### Allocation of Mortgagee Receipts and Disbursements

**Schedule A**

<table>
<thead>
<tr>
<th>Date Received or Paid</th>
<th>Total Amount Received or Paid</th>
<th>Due Date</th>
<th>Mortgage Insurance Premiums</th>
<th>Ground Rent Tenancy, etc.</th>
<th>Hazard Insurance</th>
<th>Other</th>
<th>Interest on the Mortgage</th>
<th>Mortgage Principal</th>
<th>Mortgage Servicing Fees and Costs</th>
<th>Other (Receipts other than Mortgage Servicing Fees and Costs, etc.)</th>
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**Notes:**
- Total: Sum of all entries
- Sent original and 3 copies to U.S. Department of Housing and Urban Development, Office of Mortgage Insurance Accounting and Servicing, Attn: Subsidized Accounting and Servicing Division, 100 Independence Avenue, Washington, D.C. 20410 - 6000
- Approved by: 
- Revised: June 9, 1995

**Signature:**

Mortgagee Servicer should retain a copy

Previous Editions Are Obsolete

U.S. Department of Housing and Urban Development

Office of Mortgage Insurance Accounting and Servicing

Attn: Subsidized Accounting and Servicing Division, 100 Independence Avenue, Washington, D.C. 20410 - 6000

Form HUD 2100-A (9-95)

of Handbook 19-1-2

APPENDIX 24
Instructions for Completing Schedule A Allocation of Mortgage Receipts and Disbursements

A Overview: List and describe all transactions required by the mortgage during your contract or ownership of the property. Include all receipts and disbursements, including any lender advances made for principal, interest, IHP, hazard insurance, water damage, ground rents and the reserve for replacement. Report all transactions in chronological order.

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 parentheses on the first line in columns (2) and (9). If you acquired the mortgage from another lender, show the acquisition date and the principal amount outstanding at that time in parentheses in Columns (1) and (9). Show any accrued interest in parentheses in columns (2) and (9).
   b. In Column (2), show the total escrow funds in Columns (4), (5), (6), (7), and (10) if 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) totaled the same amount each month, and (3) were allocated among escrow accounts and reserves in the same manner each month.
   b. For each, if you received ten consecutive monthly payments of $5,000 each and with the same allocation among escrow, show in Column (5) the total payments $500. On the next line, show in Column (7) the total of the ten payments. In Column (9) show the period for which the payments were due.
   c. Make a separate entry for each item for the ten months.
   d. Show in Column (11) the amount allocated for each item for the ten months.

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 parentheses 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 amount applicable to each date
   c. Use Column (4) through (10) to show how the disbursements or receipts were applied. Place parentheses around all disbursements and advances.

NOTE: Do not include receipts that are discussed in Paragraph (d) below.

These amounts are entered in Column (12)

4. Use Column (12) to record all receipt that cannot be applied to the mortgage.

Any mortgage payments received after default

All payments received after you began foreclosure or acquired the property by deed in lieu

Any advances made under an escrow or insurance policies, computed on short-term basis, or the actual cost of the sale of the property or the expiration date of the 12-month period

5. Any interest on investments of the reserve or replacement funds received after the date of default

Refunds of deposits left with utility companies

Amounts received as proceeds of a refinancing, etc.

NOTE: Do not show any rental income received during the period you operated the property. You will report these amounts on Schedule B and Schedule C.

C Required Supporting Documentation. Submit an explanation for failure to start up accounting if there is a lapse of more than five calendar days between the acquisition date and the due date shown in the supporting documentation.

Submit the following documentation to support amounts shown on Schedule A:

1. Receipts or invoices, showing check number and date paid for:
   a. any lender advances not paid 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