
APPENDIX 1 – EXPENSE CATEGORIES

CATEGORIES OF WORK*

Accounting	Electrical	Ornamental Metals
Acquisition	Electrical Fixtures	Painting
Alarm/Security	Elevators	Parking Lot
Appraisal	Engineering	Permanent Financing Fees
Appliances	Environmental	Permits
Architecture	Excavation	Plaster
Awnings	Exterior Lighting	Plumbing
Blinds/Shades	FF & E	Plumbing Fixtures
Builders Overhead	Finish Carpentry	Real Estate Taxes
Builders Profit	Fire Extinguishers	Recording Title/Transfer Charge
Builders Risk Insurance	Fire Sprinklers	Rental Equipment
Cabinets	General Contractor Fee	Roofing
Carpeting	General Contractor Profit	Rough Carpentry
Ceramic Tile	General Requirements	Rough Electrical
Clean-Up	Gutters	Rough Plumbing
Closing Cost	Hardware	Sewer & Water Hookup
Common Labor	Hauling	Sheet Metal
Concrete	Historic Consultant	Shelving
Construction Period Interest	HVAC	Siding
Construction Supervision	Insulation	Site Work
Construction Utilities	Labor	Specialties
Contingency	Landscaping	Structural Steel
Counter & Vanity Tops	Legal	Supplies & Equipment
Demolition	Loan Origination Fee	Survey
Developer Fee	Lumber	Toilet partitions/accessories
Developer Profit	Marketing	Tuckpointing
Disbursing Fee	Masonry	Waterproofing
Doors	Mirrors	Windows
Drywall	Miscellaneous	Wood Flooring

* **NOTE:** Not all items are qualified rehabilitation expenses. See list below for examples of non-qualified expenses.

NON-QUALIFIED EXPENSES**

Acquisition Cost	Fences & Gates	Permanent Financing Fees
Appliances	Fire Extinguishers	Real Estate Taxes outside of project rehab period
Appraisal	Garage Expenses	Room additions outside of original foundation of structure
Awnings	Landscaping	Sidewalks
Blinds & Shades	Light Bulbs	Signs
Closing Costs not related to Construction Loan	Loan Fees not related to Construction Loan	Sheds & Gazebos
Contractor Fees over 10% of Project Costs	Mailboxes	Shelves
Credit Card Interest	Marketing Costs	Tenant Relocation Costs
Deck Builds and Deck Enlargements	Mirrors	Tools
Developer Fees over 20% of Project Costs	Mortgage Interest	Union Dues
Equipment Purchases & Replacement on Small projects	Site Work	
	Parking Lots	
	Patios	

** **NOTE:** The list above may not include all non-qualified, or ineligible, expenses.