

APPENDIX 31a

INSTRUCTIONS FOR COMPLETING SCHEDULE A -  
ALLOCATION OF MORTGAGE RECEIPTS AND DISBURSEMENTS

- A. Overview. List and describe all transactions required by the mortgage. Include all receipts and disbursements, including any lender advances made for principal, interest, MIP, hazard insurance, water charges, ground rents and the reserve for replacements. Report all transactions in chronological order. Begin with the date you originated the mortgage or acquired the mortgage from another lender and include all transactions occurring up to the earlier of the sale date or 12 months after the date you acquired the property.
- B. Steps to Complete Form
1. Initial Entry
    - a. If you originated the mortgage, enter the date of endorsement on the first line in Column (1) and enter the original mortgage amount IN PARENTHESIS on the first line of Columns (2) and (9). If you acquired the mortgage from another lender, show the acquisition date in Column (1) and show the principal balance outstanding at that time IN PARENTHESIS in Columns (2) and (9). Show any accrued interest purchased IN PARENTHESIS in Columns (2) and (8).

NOTE: If more than five days elapsed between the date you acquired the mortgage and the date your accounting began, you must attach an explanation for the delay.
    - b. In Column (2) show the total escrow funds. In Columns (4), (5), (6), (7) and (10) of the same line, show all escrow funds on deposit as of the same date discussed in Step 1a. Identify in Column (11) all amounts shown in Column (7).
  2. List all receipts and disbursements, including advances you made for taxes, etc. List them in chronological order. Do not group receipts and disbursements separately.
    - a. You may show a lump sum entry for mortgage payments that: (1) were received more than 2 years prior to the date of default; (2) totalled the same amount each month; and (3) were allocated among escrow accounts and reserves in the same manner each month. For example, if you received ten consecutive monthly payments, of \$5,000 each and with the same allocation among escrows, show in Column (2) "10 payments @ \$5,000." On the next line, show in Column (2) the total of the ten payments. In Column (3), show the period for which the payments were due, (e.g., 1/1 - 10/1"). In Columns (4), (5), (6), (8), (9) and (10) show the total amount allocated for each item for the

ten months.

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- b. Make individual entries for all other receipts and for all disbursements. Show disbursements for any period covered by the lump sum entries discussed in Step 2a immediately following the lump sum entry.
3. For each entry:
- a. Show the date of the transaction in Column (1), the amount of the transaction in Column (2) and the due date in Column (3). PLACE PARENTHESIS AROUND ALL DISBURSEMENTS AND ADVANCES.
- b. If the transaction amount covers amounts due on different dates, starting with Column (3), use a separate line for the amounts applicable to each date.
- c. Use Columns (4) through (12) to show how the disbursements or receipts were applied. PLACE PARENTHESIS AROUND ALL DISBURSEMENTS AND ADVANCES.
- NOTE: Do not include receipts that are discussed in Paragraph (d) below. Those amounts are entered in Column (12).
- d. Use Column (12) to record all receipts that cannot be applied to the mortgage. Include:
- o Any payments received after default which are with respect to escrows, interest, principal and the reserve for replacements.
  - o All payments received after you began foreclosure or acquired the property by deed-in-lieu.
  - o Returned premiums on cancelled insurance policies, computed on short rate basis to the date of the sale of the property or the expiration date of the 12-month period.
  - o Interest on investments of the reserve for replacements.
  - o Refunds of deposits left with utility companies.
  - o Amounts received as proceeds of a receivership, etc,

NOTE: Do not show net rental income received during the period you operated the project. You will

report these amounts on Schedule B and Schedule C.

- e. Use Column (11) to explain the sources of all funds shown in Column (12).

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- 4. Compute the subtotals of Columns (4), (5), (6), (7) and (10). A deficit balance in any of these five columns may be offset by a transfer from a Column which has a credit balance. Report transfers by entering the words "Transfer of Funds" in Column (3). After entering any transfers, compute the totals of Columns (4), (5), (6), (7) and (10) and show these amounts in the space provided at the bottom of the page.
  - 5. Compute the totals of Columns (2), (8), (9), and (12) and show these amounts in the space provided at the bottom of the page.
  - 6. Check for completeness and accuracy. If you have prepared this Form properly, the net total of Column (2) should equal the net totals of all of the other columns.
- C. Required Supporting Documentation. Submit the following documentation to support the amounts shown on Schedule A:
- 1. Receipts or invoices, showing check number and date paid, for:
    - a. any lender advances not repaid prior to the date of default; and
    - b. all disbursements made on or after the date of default.
  - 2. Copies of your ledger record cards showing all mortgage transactions; and
  - 3. Explanation for delay in start-up of your accounting if you acquired the mortgage from another lender and there is a lapse of more than five days between the acquisition date and the date your accounting begins.

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APPENDIX 31b

Mortgagee's Report of Project Collections U.S. Department of Housing

(Coinsured Projects)-  
Schedule B

and Urban Development  
Office of Finance and  
Accounting

OMB No. 2535-0074

Instructions: See HUD Handbook 4566.2 for instructions on how to prepare this form. Account for each unit in the project whether occupied or vacant. Submit an original and two copies. Submit supporting documentation required by HUD Handbook 4566.2.

Project Name					FHA Project Number		
Coinsuring Lender Name			Date Lender Assumed Control of Project		Date Lender Relinquished Control of Project		No. of Units
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rental Unit No.	Tenant's Name (If Vacant. so list)	Monthly Rental Rate	Date Rent Started	Date Unit Vacated	Date Rent Paid Thru	Total Collections	Pre-paid Rents
Page _____ of _____ pages					HUD-27009B(2-84) HB4566.2		

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INSTRUCTIONS FOR COMPLETING SCHEDULE B -  
MORTGAGEE'S REPORT OF PROJECT COLLECTIONS (COINSURED PROJECTS)

- A. Overview. List and describe all rent collections, forfeited tenant security deposits and other income collected on behalf of the project from the date you took control of the project to the earlier of the date of sale or 12 months after the date of acquisition. In lieu of Schedule B, HUD will accept computer-generated reports of project income, as long as they (1) provide all the information required, (2) follow the format of Schedule B, and (3) are legible.
- B. Steps to Complete Form.
  1. In Column (1), show the unit number or other symbol by which the unit is identified. List and account for all units, whether occupied or vacant.
  2. In Column (2), report the occupancy status of each unit during the entire period covered by this report. Show the

status of the unit at the date you assumed control by inserting the tenant's name or the word "vacant" in Column (2). If the occupancy status changed, show the new status (i.e., new tenant's name or "vacant") on the next line under the same unit number (which need not be repeated). For each line, complete Columns (3) through (6), as applicable. Repeat this procedure for each change so that the entire report is covered.

- a. In Column (3), show the monthly rental rate, If the rental rate changed during the period covered by this Schedule, show the original rate in Column (3) and the period during which that rate was in effect in Columns (4) and (6). Then show the new rate in Column (3) and the period during which it was in effect in Column (4) and Columns (5) or (6) whichever is applicable.
- b. In Column (4), show the date of the first rent payment that came due after you assumed control of the project. For example, if you assumed control on March 16, and the tenant's rent had been previously paid through March 31, the date the rent started would be April 1 (assuming of course that all rents are current and the tenant is paying from the 1st). Using the example above, if the tenant was paying rent on a 15th to 15th of a month basis, the date to be shown in Column (4) would be March 15. If a tenant was in arrears from December 1 when you assumed control on March 16, the date to be shown would be December 1.
- c. In Column (6), show the date through which the tenant's rent was paid by calculating rent at the rate or rates shown in Column (3) against the total rent paid as shown in Column (7).

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- c. In Column (6), show the date through which the tenant's rent was paid by calculating rent at the rate or rates shown in Column (3) against the total rent paid as shown in Column (7).
3. Complete Column (7) for each unit. Show:
- a. total rent collected from each tenant
  - b. any rent refunds made. INCLUDE THESE IN PARENTHESIS.
  - c. any tenant security deposits which have been forfeited or applied toward rent. NOTE. Do not report security deposit collections or refunds in

Column.

- d. amount collected for ancillary charges (e.g., furniture, utilities, parking, etc.). Show each amount separately. Use Column (2) to identify the purpose for which each amount was collected.  
NOTE: Show at the end of the report all miscellaneous collections are not applicable to a particular tenant (e.g., laundry income).

4. In Column (8), report all prepaid rents as of the date of sale or the expiration of the 12-month period, whichever occurs first. Any prepaid rents for former tenants are to be forfeited. You must use the prepaid rents in computing the net proceeds of the sale of the property on Schedule F.

C. Required Supporting Documentation. Submit a separate accounting for any security deposits on hand as of the earlier of the date of sale or 12 months after the date you acquired the property. Include tenant name, unit number and amount of deposit now held for that tenant.

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OMB No. 2535-0057

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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Project Number  
OFFICE OF FINANCE AND ACCOUNTING  
MORTGAGE INSURANCE ACCOUNTING  
MORTGAGEE'S REPORT OF SPECIAL ESCROW SCHEDULE E

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Mortgagee's Name	Project Name
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INSTRUCTIONS: Submit original and two copies for each project. Complete Sections a through f. All amounts actually controlled by you, as mortgagee, or your servicer, are to be reported. If no funds were held by you at anytime for the type of escrows listed, enter X in space provided.

Type of Escrow	Total Amount Received	Disbursements Date	Amount	Total Disbursed	Balance
a. ON-SITE ESCROW	\$ _____	_____	_____	_____	_____
	- NONE	_____	_____	_____	_____
b. OFF-SITE ESCROW	\$ _____	_____	_____	_____	_____
	- NONE	_____	_____	_____	_____
c. COMPLETE-					

TION \$ \_\_\_\_\_  
 ESCROW \_\_\_\_\_  
 - NONE \_\_\_\_\_  
 d. \_\_\_\_\_  
 MORTGAGE \$ \_\_\_\_\_  
 INSURANCE \_\_\_\_\_  
 PREMIUM - NONE \_\_\_\_\_  
 REFUND Payee or Other Disposition of Mortgage Insurance Premium  
 Refund \_\_\_\_\_

e. \_\_\_\_\_  
 RESIDUAL BALANCE ON HAND \$ \_\_\_\_\_  
 RECEIPTS \_\_\_\_\_  
 - NONE \_\_\_\_\_

f. WORKING CAPITAL DEPOSITS TOTAL AMOUNT RECEIVED  
 Enter total amount received or show \_\_\_\_\_  
 None here \_\_\_\_\_ > - NONE \$  
 Show Disbursement detail and balance \_\_\_\_\_  
 below \_\_\_\_\_

Purpose of Each Disbursement	Dates Disbursed	Amounts Disbursed
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

CERTIFICATION: The undersigned TOTAL DISBURSEMENTS  
 hereby certifies that the WORKING CAPITAL \_\_\_\_\_ >  
 statements and information  
 contained herein are true and  
 correct. \_\_\_\_\_  
 Signature and Title Of Official BALANCE OF WORKING  
 CAPITAL \_\_\_\_\_ >  
 \$ \_\_\_\_\_

Form HUD-2744E

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APPENDIX 31e

INSTRUCTIONS FOR COMPLETING SCHEDULE E -  
 MORTGAGEE'S REPORT OF SPECIAL ESCROW

- A. Overview. Show the original amounts, amounts disbursed and balances for the following special accounts: construction completion and operating deficit escrows, refunded MIP, residual receipts and any other escrow not reported on Schedule A. Report any undrawn balance under a letter of credit which you accepted in lieu of a cash deposit for an escrow agreement.
- B. Steps to Complete Form

Section c. Show the disposition of any escrows established at closing for the completion of repairs.

Section d. Show the disposition of any MIP which HUD may have refunded following endorsement.

Section e. Show the disposition of residual receipts if you acquired the project from a limited-dividend or non-profit entity.

Section f. Show the disposition of any operating deficit escrows established at closing.

- C. Required Supporting Documentation. Submit copies of your ledger records showing all receipts and disbursements from the special accounts identified on Schedule E.

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