

Financial Monitoring

External Partners Manual



NEW HAMPSHIRE
HOUSING



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Registration

Welcome to the Financial Monitoring module of New Hampshire Housing Finance Authority. To start using Financial Monitoring in your organization please first register for a NextGen account. Start by going to the Multifamily Web Portal login page on site <https://nhportal.hdssoftware.net/auth/login> and select [Click here to create one](#) on the login screen.



Username*

Password*

☐

☐ Remember Me [Trouble Signing In?](#)

[SIGN IN](#)

[Don't have an account?](#)

[Click here to create one](#)

Enter the required information on the registration form. Asset Management Users will have access to the Asset Management limited functionality in that module. Review the terms expressed in the EULA and select the checkbox to agree.



Account Type *
Asset Management User

Already have an account?

Sign in here

Registrant Information

First Name *

Jane

Last Name *

Doe

Email *

jdoe123@gmail.com

User Name *

HDS_User2

Password *

Confirm Password *

Organization Information

Name *

Top Housing Agency

Organizational Role *

Developer

Address *

100 Sunny Drive

City *

Ft. Lauderdale

State *

Florida

Zip Code *

33778

Phone *

(954)555-5555

Request Site Access

Actions	Site Name	Site Number
No data		



☒ I agree to EULA terms and conditions.

View EULA

Create Account

To request access to a site, select New  and enter the site details and click Add Site.

Add Site

Site Name

ABC Apartment Complex-Sunrise

Site Number

10-004

Add Site

To remove the site access request, select Delete from the Actions menu.

Request Site Access

Actions	Site Name	Site Number
<div>Delete</div>	ABC Apartment Complex- Sunrise	10-004

+

Once you've completed the form, select Create Account. You will receive a message indicating that you have finished your registration to NextGen.

Create Account

Thank you for registering for the HDS Multifamily Portal!

OK

After you've been approved, you will receive an email notification instructing you to log into the system with the username and password you provided at registration. All users must be approved before logging into the system.

Access to MF Next Gen Portal

Once your registration has been approved, return to the login page to enter your user credentials. You must review and agree to the End-User License Agreement (EULA) before accessing the system for the first time, and each time the EULA is updated. The sign-in will become enabled after you select, I agree to EULA Terms and Conditions. Once selected, access to the HDS NextGen Multifamily Web Portal will be granted. The Remember Me checkbox is then visible, providing the option to log in without typing in user credentials.

The image shows three sequential screenshots of the 'NEXT GEN' login interface, each with a numbered callout in a yellow circle:

- Callout 1:** Points to the 'Username' and 'Password' input fields. The username is 'HDS_User001' and the password is masked with asterisks.
- Callout 2:** Points to the 'Remember Me' checkbox and the 'SIGN IN' button.
- Callout 3:** Points to the 'I agree to EULA terms and conditions' checkbox and the 'View EULA' button.

Each screenshot also displays the 'NEXT GEN' logo, a 'Trouble Signing In?' link, a 'Don't have an account? Click here to create one' link, and version information at the bottom: 'API Version: 1.0.5.0' and 'Version: 1.0.5'.

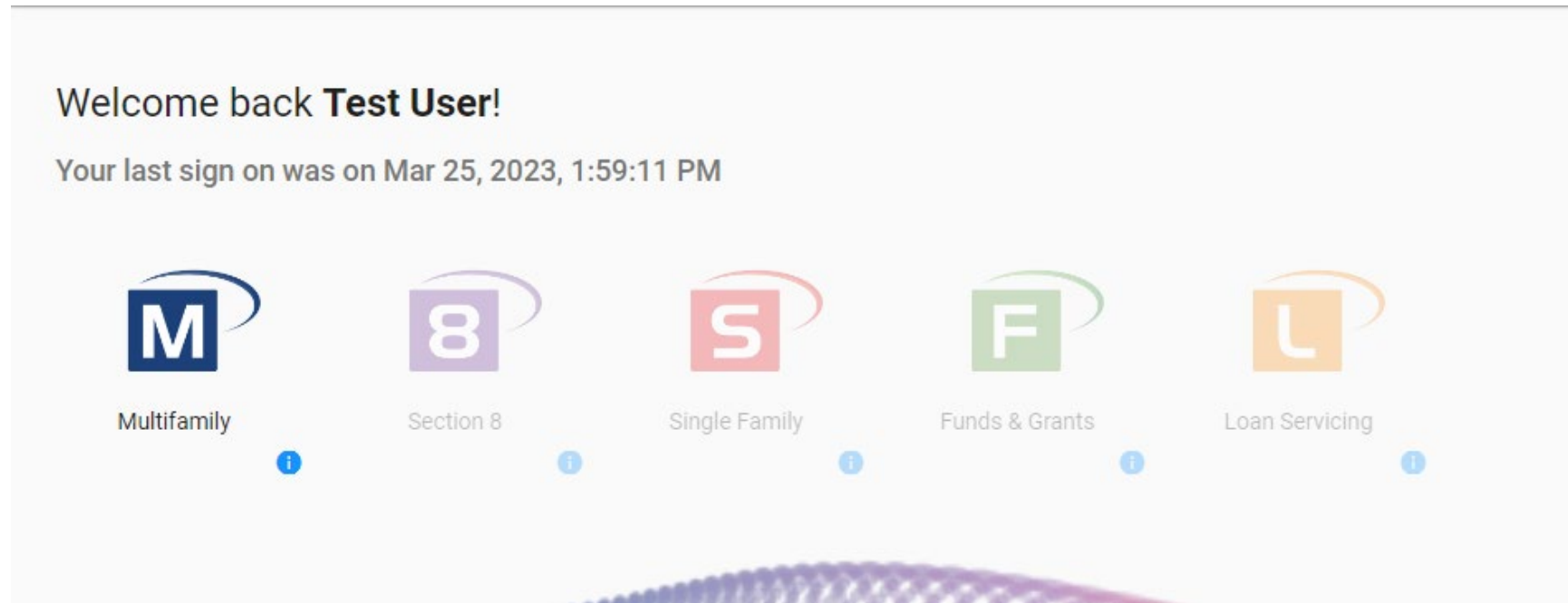
Note: If you do not use the application for an hour, you must log in again.

If you have forgotten your username or password, click [Trouble Signing In?](#) and follow the prompts to retrieve your credentials. An email with your user ID or instructions for creating a new password will be sent to the email address you registered with. Click Back to Sign In to return to the previous page. If an option is not selected, you will receive an error message that states, "Select an option".

The 'Trouble Signing In' dialog box contains the following elements:

- Title:** 'Trouble Signing In'
- Options:** Two radio button options: 'I forgot my User ID' and 'I forgot or need to reset my password'.
- Buttons:** 'Back to Sign In' and 'OK'.


Once you've logged into the system, you will see the NextGen multiproduct entry page. Select the Multifamily to access the correct system.




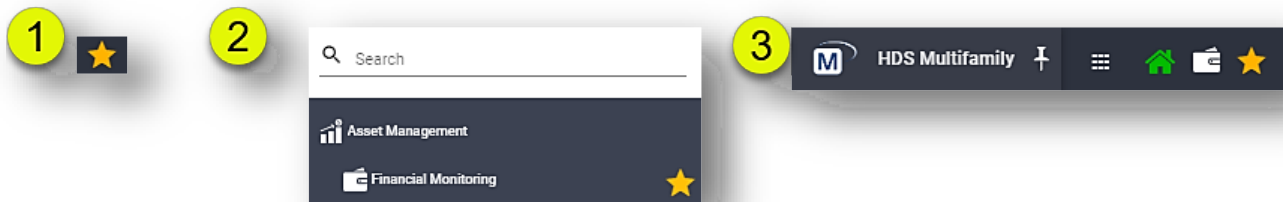
Navigation Tools

Please see the following instructions to help you navigate within the Financial Monitoring module. Navigation tools help you maneuver the system with minimal effort. The toolbar is used for quick access to different areas and to help personalize your work area.

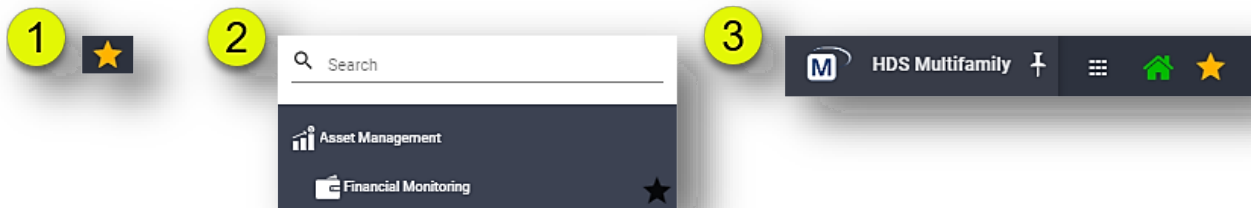
Toolbar Icons

To return to the NextGen multi-product page, click . On this page, you can select a different NextGen program or view the date/time of your last sign on.


You can create shortcuts to frequently visited work areas by clicking Favorites  and selecting the desired area(s) from the drop-down. The star indicates that your option(s) has been saved.



Remove shortcuts by clicking on the selected items in the Favorites menu.



To view What's New –a summary of system updates – and the HDS NextGen User Guide, click Guide and select Asset Management External User Guide.

Your profile page is in the user account menu on the toolbar. The Profile Details shows the information used to create your NextGen account. In this area, you can view and modify your personal information and details of your company. To view your information, click  and select Profile from the drop-down.

Profile Details

About

Registrant Information

First Name *
Jane

Last Name *
Doe

Email *
jdoe@gmails.com

User Name
HDS_User

Password *

Confirm Password *

Organization Information

Name *
Top Housing Agency

Organizational Role *
Developer

Address *
1122 Sunny Drive

City *
Ft. Lauderdale

State *
Florida

Zip Code *
33007

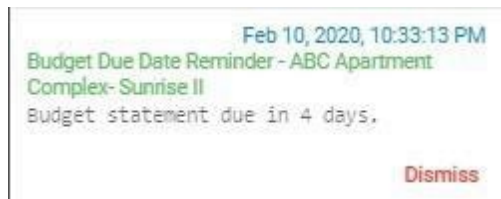
Phone *
(555)555-5555

A listing of sites you've requested access to is in Site Access. This area is read-only. When you've completed your changes to the Profile Details, click Save.

Site Access	
Site Name	Site #
ABC Apartment Complex- Sunrise	10-004

Alerts and Notifications

Alerts are generated when certain actions –described in this guide– take place in Financial Monitoring work area.



Notifications are linked to the Financial Monitoring reminders. You will receive notifications for email messages that have been sent to your NextGen account, as emails are linked to individual user profiles. You can respond to email messages directly, in the notification.

1. Click the notification to open the email message.



2. Enter reply message and click Send.

Reply Message

From

To

Search for contacts

☐ CC

Subject

RE: Evacuation RE: Site Name (ABC Apartment Complex- Sunrise II)

B I U \$ ” |≡≡

Message - 02/18/2020 09:51:33

Evacuation will take place in 9 weeks

Site Name: ABC Apartment Complex- Sunrise II

Send

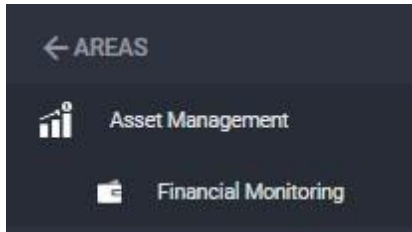
Cancel

Financial Monitoring notifications are sent to contacts that are selected to receive email reminders. The message will be displayed in the notification.

To clear alerts and notifications individually, click Dismiss from within the alert. To clear all alerts and notifications, click Dismiss All located at the top of the list. Alerts and notifications are visible for sites for which you have been granted access to. To view alerts, click located on the right side of the toolbar.

Areas Menu


The Areas menu displays the work areas you have access to in the system. Like most menus in NextGen, you can view more options when you collapse the arrow next to a selection. Asset Management is used to monitor the business aspects of each site. In this module, you can track and report the financial details of the sites.



Financial Monitoring

Financial Monitoring is used to track, enter, and review operating budgets and financial statements for multifamily housing sites. In this work area, you will be able enter and review statements.

To begin, use the search to locate a site:

1. Enter the search criteria for Site Name and Site Number. Leave all fields blank to retrieve all records.
2. Click Search  to retrieve search results. To view additional search options, such as Site Process Type, click Advanced Search.
3. Click Clear to begin a new search.

Select a record to view the Financial Monitoring Details page, where General Information about the site is displayed.

Financial Monitoring

Search

Site Name

lane

Site Number

Q

Advanced Search

Clear

Drag a column header here to group by that column

📄

📄

📄

Q Search...

Actions	Site Name	Site Number	Site Process T...	Budget Req. O...	Annual Financial ...	Monthly Financial O...
<div>✎</div>	<div>Q</div> <div>Lane House</div>	<div>Q</div> <div>NH36H019051</div>	<div>Q</div> <div>Section 8</div>	<div>Q</div> <div>No</div>	<div>Q</div> <div>No</div>	<div>Q</div> <div>No</div>

8

12

20

Page 1 of 1 (1 items)

1

☐ Wrap Text

☐ Show all Rows

General Information

The General Information section inherits the information seen in the Site>Details>General Information section. Statement Key Direction is used to navigate to each row and column. Select column or row and use the Enter key to move to different fields on the statement. The Arrow key(s)←↑→↓ can also be used in place of the tab. The information in this section is read-only.

General Information

Site Name

Lane House

Location Description 1

43 Cottage Street

City

LITTLETON

State

New Hampshire

Fiscal Year Month End

December

Site Number

NH36H019051

Location Description 2

Zip Code

03561

County

GRAFTON

Baseline Year

Statement Key Direction

column

Annual Financial Statement Requirements

Effective Date

12/31/2021

☒ Required
 ☐ Not Required

☒ Audit Required
 ☐ Compilation Allowed

Financial Statements Due Date

No. of Days

60

After FY End Date

Annual Financial Statement Requirements

Effective Date

Financial Statement Received

Drag a column header here to group by that column

Search...

Type	Fiscal ...	Due Date	Extension Date	Received Date	Notes	Modified By	Modified On
No data							

9

12

20

Page 1 of 1 (0 items)

<

1

>

☐ Wrap Text
 ☐ Show all Rows

The submission requirements are displayed under Global Systems Parameters and Site Level Overrides. The Global System Parameters show the global requirements for budget or financial statements submissions, if any, that were set up by New Hampshire Housing. These requirements are applied to all sites.

The Site Level Overrides display the budget and financial statement submission requirements for the site of the record you are in.

Budget Requirements

Annual budgets are required to be submitted by some agencies to review the projected operations of a site for the upcoming year. If required, the budget often has a submission deadline that is prior to the beginning of the fiscal year.

Annual – Selected if the site will be required to submit an annual budget. If the budget will be sent annually, budget due date or the number of days prior to or after the fiscal year start date will be entered.

Budget Requirements

☒ Annual

☐ Not Required

Budget Due Date

03/17

No. of Days

☐ Prior to Fiscal Year Start Date

☐ After Fiscal Year Start Date

Effective Date *

10/16/2020

Not Required- Selected if the site does not have a budget deadline.

Budget Requirements

☐ Annual

☒ Not Required

Effective Date

01/16/2020

The Budget Received log displays a history of budgets that have been submitted for the Financial Monitoring-Site record you are in. The entries in this table are added and updated manually.

Budget Received

Drag a column header here to group by that column

Actions	Fiscal ...	Due Date	Extension Date	Received Date	Notes	Modified By	Modified On
...	2023	12/02/2022				msmith	3/27/2023, 8:22 AM

Page 1 of 1 (1 items) < 1 >

☐ Wrap Text ☐ Show all Rows



Financial Statements are summary reports that show how a site has used its funds and, its current financial position. The reports can be used for auditing and are usually sent out to the state agency and the site's stakeholders after the fiscal year end.

The Financial Statement Received log displays a history of financial statement submittals for the Financial Monitoring-Site record you are in. The entries in this table are added and updated manually.

Financial Statement Received

Drag a column header here to group by that column

Actions	Type	Fiscal ...	Due Date	Extension Date	Received Date	Notes	Modified By	Modified On
...	Audit	2023	02/29/2024				msmith	3/27/2023, 8:23 AM

Page 1 of 1 (1 items) < 1 >

☐ Wrap Text ☐ Show all Rows



Monthly Financial Statement (Compilation) Requirements

Required- Selected if a Monthly Financial Statement is required. If monthly is required, the number of days After FY End Date will be present.

Monthly Financial Statement (Compilation)

Effective Date
01/14/2020

Requirements

☒ Required
☐ Not Required

No. of Days
1

After Month End Date

Not Required- Selected if the site does not have a Monthly Financial Statement deadline.

Monthly Financial Statement (Compilation) Requirements

Effective Date
01/14/2020

☐ Required
☒ Not Required

NH Housing Procedure

Budget Submission

In the Budget process the external partner will login to the system then enter data for and save the statement of operations. The statement will be reviewed by the Asset Manager and if necessary, the Asset Manager will contact the external partner for more information. Statements will be reviewed again by the Asset Manager and completed.

Audit Submission

In the Audit process the external partner will login to the system and enter data for the statement of financial position and the statement of operations. Please see Appendix A and B for detailed definitions and descriptions of required account numbers. **The external partner must also upload the full audit.** Once the Asset Manager has reviewed the statements and audit the external partner will receive an email communication

from the Asset Manager. If follow-up is needed the Asset Manager will email the external partner that the review has been completed and to send any applicable information with any - necessary attachments.

Statements

Statements display the accounts compiled for a selected fiscal year or month. You can navigate to each row and column by using the Enter or the Arrow key(s)←↑→↓ on your keyboard. Use numeric characters when entering a value into the statement. The “-” character can be entered to indicate a negative value. Keep in mind, the system displays a fiscal year only if a user has created a statement for that year.

To view statements for a specific Fiscal Year and Fiscal Month, select an option from each menu. To view all months in a fiscal year, select Show All in the Fiscal Month menu. When this option is selected, the YTD will update according to changes you make in the statement. Once you approve a Budget and/or Audit, the column(s) will lock, and the respective checkbox will be selected. You can secure the statement for a fiscal year by selecting Lock Year. Secure the statement for the fiscal month by selecting Lock Month. If you choose to lock the statement for a fiscal year, the statement will no longer be editable.

The Statement Report is a printable version of the statement as you see it in the system. This button is in each statement and opens the document in a new tab upon clicking it.

Statement of Operations

The Statement of Operations displays the income, expense and operating results accounts of a site. Enter the fields required for the Budget and Audit Columns. See Appendix A for a list of account numbers and descriptions. Save changes.

The Fiscal Year statement will include the following:

- Calculation of account totals for each Major Account type.
- Calculation of totals for Revenue Accounts and Expense Accounts.
- Editable entry fields for Budget, Audit and Notes column.
- Variance, Variance % and Total are automatically calculated using the information you enter in the Budget and Audit columns.
- User/contributor history fields which detail who created and modified the statement and statement report.

- Printable Statement Report

Financial Monitoring Details
Jamieson Housing Development

Details | Email | Files

General Information | Statement of Operations | Statement of Financial Position

✓ Approve Budget | ✓ Approve Audit | **Statement Report**

☐ Lock Budget ☐ Lock Audit

Fiscal Year: 2012 | Fiscal Month: None

Created By: N/A | Modified By: N/A | Created On: N/A | Modified On: N/A
 Locked By: N/A | Statement Created From: N/A

☐ Lock Year

Revenue Account

Account	Budget	Audit	Variance	Variance %	Notes
Major Account 5100 - Total Rent Revenue (GPI @ 100% Occupancy)					
5120	\$150,000.00	\$7,000.00	\$0.00	0.00%	
5121	\$0.00	\$0.00	\$0.00	0.00%	
5140	\$0.00	\$0.00	\$0.00	0.00%	
5170	\$0.00	\$0.00	\$0.00	0.00%	
5180	\$0.00	\$0.00	\$0.00	0.00%	
5190	\$0.00	\$0.00	\$0.00	0.00%	
5192	\$0.00	\$0.00	\$0.00	0.00%	
5192	\$0.00	\$0.00	\$0.00	0.00%	
5193	\$0.00	\$0.00	\$0.00	0.00%	
5194	\$80,000.00	\$8,000.00	\$0.00	0.00%	
5195	\$0.00	\$0.00	\$0.00	0.00%	
5100 - Total Rent Revenue (GPI @ 100% Occupancy) (5120 thru 5195)	\$230,000.00	\$15,000.00	\$0.00	0.00%	

Statements displaying the Fiscal Year and Fiscal Month will include the following:

- Editable Monthly currency entry fields.
- The YTD amounts for each Account is visible and automatically calculated by the system.
- Calculation of the monthly totals for each Major Account type.
- User/contributor history fields which detail who created and modified the statement and statement report.
- Printable Statement Report

Financial Monitoring Details
ABC Apartment Complex - Summer II
Save

Details
Email
File

General Information
Statement of Operations
Statement of Financial Position

Approved Budget
Approved Audit
Lock Budget
Lock Audit

Fiscal Year: 2012
Fiscal Month: March
Created By: administrator
Modified By: administrator
Created On: 12/16/19 4:51 PM
Modified On: 2/15/20 8:48 PM

☐ Lock Year
☒ Lock Month

Currency fields are editable

Revenue Accounts

Accounts	Description	March	Budget	Audit
Major Account 5100 - Total Rent Revenue (GPI @ 100% Occupancy)				
5120	Rent Revenue- Gross Potential	\$147.00	\$147.00	\$44,999.11
5121	Tenant Assistance Payments	\$3,000.00	\$200.00	\$69,852.33
5140	Rent Revenue- Stores & Commercial	\$0.00	\$1,030.00	\$11,301.22
5170	Garage and Parking Spaces	\$0.00	\$110,000.00	\$97,514.00
5180	Flexible Subsidy Revenue	\$0.00	\$65,000.00	\$64,000.00
5190	Miscellaneous Rent Revenue	\$0.00	\$25,000.00	\$26,000.00
5192	Rent Revenue/Insurance	\$50,000.00	\$51,000.00	\$51,200.00
5192	Rent Revenue/Insurance	\$0.00	\$100,000.00	\$89,500.00
5193	Special Claims Revenue	\$100,000.00	\$92,000.00	\$49,150.00
5194	Retained Excess Income	\$0.00	\$74,120.00	\$73,200.00
5195	Lease Revenue (Nursing Homes)	\$3.33	\$9.99	\$65,000.00
5100 - Total Rent Revenue (GPI @ 100% Occupancy) (5120 thru 5195)		\$153,150.33	\$154,206.99	\$641,716.66
Major Account 5200 - Total Vacancies				
5230	Apartments	\$10,000,000.00	\$10,000,000.00	\$111,000.00
5240	Stores & Commercial	\$0.00	\$65,200.00	\$62,185.00
5250	Rental Concessions	\$0.00	\$48,111.00	\$43,200.00
5270	Garage & Parking Spaces	\$0.00	\$11,500.00	\$10,000.22
5290	Miscellaneous	\$4.44	\$10.00	\$120,000.00
5200 - Total Vacancies (5220 thru 5290)		\$10,000,004.44	\$10,000,009.99	\$346,385.22

Totals are automatically calculated

Note: If the Budget or Audit is approved, that column will not be editable.

Statement of Financial Position

The Statement of Financial Position displays the asset, liability, and equity accounts of a site. Enter the required fields for Budget and Audit. Please see Appendix B for a list of account numbers and descriptions. Save changes.

The Fiscal Year statement will include the following:

- Editable currency fields for the current year.
- Calculation of the account totals for each Major Account type.
- Calculation of the totals for Asset and Liability of current year.

- Presentation of prior year data for comparative purposes.
- User/contributor history fields which detail who created and modified the statement and statement report.
- Printable Statement Report

Financial Monitoring Details
ABC Apartment Complex - Sunrise II
Save

Details
Email
Files

General Information
Statement of Operations
Statement of Financial Position

Approve Statement
Statement Report
Lock Budget
Lock Audit

Fiscal Year: 2012
Fiscal Month:
Created By: administrator
Modified By: administrator
Created On: 12/17/19, 2:23 PM
Modified On: 4/14/20, 9:57 AM
Locked By: N/A
Statement Created From: N/A

Lock Year

Asset Account

Account	Description	2012	2011	Budget	Audit
Major Account 1100 - Current Assets					
1120	Cash - Operations	\$581.00	\$0.00	\$500,000.00	\$437,500.00
1121	Construction Cash Account	\$255.66	\$0.00	\$0.00	\$0.00
1125	Cash - Entry	\$666.33	\$0.00	\$250,000.00	\$17,000.00
1130	Tenant/Member Accounts Receivable (Coop)	\$555.67	\$0.00	\$0.00	\$0.00
1131	Allowance for Doubtful Accounts	\$333.67	\$0.00	\$0.00	\$0.00
1134	Net Tenant Accounts Receivable Total	\$222.00	\$0.00	\$0.00	\$0.00
1135	Accounts Receivable - HUD	\$444.67	\$0.00	\$145,000.00	\$15,000.00
1140	Accounts and Notes Receivable - Operations	\$222.67	\$0.00	\$27,000.00	\$500.00
1145	Accounts and Notes Receivable - Entry	\$555.67	\$0.00	\$0.00	\$0.00
1160	Accounts Receivable - Interest	\$777.67	\$0.00	\$29,800.00	\$4,000.00
1165	Interest Reduction Payment Receivable	\$251,111.00	\$0.00	\$1,000.00	\$584.00
1175	Short Term Investments - Entry	\$125,000.00	\$0.00	\$0.00	\$0.00
1190	Miscellaneous Current Assets	\$225,000.00	\$0.00	\$0.00	\$0.00
1200	Prepaid Expenses	\$125,401.00	\$0.00	\$0.00	\$0.00
1100 - Current Assets		\$730,237.65	\$0.00	\$952,800.00	\$474,584.00

Budget and Audit are editable

Totals are automatically calculated

Statements displaying the Fiscal Year and Fiscal Month will include the following:

- Editable currency fields for the current statement year.
- Calculation of the monthly totals for each Major Account type.
- Calculation of the monthly totals for Asset and Liability, and Equity of current year.
- Printable Statement Report

Financial Monitoring Details
ABC Apartment Complex - Suite 8

Details
Email
Files

General Information
Statement of Operations
Statement of Financial Position

Period Year: 2012
Period Month: February

Created By: administrator
Modified By: administrator
Statement Created From: N/A

Created On: 12/17/19, 2:23 PM
Modified On: 12/14/20, 9:57 AM
Locked On: N/A

☐ Approve Statement

☐ Lock Budget
☐ Lock Audit

☐ Lock Year
☐ Lock Month

Asset Account

Account	Description	February	Budget	Audit
Major Account 1100 - Current Assets				
1120	Cash - Operations	\$0.00	\$600,000.00	\$437,500.00
1121	Construction Cash Account	\$0.00	\$0.00	\$0.00
1125	Cash - Entity	\$0.00	\$250,000.00	\$17,000.00
1130	Tenant/Member Accounts Receivable (Corp)	\$0.00	\$0.00	\$0.00
1131	Allowance for Doubtful Accounts	\$0.00	\$0.00	\$0.00
1134	Net Tenant Accounts Receivable Total	\$0.00	\$0.00	\$0.00
1135	Accounts Receivable - HUD	\$0.00	\$145,000.00	\$15,000.00
1140	Accounts and Notes Receivable - Operations	\$0.00	\$27,000.00	\$800.00
1145	Accounts and Notes Receivable - Entity	\$0.00	\$0.00	\$0.00
1160	Accounts Receivable - Interest	\$0.00	\$29,800.00	\$4,000.00
1165	Interest Reduction Payment Receivable	\$0.00	\$1,000.00	\$584.00
1175	Short Term Investments - Entity	\$0.00	\$0.00	\$0.00
1190	Miscellaneous Current Assets	\$0.00	\$0.00	\$0.00
1200	Prepaid Expenses	\$0.00	\$0.00	\$0.00
1100 - Current Assets		\$0.00	\$992,800.00	\$474,584.00

Be sure to Save your changes made to any area of Financial Monitoring Details before leaving the page.

Note: If the Statement of Financial Position is approved, it will no longer be editable.

Email

Email is used to communicate information to internal and external users. This feature is offered at the Site, Building, Unit and Tenant levels. The contact's list is linked to the email feature so you can select an email address for outgoing messages. You can only access your email messages in the Site, Building, Unit or Tenant record in which the message originated. Use the quick search to find a specific email or view each page by using the navigation buttons on the right-side of the thread.

Financial Monitoring Details

Lane House

Save

Details

Email

Files

+ New Email

Items per page: 81 - 2 of 2<>

02/28/2023, 10:09 AM

To: Morgan Smith

Subject: This is a test.

This is a test email from financial monitoring. View message in Portal

02/28/2023, 10:12 AM

To: Test Doe

Subject: This is a test.

This is a test of financial monitoring. View message in Portal

To create an email:

1. Click Add Email
2. Begin typing the recipient's name and select the correct contact when it is displayed. Enter your message in the body of the email.

Click Save.

New Email

X

From:

J_Doe5678@gmails.com

To:

Dora Dee ()

X

Search for contacts

☐

CC

Subject *

The reports are due next week

B

I

U

S

”

“

H1

H2

x₁

x²

Normal

Normal

A

X

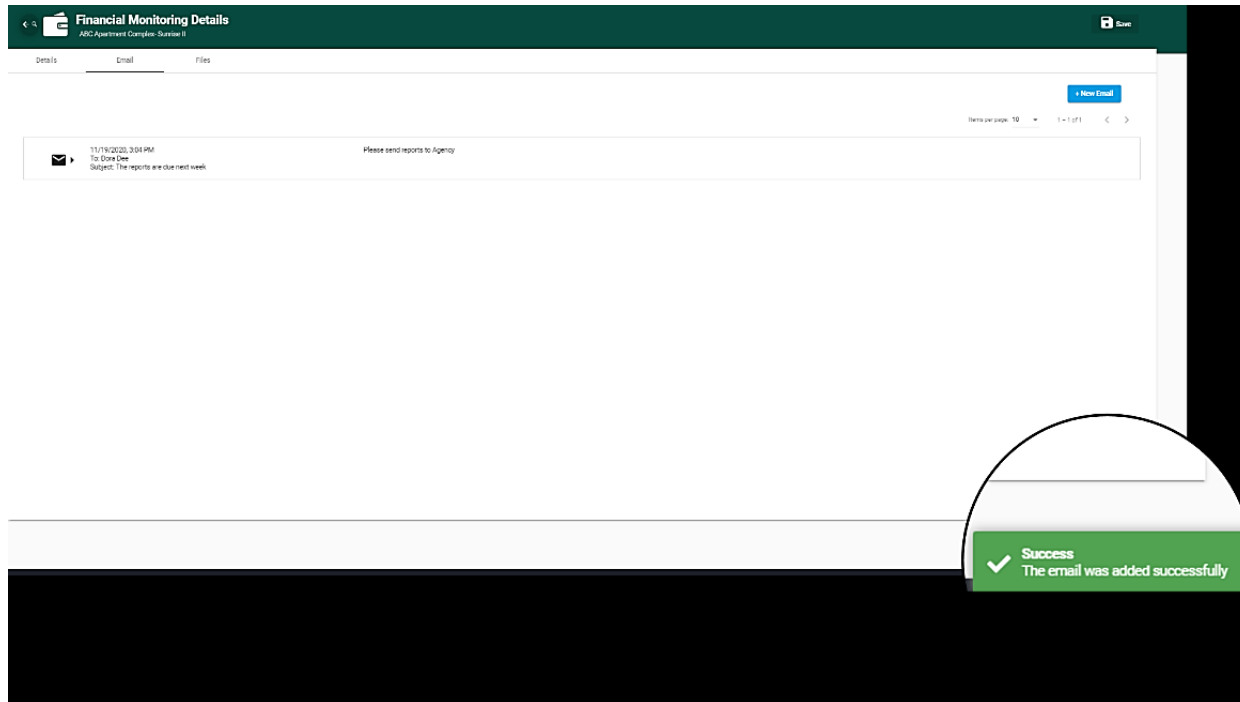
Sans Serif

Please send reports to Agency

Send

Close

Click **Save** when you've completed your actions.



To view an email, click on the email that you wish to view:

View Email

From

J_Doe5678@gmails.com

To

Dora Dee ()

Search for contacts

Subject

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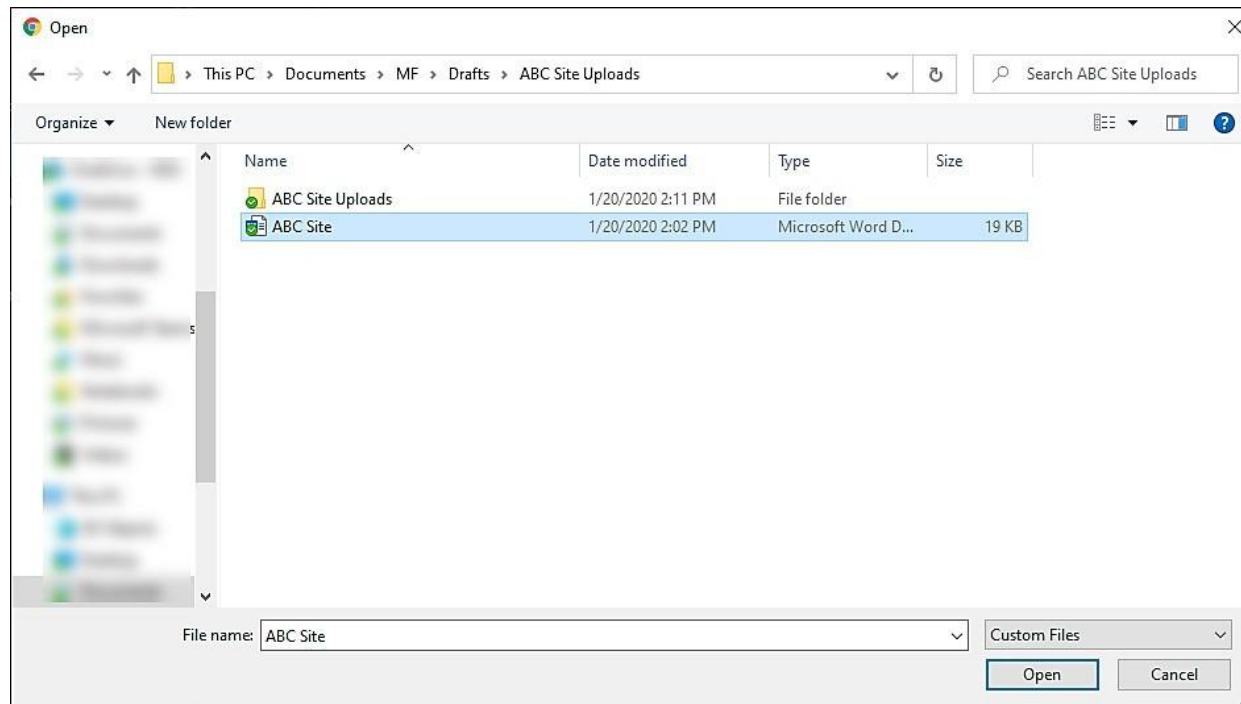
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APPENDIX A

Statement of Operations Account Numbers and Definitions Table

Below is a listing of New Hampshire Housing account numbers with rules and definitions for reporting. Please use this table as a reference guide to aid you in entering budget and audit information.

Account Number	Account Title	Editing and Business Rules	Account Definition/Reporting Reference
5120	Rent Revenue – Gross Potential		This account reflects the rent/carrying charges, less tenant assistance payments, for all residential units (including non-revenue producing units). Potential rent could be market, contract, or Section 8.
5121	Tenant Assistance Payments		This account reflects the amount of rental subsidy expected as if all units were rented (This will be an estimate based on current subsidies).
5141	Grant Income		This account reflects money received by way of grant from third parties for purposes relating to the improvement, use, maintenance, management or upkeep of the Site and which money is to be used solely as specified by the awarding body (such funds derived HUD for resident service coordination).
5140	Rent Revenue Stores and Commercial		This account reflects gross rental revenue expectancy from stores, offices, or other commercial leases.
5170	Garage and Parking Spaces		This account reflects the gross potential rental revenue from all garage and parking spaces.
5100	Total Rent Revenue (GPI@100% Occupancy)		(5120 thru 5195)
5190	Miscellaneous Rent Revenue		This account reflects gross rental revenue expectancy not otherwise described above.
5193	Special Claims Revenue		This account reflects the amount of revenue collected from special claims including vacancy, damages, and debt service.
Account Number	Account Title	Editing and Business Rules	Account Definition/Reporting Reference

5220	Apartments		This account reflects the rental revenue lost through vacancy of an apartment unit.
5250	Rent Concessions		This account reflects the amount provided as rental concessions (i.e., free rent) in connection with the execution of leases of revenue-producing units.
5152	Net Rental Revenue		(Calculation 5100 – 5200)
5400	Total Financial Revenue		(5410 thru 5490)
5410	Financial Revenue Project Operations		This account is used to record interest and other investment income earned in connection with project operations.
5430	Revenue from Investments – Residual Receipts		This account reflects interest and other investment income earned from residual receipts investments.
5440	Revenue from Investments – Replacement Reserve		This account reflects interest and other investment income earned from replacement reserve investments.
5441	Interest Income		This account reflects interest income earned from other investments.
5490	Revenue from Investments - Miscellaneous		This account reflects interest and other investment income earned in connection with project operations.
5900	Other Revenue		This account reflects income from other sources not specifically outlined in other line items.
5910	Laundry and Vending Revenue		This account reflects revenues received from laundry and vending machines owned or leased by the project.
5920	Tenant Charges		This account reflects charges assessed to tenants for rent checks returned for insufficient funds, late payment of rents, breaking the lease, and all other

			extraneous fees that have to do with lease/tenant. This account also includes damage.
5970	Gifts		This account reflects cash contributions and grants or subsidies received for general operating purposes from individuals, voluntary agencies, foundations, governmental agencies, or similar groups.
Account Number	Account Title	Editing and Business Rules	Account Definition/Reporting Reference
5990	Miscellaneous Revenue		This account reflects project revenues not otherwise described in the above revenue accounts; it may also include revenue from non-commercial rental space.
5000	Total Revenue		
6263	Total Administrative Expenses		(6203 thru 6390)
6203	Conventions & Meetings		Expenses related to attendance/participation in professional conventions and meetings.
6204	Management Consultants		Expenses incurred as a result of utilizing management consultants for administrative related activities, i.e., programming.
6210	Advertising and Marketing		This account reflects the cost of advertising and marketing the rental property, both during initial rent-up and after the project reaches normal occupancy levels.
6310	Office Salaries		This account reflects salaries for office employees (other than the resident manager) responsible for the front-line operation of the project regardless of whether the employee works on site or in the agent's office. Typical front-line responsibilities include taking applications; screening, certifying, and recertifying tenants; maintaining the project; and accounting for project income and expenses. The account should not include salaries paid to occupancy, maintenance and regional supervisors who carry out the agent's duties for supervising project operations and personnel (these salaries are to be paid from the approved

			management fee). This account also does not include the project's share of payroll taxes (account 6711) or other employee benefits (account 6723) incurred by the project.
6311	Office Expenses		This account reflects office and related expense items; examples include office supplies, postage, stationery, copying, and answering services.
6312	Office or Model Apartment Rent		This account reflects the rental value of an apartment, otherwise considered potentially rent producing, but used as the project office or as a model apartment.
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.
6321	Asset Management Fee		This fee also known as Investor Servicing Fee is paid to the Limited Partner or its affiliate for an annual review of the operations of the Partnership and the property.
6330	Manager or Superintendent Salaries		This account reflects salaries paid to a resident manager or superintendent. It does not include the project's share of payroll taxes or other employee benefits, or compensation given a resident manager or superintendent in lieu of salary payments.
6331	Administrative Rent Free Unit		This account reflects the contract rent of any rent free unit provided to administrative personnel (including a resident manager or superintendent) which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well. This account is not to be used for rent free units provided or rent reductions given to either maintenance or security personnel (see account 6521).
6332	Supportive Services		This account reflects expense items related to administering a Supportive Services Program, including staff salary.

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.
Account Number	Account Title	Editing and Business Rules	Account Definition/Reporting Reference
6350	Audit Expense		This account reflects the auditing expense incurred by the project that is directly related to HUD's requirement for audited financial statements. This account also includes the auditor's charge for preparing Schedule K-1 for the mortgagor entity's Federal income tax return. Amounts incurred for the cost of routine maintenance or review of the project's books and records should not be included in this account (see account 6351).
6351	Bookkeeping Fees/Accounting Services		This account reflects the cost of bookkeeping fees or accounting or computing services not included in the management fee but paid to either the management agent or another party.
6352	Computer Supplies/Expense		This account reflects expense for TRACS, 50059/HAP, software, technical support.. Computer expense does not include the cost of hardware unless there is an existing, on-site office in need of such equipment.
6370	Bad Debts		This account reflects the amount of tenant bad debts for the period under audit.
6390	Miscellaneous Administrative Expenses		This account reflects administrative expenses not otherwise classified in the 6200/6300 series. Examples include Neighborhood Networks, bank charges, investment fees, training, travel, membership dues and subscriptions.
6400	Total Utilities Expense		
6420	Fuel Oil/Coal		This account reflects the cost of fuel oil/coal charges billed to the project.
6430	Cable TV		This account reflects the cost of cable TV charges billed to the project.
6431	Internet/Wifi		This account reflects the cost of internet/wifi charges billed to the project.

6432	Telephone		This account reflects the cost of telephone charges billed to the project.
6450	Electricity		This account reflects the cost of electricity charges billed to the project.
6451	Water		This account reflects the cost of water charges billed to the project.
6452	Gas		This account reflects the cost of gas charges billed to the project.
6453	Sewer		This account reflects the cost of sewer charges billed to the project.
6500	Miscellaneous Operating & Maintenance Expenses		(6510 thru 6590)
Account Number	Account Title	Editing and Business Rules	Account Definition/Reporting Reference
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. Taxes and benefits are in accounts 6711 and 6723.
6512	Building Repairs and Maintenance		This account is for normal maintenance and upkeep of capital assets that are necessary to keep the assets in their usual condition. These expenses are recurring in nature and do not extend the useful life of the asset. Examples are plumbing repairs, painting, light fixture repairs, fixing potholes, fixing cracks in buildings, reinstalling worn carpet, etc.
6513	Exterminating		This account reflects the cost of contract services for extermination.
6515	Supplies		This account reflects all costs of supplies charged to the project for janitorial/cleaning, exterminating, grounds, repairs, and decorating.
6516	Cleaning		This account reflects the costs of detergents, oven cleaners, waxes, polishes, paper products, brooms, etc.

6517	Elevator Inspections/Repairs		This account reflects the costs for routine service contract expense in addition to non-routine repair costs.
6518	Safety Inspection		This account reflects the costs of fire, alarm and emergency systems testing.
6519	Grounds Maintenance		This account reflects the costs of maintaining grounds and supplies, such as fertilizers, seeds, etc.
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, grounds, repairs, elevator maintenance, swimming pool maintenance, and decorating.
6521	Operating & Maintenance Rent Free Unit		This account reflects the contract rent of any rent free unit provided to operating and maintenance personnel which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well.
6525	Garbage and Trash Removal		This account reflects the cost of removing garbage and rubbish from the project. The account does not include salaries paid to janitors who collect the trash.
6530	Security Payroll/Contracts		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.
6546	Heating/Cooling Repairs and Maintenance		This account reflects the cost of repairing and maintaining heating or air conditioning equipment owned by the project.
6548	Snow Removal		This account reflects the cost of removing snow from project sidewalks and parking areas.
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).
6589	Other		This account reflects the cost of other items charged to the property.

6590	Miscellaneous Operating and Maintenance Expenses	If account 6590 detail is submitted, the value of this account must equal the sum of the values submitted for account 6590-020.	This account reflects the cost of maintenance and repairs not otherwise classified in the 6500 account Series.
6700	Total Taxes & Insurance		Total Taxes & Insurance (6710 thru 6790)
6710	Real Estate Taxes		This account reflects payments made for real estate taxes of the project. This may represent a payment in lieu of taxes (only in certain jurisdictions), which is generally charged as a percentage of income.
6711	Payroll Taxes (Project's Share)		This account reflects the project's share of FICA and State and Federal Unemployment taxes.
6720	Property & Liability Insurance (Hazard)		This account reflects the cost of project property and liability insurance.
6722	Workmen's Compensation		This account reflects the cost of workmen's compensation insurance for project employees.
6723	Health Insurance and Other Employee Benefits		This account reflects the cost of any health insurance and other employee benefits charged to the project.
6724	State Taxes		This account reflects any state taxes assessed to the project.
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.
6800	Total Financial Expenses		(6820 thru 6890)

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.
6825	Interest on Other Mortgages		This account reflects interest expenses incurred on all other mortgages plus the amortization of debt issuance costs.
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).
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).
6850	Mortgage Insurance Premium/ Service Charge		This account reflects payments to the mortgagee for insurance on the mortgage. In the case of HUD-held mortgages, the payment is in the form of a service charge, as reflected on HUD Form-2771.
6890	Miscellaneous Financial Expenses		This account reflects financial expenses not otherwise classified in the 6800 series. This account also includes fees paid to a bond trustee.
6000	Total Cost of Operations before Depreciation	This account must equal the sum of accounts 6263T, 6400T, 6500T, 6700T, 6800T, and 6900.	
5060	Profit (Loss) before Depreciation	This account must equal account 5000T less account 6000T.	(Calculation: 5000 -6000)

6600	Depreciation Expenses B		HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period
6610	Amortization Expense		This account reflects amortization expense related to tax credit monitoring fees, organizational costs, organization expenses, and like expenses.
			Total Depreciation and Amortization Expenses (6600 + 6610)
5061	Operating Profit or (Loss)		(Calculation: 5060 – (6600 + 6610))
7130	Federal, State, and Other Income Taxes		This account reflects federal and state income tax and other corporate/entity taxes of the mortgagor entity for the tax year.
7141	Interest on Notes Payable		This account reflects interest incurred on notes which are payable only from surplus cash plus the amortization of debt issuance costs.
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.
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.

APPENDIX B

Statement of Financial Position Account Numbers and Definitions Table

Below is a listing of New Hampshire Housing account numbers with rules and definitions for reporting. Please use this table as a reference guide to aid you in entering budget and audit information.

Account Number	Account Title	Editing and Business Rules	Account Definition/Reporting Reference
1100	Current Assets		
1120	Cash – Operations	This account and/or account 2105 is required.	This account reflects the consolidation of unrestricted cash and cash equivalent accounts available to fund project operating costs for reporting purposes. This account includes cash maintained on-site in a petty cash fund. (At all times, total petty cash on hand plus the receipts for the bills paid must equal the amount of the established fund).
1121	Construction Cash Account		This account reflects cash remaining in construction accounts after cost certification. These funds are available to pay for any remaining construction-related payables
1122	Petty Cash		This account reflects a small amount of money kept on hand for small purchases or expenses.
1130	Tenant/Member Accounts Receivable (Coop)		This account reflects the total rents receivable from tenants/shareholders. In subsidized properties, this account should only reflect the portion of the rent for which the tenant/shareholder is responsible.
1131	Allowance for Doubtful Accounts		This account reflects the amount of tenant accounts receivable that management estimates as being uncollectible.
1134	Net Tenant Accounts Receivable Total		
1135	Accounts Receivable – HUD		This account reflects the amounts due to property for rent subsidy vouchers and special claims
1140	Accounts and Notes Receivable - Operations		This account reflects all short-term receivables due to the project other than rent and HUD receivables, including security deposits. Notes receivable to project (or accounts receivable not related to routine operations) could be an indication of an unauthorized distribution of project assets.

1192	Prepaid Tax Credit Fees		This account reflects prepaid tax credit fees for reporting purposes.
1200	Prepaid Expenses		This account reflects the consolidation of all prepaid expenses for reporting purposes.
1191	Tenant Deposits Held in Trust		This account reflects the cash balances of bank accounts and investments held on behalf of rental tenants in trust for security and other deposits. These deposits must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits
1300	Total Deposits		
1310	Escrow Deposits		This account reflects the cash balance on hand for any other funding (not reflected in another account) as required under the Regulatory Agreement
1320	Replacement Reserve		This account reflects cash and investments held by mortgagee or mortgagor (as required) for replacements as set forth in the Regulatory Agreement. This account may include amounts that are reported in separately established painting reserve accounts.
1321	Tax Reserve/Escrow		This account reflects the cash balance on hand for future payments of real estate taxes.
1322	Insurance Reserve/Escrow		This account reflects the cash balance on hand for future payments of insurance.
1323	Operating Reserve/Escrow		This account reflects the cash balance held (as required) for benefit of the property as required by the Regulatory Agreement.

1324	Mortgage Reserve Escrow		This account reflects the cash balance held (as required) for benefit of the property as required by the Regulatory Agreement.
1325	Deferred Tax Assets		This account reflects funds overpaid for taxes, which will later be returned to the property.
1330	Other Reserves		This account reflects cash and investments held by the mortgagee or mortgagor for which HUD approval is required for withdrawals. This account may include debt service reserves and/or FEMA funds.
1340	Residual Receipts Reserve		This account reflects any required deposits to the Residual Receipts Fund held by the mortgagee or, in the case of Section 202 projects, in a separate Residual Receipts account (refer to the Regulatory Agreement for specific requirements). Releases are subject to HUD approval <u>or for NH Housing funded properties that are not Section 8.</u>
1341	FFB Risk Share Reserve		This account reflects the cash balance held (as required) for benefit of the property as required by the Regulatory Agreement.
1342	Utility Deposits		This account reflects the cash balance held to cover utility services as needed.
1343	Tax Credit Fees		
1400	Fixed Assets		
1410	Land		This account reflects the purchase price of the land plus the cost of improvements to the land are charged to this account.
1415	Site		
1417	Construction in Progress		This cost includes the costs to construct/rehab a fixed asset.

1420	Buildings		This account reflects the total cost of the buildings, including fixed building equipment, furniture, and furnishings, is charged to this account. Agents should also charge improvements to the buildings to this account. The balance represents the original cost of the buildings plus enhancements.
1460	Furnishings		This account reflects the cost of furnishings (window shades, venetian blinds shower curtains, hall carpets, etc.) not charged to the cost of the building is recorded in this account. The balance of the account represents the cost of the furnishings in use.
1465	Office Furniture and Equipment		This account reflects the cost of furniture and equipment owned and used on-site by the project.
1470	Maintenance Equipment		This account reflects the cost of project maintenance equipment in use.
1480	Motor Vehicles		This account reflects the cost of buses, trucks, passenger cars, etc., used on-site for project operations is recorded in this account
1490	Miscellaneous Fixed Assets		Agents may record fixed assets for which no other provision is made in this account.
1495	Accumulated Depreciation		This account reflects the accumulated depreciation for all fixed assets.
1520	Deferred Financing Costs		This account reflects the net amount of assets being amortized. This account includes loan, syndication, organization, and financing costs.
1500	Miscellaneous Other Assets		
1400N	Net Total Fixed Assets		(Calculation 1400T-1495)
1000T	Total Assets		(1100T, 1191, 1300T, 1400N, 1500T) This account is for use by entities that are OTHER than Corporations.

2122	Current Liabilities		
2105	Bank Overdraft – Operations	This account and/or account 1120 is required.	This account reflects a negative (credits exceed debits) accounting balance in the project's operating account.
2110	Accounts Payable – Operations		This account reflects the total of unpaid bills from trade creditors. This account does not include bills to be paid from the project improvement fund (See accounts 1381 and 2112), or those amounts payable in connection with construction or development costs (See account 2111).
2111	Accounts Payable – Construction/Development		This account reflects construction or other development costs payable from construction, development, or syndicated/equity funds.
2113	Accounts Payable – Entity		This account reflects the total of accounts payable from surplus cash or other mortgagor funds available.
2116	Accounts Payable – Section 8 & Other		This account reflects any amount due HUD or other federal or state agency, in connection with the Section 8 or other loan program.
2117	Deferred Interest		This account reflects interest that is due but is deferred during a specific period of time.
2120	Accrued Wages Payable		This account reflects the gross amount of payroll that has been accrued, but not paid, at the end of the accounting period.
2123	Accrued Management Fee Payable		This account reflects management fees accrued but unpaid at the end of the accounting period.

2131	Accrued Interest Payable – First Mortgage (or Bonds)		Used for non-Section 236 projects, this account reflects interest accrued but unpaid on the first mortgage (or bond) obligation at the end of the accounting period.
2132	Accrued Interest Payable – Other Mortgage		This account reflects the accrued interest payable for second, third, fourth, and fifth mortgages.
2134	Accrued Interest Payable – Other Loans and Notes		This account reflects interest accrued and unpaid on other loans and notes payable from project operations.
2150	Accrued Property Taxes		This account reflects the accrual of property taxes payable as of the end of the accounting period.
2160	Notes Payable – Short Term		This account reflects the current portion on notes payable. This account also reflects owner advances that have received prior repayment approval from HUD.
2170	Mortgage (or bonds) payable – First Mortgage (Bonds) (Short-Term)		This account reflects the current portion on mortgage payable for a first mortgage or bond obligation.

2172	Other Mortgages Payable – Short Term		This account reflects the current portion on mortgage payable for a second mortgage.
2173	Other Loans and Notes Payable, Surplus Cash (Short Term)		This account reflects the current portion on other loans and notes payable. Payments may be made from surplus cash or other entity funds
2178	Developer Fee Loan Payable		This account reflects the current portion due on a Developer Fee Loan Fee payable.
2181	Due to Related Party		This account reflects the current portion due on funds due to a related party.
2190	Miscellaneous Current Liabilities	If account 2190 detail is submitted, the value of this account must equal the sum of the values submitted for account 2190-020.	This account reflects current liabilities not otherwise described above.
2122	Current Liabilities		

2191	Tenant Deposits Held in Trust (Contract)		This account represents the liabilities associated with security and other deposits that are held on behalf of rental tenants. These deposits must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits.
2210	Prepaid Revenue		This account reflects rents received from tenants (including commercial tenants) and certain contracts, that apply to future accounting periods.
2310	Notes Payable – Long Term		This account reflects amounts of notes due in more than one year from the date of the balance sheet, net of the current portion. The amount due within one year is recorded in account 2160. This account may be shown as net of unamortized debt issuance costs.
2320	Mortgage (or Bonds) Payable – First Mortgage (or Bonds)		This account reflects the unpaid principal balances of the mortgages or bonds, net of the current portion, that are payable from project operations. The amount due within one year is recorded in account 2170. This account may be shown as net of unamortized debt issuance costs.
2322	Other Mortgages Payable – Long Term	Account 2322 should equal the sum of values submitted for 2322-020	
2323	Other Loans and Notes Payable – Surplus Cash		This account reflects the unpaid principal balances on other loans and notes, net of the current portion, that are payable from surplus cash or other entity funds. The amount due within one year is recorded in account 2173. This account may be shown as net of unamortized debt issuance costs.

2330	Interest on Loans or Notes Payable (Long Term)		This account reflects the long-term portion of accrued interest on loans and notes payable.
2300	Long Term Liabilities		
2000T	Total Liabilities	This account must equal the sum of accounts 2122T, 2191, and 2300T	2122, 2191, 2300T
3130	Total Equity		This account reflects the total amount of capital invested in the project by its owners.
3100	Owner's Equity		

Major Account 5100 - Total Rent Revenue (GPI @ 100% Occupancy)

Account	Description	Budget	Audit	Variance	Variance %	Notes
5220	Apartments	\$0.00	\$0.00	\$0.00	0.00 %	
5240	Stores & Commercial	\$0.00	\$0.00	\$0.00	0.00 %	
5250	Rental Concessions	\$0.00	\$0.00	\$0.00	0.00 %	
5270	Garage & Parking Spaces	\$0.00	\$0.00	\$0.00	0.00 %	
5290	Miscellaneous	\$0.00	\$0.00	\$0.00	0.00 %	
5200 - Total Vacancies (5220 thru 5290)		\$00.00	\$00.00	\$00.00	00.00 %	
5152 - Net Rental Revenue (5100 - 5200)		\$00.00	\$00.00	\$00.00	00.00 %	
Major Account 5400 - Total Financial Revenue						
Account	Description	Budget	Audit	Variance	Variance %	Notes
5410	Financial Revenue- Project Operations	\$0.00	\$0.00	\$0.00	0.00 %	
5430	Revenue from Investments- Residual Receipts	\$0.00	\$0.00	\$0.00	0.00 %	
5440	Revenue from Investments- Replacement Reserves	\$0.00	\$0.00	\$0.00	0.00 %	
5441	Interest Income	\$0.00	\$0.00	\$0.00	0.00 %	
5490	Revenue from Investments- Miscellaneous	\$0.00	\$0.00	\$0.00	0.00 %	
5400 - Total Financial Revenue (5410 thru 5490)		\$00.00	\$00.00	\$00.00	00.00 %	
Major Account 5900 - Total Other Revenue						
Account	Description	Budget	Audit	Variance	Variance %	Notes
5910	Laundry & Vending Revenue	\$0.00	\$0.00	\$0.00	0.00 %	
5920	Tenant Charges	\$0.00	\$0.00	\$0.00	0.00 %	
5970	Gifts	\$0.00	\$0.00	\$0.00	0.00 %	
5990	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	0.00 %	

5900 - Total Other Revenue (5910 thru 5990)	\$00.00	\$00.00	\$00.00	00.00 %
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5000 - Total Revenue	\$00.00	\$00.00	\$00.00	00.00 %
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Expense Accounts

Major Account 6263 - Total Administrative Expenses

Account	Description	Budget	Audit	Variance	Variance %	Notes
6203	Conventions & Meetings	\$0.00	\$0.00	\$0.00	0.00 %	
6204	Management Consultants	\$0.00	\$0.00	\$0.00	0.00 %	
6210	Advertising & Marketing	\$0.00	\$0.00	\$0.00	0.00 %	
6310	Office Salaries	\$0.00	\$0.00	\$0.00	0.00 %	
6311	Office Expenses	\$0.00	\$0.00	\$0.00	0.00 %	
6312	Office or Model Apartment Rent	\$0.00	\$0.00	\$0.00	0.00 %	
6320	Management Fee	\$0.00	\$0.00	\$0.00	0.00 %	
6321	Asset Management Fee	\$0.00	\$0.00	\$0.00	0.00 %	
6330	Manager or Superintendent Salaries	\$0.00	\$0.00	\$0.00	0.00 %	
6331	Administrative Rent Free Unit	\$0.00	\$0.00	\$0.00	0.00 %	
6332	Supportive Services	\$0.00	\$0.00	\$0.00	0.00 %	
6340	Legal Expense - Project	\$0.00	\$0.00	\$0.00	0.00 %	
6350	Audit Expense	\$0.00	\$0.00	\$0.00	0.00 %	
6351	Bookkeeping Fees/Accounting Services	\$0.00	\$0.00	\$0.00	0.00 %	
6352	Computer Supplies/Expense	\$0.00	\$0.00	\$0.00	0.00 %	
6370	Bad Debts	\$0.00	\$0.00	\$0.00	0.00 %	
6390	Miscellaneous Administrative Expenses	\$0.00	\$0.00	\$0.00	0.00 %	

6263 - Total Administrative Expenses (6203 thru 6390)	\$00.00	\$00.00	\$00.00	00.00 %
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Major Account 6400 - Total Utilities Expense

Account	Description	Budget	Audit	Variance	Variance %	Notes
6420	Fuel Oil/ Coal	\$0.00	\$0.00	\$0.00	0.00 %	
6430	Cable TV	\$0.00	\$0.00	\$0.00	0.00 %	
6431	Internet/Wifi	\$0.00	\$0.00	\$0.00	0.00 %	
6432	Telephone	\$0.00	\$0.00	\$0.00	0.00 %	
6450	Electricity	\$0.00	\$0.00	\$0.00	0.00 %	
6451	Water	\$0.00	\$0.00	\$0.00	0.00 %	
6452	Gas	\$0.00	\$0.00	\$0.00	0.00 %	
6453	Sewer	\$0.00	\$0.00	\$0.00	0.00 %	

6400 - Total Utilities Expense (6420 thru 6453)	\$00.00	\$00.00	\$00.00	00.00 %
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Major Account 6500 - Total Operating & Maintenance Expenses

Account	Description	Budget	Audit	Variance	Variance %	Notes
6510	Payroll	\$0.00	\$0.00	\$0.00	0.00 %	
6512	Building Repairs and Maintenance	\$0.00	\$0.00	\$0.00	0.00 %	
6513	Exterminating	\$0.00	\$0.00	\$0.00	0.00 %	
6515	Supplies	\$0.00	\$0.00	\$0.00	0.00 %	
6516	Cleaning	\$0.00	\$0.00	\$0.00	0.00 %	
6517	Elevator Inspections/Repairs	\$0.00	\$0.00	\$0.00	0.00 %	

6518	Safety Inspection	\$0.00	\$0.00	\$0.00	0.00 %
6519	Grounds Maintenance	\$0.00	\$0.00	\$0.00	0.00 %
6520	Contracts	\$0.00	\$0.00	\$0.00	0.00 %
6521	Operating & Maintenance Rent Free Unit	\$0.00	\$0.00	\$0.00	0.00 %
6525	Garbage & Trash Removal	\$0.00	\$0.00	\$0.00	0.00 %
6530	Security Payroll/ Contracts	\$0.00	\$0.00	\$0.00	0.00 %
6546	Heating/Cooling Repairs & Maintenance	\$0.00	\$0.00	\$0.00	0.00 %
6548	Snow Removal	\$0.00	\$0.00	\$0.00	0.00 %
6570	Vehicle & Maintenance Equip. Operation & Repairs	\$0.00	\$0.00	\$0.00	0.00 %
6589	Other	\$0.00	\$0.00	\$0.00	0.00 %
6590	Miscellaneous Operating & Maintenance Expenses	\$0.00	\$0.00	\$0.00	0.00 %

6500 - Total Operating & Maintenance Expenses (6510 thru 6590)	\$00.00	\$00.00	\$00.00	00.00 %
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Major Account 6700 - Total Taxes & Insurance

Account	Description	Budget	Audit	Variance	Variance % Notes
6710	Real Estate Taxes	\$0.00	\$0.00	\$0.00	0.00 %
6711	Payroll Taxes (Project's share)	\$0.00	\$0.00	\$0.00	0.00 %
6720	Property & Liability Insurance (Hazard)	\$0.00	\$0.00	\$0.00	0.00 %
6722	Workmen's Compensation	\$0.00	\$0.00	\$0.00	0.00 %
6723	Health Insurance & Other Benefits	\$0.00	\$0.00	\$0.00	0.00 %
6724	State Tax Expense	\$0.00	\$0.00	\$0.00	0.00 %

6790	Miscellaneous Taxes, Licenses, Permits & Insurance External Parties Manual]	\$0.00	\$0.00	\$0.00	0.00 %
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6700 - Total Taxes & Insurance (6710 thru 6790)	\$00.00	\$00.00	\$00.00	00.00 %
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Major Account 6800 - Total Financial Expenses

Account	Description	Budget	Audit	Variance	Variance %	Notes
6820	Interest on Mortgage (or Bonds) Payable	\$0.00	\$0.00	\$0.00	0.00 %	
6825	Interest on Other Mortgages	\$0.00	\$0.00	\$0.00	0.00 %	
6830	Interest on Notes Payable (Long Term)	\$0.00	\$0.00	\$0.00	0.00 %	
6840	Interest on Notes Payable (Short Term)	\$0.00	\$0.00	\$0.00	0.00 %	
6850	Mortgage Insurance Premium/ Service Charge	\$0.00	\$0.00	\$0.00	0.00 %	
6890	Miscellaneous Financial Expenses	\$0.00	\$0.00	\$0.00	0.00 %	
6800 - Total Financial Expenses (6820 thru 6890)		\$00.00	\$00.00	\$00.00	00.00 %	
6000 - Total Cost Of Operations Before Depreciation		\$00.00	\$00.00	\$00.00	00.00 %	

Operating Results

5060 Profit (Loss) Before Depreciation (Calculation: 5000 - 6000)	\$00.00	\$00.00	\$00.00	00.00 %	
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Major Account 6600 - Depreciation Expenses

Account	Description	Budget	Audit	Variance	Variance %	Notes
6600	Depreciation Expenses	\$0.00	\$0.00	\$0.00	0.00 %	

Major Account 6610 - Amortization Expense

Account	Description	Budget	Audit	Variance	Variance %	Notes
6610	Amortization Expenses	\$0.00	\$0.00	\$0.00	0.00 %	

Total Depreciation and Amortization Expenses (6600 + 6610)	\$00.00	\$00.00	\$00.00	00.00 %
5061 Operating Profit or (Loss) (Calculation: 5060 - (6600 + 6610))	\$00.00	\$00.00	\$00.00	00.00 %

Major Account 7100 - Net Entity Expenses

Account	Description	Budget	Audit	Variance	Variance %	Notes
7130	Federal, State, and Other Income Taxes	\$0.00	\$0.00	\$0.00	0.00 %	
7141	Interest on Notes Payable	\$0.00	\$0.00	\$0.00	0.00 %	
7142	Interest on Mortgage Payable	\$0.00	\$0.00	\$0.00	0.00 %	
7190	Other Expenses	\$0.00	\$0.00	\$0.00	0.00 %	
7100 - Net Entity Expenses (7130 thru 7190)		\$00.00	\$00.00	\$00.00	00.00 %	
3250 Net Profit (Loss) (Calculation: 5061 - 7100)		\$00.00	\$00.00	\$00.00	00.00 %	

Reserves

Description	Amount
	\$0.00

APPENDIX D

Statement of Financial Position Test Site - 7777

Asset Account Year Ended April 30, 2023

<u>Account</u>	<u>Assets</u>	<u>2023</u>	<u>2022</u>	<u>Budget</u>	<u>Audit</u>
1120	Cash - Operations	\$00.00	\$00.00	\$00.00	\$00.00
1121	Construction Cash Account	\$00.00	\$00.00	\$00.00	\$00.00
1122	Petty Cash	\$00.00	\$00.00	\$00.00	\$00.00
1130	Tenant/Member Accounts Receivable (Coop)	\$00.00	\$00.00	\$00.00	\$00.00
1131	Allowance for Doubtful Accounts	\$00.00	\$00.00	\$00.00	\$00.00
1134	Net Tenant Accounts Receivable Total	\$00.00	\$00.00	\$00.00	\$00.00
1135	Accounts Receivable - HUD	\$00.00	\$00.00	\$00.00	\$00.00
1140	Accounts and Notes Receivable - Operations	\$00.00	\$00.00	\$00.00	\$00.00
1192	Prepaid Tax Credit Fees	\$00.00	\$00.00	\$00.00	\$00.00
1200	Prepaid Expenses	\$00.00	\$00.00	\$00.00	\$00.00

1100	Current Assets	\$00.00	\$00.00	\$00.00	\$00.00
1191	Tenant/Patient Deposits Held in Trust	\$00.00	\$00.00	\$00.00	\$00.00
1191	Tenant/Patient Deposits Held in Trust	\$00.00	\$00.00	\$00.00	\$00.00
1310	Escrow Deposits	\$00.00	\$00.00	\$00.00	\$00.00
1320	Replacement Reserve	\$00.00	\$00.00	\$00.00	\$00.00
1321	Tax Reserve/Escrow	\$00.00	\$00.00	\$00.00	\$00.00
1322	Insurance Reserve/Escrow	\$00.00	\$00.00	\$00.00	\$00.00
1323	Operating Reserve/Escrow	\$00.00	\$00.00	\$00.00	\$00.00
1324	Mortgage Reserve Escrow	\$00.00	\$00.00	\$00.00	\$00.00
1325	Deferred Tax Assets	\$00.00	\$00.00	\$00.00	\$00.00
1330	Other Reserves	\$00.00	\$00.00	\$00.00	\$00.00
1340	Residual Receipts Reserve	\$00.00	\$00.00	\$00.00	\$00.00
1341	FFB Risk Share Reserve	\$00.00	\$00.00	\$00.00	\$00.00
1342	Utility Deposits	\$00.00	\$00.00	\$00.00	\$00.00
1343	Tax Credit Fees	\$00.00	\$00.00	\$00.00	\$00.00
1300	Total Deposits	\$00.00	\$00.00	\$00.00	\$00.00

1410	Land	\$00.00	\$00.00	\$00.00	\$00.00
1415	Site	\$00.00	\$00.00	\$00.00	\$00.00
1417	Construction In Progress	\$00.00	\$00.00	\$00.00	\$00.00
1420	Buildings	\$00.00	\$00.00	\$00.00	\$00.00
1460	Furnishings	\$00.00	\$00.00	\$00.00	\$00.00
1465	Office Furniture and Equipment	\$00.00	\$00.00	\$00.00	\$00.00
1470	Maintenance Equipment	\$00.00	\$00.00	\$00.00	\$00.00
1480	Motor Vehicles	\$00.00	\$00.00	\$00.00	\$00.00
1490	Miscellaneous Fixed Assets	\$00.00	\$00.00	\$00.00	\$00.00
1400	Fixed Assets	\$00.00	\$00.00	\$00.00	\$00.00
1495	Accumulated Depreciation	\$00.00	\$00.00	\$00.00	\$00.00
1495	Accumulated Depreciation	\$00.00	\$00.00	\$00.00	\$00.00
1520	Deferred Financing Costs	\$00.00	\$00.00	\$00.00	\$00.00
1590	Miscellaneous Other Assets	\$00.00	\$00.00	\$00.00	\$00.00
1500	Other Assets	\$00.00	\$00.00	\$00.00	\$00.00

	<u>2023</u>	<u>2022</u>	<u>Budget</u>	<u>Audit</u>
1400N - Net Total Fixed Assets (1400T - 1495)	\$00.00	\$00.00	\$00.00	\$00.00

	<u>2023</u>	<u>2022</u>	<u>Budget</u>	<u>Audit</u>
1000T - Total Assets (1100T; 1191; 1300T; 1400N; 1500T)	\$00.00	\$00.00	\$00.00	\$00.00

Liability Account

<u>Account</u>	<u>Liability</u>	<u>2023</u>	<u>2022</u>	<u>Budget</u>	<u>Audit</u>
2105	Bank Overdraft - Operations	\$00.00	\$00.00	\$00.00	\$00.00
2110	Accounts Payable - Operations	\$00.00	\$00.00	\$00.00	\$00.00
2111	Accounts Payable - Construction/Development	\$00.00	\$00.00	\$00.00	\$00.00
2113	Accounts Payable - Entity	\$00.00	\$00.00	\$00.00	\$00.00
2116	Accounts Payable - Section 8 & Other	\$00.00	\$00.00	\$00.00	\$00.00
2117	Deferred Interest	\$00.00	\$00.00	\$00.00	\$00.00
2120	Accrued Wages Payable	\$00.00	\$00.00	\$00.00	\$00.00

2123	Accrued Management Fee Payable	\$00.00	\$00.00	\$00.00	\$00.00
2131	Accrued Interest Payable - First Mortgage (or Bonds)	\$00.00	\$00.00	\$00.00	\$00.00
2132	Accrued Interest Payable - Other Mortgages	\$00.00	\$00.00	\$00.00	\$00.00
2134	Accrued Interest Payable - Other Loans and Notes	\$00.00	\$00.00	\$00.00	\$00.00
2150	Accrued Property Taxes	\$00.00	\$00.00	\$00.00	\$00.00
2160	Notes Payable - Short Term	\$00.00	\$00.00	\$00.00	\$00.00
2170	Mortgage (or Bonds) Payable - First Mortgage (Bonds) (Short Term)	\$00.00	\$00.00	\$00.00	\$00.00
2172	Other Mortgages Payable - Short Term	\$00.00	\$00.00	\$00.00	\$00.00
2173	Other Loans and Notes Payable, Surplus Cash (Short Term)	\$00.00	\$00.00	\$00.00	\$00.00
2178	Developer Fee Loan Payable	\$00.00	\$00.00	\$00.00	\$00.00
2181	Due to Related Party	\$00.00	\$00.00	\$00.00	\$00.00

2190	Miscellaneous Current Liabilities	\$00.00	\$00.00	\$00.00	\$00.00		
2210	Prepaid Revenue	\$00.00	\$00.00	\$00.00	\$00.00		
2122	Current Liabilities	\$00.00	\$00.00	\$00.00	\$00.00		
2191	Tenant/Patient Deposits Held in Trust (Contract)	\$00.00	\$00.00	\$00.00	\$00.00		
2191	Tenant/Patient Deposits Held in Trust (Contract)	\$00.00	\$00.00	\$00.00	\$00.00		