

BALANCE SHEET DATA

Account	Description	Value	Details
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		
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		
Liabilities			
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		Not PM
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	Unrestricted Net Assets		
3132	Temporarily Restricted Net Assets		
3133	Permanently Restricted Net Assets		
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	Value	Details
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		[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		
Vacancies			
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)		
5300 Revenue			
5300	Nursing Homes/ Assisted Living/Board & Care/Other Elderly Care/Coop/ and Other Revenues		
Financial Revenue			
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		
Other Revenue			
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		
Administrative Expenses			
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		
Utilities Expenses			
6420	Fuel Oil/Coal		
6450	Electricity		
6451	Water		
6452	Gas		
6453	Sewer		
6400T	Total Utilities Expense		
Operating & Maintenance Expenses			
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		
Taxes & Insurance			
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		
Financial Expenses			
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		
6900 Expenses			
6900	Nursing Homes/Assisted Living/ Board & Care/Other Elderly Care Expenses		
Operating Results			
6000T	Total Cost of Operations before Depreciation		
5060T	Profit (Loss) before Depreciation		
6600	Depreciation Expenses		
6610	Amortization Expense		
5060N	Operating Profit or (Loss)		
Corporate or Mortgagor Revenue/Expenses			
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		
Change in Net Assets from Operations			
3247	Change in Unrestricted Net Assets from Operations		NP only
3248	Change in Temporarily Restricted Net Assets from Operations		NP only
3249	Change in Permanently Restricted Net Assets from Operations		NP only
3250	Change in Total Net Assets from Operations		NP only
Profit or Loss - Profit Motivated			
3250	Profit or Loss (Net Income or Loss)		
Part II			
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	Value	Details
S1100-060	Previous Year Unrestricted Net Assets		NP only
3247	Change in Unrestricted Net Assets from Operations		NP only
S1100-065	Other Changes in Unrestricted Net Assets		NP only
3131	Unrestricted Net Assets		NP only
S1100-070	Previous Year Temporarily Restricted Net Assets		NP only
3248	Change in Temporarily Restricted Net Assets from Operations		NP only
S1100-075	Other Changes in Temporarily Restricted Net Assets		NP only
3132	Temporarily Restricted Net Assets		NP only
S1100-080	Previous Year Permanently Restricted Net Assets		NP only
3249	Change in Permanently Restricted Net Assets from Operations		NP only
S1100-085	Other Changes in Permanently Restricted Net Assets		NP only
3133	Permanently Restricted Net Assets		NP only
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	Value	Details
Cash Flow from Operating Activities			
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		
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		
S1200-300	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		
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		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		
Cash and Cash Equivalents			
S1200-480	Beginning of Period Cash		
S1200T	End of Period Cash		
Reconciliation of Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities			
3250	Profit or Loss (Net Income or Loss)		
3250	Change in Total Net Assets from Operations		NP Only
Adjustments to Reconcile Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities			
6600	Depreciation Expenses		
6610	Amortization Expense		
S1200-486	Amortization of Debt Issuance Costs		New
S1200-490	Decrease (increase) in Tenant/Member Accounts Receivable		
S1200-500	Decrease (increase) in Accounts Receivable - Other		
S1200-505	Increase in Gifts Receivable		NP Only
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		
Net Cash provided by (used in) Operating Activities			
S1200-610	Net Cash provided by (used in) Operating Activities		
S1200-620	Comments		

NOTES

Account	Description	Value	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	Value
Report on the Financial Statement and on the Supplementary Schedule of Federal Awards		
S3400-020	Opinion	
S3400-030	Opinion Explanation	
S3400-050	Going Concern Issue	
Report on Supplemental Data		
S3400-100	Opinion	
S3400-110	Opinion Explanation	
Report on Compliance and on Internal Control over Financial Reporting		
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	
Report on Compliance Applicable to Each Major Program and on Internal Control over Compliance in		
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	Value
Report on the Financial Statement		
S2100-020	Opinion <i>[Adverse/ Qualified/ Disclaimer/ Unqualified]</i>	
S2100-050	Going Concern Issue <i>[None/ Yes/ No]</i>	
S2100-030	Opinion Explanation <i>[Comment box]</i>	
Report on Supplemental Data		
S2100-100	Opinion <i>[Adverse/ Qualified/ Disclaimer/ Unqualified]</i>	
S2100-110	Opinion Explanation <i>[Comment box]</i>	
Report on Internal Controls		
S2200-020	Instances of Fraud, Non-compliance, or Abuse of Laws, Regulations, Contracts or Grants That Have a Material Effect on the Audit <i>[None/ Yes/ No]</i>	
S2200-030	Significant Deficiencies or Material Weaknesses in Internal Controls Over Financial Reporting Indicator <i>[None/ Yes/ No]</i>	
S2200-040	Comments on Internal Controls <i>[Comment box]</i>	
Report on Compliance - Major Programs		
S2300-020	Opinion on Compliance with Laws, Regulations, and Contracts Applicable to Each Major Program <i>[Adverse/ Qualified/ Disclaimer/ Unqualified]</i>	
S2300-030	Significant Deficiencies or Material Weaknesses in Internal Controls Over Compliance Indicator <i>[None/ Yes/ No]</i>	
S2300-040	Comments on Non-compliance <i>[Comment box]</i>	
S2400-010	Management Letter <i>[Comment box]</i>	

FINDINGS & PRIOR AUDITS - Non-Profit

Account	Description	Value	Details
Schedule of Findings and Questioned Costs			
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		

Findings & Questioned Costs			
	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		
Prior Audit Findings			
	Please enter the Prior Audit Findings associated with the Federal programs for which there are		[Details]

Details - Findings & Questioned Costs [* = indicates REQUIRED fields]			
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		[* = indicates REQUIRED fields]	
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	Value	Details
Schedule of Findings and Questioned Costs			
	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		
Auditee's Comments on Audit Resolution Matters			
	Please enter the Prior Audit Matters for which there are comments:		[Details]

Details - Findings & Questioned Costs		[* = indicated REQUIRED fields]	
S2700-005	Finding Reference Number	*	
S2700-006	Finding Resolution Status [Resolved In Progress Unresolved]	*	
S2700-007	Information on Universe Population Size [text box]	*	
S2700-008	Sample Size Information [text box]	*	
S2700-009	Noncompliance Information [text box]	*	
S2700-010	Statement of Condition [text box]	*	
S2700-020	Criteria [text box]	*	
S2700-030	Effect or Potential Effect [text box]	*	
S2700-040	Cause [text box]	*	
S2700-050	Recommendation [text box]	*	
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 [text box]	*	
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 [text box]	*	

S2700-055	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

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	Value	Details
Schedule of Reserve for Replacement			
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		
Schedule of Residual Receipts			
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	Value	Details
Computation of Surplus Cash, Distributions, and Residual Receipts (Annual)			
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		

Computation of Surplus Cash, Distributions, and Residual Receipts (Mid-year)			
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	Value
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	
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	

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	

CERTIFICATION/FEDERAL AWARDS DATA - NonProfit

Account	Description	Value	Details
Schedule of Expenditures of Federal Awards			
	Please enter the Federal Programs:		[Details]
S3300-500	Total Federal Awards Expended		
S3300-510	Note to the Schedule		
Mortgagor's Certification			
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		
Managing Agent's Certification			
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		
Auditor's Transmittal Letter			
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	
Details - Schedule of Expenditures of Federal Awards		
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	Value	Details
Mortgagor's Certification			
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		
Managing Agent's Certification			
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		
Auditor's Transmittal Letter			
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		