

§ 210.12-29

17 CFR Ch. II (4-1-14 Edition)

Other (describe).
 Balance at close of period \$.

If additions, except acquisitions through foreclosure, represent other than cash expenditures, explain. If any of the changes during the period result from transactions, directly or indirectly with affiliates, explain the bases of such transactions and state the amounts involved.

A similar reconciliation shall be furnished for the accumulated depreciation.

⁵ If any item of real estate investments has been written down or reserved against, describe the item and explain the basis for the write-down or reserve.

⁶ State in a note to column E the aggregate cost for Federal income tax purposes.

⁷ The amount of all intercompany profits included in the total of column E shall be stated if material.

[38 FR 6068, Mar. 6, 1983. Redesignated at 45 FR 63630, Sept. 25, 1980]

§ 210.12-29 Mortgage loans on real estate.¹

[For Certain Real Estate Companies]

Column A—Description ^{2 3 4}	Column B—Interest rate	Column C—Final maturity date	Column D—Periodic payment terms ⁵	Column E—Prior liens	Column F—Face amount of mortgages	Column G—Carrying amount of mortgages ^{3 6 7 8 9}	Column H—Principal amount of loans subject to delinquent principal or interest ¹⁰
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¹ All money columns shall be totaled.

² The required information is to be given for each individual mortgage loan which exceeds three percent of the total of column G.

³ If the portfolio includes large numbers of mortgages most of which are less than three percent of column G, the mortgages not required to be reported separately should be grouped by classifications that will indicate the dispersion of the portfolio, *i.e.*, for a portfolio of mortgages on single family residential housing. The description should also include number of loans by original loan amounts (e.g., over \$100,000, \$50,000–\$99,999, \$20,000–\$49,000, under \$20,000) and type loan (e.g., VA, FHA, Conventional). Interest rates and maturity dates may be stated in terms of ranges. Data required by columns D, E and F may be omitted for mortgages not required to be reported individually.

⁴ Loans should be grouped by categories, e.g., first mortgage, second mortgage, construction loans, etc., and for each loan the type of property, e.g., shopping center, high rise apartments, etc., and its geographic location should be stated.

⁵ State whether principal and interest is payable at level amount over life to maturity or at varying amounts over life to maturity. State amount of balloon payment at maturity, if any. Also state prepayment penalty terms, if any.

⁶ In a note to this schedule, furnish a reconciliation, in the following form, of the carrying amount of mortgage loans at the beginning of each period for which income statements are required, with the total amount shown in column G:

Balance at beginning of period \$.

Additions during period:

 New mortgage loans \$.

 Other (describe) \$.

Deductions during period:

 Collections of principal \$.

 Foreclosures

 Cost of mortgages sold

 Amortization of premium

 Other (describe).....

Balance at close of period \$.

If additions represent other than cash expenditures, explain. If any of the changes during the period result from transactions, directly or indirectly with affiliates, explain the bases of such transactions, and state the amounts involved. State the aggregate mortgages (a) renewed and (b) extended. If the carrying amount of new mortgages is in excess of the unpaid amount of the extended mortgages, explain.

⁷ If any item of mortgage loans on real estate investments has been written down or reserved against, describe the item and explain the basis for the write-down or reserve.

⁸ State in a note to column G the aggregate cost for Federal income tax purposes.

⁹ The amount of all intercompany profits in the total of column G shall be stated, if material.

¹⁰ (a) Interest in arrears for less than 3 months may be disregarded in computing the total amount of principal subject to delinquent interest.

 (b) Of the total principal amount, state the amount acquired from controlled and other affiliates.

[38 FR 6069, Mar. 6, 1973; 38 FR 7323, Mar. 20, 1973. Redesignated at 45 FR 63680, Sept. 25, 1980]

PART 211—INTERPRETATIONS RELATING TO FINANCIAL REPORTING MATTERS

Subpart A—Financial Reporting Releases

Subject	Release No.	Date	Fed. Reg. Vol. and page
Codification of financial reporting policies	1	Apr. 15, 1982	47 FR 21030

Securities and Exchange Commission

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Disclosure considerations relating to foreign operations and foreign currency translation effects.	6	Nov. 18, 1982	47 FR 53330
Accounting for extinguishment of debt	15	Dec. 22, 1983	49 FR 54
Certification of financial statements	16	Feb. 15, 1984	49 FR 6707
Independence of accountants	291	Apr. 10, 1981	46 FR 22569
Last-In, First-Out method of accounting for inventories	889	July 2, 1981	46 FR 36127
Significance of oral guarantees to the financial reporting process	22	Dec. 19, 1985	50 FR 51671
Disclosure of the effects of the Tax Reform Act of 1986	26	Oct. 30, 1986	51 FR 39652
Accounting for loan losses by registrants engaged in lending activities	28	Dec. 1, 1986	51 FR 44446
Statement of the Commission Regarding Disclosure Obligations of Companies Affected by the Government's Defense Contract Procurement Inquiry and Related Issues.	32	Aug. 1, 1988	53 FR 29226
Management's Discussion and Analysis of Financial Condition and Results of Operations; Certain Investment Company Disclosures.	36	May 18, 1989	54 FR 22427
Acceptability in financial statements of an accounting standard permitting the return of a nonaccrual loan to accrual status after a partial charge-off.	37	July 29, 1991	56 FR 37000
Statement of the Commission Regarding Disclosure Obligations of Municipal Securities Issuers and Others.	42	Mar. 9, 1994	59 FR 12758
Interpretation Regarding Substantive Repossession of Collateral	28A	May 12, 1994	59 FR 26109
Financial Statements and Periodic Reports For Related Issuers and Guarantors, Appendices A, B and C.	55	Aug. 4, 2000	65 FR 51710
Bookkeeping Services Provided by Auditors to Audit Clients in Emergency or Other Unusual Situations.	57	Sept. 14, 2001	66 FR 48336
Calculation of Average Weekly Trading Volume	58A	Sept. 27, 2001	66 FR 49274
Management's Discussion and Analysis of Financial Condition and Results of Operations.	72	Dec. 19, 2003	68 FR 75065
Commission Guidance Regarding the Public Company Accounting Oversight Board's Auditing and Related Professional Practice Standard No. 1.	73	May 20, 2004	69 FR 29066
Modernization of Oil and Gas Reporting	78	Dec. 31, 2008	74 FR 2192
Technical Amendments to Rules, Forms, Schedules and Codification of Financial Reporting Policies.	79	Apr. 15, 2009	74 FR 18617
Commission Guidance Regarding the Financial Accounting Standards Board's Accounting Standards Codification.	80A	Aug. 18, 2009	74 FR 42773
Commission Guidance Regarding Disclosure Related to Climate Change	82	Feb. 2, 2010	75 FR 6297
Commission Guidance on Presentation of Liquidity and Capital Resources Disclosures in Management's Discussion and Analysis.	83	Sept. 17, 2010	75 FR 59896

Subpart B—Staff Accounting Bulletins

Subject	Release No.	Date	Fed. Reg. Vol. and page
Publication of Staff Accounting Bulletin No. 39	SAB-39	Oct. 15, 1980	45 FR 68388
Publication of Staff Accounting Bulletin No. 40	SAB-40	Feb. 9, 1981	46 FR 11513
Publication of Staff Accounting Bulletin No. 41	SAB-41	Feb. 18, 1981	46 FR 12698
Publication of Staff Accounting Bulletin No. 42	SAB-42	Dec. 23, 1981	46 FR 63252
Publication of Staff Accounting Bulletin No. 43	SAB-43	Jan. 5, 1982	47 FR 1266
Publication of Staff Accounting Bulletin No. 44	SAB-44	Mar. 3, 1982	47 FR 10789
Publication of Staff Accounting Bulletin No. 45	SAB-45	May 20, 1982	47 FR 23915
Publication of Staff Accounting Bulletin No. 46	SAB-46	May 20, 1982	47 FR 23916
Publication of Staff Accounting Bulletin No. 47	SAB-47	Sept. 16, 1982	47 FR 41727
Publication of Staff Accounting Bulletin No. 48	SAB-48	Sept. 27, 1982	47 FR 43673
Publication of Staff Accounting Bulletin No. 47A	SAB-47A	Sept. 29, 1982	47 FR 44722
Publication of Staff Accounting Bulletin No. 49	SAB-49	Oct. 26, 1982	47 FR 49628
Publication of Staff Accounting Bulletin No. 49A	SAB-49A	Jan. 18, 1983	48 FR 3585
Publication of Staff Accounting Bulletin No. 50	SAB-50	Mar. 3, 1983	48 FR 10043
Publication of Staff Accounting Bulletin No. 51	SAB-51	Mar. 29, 1983	48 FR 14595
Publication of Staff Accounting Bulletin No. 52	SAB-52	May 16, 1983	48 FR 23173
Publication of Staff Accounting Bulletin No. 53 [Reserved].			
Publication of Staff Accounting Bulletin No. 54	SAB-54	Nov. 3, 1983	48 FR 51769
Publication of Staff Accounting Bulletin No. 55	SAB-55	Nov. 30, 1983	48 FR 54811
Publication of Staff Accounting Bulletin No. 56	SAB-56	Jan. 1, 1984	49 FR 4936
Publication of Staff Accounting Bulletin No. 58	SAB-58	Mar. 19, 1985	50 FR 11657
Publication of Staff Accounting Bulletin No. 59	SAB-59	Sept. 13, 1985	50 FR 37346
Publication of Staff Accounting Bulletin No. 60	SAB-60	Dec. 27, 1985	50 FR 52916
Publication of Staff Accounting Bulletin No. 42A	SAB-42A	Jan. 8, 1986	51 FR 739
Publication of Staff Accounting Bulletin No. 61	SAB-61	May 6, 1986	51 FR 17331
Publication of Staff Accounting Bulletin No. 62	SAB-62	July 7, 1986	51 FR 25194
Publication of Staff Accounting Bulletin No. 63	SAB-63	Sept. 24, 1986	51 FR 33886
Publication of Staff Accounting Bulletin No. 64	SAB-64	Oct. 8, 1986	51 FR 36007
Publication of Staff Accounting Bulletin No. 65	SAB-65	Nov. 13, 1986	51 FR 41080
Publication of Staff Accounting Bulletin No. 66	SAB-66	Nov. 25, 1986	51 FR 43594

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Publication of Staff Accounting Bulletin No. 67	SAB-67	Dec. 8, 1986	51 FR 45314
Publication of Staff Accounting Bulletin No. 68	SAB-68	May 4, 1987	52 FR 17396
Publication of Staff Accounting Bulletin No. 69	SAB-69	May 8, 1987	52 FR 18200
Publication of Staff Accounting Bulletin No. 70	SAB-70	June 5, 1987	52 FR 21933
Publication of Staff Accounting Bulletin No. 71	SAB-71	Aug. 12, 1987	52 FR 31027
Publication of Staff Accounting Bulletin No. 72	SAB-72	Nov. 10, 1987	52 FR 46454
Publication of Staff Accounting Bulletin No. 71A	SAB-71A	Dec. 15, 1987	52 FR 48193
Publication of Staff Accounting Bulletin No. 73	SAB-73	Dec. 30, 1987	53 FR 109
Publication of Staff Accounting Bulletin No. 74	SAB-74	Dec. 30, 1987	53 FR 110
Publication of Staff Accounting Bulletin No. 75	SAB-75	Jan. 4, 1988	53 FR 865
Publication of Staff Accounting Bulletin No. 76	SAB-76	Jan. 12, 1988	53 FR 1341
Publication of Staff Accounting Bulletin No. 77	SAB-77	Mar. 4, 1988	53 FR 7892
Publication of Staff Accounting Bulletin No. 78	SAB-78	Aug. 25, 1988	53 FR 33454
Publication of Staff Accounting Bulletin No. 79	SAB-79	Sept. 2, 1988	53 FR 34715
Publication of Staff Accounting Bulletin No. 80	SAB-80	Nov. 21, 1988	53 FR 47801
Publication of Staff Accounting Bulletin No. 81	SAB-81	Apr. 4, 1989	54 FR 14073
Publication of Staff Accounting Bulletin No. 82	SAB-82	July 5, 1989	54 FR 29333
Publication of Staff Accounting Bulletin No. 83	SAB-83	July 31, 1989	54 FR 32333
Publication of Staff Accounting Bulletin No. 84	SAB-84	July 31, 1989	54 FR 32334
Publication of Staff Accounting Bulletin No. 85	SAB-85	Sept. 18, 1989	54 FR 39351
Publication of Staff Accounting Bulletin No. 86	SAB-86	Sept. 28, 1989	54 FR 41084
Publication of Staff Accounting Bulletin No. 87	SAB-87	Dec. 12, 1989	54 FR 51880
Publication of Staff Accounting Bulletin No. 88	SAB-88	Aug. 10, 1990	55 FR 33284
Publication of Staff Accounting Bulletin No. 89	SAB-89	Jan. 7, 1991	56 FR 951
Publication of Staff Accounting Bulletin No. 90	SAB-90	Jan. 31, 1991	56 FR 4939
Publication of Staff Accounting Bulletin No. 91	SAB-91	July 17, 1991	56 FR 33376
Publication of Staff Accounting Bulletin No. 92	SAB-92	June 14, 1993	58 FR 32843
Publication of Staff Accounting Bulletin No. 93	SAB-93	Nov. 9, 1993	58 FR 59361
Publication of Staff Accounting Bulletin No. 94	SAB-94	Apr. 24, 1995	60 FR 20022
Publication of Staff Accounting Bulletin No. 95	SAB-95	Dec. 21, 1995	60 FR 66072
Publication of Staff Accounting Bulletin No. 96	SAB-96	Mar. 25, 1996	61 FR 12020
Publication of Staff Accounting Bulletin No. 97	SAB-97	Aug. 6, 1996	61 FR 40721
Publication of Staff Accounting Bulletin No. 98	SAB-98	Feb. 9, 1998	63 FR 6474
Publication of Staff Accounting Bulletin No. 99	SAB-99	Aug. 19, 1999	64 FR 45150
Publication of Staff Accounting Bulletin No. 100	SAB-100	Dec. 1, 1999	64 FR 67154
Publication of Staff Accounting Bulletin No. 101	SAB-101	Dec. 9, 1999	64 FR 68936
Publication of Staff Accounting Bulletin No. 102	SAB-102	July 6, 2001	66 FR 36457
Publication of Staff Accounting Bulletin No. 103	SAB-103	May 16, 2003	68 FR 26840
Publication of Staff Accounting Bulletin No. 104	SAB-104	Dec. 23, 2003	68 FR 74436
Publication of Staff Accounting Bulletin No. 105	SAB-105	Mar. 15, 2004	69 FR 12067
Publication of Staff Accounting Bulletin No. 106	SAB-106	Oct. 4, 2004	69 FR 59130
Publication of Staff Accounting Bulletin No. 107	SAB-107	Apr. 1, 2005	70 FR 16694
Publication of Staff Accounting Bulletin No. 108	SAB-108	Sept. 18, 2006	71 FR 54580
Publication of Staff Accounting Bulletin No. 109	SAB-109	Nov. 9, 2007	72 FR 63484
Publication of Staff Accounting Bulletin No. 110	SAB-110	Dec. 31, 2007	72 FR 74168
Publication of Staff Accounting Bulletin No. 111	SAB-111	Apr. 17, 2009	74 FR 17769
Publication of Staff Accounting Bulletin No. 112	SAB-112	June 10, 2009	74 FR 27427
Publication of Staff Accounting Bulletin No. 113	SAB-113	Nov. 4, 2009	74 FR 57063
Publication of Staff Accounting Bulletin No. 114	SAB-114	Mar. 28, 2011	76 FR 17192

Subpart C—Accounting and Auditing Enforcement Releases

Subject	Release No.	Date	Fed. Reg. vol. and page
Index of Accounting and Auditing Enforcement Releases	1	Apr. 15, 1982	47 FR 21030