 5300 ACCOUNTS

5301	Private Pay Room & Board
5302	Private Pay Ancillary
5303	Contractual Adjustments
5305	Medicare Room & Board
5306	Medicare Ancillary
5307	Medicare Contractual Adjustments
5309	Medicaid Room & Board
5310	Medicaid Ancillary
5311	Swimming Pool Maintenance Expense
5312	Medicaid Contractual Adjustments
5315	VA Room & Board

SCHEDULE OF 6900 ACCOUNTS

6930	Dietary Salaries
6931	Dietary Purchased Services
6932	Food

HUD MULTIFAMILY CHART OF ACCOUNTS

New Accounts are marked with “new”, changes in descriptions are marked with “**”

6933	Dietary Supplies
6940	Registered Nurses Payroll
6941	Licensed Practical Nurses Payroll
6942	Other Nursing Salaries
6943	Director of Nurses Salaries
6944	Nursing Purchase Services
6950	Housekeeping Salaries
6951	Housekeeping Supplies
6952	Other Housekeeping
6953	Housekeeping Purchased Services
6960	Drugs and Pharmaceuticals
6961	Medical Salaries
6962	Other Medical
6963	Medical Supplies
6964	Medical Purchased Services
6965	Pharmacy Salaries
6966	Pharmacy Supplies
6967	Pharmacy Purchased Services
6970	Laundry and Linen
6971	Laundry Salaries
6972	Laundry, Linen, Bedding, Disposables, Purchased Services
6973	Laundry Supplies
6975	Medical Records Salaries
6976	Medical Records Supplies
6977	Medical Records Purchased Services
6980	Recreation and Rehabilitation
6981	Activities Supplies
6982	Activities Purchased Services
6983	Rehabilitation Salaries
6984	Rehabilitation Supplies
6985	Rehabilitation Purchased Services
6990	Other Service Expenses

NURSING HOME SUPPLEMENTAL DATA

S1900-010	Total Licensed Beds
S1900-020	Capacity
S1900-030	Medicare Pay Patient Days
S1900-040	Medicare Pay Patient Days Percentage
S1900-050	Medicaid Pay Patient Days
S1900-060	Medicaid Pay Patient Days Percentage
S1900-070	Private Pay Patient Days
S1900-080	Private Pay Patient Days Percentage
S1900-090	VA Pay Patient Days
S1900-100	VA Pay Patient Days Percentage
S1900-110	Other Pay Patient Days
S1900-120	Other Pay Patient Days Percentage
S1900-130	Actual Patient Days
S1900-140	Utilization

NOTES

S3100-010	Organization and Presentation Note
S3100-020	Prior Period Adjustment Note
S3100-030	Prior Period Adjustment (Amount)
S3100-040	Summary of Significant Accounting Policies Note
S3100-050	Mortgages (or Bond) Payable Note
S3100-060	<i>Principal Payments in the next 12 months – year 1</i>
S3100-070	<i>Principal Payments in the next 12 months – year 2</i>
S3100-080	<i>Principal Payments in the next 12 months – year 3</i>
S3100-090	<i>Principal Payments in the next 12 months – year 4</i>
S3100-100	<i>Principal Payments in the next 12 months – year 5</i>
S3100-110	<i>Principal Payments remaining after 5 years</i>
S3100-120	Interest Reduction Payments from Subsidy
S3100-130	Notes/Loans Payable Note
S3100-140	<i>Creditor</i>
S3100-150	<i>Purpose</i>
S3100-160	<i>Date Incurred</i>
S3100-170	<i>Terms</i>
S3100-180	<i>Amount Due</i>

HUD MULTIFAMILY CHART OF ACCOUNTS

New Accounts are marked with “new”, changes in descriptions are marked with “**”

- S3100-185 Does the Note/loan Payable place a lien on project assets?*
- S3100-190 Total of Notes/Loans Payable
- S3100-200 Related Party Transactions Note
- S3100-210 Company Name*
- S3100-220 Amount Received*
- S3100-230 Management Fee Note
- S3100-235 Lease Terms Note
- S3100-240 Additional Note(s)

AUDITOR’S REPORTS – Profit Motivated

Report on the Financial Statement

- S2100-020 Opinion (Unqualified, Qualified, Adverse & Disclaimer)
- S2100-050 Going Concern Issue
- S2100-030 Opinion Explanation

Report on Supplemental Data

- S2100-100 Opinion (Unqualified, Qualified, Adverse & Disclaimer)
- S2100-110 Opinion Explanation

Report on Internal Controls

- S2200-020 Reportable Conditions Indicator
- S2200-030 Material Weaknesses Indicator
- S2200-040 Comments on Internal Controls

Report on Compliance – Major Programs

- S2300-020 Opinion
- S2300-030 Material Non-Compliance Indicator
- S2300-040 Comments on Non-Compliance

Report on Compliance – Non-Major

- S2400-020 Material Non-Compliance Indicator
- S2400-040 Comments on Non-Compliance

Report on Compliance – Affirmative Fair Housing

- S2500-020 Material Non-Compliance Indicator
- S2500-040 Comments on Non-Compliance

AUDITOR’S REPORTS – Non-Profit

Report on the Financial Statement and on the Supplemental Schedule

of Federal Awards

- S3400-020 Opinion (Unqualified, Qualified, Adverse & Disclaimer)
- S3400-030 Opinion Explanation
- S3400-050 Going Concern Issue

Report on Supplemental Data

- S3400-100 Opinion (Unqualified, Qualified, Adverse & Disclaimer)
- S3400-110 Opinion Explanation

Report on compliance and on internal control over financial reporting

- S3500-020 Reportable Conditions Indicator
- S3500-030 Material Weaknesses Indicator
- S3500-040 Material Non-Compliance Indicator
- S3500-045 Comments on Internal Controls

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
- S3600-030 Material Weakness Indicator
- S3600-035 Comments on Non-compliance

FINDINGS – Profit Motivated Entities

- S2700-005 Finding Reference Number
- S2700-010 Statement of Condition
- S2700-020 Criteria
- S2700-030 Effect
- S2700-040 Cause
- S2700-050 Recommendation
- S2700-055 Auditor Non-Compliance Code
- S2700-065 Amount of Questioned Costs
- S2700-100 Auditor’s Summary of Auditee’s Comments on the Findings and Recommendations
- S2700-070 Response Indicator
- S2700-080 Completion Date
- S2700-090 Response
- S2700-110 Contact Person First Name

HUD MULTIFAMILY CHART OF ACCOUNTS

New Accounts are marked with “new”, changes in descriptions are marked with “**”

S2700-120 Contact Person Middle Initial

S2700-130 Contact Person Last Name

FINDINGS – Non-Profit Entities

S3700-010 Indicator – Any audit findings disclosed that re
required to be reported in accordance with section
510(a) of Circular A-133

S3700-020 Dollar threshold used to distinguish between type A
and type B programs

S3700-030 Low-Risk Auditee indicator

S3800-010 Finding reference number

S3800-015 Type of Finding

S3800-020 Criteria

S3800-030 Statement of Condition

S3800-035 Auditor non-compliance code

S3800-040 Questioned Costs

S3800-050 Context

S3800-060 Effect

S3800-070 Cause

S3800-080 Recommendation

S3800-090 Auditor’s summary of the Auditee’s comments on the
findings and recommendations

S3800-130 Response indicator

S3800-140 Completion Date

S3800-150 Response

S3800-160 Contact Person First Name

S3800-170 Contact Person Middle Initial

S3800-180 Contact Person Last Name

Prior Year Findings

S3900-010 Previous Finding Reference Number

S3900-020 Status Indicator

S3900-030 Statement of Condition for Previous Finding

S3900-040 Previous response for finding

S3900-050 Narrative