



Electronic Submission of Multifamily Audited Financial Reports File Specifications

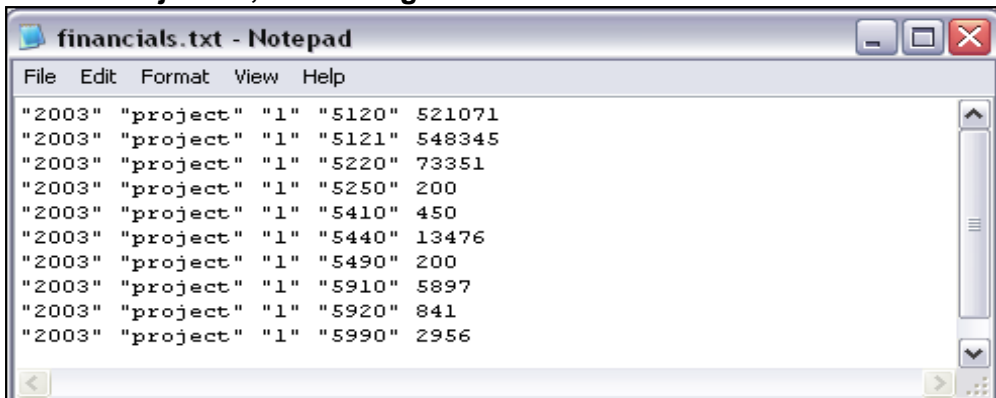
Description: WHEDA can now accept financial statement information electronically through submission of a text file containing account numbers and dollar amounts. See the full specifications below. You may submit one file per project, or one file for multiple projects. The files are to be emailed to: wheda.audits@wheda.com

General File Characteristics:

- space delimited variable length text file
- alpha fields enclosed in quotes
- one record for each financial statement detail account per HUD chart of accounts
- all fields are required
- do not include accounts with a zero amount
- same as the accounts reported using WHEDA Forms 800 and 600AL (summary accounts not required)

Field #	Name	Description	Data Type	Max Length	Valid Values (examples)
1	Financial Statement Key	Year and Month of financial statement effective date. Displayed as 4 digit year followed by first 3 letters of effective date month. If effective date is 12/31, use 4 digit year only.	Text	7 char	"2003" "2003mar" "2005jun"
2	Financial Statement Type	Value is always "project" - a key field to the WHEDA system	Text	7 char	"project"
3	Project Number	Project number assigned by WHEDA for the financial statement being submitted. Do not zero fill any leading characters.	Text	4 char	"200" "1286" "18"
4	Account Number	Account number as per the HUD chart of accounts. Same as reported using WHEDA forms 800 and 600AL. Only valid HUD account numbers accepted. Be sure to include the MEMO only fields.	Text	4 char	"6510" "2310" "9910"
5	Amount	Actual amount for the account. All amounts reported should be a positive number. Exception: a debit account (cash, etc) being reported with a credit balance; or a credit account (accounts payable, etc) being reported with a debit balance. In both cases the amount should be reported as a negative number.	value	15 char	995865 245315 841

Example File - For Project #1; submitting financial statement that is effect 12/31/2003:



Electronic Submission of Multifamily Audited Financial Reports- Account Numbers

Use these Numbers in the File - Don't report the summary accounts			
Summary	Account Number	Description	Debit?
	1100	Cash - Operations	True
	1100	Construction Cash Account	True
	1100	Cash - Entity	True
	1100	Tenant Accounts Receivable	True
	1100	Allowance for Doubtful Accounts	False
	1100	Accounts Receivable-WHEDA	True
	1100	Accounts and Notes Receivable-Operations	True
	1100	Accounts and Notes Receivable-Entity	True
	1100	Accounts Receivable-Interest	True
	1100	Interest Reduction Payment Receivable	True
	1100	Short Term Investments- Operations	True
	1100	Short Term Investments-Entity	True
	1100	Misc Current Assets	True
	1100	Tenant Security Deposits	True
	1100	Real Estate Tax or PILOT Escrow	True
	1100	Insurance Escrow	True
	1300	Escrow Deposits	True
	1300	Reserve for Replacements	True
	1300	Other Reserve	True
	1300	Residual Receipts Reserve	True
	1300	Management Improvement and Operating Plan	True
	1300	Development Cost Escrow	True
	1300	FHA Insurance Reserve	True
	1400	Land	True
	1400	Buildings	True
	1400	Building Equipment (portable)	True
	1400	Furniture for Project/Tenant Use	True
	1400	Furnishings	True
	1400	Office Furniture and Equipment	True
	1400	Maintenance Equipment	True
	1400	Motor Vehicles	True
	1400	Misc Fixed Assets	True
	1400	Accumulated Depreciation	False
	1500	Investments-Operations	True
	1500	Investments-Entity	True
	1500	Intangible Assets	True
	1500	Misc Other Assets	True
	1500	BSOther	True
	2100	Bank Overdraft-Operations	False
	2100	Accounts Payable - 30 Days	False
	2100	Accounts Payable-Operations	False
	2100	Accounts Payable-Construction/Development	False
	2100	Accounts Payable-Project Improvements Items	False
	2100	Accounts Payable-Entity	False
	2100	Accounts Payable-236 Excess Income Due HUD	False
	2100	Accounts Payable-WHEDA/HUD	False
	2100	Accrued Wages Payable	False
	2100	Accrued Payroll Taxes Payable	False
	2100	Accrued Management Fee Payable	False
	2100	Accrued Interest Payable-Section 236	False
	2100	Accrued Interest Payable-First Mortgage	False
	2100	Accrued Interest Payable-Second Mortgage	False
	2100	Accrued Interest Payable-Other Loans (Surp Cash)	False
	2100	Accrued Interest Payable-Other Loans and Notes	False
	2100	Accrued Interest Payable-Flexible Subsidy Loan	False
	2100	Accrued Interest Payable-Capital Improvement Loan	False

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Summary	Account Number	Description	Debit?	
	2100	2137	Accrued Interest Payable-Operating Loss Loan	False
	2100	2150	Accrued Real Estate & Property Tax Payable	False
	2100	2160	Short Term Notes Payable	False
	2100	2170	Mortgage Payable-First Mortgage (Short Term)	False
	2100	2172	Mortgage Payable-Second Mortgage (Short Term)	False
	2100	2173	Other Loans and Notes Payable, Surplus Cash ST	False
	2100	2174	Other Loans and Notes (Short Term)	False
	2100	2175	Flexible Subsidy Loan Payable (Short Term)	False
	2100	2176	Capital Improvement Loan Payable (Short Term)	False
	2100	2177	Operating Loss Loan Payable (Short Term)	False
	2100	2180	Utility Allowances	False
	2100	2190	Misc Current Liabilities/Preservation Fee	False
	2100	2191	Tenant Security Deposits	False
	2100	Current Liabilities	BSCurLiab	False
	2200	2210	Prepaid Revenue	False
	2200	Prepaid Revenues	BSCurLiab	False
	2300	2310	Notes Payable-Long Term	False
	2300	2311	Notes Payable-Surplus Cash	False
	2300	2320	Mortgage Payable-First Mortgage	False
	2300	2322	Mortgage Payable-Second Mortgage	False
	2300	2323	Other Loans and Notes Payable-Surplus Cash	False
	2300	2324	Other Loans and Notes Payable	False
	2300	2325	Flexible Subsidy Loan Payable	False
	2300	2326	Capital Improvement Loan Payable	False
	2300	2327	Operating Loss Loan Payable	False
	2300	2390	Misc Long Term Liabilities	False
	2300	Long Term Liabilities	BSLongLia	False
	3220	3220	Replacement Reserve Deposits as Required by WHEDA	False
	5100	5120	Rent Revenue-Gross Potential	False
	5100	5121	Tenant Assistance Payments	False
	5100	5140	Rent Revenue - Commercial/Stores @ 100%	False
	5100	5170	Rent Revenue-Garage/Parking @ 100%	False
	5100	5180	Flexible Subsidy Revenue	False
	5100	5190	Misc Rent Revenue	False
	5100	5191	Excess Rent	False
	5100	5192	Rent Revenue/Insurance	False
	5100	5193	Special Claims Revenue	False
	5100	5194	Retained Excess Income	False
	5100	Total Rent Revenue Potential	Base	False
	5200	5220	Apartment Vacancies	True
	5200	5240	Stores/Commercial Vacancies or Concessions	True
	5200	5250	Rental Concessions	True
	5200	5270	Garage/Parking Vacancies or Concessions	True
	5200	5290	Miscellaneous	True
	5200	Total Vacancies or Concessions	Base	True
	5300	5301	Priv Pay Room/Board	False
	5300	5302	Priv Pay Ancillary	False
	5300	5303	Contractual Adj	False
	5300	5305	Medicare Room/Board	False
	5300	5306	Medicare Ancillary	False
	5300	5307	Medicare Contr Adj	False
	5300	5309	Medicaid Room/Board	False
	5300	5311	Medicaid Ancillary	False
	5300	5312	Medicaid Contr Adj	False
	5300	5315	VA Room/Board	False
	5300	5316	VA Ancillary	False

Electronic Submission of Multifamily Audited Financial Reports- Account Numbers

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Summary	Account Number	Description	Debit?	
	5300	5317	VA Contractual Adj	False
	5300	5331	Contributions/Gifts	False
	5300	5332	Food	False
	5300	5333	Dietary Supplies	False
	5300	5350	Houskeeping Salary	False
	5300	5351	Housekeeping Supply	False
	5300	5352	Other Housekeeping	False
	5300	5365	Food Servicing	False
	5300	5370	Laundry/Linen	False
	5300	5375	Housekeeping	False
	5300	5380	Recreation/Rehab	False
	5300	5390	Other Service Income	False
	5300	5395	Adult Day Care	False
	5300	5396	Child Day Care	False
	5300	Total Service Income	OthInc	False
	5400	5410	Financial Revenue-Project Operations	False
	5400	5430	Revenue from Investments-Residual Receipts	False
	5400	5440	Revenue from Investments-Replacement Reserve	False
	5400	5490	Revenue from Investments-Miscellaneous	False
	5400	Total Financial Revenue	OthInc	False
	5900	5910	Laundry/Vending Income (Net)	False
	5900	5920	Tenant Charges	False
	5900	5990	Miscellaneous Revenue	False
	5900	Total Miscellaneous Revenue	OthInc	False
	6200	6203	Conventions and Meetings	True
	6200	6204	Management Consultants	True
	6200	6210	Advertising/Marketing Expense	True
	6200	6250	Other Rent Expense	True
	6200	Total Rent Expense	Ground	True
	6300	6310	Office Salaries	True
	6300	6311	Office Expenses	True
	6300	6312	Office or Model Apartment Rent	True
	6300	6320	Management Fee - Residential Rents	True
	6300	6321	Management Fee - Commercial Rents	True
	6300	6322	Management Fee - Misc Income	True
	6300	6330	Manager/Superintendent Salaries	True
	6300	6331	Administrative Rent-free Unit	True
	6300	6340	Legal Expense-project Only	True
	6300	6350	Audit Expense - Project Only	True
	6300	6351	Bookkeeping Fees/Accounting Services	True
	6300	6370	Bad Debt Expense	True
	6300	6390	Misc Administrative Expenses	True
	6300	Total Administrative Expense	GenExp	True
	6400	6420	Fuel Oil	True
	6400	6450	Electricity	True
	6400	6451	Water	True
	6400	6452	Gas	True
	6400	6453	Sewer	True
	6400	Total Utilities Expense	Util	True
	6500	6510	Payroll	True
	6500	6515	Supplies	True
	6500	6520	Contracts	True
	6500	6521	Operating and Maintenance Rent Free Unit	True
	6500	6525	Garbage & Trash Removal	True
	6500	6530	Security Payroll/Contract (incl taxes and benefits	True
	6500	6531	Security Rent Free Unit	True

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Summary	Account Number	Description	Debit?	
	6500	6546	Heating/Cooling Repairs & Maintenance	True
	6500	6548	Snow Removal	True
	6500	6570	Vehicle/Maintenance Equipment Operation & Repairs	True
	6500	6590	Misc Operating & Maintenance Expense	True
	6500	Operating & Maintenance Expense	PropMgt	True
	6600	6601	Depreciation Expense	True
	6600	6610	Amortization Expense	True
	6600	Depreciation Expense	NODEprAmt	True
	6700	6710	Real Estate & Personal Property Taxes	True
	6700	6711	Payroll Taxes - Project Share	True
	6700	6720	Property & Liability Insurance (Hazard)	True
	6700	6721	Fidelity Bond Insurance	True
	6700	6722	Workmens Compensation	True
	6700	6723	Health Insurance and Other Employee Benefits	True
	6700	6790	Misc Taxes, Licenses, Permits, and Insurance	True
	6700	Total Taxes and Insurance	Taxes	True
	6800	6820	Interest on Mortgage Payable	True
	6800	6830	Interest on Notes Payable - Long Term	True
	6800	6840	Interest on Notes Payable-Short Term	True
	6800	6850	Mortgage Insurance Premium/Service Charge	True
	6800	6890	Misc Financial Expense/Preservation Fee	True
	6800	Total Financial Expenses	NOFinlExp	True
	6900	6930	Dietary Salaries	True
	6900	6931	Dietary Prchsd Serv	True
	6900	6932	Food	True
	6900	6940	Regstrd Nurse Salary	True
	6900	6950	Housekeeping Salary	True
	6900	6951	Housekeeping Supply	True
	6900	6952	Other Housekeeping	True
	6900	6953	Hskpg Prchsd Serv	True
	6900	6963	Medical Supplies	True
	6900	6964	Medical Prchsd Serv	True
	6900	6970	Laundry/Linen	True
	6900	6971	Laundry Salaries	True
	6900	6972	Laundry Prchsd Serv	True
	6900	6973	Laundry Supplies	True
	6900	6975	Medical Rcrds Salary	True
	6900	6976	Medical Rcrds Supply	True
	6900	6977	Med Rcrds Prchsd Srv	True
	6900	6980	Recreation/Rehab	True
	6900	6981	Activities Supplies	True
	6900	6982	Actvts Prchsd Serv	True
	6900	6983	Rehab Salaries	True
	6900	6984	Rehab Supplies	True
	6900	6985	Rehab Prchsd Serv	True
	6900	6990	Other Support Serv	True
	6900	Total Service Expense	Ins	True
	7100	7110	Officer's Salaries	True
	7100	7120	Legal Expense	True
	7100	7130	Federal, State, and Other Income Taxes	True
	7100	7140	Interest Income	False
	7100	7141	Interest on Notes Payable	True
	7100	7142	Interest on Mortgage Payable	True
	7100	7190	Other Expense	True
	7100	Net Entity Expenses	NOCorpExp	True
	9900	9910	Principal Payments - WHEDA 1st Mortgage	True

Electronic Submission of Multifamily Audited Financial Reports- Account Numbers			
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Summary	Account Number	Description	Debit?
9900	9911	Principal Payments Made - Second Mortgage	True
9900	9912	Principal Payments Made - Other Mortgage	True
9900	9920	Replacement Reserve Releases	True
9900	9930	Capital Expenditures Paid from Project Operations	True
9900	Memo Only Items	NOMemo	True