

**Indian Housing Operating Cost (IHOC) Study****ATTACHMENT A: COST CATEGORIES**

The IHOC team will take cost data from existing records and assign them to these categories.

**Administration**

- Administrative Employee Costs
- Administrative Salaries
- Administrative Benefits
- Legal Expenses
- Training
- Travel
- Accounting/Auditing Fees
- Office Rent
- Sundry
- Telephone/Pagers
- Computers
- Shipping
- Materials and Supplies
- All Other Administrative
- Outside Management Fees
- Capital Expenditure

**TOTAL Administrative Expenses****Tenant Services/ Housing Services**

- Employee Costs
- Salaries
- Benefits
- Training
- Travel
- Supplies and Materials
- Other
- Telephone/Pagers
- Shipping
- All Other Tenant Services
- Capital Expenditure

**TOTAL Tenant Services/ Housing Services****Utilities**

- Water (& Sewer)
  - Office
  - Resident
- Electricity
  - Office
  - Resident
- Gas
  - Office
  - Resident

## OMB Attachment A

## Cost Categories

- Fuel
- Office
- Resident
- Labor
- Other Utilities Expenses
- Office
- Resident

### **TOTAL Utilities**

### **Ordinary Maintenance and Operation**

- Employee Costs
- Salaries
- Benefits
- Training
- Travel
- Materials
- Contract Costs
- Garbage & Trash Removal
- Yard Maintenance
- Snow removal
- Mowing and Others
- Capital expenditure
- Rent
- Other
- Telephone/Pagers
- Shipping
- All Other Maintenance and Operation

### **TOTAL Maintenance and Operation**

### **General Expenses**

- Insurance
- Payments
- PILOT
- Other, including payments to Tribes
- Protective Services

### **TOTAL General Expenses**

## **TOTAL ROUTINE OPERATING EXPENSES**

### **Modernization**

- Employee Costs
- Salaries
- Benefits
- Training
- Travel
- Materials
- Contract Costs
- Capital expenditure
- Other

### **TOTAL Modernization**

**TOTAL EXPENDITURES INCLUDING  
MODERNIZATION**