

SCHEDULES AND REPORTS REQUIRED CHART

AUDIT REQUIREMENTS	SUBSIDIZED/ASSISTED PORTFOLIO (1)	HDF/HOME CONVENTIONAL PORTFOLIO (2)	NON-PROFITS RECEIVING FEDERAL EXPENDITURES LESS THAN \$500,000
Mortgagor's Certification (with original signature and date)	√	√	√
Management Agent Certification (with original signature and date)	√	√	√
Independent Auditor's Report	√	√	√
Balance Sheet	√	√	√
Income Statement	√	√	√
Statement of Cash Flows	√	√	√
Statement of Changes in Owners/Partners Equity	√	√	√
DSHA Form - Statement of Profit and Loss	√	√	√
Notes to Financial Statement	√	√	√
Supplemental Information	√	√	√
Summary of Long Term Debt	√	√	√
Summary of Tax Credit Allocation, if applicable	√	√	√
Accounts Payable (Trade Creditors)	√	√	√
Accounts Payable (Other Than Trade Creditors)	√	√	√
Accrued Expenses	√	√	√
Delinquent Tenant Accounts Receivable	√	√	√
Accounts Receivable and Notes Receivable	√	√	√
Schedule of Letters of Credit	√	√	√
Schedule of Escrow Balances	√	√	√
Schedule of Reserve Balances	√	√	√
Unauthorized Distribution of Development Revenue	√	√	√
Declaration/Compensation of Ownership	√	√	√
Identity of Interest	√	√	√
Community Housing Development Organizations, if applicable	√	√	√
Statement of Surplus Cash/Residual Receipts and or Distributions	√	√	√
Comparison of budget to actual	√	√	√
Fidelity bond/certificate of insurance	√	√	√
Indentification of Engagement of Auditor	√	√	√
Audit Compliance and Internal Control Questionnaire	√	√	√
Independent Auditor's Report on Internal Controls	√	√	√
Independent Auditor's Reports on Compliance	√	√	√
Schedule of Findings and Questioned Costs	√	√	√
Auditors Comments on Audit Resolution Matters Relating to HUD Programs	√	√	√
Corrective Action Plan	√	√	√
Report on Prior Year(s) Audit Findngs or Going Conern Issues -Resolution and/or Current Status	√	√	√
Management Letter and/or indication no management letter was issued	√	√	√
Type of Statement			
GAAP Audited Financial	√	√	√
GAAP,GAS Audited Financial	√	√	√

(1) Subsidized/Assisted includes all HUD-Insured properties, Rural Development Section 514, 515 or 516 Properties, DSHA Tax-Exempt Bond Financed Properties, and All Section 8 properties (Insured and and Uninsure
(2) HDF/HOME/Conventional includes any property financed with Housing Development Fund, HOME funds or other conventional financing;