Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
Rent Revenue									
5120			Rent Revenue - Gross Potential	P	$			This account is required for all properties EXCEPT those designated as Nursing Homes or Section 232 (Board & Care or Assisted Living only). Either this account or 5195 is required for Section 232 (Board & Care or Assisted Living only) projects.	This account reflects the rent/carrying charges approved at 100% occupancy, less tenant/shareholder assistance payments, for all residential units (including non-revenue producing units). Potential rent could be market, contract, or Section 8. For section 236 and 221(d)(3) BMIR projects, this account reflects basic rental/carrying charges due for tenants/shareholders, less tenant/shareholder assistance payments. See account 5191 for treatment of rents due or collected from tenants paying amounts greater than the basic rental/carrying charge.
5120			Rent Revenue - Gross Potential	E	$				This account reflects the rent/carrying charges approved at 100% occupancy, less tenant/shareholder assistance payments, for all residential units (including non-revenue producing units). Potential rent could be market, contract, or Section 8. For section 236 and 221(d)(3) BMIR projects, this account reflects basic rental/carrying charges due for tenants/shareholders, less tenant/shareholder assistance payments. See account 5191 for treatment of rents due or collected from tenants paying amounts greater than the basic rental/carrying charge.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
5121			Tenant Assistance Payments	B	$				This account reflects tenant assistance payments that are project-based. Tenant assistance payment programs include the Rent Supplement, Rental Assistance Payment (RAP), and Section 8 programs.
5140			Rent Revenue - Stores and Commercial	B	$				This account reflects gross rental revenue expectancy from stores, offices, or other commercial facilities.
5170			Garage and Parking Spaces	B	$				This account reflects the gross potential rental revenue from all garage and parking spaces.
5180			Flexible Subsidy Revenue	B	$				This account reflects the amount of funds transferred from the Management Improvement and Operating Plan account (See account 1381) to reduce mortgage or escrow deficiencies, to cover operating deficits or to meet working capital needs.
5190			Miscellaneous Rent Revenue	P	$			If account 5190 detail is submitted, the value of this account must equal the sum of the values submitted for account 5190-020.	This account reflects gross rental revenue expectancy not otherwise described above.
5190			Miscellaneous Rent Revenue	E	$				This account reflects gross rental revenue expectancy not otherwise described above.
	Detail - Miscellaneous Rent Revenue								
	5190-010		Description - Miscellaneous Detail for 5190	P	T			If the value of account 5190 exceeds 10% of the sum of accounts 5120 through 5194, this account is required.	
	5190-020		Amount - Miscellaneous Detail for 5190	P	$			If the value of account 5190 exceeds 10% of the sum of accounts 5120 through 5194, this account is required.	

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
5191			Excess Rent	B	$				This account reflects the rental collections due in excess of the basic rental charge for Section 202/811, 221 (d) (3) BMIR, and 236 projects. Excess income retained by Section 236 projects in accordance with HUD Notice H 98-10 should be reported in account 5194, Retained Excess Income.
5192			Rent Revenue/ Insurance	B	$				This account reflects the amount of insurance claims proceeds in connection with lost rental revenue.
5193			Special Claims Revenue	B	$				This account reflects the amount of revenue collected from special claims including vacancy, damages, and debt service.
5194			Retained Excess Income	B	$				This account reflects the amount of excess income owners are allowed to retain for the project operating account in Section 236 projects in accordance with HUD Notice H 98-10. Excess income retained by Section 236 projects that is not authorized in accordance with HUD Notice H 98-10 should be reported in account 5191, Excess Rent.
5195			Lease Revenue (Nursing Home or Section 232 – B&C or AL)	P	$			This account should only be used to record lease payment revenue for nursing homes or Section 232s (Board & Care or Assisted Living only), where the operations are leased to a third-party operator. Either this account or 5120 are required for Section 232 (Board & Care or Assisted Living only) projects.	This account should be used to record lease payment revenue in instances where project operations are leased to a third party lessee.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
5195			Lease Revenue (Nursing Home or Section 232 – B&C or AL)	E	$				This account should be used to record lease payment revenue in instances where project operations are leased to a third party lessee.
5100T			Total Rent Revenue	B	$			This account and/or account 5300 is required; this account must equal the sum of accounts 5120 through 5195; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	

Vacancies

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
5220			Apartments	B	$				This account reflects the rental revenue lost through vacancy of an apartment unit.
5240			Stores and Commercial	B	$				This account reflects the rental revenue lost through vacancy of a store or other commercial units.
5250			Rental Concessions	B	$				This account reflects the amount provided as rental concessions (i.e., free rent) in connection with the execution of leases of revenue-producing units.
5270			Garage and Parking Space	B	$				This account reflects the rental revenue lost through vacancy of a garage or parking spaces.
5290			Miscellaneous	E	$				This account reflects the rental revenue lost through vacancy of any revenue-producing space or equipment not otherwise described above.
5290			Miscellaneous	P	$			If account 5290 detail is submitted, the value of this account must equal the sum of the values submitted for account 5290-020.	This account reflects the rental revenue lost through vacancy of any revenue-producing space or equipment not otherwise described above.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
Detail - Miscellaneous									
	5290-010		Description - Miscellaneous Detail for 5290	P	T			If the value of account 5290 exceeds 10% of the sum of accounts 5220 through 5290, this account is required.	
	5290-020		Amount - Miscellaneous Detail for 5290	P	$			If the value of account 5290 exceeds 10% of the sum of accounts 5220 through 5290, this account is required.	
5200T			Total Vacancies	B	$			This account must equal the sum of accounts 5220 through 5290; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
5152N			Net Rental Revenue (Rent Revenue Less Vacancies)	B	$			This account must equal the sum of account 5100T less account 5200T; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Revenue									
5300			Nursing Homes/ Assisted Living/Board & Care/Other Elderly Care/Coop/ and Other Revenues	B	$			This account and/or 5100T is required; this account must equal the sum of accounts 5301 through 5396; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	These accounts (5300-5399) are used to record revenue for Nursing Homes, Assisted Living facilities, and Board & Care facilities, as well as Service revenue, Coop revenue, and other revenue not otherwise reported in the other 5000 series of accounts.
Financial Revenue									
5410			Financial Revenue - Project Operations	B	$				This account is used to record interest and other investment income earned in connection with project operations.
5430			Revenue from Investments - Residual Receipts	B	$				This account reflects interest and other investment income earned from residual receipts investments.
5440			Revenue from Investments - Replacement Reserve	B	$				This account reflects interest and other investment income earned from replacement reserve investments.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
5490			Revenue from Investments - Miscellaneous	P	$			If account 5490 detail is submitted, the value of this account must equal the sum of the values submitted for account 5490-020.	This account reflects interest and other investment income earned in connection with project operations.
5490			Revenue from Investments - Miscellaneous	E	$				This account reflects interest and other investment income earned in connection with project operations.
Detail - Miscellaneous Revenue from Investments									
	5490-010		Description - Miscellaneous Detail for 5490	P	T			If the value of account 5490 exceeds 10% of the sum of accounts 5410 through 5490, this account is required.	
	5490-020		Amount - Miscellaneous Detail for 5490	P	$			If the value of account 5490 exceeds 10% of the sum of accounts 5410 through 5490, this account is required.	
5400T			Total Financial Revenue	B	$			This account must equal the sum of accounts 5410 through 5490; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Other Revenue									
5910			Laundry and Vending Revenue	B	$				This account reflects project revenues received from laundry and vending machines owned or leased by the project.
5920			Tenant Charges	B	$				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 payments received from HUD and forfeited security deposits.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
5945			Interest Reduction Payments Revenue	B	$				This account only applies to Section 236 projects and recognizes Interest Reduction Payments (IRP) that have been received by the owner over and above interest due on the mortgage note.
5990			Miscellaneous Revenue	P	$			If account 5990 detail is submitted, the value of this account must equal the sum of the values submitted for account 5990-020.	This account reflects project revenues not otherwise described in the above revenue accounts; it may also include revenue from non-commercial rental space.
5990			Miscellaneous Revenue	E	$				This account reflects project revenues not otherwise described in the above revenue accounts; it may also include revenue from non-commercial rental space.
	Detail - Miscellaneous Revenue								
	5990-010		Description - Miscellaneous Detail for 5990	P	T			If the value of account 5990 exceeds 10% of the sum of accounts 5910 through 5990, this account is required.	
	5990-020		Amount - Miscellaneous Detail for 5990	P	$			If the value of account 5990 exceeds 10% of the sum of accounts 5910 through 5990, this account is required.	
5900T			Total Other Revenue	B	$			This account must equal the sum of accounts 5910 through 5990; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
5000T			Total Revenue	B	$		X	This account must equal the sum of accounts 5152N, 5300, 5400T, and 5900T.	

Profit & Loss Data									
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
Administrative Expenses									
6203			Conventions and Meetings	B	$				Expenses related to attendance/participation in professional conventions and meetings.
6204			Management Consultants	B	$				Expenses incurred as a result of utilizing management consultants for administrative related activities, i.e. programming.
6210			Advertising and Marketing	B	$				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.
6250			Other Renting Expenses	B	$				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).

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
6310			Office Salaries	B	$				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	B	$				This account reflects office and related expense items; examples include office supplies, postage, stationery, copying, Internet charges, telephone and answering services.
6312			Office or Model Apartment Rent	B	$				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.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
6320			Management Fee	B	$				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.
6330			Manager or Superintendent Salaries	B	$				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	B	$				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).
6340			Legal Expense - Project	B	$				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.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
6350			Audit Expense	B	$				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	B	$				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.
6370			Bad Debts	B	$				This account reflects the amount of tenant bad debts for the period under audit.
6390			Miscellaneous Administrative Expenses	P	$			If account 6390 detail is submitted, the value of this account must equal the sum of the values submitted for account 6390-020.	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.
6390			Miscellaneous Administrative Expenses	E	$				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.
	Detail - Miscellaneous Administrative Expenses								

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
	6390-010		Description - Miscellaneous Detail for 6390	P	T			If the value of account 6390 exceeds 10% of the sum of accounts 6203 through 6390, this account is required.	
	6390-020		Amount - Miscellaneous Detail for 6390	P	$			If the value of account 6390 exceeds 10% of the sum of accounts 6203 through 6390, this account is required.	
6263T			Total Administrative Expenses	B	$		X	This account must equal the sum of accounts 6203 through 6390.	
Utilities Expenses									
6420			Fuel Oil/Coal	B	$				This account reflects the cost of fuel oil/coal charges billed to the project.
6450			Electricity	B	$				This account reflects the cost of electricity charges billed to the project.
6451			Water	B	$				This account reflects the cost of water charges billed to the project.
6452			Gas	B	$				This account reflects the cost of gas charges billed to the project.
6453			Sewer	B	$				This account reflects the cost of sewer charges billed to the project.
6400T			Total Utilities Expense	B	$			This account must equal the sum of accounts 6420 through 6453; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
Operating & Maintenance Expenses									
6510			Payroll	B	$				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.
6515			Supplies	B	$				This account reflects all costs of supplies charged to the project for janitorial/cleaning, exterminating, grounds, repairs, and decorating.
6520			Contracts	B	$				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.
6521			Operating and Maintenance Rent Free Unit	B	$				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	B	$				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.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
6530			Security Payroll/Contract	B	$				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.
6531			Security Rent Free Unit	B	$				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.
6546			Heating/Cooling Repairs and Maintenance	B	$				This account reflects the cost of repairing and maintaining heating or air conditioning equipment owned by the project.
6548			Snow Removal	B	$				This account reflects the cost of removing snow from project sidewalks and parking areas.
6570			Vehicle and Maintenance Equipment Operation and Repairs	B	$				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).
6590			Miscellaneous Operating and Maintenance Expenses	P	$			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.
6590			Miscellaneous Operating and Maintenance Expenses	E	$				This account reflects the cost of maintenance and repairs not otherwise classified in the 6500 account Series.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
			Detail - Miscellaneous Operating and Maintenance Expenses						
	6590-010		Description - Miscellaneous Detail for 6590	P	T			If the value of account 6590 exceeds 10% of the sum of accounts 6510 through 6590, this account is required.	
	6590-020		Amount - Miscellaneous Detail for 6590	P	$			If the value of account 6590 exceeds 10% of the sum of accounts 6510 through 6590, this account is required.	
6500T			Total Operating and Maintenance Expenses	B	$			This account must equal the sum of accounts 6510 through 6590; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Taxes & Insurance									
6710			Real Estate Taxes	B	$				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)	B	$				This account reflects the project's share of FICA and State and Federal Unemployment taxes.
6720			Property & Liability Insurance (Hazard)	B	$				This account reflects the cost of project property and liability insurance.
6721			Fidelity Bond Insurance	B	$				This account reflects the cost of bonding project employees who handle funds.
6722			Workmen's Compensation	B	$				This account reflects the cost of workmen's compensation insurance for project employees.
6723			Health Insurance and Other Employee Benefits	B	$				This account reflects the cost of any health insurance and other employee benefits charged to the project.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
6790			Miscellaneous Taxes, Licenses, Permits and Insurance	P	$			If account 6790 detail is submitted, the value of this account must equal the sum of the values submitted for account 6790-020.	This account reflects any taxes, licenses, permit fees, or cost of insurance assessed to the project and not otherwise categorized in the 6700 Series.
6790			Miscellaneous Taxes, Licenses, Permits and Insurance	E	$				This account reflects any taxes, licenses, permit fees, or cost of insurance assessed to the project and not otherwise categorized in the 6700 Series.
Detail - Miscellaneous Taxes, Licenses, Permits and Insurance									
	6790-010		Description - Miscellaneous Detail for 6790	P	T			If the value of account 6790 exceeds 10% of the sum of accounts 6710 through 6790, this account is required.	
	6790-020		Amount - Miscellaneous Detail for 6790	P	$			If the value of account 6790 exceeds 10% of the sum of accounts 6710 through 6790, this account is required.	
6700T			Total Taxes and Insurance	B	$		X	This account must equal the sum of accounts 6710 through 6790.	
Financial Expenses									
6820			Interest on First Mortgage (or Bonds) Payable	B	$				This account reflects interest incurred on the first mortgage (or bonds) 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	B	$				This account reflects interest expenses incurred on all other mortgages.

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
6830			Interest on Notes Payable (Long Term)	B	$				This account reflects interest and discounts incurred on long term project operating notes. 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)	B	$				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).
6845			Interest on Capital Recovery Payment (M2M)	B	$			This account can only be populated by M2M projects.	This account reflects interest expense associated with the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.
6850			Mortgage Insurance Premium/ Service Charge	B	$				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	P	$			If account 6890 detail is submitted, the value of this account must equal the sum of the values submitted for account 6890-020.	This account reflects financial expenses not otherwise classified in the 6800 series. This account also includes fees paid to a bond trustee.
6890			Miscellaneous Financial Expenses	E	$				This account reflects financial expenses not otherwise classified in the 6800 series. This account also includes fees paid to a bond trustee.
	Detail - Miscellaneous Financial Expenses								
	6890-010		Description - Miscellaneous Detail for 6890	P	T			If the value of account 6890 exceeds 10% of the sum of accounts 6820 through 6890, this account is required.	

Profit & Loss Data

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
	6890-020		Amount - Miscellaneous Detail for 6890	P	$			If the value of account 6890 exceeds 10% of the sum of accounts 6820 through 6890, this account is required.	
6800T			Total Financial Expenses	B	$			This account must equal the sum of accounts 6820 through 6890; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	

Expenses

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
6900			Nursing Homes/Assisted Living/ Board & Care/Other Elderly Care Expenses	B	$			This account must equal the sum of accounts 6930 through 6990; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	These accounts (6900 - 6999) are used to record patient/tenant care expenses for Nursing Homes, Assisted Living facilities, and Board & Care facilities.

Operating Results

Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
6000T			Total Cost of Operations before Depreciation	B	$		X	This account must equal the sum of accounts 6263T, 6400T, 6500T, 6700T, 6800T, and 6900.	
5060T			Profit (Loss) before Depreciation	B	$	X	X	This account must equal account 5000T less account 6000T.	
6600			Depreciation Expenses	B	$		X		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	B	$				This account reflects amortization expense related to organizational costs, including loan fees, organization expenses, and like expenses.
5060N			Operating Profit or (Loss)	B	$	X	X	This account must equal account 5060T less accounts 6600 and 6610.	