

**Table 1**  
**Examples of Community Services and Supports-General System Development Housing Costs (Project-Based)**

<b>Cost</b>	<b>Definition</b>	<b>Funding Source</b>
Master Leasing	A legal contract in which a third party (other than the actual tenant) enters into a lease agreement with the property owner and is responsible for tenant selection and collection of rental payments from sub-lessees.	General System Development
*Building acquisition	The purchase of an existing building (house, apartment complex, etc.) to provide supportive housing.	General System Development
*Land acquisition	The purchase of land for the purpose of building a housing unit.	General System Development
*Building construction (or hard costs)	The direct costs to construct a building, also known as “brick and mortar” costs, as distinguished from legal, architectural, financing and other fees (soft costs) required for the project.	General System Development
*Closing Costs	Expenses involved in transferring real estate from a seller or to a buyer, including legal fees, charges for title searches, title insurance and fees for recording deeds, mortgages and other documents.	General System Development
*Predevelopment Costs	Expenses other than “brick and mortar” costs incurred in developing a housing project, including legal, architectural, financing and other fees.	General System Development
*Building Renovations	The direct costs to rehabilitate or modify the structure of a building.	General System Development
*Interest on a Construction Loan	Interest on a loan, usually short-term, which is made to finance the actual construction or renovation of a property.	General System Development
*Mortgage	Debt instrument by which the borrower (mortgagor) gives the lender (mortgagee) a lien on property as security for the repayment of a loan.	General System Development
*Operating Reserves	Funds set aside to offset possible losses due to unexpectedly low rent collections or unanticipated operating and maintenance costs. A reserve may be required by a lender in the form of an escrow to pay upcoming taxes and insurance costs.	General System Development
*Replacement Reserves	Funds set aside to be used for anticipated replacement of systems and equipment, such as roof replacement, painting, HVAC replacement, etc.	General System Development
*Operating Subsidies	Project-based operating subsidies are funds set aside to be used to reduce the rent charged to tenants or to make units available to lower income households at affordable rates.	General System Development
*Administration	Fees charged by an agency to administer a housing fund or to develop a housing project.	General System Development

\* These costs allowed only when the housing is government-owned.

**Table 2**  
**Examples of Community Services and Supports Housing Costs (Individual-Based)**

<b>Cost</b>	<b>Definition</b>	<b>Funding Source</b>
Move-in Assistance	Security deposit, first and last months rent and any other fees required prior to moving into a housing unit.	FSP only
Motel Vouchers	Certificates worth a specific monetary value that must be used on housing, such as motels.	FSP or O&E
Rental Subsidies	Tenant based rental subsidies are CSS funds given to an individual household for the costs of housing. Rental subsidies may only be used for individuals and/or families served in CSS Full Service Partnership programs. Does not allow trust funds.	FSP only
Master Leasing	Master leasing of housing units for individuals participating in Full Service Partnerships who need housing. Master leasing of housing to provide temporary housing for individuals as an outreach and engagement strategy.	FSP or O&E

O & E = Outreach and Engagement

FSP = Full Service Partnership