



**Financial Reporting Guidance for the
Mainstream Voucher Program
ACCOUNTING BRIEF #25**

GOVERNING REGULATIONS AND GUIDANCE

1. Consolidated Appropriations Acts of 2017 (Pub.L. 115-31); 2018 (Pub.L. 115-141); and 2019 (Pub.L. 116-6): Provided funding for incremental Mainstream vouchers for the first time since the enactment of the *Frank Melville Supportive Housing Investment Act of 2010* (Pub.L. 111-374) (*Melville Act*).
2. 2017 Notice of Funding Availability (and subsequent years) Mainstream Voucher Program: Provides information on the award of increments of Mainstream vouchers, including eligibility, application, award administration information, and reporting.
3. 24 CFR Part 982 – Section 8 Tenant-Based Assistance: Housing Choice Voucher Program provides the regulation for Mainstream vouchers.
4. Consolidated Appropriations Act, 2026 (P.L. 119-75): Merges Mainstream funding with Housing Choice Voucher HAP renewal and administrative fee funding.
5. PIH Notice 2026-12, Revision 2 “Implementation of the Federal Fiscal Year 2026 Funding Provisions for the Housing Choice Voucher Program”: Provides initial guidance on the changes to funding for Mainstream vouchers.

PURPOSE

This document provides reporting guidance for public housing authorities (PHAs) administering the Mainstream Voucher Program¹ with respect to their financial data schedule (FDS) submission through HUD’s FASS-PH system and Voucher Management System (VMS) reporting. This Accounting Brief was originally issued in September of 2019. HUD has reissued the accounting brief to provide updated instructions for FDS and VMS reporting related to the Mainstream Voucher Program closeout following the Consolidated Appropriations Act, 2026 (P.L. 119-75), referred to hereafter as the “2026 Act”. The 2026 Act merged Mainstream funding with Housing Choice Voucher HAP renewal and administrative fee funding. Accounting Brief #25 applies to all Mainstream vouchers, regardless of when the vouchers were awarded.

¹ This reporting guidance uses the phrase “Mainstream Voucher Program” to refer both to the new increment of Mainstream vouchers that have been authorized in the 2017 Consolidated Appropriations Act and after and the Mainstream 5-Year program (sometimes referred to as the Section 811 voucher program) that was originally authorized under the *National Affordable Housing Act of 1990* (Pub.L. 101-625). HUD now refers to the older Mainstream 5-Year program, simply as Mainstream vouchers also.

This Accounting Brief does not apply to Non-Elderly Disabled (NED) vouchers or Mainstream 1-Year vouchers as these voucher types are reported as part of the HCV program on the FDS. Note: With the exception of a few Moving to Work (MTW) programs that still have a separate line item for Mainstream 1-Year vouchers, virtually all Mainstream 1-year vouchers have been converted to NED vouchers.

CHANGES TO THE ACCOUNTING BRIEF AS A RESULT OF ITS REISSUANCE IN SEPTEMBER 2026

- Purpose Section. Additional explanatory language was added to the first paragraph to clarify that the purpose of the accounting brief now includes FDS and VMS reporting instructions for the Mainstream Voucher Program closeout
- Background Section. Two paragraphs were added to the end of the background section explaining the changes to Mainstream funding resulting from the 2026 Act.
- Mainstream Voucher program Closeout Accounting and Reporting Guidance. Beginning on page 5, four pages of FDS reporting instructions and guidance were added addressing the closeout of Mainstream Voucher reporting under Assisted Listing Number 14.879 – Mainstream Voucher.
- Mainstream Voucher program Closeout – Voucher Management System Reporting Guidance. Beginning at the bottom of page 9, one page of VMS reporting instructions and guidance was added addressing the closeout of the Mainstream Voucher Program.

BACKGROUND

The Mainstream Voucher Program, (previously referred to as the Mainstream 5-Year Program and/or the Section 811 Voucher Program) was originally authorized under the *National Affordable Housing Act of 1990* (Pub.L. 101-625). The Mainstream Voucher Program provides tenant-based assistance to persons with disabilities. Until the passage of the *Frank Melville Supportive Housing Investment Act of 2010* (Pub.L. 111-374) (*Melville Act*), the program operated as a separate program distinct from the regular tenant-based Housing Choice Voucher Program. The *Melville Act* converted the Mainstream 5-Year Program to the Housing Choice Voucher (HCV) Program under 8(o) of the *U.S. Housing Act of 1937*.

Under the *Melville Act*, except for serving a specific population, Mainstream vouchers are to be treated the same as regular voucher assistance. In other words, the same regulations at 24 CFR Part 982 (Section 8 Tenant-Based Assistance: Housing Choice Voucher Program) apply to Mainstream vouchers. There is no authority to treat families that receive a Mainstream voucher differently from other applicants and participants of the HCV program.

After enactment of the *Melville Act* (i.e., subsequent to conversion of this assistance to section 8(o) voucher assistance), funding for Mainstream voucher renewals and administrative fees was first provided in the *Consolidated and Further Continuing Appropriations Act, 2012* (Pub.L. 112-55) under its own paragraph under the Tenant-Based Rental Assistance (TBRA) heading.

The *Consolidated Appropriations Act, 2017* provided funding for incremental Mainstream vouchers for the first time since the enactment of the *Melville Act* (in addition to renewal and administrative fee funding). These incremental vouchers exclusively assisted non-elderly persons with disabilities. The *Consolidated Appropriations Act, 2018* and the *Consolidated Appropriations Act, 2019* (“2019 Act”) also provided funding for incremental Mainstream vouchers for non-elderly persons with disabilities, in addition to renewal and administrative fee funding. In addition, the 2019 Act states

that all new and existing Mainstream vouchers must be provided to non-elderly persons with disabilities upon turnover. Consistent with prior appropriations acts, all funding for 2017-2019 Mainstream vouchers was provided under its own paragraph (e.g., paragraph (4) under the TBRA heading in the 2019 Act).

While the *Melville Act* requires Mainstream vouchers to be treated the same as regular voucher assistance, the separate HCV Mainstream appropriations result in an accounting of Mainstream activity separate from the HCV program.

Prior to 2026, PHAs were required to report on Mainstream vouchers under a separate funding stream, Assistance Listing Number (ALN) 14.879. Beginning in 2026, funding for Mainstream HAP and administrative fees was consolidated with HCV funding. As a result, PHAs may use HCV funding for Mainstream vouchers, regular HCV vouchers, Veterans Affairs Supportive Housing (VASH) vouchers, other eligible HCV special purpose vouchers, and other eligible HAP costs.

Mainstream vouchers will continue to operate under existing regulations and serve a special population of low-income families; only the funding structure has changed beginning in 2026. Once a PHA has fully expended its Mainstream funding received through calendar year 2025 and prior-year appropriations (pre-2026 Mainstream funds), separate accounting and reporting under ALN 14.879 will cease. At that point, revenues, expenses, assets, and liabilities historically associated with Mainstream as a separate funding source will be reported under ALN 14.871 (Housing Choice Vouchers).

FINANCIAL DATA SCHEDULE REPORTING (FASS-PH)

ALN Number. While 24 CFR Part 982 provides the regulation for the Mainstream Voucher Program, from a financial reporting standpoint, including HUD's FDS reporting, the Mainstream Voucher Program is not part of the HCV program. Unlike, for example, the Veterans Affairs Supportive Housing (VASH) vouchers or Family Unification Program (FUP) vouchers, which are reported as part of the HCV program in the FDS.

The Mainstream Voucher Program remains a separate program with a separate ALN (14.879 - Mainstream Program). Therefore, for FDS reporting the PHA will need to continue to report Mainstream voucher activity under 14.879 and not report Mainstream voucher activity under the HCV program (ALN 14.871). A PHA's Mainstream voucher activity is to be reported under 14.879 regardless of whether the activity is related to new awards of Mainstream vouchers or Mainstream vouchers issued prior to the *Melville Act* (i.e., Mainstream 5-Year vouchers).

Financial Data Schedule (FDS) Reporting. For FDS reporting, the PHA will report both a statement of net position (i.e., balance sheet) and a statement of revenue, expenses and changes in net position (i.e., income statement) for the Mainstream Voucher Program, which includes a separate accounting of administrative expenses. The accounting and FDS reporting will be very similar to a PHA's HCV program², with cash / investment balances on the statement of net position reported as unrestricted or restricted depending on whether the balances are made up of unspent administrative fees or HAP disbursements. Similarly, the program would report net position balances as unrestricted or restricted (i.e., unspent HAP).

² Accounting brief #19 - Revenue Recognition for Housing Assistance Payments and Administrative Fees for the Housing Choice Voucher (HCV) Program provides detailed reporting information for HAP and administrative fees.

While the Mainstream Voucher Program continues to have a year end settlement requirement³ that will likely result in a PHA having been disbursed a different amount of HAP funds than what was needed during their fiscal year, the accounting and FDS will be very similar to a PHA's HCV program.

- Where a PHA was disbursed less HAP funds by HUD than was needed, the PHA will continue to report an accounts receivable from HUD up to the amount of HAP funds available to the PHA (i.e., undisbursed annual budget authority and HUD-held program reserves of the Mainstream Voucher Program). HUD will automatically increase one of the next HAP disbursements of the PHA once the year end settlement is processed.
- Where a PHA was disbursed more HAP funds by HUD than was needed, the unspent HAP funds should not be reported as a payable back to HUD but as restricted net position. For some PHAs, this reporting guidance may be a change from their current reporting practice. HUD will automatically decrease one of the next HAP disbursements of the PHA once the year end settlement is processed.

For FDS reporting, the concept of unrestricted and restricted net position applies both to the HCV and Mainstream Voucher programs. However, for VMS reporting, the PHA will report restricted net position of the HCV Program only. VMS does not collect information on restricted net position of the Mainstream Voucher Program (for further guidance see VMS reporting section below).

From a statement of revenue, expenses and changes in net position perspective, the revenue mainly would be made up of administrative fees and HAP funding from HUD. From an expense standpoint, the program expense will normally be associated with HAP costs and administrative costs. The accounting and reporting for the Mainstream Voucher Program are similar to the HCV program and as such PHAs should have little difficulty in reporting their Mainstream Voucher program⁴.

Cost Allocation. Currently, most Mainstream Voucher programs are relatively small and do not support a separate division by itself in a PHA's organizational records. Typically, staff that work on the HCV program (i.e., waitlist, recertification, inspection functions) perform the same required functions for the Mainstream Voucher Program. If the PHA does not have a separate accounting for the Mainstream Voucher Program, then the PHA will need to account for the Mainstream Voucher Program costs using a reasonable cost allocation method as required under 2 CFR 200.

PHAs should not use a fee concept in determining the administrative costs of the Mainstream Voucher Program where the PHA's HCV Program would charge a set fee to the Mainstream Voucher Program regardless of the actual costs incurred by the Mainstream Voucher Program. The use of the fee concept incorrectly assumes that all administrative fees earned by the Mainstream Voucher Program is the actual cost of the program. As such, a fee methodology could result in an overstatement of the HCV program administrative expenses and the actual costs of the HCV and Mainstream Voucher Program would be co-mingled in the HCV Program.

HUD Reconciliations and Mainstream Administrative Fees. Like HCV program administrative fees, Mainstream administrative fees are normally reconciled quarterly with a final reconciliation performed at the end of the calendar year, using leasing data reported from VMS. These

³ PHAs are no longer required to submit the year end settlement form (Form HUD- 526810). Instead, HUD calculates the settlement amount and sends the completed results to the PHA for their review and records.

⁴ For FDS reporting, the HCV Program has many detail links requesting further financial information. Currently this level of detail (i.e., detail links) is not included in the FDS reporting for the Mainstream Voucher Program.

reconciliations will result is an over/under payment of administrative fees, which will be reflected in the PHA's financial reporting as an accounts receivable or unearned revenue. Additionally, PHAs are not allowed to over-lease in the Mainstream Voucher Program and the HAP expenses for Unit Months Leased (UML) over the PHA's authorized units will be reduced on the year end settlement.

Mainstream HAP is reconciled based on the PHA's fiscal year end using VMS expense and leasing data. HUD also calculates a Mainstream HUD-held program reserve at the end of the calendar year.

MAINSTREAM VOUCHER PROGRAM CLOSEOUT ACCOUNTING AND REPORTING GUIDANCE

GENERAL BACKGROUND AND REPORTING GUIDANCE

Prior to the 2026 Act, Mainstream vouchers were funded separately and required to be reported under Federal Assistance Listing Number (ALN) 14.879 (Mainstream Vouchers) for Single Audit and REAC Financial Data Schedule (FDS) purposes.

Beginning with the 2026 Act, HAP renewal and administrative fee funding for the Mainstream Vouchers (Mainstream) was consolidated with the Housing Choice Voucher (HCV) funding. Consequently, Public Housing Agencies (PHAs) may utilize their HCV funding from the 2026 Act to make Housing Assistance Payments (HAP) for:

- Mainstream vouchers;
- Regular HCV vouchers;
- Veterans Affairs Supportive Housing (VASH) vouchers;
- Other eligible HCV special purpose vouchers; and
- Other HAP eligible costs (e.g. Family Self-sufficiency escrow payments)

Administrative fees from the 2026 Act can support the day-to-day administrative operations and activities designed to help families lease and maintain units for these voucher types, including Mainstream. Note: the funding associated with the 2026 Act is on a calendar-year basis (January 1, 2026, through December 31, 2026).

Mainstream Vouchers continue to exist and operate under existing regulations to serve a special population of low-income families; only the funding structure has changed. Reporting and accounting under ALN 14.879 will eventually cease; with revenues, expenses, assets, and liabilities historically associated with Mainstream reporting as a separate funding source being reported under ALN 14.871 (Housing Choice Vouchers) as Mainstream funding paid by CY 2025 and prior-year appropriations (pre-2026 Mainstream funds) is fully spent by the PHA.

Despite this consolidation, pre-2026 Mainstream funds remain restricted and may only be used for Mainstream eligible activities. Most PHAs with a Mainstream program entered calendar year 2026 with existing pre-2026 Mainstream funding available to them. Pre-2026 Mainstream funds must be accounted for and reported separately under ALN 14.879 until all HAP and administrative reserves are fully expended.

HUD strongly encourages PHAs to prioritize using their pre-2026 Mainstream funds to cover Mainstream expenses first. Exhausting these funding sources minimizes the duration that PHAs must maintain separate accounting records for the Mainstream program for FDS and Single Audit purposes. To facilitate this transition, HUD is disbursing any remaining pre-2026 Mainstream funds, so PHAs can close ALN 14.879 as soon as possible.

General Accounting and Financial Reporting Instructions. Although Mainstream renewal funding has been consolidated with HCV funding beginning in calendar year 2026, PHAs must continue to separately account and report for all funding originating from pre-2026 Mainstream funds under ALN 14.879 – Mainstream Vouchers. This accounting and reporting include all revenues, expenses, assets, liabilities, etc. associated with these pre-2026 Mainstream funds.

This requirement applies to both:

- Mainstream Housing Assistance Payment (HAP) funding; and
- Mainstream Administrative Fee funding.

ALN 14.879 will continue to be used until both pre-2026 Mainstream administrative fees and HAP have been fully used for their Mainstream eligible purposes. Once HUD has disbursed all pre-2026 Mainstream funds to the PHA and all pre-2026 Mainstream funding (both HAP and administrative fee) has been fully expended by the PHA, the PHA may discontinue separate Mainstream program reporting under 14.879.

It is unlikely that pre-2026 Mainstream HAP funding and pre-2026 Mainstream administrative fees will be fully expended at the same time.

- If pre-2026 Mainstream HAP funding is fully expended first: Mainstream HAP costs will thereafter be paid from available HCV HAP funding (ALN 14.871). Any remaining pre-2026 Mainstream administrative fees should continue to be used for eligible Mainstream administrative costs and reported under ALN 14.879 until those administrative fees are fully expended by continuing to apply administrative costs, as had been done in the past to ALN 14.879.
- If pre-2026 Mainstream administrative fees are fully expended first: The PHA will continue to charge Mainstream HAP costs against the remaining pre-2026 Mainstream HAP funding until those funds are fully exhausted. The administrative costs of operating the Mainstream vouchers will then be reported under ALN 14.871 (HCV) and funded with HCV administrative fees.

From an accounting standpoint, even though the PHA has fully spent its pre-2026 Mainstream funds and will no longer have any transactions, there will likely be certain balance sheet accounts that remain, such as cash and escrow balances related to the family self-sufficiency program, receivables related to repayment agreements, capital assets, lease assets, inventory, pension liabilities, and other like assets and liabilities in ALN 14.879. Once the PHA has fully spent its pre-2026 Mainstream funds these balances should be transferred to the Housing Choice Voucher program (ALN 14.871). For FDS reporting, the PHA should report this transfer in FDS Line (11040-070 through 11040-110) “Equity Transfers” at the bottom of the FDS income statement.

HUD to Provide Detailed Disbursement Data. Any Mainstream funds disbursed in calendar year 2025 or before are pre-2026 Mainstream funds. In calendar year 2026, most PHAs would likely have already received pre-2026 Mainstream funds in 2026. However, the funding information provided by HUD did not distinguish the needed source year of the appropriation (i.e., HUD disbursements originating from pre-2026 Mainstream funds or the 2026 appropriations).

Detailed Disbursement Data. For obligations and/or disbursements made during calendar year 2026, HUD will provide PHAs with detailed disbursement data for both HAP and administrative fee information identifying:

- The portion attributable to pre-2026 Mainstream funds, which would be reported under ALN 14.879; and
- The portion attributable to the 2026 Act, which would be reported under ALN 14.871.

Only the portion of funding attributable to pre-2026 Mainstream funding should continue to be reported under ALN 14.879. Funding received from the 2026 Act, should be reported in the HCV program (ALN 14.871), even if those funds were used for Mainstream expenses.

As PHAs receive this detailed disbursement information, PHAs will need to review their accounting and may need to make adjustments to ensure that the funds and related expenses are properly reported under ALN 14.879 Mainstream and 14.871 HCV.

New Obligations of Pre-2026 Mainstream Funding in 2026. HUD is in the process of reconciling and closing out its 2025 Mainstream appropriations. As part of this process, it is likely that a small amount of pre-2026 Mainstream funding will be available for obligation and disbursement to PHAs in 2026. HUD will provide detailed obligation and disbursement information on any new pre-2026 Mainstream obligations, so PHAs can properly identify and account for these funds in ALN 14.879 – Mainstream Program.

Housing Assistance Payments (HAP). HUD recommends that PHAs follow the funding sequence below for Mainstream HAP expenses during CY 2026:

1. Use available PHA-held Mainstream HAP reserves from pre-2026 Mainstream funding.
2. Use HUD-held Mainstream reserve disbursements as they are received.
3. After pre-2026 Mainstream funds have been exhausted, use 2026 HCV renewal funding for Mainstream HAP expenses.

Administrative Fee and Expenses. Except for some limited pre-2026 Mainstream that a PHA may receive in 2026 for administrative fees, all administrative fees earned will be recorded as revenue of the HCV (ALN 14.871) program regardless of whether Mainstream HAP funding was used for the rental assistance payment. Any accounts receivable or unearned revenue due to the overpayment or under payment of administrative fees will be reported only in ALN 14.871 (HCV program) for the CY 2026 and future years.

Unspent Mainstream administrative fees (UNP) remaining from pre-2026 Mainstream funding continue to be restricted for Mainstream administrative activities. Accordingly:

- These funds may only be used for Mainstream administrative costs.
- PHAs should continue allocating applicable administrative expenses to ALN 14.879 until these balances have been fully expended.

Fraud Recovery Revenue. For ease of reporting on Fraud Recovery Revenue, a repayment agreement executed in 2026 and subsequent years with a Mainstream family constitutes a revenue recognition event for the HCV Program and must be reported under ALN 14.871. Likewise, any associated fraud repayment amount collected in 2026 and subsequent may be used for eligible HCV program expenses and should also be reported in ALN 14.871.

FDS Reporting for Mainstream Vouchers Available and Leased. To avoid duplicating Mainstream vouchers in FDS reporting between the Mainstream and HCV programs, PHAs should report FDS Lines 11190 “Unit Months Available” and 11210 “Number of Unit Months Leased” as follows:

- ALN 14.879 – Mainstream
 - FDS Line 11190 – Unit Months Available: Report all available Mainstream vouchers from the beginning of the PHA’s fiscal year through December 31, 2025, as normal. Beginning January 1, 2026, add one UMA for each Mainstream voucher leased and paid using pre-2026 Mainstream funding each month through the end of the PHA’s fiscal year.
 - FDS Line 11210 – Number of Unit Months Leased: Report only Mainstream vouchers leased and paid using pre-2026 Mainstream funding.
- ALN 14.871 – Housing Choice Vouchers
 - FDS Line 11190 – Unit Months Available: Report the difference between the PHA’s total Mainstream UMAs and the UMAs reported under ALN 14.879.
 - FDS Line 11210 – Number of Unit Months Leased: Report Mainstream vouchers leased and paid using 2026 HCV funding.

Example: A PHA with 50 Mainstream vouchers and a July–June fiscal year would report 50 UMAs each month from July through December 2025, for a total of 300 UMAs under ALN 14.879. From January through June 2026, the PHA makes 100 HAP payments for Mainstream vouchers using pre-2026 Mainstream funding. The PHA would report an additional 100 UMAs under ALN 14.879, resulting in 400 UMAs reported under ALN 14.879 for the fiscal year. The remaining 200 UMAs would be reported under ALN 14.871.

For FDS Line 11210, the PHA would report the 100 Mainstream vouchers leased and paid using pre-2026 Mainstream funding under ALN 14.879. Any Mainstream vouchers leased and paid using 2026 HCV funding would be reported under ALN 14.871.

Schedule of Expenditures of Federal Awards. For Schedule of Expenditures of Federal Awards (SEFA) reporting:

- Federal Expenditures reported under ALN 14.879 - Mainstream Vouchers should only include expenditures associated with pre-2026 Mainstream funds.
- Federal Expenditures reported under ALN 14.871 – Housing Choice Vouchers, should include expenditures associated with pre-2026 HCV funds and all funding associated with the 2026 Act related to HCV funding.

Moving to Work Agencies. Mainstream voucher activity that is paid from the 2026 Act should be accounted for and reported in ALN 14.871 - Housing Choice Vouchers and not under ALN 14.881 - Moving to Work (MTW) Demonstration Program as Mainstream vouchers are not part of a PHA’s MTW program, just like a non-MTW agency.

Analysis of Mainstream Program Unrestricted Net Position (UNP). All PHAs should analyze their Mainstream Program UNP balance as of December 31, 2025. This analysis should identify Mainstream payments made in 2025 that were not paid from pre-2026 Mainstream administrative fee funding. This analysis should include reviewing items such as available cash in the Mainstream program and “Due To/Due From” accounts. If such payments occurred, the PHA should ensure that restricted funds, such as post-2003 HCV administrative fees or public housing funds were not used to fund those Mainstream expenses.

Such a transaction would likely result in a “Due To/Due From” that cannot be repaid and could result in an ineligible cost. There would be no ineligible costs if such expenses were paid by an allowable funding source, such as HCV pre-2004 administrative fees or funds from the Central Office Costs Center. However, since the Mainstream program cannot repay these costs the “Due To/Due From” the entry would need to be reclassified as an operating transfer.

VOUCHER MANAGEMENT SYSTEM (VMS) REPORTING

While the Mainstream Voucher program is to be reported separately from the HCV Program, the VMS system is utilized by HUD to gather data specific to Mainstream leasing and HAP expenses. PHAs will report monthly Mainstream Voucher Program activity for both new Mainstream awards and Mainstream awards from 2005 and prior as described below:

- VMS Field: 5 Year Mainstream – the number of Mainstream vouchers leased on the first of the month.
- VMS Field: 5 Year Mainstream HAP – the total amount of HAP expenses incurred for the month for Mainstream vouchers leased on the first of the month and any associated mid-month HAP.

No other VMS fields (such as Restricted Net Position (RNP) as of the Last Day of the Month, Unrestricted Net Position (UNP) as of the Last Day of the Month, or Administrative Expense) is to include any activity related to Mainstream vouchers.

MAINSTREAM VOUCHER PROGRAM CLOSEOUT – VOUCHER MANAGEMENT SYSTEM REPORTING GUIDANCE

Mainstream fields to continue to track and report separately. The following fields will continue to be tracked and reported separate from the HCV program:

- Mainstream – UML
- Mainstream – HAP
- Mainstream – HAP Expenses After the First of the Month
- Mainstream Administrative Fee Expenses
- Mainstream FSS Escrow Deposits

(Any pre-2026 Mainstream activity must be reported in the appropriate Mainstream fields when entering prior-month corrections)

If your agency still has pre-2026 Mainstream (HAP and/or Administrative Fee) RNP and/or UNP funding, the following fields must continue to be tracked and reported separately from the HCV program

- Mainstream – Unrestricted Net Position (UNP) as of the Last Day of the Month
- Mainstream – Restricted Net Position (RNP) as of the Last Day of the Month
- Mainstream – Cash/Investment as of the Last Day of the Month

Once all pre-2026 Mainstream Reserve funding has been fully expended, agencies may include Mainstream expenses when calculating HCV UNP/RNP.

Mainstream fields no longer required to track and report separately starting in 2026 and forward only. The following fields are no longer required to report for Mainstream activities and should be reported in corresponding HCV fields as of calendar year 2026:

- Mainstream - Number of New Vouchers Issued but Not Under HAP Contract as of the Last Day of the Month
- Mainstream HAP Spent on Permissive Deductions
- Mainstream – FSS Escrow Forfeitures This Month
- Mainstream Fraud Recovery