

Description of Costs	City of Seattle	Washington State	King County	ARCH
Accounting/Audit expenses during development period	X	X	X	X
Acquisition - Option costs	X		X	X
Acquisition - Purchase and sale extension payment (Applicable to purchase price)	X	X	X	X
Acquisition - Purchase and sale extension payment (Not applicable to purchase price)	Not Preferred		Not Preferred	Case by case
Acquisition - Purchase Price - Existing Building	X	X	X	X
Acquisition - Purchase Price - Land only	X	X	X	X
Administrative expenses				
Apartment Furniture - Non-Supportive Housing Model				
Apartment Furniture - Supportive Housing Model	X		X	X
Appraisals	X	X	X	X
Architectural/engineering fees	X	X	X	X
Areas for cooking, eating, bathing	X	X	X	X
Areas for resident use such as television or reading rooms	X	X	X	X
Bond premium	X	X	X	X
Boundary and topographic survey	X	X	X	X
Building Lobby	X	X	X	X
Capitalized Operating Reserves (except for projects using HOME funds)	X		X	X
Capitalized Operating Reserves (projects using only HOME funds)				X
Capitalized Operating Subsidies				
Capitalized Replacement Reserves (except for projects using HOME funds)	X	X	X	X
Capitalized Replacement Reserves (projects using only HOME funds)				
Carrying costs at rent-up - Lease up reserve	X		X	X
Real Estate carrying costs not covered by project revenues	Case by case			
Closing, title, and recording fees	X	X	X	X
Computers - Computer Lab for Tenant Use				
Computers - On-site Management Office Equipment			X	Case by case
Construction - Residential	X	X	X	X
Construction - Residential - Contingency	Not Preferred	X	X	X
Construction - Residential - Sales taxes	X	X	X	X
Construction - Residential - Loan Fees	X	X	X	X

Description of Costs	City of Seattle	Washington State	King County	ARCH
Construction - Commercial	Prefer no Tax Credit Equity be used to pay this item			
Construction - Commercial - Contingency	Prefer no Tax Credit Equity be used to pay this item			
Construction - Commercial - Sales taxes	Prefer no Tax Credit Equity be used to pay this item			
Construction - Commercial - Loan Fees	Prefer no Tax Credit Equity be used to pay this item			
Corridors, stairwells, storage areas	X	X	X	X
Developer Fee	X	X	X	X
Developer Fee - Project management	X	X	X	X
Developer Fee - Technical assistance	X	X	X	X
Environmental site assessment	X	X	X	X
Financing fees	X	X	X	X
Geotechnical study	X	X	X	X
Hazardous materials abatement and monitoring	X	X	X	X
Impact/mitigation fees	X	X	X	X
Infrastructure improvement (if within property boundaries of the project)	X	X	X	X
Inspections & Surveys	X	X	X	X
Insurance costs during development period	X	X	X	X
Interest - Residential - Permanent Loan	X	X	X	X
Interest - Residential - Bridge Loan	X	X	X	X
Interest - Residential - Construction Loan	X	X	X	X
Interest - Commercial - Permanent Loan	Prefer no Tax Credit Equity be used to pay this item			
Interest - Commercial - Bridge Loan	Prefer no Tax Credit Equity be used to pay this item			
Interest - Commercial - Construction Loan	Prefer no Tax Credit Equity be used to pay this item			
Landscaping	X	X	X	X
Late Fees	Not Preferred			Case by case
Legal	X	X	X	X
LIHTC Non-profit donation				
Low Income Housing Tax Credit (LIHTC) fees	X	X	X	X
Major appliances (e.g. stoves, refrigerators, washer/dryer, dishwasher)	X	X	X	X
Manager's housing unit (income-qualified)	X	X	X	X
Manager's housing unit (non-income-qualified)	X	X	X	

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Marketing study	X	X	X	X
Marketing/leasing expenses	X	X	X	X
Office equipment				
Off-site infrastructure (Not Required by Permit)				
Off-site infrastructure (Required by Permit)	X	X	X	X
On-site Management office space (dedicated to on-site housing units)	X	X	X	X
On-site Management office space (not dedicated to on-site housing units)				
Operating Expenses not covered by Operating Revenue during an occupied rehab	X			
Other loan fees (Impact Capital, State HTF, etc.)	X	X	X	X
Permits, fees, and hook-ups	X	X	X	X
Playground equipment if solely for residents	X	X	X	X
Professional Fees	X	X	X	X
Real estate taxes during development period	X	X	X	X
Reimbursement of lost investment potential				
Reimbursement of pre-development costs	X	X	X	X
Relocation expenses for projects NOT using HOME funds	X	Not Preferred	X	X
Relocation expenses for projects using HOME funds	X	X	X	X
Residential Parking - Not required by local code	Not Preferred	Not Preferred	Not Preferred	Case by case
Residential Parking - Required by local code	X	X	X	X
Spaces used for on-site social services (for tenants only)	X	Case by Case	X	X
Title insurance	X	X	X	X
Utility costs during development	X	X	X	X