

**Appendix E**

**Data Definition for an Audited AFS in**

**accordance with OMB Uniform Administrative Requirements for a Non- Profit Entity that is other than a Cooperative Corporation**

**(Revised as of June 29, 2018)**

Account Number	Account Title	Account Definition/Reporting Reference	Classification (Program Services/ Mgmt & General)
<b>Administrative Expenses</b>			
6203	Conventions and Meetings	Expenses related to attendance/participation in professional conventions and meetings.	Management & General
6204	Management Consultants	Expenses incurred as a result of utilizing management consultants for administrative related activities, i.e. programming.	Management & General
6210	Advertising and Marketing	This account reflects the cost of advertising and marketing the rental property, both during initial rent-up and after the project reaches normal occupancy levels.	Program Services
6250	Other Renting Expenses	This account reflects miscellaneous expenses related to the rent-up of vacant units. Examples are commissions and similar fees charged by third parties for referring new tenants to the project and amounts paid to existing tenants to attract new tenants. Note: Allowances given to tenants in lieu of rent are concessions (refer to account 5250).	Program Services
6310	Office Salaries	This account reflects salaries for office employees (other than the resident manager) responsible for the front-line operation of the project regardless of whether the employee works on site or in the agent's office. Typical front-line responsibilities include taking applications; screening, certifying, and recertifying tenants; maintaining the project; and accounting for project income and expenses. The account should not include salaries paid to occupancy, maintenance and regional supervisors who carry out the agent's duties for supervising project operations and personnel (these salaries are to be paid from the approved management fee). This account also does not include the project's share of payroll taxes (account 6711) or other employee benefits (account 6723) incurred by the project.	Program Services
6311	Office Expenses	This account reflects office and related expense items; examples include office supplies, postage, stationery, copying, Internet charges, telephone and answering services.	Program Services

Account Number	Account Title	Account Definition/Reporting Reference	Classification (Program Services/ Mgmt & General)
6312	Office or Model Apartment Rent	This account reflects the rental value of an apartment, otherwise considered potentially rent-producing, but used as the project office or as a model apartment.	Program Services
6320	Management Fee	This account reflects the cost of management agent service contracted for by the project. This account does not include charges for bookkeeping or accounting services performed by either the management agent or another party. The amount reported in this account is sometimes a pure percentage of allowable revenue collected.	Management & General
6330	Manager or Superintendent Salaries	This account reflects salaries paid to a resident manager or superintendent. It does not include the project's share of payroll taxes or other employee benefits or compensation given a resident manager or superintendent in lieu of salary payments.	Program Services
6331	Administrative Rent Free Unit	This account reflects the contract rent of any rent free unit provided to administrative personnel (including a resident manager or superintendent) which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well. This account is not to be used for rent free units provided or rent reductions given to either maintenance or security personnel (see accounts 6521 and 6531).	Program Services
6340	Legal Expense - Project	This account reflects legal fees or services incurred on behalf of the project. For example, fees incurred for eviction procedures should be reflected in this account. In contrast, legal fees or services related to the mortgagor entity should be reflected in account 7120.	Program Services
6350	Audit Expense	This account reflects the auditing expense incurred by the project that is directly related to HUD's requirement for audited financial statements. This account also includes the auditor's charge for preparing Schedule K-1 for the mortgagor entity's Federal income tax return. Amounts incurred for the cost of routine maintenance or review of the project's books and records should not be included in this account (see account 6351).	Management & General
6351	Bookkeeping Fees/Accounting Services	This account reflects the cost of bookkeeping fees or accounting or computing services not included in the management fee but paid to either the management agent or another party.	Management & General
6370	Bad Debts	This account reflects the amount of tenant bad debts for the period under audit.	Program Services

Account Number	Account Title	Account Definition/Reporting Reference	Classification (Program Services/ Mgmt & General)
6390	Miscellaneous Administrative Expenses	This account reflects administrative expenses not otherwise classified in the 6200/6300 series. Examples include Neighborhood Networks, bank charges, investment fees, training, travel, membership dues and subscriptions.	Dependent on detail of accounts
<b>Utilities Expenses</b>			
6420	Fuel Oil/Coal	This account reflects the cost of fuel oil/coal charges billed to the project.	Program Services
6450	Electricity	This account reflects the cost of electricity charges billed to the project.	Program Services
6451	Water	This account reflects the cost of water charges billed to the project.	Program Services
6452	Gas	This account reflects the cost of gas charges billed to the project.	Program Services
6453	Sewer	This account reflects the cost of sewer charges billed to the project.	Program Services
<b>Operating &amp; Maintenance Expenses</b>			
6510	Payroll	This account reflects the salaries of project employees who perform services including but not limited to janitorial/cleaning, exterminating, grounds, repairs, and decorating. This account does not include the project's share of payroll taxes (FICA and Unemployment) or other employee benefits paid by the project. Supporting detail is not required for this account unless requested by HUD.	Program Services
6515	Supplies	This account reflects all costs of supplies charged to the project for janitorial/cleaning, exterminating, grounds, repairs, and decorating.	Program Services
6520	Contracts	This account reflects the cost of contracts the owner or agent executes with third parties on behalf of the project for janitorial/cleaning, exterminating, grounds, repairs, elevator maintenance, swimming pool maintenance, and decorating.	Program Services
6521	Operating and Maintenance Rent Free Unit	This account reflects the contract rent of any rent free unit provided to operating and maintenance personnel which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well.	Program Services

Account Number	Account Title	Account Definition/Reporting Reference	Classification (Program Services/ Mgmt & General)
6525	Garbage and Trash Removal	This account reflects the cost of removing garbage and rubbish from the project. The account does not include salaries paid to janitors who collect the trash.	Program Services
6530	Security Payroll/Contract	This account reflects the project's payroll cost attributable to the protection of the project or the cost of a protection contract that the owner or agent executes on behalf of the project.	Program Services
6531	Security Rent Free Unit	This account reflects the contract rent of any rent free unit provided to security personnel or a unit used for the purpose of security of the project (for example, police substations). Partial rent reductions given should be reflected in this account as well.	Program Services
6546	Heating/Cooling Repairs and Maintenance	This account reflects the cost of repairing and maintaining heating or air conditioning equipment owned by the project.	Program Services
6548	Snow Removal	This account reflects the cost of removing snow from project sidewalks and parking areas.	Program Services
6570	Vehicle and Maintenance Equipment Operation and Repairs	This account reflects the cost of operating and repairing project motor vehicles and maintenance equipment. Motor vehicle insurance is not included in this account but is charged to account 6720, Property and Liability Insurance (Hazard).	Program Services
6580	Lease Expense	This account should be used to record the lease expense associated with the lease of project operators to a second party operator, or to record expenses associated with leasing equipment or facilities.	Program Services
6590	Miscellaneous Operating and Maintenance Expenses	This account reflects the cost of maintenance and repairs not otherwise classified in the 6500 account Series.	Program Services
<b>Taxes &amp; Insurance</b>			
6710	Real Estate Taxes	This account reflects payments made for real estate taxes of the project. This may represent a payment in lieu of taxes (only in certain jurisdictions), which is generally charged as a percentage of income.	Program Services
6711	Payroll Taxes (Project's Share)	This account reflects the project's share of FICA and State and Federal Unemployment taxes.	Program Services
6720	Property & Liability Insurance (Hazard)	This account reflects the cost of project property and liability insurance.	Program Services
6721	Fidelity Bond Insurance	This account reflects the cost of bonding project employees who handle funds.	Program Services
6722	Workmen's Compensation	This account reflects the cost of workmen's compensation insurance for project employees.	Program Services

Account Number	Account Title	Account Definition/Reporting Reference	Classification (Program Services/ Mgmt & General)
6723	Health Insurance and Other Employee Benefits	This account reflects the cost of any health insurance and other employee benefits charged to the project.	Program Services
6790	Miscellaneous Taxes, Licenses, Permits and Insurance	This account reflects any taxes, licenses, permit fees, or cost of insurance assessed to the project and not otherwise categorized in the 6700 Series.	Program Services
<b>Financial Expenses</b>			
6820	Interest on First Mortgage (or Bonds) Payable	This account reflects interest incurred on the first mortgage (or bonds), plus the amortization of debt issuance costs, used to construct, permanently finance or refinance the project. This account also includes the 1% owner portion of interest for Section 236 projects; excess Interest Reduction Payments (IRP) should be recorded in account 5945. This account should not include interest incurred on notes which are payable only from surplus cash	Program Services
6825	Interest on Other Mortgages	This account reflects interest expenses incurred on all other mortgages plus the amortization of debt issuance costs.	Program Services
6830	Interest on Notes Payable (Long Term)	This account reflects interest and discounts incurred on long term project operating notes plus the amortization of debt issuance costs. This account should not include interest incurred on notes which are payable only from surplus cash (refer to account 7142).	Program Services
6840	Interest on Notes Payable (Short Term)	This account reflects interest and discounts incurred on short term project operating notes. This account should not include interest incurred on notes which are payable only from surplus cash (refer to account 7142).	Program Services
6845	Interest on Capital Recovery Payment	This account reflects interest expense associated with the Capital Recovery Payment. This account should only be used for projects participating in the M2M or Demo Deal programs.	Program Services
6850	Mortgage Insurance Premium/ Service Charge	This account reflects payments to the mortgagee for insurance on the mortgage. In the case of HUD-held mortgages, the payment is in the form of a service charge, as reflected on HUD Form-2771.	Program Services
6890	Miscellaneous Financial Expenses	This account reflects financial expenses not otherwise classified in the 6800 series. This account also includes fees paid to a bond trustee.	Program Services
<b>NH/ASSISTE d Living</b>			

Account Number	Account Title	Account Definition/Reporting Reference	Classification (Program Services/ Mgmt & General)
6930	Dietary Salaries	Gross salary of kitchen personnel including dietary supervisor, cooks, helpers, and dishwashers.	Program Services
6931	Dietary Purchased Services	Cost of dietary services supplied from outside sources.	Program Services
6932	Food	Cost of raw food purchased, prepared in the regular kitchen and consumed by patients/residents.	Program Services
6933	Dietary Supplies	Cost of consumable items, excluding equipment, such as soap and detergent, napkins, paper cups, straws, etc. as well as cost of dishes, glassware, silverware and utensils used to support dietary operation.	Program Services
6940	Registered Nurses Payroll	Gross salaries of registered nurses directly related to the care of specific patients/residents.	Program Services
6941	Licensed Practical Nurses Payroll	Gross salaries of licensed practical nurses directly related to the care of specific patients/residents.	Program Services
6942	Other Nursing Salaries	Gross salary of unlicensed personnel directly related to the care of specific patients/residents.	Program Services
6943	Director of Nurses Salaries	Gross salary of director of nursing who is in a supervisory position.	Program Services
6944	Nursing Purchase Services	Nursing services provided from outside source that relate directly to the care of specific patients/residents.	Program Services
6950	Housekeeping Salaries	Gross salaries of all housekeeping personnel.	Program Services
6951	Housekeeping Supplies	Cost of consumable housekeeping items including but not limited to waxes, cleaners, soap, brooms and lavatory supplies.	Program Services
6952	Other Housekeeping	Cost of housekeeping items not otherwise included in the Housekeeping series, including items for cooperative facilities.	Program Services
6953	Housekeeping Purchased Services	Cost of contract labor or other outside services for housekeeping.	Program Services
6960	Drugs and Pharmaceuticals	All costs associated with selling medical drugs to patients/residents.	Program Services
6961	Medical Salaries	Gross salaries of medical personnel providing restorative services to the facility, for which a separate charge is not usually made to the patients/residents.	Program Services
6962	Other Medical	Expenses not otherwise reported in the Medical series.	Program Services
6963	Medical Supplies	Cost of supplies and other restorative services.	Program Services

<b>Account Number</b>	<b>Account Title</b>	<b>Account Definition/Reporting Reference</b>	<b>Classification (Program Services/ Mgmt &amp; General)</b>
6964	Medical Purchased Services	Outside contract services related to medical services operations.	Program Services
6965	Pharmacy Salaries	Gross salaries of pharmacist(s) employed by the facility.	Program Services
6966	Pharmacy Supplies	Cost of all items including but not limited to non-prescription drugs and medication used by the pharmacy as well as cost of drugs and pharmaceuticals prescribed by the attending physician.	Program Services
6967	Pharmacy Purchased Services	Pharmacy services provided from outside sources in support of pharmacy.	Program Services
6970	Laundry and Linen	Cost of linen, bedding, sheets, blankets, pillows, pillowcases, gowns, towels, washcloths, and disposables.	Program Services
6971	Laundry Salaries	Gross salaries of laundry personnel.	Program Services
6972	Laundry, Linen, Bedding, Disposables, Purchased Services	Cost of outside laundry services including a commercial laundry service, including provisions of linen, bedding and disposables.	Program Services
6973	Laundry Supplies	Supplies, excluding equipment, used to support Laundry operation.	Program Services
6975	Medical Records Salaries	Gross salaries of licensed medical records librarians and clerks.	Program Services
6976	Medical Records Supplies	Cost of supplies including but not limited to nursing and charting forms, admission forms, medication and treatment records, physician order forms, etc.	Program Services
6977	Medical Records Purchased Services	Outside contract services related to medical records.	Program Services
6980	Recreation and Rehabilitation	Gross salaries of personnel providing recreational programs to patients/residents such as arts and crafts, and other social activities.	Program Services
6981	Activities Supplies	Cost of expensed items used in the activities program (e.g., games, puzzles, art supplies)	Program Services
6982	Activities Purchased Services	Outside contract services related to activities operations.	Program Services
6983	Rehabilitation Salaries	Gross salaries of personnel providing rehabilitation programs to patients/residents.	Program Services
6984	Rehabilitation Supplies	Supplies used to support rehabilitation.	Program Services
6985	Rehabilitation Purchased Services	Outside contract services related to rehabilitation operations.	Program Services
6990	Other Service Expenses	Service expenses that are not otherwise reported above; this account may include expenses associated with grant income, service coordinator funding, and drug elimination grants.	Program Services
<b>Depreciation &amp; Amortization</b>			

Account Number	Account Title	Account Definition/Reporting Reference	Classification (Program Services/ Mgmt & General)
6600	Depreciation Expenses	HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period.	Program Services
6610	Amortization Expense	This account reflects amortization expense related to tax credit monitoring fees, organizational costs, organization expenses, and like expenses.	Management & General
<b>Corporate or Mortgagor Expenses</b>			
7110	Officer's Salaries	This account reflects salaries paid to owners, officers, and/or partners. It should also include the value of any services given to an owner, officer, and/or partner in lieu of a salary.	Management & General
7115	Incentive Performance Fee	This account reflects the Incentive Performance Fee earned by owners as part of the M2M or Demo Deal program. This account should only be used for projects participating in the M2M or Demo Deal programs.	Management & General
7120	Legal Expenses	This account reflects legal expenses related solely to the corporation or mortgagor entity.	Management & General
7130	Federal, State, and Other Income Taxes	This account reflects federal and state income tax and other corporate/entity taxes of the mortgagor entity for the tax year.	Management & General
7141	Interest on Notes Payable	This account reflects interest incurred on notes which are payable only from surplus cash plus the amortization of debt issuance costs.	Management & General
7142	Interest on Mortgage Payable	This account reflects interest incurred on mortgages which are payable only from surplus cash or other entity funds plus the amortization of debt issuance costs.	Management & General
7190	Other Expenses	This account records mortgagor entity expense items not otherwise classified in the 7100 Series. The account includes fees for preparation of federal, state and local income tax returns for individuals or limited partners; supervisory, asset management, and other similar fees for services performed by partners or other identities of interest; office rent and supplies used exclusively for mortgagor entity purposes.	Management & General