## Mortgagee Report of Other Disbursements

**Schedule D**

<table>
<thead>
<tr>
<th>Date</th>
<th>Payee</th>
<th>Cost of Completion and Preservation</th>
<th>Explanation</th>
<th>Items Allowable Only in Certificate of Claim</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Foreclosure and/or Acquisition Costs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Reasonable Attorneys Fees (Conveyance Only)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Other (Do not include Assignment Costs)</td>
</tr>
</tbody>
</table>

**Notes:**
- Do not include mortgage proceeds or advances from escrow funds.
- List items in chronological order.
- All amounts listed must be supported by originals or photocopied paid invoices.

Send original and 3 copies to:

**U.S. Department of Housing and Urban Development**
Office of Multifamily Accounting and Servicing Division
Attn: Multifamily Accounting and Servicing Division, HFMM
Washington, D.C. 20410 - 8000

Mortgagee/ Servicer should retain 1 copy.

Previous Editions Are Obsolete.
Instructions for Completing Schedule D
Other Disbursements by Mortgagee

A. Overview. List and describe all disbursement you made from your own funds for acquisition, preservation, repair and disposition of the project. Do not include any advances or expenses that you reported on Schedule A or C. Report all disbursements in chronological order.

B. Steps to Complete Form

1. Column (1), show the date of each disbursement.

2. Column (2), show the payee for each disbursement.

3. Column (3), show any expenses you incurred for protecting and preserving the property prior to assuming control of property.

4. Column (4), explain the purpose of each expenditure.

5. Column (5), show the costs paid for acquiring the property through foreclosures or deed-in-lieu. These may include attorney's fees, foreclosure costs, title policy, surveys, taxes on deed, recording fees, special commissioner's fees, etc. NOTE: Do not include any costs related to loss or damage resulting from the invalidity or unenforceability of the lien or the unmarketability of the title of the mortgagor.

6. Column (6), show expenditures made for repairs necessary to meet the objectives of the HUD Minimum Property Standards, those required by local law and additional repairs which were specifically approved in advance by HUD.

7. Column (7), show disbursements made in connection with selling the property, including the cost of the required appraisals, legal and advertising cost, and real estate brokers commission, if applicable.

C. Required Supporting Documentation. Retain the following documentation to support the amounts shown on Schedule D:

1. Receipts or invoices, showing check number and date paid, for all disbursements shown on the schedule.

2. If Schedule D shows expenditures for repairs in excess of an average of $500 per unit, HUD's approval letter authorizing those repairs.