

## BALANCE SHEET DATA

Account	Description	Details
<b>Assets</b>		
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	
1138	Allowance for Doubtful Accounts (Medicare/Medicaid/Other Insurance Receivable)	
1137N	Net Medicare/Medicaid/Other Insurance Receivable	
1140	Accounts and Notes Receivable - Operations	[Details]
1145	Accounts and Notes Receivable - Entity	[Details]
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	[Details]
1200	Prepaid Expenses	
1100T	Total Current Assets	
1191	Tenant/Patient Deposits Held in Trust	
1310	Escrow Deposits	
1320	Replacement Reserve	
1330	Other Reserves	
1340	Residual Receipts Reserve	
1355	Bond Reserves	
1365	General Operating Reserve (Coops)	
1367	Sinking Fund	
1381	Management Improvement and Operating Plan	
1300T	Total Deposits	
1410	Land	
1420	Buildings	
1440	Building Equipment (Portable)	
1450	Furniture for Project/Tenant Use	
1460	Furnishings	
1465	Office Furniture and Equipment	
1470	Maintenance Equipment	
1480	Motor Vehicles	
1490	Miscellaneous Fixed Assets	
1400T	Total Fixed Assets	
1495	Accumulated Depreciation	
1400N	Net Fixed Assets	
1510	Investments - Operations	
1515	Investments - Entity	

1520	Deferred Financing Costs	
1525	Cash Restricted for Long-term Investment	NP only
1590	Miscellaneous Other Assets	[Details]
1500T	Total Other Assets	
1000T	Total Assets	
<b>Liabilities</b>		
2105	Bank Overdraft - Operations	
2110	Accounts Payable - Operations	
2111	Accounts Payable - Construction/ Development	
2112	Accounts Payable - Project Improvement Items	
2113	Accounts Payable - Entity	
2114	Incentive Performance Fee	M2M
2115	Accounts Payable - 236 Excess Income due HUD	
2116	Accounts Payable - Section 8 & Other	
2120	Accrued Wages Payable	
2121	Accrued Payroll Taxes Payable	
2123	Accrued Management Fee Payable	
2125	Accrued Lease Payments Payable	
2130	Accrued Interest Payable - Section 236	
2131	Accrued Interest Payable - First Mortgage (or Bonds)	
2132	Accrued Interest Payable - Other Mortgages	[Details]
2133	Accrued Interest Payable - Other Loans and Notes (Surplus Cash)	
2134	Accrued Interest Payable - Other Loans and Notes	
2135	Accrued Interest Payable - Flexible Subsidy Loan	
2136	Accrued Interest Payable - Capital Improvements Loan	
2137	Accrued Interest Payable - Operating Loss Loan	
2139	Accrued Interest Payable - Capital Recovery Payment	M2M
2150	Accrued Property Taxes	
2160	Notes Payable (Short-term)	
2170	Mortgage (or Bonds) Payable - First Mortgage (Bonds) (Short Term)	
2172	Other Mortgages Payable (Short Term)	[Details]
2173	Other Loans and Notes Payable - Surplus Cash (Short Term)	
2174	Other Loans and Notes (Short Term)	
2175	Flexible Subsidy Loan Payable (Short Term)	
2176	Capital Improvement Loan Payable (Short Term)	
2177	Operating Loss Loan Payable (Short Term)	
2179	Capital Recovery Payment (Short Term)	M2M
2180	Utility Allowances	
2190	Miscellaneous Current Liabilities	[Details]
2210	Prepaid Revenue	
2122T	Total Current Liabilities	
2191	Tenant/Patient Deposits Held In Trust (Contra)	
2305	Accounts Payable - Entity (Long-Term)	
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)	[Details]

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 (M2M)	M2M
2330	Interest on Loans or Notes Payable (Long Term)	
2331	Accrued Interest Other Mortgages Payable (Long Term)	[Details]
2332	Accrued Interest Notes Payable (Surplus Cash) Long Term	
2340	Debt Issuance Costs [This amount is entered as a positive number]	NEW
2390	Miscellaneous Long Term Liabilities	[Details]
2300T	Total Long Term Liabilities	
2000T	Total Liabilities	
Net Assets - Non-Profit		
3131	Net Assets Without Donor Restrictions	2018: New Wording
3132	<del>Temporarily Restricted Net Assets</del>	2018: DELETED
3133	Net Assets With Donor Restrictions	2018: New Wording
3130	Total Net Assets	
2033T	Total Liabilities and Equity/Net Assets	
Equity Data - Entities other than Corporations		
3130	Total Equity	
2033T	Total Liabilities and Equity	
Equity Data - Corporations		
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)	

**Drop-down List for 1140 Details**

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 (Specify)

**Drop-down List for 1145 Details**

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 (Specify)

**Drop-down List for 1190 Details**

Payroll deposits  
Utility deposits  
Other (Specify)

**Drop-down List for 2172 Details**

Second Mortgage  
Third Mortgage  
Fourth Mortgage  
Fifth Mortgage

**Drop-down List for 2322 Details**

- Second Mortgage
- Third Mortgage
- Fourth Mortgage
- Fifth Mortgage

**Drop-down List for 2331 Details**

- Second Mortgage
- Third Mortgage
- Fourth Mortgage
- Fifth Mortgage

## PROFIT AND LOSS DATA

Account	Description	Details
<b>Rent Revenue</b>		
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	[Details]
5191	Excess Rent	
5192	Rent Revenue/ Insurance	
5193	Special Claims Revenue	
5194	Retained Excess Income	
5195	Lease Revenue (Nursing Home or Section 232 - B&C or AL)	
5100T	Total Rent Revenue	
<b>Vacancies</b>		
5220	Apartments	
5240	Stores and Commercial	
5250	Rental Concessions	
5270	Garage and Parking Space	
5290	Miscellaneous	[Details]
5200T	Total Vacancies	
5152N	Net Rental Revenue (Rent Revenue Less Vacancies)	
<b>5300 Revenue</b>		
5300	Nursing Homes/ Assisted Living/Board & Care/Other Elderly Care/Coop/ and Other Revenues	
<b>Financial Revenue</b>		
5410	Financial Revenue - Project Operations	
5430	Revenue from Investments - Residual Receipts	
5440	Revenue from Investments - Replacement Reserve	
5490	Revenue from Investments - Miscellaneous	[Details]
5400T	Total Financial Revenue	
<b>Other Revenue</b>		
5910	Laundry and Vending Revenue	
5920	Tenant Charges	
5945	Interest Reduction Payments Revenue	
5960	Expiration of Gift Donor Restrictions	NP only
5970	Gifts	NP only
5990	Miscellaneous Revenue	[Details]
5900T	Total Other Revenue	
5000T	Total Revenue	
<b>Administrative Expenses</b>		
6203	Conventions and Meetings	
6204	Management Consultants	
6210	Advertising and Marketing	
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	
6390	Miscellaneous Administrative Expenses	[Details]
6263T	Total Administrative Expenses	
<b>Utilities Expenses</b>		
6420	Fuel Oil/Coal	
6450	Electricity	
6451	Water	
6452	Gas	
6453	Sewer	
6400T	Total Utilities Expense	
<b>Operating &amp; Maintenance Expenses</b>		
6510	Payroll	
6515	Supplies	
6520	Contracts	
6521	Operating and Maintenance Rent Free Unit	
6525	Garbage and Trash Removal	
6530	Security Payroll/Contract	
6531	Security Rent Free Unit	
6546	Heating/Cooling Repairs and Maintenance	
6548	Snow Removal	
6570	Vehicle and Maintenance Equipment Operation and Repairs	
6580	Lease Expense	
6590	Miscellaneous Operating and Maintenance Expenses	[Details]
6500T	Total Operating and Maintenance Expenses	
<b>Taxes &amp; Insurance</b>		
6710	Real Estate Taxes	
6711	Payroll Taxes (Project's Share)	
6720	Property & Liability Insurance (Hazard)	
6721	Fidelity Bond Insurance	
6722	Workmen's Compensation	
6723	Health Insurance and Other Employee Benefits	
6790	Miscellaneous Taxes, Licenses, Permits and Insurance	[Details]
6700T	Total Taxes and Insurance	
<b>Financial Expenses</b>		
6820	Interest on First Mortgage (or Bonds) Payable	
6825	Interest on Other Mortgages	
6830	Interest on Notes Payable (Long Term)	
6840	Interest on Notes Payable (Short Term)	
6850	Mortgage Insurance Premium/ Service Charge	
6890	Miscellaneous Financial Expenses	[Details]

6800T	Total Financial Expenses	
<b>6900 Expenses</b>		
6900	Nursing Homes/Assisted Living/ Board & Care/Other Elderly Care Expenses	
<b>Operating Results</b>		
6000T	Total Cost of Operations before Depreciation	
5060T	Profit (Loss) before Depreciation	
6600	Depreciation Expenses	
6610	Amortization Expense	
5060N	Operating Profit or (Loss)	
<b>Corporate or Mortgagor Revenue/Expenses</b>		
7105	Entity Revenue	
7110	Officer's Salaries	
7115	Incentive Performance Fee	M2M
7120	Legal Expenses	
7130	Federal, State, and Other Income Taxes	
7141	Interest on Notes Payable	
7142	Interest on Mortgage Payable	
7190	Other Expenses	[Details]
7100T	Net Entity Expenses	
<b>Change in Net Assets from Operations</b>		
3247	Change in Net Assets Without Donor Restrictions from Operations	2018: New Wording
3248	<del>Change in Temporarily Restricted Net Assets from Operations</del>	2018: DELETED
3249	Change in Net Assets With Donor Restrictions from Operations	2018: New Wording
3250	Change in Total Net Assets from Operations	NP only
<b>Profit or Loss - Profit Motivated</b>		
3250	Profit or Loss (Net Income or Loss)	
<b>Part II</b>		
S1000-010	Total first mortgage (or bond) principal payments required during the audit period (usually 12 months). This applies to all direct loans, HUD- held and HUD-insured first mortgages.	
S1000-020	The total of all monthly reserve for replacement deposits (usually 12 months) required during the audit period even if deposits have been temporarily waived or suspended.	
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	Description	Details
S1100-060	Previous Year Net Assets Without Donor Restrictions	2018: New Wording
3247	Change in Net Assets Without Donor Restrictions from Operations	2018: New Wording
S1100-065	Other Changes in Net Assets Without Donor Restrictions	2018: New Wording
3131	Net Assets Without Donor Restrictions	2018: New Wording
S1100-070	<del>Previous Year Temporarily Restricted Net Assets</del>	2018: DELETED
3248	<del>Change in Temporarily Restricted Net Assets from Operations</del>	2018: DELETED
S1100-075	<del>Other Changes in Temporarily Restricted Net Assets</del>	2018: DELETED
3132	<del>Temporarily Restricted Net Assets</del>	2018: DELETED
S1100-080	Previous Year Net Assets With Donor Restrictions	2018: New Wording
3249	Change in Net Assets With Donor Restrictions from Operations	2018: New Wording
S1100-085	Other Changes in Net Assets With Donor Restrictions	2018: New Wording
3133	Net Assets With Donor Restrictions	2018: New Wording
S1100-050	Previous Year Total Net Assets	NP only
3250	Change in Total Net Assets from Operations	NP only
S1100-055	Other Changes in Total Net Assets	[Details]
3130	Total Net Assets	NP only
Account	Description	
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	
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)	
S1100-710	Change in Total Equity (Corporations)	
3160	Total Equity (Corporations)	

## CASH FLOW DATA

Account	Description	Details
<b>Cash Flow from Operating Activities</b>		
S1200-010	Rental Receipts	
S1200-020	Interest Receipts	
S1200-025	Gifts	NP Only
S1200-030	Other Operating Receipts	
S1200-035	Entity/Construction Receipts	[Details]
S1200-040	Total Receipts	
S1200-050	Administrative	
S1200-070	Management Fee	
S1200-090	Utilities	
S1200-100	Salaries and Wages	
S1200-110	Operating and Maintenance	
S1200-115	Lease Payments	
S1200-120	Real Estate Taxes	
S1200-140	Property Insurance	
S1200-150	Miscellaneous Taxes and Insurance	
S1200-160	Tenant Security Deposits	
S1200-170	Other Operating Expenses	
S1200-180	Interest on First Mortgage	
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	M2M
S1200-210	Mortgage Insurance Premium (MIP)	
S1200-220	Miscellaneous Financial	
S1200-223	Entity - Incentive Performance Fee	M2M
S1200-225	Entity/Construction Disbursements	[Details]
S1200-230	Total Disbursements	
S1200-240	Net Cash provided by (used in) Operating Activities	
<b>Cash Flow from Investing Activities</b>		
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	
S1200-300	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	[Details]
S1200-345	Entity/Construction Investing Activities	[Details]
S1200-350	Net Cash used in Investing Activities	
<b>Cash Flow from Financing Activities</b>		
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	M2M
S1200-417	Principal payments on Capital Recovery Payment	M2M
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	2019: New Wording
<b>Cash and Cash Equivalents</b>		
S1200-480	Beginning of Period Cash	2019: New Wording
S1200T	End of Period Cash	2019: New Wording
<b>Reconciliation of Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities</b>		
3250	Profit or Loss (Net Income or Loss)	
3250	Change in Total Net Assets from Operations	NP Only
<b>Adjustments to Reconcile Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities</b>		
6600	Depreciation Expenses	2018: PM Only
6610	Amortization Expense	2018: PM Only
S1200-486	Amortization of Debt Issuance Costs	2018: PM Only
S1200-490	Decrease (increase) in Tenant/Member Accounts Receivable	2018: PM Only
S1200-500	Decrease (increase) in Accounts Receivable - Other	2018: PM Only
S1200-510	Decrease (increase) in Accrued Receivable	2018: PM Only
S1200-520	Decrease (increase) in Prepaid Expenses	2018: PM Only
S1200-530	Decrease (increase) in Cash Restricted for Tenant Security Deposits	2018: PM Only
S1200-535	Decrease (increase) in Entity/ Construction Asset accounts	2018: PM Only
S1200-540	Increase (decrease) in Accounts Payable	2018: PM Only
S1200-550	Increase (decrease) in Accounts Payable - HUD Excess Rents	2018: PM Only
S1200-560	Increase (decrease) in Accrued Liabilities	2018: PM Only
S1200-570	Increase (decrease) in Accrued Interest Payable	2018: PM Only
S1200-580	Increase (decrease) in Tenant Security Deposits held in trust	2019: New Wording
S1200-590	Increase (decrease) in Prepaid Revenue	2018: PM Only
S1200-600	Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities	2018: PM Only
S1200-605	Increase (decrease) in Entity/Construction Liability accounts	2018: PM Only
<b>Net Cash provided by (used in) Operating Activities</b>		
S1200-610	Net Cash provided by (used in) Operating Activities	
S1200-620	Comments	

## NOTES

Account	Description	Details
S3100-010	Organization and Presentation Note	
S3100-020	Prior Period Adjustment Note	
S3100-030	Prior Period Adjustment	
S3100-040	Summary of Significant Accounting Policies Note	
S3100-050	Mortgages (or Bond) Payable Note	
	Please enter the Mortgages Payable:	[Details]
S3100-120	Interest Reduction Payments from Subsidy	
S3100-130	Notes/Loans Payable Note	
	Please Enter the Notes/Loans Payable	[Details]
S3100-190	Total of Notes/Loans Payable	
S3100-200	Related Party Transactions Note	[Details]
S3100-230	Management Fee Note	
S3100-235	Lease Terms Note	
	Please enter the additional notes:	[Details]

### Details - 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

### Details - Notes/Loans Payable

S3100-140	Creditor
S3100-150	Purpose
S3100-160	Date Incurred
S3100-170	Terms
S3100-180	Amount Due
S3100-185	Does the Note/Loan Payable place a lien on project assets?

### Details - Related Party Transactions

S3100-210	Company Name
S3100-220	Amount Received

## AUDITOR'S REPORTS - Non-Profit

Account	Description	
<b>Report on the Financial Statements and on the Supplementary Schedule of Federal Awards</b>		
S3400-020	Opinion	
S3400-030	Opinion Explanation	
S3400-050	Going Concern Issue	
<b>Report on Supplemental Data</b>		
S3400-100	Opinion	
S3400-110	Opinion Explanation	
<b>Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial</b>		
S3500-020	Instances of Fraud, Non-compliance, or Abuse of Laws, Regulations, Contracts or Grants That Have A Material Effect on the Financial Statements	
S3500-030	Significant Deficiencies or Material Weaknesses in Internal Controls Over Financial Reporting Indicator	
S3500-045	Comments on Internal Controls	
<b>Report on Compliance and Internal Control over Compliance Applicable to each Major Program; Report on Internal Control</b>		
S3600-015	Opinion on Compliance with Laws, Regulations, and Contracts Applicable to Each Major Program	
S3600-020	Significant Deficiencies or Material Weaknesses in Internal Controls Over Financial Reporting Indicator	
S3600-035	Comments on Non-compliance	

## AUDITOR'S REPORTS - Profit-Motivated

Account	Description	
<b>Report on the Financial Statement</b>		
S2100-020	Opinion	
S2100-050	Going Concern Issue	
S2100-030	Opinion Explanation	
<b>Report on Supplemental Data</b>		
S2100-100	Opinion	
S2100-110	Opinion Explanation	
<b>Report on Internal Controls</b>		
S2200-020	Instances of Fraud, Non-compliance, or Abuse of Laws, Regulations, Contracts or Grants That Have a Material Effect on the Audit	
S2200-030	Significant Deficiencies or Material Weaknesses in Internal Controls Over Financial Reporting Indicator	
S2200-040	Comments on Internal Controls	
<b>Report on Compliance - Major Programs</b>		
S2300-020	Opinion on Compliance with Laws, Regulations, and Contracts Applicable to Each Major Program	
S2300-030	Significant Deficiencies or Material Weaknesses in Internal Controls Over Compliance Indicator	
S2300-040	Comments on Non-compliance	
S2400-010	Management Letter	

## FINDINGS & PRIOR AUDITS - Non-Profit

Account	Description	Details
<b>Schedule of Findings and Questioned Costs</b>		
S3700-010	Indicator - Any audit findings disclosed that are required to be reported in accordance with section 200.516 of OMB Uniform Guidance	
S3700-020	Dollar threshold used to distinguish between type A and type B programs	
S3700-030	Low-Risk Auditee Indicator	

<b>Findings &amp; Questioned Costs</b>		
	Please enter the Financial Statement and/or Federal Award Findings:	[Details]
S3800-160	Contact Person First Name	
S3800-170	Contact Person Middle Initial	
S3800-180	Contact Person Last Name	
<b>Prior Audit Findings</b>		
	Please enter the Prior Audit Findings associated with the Federal programs for which there are comments:	[Details]

<b>Details - Findings &amp; Questioned Costs</b>		
S3800-010	Finding Reference Number	
S3800-011	Title and CFDA Number of Federal Program	
S3800-015	Type of Finding [Financial Statement Finding / Federal Award Finding / Financial Statement and Federal Award Finding]	
S3800-016	Finding Resolution Status [Resolved / In process / Unresolved]	
S3800-017	Information on Universe Population Size	
S3800-018	Sample Size Information	
S3800-019	Identification of Repeat Finding and Finding Reference Number	
S3800-020	Criteria	
S3800-030	Statement of Condition	
S3800-032	Cause	
S3800-033	Effect or Potential Effect	
S3800-035	Auditor Non-Compliance Code [See Drop-down that follows]	
S3800-040	Amount of Questioned Costs	
S3800-038	Please identify the property(s) and associated questioned costs this finding applies to:	[Details]
S3800-045	Reporting Views of Responsible Officials	
S3800-050	Context	
S3800-080	Recommendation	
S3800-090	Auditor's Summary of the Auditee's Comments on the Findings and Recommendations	
S3800-130	Response Indicator [Agree / Disagree]	
S3800-140	Completion Date	
S3800-150	Response	

S3800-035	Auditor Non-Compliance Code Drop-Down
	A. Unauthorized withdrawals from replacement reserve account B. Failure to make required residual receipts deposits C. Unauthorized withdrawals from residual receipts account D. Commingling of funds E. Unauthorized change in ownership F. Acquisition of liabilities (encumbering project assets) G. Unauthorized loans from project funds H. Unauthorized distribution of project assets I. Failure to maintain property/open physical inspection(s). J. Unauthorized Management Fees L. Failure to remit Excess Rents for Section 236 Projects M. Security Deposits N. Reserve for Replacements Deposits O. Investment of Reserve for Replacements P. Investment of Residual Receipts Q. Failure to Make Mortgage Payments R. Section 8 Program Admin. S. Internal Control Deficiencies T. Disposal of Assets U. Overpayment of Incentive Performance Fee (M2M) V. Underpayment of Mtg Restructuring Note (M2M 2nd Mtg Z. Other

Details - Questioned Costs by Property	
S3800-037	FHA/Contract Number
S3800-038	Questioned Costs

Details - Prior Audit 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	



## FINDINGS & PRIOR AUDITS - Profit-Motivated

Account	Description	Details
<b>Schedule of Findings and Questioned Costs</b>		
	Please enter the findings associated with this audit:	[Details]
S2700-110	Contact Person First Name	
S2700-120	Contact Person Middle Initial	
S2700-130	Contact Person Last Name	
<b>Auditee's Comments on Audit Resolution Matters</b>		
	Please enter the Prior Audit Matters for which there are comments:	[Details]

Details - Findings & Questioned Costs		
S2700-005	Finding Reference Number	
S2700-006	Finding Resolution Status [Resolved   In Progress   Unresolved]	
S2700-007	Information on Universe Population Size	
S2700-008	Sample Size Information	
S2700-009	Noncompliance Information	
S2700-010	Statement of Condition	
S2700-020	Criteria	
S2700-030	Effect or Potential Effect	
S2700-040	Cause	
S2700-050	Recommendation	
S2700-055	Auditor Non-Compliance Code	
S2700-065	Amount of Questioned Costs	
	Please identify the property(s) and associated questioned costs this finding applies to:	[Details]
S2700-100	Reporting Views of Responsible Officials	
S2700-070	Concur or Do Not Concur with this Finding [Concur   Do Not Concur]	
S2700-075	Agree or Disagree with auditor recommendations [Agree   Disagree]	
S2700-080	Completion Date or Proposed Completion Date	
S2700-090	Actions Taken or Planned on the Finding	

S2700-055	Auditor Non-Compliance Code Drop-Down
	<ul style="list-style-type: none"> <li>A. Unauthorized withdrawals from replacement reserve account</li> <li>B. Failure to make required residual receipts deposits</li> <li>C. Unauthorized withdrawals from residual receipts account</li> <li>D. Commingling of funds</li> <li>E. Unauthorized change in ownership</li> <li>F. Acquisition of liabilities (encumbering project assets)</li> <li>G. Unauthorized loans from project funds</li> <li>H. Unauthorized distribution of project assets</li> <li>I. Failure to maintain property/open physical inspection(s).</li> <li>J. Unauthorized Management Fees</li> <li>L. Failure to remit Excess Rents for Section 236 Projects</li> <li>M. Security Deposits</li> <li>N. Reserve for Replacements Deposits</li> <li>O. Investment of Reserve for Replacements</li> <li>P. Investment of Residual Receipts</li> <li>Q. Failure to Make Mortgage Payments</li> <li>R. Section 8 Program Admin.</li> <li>S. Internal Control Deficiencies</li> <li>T. Disposal of Assets</li> <li>U. Overpayment of Incentive Performance Fee (M2M)</li> <li>V. Underpayment of Mtg Restructuring Note (M2M 2nd Mtg</li> <li>Z. Other</li> </ul>

Detail - Questioned Costs by Property	
S2700-057	FHA/Contract Number
S2700-058	Questioned Costs

Detail - Auditee's Comments on Audit Resolution Matters	
S2800-010	Finding
S2800-020	Status

## RESERVE ACCOUNTS DATA

Account	Description	Details
<b>Schedule of Reserve for Replacement</b>		
1320P	Balance at Beginning of Year	
1320DT	Total Monthly Deposits	
1320ODT	Other Deposits	[Details]
1320INT	Interest on Replacement Reserve Accounts	
1320RGL	Realized Gain or (Loss)	
1320UGL	Unrealized Gain or (Loss)	
1320WT	Approved Withdrawals	
1320OWT	Other Withdrawals	[Details]
1320	Balance at End of Year, Confirmed by Mortgagee	
1320R	Deposits Suspended or Waived Indicator	
<b>Schedule of Residual Receipts</b>		
1340P	Balance at Beginning of Year	
1340DT	Total Deposits	
1340ODT	Other Deposits	[Details]
1340INT	Interest on Residual Receipt Accounts	
1340RGL	Realized Gain or (Loss)	
1340UGL	Unrealized Gain or (Loss)	
1340WT	Approved Withdrawals	
1340OWT	Other Withdrawals	[Details]
1340	Balance at Current Fiscal Year End	

## SURPLUS CASH & FIX ASSET DATA

Account	Description	Details
<b>Computation of Surplus Cash, Distributions, and Residual Receipts (Annual)</b>		
S1300-010	Cash	
1135	Accounts Receivable - HUD	
S1300-030	Other	[Details]
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/Patient Deposits Held In Trust (Contra)	
S1300-110	Other Current Obligations	[Details]
S1300-140	Total Current Obligations	
S1300-150	Surplus Cash (Deficiency)	
S1300-160	Annual Distribution earned during fiscal period covered by the statement	
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	
S1300-210	Deposit Due Residual Receipts	
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	M2M only
S1300-204	Percentage Surplus Cash Split	M2M only
S1300-205	Surplus Cash Available for Second Mortgage Payments	M2M only
S1300-206	Surplus Cash Available for Distribution	M2M only
S1300-210	Deposit Due Residual Receipts	

<b>Computation of Surplus Cash, Distributions, and Residual Receipts (Mid-year)</b>		
S1400-010	Semi-Annual Period Ended	
S1400-020	Cash	
S1400-030	Tenant Subsidy due for semi-annual period	
S1400-040	Other	[Details]
S1400-050	Total Cash	
S1400-060	Accrued Mortgage Interest Payable	
S1400-070	Delinquent Mortgage 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	[Details]
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 semi-annual period	
S1400-220	Distributions 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	

Schedule of Changes in Fixed Asset Accounts		
1410P	Beginning Balance for 1410	
1410AT	Additions for 1410	[Details]
1410DT	Deductions for 1410	[Details]
1410	Land	
1420P	Beginning Balance for 1420	
1420AT	Additions for 1420	[Details]
1420DT	Deductions for 1420	[Details]
1420	Buildings	
1440P	Beginning Balance for 1440	
1440AT	Additions for 1440	[Details]
1440DT	Deductions for 1440	[Details]
1440	Building Equipment (Portable)	
1450P	Beginning Balance for 1450	
1450AT	Additions for 1450	[Details]
1450DT	Deductions for 1450	[Details]
1450	Furniture for Project/Tenant Use	
1460P	Beginning Balance for 1460	
1460AT	Additions for 1460	[Details]
1460DT	Deductions for 1460	[Details]
1460	Furnishings	
1465P	Beginning Balance for 1465	
1465AT	Additions for 1465	[Details]
1465DT	Deductions for 1465	[Details]
1465	Office Furniture and Equipment	
1470P	Beginning Balance for 1470	
1470AT	Additions for 1470	[Details]
1470DT	Deductions for 1470	[Details]
1470	Maintenance Equipment	
1480P	Beginning Balance for 1480	
1480AT	Additions for 1480	[Details]
1480DT	Deductions for 1480	[Details]
1480	Motor Vehicles	
1490P	Beginning Balance for 1490	
1490AT	Additions for 1490	[Details]
1490DT	Deductions for 1490	[Details]
1490	Miscellaneous Fixed Assets	
1400PT	Total Beginning Balance for Fixed Assets	
1400AT	Total Asset Additions	
1400DT	Total Asset Deductions	
1400T	Total Fixed Assets	
1495P	Beginning Balance for 1495	
6600	Total Provisions	
1400ADT	Total Accumulated Depreciation from Disposed Assets	
1495	Ending Balance for Accumulated Depreciation	
1400N	Total Net Book Value	

## NH/ASSISTED LIVING DATA

Account	Description	Details
<b>Schedule of 5300 Accounts</b>		
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	
5316	VA Ancillary	
5317	VA Contractual Adjustments	
5321	Hospice	
5325	Other Public Room & Board	
5326	Other Public Ancillary	
5327	Other Public Adjustment	
5330	Dietary Salaries	
5331	Contributions and Gifts	
5332	Food	
5333	Dietary Supplies	
5340	Registered Nurses Payroll	
5341	Licensed Practical Nurses Payroll	
5342	Other Nursing Salaries	
5350	Housekeeping Salaries	
5351	Housekeeping Supplies	
5352	Other Housekeeping	
5360	Drugs/Medical Supplies and Pharmaceuticals	
5361	Medical Salaries	
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 6900 Accounts		
6930	Dietary Salaries	
6931	Dietary Purchased Services	
6932	Food	
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	



<b>Nursing Home Supplemental Data</b>		
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	

## CERTIFICATION/FEDERAL AWARDS DATA - NonProfit

Account	Description	Details
<b>Schedule of Expenditures of Federal Awards</b>		
	Please enter the Federal Programs:	[Details]
S3300-500	Total Federal Awards Expended	
S3300-510	Note to the Schedule	
<b>Mortgagor's Certification</b>		
S2900-010	Narrative	
S2900-020	Name of Signatory #1	
S2900-025	Title of Certifying Official #1	
S2900-030	Name of Signatory #2	
S2900-035	Title of Certifying Official #2	
S2900-040	Auditee Telephone Number	
S2900-050	Date of Certification	
S2900-080	Auditee Name	
S2900-090	Auditee Street Address Line 1	
S2900-100	Auditee Street Address Line 2	
S2900-110	Auditee City	
S2900-120	Auditee State	
S2900-130	Auditee Zip Code	
S2900-140	Auditee Zip Code Extension	
S2900-150	Auditee Contact Name	
S2900-160	Auditee Contact Title	
S2900-170	Auditee Contact FAX Number	
S2900-180	Auditee Contact E-mail	
<b>Managing Agent's Certification</b>		
S3000-010	Narrative	
S3000-020	Name of Managing Agent	
S3000-030	Name of Signatory	
S3000-040	Managing Agent TIN	
S3000-050	Name of Property Manager	
<b>Auditor's Transmittal Letter</b>		
S3200-005	Audit Firm ID (UII)	
S3200-010	Audit Firm	
S3200-020	Lead Auditor First Name	
S3200-030	Lead Auditor Middle Name	
S3200-040	Lead Auditor Last Name	
S3200-045	Auditor Contact Title	
S3200-050	Auditor Street Address Line 1	
S3200-060	Auditor Street Address Line 2	
S3200-070	Auditor City	
S3200-080	Auditor State	
S3200-090	Auditor Zip Code	
S3200-100	Auditor Zip Code Extension	
S3200-110	Telephone Number	
S3200-120	Audit Firm TIN	
S3200-130	Date of Independent Auditor's Report	

S3200-140	Auditor Contact FAX Number	
S3200-150	Auditor Contact E-mail	
<b>Details - Schedule of Expenditures of Federal Awards</b>		
S3300-020	Program Number	
S3300-030	Name of Federal Agency	
S3300-060	Name of Pass-through Entity	
S3300-040	Name of Federal Program	
S3300-050	CFDA Number	
S3300-070	Identifying Number Assigned by Pass-through Entity	
S3300-080	Federal Awards Expended	
S3300-150	Opinion	

## CERTIFICATION DATA - Profit Motivated

Account	Description	Details
<b>Mortgagor's Certification</b>		
S2900-010	Narrative	
S2900-020	Name of Signatory #1	
S2900-025	Title of Certifying Official #1	
S2900-030	Name of Signatory #2	
S2900-035	Title of Certifying Official #2	
S2900-040	Auditee Telephone Number	
S2900-050	Date of Certification	
<b>Managing Agent's Certification</b>		
S3000-010	Narrative	
S3000-020	Name of Managing Agent	
S3000-030	Name of Signatory	
S3000-040	Managing Agent TIN	
S3000-050	Name of Property Manager	
<b>Auditor's Transmittal Letter</b>		
S3200-005	Audit Firm ID (UII)	
S3200-010	Audit Firm	
S3200-020	Lead Auditor First Name	
S3200-030	Lead Auditor Middle Name	
S3200-040	Lead Auditor Last Name	
S3200-050	Auditor Street Address Line 1	
S3200-060	Auditor Street Address Line 2	
S3200-070	Auditor City	
S3200-080	Auditor State	
S3200-090	Auditor Zip Code	
S3200-100	Auditor Zip Code Extension	
S3200-110	Telephone Number	
S3200-120	Audit Firm TIN	
S3200-130	Date of Independent Auditor's Report	