LOUISIANA HOUSING CORPORATION

BOARD OF DIRECTORS

Agenda Item 5

Administrative Committee

Chairman Malcolm Young

June 10, 2015

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BOBBY JINDAL
GOVERNOR

MICHELLE L. THOMAS
APPOINTING AUTHORITY

Louisiana Housing Corporation

June 3, 2015

ADMINISTRATIVE COMMITTEE MEETING

AGENDA

Notice is hereby given of a regular meeting of the Administrative Committee to be held on **Wednesday, June 10, 2015 at 9:30 A.M.,** Louisiana Housing Corporation Building, **Committee Room 1**, located at 2415 Quail Drive, Baton Rouge, Louisiana, by order of the Chairman.

1. Call to Order and Roll Call.

2. Approval of the **Minutes of the April 8, 2015 Committee Meeting.**

3. Presentation by **MGT of America regarding the updated Cost Allocation Plan**; and providing for other matters in connection therewith.

4. Resolution approving the **updated Cost Allocation Plan**; and providing for other matters in connection therewith. Staff recommends approval.

5. Resolution approving and **authorizing the issuance of not exceeding Thirty-Nine Million Dollars ($39,000,000) of Louisiana Housing Corporation Single Family Mortgage Revenue Refunding Bonds (Taxable) in one or more series or subseries**; approving the form of a Series Supplemental Trust Indenture in connection with the aforesaid Refunding Bonds; requesting the State Bond Commission to approve the aforesaid documents and to approve the issuance, sale and delivery of the Refunding Bonds; and providing for other matters in connection therewith. Staff recommends approval.

6. Other Business.

7. Adjournment.

Michelle L. Thomas
LHC Appointing Authority

If you require special services or accommodations, please contact Board Coordinator and Secretary Barry E. Brooks at (225) 763 8773, or via email bbrooks@lhc.la.gov.

Pursuant to the provisions of LSA-R.S. 42:16, upon two-thirds vote of the members present, the Board of Directors of the Louisiana Housing Corporation may choose to enter executive session, and by this notice, the Board reserves its right to go into executive session, as provided by law.

Administrative Committee Meeting Minutes
Wednesday, April 8, 2015
2415 Quail Drive
Committee Room 1
Baton Rouge, LA 70808
8:45 a.m.

Committee Members Present
Chairman Malcolm Young
Dr. Daryl Burckel
Alice Washington for Treasurer John Kennedy

Committee Members Absent
Larry Ferdinand
Ellen Lee

Board Members Present
Michael Airhart
Mayson Foster
Guy Williams, Jr.
Willie Spears

Board Members Absent
Matthew Ritchie

Staff Present
Keith Cunningham
Frederick Tombar, III
Michelle Thomas
Rebekah Ward
Nicole Sweazy
Sarah Mulhearn
Todd Folse
Jessica Guinn
Brenda Evans
Janel Young
Terry Holden
Loretta Wallace
Liza Bergeron
Konchetta Bringier
Ernest Legier

Nicole Carter
Natasha Anderson
Collette Mathis
Anita Tillman
Christine Bratkowski
Leslie Strahan
Kevin Jackson

Others Present
Angela Lear, Whitney Bank
Shaun Toups, Government Consultants
Gordon King, Government Consultants
Wayne Neveu, Foley & Judell

Minutes

Call to Order and Roll Call. The Administrative Committee Meeting was called to order by Chairman Malcolm Young at 8:44 a.m. The roll was called by Ms. Rebekah Ward, Committee Secretary, and a quorum was established.

Approval of Minutes. On a motion by Mr. Willie Spears, which was seconded by Ms. Alice Washington, the minutes of the February 11, 2015 meeting were approved without correction.

Action Items.

- ***Resolution authorizing the LHC to implement Layoff Avoidance Measures in the form of a Retirement Incentive.***

Chairman Young introduced and explained the resolution. Mr. Frederick Tombar, III, Executive Director, provided detailed a explanation for the resolution, including an overview of past and future budgets. Board members discussed with staff the number of staff who qualify for the incentive and the maximum potential cost savings. A motion was made by Dr. Daryl Burckel, seconded by Mr. Mayson Foster, to favorably recommend the resolution to the Full Board. The motion passed unanimously.

- ***Resolution authorizing the LHC to issue a Request for Proposals ("RFP") to seek proposals from Property Management Firms to manage the three properties owned by the Corporation.***

Chairman Young introduced and explained the resolution. There was a brief discussion about the management requirements for each property. Staff agreed to work with the committee chair and board chair to appoint board members to a scoring team. A motion was made by Dr. Burckel, seconded by Mr. Spears, to recommend the resolution to the Full Board. The motion passed unanimously.

- ***Resolution recognizing and declaring the month of April 2015 as "Fair Housing Month".***

Chairman Young introduced and explained the resolution. A motion was made by Mr. Guy Williams, seconded by Mr. Spears to recommend the resolution to the Full Board. The motion passed unanimously.

- ***Resolution authorizing the LHC to open a Line of Credit with Federal Home Loan Bank of Dallas for an amount not to exceed fifty million dollars ($50,000,000).***

Chairman Young introduced and explained the resolution. Mr. Gordon King, Financial Advisor, gave further explanation of the impact of the resolution, stating that it would provide low interest loans through the LHC. Mr. Wayne Neveu clarified that the loans are securitized so there is no risk and provided a more detailed overview of the potential program. There was extensive discussion between board members, financial advisors, and staff to provide clarification on the roles of lenders, borrowers and the LHC. A motion was made by Mr. Foster, seconded by Mr. Spears to recommend the resolution to the Full Board. The motion passed with 6 yes votes. There was 1 abstention by Mr. Airhart.

Adjournment.

There being no other business to discuss, Chairman Young adjourned the meeting at 9:23 a.m.

Louisiana Housing Corporation

FY 2016 2 CFR Part 225 and Part 200

Indirect Cost Rate Proposal

Based on Actual Data Incurred
During the Fiscal Year Ended
June 30, 2014

Prepared by:

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Section I

Introduction

Introduction

Louisiana Housing Corporation (LHC) is an instrumentality of the State of Louisiana established effective July 1, 2011 pursuant to Chapter 3-G of Title 40 of the Louisiana Revised Statutes of 1950, as amended. The enabling legislation grants LHC the authority to promulgate rules, regulations, or other procedures for the coordination of all state-administered housing programs.

Programs implemented by LHC consist of Mortgage Revenue Bond Programs, the Low Income Housing Tax Credit Program, the Louisiana Housing Trust Fund Program, the Neighborhood Stabilization Program and various federal award programs including the Low Income Housing Energy Assistance Program, the Weatherization Assistance Program, HOME Investment Partnerships and Section 8 Contract Administration. The powers of LHC are vested in a Board of Commissioners which is empowered to contract with outside parties to conduct the operations of the programs it initiates. For the mortgage revenue bond programs it initiates, the Corporation utilizes mortgage lenders to originate and service mortgage and construction loans acquired under its single family and multifamily programs. LHC also utilizes various financial institutions to serve as trustees for each of its programs. Those financial institutions administer the assets of the mortgage revenue bond programs held under trust pursuant to the trust indentures.

Both direct and indirect costs are incurred by LHC in the performance of its goals. Direct costs are costs that can be specifically or readily identified with a specific cost objective or program. Indirect costs are costs necessary for the effective, efficient operation of LHC programs that cannot be readily identified to a specific cost objective or program without effort disproportionate to results achieved.

GAAP Principles

The recovery of costs incurred by LHC is accomplished and documented in accordance with generally accepted accounting principles (GAAP) and federal cost principles and requirements. GAAP standards are recognized and promulgated by Governmental Accounting Standards Board (GASB). There are three basic concepts incorporated within GAAP that LHC follows. First, costs are necessary and reasonable for proper performance of a program. Second, costs are charged or allocated to programs in accordance with relative benefits received. A program is only charged for services it utilizes or benefits from, and is only charged in relation to benefits derived from the service. Third, costs are accorded consistent treatment as either direct or indirect. A cost is not charged to a program as a direct cost if any other costs incurred for the same purpose in like circumstances have been allocated to the program as indirect costs.

Federal Principles and Procedures

Federal cost principles and procedures applicable to LHC for FY 2014 are presented in 2 CFR Part 200 and 2 CFR Part 225, *Cost Principles for State, Local and Indian Tribal Governments (U.S. Office of Management and Budget [OMB] Circular A-87)*. In recognition of 2 CFR Part 225 requirements, LHCC costs are determined and charged to Federal awards in accordance with the following general criteria:

- Costs are necessary and reasonable for proper and efficient performance and administration of Federal awards.
- Costs are allocable to Federal awards under the provisions of the Circular. Costs have been allocated to a particular cost objective only if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.
- Costs are authorized or not prohibited under State or local laws or regulations.
- Costs conform to any limitations or exclusions set forth in 2 CFR Part 225 principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Costs are accorded consistent treatment. A cost has not been assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Except as otherwise provided for in 2 CFR Part 225, costs have been determined in accordance with generally accepted accounting principles.
- Costs have not been included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Costs are net of all applicable credits.
- Costs are adequately documented.

Indirect Cost Recovery

LHC recovers indirect costs through the allocation of costs to benefiting programs and the application of an indirect cost rate. Indirect costs and allocated direct costs which benefit more than one division and/or program are allocated to divisions and programs utilizing an appropriate allocation base. Costs of the administrative divisions, time off with pay for all staff, and allocated direct costs that have been allocated to administrative divisions are recovered through the application of an indirect cost rate.

In order for LHC to recover indirect costs from federally funded grants and awards, 2 CFR Part 225 requires an indirect cost rate proposal (ICRP) to be prepared and submitted to LHC's cognizant federal agency for review and approval. LHC's cognizant federal agency is the U.S. Department of Housing & Urban Development (USHUD).

This document constitutes the LHC ICRP proposed for the period beginning July 1, 2015 and ending June 30, 2016 (FY 2016). The ICRP is based on actual expenditures and data incurred by LHC during the fiscal year ended June 30, 2014 (FY 2014). The ICRP has been prepared by MGT of America, Inc. for and at the request of the Louisiana Housing Corporation. The ICRP is presented in the following sections:

- **Certificate of Indirect Costs** - Certificate signed by an authorized LHC official certifying the ICRP has been prepared in accordance with applicable policies and procedures of 2 CFR Part 225.

- **Organizational Structure** - Functional statements noting the duties and/or responsibilities of LHC departments.

- **Financial Information** - Schedules providing a summary of the LHC actual FY 2014 expenditures by operating department and expense type.

- **Federal Funding** - Schedules providing LHC's actual FY 2014 federal expenditures.

- **Cost Policy Statement** – LHC cost principles and policies, and descriptions of the method utilized to record, document, and recover costs.

- **Indirect Cost Rates** - Documentation supporting the development of indirect cost rates utilized to recover central administrative and support costs.

- **Appendices**:

    - **Appendix 1: FY 2014 Trial Balance -** LHC's year-end expenditure report with summary information provided by type of expenditure, by program and by department.

    - **Appendix 2: Organization Charts –** Graphical representation of the LHC organization.

    - **Appendix 3: FY 2014 LHC Financial Statements**

Section II

Certificate of Indirect Costs

Louisiana Housing Corporation

Certificate of Indirect Costs

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

1) All costs included in this proposal to establish billing or final indirect costs rates for the period July 1, 2015 through June 30, 2016are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with the applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

Section III

Organization Structure

Organizational Structure

LHC is comprised of both administrative and support departments, and services departments that perform all the functions of the organization. The following is a listing of the departments that LHC is organized into:

000 - Board

LHC is governed by a board of 11 members composed of the State Treasurer, two members appointed by the President of the Senate, two members appointed by the Speaker of the House, and 6 members appointed by the Governor representing various housing sectors and the public.

005 - Accounting

The Accounting department is responsible for centralized agency accounting, budgeting and procurement services. Duties include accounts payable and receivable services, travel reimbursement, and related activities

010 – Executive Staff

The LHC's Executive Staff provides leadership and vision to ensure that the Corporation is effectively managing its programs, assisting stakeholders and achieving the LHC's mission. Positions included in this division include the Chief Administrative Officer, Executive Director and Executive Counsel.

015 – Legal Counsel

The LHC's Legal Counsel department provides legal advice and support for the organization.

020 – HTPCC

The Housing and Transportation Planning and Coordinating Commission (HTPCC) serves as the state's Interagency Council on Homelessness. The HTPCC was established in July of 2012 in conjunction with the creation of the Louisiana Housing Corporation (LHC). As the state's housing agency, the LHC will be taking the lead.

As per the Executive Order, the State Interagency Council on Homelessness will be tasked with creating and implementing Louisiana's Ten-Year Plan to End Homelessness; serve as the state clearinghouse for information on homeless services, housing and transportation options for the homeless; and other appropriate and necessary activities. The Council will bring together the resources, programs and experiences of several state and federal agencies, and coordinate a more efficient delivery of services to those most in need of housing. The Council will report to the Governor and the Louisiana Legislature annually.

025 – Human Resources

The Human Resources department provides a full range of personnel functions including recruitment and employment, compliance with personnel rules and regulations, employee and supervisor counseling, performance management, agency compensation plans, personnel hiring and change paperwork, staff training registrations, and new employee orientation.

030 – Internal Audit

This department is charged with providing independent and objective evaluations of the company's financial and operational business activities, including its corporate governance. They also provide evaluations of operational efficiencies and report to the highest levels of management on how to improve the overall structure and practices of LHC.

035 – Public Relations

This department manages the Corporation's communications and public relations activities, working each day to find new ways to share the Corporation's story with the people of Louisiana. This includes providing information and insight about the LHC to members of the media; ensuring that the LHC meets public information requirements; maintaining the LHC's website and email newsletters; working with subject matter experts to publish reports; and keeping LHC news updated on social media.

095 – Section 8 Contract Admin

This department is used to record the administrative costs associated with operating the LHC's Section 8 programs.

100 – Performance Based Section 8 Voucher

Responsible for conducting on-site management reviews of assisted projects; adjusting contract rents; reviewing, processing, and paying monthly vouchers submitted by owners; renewing contracts with property owners; and responding to health and safety issues at the property.

105 – Section 811 Project Rental Assistance Program (S811 PRA)

Provide project-based rental assistance in the development of supportive housing for extremely low-income persons with disabilities.

110 – Single Family (SF) Bond

This department issues bonds to finance mortgage loans on single-family homes, either directly by purchasing newly originated or existing mortgage loans or indirectly by allowing lenders to purchase mortgage loans using bond proceeds. These mortgage loans generally are targeted to first-time homeowners meeting certain income and purchase price requirements.

116 – ESG Emergency Solutions

For activities in connection with emergency shelter of homeless people. This funding is awarded to local units of government statewide. The ESG eligible activities are for the emergency shelter operating costs, and eligible social services expenses, and homelessness prevention and rapid re-housing activities to include short-term and medium-term rental assistance and services to stabilize individuals and households who are homeless or at risk of becoming.

120 – Shelter + Care

Provides permanent housing in connection with supportive services to homeless people with disabilities and their families. The primary target populations are homeless people who have: serious mental illness, chronic problems with alcohol, drugs or both, acquired immunodeficiency syndrome (AIDS) or related diseases.

125 – HOME Tenant Based Rental Assistance (TBRA)

The HOME Investment Partnerships Program (HOME) provides formula grants to States and localities that communities use to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. LHC uses all 4 activities available (Rental Production, Homebuyer Production, Homeowner Rehabilitation and Tenant-based Rental Assistance).

136 – Environmental Review

LHC reviews developments and potential environmental impacts to determine whether the projects meet federal, state, and local environmental standards. The environmental review process is required for all HUD-assisted projects to ensure they do not negatively impact the surrounding environment and that the property site itself will not have adverse environmental or health effects.

140 – LHA CDBG Gustav/Ike

This department utilizes Disaster CDBG funds to assist low-to-moderate income homeowners who need to repair their homes but have a gap in financial means due to resource limitations and is limited to parishes impacted by Hurricanes Gustav and/or Issac.

145 – LHA CDBG Gustav/Rita

This department utilizes Disaster CDBG funds to assist low-to-moderate income homeowners who need to repair their homes but have a gap in financial means due to resource limitations and is limited to parishes impacted by Hurricanes Katrina and/or Rita.

160 – Asset Management

The Asset Management Department monitors properties financed with housing tax credits, HOME funds, and Federal Deposit Insurance Corporation projects. Asset Management ensures the long-term preservation of affordable housing and ensures that federal laws and LHC requirements are followed.

166 – Policy

The Policy department reviews and sets policies for the LHC to help assure that programs are operated in accordance with all local, state and federal laws and regulations.

167 – Operations Admin

The Operations Admin department is responsible for maintaining the facilities, fleet and records of the LHC.

168 – Information Technology

The Information Services Division maintains agency networks, databases, and telecommunications systems; provides programming services; and supports telecommunication, data network infrastructure, and data management systems. The Division also provides advice and training to agency staff on information technology related matters.

169 – Community Outreach

This department manages the Corporation's outreach activities, working each day to find new ways to connect individuals in need with housing and supportive services

170 – Sustainable Housing

This department supports the construction and rehabilitation of green affordable housing, recognizing that affordable homes should be located close to transportation, jobs, and schools and designed to maximize health and environmental benefits.

174 – Building Maintenance

Department is used to record building maintenance, fire safety and miscellaneous exterior expenditures.

175 – Single Family Construction

This department provides funding to developers for the acquisition and rehabilitation or new construction of single family homes for low and moderate income families.

180 – Rental Prod

The Rental Production and Preservation department provides funding to developers for the acquisition and rehabilitation or new construction of rental housing for low and moderate income families.

185 – Homeowner Repair/Assist

This department provides funding to assist low-to-moderate income homeowners who need to repair their homes but have a gap in financial means due to resource limitations.

190 – Construction Monitoring

The Construction Monitoring team supervises the progress of new construction and rehabilitation projects across all LHC programs, ensuring that federal regulations are followed and that all construction agreements between LHC and the developer or owner are met. In the event that issues or concerns arise, the Construction Monitoring team provides solutions and technical advice to the department administering the funding. The department makes every effort to conduct site visits in order to identify issues early and achieve resolution prior to the project being occupied. The staff inspects to ensure that federal regulations are followed and that all agreements between LHC and the developer/owner concerning construction are met. In the event there are issues or concerns discovered, the staff provides possible solutions and technical advice to the department responsible for that funding program.

193 – Compliance Monitoring

The Compliance Department monitors properties financed with housing tax credits, HOME funds, and Federal Deposit Insurance Corporation projects. The Compliance Department ensures the long-term preservation of affordable housing and that federal laws and LHC requirements are followed. To achieve these objectives, the Compliance team employs a training, education, and technical assistance approach with its owner and property manager partners.

Federal regulations require all properties to be inspected, and the frequency of inspections is dictated by the project's source(s) of funding. In addition to site inspections, the monitoring team also reviews tenant files to ensure program requirements are met; and the desk monitoring team receives and reviews annual compliance certifications and submissions, due every year on February 15th.

195 – Desk Monitoring

The Desk Monitoring Section of the Asset Management Department is responsible for monitoring compliance of reporting requirements, regulatory compliance, payment obligations and ensuring the ongoing long-term viability of LHC funded projects. Throughout the compliance period and extended use period, desk monitoring of the projects performance will include a review of following: Initial Underwriting Assumptions, Annual Audited Financial Statements and Supplemental Information, Regulatory Annual Reporting/ Submission Requirements, Payment Obligations, Onsite Monitoring/ Physical Condition. Owners/ Developers are required to comply to Annual Reporting requirements as outlined in your governing documents.

LHC Programs

Within the departmental organization of the LHC, are the Programs that they support. The Programs maintained by the LHC are a combination of specific federal/state services provided to constituents within Louisiana and several intermediate cost pools that house indirect costs. A listing of the LHC programs are presented below:

000 - Unallocable
010 - CDBG SF Loan
025 - HOME
035 - LA Trust Fund
040 - LIHEAP
045 - LIHTC
050 - ARRA TCAP
055 - ARRA TCEX
060 - M2M
065 - MRB
070 - NFMC
075 - NSP
080 - NRPP
085 - Katrina/Rita Small Rental
090 - Risk Sharing
095 - S8CA
100 - LHA PBS8V (Section 8 Vouchers)
105 - S811 Supportive Housing
110 - Single Family Program
111 - Katrina/Rita Homeless Supt
112 - Gustav/Ike Homelessness Prev
113 - Gustav/Ike Supportive Housing
116 - ESG
118 - Gustav/Ike Parish
119 - Gustav/Ike State Afford Rent Prg
120 - LHA Shelter + Care
121 - Gustav/Ike Par Affordable Rental
122 - Gustav/Ike Piggyback
123 - Katrina/Rita Supptve Hsng Svcs
124 - Katrina/Rita Piggyback
125 - HOME TBRA
126 - PVE Industriaplex
130 - ARRA WAP
135 - WAP
140 - Homebuyer Counseling
142 - St. John Housing Authority
144 - Homebuyer Education
146 - CDBG Contaminated Drywall
148 - CDBG Isaac Hazard Mitigation
150 - NRPP Round 3
154 - Isaac Plaq Homeowner Assist
155 - Mid-City Gardens
156 - Isaac St. John Homeowner Assist
160 - Village de Jardin
165 - Willowbrook
166 - Isaac St. John Demolition
168 - Isaac St. John Small Rental
200 - Disaster Recovery
205 - 205 Allocable
210 - 210 Compliance Allocable
215 - 215 Energy Allocable
220 - 220 Special Program Allocable
225 - 225 Rental Allocation
230 - 230 Asset Mgmt Allocation
235 - 235 Sustainable Housing Alloc
240 - 240 LCA Allocation
245 - 245 Allocated Expenses

Organization charts for LHC have been included in Appendix 2.

Section IV

Financial Information

Financial Information

Exhibit A, Total Expenses for the Fiscal Year Ended June 30, 2014 (FY 2014), is presented in this Section. The Exhibit provides LHC's total FY 2014 actual expenditures. All subsequent exhibits in the ICRP reconcile to Exhibit A. LHC's year-end Trial Balance from their accounting system to which Exhibit A has been reconciled is provided in Appendix 1.

Exhibit A provides expenditures by department and the following major objects of expense:

- **Salaries** – Employee salaries and wages.
- **Fringe Benefits** – Employee benefits and other payroll related costs.
- **Travel & Training** – Costs related to employee travel and training.
- **Supplies & Operating Expenses** – Includes, but not limited to, utilities, rentals, communications, maintenance costs and supplies.
- **Professional Services** – Includes, but not limited to, professional services contracts and other consulting services.
- **Bank/Trustee Fees** – Includes bank service charges and trustee fees.
- **Interest Expense** – Includes interest expense costs.
- **Other** – Includes costs related to HUD dispositions.

Exhibit A is provided on the following pages.

Louisiana Housing Corporation **Exhibit A - Total Expenses**
2 CFR Part 225 Cost Allocation Plan & Indirect Cost Rate Proposal
FY 2016 Indirect Cost Rate Proposal
Based on Actual Expenses for FY 2014

Object of Expense Categories -->

Departments	Salaries	Fringe Benefits	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
000 - Board	3,150.00	241.29	55,293.58	13,439.21	5,165.00				77,289.08
005 - Accounting	796,551.07	312,303.15	8,431.07	6,607.05	200,405.00	2,487.65			1,326,784.99
010 - Executive Staff	1,071,343.22	1,042,372.90	88,947.40	1,084,845.13	742,977.67	18,876.11	74,837.50		4,124,199.93
015 - Legal Counsel	234,475.32	85,612.67	9,634.72	11,464.47	91,981.30				433,168.48
020 - HTPCC				550.00					550.00
025 - Human Resources	98,792.28	57,239.52	1,387.22	12,311.15	54,174.29				223,904.46
030 - Internal Audit	219,648.25	86,674.95	7,260.54	3,265.87	434.00				317,283.61
035 - Public Relations			1,238.09	50,381.85	870.00				52,489.94
095 - Section 8 Contract Admin	390,425.97	159,279.93	6,718.97	528.97	8,500.79	775.96			566,230.59
100 - Perf Based Section 8 Voucher	384,353.93	141,117.01	11,278.81	34,150.03	82,665.45	2,910.43			656,475.66
105 - S811 PRA	4,689.46	1,530.70	2,881.07	1,373.33	568.75				11,043.31
110 - SF Bond	378,302.24	173,275.50	11,959.15	2,214.53	11,671.64	5,664.08			583,087.14
116 - ESG Emergency Solutions	85,755.24	32,789.24	5,528.45	(7,167.97)	5,159.27	819.42			122,883.65
120 - Shelter + Care	73,574.77	27,754.53	528.11	9,890.22	24,499.65	180.61			136,427.89
125 - HOME TBRA	48,761.64	22,435.55	(104.74)	(9,358.20)	61,316.82				123,051.07
136 - Environmental Review	28,514.46	15,800.91		60.72					44,376.09
140 - LHA CDBG Gustav/Ike	14,582.92	903.10	(70.33)	(5,682.08)	(250.39)				9,483.22
145 - LHA CDBG Katrina/Rita	66,480.81	20,545.58	5,476.45	(4,935.09)	(234.38)				87,333.37
160 - Asset Management						6,244.72			6,244.72
166 - Policy	341,509.64	138,064.88	4,017.70	8,590.45					492,182.67
167 - Operations Admin	354,977.15	135,909.77	4,865.39	6,125.23	4,761.00				506,638.54
168 - Information Technology	544,114.45	204,143.79	13,960.00	643,517.76	262,503.15				1,668,239.15
169 - Community Outreach	145,016.19	75,401.20	3,668.04	5,925.15					230,010.58
170 - Sustainable Housing	227,503.16	95,528.31	8,272.62	2,604.04		84.12			333,992.25
174 - Building Maintenance				5,224.74					5,224.74
175 - SF Construction	302,446.25	122,074.75	1,883.90	5,541.27	59,440.00	169.39			491,555.56
180 - Rental Prod	340,290.12	140,760.52	27,372.33	8,176.56	404,313.28	2,400.28			923,313.09
185 - Homeowner Repair/Assist	497,416.59	152,863.68	7,615.14	61,809.88	77,094.65	8,685.13	824,921.21		1,630,406.28
190 - Construction Monitoring/Compliance	262,719.11	108,421.84	25,188.52	2,301.81					398,631.28
193 - Construction Monitoring/Compliance	176,343.87	87,488.28	8,278.58	4,544.36					276,655.09
195 - Desk Monitoring	220,357.89	91,986.10	4,853.50	538.04					317,735.53
Comb Mortgage Rev Bond Programs & Eliminations				124,458.59			24,008,078.79	6,581,571.00	30,714,108.38
Grand Total	**7,312,096.00**	**3,532,519.65**	**326,364.28**	**2,083,297.07**	**2,098,016.94**	**49,297.90**	**24,907,837.50**	**6,581,571.00**	**46,891,000.34**

ties to page S3 of 2014 CAFR

Section V

Federal Funding

Federal Funding

LHC administers programs that are funded directly by Federal awards, and through grants and reimbursable service agreements from other agencies. The exhibit provided in this Section identifies the Federal funding by program that that LHC expended during the fiscal year ended June 30, 2014.

The exhibit is provided on the following pages.

7. FEDERAL FINANCIAL ASSISTANCE

Federal grant programs represent an important source of funding to finance housing programs which are beneficial to the State of Louisiana. These grants are recorded as non-operating income and expense, and any assets held in relation to the programs are restricted. Receivables are established when eligible expenditures are incurred. The grants normally specify the purpose for which funds may be used and are subject to audit in accordance with Office of Management and Budget Circular A-133.

In the normal course of operations, grant funds are received from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. These audits can result in the Corporation having to make restitution to the federal agency as a result of noncompliance.

During the years ended June 30, 2014 and 2013, the following amounts were expended under various grants and entitlements:

	2014	2013
Community Development Block Grant	$ --	$ 9,407
Emergencies Solutions Grant	2,264	605
HOME Investment Partnerships	15,751	20,276
Low Income Housing Energy Assistance	44,486	45,039
National Foreclosure Mitigation Counseling	87	58
Comprehensive Housing Counseling Funds	218	--
Section 8 Housing Assistance Programs	88,274	85,491
Section 8 Housing Choice Vouchers	11,564	6,424
Shelter Plus Care	8,533	4,330
Weatherization Assistance	1,721	4,332
	$ 172,898	$ 175,962

Section VI

Cost Policy Statement

Cost Policy Statement

The recovery of costs incurred by LHC is accomplished and documented in accordance with the generally accepted accounting principles (GAAP), and federal cost principles and requirements. GAAP standards are recognized and promulgated by Governmental Accounting Standards Board (GASB).

There are three basic concepts incorporated within GAAP that LHC follows. First, costs are necessary and reasonable for proper performance of a program. Second, costs are charged or allocated to programs in accordance with relative benefits received. A program is only charged for services it utilizes or benefits from, and is only charged in relation to benefits derived from the service. Third, costs are accorded consistent treatment as either direct or indirect. A cost is not charged to a program as a direct cost if any other costs incurred for the same purpose in like circumstances have been allocated to the program as indirect costs. LHC maintains an accounting system that identifies all expenditures by department, type of cost, and program.

GAAP Principles

The recovery of costs incurred by LHC is accomplished and documented in accordance with generally accepted accounting principles (GAAP) and federal cost principles and requirements. GAAP standards are recognized and promulgated by Governmental Accounting Standards Board (GASB). There are three basic concepts incorporated within GAAP that LHC follows. First, costs are necessary and reasonable for proper performance of a program. Second, costs are charged or allocated to programs in accordance with relative benefits received. A program is only charged for services it utilizes or benefits from, and is only charged in relation to benefits derived from the service. Third, costs are accorded consistent treatment as either direct or indirect. A cost is not charged to a program as a direct cost if any other costs incurred for the same purpose in like circumstances have been allocated to the program as indirect costs.

Federal Principles and Procedures

Federal cost principles and procedures applicable to LHC for FY 2014 are presented in 2 CFR Part 225, *Cost Principles for State, Local and Indian Tribal Governments (U.S. Office of Management and Budget [OMB] Circular A-87)*. In recognition of 2 CFR Part 225 requirements, LHCC costs are determined and charged to Federal awards in accordance with the following general criteria:

- Costs are necessary and reasonable for proper and efficient performance and administration of Federal awards.

- Costs are allocable to Federal awards under the provisions of the Circular. Costs have been allocated to a particular cost objective only if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

- Costs are authorized or not prohibited under State or local laws or regulations.

- Costs conform to any limitations or exclusions set forth in 2 CFR Part 225 principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.

- Costs are accorded consistent treatment. A cost has not been assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

- Except as otherwise provided for in 2 CFR Part 225, costs have been determined in accordance with generally accepted accounting principles.

- Costs have not been included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.

- Costs are net of all applicable credits.

- Costs are adequately documented.

General Accounting Policies

- LHC utilizes accrual basis for accounting and financial statements.

- LHCs fiscal period is July 1st through June 30th.

- LHC maintains adequate internal controls to insure that no costs are charged both directly and indirectly to federal awards.

Types of Costs

Both direct and indirect costs are incurred by LHC in the performance of its goals. Direct costs are costs that can be specifically or readily identified with a specific cost objective or program. Indirect costs are costs necessary for the effective, efficient operation of LHC programs that cannot be readily identified to a specific cost objective or program without effort disproportionate to results achieved. Three methods are used to assign costs: direct cost assignment, cost allocation, and application of indirect cost rates.

Direct Cost Assignment

The majority of LHC's costs are costs that are specifically or readily identifiable with a specific department of program. All direct costs are supported by auditable documentation.

- Salaries and wages are charged directly to appropriate programs based on LHC policies and procedures, and applicable federal cost principles for the documentation of personnel services.

- Fringe Benefits are identified specifically to each employee and are assigned to cost centers in the same ratio as an employee's salary. The fringe benefits are annually reviewed and approved as part of the Louisiana statewide cost allocation plan by the Division of Cost Allocation of the U.S. Department of Health and Human Services.

- Other - All other direct costs are supported by vendor invoices, reimbursable service agreements and other appropriate documentation.

Cost Allocation

Beginning with FY 2016, LHC allocates some direct costs benefiting more than one department and/or program that cannot be readily identified with a particular unit without effort disproportionate to results achieved. Allocated direct costs are allocated monthly to all

benefiting LHC departments and programs. Allocated direct costs that are allocated to indirect cost departments are included as costs of those departments utilized in the development of indirect cost rates.

Allocated direct costs that are allocated to direct program departments are subsequently allocated to benefiting programs. When funding is not available in a program due to funding allowability, lack of funding, or exhaustion of existing funds, allocated direct costs are charged to a non-federal fund appropriation. This ensures federal funding sources other than state funds are only allocated and fund their equitable share of costs.

Types of direct costs that are allocated monthly include the following:

- Maintenance in Lieu of Rent (facilities costs): depreciation, rent, utilities, repairs, janitorial, garbage etc.
    - Costs are allocated using a maintenance in lieu of square footage rate which is subsequently applied to the amount of square footage utilized by each department/program.

Indirect Cost Rates

LHC utilizes indirect cost rates prepared in accordance with 2 CFR Part 225 to recover the costs of agency-wide central administrative and support services. Descriptions of LHC's indirect costs and exhibits providing and supporting the development of the indirect cost rates are provided in Section VII.

- Indirect Cost Rates – The rates are utilized to recover indirect costs from Federal awards and grants. The rates are prepared in accordance with 2 CFR Part 225 and includes all allowable indirect costs incurred by LHC. The rates are developed by classifying all LHC costs as either direct or indirect; apportioning the indirect costs into one of several cost pools; allocating the indirect costs to the benefitting programs; and dividing total indirect costs for each program by LHC's total personnel costs (salaries with fringe benefits).

This concludes this Section of the ICRP. The following Section of the ICRP identifies costs that are included in LHC indirect cost rates, and the calculation of the indirect cost rates.

Section VII

Indirect Cost Rate Calculations

FY 2016 Indirect Cost Rates

LHC utilizes the 2 CFR Part 225 multiple allocation base method for the development of a single organization-wide indirect cost rate for each program. The FY 2016 indirect cost rates are based on LHC actual expenditures for the fiscal year ended June 30, 2014 (FY 2014). All costs and exhibits in this Section reconcile to LHC's total expenditures provided in the Trial Balance and CAFR schedules presented in Appendix 1.

Indirect Costs

Indirect costs included in the indirect cost rate are those costs that are for the overall support and management of the organization, for time off with pay, and for other administrative costs borne out of departments that support smaller groups of programs. Regardless of the department that they originated in, all indirect costs are recorded in one of several programs. Following is a brief description of the indirect cost pools:

- **Program 205 - Allocable** – This program is the primary location for the majority of the LHC indirect costs. As such, this program has been sub-divided into 3 different cost pools:
  - **205 Allocable – Expenditure Based** – costs associated with Accounting, Internal Audit, Legal Counsel, Public Relations, Policy, Community Outreach and Desk Monitoring charged to Program 205 have been allocated based on the expenditures in each direct program.

  - **205 Allocable – Facilities Costs** – costs associated with operation and maintenance of the LHC facilities are included in this cost pool and have been allocated to direct programs based on salary dollars. In addition to the allocation of costs, a maintenance in lieu of rent rate has also been calculated. Beginning in FY 2016, the LHC will utilize the maintenance in lieu of rent rate to directly allocate facility costs to programs. Allocations to indirect activity programs will subsequently be included in the indirect cost rate.

  - **205 Allocable – Salary Based** – all other costs charged to Program 205, including Executive Staff, Human Resources, Information Technology, non-facility Operations, and post-retirement health insurance costs have been allocated

based on the salary dollars in each direct program.

- **Program 210 Compliance Allocable** – costs charged to Program 210, primary from department 190 Construction Monitoring and 193 Compliance Monitoring have been allocated to programs based on the direct salary charges to programs from Construction Compliance & Monitoring departments (#190 & #193).
- **Program 215 Energy Allocable** – costs charged to Program 215 have been allocated based on the direct salary charges to related programs.
- **Program 220 Homeowner Assistance Allocable** – costs charged to Program 220 have been allocated based on the direct salary charges to programs from the Homeowner Repair/Assist department (#185).
- **Program 225 Rental Allocable** – costs charged to Program 225 have been allocated based on the direct salary charges to programs from department 110 SF Bond, 175 SF Construction and 180 Rental Prod.
- **Program 230 Asset Management Allocable** – costs charged to Program 230 have been allocated based on the direct salary charges to programs from departments 190 - Construction Monitoring/Compliance, 193 - Construction Monitoring/Compliance, and 195 - Desk Monitoring.
- **Program 235 Sustainable Housing Allocable** – costs charged to Program 235 have been allocated based on direct salary charges to programs from department 170 Sustainable Housing.
- **Program 240 Louisiana Housing Authority Allocable** – costs charged to Program 240 have been allocated based on the direct salary charges to programs LHA departments located at Mid-City (Dept 100 Perf Based Section 8 Voucher, 105 S811 PRA, 116 ESG Emergency Solutions, 120 Shelter + Care, 125 HOME TBRA, 140 LHA CDBG Gustav/Ike, and 145 LHA CDBG Katrina/Rita)
- **Program 245 Allocable** - costs charged to Program 245 have been allocated based on direct salary charges to programs department 170 Sustainable Housing, 180 Rental Prod and 193 Construction Monitoring/Compliance.

Direct Cost Base

The direct cost rate base is total direct personnel costs (salaries and fringe benefits). The base is determined by removing indirect personnel costs from the total LHC personnel costs. The choice of this rate base, while appropriate for LHC, does result in a higher indirect than would be created using a total modified direct cost base. One reason a total modified direct cost rate base has not been utilized for LHC is that some direct program expenses flow thru other state agencies such as the Office of Community Development Disaster Recovery Unit.

FY 2016 Indirect Cost Rates

The following exhibits are presented in this Section that provide and support the development of the LHC indirect cost rates:

- **Exhibit B – Classification of Costs**

  The Exhibit provides a summary classification of each LHC department's cost as either direct or indirect costs. This exhibit reconciles to the LHC total expenditures provided in Exhibit A.

- **Exhibit C – Direct Cost Details**

  The Exhibit provides a summary of the direct costs by department, program, and category of expenditure.

- **Exhibit C1 – Direct Cost by Program**

  The Exhibit provides a summary of the direct costs by program and category of expenditure. The rate base of Total Direct Personnel Costs is also identified on this exhibit.

- **Exhibit D – Indirect Cost Detail**

  The Exhibit provides a summary of all indirect costs by department and by category of expenditure.

- **Exhibit D1 – Indirect Cost Pools**

  This Exhibit displays the total LHC indirect costs by department and by cost pool.

- **Exhibit E1 – Allocation of 205 Allocable Cost Pools**

  This Exhibit displays the allocation of costs from the 3 cost pools in Program 205. Costs are allocated to all benefitting programs.

- **Exhibit E2 - Allocation of 210 Construction Compliance/Monitoring Cost Pool**

This Exhibit displays the allocation of costs from the Construction Compliance/Monitoring Program 210 cost pool. Costs are allocated to all benefitting programs.

- **Exhibit E3 - Allocation of 215 Energy Cost Pool**

  This Exhibit displays the allocation of costs from the Energy cost pool in Program 215. Costs are allocated to all benefitting programs.

- **Exhibit E4 - Allocation of 220 Homeowner Assistance Cost Pool**

  This Exhibit displays the allocation of costs Homeowner Assistance cost pool in Program 220. Costs are allocated to all benefitting programs.

- **Exhibit E5 - Allocation of 225 Rental Cost Pool**

  This Exhibit displays the allocation of costs from Rental cost pool in Program 225. Costs are allocated to all benefitting programs.

- **Exhibit E6 - Allocation of 230 Asset Management Cost Pool**

  This Exhibit displays the allocation of costs from the Asset Management cost pool in Program 230. Costs are allocated to all benefitting programs.

- **Exhibit E7 - Allocation of 235 Sustainable Housing Cost Pool**

  This Exhibit displays the allocation of costs from the Sustainable Housing cost pool in Program 235. Costs are allocated to all benefitting programs.

- **Exhibit E8 - Allocation of 240 LHA Cost Pool**

  This Exhibit displays the allocation of costs from the LHA cost pool in Program 240. Costs are allocated to all benefitting programs.

- **Exhibit E9 - Allocation of 245 Allocated Cost Pool**

  This Exhibit displays the allocation of costs from the Program 245 cost pool. Costs are allocated to all benefitting programs.

- **Exhibit F - Allocation Summary**

  This Exhibit displays a summary of the allocations from every cost pool.

- **Exhibit G - Indirect Cost Rates**

  This Exhibit displays calculation of the Final FY 2014 indirect cost rates by program and the proposed Provisional FY 2016 single indirect cost rate for the entire organization.

- **Appendix 1: FY 2014 CAFR Income Statement and General Fund Trial Balance**

  A copy of the FY 2014 CAFR Income Statement and a summary of the LHC trial balance displaying the total FY 2014 expenditures by department, program and detailed object of expense.

- **Appendix 2: Organization Chart**

  Detailed organization charts for LHC.

This concludes the narrative on this section of the ICRP. The exhibits and appendixes are provided on the following pages.

Louisiana Housing Corporation
2 CFR Part 225 Cost Allocation Plan & Indirect Cost Rate Proposal
FY 2016 Indirect Cost Rate Proposal
Based on Actual Expenses for FY 2014

Exhibit B - Classification of Costs

		Direct Costs				Indirect Costs
Departments	Total Costs (from Exhibit A)	Salaries	Fringe Benefits	All Other Expenditures	Total Direct Costs	Total Indirect Costs
000 - Board	77,289.08	3,150.00	241.29	73,897.79	77,289.08	
005 - Accounting	1,326,784.99	279,737.87	89,700.55	119,941.33	489,379.75	837,405.24
010 - Executive Staff	4,124,199.93	384,655.95	119,093.49	132,390.54	636,139.98	3,488,059.95
015 - Legal Counsel	433,168.48	62,364.95	19,531.66	75,916.57	157,813.18	275,355.30
020 - HTPCC	550.00			550.00	550.00	
025 - Human Resources	223,904.46			424.86	424.86	223,479.60
030 - Internal Audit	317,283.61			4,152.64	4,152.64	313,130.97
035 - Public Relations	52,489.94			47,368.97	47,368.97	5,120.97
095 - Section 8 Contract Admin	566,230.59	377,339.10	159,279.93	16,524.69	553,143.72	13,086.87
100 - Perf Based Section 8 Voucher	656,475.66	319,974.33	123,775.39	172,313.36	616,063.08	40,412.58
105 - S811 PRA	11,043.31	4,689.46	1,530.70	3,880.29	10,100.45	942.86
110 - SF Bond	583,087.14	339,065.64	149,235.65	21,377.49	509,678.78	73,408.36
116 - ESG Emergency Solutions	122,883.65	80,446.40	32,789.24	4,455.17	117,690.81	5,192.84
120 - Shelter + Care	136,427.89	59,179.45	18,208.79	34,473.59	111,861.83	24,566.06
125 - HOME TBRA	123,051.07	48,704.94	22,435.55	51,911.88	123,052.37	(1.30)
136 - Environmental Review	44,376.09	20,939.26	6,965.38	30.84	27,935.48	16,440.61
140 - LHA CDBG Gustav/Ike	9,483.22	14,582.92	903.10	(6,019.60)	9,466.42	16.80
145 - LHA CDBG Katrina/Rita	87,333.37	52,105.47	10,123.78	(4,701.87)	57,527.38	29,805.99
160 - Asset Management	6,244.72			6,244.72	6,244.72	
166 - Policy	492,182.67	80,438.38	26,747.63	3,862.50	111,048.51	381,134.16
167 - Operations Admin	506,638.54			94.51	94.51	506,544.03
168 - Information Technology	1,668,239.15			133,447.56	133,447.56	1,534,791.59
169 - Community Outreach	230,010.58	43,501.48	13,867.33	7,888.33	65,257.14	164,753.44
170 - Sustainable Housing	333,992.25	181,869.56	59,280.05	1,293.58	242,443.19	91,549.06
174 - Building Maintenance	5,224.74				-	5,224.74
175 - SF Construction	491,555.56	258,909.69	85,159.21	65,083.76	409,152.66	82,402.90
180 - Rental Prod	923,313.09	322,696.80	140,760.52	436,878.33	900,335.65	22,977.44
185 - Homeowner Repair/Assist	1,630,406.28	352,522.09	74,329.81	977,663.60	1,404,515.50	225,890.78
190 - Construction Monitoring/Compliance	398,631.28	82,430.59	27,327.13	6,935.04	116,692.76	281,938.52
193 - Construction Monitoring/Compliance	276,655.09	121,079.48	39,563.58	4,753.26	165,396.32	111,258.77
195 - Desk Monitoring	317,735.53	128,253.09	41,593.93	615.00	170,462.02	147,273.51
Comb Mortgage Rev Bond Programs & Eliminations	30,714,108.38	-	-	30,714,108.38	30,714,108.38	-
Grand Total	**46,891,000.34**	**3,618,636.90**	**1,262,443.69**	**33,107,757.11**	**37,988,837.70**	**8,902,162.64**

Louisiana Housing Corporation
2 CFR Part 225 Cost Allocation Plan & Indirect Cost Rate Proposal
FY 2016 Indirect Cost Rate Proposal
Based on Actual Expenses for FY 2014

Exhibit C - Direct Cost Details (Department/Program)

Departments	Programs	Total Direct Costs (from Exhibit B)	Salaries	Fringe Benefits	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
000 - Board	000 - Unallocable		3,150.00	241.29	35,905.93	13,439.21	5,165.00				57,901.43
	045 - LIHTC				19,387.65						19,387.65
000 - Board Total		77,289.08	**3,150.00**	**241.29**	**55,293.58**	**13,439.21**	**5,165.00**				**77,289.08**
005 - Accounting	000 - Unallocable					288.68					288.68
	010 - CDBG SF Loan		83.71	27.34							111.05
	025 - HOME		30,390.98	10,181.48							40,572.46
	035 - LA Trust Fund		366.19	119.50							485.69
	040 - LIHEAP		54,206.51	16,662.97							70,869.48
	050 - ARRA TCAP		266.47	87.12							353.59
	055 - ARRA TCEX		303.48	99.20							402.68
	065 - MRB		58,658.51	19,290.88		-	91,000.00				168,949.39
	070 - NFMC		3,115.50	1,013.99							4,129.49
	075 - NSP		2,302.24	750.83							3,053.07
	080 - NRPP		14,445.58	4,764.25							19,209.83
	090 - Risk Sharing		3,907.27	1,287.40				2,000.00			7,194.67
	095 - S8CA		45,500.25	14,686.34							60,186.59
	100 - LHA PBS8V (Section 8 Vouchers)		15,878.89	5,041.25			6,965.00				27,885.14
	111 - Katrina/Rita Homelessness Supports		240.64	78.80							319.44
	113 - Gustav/Ike Supportive Housing		43.34	14.15							57.49
	116 - ESG		20,558.76	6,585.77							27,144.53
	120 - LHA Shelter + Care		7,561.39	2,440.03							10,001.42
	124 - Katrina/Rita Piggyback		809.35	247.15							1,056.50
	125 - HOME TBRA		9,748.51	3,130.71							12,879.22
	130 - ARRA WAP		4,499.87	1,382.87							5,882.74
	135 - WAP		5,482.09	1,376.32							6,858.41
	140 - Homebuyer Counseling		978.26	319.12							1,297.38
	144 - Homebuyer Education		100.92	32.90							133.82
	146 - CDBG Contaminated Drywall		43.19	14.07				487.65			544.91
	148 - CDBG Isaac Hazard Mitigation		21.60	7.03							28.63
	150 - NRPP Round 3		43.19								43.19
	155 - Mid-City Gardens		32.94	10.74			11,450.00				11,493.68
	160 - Village de Jardin		74.12	24.17			3,875.00				3,973.29
	165 - Willowbrook		74.12	24.17			3,875.00				3,973.29
005 - Accounting Total		489,379.75	**279,737.87**	**89,700.55**		**288.68**	**117,165.00**	**2,487.65**			**489,379.75**
010 - Executive Staff	000 - Unallocable		298,979.14	92,018.87	31,293.60	42,026.73	31,428.67		-		495,747.01
	010 - CDBG SF Loan		3,291.27	1,075.01							4,366.28
	025 - HOME		8,000.00	2,571.64	82.97	(1,506.27)					9,148.34
	075 - NSP		500.00	163.25							663.25
	080 - NRPP		15,227.85	4,816.39		15.28					20,059.52
	085 - Katrina/Rita Small Rental		21,945.33	6,932.26							28,877.59
	100 - LHA PBS8V (Section 8 Vouchers)		2,378.04	707.71		(2,030.54)					1,055.21
	111 - Katrina/Rita Homelessness Supports					(267.24)					(267.24)
	112 - Gustav/Ike Homelessness Prevention					(788.83)					(788.83)
	113 - Gustav/Ike Supportive Housing					(125.27)					(125.27)
	116 - ESG		125.00	40.82		(1,174.50)					(1,008.68)
	118 - Gustav/Ike Parish		15,349.29	4,774.91							20,124.20
	120 - LHA Shelter + Care					(996.08)					(996.08)
	123 - Katrina/Rita Supportive Housing Svcs					(588.39)					(588.39)
	125 - HOME TBRA		125.00								125.00
	126 - PVE Industriaplex					6,556.21					6,556.21
	135 - WAP		7,500.00	2,448.89							9,948.89
	142 - St. John Housing Authority						3,662.50				3,662.50

Louisiana Housing Corporation
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Exhibit C - Direct Cost Details (Department/Program)

Departments	Programs	Total Direct Costs (from Exhibit B)	Salaries	Fringe Benefits	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
	144 - Homebuyer Education		33.32	10.85							44.17
	150 - NRPP Round 3					108.05					108.05
	155 - Mid-City Gardens		125.00	40.81							165.81
	165 - Willowbrook		125.00	40.81							165.81
	200 - Disaster Recovery		117.79	(45.68)			1,263.46				1,335.57
010 - Executive Staff Total		**636,139.98**	**384,655.95**	**119,093.49**	**38,436.27**	**42,599.64**	**51,354.63**		**-**		**636,139.98**
015 - Legal Counsel	000 - Unallocable						19,374.37				19,374.37
	010 - CDBG SF Loan		5,152.03	1,546.03							6,698.06
	025 - HOME		23,101.66	7,190.56	1,722.64		9,258.41				41,273.27
	040 - LIHEAP		2,249.66	735.09			88.25				3,073.00
	045 - LIHTC		21,823.24	6,938.58			20,494.62				49,256.44
	060 - M2M						446.25				446.25
	065 - MRB		709.51	231.78			1,839.56				2,780.85
	070 - NFMC		543.34	177.76							721.10
	075 - NSP		553.76	180.95							734.71
	080 - NRPP		484.54	158.33							642.87
	085 - Katrina/Rita Small Rental		2,163.13	706.75			3,270.64				6,140.52
	090 - Risk Sharing		116.43	25.40			2,866.27				3,008.10
	095 - S8CA		207.66	67.88							275.54
	100 - LHA PBS8V (Section 8 Vouchers)		19.41	6.36			20,326.27				20,352.04
	111 - Katrina/Rita Homelessness Supports						(343.89)				(343.89)
	112 - Gustav/Ike Homelessness Prevention						(413.95)				(413.95)
	113 - Gustav/Ike Supportive Housing						(39.45)				(39.45)
	116 - ESG		1,377.76	450.77			(1,299.98)				528.55
	120 - LHA Shelter + Care		252.27	82.55			(1,526.69)				(1,191.87)
	122 - Gustav/Ike Piggyback						525.00				525.00
	123 - Katrina/Rita Supportive Housing Svcs						(569.29)				(569.29)
	125 - HOME TBRA		135.84	44.46							180.30
	130 - ARRA WAP		173.05	56.53							229.58
	135 - WAP		1,505.55	491.88			88.25				2,085.68
	150 - NRPP Round 3		1,349.79	293.96							1,643.75
	155 - Mid-City Gardens		232.86	76.20							309.06
	160 - Village de Jardin		213.46	69.84							283.30
	200 - Disaster Recovery						(190.71)				(190.71)
015 - Legal Counsel Total		**157,813.18**	**62,364.95**	**19,531.66**	**1,722.64**		**74,193.93**				**157,813.18**
020 - HTPCC	000 - Unallocable					550.00					550.00
020 - HTPCC Total		**550.00**				**550.00**					**550.00**
025 - Human Resources	000 - Unallocable					424.86					424.86
025 - Human Resources Total		**424.86**				**424.86**					**424.86**
030 - Internal Audit	000 - Unallocable					-					-
	045 - LIHTC				4,152.64						4,152.64
030 - Internal Audit Total		**4,152.64**			**4,152.64**	**-**					**4,152.64**
035 - Public Relations	000 - Unallocable				595.00	36,629.51	870.00				38,094.51
	025 - HOME					1,556.90					1,556.90
	040 - LIHEAP					290.61					290.61
	045 - LIHTC					959.37					959.37
	065 - MRB					4,899.16					4,899.16
	100 - LHA PBS8V (Section 8 Vouchers)					165.07					165.07
	110 - Single Family Program					(29.10)					(29.10)
	124 - Katrina/Rita Piggyback					86.51					86.51
	135 - WAP					658.54					658.54
	150 - NRPP Round 3					687.40					687.40

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Exhibit C - Direct Cost Details (Department/Program)

Departments	Programs	Total Direct Costs (from Exhibit B)	Salaries	Fringe Benefits	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
035 - Public Relations Total		47,368.97			595.00	45,903.97	870.00				47,368.97
095 - Section 8 Contract Admin	000 - Unallocable					30.39					30.39
	040 - LIHEAP		1,250.69	408.02							1,658.71
	095 - S8CA		358,615.44	154,488.52	6,718.97	498.58	8,500.79	775.96			529,598.26
	100 - LHA PBS8V (Section 8 Vouchers)		-	0.04							0.04
	130 - ARRA WAP		988.49	322.48							1,310.97
	135 - WAP		1,116.74	364.32							1,481.06
	142 - St. John Housing Authority		4,426.37	186.07							4,612.44
	155 - Mid-City Gardens		2,996.89	977.74							3,974.63
	160 - Village de Jardin		4,893.27	1,596.41							6,489.68
	165 - Willowbrook		3,051.21	936.33							3,987.54
095 - Section 8 Contract Admin Total		553,143.72	**377,339.10**	**159,279.93**	**6,718.97**	**528.97**	**8,500.79**	**775.96**			**553,143.72**
100 - Perf Based Section 8 Voucher	000 - Unallocable					194.89					194.89
	025 - HOME		-	-	-						-
	100 - LHA PBS8V (Section 8 Vouchers)		314,915.37	123,211.95	9,805.40	78,985.01	80,365.45	2,910.43			610,193.61
	111 - Katrina/Rita Homelessness Supports		-	-	-						-
	112 - Gustav/Ike Homelessness Prevention		-	-	-						-
	113 - Gustav/Ike Supportive Housing		-	-	-						-
	116 - ESG		-	-	-						-
	120 - LHA Shelter + Care		-	-	-						-
	123 - Katrina/Rita Supportive Housing Svcs		2,433.60	129.81	-						2,563.41
	125 - HOME TBRA		-	-	-						-
	142 - St. John Housing Authority		1,326.00	433.63	52.18						1,811.81
	155 - Mid-City Gardens		1,299.36								1,299.36
	200 - Disaster Recovery		-	-	-						-
100 - Perf Based Section 8 Voucher Total		616,063.08	**319,974.33**	**123,775.39**	**9,857.58**	**79,179.90**	**80,365.45**	**2,910.43**			**616,063.08**
105 - S811 PRA	105 - S811 Supportive Housing		4,689.46	1,530.70	2,765.07	546.47	568.75				10,100.45
105 - S811 PRA Total		10,100.45	**4,689.46**	**1,530.70**	**2,765.07**	**546.47**	**568.75**				**10,100.45**
110 - SF Bond	000 - Unallocable				652.29						652.29
	010 - CDBG SF Loan		49,684.58	15,667.44	202.00			64.80			65,618.82
	025 - HOME		7,035.76	2,460.01	637.84	162.54					10,296.15
	045 - LIHTC		1,011.60	329.23	63.99						1,404.82
	050 - ARRA TCAP		80.08	26.10							106.18
	065 - MRB		247,054.75	119,579.15	3,564.36	1,354.41	11,556.64				383,109.31
	070 - NFMC		8,870.47	2,923.39	150.00	90.05		21.85			12,055.76
	075 - NSP		1,447.60	688.67							2,136.27
	100 - LHA PBS8V (Section 8 Vouchers)					-					-
	140 - Homebuyer Counseling		20,671.02	6,619.53	2,345.75	306.41		204.56			30,147.27
	144 - Homebuyer Education		3,209.78	942.13							4,151.91
110 - SF Bond Total		509,678.78	**339,065.64**	**149,235.65**	**7,616.23**	**1,913.41**	**11,556.64**	**291.21**			**509,678.78**
116 - ESG Emergency Solutions	116 - ESG		80,446.40	32,789.24	5,528.45	(7,051.97)	5,159.27	819.42			117,690.81
116 - ESG Emergency Solutions Total		117,690.81	**80,446.40**	**32,789.24**	**5,528.45**	**(7,051.97)**	**5,159.27**	**819.42**			**117,690.81**
120 - Shelter + Care	120 - LHA Shelter + Care		58,623.72	18,027.12	(96.89)	9,890.22	24,499.65	180.61			111,124.43
	142 - St. John Housing Authority		555.73	181.67							737.40
120 - Shelter + Care Total		111,861.83	**59,179.45**	**18,208.79**	**(96.89)**	**9,890.22**	**24,499.65**	**180.61**			**111,861.83**
125 - HOME TBRA	025 - HOME		-	-	-	-	-				-
	125 - HOME TBRA		47,807.74	22,332.71	(104.74)	(9,300.20)	61,316.82				122,052.33
	146 - CDBG Contaminated Drywall		897.20	102.84							1,000.04
125 - HOME TBRA Total		123,052.37	**48,704.94**	**22,435.55**	**(104.74)**	**(9,300.20)**	**61,316.82**				**123,052.37**
136 - Environmental Review	025 - HOME		17,623.68	5,622.37		30.84					23,276.89
	045 - LIHTC		75.14								75.14
	075 - NSP		2,413.90	1,097.37							3,511.27

Departments	Programs	Total Direct Costs (from Exhibit B)	Salaries	Fringe Benefits	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
	080 - NRPP		450.84	147.38							598.22
	119 - Gustav/Ike State Affordable Rental Program		300.56	98.26							398.82
	150 - NRPP Round 3		75.14								75.14
136 - Environmental Review Total		27,935.48	**20,939.26**	**6,965.38**		**30.84**					**27,935.48**
140 - LHA CDBG Gustav/Ike	112 - Gustav/Ike Homelessness Prevention		5,334.86	(534.35)	(61.00)	(4,915.17)	(216.08)				(391.74)
	113 - Gustav/Ike Supportive Housing		(329.42)	(433.87)	(9.33)	(783.71)	(34.31)				(1,590.64)
	118 - Gustav/Ike Parish		3,042.00	130.13							3,172.13
	119 - Gustav/Ike State Affordable Rental Program		2,511.14	819.38							3,330.52
	122 - Gustav/Ike Piggyback		1,185.72	388.03							1,573.75
	123 - Katrina/Rita Supportive Housing Svcs		2,238.02	253.41							2,491.43
	200 - Disaster Recovery		600.60	280.37							880.97
140 - LHA CDBG Gustav/Ike Total		9,466.42	**14,582.92**	**903.10**	**(70.33)**	**(5,698.88)**	**(250.39)**				**9,466.42**
145 - LHA CDBG Katrina/Rita	111 - Katrina/Rita Homelessness Supports		10,942.33	3,105.21	172.35	(1,669.01)	(73.20)				12,477.68
	112 - Gustav/Ike Homelessness Prevention		343.20	112.16							455.36
	123 - Katrina/Rita Supportive Housing Svcs		39,710.72	6,622.20	456.87	(3,653.00)	(161.18)				42,975.61
	142 - St. John Housing Authority		871.22	284.21							1,155.43
	146 - CDBG Contaminated Drywall		238.00			225.30					463.30
145 - LHA CDBG Katrina/Rita Total		57,527.38	**52,105.47**	**10,123.78**	**629.22**	**(5,096.71)**	**(234.38)**				**57,527.38**
160 - Asset Management	160 - Village de Jardin							3,122.36			3,122.36
	165 - Willowbrook							3,122.36			3,122.36
160 - Asset Management Total		6,244.72						**6,244.72**			**6,244.72**
166 - Policy	010 - CDBG SF Loan		115.60	37.62							153.22
	025 - HOME		10,779.35	3,657.97	1,708.65						16,145.97
	040 - LIHEAP		1,003.21	327.58		439.80					1,770.59
	045 - LIHTC		37,442.28	12,734.60	1,714.05						51,890.93
	050 - ARRA TCAP		1,675.12	547.30							2,222.42
	065 - MRB		22,965.98	7,547.29							30,513.27
	070 - NFMC		-	0.01							0.01
	116 - ESG		1,849.61	603.43							2,453.04
	120 - LHA Shelter + Care		147.45	48.20							195.65
	125 - HOME TBRA		41.90	13.69							55.59
	135 - WAP		329.94	107.43							437.37
	150 - NRPP Round 3		2,327.25	546.95							2,874.20
	155 - Mid-City Gardens		530.47	173.40							703.87
	160 - Village de Jardin		594.16	194.23							788.39
	165 - Willowbrook		636.06	207.93							843.99
166 - Policy Total		111,048.51	**80,438.38**	**26,747.63**	**3,422.70**	**439.80**					**111,048.51**
167 - Operations Admin	000 - Unallocable					41.51					41.51
	040 - LIHEAP						53.00				53.00
167 - Operations Admin Total		94.51				**41.51**	**53.00**				**94.51**
168 - Information Technology	000 - Unallocable					2,681.19	345.00				3,026.19
	025 - HOME					(97.79)	10,800.00				10,702.21
	040 - LIHEAP					102.20	25,680.00				25,782.20
	045 - LIHTC						4,335.94				4,335.94
	065 - MRB					2,168.72	200.00				2,368.72
	100 - LHA PBS8V (Section 8 Vouchers)					9,481.69	3,250.00				12,731.69
	111 - Katrina/Rita Homelessness Supports					(17.35)					(17.35)
	112 - Gustav/Ike Homelessness Prevention					(51.21)					(51.21)
	113 - Gustav/Ike Supportive Housing					(8.13)					(8.13)
	116 - ESG					6,267.07	763.10				7,030.17
	120 - LHA Shelter + Care					(64.67)					(64.67)
	123 - Katrina/Rita Supportive Housing Svcs					(38.20)					(38.20)

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Exhibit C - Direct Cost Details (Department/Program)

Departments	Programs	Total Direct Costs (from Exhibit B)	Salaries	Fringe Benefits	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
	135 - WAP					52,000.00	15,650.00				67,650.00
168 - Information Technology Total		133,447.56				**72,423.52**	**61,024.04**				**133,447.56**
169 - Community Outreach	000 - Unallocable					3,644.54					3,644.54
	025 - HOME		27,069.96	8,499.70	1,860.60						37,430.26
	040 - LIHEAP		455.63	148.69							604.32
	045 - LIHTC		13,706.18	4,477.11							18,183.29
	065 - MRB				449.02	1,500.00					1,949.02
	075 - NSP		1,767.00	577.77	327.00						2,671.77
	135 - WAP		502.71	164.06							666.77
	144 - Homebuyer Education					107.17					107.17
169 - Community Outreach Total		65,257.14	**43,501.48**	**13,867.33**	**2,636.62**	**5,251.71**					**65,257.14**
170 - Sustainable Housing	025 - HOME		-	2.03							2.03
	080 - NRPP		12,448.43	4,402.07				84.12			16,934.62
	085 - Katrina/Rita Small Rental		42,292.57	13,694.21	1,749.45						57,736.23
	113 - Gustav/Ike Supportive Housing		547.68	178.41							726.09
	116 - ESG		865.26	281.86							1,147.12
	118 - Gustav/Ike Parish		43,028.14	13,976.85	152.01						57,157.00
	119 - Gustav/Ike State Affordable Rental Program		34,844.48	11,620.68	(824.40)						45,640.76
	120 - LHA Shelter + Care		80.02	26.18							106.20
	121 - Gustav/Ike Par Affordable Rental		24,463.23	7,642.55	-						32,105.78
	122 - Gustav/Ike Piggyback		1,095.36	344.38							1,439.74
	123 - Katrina/Rita Supportive Housing Svcs		899.76	293.05							1,192.81
	124 - Katrina/Rita Piggyback		195.60	63.72							259.32
	154 - Isaac Plaq Homeowner Assist		161.28								161.28
	156 - Isaac St. John Homeowner Assist		161.28								161.28
	166 - Isaac St. John Demolition		161.28								161.28
	168 - Isaac St. John Small Rental		161.28								161.28
	200 - Disaster Recovery		20,463.91	6,754.06	132.40						27,350.37
170 - Sustainable Housing Total		242,443.19	**181,869.56**	**59,280.05**	**1,209.46**			**84.12**			**242,443.19**
175 - SF Construction	000 - Unallocable				652.27	24.84					677.11
	010 - CDBG SF Loan		46,725.40	15,265.45							61,990.85
	025 - HOME		136,345.98	44,560.29	222.69	3,651.05	59,440.00	169.39			244,389.40
	045 - LIHTC		21,671.75	7,337.41	63.99						29,073.15
	065 - MRB		17,851.11	5,898.71		10.49					23,760.31
	070 - NFMC		5,205.15	1,609.55		64.57					6,879.27
	075 - NSP		13,238.75	4,993.98		146.65					18,379.38
	080 - NRPP		23.40	7.63							31.03
	095 - S8CA				637.82						637.82
	140 - Homebuyer Counseling		8,137.25	2,407.28							10,544.53
	144 - Homebuyer Education		9,710.90	3,078.91							12,789.81
175 - SF Construction Total		409,152.66	**258,909.69**	**85,159.21**	**1,576.77**	**3,897.60**	**59,440.00**	**169.39**			**409,152.66**
180 - Rental Prod	000 - Unallocable				652.27	128.51					780.78
	025 - HOME		68,212.58	31,999.33	3,491.80	344.42	225.00	2,250.00			106,523.13
	045 - LIHTC		252,657.06	108,123.20	16,852.19	7,759.42	390,196.58				775,588.45
	050 - ARRA TCAP		293.72	95.96				64.80			454.48
	055 - ARRA TCEX		274.42	130.22							404.64
	065 - MRB						13,500.00				13,500.00
	090 - Risk Sharing		1,259.02	411.81							1,670.83
	095 - S8CA				1,174.21						1,174.21
	123 - Katrina/Rita Supportive Housing Svcs					25.97					25.97
	124 - Katrina/Rita Piggyback					127.68		85.48			213.16
180 - Rental Prod Total		900,335.65	**322,696.80**	**140,760.52**	**22,170.47**	**8,386.00**	**403,921.58**	**2,400.28**			**900,335.65**

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Exhibit C - Direct Cost Details (Department/Program)

Departments	Programs	Total Direct Costs (from Exhibit B)	Salaries	Fringe Benefits	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
185 - Homeowner Repair/Assist	000 - Unallocable					8,964.28		65.59			9,029.87
	025 - HOME		32,818.15	10,730.24	1,712.64	30.60		750.00			46,041.63
	035 - LA Trust Fund		5,485.71	1,926.60				155.99			7,568.30
	040 - LIHEAP		161,125.14	30,148.38	3,994.27	3,516.60	46,386.59	66.93			245,237.91
	060 - M2M		1,152.34	392.89				750.00			2,295.23
	065 - MRB		104.85	34.27							139.12
	080 - NRPP		730.72	238.50							969.22
	090 - Risk Sharing		7,034.44	2,178.84		136.69	900.00	6,770.02	824,921.21		841,941.20
	095 - S8CA		297.24	97.02		10.49					404.75
	116 - ESG		1,696.48	601.45							2,297.93
	126 - PVE Industriaplex					46,353.80					46,353.80
	130 - ARRA WAP		44,851.36	10,352.65		53.00		59.64			55,316.65
	135 - WAP		90,815.10	15,517.33	1,908.23	1,982.80	28,107.27	66.96			138,397.69
	144 - Homebuyer Education		142.62	46.63							189.25
	150 - NRPP Round 3		322.01								322.01
	155 - Mid-City Gardens		1,820.98	644.80							2,465.78
	160 - Village de Jardin		2,643.12	897.68							3,540.80
	165 - Willowbrook		1,481.83	522.53							2,004.36
185 - Homeowner Repair/Assist Total		**1,404,515.50**	**352,522.09**	**74,329.81**	**7,615.14**	**61,048.26**	**75,393.86**	**8,685.13**	**824,921.21**		**1,404,515.50**
190 - Construction Monitoring/Compliance	025 - HOME		23,526.03	7,828.64	1,430.62						32,785.29
	035 - LA Trust Fund		87.39	28.55							115.94
	040 - LIHEAP		1,320.31	430.51							1,750.82
	045 - LIHTC		49,278.21	16,726.80	5,132.63						71,137.64
	080 - NRPP		2,302.80	752.52							3,055.32
	100 - LHA PBS8V (Section 8 Vouchers)		780.16	255.36							1,035.52
	124 - Katrina/Rita Piggyback		232.94	76.09							309.03
	135 - WAP				371.79						371.79
	150 - NRPP Round 3		4,757.10	1,181.07							5,938.17
	155 - Mid-City Gardens		145.65	47.59							193.24
190 - Construction Monitoring/Compliance Total		**116,692.76**	**82,430.59**	**27,327.13**	**6,935.04**						**116,692.76**
193 - Construction Monitoring/Compliance	025 - HOME		11,898.20	3,925.42							15,823.62
	035 - LA Trust Fund		916.06	306.64							1,222.70
	040 - LIHEAP		3,554.41	1,156.16							4,710.57
	045 - LIHTC		85,982.58	28,299.52	543.00						114,825.10
	075 - NSP		111.00	36.11							147.11
	080 - NRPP		-	59.91							59.91
	100 - LHA PBS8V (Section 8 Vouchers)		7,498.27	2,277.63	688.48						10,464.38
	120 - LHA Shelter + Care		700.66	97.45							798.11
	125 - HOME TBRA		1,296.71	254.18							1,550.89
	130 - ARRA WAP		30.17	9.80							39.97
	135 - WAP		2,825.49	919.19	3,521.78						7,266.46
	155 - Mid-City Gardens		5,174.17	1,865.82							7,039.99
	160 - Village de Jardin		955.16	311.23							1,266.39
	165 - Willowbrook		136.60	44.52							181.12
193 - Construction Monitoring/Compliance Total		**165,396.32**	**121,079.48**	**39,563.58**	**4,753.26**						**165,396.32**
195 - Desk Monitoring	025 - HOME		52,720.49	16,929.70							69,650.19
	040 - LIHEAP		1,409.84	460.23							1,870.07
	045 - LIHTC		37,583.89	12,050.34	479.00						50,113.23
	065 - MRB		17,074.68	5,457.79							22,532.47
	075 - NSP		5,260.54	1,842.01							7,102.55
	080 - NRPP		616.19	224.43							840.62
	085 - Katrina/Rita Small Rental		189.84	61.96							251.80

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Exhibit C - Direct Cost Details (Department/Program)

Departments	Programs	Total Direct Costs (from Exhibit B)	Salaries	Fringe Benefits	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
	095 - S8CA		11.70	15.30							27.00
	100 - LHA PBS8V (Section 8 Vouchers)		104.18	29.48							133.66
	116 - ESG		40.07	13.09							53.16
	118 - Gustav/Ike Parish		2,476.48	808.13	136.00						3,420.61
	120 - LHA Shelter + Care		2,858.31	803.28							3,661.59
	121 - Gustav/Ike Par Affordable Rental		260.80	85.10							345.90
	122 - Gustav/Ike Piggyback		3,499.76	1,273.97							4,773.73
	124 - Katrina/Rita Piggyback		4,146.32	1,539.12							5,685.44
195 - Desk Monitoring Total		**170,462.02**	**128,253.09**	**41,593.93**	**615.00**						**170,462.02**
Subtotal		**7,274,729.32**	**3,618,636.90**	**1,262,443.69**	**183,978.15**	**319,636.81**	**1,040,063.64**	**25,048.92**	**824,921.21**	**-**	**7,274,729.32**
Comb Mortgage Rev Bond Programs & Eliminations		30,714,108.38	-	-	-	124,458.59	-	-	24,008,078.79	6,581,571.00	30,714,108.38
Grand Total		**37,988,837.70**	**3,618,636.90**	**1,262,443.69**	**183,978.15**	**444,095.40**	**1,040,063.64**	**25,048.92**	**24,833,000.00**	**6,581,571.00**	**37,988,837.70**

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Exhibit C1 - Direct Cost by Program

	Direct Personnel Rate Base			Other Expenditures						
Programs	Salaries	Fringe Benefits	Total Direct Personnel Costs	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
000 - Unallocable	302,129.14	92,260.16	394,389.30	69,751.36	109,069.14	57,183.04	65.59	-		630,458.43
010 - CDBG SF Loan	105,052.59	33,618.89	138,671.48	202.00			64.80			138,938.28
025 - HOME	449,522.82	156,159.38	605,682.20	12,870.45	4,172.29	79,723.41	3,169.39			705,617.74
035 - LA Trust Fund	6,980.35	2,422.11	9,402.46		50.54		155.99			9,608.99
040 - LIHEAP	227,950.40	50,926.56	278,876.96	3,994.27	4,349.21	72,207.84	66.93			359,495.21
045 - LIHTC	529,690.85	199,738.28	729,429.13	55,393.84	10,038.74	415,027.14				1,209,888.85
050 - ARRA TCAP	3,190.39	1,042.19	4,232.58				64.80			4,297.38
055 - ARRA TCEX	577.90	229.42	807.32							807.32
060 - M2M	1,152.34	392.89	1,545.23			446.25	750.00			2,741.48
065 - MRB	364,419.39	158,039.87	522,459.26	4,068.38	9,932.78	133,096.20				669,556.62
070 - NFMC	17,734.46	5,724.70	23,459.16	150.00	154.62		21.85			23,785.63
075 - NSP	27,594.79	10,330.94	37,925.73	327.00	146.65					38,399.38
080 - NRPP	46,730.35	15,571.41	62,301.76		15.28		84.12			62,401.16
085 - Katrina/Rita Small Rental	66,590.87	21,395.18	87,986.05	1,749.45		3,270.64				93,006.14
090 - Risk Sharing	12,317.16	3,903.45	16,220.61		136.69	3,766.27	8,770.02	824,921.21		853,814.80
095 - S8CA	404,632.29	169,355.06	573,987.35	8,531.00	509.07	8,500.79	775.96			592,304.17
100 - LHA PBS8V (Section 8 Vouchers)	341,574.32	131,529.78	473,104.10	10,493.88	86,601.23	110,906.72	2,910.43			684,016.36
105 - S811 Supportive Housing	4,689.46	1,530.70	6,220.16	2,765.07	546.47	568.75				10,100.45
110 - Single Family Program			-		(29.10)					(29.10)
111 - Katrina/Rita Homelessness Supports	11,182.97	3,184.01	14,366.98	172.35	(1,953.60)	(417.09)				12,168.64
112 - Gustav/Ike Homelessness Prevention	5,678.06	(422.19)	5,255.87	(61.00)	(5,755.21)	(630.03)				(1,190.37)
113 - Gustav/Ike Supportive Housing	261.60	(241.31)	20.29	(9.33)	(917.11)	(73.76)				(979.91)
116 - ESG	106,959.34	41,366.43	148,325.77	5,528.45	(1,959.40)	4,622.39	819.42			157,336.63
118 - Gustav/Ike Parish	63,895.91	19,690.02	83,585.93	288.01						83,873.94
119 - Gustav/Ike State Affordable Rental Program	37,656.18	12,538.32	50,194.50	(824.40)						49,370.10
120 - LHA Shelter + Care	70,223.82	21,524.81	91,748.63	(96.89)	8,829.47	22,972.96	180.61			123,634.78
121 - Gustav/Ike Par Affordable Rental	24,724.03	7,727.65	32,451.68	-						32,451.68
122 - Gustav/Ike Piggyback	5,780.84	2,006.38	7,787.22			525.00				8,312.22
123 - Katrina/Rita Supportive Housing Svcs	45,282.10	7,298.47	52,580.57	456.87	(4,253.62)	(730.47)				48,053.35
124 - Katrina/Rita Piggyback	5,384.21	1,926.08	7,310.29		214.19		85.48			7,609.96
125 - HOME TBRA	59,155.70	25,775.75	84,931.45	(104.74)	(9,300.20)	61,316.82				136,843.33
126 - PVE Industriaplex			-		52,910.01					52,910.01
130 - ARRA WAP	50,542.94	12,124.33	62,667.27		53.00		59.64			62,779.91
135 - WAP	110,077.62	21,389.42	131,467.04	5,801.80	54,641.34	43,845.52	66.96			235,822.66
140 - Homebuyer Counseling	29,786.53	9,345.93	39,132.46	2,345.75	306.41		204.56			41,989.18
142 - St. John Housing Authority	7,179.32	1,085.58	8,264.90	52.18		3,662.50				11,979.58
144 - Homebuyer Education	13,197.54	4,111.42	17,308.96		107.17					17,416.13
146 - CDBG Contaminated Drywall	1,178.39	116.91	1,295.30		225.30		487.65			2,008.25
148 - CDBG Isaac Hazard Mitigation	21.60	7.03	28.63							28.63
150 - NRPP Round 3	8,874.48	2,021.98	10,896.46		795.45					11,691.91
154 - Isaac Plaq Homeowner Assist	161.28		161.28							161.28

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Exhibit C1 - Direct Cost by Program

	Direct Personnel Rate Base			Other Expenditures						
Programs	Salaries	Fringe Benefits	Total Direct Personnel Costs	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
155 - Mid-City Gardens	12,358.32	3,837.10	16,195.42			11,450.00				27,645.42
156 - Isaac St. John Homeowner Assist	161.28		161.28							161.28
160 - Village de Jardin	9,373.29	3,093.56	12,466.85			3,875.00	3,122.36			19,464.21
165 - Willowbrook	5,504.82	1,776.29	7,281.11			3,875.00	3,122.36			14,278.47
166 - Isaac St. John Demolition	161.28		161.28							161.28
168 - Isaac St. John Small Rental	161.28		161.28							161.28
200 - Disaster Recovery	21,182.30	6,988.75	28,171.05	132.40		1,072.75				29,376.20
Comb Mortgage Rev Bond Programs & Eliminations			-		124,458.59	-	-	24,008,078.79	6,581,571.00	30,714,108.38
Grand Total	**3,618,636.90**	**1,262,443.69**	**4,881,080.59**	**183,978.15**	**444,095.40**	**1,040,063.64**	**25,048.92**	**24,833,000.00**	**6,581,571.00**	**37,988,837.70**

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Departments	Total Indirect Costs (from Exhibit B)	Salaries	Fringe Benefits	Travel & Training	Supplies & Operating Expenses	Professional Services	Bank/Trustee Fees	Interest Expense	Other	Grand Total
005 - Accounting	837,405.24	516,813.20	222,602.60	8,431.07	6,318.37	83,240.00				837,405.24
010 - Executive Staff	3,488,059.95	686,687.27	923,279.41	50,511.13	1,042,245.49	691,623.04	18,876.11	74,837.50		3,488,059.95
015 - Legal Counsel	275,355.30	172,110.37	66,081.01	7,912.08	11,464.47	17,787.37				275,355.30
025 - Human Resources	223,479.60	98,792.28	57,239.52	1,387.22	11,886.29	54,174.29				223,479.60
030 - Internal Audit	313,130.97	219,648.25	86,674.95	3,107.90	3,265.87	434.00				313,130.97
035 - Public Relations	5,120.97			643.09	4,477.88					5,120.97
095 - Section 8 Contract Admin	13,086.87	13,086.87								13,086.87
100 - Perf Based Section 8 Voucher	40,412.58	64,379.60	17,341.62	1,421.23	(45,029.87)	2,300.00				40,412.58
105 - S811 PRA	942.86			116.00	826.86					942.86
110 - SF Bond	73,408.36	39,236.60	24,039.85	4,342.92	301.12	115.00	5,372.87			73,408.36
116 - ESG Emergency Solutions	5,192.84	5,308.84			(116.00)					5,192.84
120 - Shelter + Care	24,566.06	14,395.32	9,545.74	625.00						24,566.06
125 - HOME TBRA	(1.30)	56.70			(58.00)					(1.30)
136 - Environmental Review	16,440.61	7,575.20	8,835.53		29.88					16,440.61
140 - LHA CDBG Gustav/Ike	16.80				16.80					16.80
145 - LHA CDBG Katrina/Rita	29,805.99	14,375.34	10,421.80	4,847.23	161.62					29,805.99
166 - Policy	381,134.16	261,071.26	111,317.25	595.00	8,150.65					381,134.16
167 - Operations Admin	506,544.03	354,977.15	135,909.77	4,865.39	6,083.72	4,708.00				506,544.03
168 - Information Technology	1,534,791.59	544,114.45	204,143.79	13,960.00	571,094.24	201,479.11				1,534,791.59
169 - Community Outreach	164,753.44	101,514.71	61,533.87	1,031.42	673.44					164,753.44
170 - Sustainable Housing	91,549.06	45,633.60	36,248.26	7,063.16	2,604.04					91,549.06
174 - Building Maintenance	5,224.74				5,224.74					5,224.74
175 - SF Construction	82,402.90	43,536.56	36,915.54	307.13	1,643.67					82,402.90
180 - Rental Prod	22,977.44	17,593.32		5,201.86	(209.44)	391.70				22,977.44
185 - Homeowner Repair/Assist	225,890.78	144,894.50	78,533.87		761.62	1,700.79				225,890.78
190 - Construction Monitoring/Compliance	281,938.52	180,288.52	81,094.71	18,253.48	2,301.81					281,938.52
193 - Construction Monitoring/Compliance	111,258.77	55,264.39	47,924.70	3,525.32	4,544.36					111,258.77
195 - Desk Monitoring	147,273.51	92,104.80	50,392.17	4,238.50	538.04					147,273.51
Comb Mortgage Rev Bond Programs & Eliminations	-									-
Grand Total	**8,902,162.64**	**3,693,459.10**	**2,270,075.96**	**142,386.13**	**1,639,201.67**	**1,057,953.30**	**24,248.98**	**74,837.50**	**-**	**8,902,162.64**

* 010 - Executive Staff fringe benefits includes $582,100 of Post Retirement Health Insurance expenses

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		Cost Pools for Allocation												
			205 Allocable Breakdown											
Departments	Total Indirect Costs (from Exhibit D)	205 Allocable	205 Allocable - Salary Based	205 Allocable - Expenditure Based	205 Allocable - Facilities Costs	210 Compliance Allocable	215 Energy Allocable	220 Homeowner Assistance Allocable	225 Rental Allocation	230 Asset Mgmt Allocation	235 Sustainable Housing Allocable	240 LHA Allocation	245 Allocated Expenses	Grand Total
005 - Accounting	837,405.24	837,405.24		837,405.24										837,405.24
010 - Executive Staff	3,488,059.95	3,285,133.46	2,616,111.77		669,021.69			65,764.27		56.00		137,106.22		3,488,059.95
015 - Legal Counsel	275,355.30	274,905.30		274,905.30								450.00		275,355.30
025 - Human Resources	223,479.60	223,479.60	223,479.60											223,479.60
030 - Internal Audit	313,130.97	313,130.97		313,130.97										313,130.97
035 - Public Relations	5,120.97	5,120.97		5,120.97										5,120.97
095 - Section 8 Contract Admin	13,086.87	13,086.87	13,086.87											13,086.87
100 - Perf Based Section 8 Voucher	40,412.58		-							2,531.23		37,881.35		40,412.58
105 - S811 PRA	942.86	373.23	373.23									569.63		942.86
110 - SF Bond	73,408.36	49,118.80	49,118.80						24,289.56					73,408.36
116 - ESG Emergency Solutions	5,192.84	(11,117.89)	(11,117.89)									16,310.73		5,192.84
120 - Shelter + Care	24,566.06	625.00	625.00									23,941.06		24,566.06
125 - HOME TBRA	(1.30)		-									(1.30)		(1.30)
136 - Environmental Review	16,440.61	16,440.61	16,440.61											16,440.61
140 - LHA CDBG Gustav/Ike	16.80	16.80	16.80											16.80
145 - LHA CDBG Katrina/Rita	29,805.99	16.80	16.80									29,789.19		29,805.99
166 - Policy	381,134.16	374,958.02		374,958.02				6,176.14						381,134.16
167 - Operations Admin	506,544.03	506,271.31	278,449.22		227,822.09	26.50		219.72				26.50		506,544.03
168 - Information Technology	1,534,791.59	1,508,402.69	1,508,402.69			2,475.00	1,820.00	20,683.90				1,410.00		1,534,791.59
169 - Community Outreach	164,753.44	164,753.44		164,753.44										164,753.44
170 - Sustainable Housing	91,549.06		-								89,914.06	1,595.00	40.00	91,549.06
174 - Building Maintenance	5,224.74	4,924.74			4,924.74			300.00						5,224.74
175 - SF Construction	82,402.90	1,756.88	1,756.88						80,646.02					82,402.90
180 - Rental Prod	22,977.44	1,517.07	1,517.07						21,068.67				391.70	22,977.44
185 - Homeowner Repair/Assist	225,890.78	6,340.77	6,340.77					219,550.01						225,890.78
190 - Construction Monitoring/Compliance	281,938.52	595.00	595.00			275,555.54		5,787.98						281,938.52
193 - Construction Monitoring/Compliance	111,258.77	117.54	117.54			110,740.23							401.00	111,258.77
195 - Desk Monitoring	147,273.51	147,273.51		147,273.51										147,273.51
Comb Mortgage Rev Bond Programs & Eliminations	-													-
Grand Total	**8,902,162.64**	**7,724,646.73**	**4,705,330.76**	**2,117,547.45**	**901,768.52**	**388,797.27**	**1,820.00**	**318,482.02**	**126,004.25**	**2,587.23**	**89,914.06**	**249,078.38**	**832.70**	**8,902,162.64**
Allocation Schedule -->			E1	E1	E1	E2	E3	E4	E5	E6	E7	E8	E9	

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Exhibit E1 - Allocation of 205 Allocable Cost Pools

Total Costs for Salary Based Allocation (per Exhibit D1)	4,705,330.76
Total Costs for Expenditure Based Allocation (per Exhibit D1)	2,117,547.45
Total Costs for Facilities Allocation (per Exhibit D1)	901,768.52

Programs	Salary Allocation Units	Salary Allocation %	Salary Allocation Results	Expenditure Allocation Units	Expenditure Allocation %	Expenditure Allocation Results	Facilities Allocation Units (Salaries)	Facilities Allocation %	Facilities Allocation Results	Total Allocation Results
000 - Unallocable	302,129.14	8.35%	392,859.96	630,458.43	9.59%	203,068.37	302,129.14	8.35%	75,290.93	671,219.26
010 - CDBG SF Loan	105,052.59	2.90%	136,600.38	138,938.28	2.11%	44,751.52	105,052.59	2.90%	26,179.23	207,531.13
025 - HOME	449,522.82	12.42%	584,516.66	705,617.74	10.73%	227,276.91	449,522.82	12.42%	112,021.61	923,815.18
035 - LA Trust Fund	6,980.35	0.19%	9,076.58	9,608.99	0.15%	3,095.02	6,980.35	0.19%	1,739.51	13,911.11
040 - LIHEAP	227,950.40	6.30%	296,404.99	359,495.21	5.47%	115,792.10	227,950.40	6.30%	56,805.50	469,002.60
045 - LIHTC	529,690.85	14.64%	688,759.53	1,209,888.85	18.40%	389,700.81	529,690.85	14.64%	131,999.58	1,210,459.91
050 - ARRA TCAP	3,190.39	0.09%	4,148.48	4,297.38	0.07%	1,384.17	3,190.39	0.09%	795.05	6,327.70
055 - ARRA TCEX	577.90	0.02%	751.45	807.32	0.01%	260.03	577.90	0.02%	144.01	1,155.49
060 - M2M	1,152.34	0.03%	1,498.39	2,741.48	0.04%	883.02	1,152.34	0.03%	287.16	2,668.58
065 - MRB	364,419.39	10.07%	473,856.26	669,556.62	10.18%	215,661.76	364,419.39	10.07%	90,813.74	780,331.76
070 - NFMC	17,734.46	0.49%	23,060.20	23,785.63	0.36%	7,661.27	17,734.46	0.49%	4,419.45	35,140.92
075 - NSP	27,594.79	0.76%	35,881.64	38,399.38	0.58%	12,368.30	27,594.79	0.76%	6,876.65	55,126.59
080 - NRPP	46,730.35	1.29%	60,763.70	62,401.16	0.95%	20,099.19	46,730.35	1.29%	11,645.26	92,508.14
085 - Katrina/Rita Small Rental	66,590.87	1.84%	86,588.42	93,006.14	1.41%	29,956.94	66,590.87	1.84%	16,594.52	133,139.89
090 - Risk Sharing	12,317.16	0.34%	16,016.06	28,893.59	0.44%	9,306.52	12,317.16	0.34%	3,069.45	28,392.03
095 - S8CA	404,632.29	11.18%	526,145.29	592,304.17	9.01%	190,779.02	404,632.29	11.18%	100,834.84	817,759.15
100 - LHA PBS8V (Section 8 Vouchers)	341,574.32	9.44%	444,150.71	684,016.36	10.40%	220,319.19	341,574.32	9.44%	85,120.72	749,590.62
105 - S811 Supportive Housing	4,689.46	0.13%	6,097.73	10,100.45	0.15%	3,253.32	4,689.46	0.13%	1,168.62	10,519.66
110 - Single Family Program	-	0.00%	-	(29.10)	0.00%	(9.37)	-	0.00%	-	(9.37)
111 - Katrina/Rita Homelessness Supports	11,182.97	0.31%	14,541.27	12,168.64	0.19%	3,919.47	11,182.97	0.31%	2,786.81	21,247.55
112 - Gustav/Ike Homelessness Prevention	5,678.06	0.16%	7,383.21	(1,190.37)	-0.02%	(383.41)	5,678.06	0.16%	1,414.98	8,414.77
113 - Gustav/Ike Supportive Housing	261.60	0.01%	340.16	(979.91)	-0.01%	(315.63)	261.60	0.01%	65.19	89.73
116 - ESG	106,959.34	2.96%	139,079.74	157,336.63	2.39%	50,677.56	106,959.34	2.96%	26,654.39	216,411.69
118 - Gustav/Ike Parish	63,895.91	1.77%	83,084.16	83,873.94	1.28%	27,015.49	63,895.91	1.77%	15,922.94	126,022.58
119 - Gustav/Ike State Affordable Rental Program	37,656.18	1.04%	48,964.51	49,370.10	0.75%	15,901.93	37,656.18	1.04%	9,383.96	74,250.40
120 - LHA Shelter + Care	70,223.82	1.94%	91,312.37	123,634.78	1.88%	39,822.31	70,223.82	1.94%	17,499.86	148,634.54
121 - Gustav/Ike Par Affordable Rental	24,724.03	0.68%	32,148.77	32,451.68	0.49%	10,452.57	24,724.03	0.68%	6,161.26	48,762.60
122 - Gustav/Ike Piggyback	5,780.84	0.16%	7,516.85	8,312.22	0.13%	2,677.34	5,780.84	0.16%	1,440.59	11,634.78
123 - Katrina/Rita Supportive Housing Svcs	45,282.10	1.25%	58,880.53	48,053.35	0.73%	15,477.81	45,282.10	1.25%	11,284.35	85,642.69
124 - Katrina/Rita Piggyback	5,384.21	0.15%	7,001.11	7,609.96	0.12%	2,451.14	5,384.21	0.15%	1,341.75	10,794.01
125 - HOME TBRA	59,155.70	1.63%	76,920.44	136,843.33	2.08%	44,076.74	59,155.70	1.63%	14,741.67	135,738.85
126 - PVE Industriaplex	-	0.00%	-	52,910.01	0.80%	17,042.12	-	0.00%	-	17,042.12
130 - ARRA WAP	50,542.94	1.40%	65,721.23	62,779.91	0.95%	20,221.18	50,542.94	1.40%	12,595.36	98,537.77
135 - WAP	110,077.62	3.04%	143,134.45	235,822.66	3.59%	75,957.62	110,077.62	3.04%	27,431.47	246,523.55
140 - Homebuyer Counseling	29,786.53	0.82%	38,731.57	41,989.18	0.64%	13,524.56	29,786.53	0.82%	7,422.84	59,678.97
142 - St. John Housing Authority	7,179.32	0.20%	9,335.30	11,979.58	0.18%	3,858.58	7,179.32	0.20%	1,789.09	14,982.98
144 - Homebuyer Education	13,197.54	0.36%	17,160.82	17,416.13	0.26%	5,609.67	13,197.54	0.36%	3,288.84	26,059.34
146 - CDBG Contaminated Drywall	1,178.39	0.03%	1,532.27	2,008.25	0.03%	646.85	1,178.39	0.03%	293.66	2,472.77
148 - CDBG Isaac Hazard Mitigation	21.60	0.00%	28.09	28.63	0.00%	9.22	21.60	0.00%	5.38	42.69
150 - NRPP Round 3	8,874.48	0.25%	11,539.53	11,691.91	0.18%	3,765.92	8,874.48	0.25%	2,211.53	17,516.98
154 - Isaac Plaq Homeowner Assist	161.28	0.00%	209.71	161.28	0.00%	51.95	161.28	0.00%	40.19	301.85
155 - Mid-City Gardens	12,358.32	0.34%	16,069.58	27,645.42	0.42%	8,904.49	12,358.32	0.34%	3,079.71	28,053.78
156 - Isaac St. John Homeowner Assist	161.28	0.00%	209.71	161.28	0.00%	51.95	161.28	0.00%	40.19	301.85
160 - Village de Jardin	9,373.29	0.26%	12,188.13	19,464.21	0.30%	6,269.35	9,373.29	0.26%	2,335.83	20,793.32

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Exhibit E1 - Allocation of 205 Allocable Cost Pools

Total Costs for Salary Based Allocation (per Exhibit D1)	**4,705,330.76**
Total Costs for Expenditure Based Allocation (per Exhibit D1)	**2,117,547.45**
Total Costs for Facilities Allocation (per Exhibit D1)	**901,768.52**

Programs	Salary Allocation Units	Salary Allocation %	Salary Allocation Results	Expenditure Allocation Units	Expenditure Allocation %	Expenditure Allocation Results	Facilities Allocation Units (Salaries)	Facilities Allocation %	Facilities Allocation Results	Total Allocation Results
165 - Willowbrook	5,504.82	0.15%	7,157.94	14,278.47	0.22%	4,599.04	5,504.82	0.15%	1,371.81	13,128.79
166 - Isaac St. John Demolition	161.28	0.00%	209.71	161.28	0.00%	51.95	161.28	0.00%	40.19	301.85
168 - Isaac St. John Small Rental	161.28	0.00%	209.71	161.28	0.00%	51.95	161.28	0.00%	40.19	301.85
200 - Disaster Recovery	21,182.30	0.59%	27,543.45	29,376.20	0.45%	9,461.97	21,182.30	0.59%	5,278.65	42,284.07
Comb Mortgage Rev Bond Programs & Eliminations	-	0.00%	-	124,458.59	1.89%	40,087.66	-	0.00%	-	40,087.66
Grand Total	**3,618,636.90**	**100.00%**	**4,705,330.76**	**6,574,266.70**	**100.00%**	**2,117,547.45**	**3,618,636.90**	**100.00%**	**901,768.52**	**7,724,646.73**

Allocation Method: **Salary Allocation:** Direct salary charges to all programs.
Allocation Method: **Expenditure Allocation:** Direct expenditure charges (less Interest & Other) to all programs.
Allocation Method: **Facilities Allocation:** Direct salary charges to all programs.

Occupied Square Footage in LHC Facilities	43,064.00

Maintenance in Lieu of Rent (per square foot rate)	**$ 20.94**

Facilities Costs To Be Directly Allocated		
Total Facilities Cost Pool		901,769
Direct Salary	3,618,637	
Indirect Salary	3,693,459	
Total Salary	7,312,096	
Direct Salary %	49.49%	
Direct Facilities Costs		**446,271**

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Exhibit E2 - Allocation of 210 Construction Compliance/Monitoring Cost Pool

		388,797.27
	Total Costs for Allocation (per Exhibit D1)	

Programs	Allocation Units	Allocation %	Allocation Results
000 - Unallocable		0.00%	-
010 - CDBG SF Loan		0.00%	-
025 - HOME	35,424.23	17.41%	67,676.47
035 - LA Trust Fund	1,003.45	0.49%	1,917.05
040 - LIHEAP	4,874.72	2.40%	9,312.94
045 - LIHTC	135,260.79	66.46%	258,409.94
050 - ARRA TCAP		0.00%	-
055 - ARRA TCEX		0.00%	-
060 - M2M		0.00%	-
065 - MRB		0.00%	-
070 - NFMC		0.00%	-
075 - NSP	111.00	0.05%	212.06
080 - NRPP	2,302.80	1.13%	4,399.40
085 - Katrina/Rita Small Rental		0.00%	-
090 - Risk Sharing		0.00%	-
095 - S8CA		0.00%	-
100 - LHA PBS8V (Section 8 Vouchers)	8,278.43	4.07%	15,815.59
105 - S811 Supportive Housing		0.00%	-
110 - Single Family Program		0.00%	-
111 - Katrina/Rita Homelessness Supports		0.00%	-
112 - Gustav/Ike Homelessness Prevention		0.00%	-
113 - Gustav/Ike Supportive Housing		0.00%	-
116 - ESG		0.00%	-
118 - Gustav/Ike Parish		0.00%	-
119 - Gustav/Ike State Affordable Rental Program		0.00%	-
120 - LHA Shelter + Care	700.66	0.34%	1,338.58
121 - Gustav/Ike Par Affordable Rental		0.00%	-
122 - Gustav/Ike Piggyback		0.00%	-
123 - Katrina/Rita Supportive Housing Svcs		0.00%	-
124 - Katrina/Rita Piggyback	232.94	0.11%	445.02
125 - HOME TBRA	1,296.71	0.64%	2,477.31
126 - PVE Industriaplex		0.00%	-
130 - ARRA WAP	30.17	0.01%	57.64
135 - WAP	2,825.49	1.39%	5,397.98

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Exhibit E2 - Allocation of 210 Construction Compliance/Monitoring Cost Pool

Total Costs for Allocation (per Exhibit D1)		**388,797.27**

Programs	Allocation Units	Allocation %	Allocation Results
140 - Homebuyer Counseling		0.00%	-
142 - St. John Housing Authority		0.00%	-
144 - Homebuyer Education		0.00%	-
146 - CDBG Contaminated Drywall		0.00%	-
148 - CDBG Isaac Hazard Mitigation		0.00%	-
150 - NRPP Round 3	4,757.10	2.34%	9,088.24
154 - Isaac Plaq Homeowner Assist		0.00%	-
155 - Mid-City Gardens	5,319.82	2.61%	10,163.29
156 - Isaac St. John Homeowner Assist		0.00%	-
160 - Village de Jardin	955.16	0.47%	1,824.79
165 - Willowbrook	136.60	0.07%	260.97
166 - Isaac St. John Demolition		0.00%	-
168 - Isaac St. John Small Rental		0.00%	-
200 - Disaster Recovery		0.00%	-
Comb Mortgage Rev Bond Programs & Eliminations		0.00%	-
Grand Total	**203,510.07**	**100.00%**	**388,797.27**

Allocation Method: Direct salary charges to programs from Construction Compliance & Monitoring departments (#190 & #193).

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Exhibit E3 - Allocation of 215 Energy Cost Pool

Total Costs for Allocation (per Exhibit D1)	**1,820.00**

Programs	Allocation Units	Allocation %	Allocation Results
000 - Unallocable	-	0.00%	-
010 - CDBG SF Loan		0.00%	-
025 - HOME		0.00%	-
035 - LA Trust Fund		0.00%	-
040 - LIHEAP	100.00	100.00%	1,820.00
045 - LIHTC		0.00%	-
050 - ARRA TCAP		0.00%	-
055 - ARRA TCEX		0.00%	-
060 - M2M		0.00%	-
065 - MRB		0.00%	-
070 - NFMC		0.00%	-
075 - NSP		0.00%	-
080 - NRPP		0.00%	-
085 - Katrina/Rita Small Rental		0.00%	-
090 - Risk Sharing		0.00%	-
095 - S8CA		0.00%	-
100 - LHA PBS8V (Section 8 Vouchers)		0.00%	-
105 - S811 Supportive Housing		0.00%	-
110 - Single Family Program		0.00%	-
111 - Katrina/Rita Homelessness Supports		0.00%	-
112 - Gustav/Ike Homelessness Prevention		0.00%	-
113 - Gustav/Ike Supportive Housing		0.00%	-
116 - ESG		0.00%	-
118 - Gustav/Ike Parish		0.00%	-
119 - Gustav/Ike State Affordable Rental Program		0.00%	-
120 - LHA Shelter + Care		0.00%	-
121 - Gustav/Ike Par Affordable Rental		0.00%	-
122 - Gustav/Ike Piggyback		0.00%	-
123 - Katrina/Rita Supportive Housing Svcs		0.00%	-
124 - Katrina/Rita Piggyback		0.00%	-
125 - HOME TBRA		0.00%	-
126 - PVE Industriaplex		0.00%	-
130 - ARRA WAP		0.00%	-
135 - WAP		0.00%	-

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Exhibit E3 - Allocation of 215 Energy Cost Pool

Total Costs for Allocation (per Exhibit D1)	**1,820.00**

Programs	Allocation Units	Allocation %	Allocation Results
140 - Homebuyer Counseling		0.00%	-
142 - St. John Housing Authority		0.00%	-
144 - Homebuyer Education		0.00%	-
146 - CDBG Contaminated Drywall		0.00%	-
148 - CDBG Isaac Hazard Mitigation		0.00%	-
150 - NRPP Round 3		0.00%	-
154 - Isaac Plaq Homeowner Assist		0.00%	-
155 - Mid-City Gardens		0.00%	-
156 - Isaac St. John Homeowner Assist		0.00%	-
160 - Village de Jardin		0.00%	-
165 - Willowbrook		0.00%	-
166 - Isaac St. John Demolition		0.00%	-
168 - Isaac St. John Small Rental		0.00%	-
200 - Disaster Recovery		0.00%	-
Comb Mortgage Rev Bond Programs & Eliminations		0.00%	-
Grand Total	**100.00**	**100.00%**	**1,820.00**

Allocation Method: Based on expenditures in programs supported.

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Exhibit E4 - Allocation of 220 Homeowner Assistance Cost Pool

Total Costs for Allocation (per Exhibit D1)	**318,482.02**

Programs	Allocation Units	Allocation %	Allocation Results
000 - Unallocable		0.00%	-
010 - CDBG SF Loan		0.00%	-
025 - HOME	32,818.15	9.31%	29,649.18
035 - LA Trust Fund	5,485.71	1.56%	4,956.00
040 - LIHEAP	161,125.14	45.71%	145,566.65
045 - LIHTC		0.00%	-
050 - ARRA TCAP		0.00%	-
055 - ARRA TCEX		0.00%	-
060 - M2M	1,152.34	0.33%	1,041.07
065 - MRB	104.85	0.03%	94.73
070 - NFMC		0.00%	-
075 - NSP		0.00%	-
080 - NRPP	730.72	0.21%	660.16
085 - Katrina/Rita Small Rental		0.00%	-
090 - Risk Sharing	7,034.44	2.00%	6,355.18
095 - S8CA	297.24	0.08%	268.54
100 - LHA PBS8V (Section 8 Vouchers)		0.00%	-
105 - S811 Supportive Housing		0.00%	-
110 - Single Family Program		0.00%	-
111 - Katrina/Rita Homelessness Supports		0.00%	-
112 - Gustav/Ike Homelessness Prevention		0.00%	-
113 - Gustav/Ike Supportive Housing		0.00%	-
116 - ESG	1,696.48	0.48%	1,532.67
118 - Gustav/Ike Parish		0.00%	-
119 - Gustav/Ike State Affordable Rental Program		0.00%	-
120 - LHA Shelter + Care		0.00%	-
121 - Gustav/Ike Par Affordable Rental		0.00%	-
122 - Gustav/Ike Piggyback		0.00%	-
123 - Katrina/Rita Supportive Housing Svcs		0.00%	-
124 - Katrina/Rita Piggyback		0.00%	-
125 - HOME TBRA		0.00%	-
126 - PVE Industriaplex		0.00%	-
130 - ARRA WAP	44,851.36	12.72%	40,520.44
135 - WAP	90,815.10	25.76%	82,045.86

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Exhibit E4 - Allocation of 220 Homeowner Assistance Cost Pool

Total Costs for Allocation (per Exhibit D1)		**318,482.02**

Programs	Allocation Units	Allocation %	Allocation Results
140 - Homebuyer Counseling		0.00%	-
142 - St. John Housing Authority		0.00%	-
144 - Homebuyer Education	142.62	0.04%	128.85
146 - CDBG Contaminated Drywall		0.00%	-
148 - CDBG Isaac Hazard Mitigation		0.00%	-
150 - NRPP Round 3	322.01	0.09%	290.92
154 - Isaac Plaq Homeowner Assist		0.00%	-
155 - Mid-City Gardens	1,820.98	0.52%	1,645.14
156 - Isaac St. John Homeowner Assist		0.00%	-
160 - Village de Jardin	2,643.12	0.75%	2,387.90
165 - Willowbrook	1,481.83	0.42%	1,338.74
166 - Isaac St. John Demolition		0.00%	-
168 - Isaac St. John Small Rental		0.00%	-
200 - Disaster Recovery		0.00%	-
Comb Mortgage Rev Bond Programs & Eliminations		0.00%	-
Grand Total	**352,522.09**	**100.00%**	**318,482.02**

Allocation Method: Direct salary charges to programs from the Homeowner Repair/Assist department (#185).

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Exhibit E5 - Allocation of 225 Rental Cost Pool

Total Costs for Allocation (per Exhibit D1)		**126,004.25**

Programs	Allocation Units	Allocation %	Allocation Results
000 - Unallocable		0.00%	-
010 - CDBG SF Loan	96,409.98	10.47%	13,194.78
025 - HOME	211,594.32	22.98%	28,959.04
035 - LA Trust Fund		0.00%	-
040 - LIHEAP		0.00%	-
045 - LIHTC	275,340.41	29.91%	37,683.41
050 - ARRA TCAP	373.80	0.04%	51.16
055 - ARRA TCEX	274.42	0.03%	37.56
060 - M2M		0.00%	-
065 - MRB	264,905.86	28.77%	36,255.32
070 - NFMC	14,075.62	1.53%	1,926.41
075 - NSP	14,686.35	1.60%	2,009.99
080 - NRPP	23.40	0.00%	3.20
085 - Katrina/Rita Small Rental		0.00%	-
090 - Risk Sharing	1,259.02	0.14%	172.31
095 - S8CA		0.00%	-
100 - LHA PBS8V (Section 8 Vouchers)		0.00%	-
105 - S811 Supportive Housing		0.00%	-
110 - Single Family Program		0.00%	-
111 - Katrina/Rita Homelessness Supports		0.00%	-
112 - Gustav/Ike Homelessness Prevention		0.00%	-
113 - Gustav/Ike Supportive Housing		0.00%	-
116 - ESG		0.00%	-
118 - Gustav/Ike Parish		0.00%	-
119 - Gustav/Ike State Affordable Rental Program		0.00%	-
120 - LHA Shelter + Care		0.00%	-
121 - Gustav/Ike Par Affordable Rental		0.00%	-
122 - Gustav/Ike Piggyback		0.00%	-
123 - Katrina/Rita Supportive Housing Svcs		0.00%	-
124 - Katrina/Rita Piggyback		0.00%	-
125 - HOME TBRA		0.00%	-
126 - PVE Industriaplex		0.00%	-
130 - ARRA WAP		0.00%	-
135 - WAP		0.00%	-

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Exhibit E5 - Allocation of 225 Rental Cost Pool

Total Costs for Allocation (per Exhibit D1)		**126,004.25**

Programs	Allocation Units	Allocation %	Allocation Results
140 - Homebuyer Counseling	28,808.27	3.13%	3,942.73
142 - St. John Housing Authority		0.00%	-
144 - Homebuyer Education	12,920.68	1.40%	1,768.34
146 - CDBG Contaminated Drywall		0.00%	-
148 - CDBG Isaac Hazard Mitigation		0.00%	-
150 - NRPP Round 3		0.00%	-
154 - Isaac Plaq Homeowner Assist		0.00%	-
155 - Mid-City Gardens		0.00%	-
156 - Isaac St. John Homeowner Assist		0.00%	-
160 - Village de Jardin		0.00%	-
165 - Willowbrook		0.00%	-
166 - Isaac St. John Demolition		0.00%	-
168 - Isaac St. John Small Rental		0.00%	-
200 - Disaster Recovery		0.00%	-
Comb Mortgage Rev Bond Programs & Eliminations		0.00%	-
Grand Total	**920,672.13**	**100.00%**	**126,004.25**

Allocation Method: Direct salary charges to programs from department 110 SF Bond, 175 SF Construction and 180 Rental Prod.

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Exhibit E6 - Allocation of 230 Asset Management Cost Pool

Total Costs for Allocation (per Exhibit D1)		**2,587.23**

Programs	Allocation Units	Allocation %	Allocation Results
000 - Unallocable		0.00%	-
010 - CDBG SF Loan		0.00%	-
025 - HOME	88,144.72	26.57%	687.39
035 - LA Trust Fund	1,003.45	0.30%	7.83
040 - LIHEAP	6,284.56	1.89%	49.01
045 - LIHTC	172,844.68	52.10%	1,347.92
050 - ARRA TCAP		0.00%	-
055 - ARRA TCEX		0.00%	-
060 - M2M		0.00%	-
065 - MRB	17,074.68	5.15%	133.16
070 - NFMC		0.00%	-
075 - NSP	5,371.54	1.62%	41.89
080 - NRPP	2,918.99	0.88%	22.76
085 - Katrina/Rita Small Rental	189.84	0.06%	1.48
090 - Risk Sharing		0.00%	-
095 - S8CA	11.70	0.00%	0.09
100 - LHA PBS8V (Section 8 Vouchers)	8,382.61	2.53%	65.37
105 - S811 Supportive Housing		0.00%	-
110 - Single Family Program		0.00%	-
111 - Katrina/Rita Homelessness Supports		0.00%	-
112 - Gustav/Ike Homelessness Prevention		0.00%	-
113 - Gustav/Ike Supportive Housing		0.00%	-
116 - ESG	40.07	0.01%	0.31
118 - Gustav/Ike Parish	2,476.48	0.75%	19.31
119 - Gustav/Ike State Affordable Rental Program		0.00%	-
120 - LHA Shelter + Care	3,558.97	1.07%	27.75
121 - Gustav/Ike Par Affordable Rental	260.80	0.08%	2.03
122 - Gustav/Ike Piggyback	3,499.76	1.05%	27.29
123 - Katrina/Rita Supportive Housing Svcs		0.00%	-
124 - Katrina/Rita Piggyback	4,379.26	1.32%	34.15
125 - HOME TBRA	1,296.71	0.39%	10.11
126 - PVE Industriaplex		0.00%	-
130 - ARRA WAP	30.17	0.01%	0.24
135 - WAP	2,825.49	0.85%	22.03

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Exhibit E6 - Allocation of 230 Asset Management Cost Pool

Total Costs for Allocation (per Exhibit D1)		**2,587.23**

Programs	Allocation Units	Allocation %	Allocation Results
140 - Homebuyer Counseling		0.00%	-
142 - St. John Housing Authority		0.00%	-
144 - Homebuyer Education		0.00%	-
146 - CDBG Contaminated Drywall		0.00%	-
148 - CDBG Isaac Hazard Mitigation		0.00%	-
150 - NRPP Round 3	4,757.10	1.43%	37.10
154 - Isaac Plaq Homeowner Assist		0.00%	-
155 - Mid-City Gardens	5,319.82	1.60%	41.49
156 - Isaac St. John Homeowner Assist		0.00%	-
160 - Village de Jardin	955.16	0.29%	7.45
165 - Willowbrook	136.60	0.04%	1.07
166 - Isaac St. John Demolition		0.00%	-
168 - Isaac St. John Small Rental		0.00%	-
200 - Disaster Recovery		0.00%	-
Comb Mortgage Rev Bond Programs & Eliminations		0.00%	-
Grand Total	**331,763.16**	**100.00%**	**2,587.23**

Allocation Method: Direct salary charges to programs from departments 190 - Construction Monitoring/Compliance, 193 - Construction Monitoring/Compliance, and 195 - Desk Monitoring.

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Exhibit E7 - Allocation of 235 Sustainable Housing Cost Pool

Total Costs for Allocation (per Exhibit D1)		**89,914.06**

Programs	Allocation Units	Allocation %	Allocation Results
000 - Unallocable		0.00%	-
010 - CDBG SF Loan		0.00%	-
025 - HOME	-	0.00%	-
035 - LA Trust Fund		0.00%	-
040 - LIHEAP		0.00%	-
045 - LIHTC		0.00%	-
050 - ARRA TCAP		0.00%	-
055 - ARRA TCEX		0.00%	-
060 - M2M		0.00%	-
065 - MRB		0.00%	-
070 - NFMC		0.00%	-
075 - NSP		0.00%	-
080 - NRPP	12,448.43	6.84%	6,154.35
085 - Katrina/Rita Small Rental	42,292.57	23.25%	20,908.92
090 - Risk Sharing		0.00%	-
095 - S8CA		0.00%	-
100 - LHA PBS8V (Section 8 Vouchers)		0.00%	-
105 - S811 Supportive Housing		0.00%	-
110 - Single Family Program		0.00%	-
111 - Katrina/Rita Homelessness Supports		0.00%	-
112 - Gustav/Ike Homelessness Prevention		0.00%	-
113 - Gustav/Ike Supportive Housing	547.68	0.30%	270.77
116 - ESG	865.26	0.48%	427.77
118 - Gustav/Ike Parish	43,028.14	23.66%	21,272.58
119 - Gustav/Ike State Affordable Rental Program	34,844.48	19.16%	17,226.68
120 - LHA Shelter + Care	80.02	0.04%	39.56
121 - Gustav/Ike Par Affordable Rental	24,463.23	13.45%	12,094.32
122 - Gustav/Ike Piggyback	1,095.36	0.60%	541.53
123 - Katrina/Rita Supportive Housing Svcs	899.76	0.49%	444.83
124 - Katrina/Rita Piggyback	195.60	0.11%	96.70
125 - HOME TBRA		0.00%	-
126 - PVE Industriaplex		0.00%	-
130 - ARRA WAP		0.00%	-
135 - WAP		0.00%	-

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Exhibit E7 - Allocation of 235 Sustainable Housing Cost Pool

		Total Costs for Allocation (per Exhibit D1)	**89,914.06**

Programs	Allocation Units	Allocation %	Allocation Results
140 - Homebuyer Counseling		0.00%	-
142 - St. John Housing Authority		0.00%	-
144 - Homebuyer Education		0.00%	-
146 - CDBG Contaminated Drywall		0.00%	-
148 - CDBG Isaac Hazard Mitigation		0.00%	-
150 - NRPP Round 3		0.00%	-
154 - Isaac Plaq Homeowner Assist	161.28	0.09%	79.73
155 - Mid-City Gardens		0.00%	-
156 - Isaac St. John Homeowner Assist	161.28	0.09%	79.73
160 - Village de Jardin		0.00%	-
165 - Willowbrook		0.00%	-
166 - Isaac St. John Demolition	161.28	0.09%	79.73
168 - Isaac St. John Small Rental	161.28	0.09%	79.73
200 - Disaster Recovery	20,463.91	11.25%	10,117.10
Comb Mortgage Rev Bond Programs & Eliminations		0.00%	-
Grand Total	**181,869.56**	**100.00%**	**89,914.06**

Allocation Method: Direct salary charges to programs from department 170 Sustainable Housing.

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Exhibit E8 - Allocation of 240 LHA Cost Pool

Total Costs for Allocation (per Exhibit D1)		**249,078.38**

Programs	Allocation Units	Allocation %	Allocation Results
000 - Unallocable		0.00%	-
010 - CDBG SF Loan		0.00%	-
025 - HOME	-	0.00%	-
035 - LA Trust Fund		0.00%	-
040 - LIHEAP		0.00%	-
045 - LIHTC		0.00%	-
050 - ARRA TCAP		0.00%	-
055 - ARRA TCEX		0.00%	-
060 - M2M		0.00%	-
065 - MRB		0.00%	-
070 - NFMC		0.00%	-
075 - NSP		0.00%	-
080 - NRPP		0.00%	-
085 - Katrina/Rita Small Rental		0.00%	-
090 - Risk Sharing		0.00%	-
095 - S8CA		0.00%	-
100 - LHA PBS8V (Section 8 Vouchers)	314,915.37	54.33%	135,312.95
105 - S811 Supportive Housing	4,689.46	0.81%	2,014.97
110 - Single Family Program		0.00%	-
111 - Katrina/Rita Homelessness Supports	10,942.33	1.89%	4,701.70
112 - Gustav/Ike Homelessness Prevention	5,678.06	0.98%	2,439.75
113 - Gustav/Ike Supportive Housing	(329.42)	-0.06%	(141.55)
116 - ESG	80,446.40	13.88%	34,566.24
118 - Gustav/Ike Parish	3,042.00	0.52%	1,307.09
119 - Gustav/Ike State Affordable Rental Program	2,511.14	0.43%	1,078.99
120 - LHA Shelter + Care	58,623.72	10.11%	25,189.46
121 - Gustav/Ike Par Affordable Rental		0.00%	-
122 - Gustav/Ike Piggyback	1,185.72	0.20%	509.48
123 - Katrina/Rita Supportive Housing Svcs	44,382.34	7.66%	19,070.22
124 - Katrina/Rita Piggyback		0.00%	-
125 - HOME TBRA	47,807.74	8.25%	20,542.05
126 - PVE Industriaplex		0.00%	-
130 - ARRA WAP		0.00%	-
135 - WAP		0.00%	-

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Exhibit E8 - Allocation of 240 LHA Cost Pool

Total Costs for Allocation (per Exhibit D1)		**249,078.38**

Programs	Allocation Units	Allocation %	Allocation Results
140 - Homebuyer Counseling		0.00%	-
142 - St. John Housing Authority	2,752.95	0.47%	1,182.89
144 - Homebuyer Education		0.00%	-
146 - CDBG Contaminated Drywall	1,135.20	0.20%	487.77
148 - CDBG Isaac Hazard Mitigation		0.00%	-
150 - NRPP Round 3		0.00%	-
154 - Isaac Plaq Homeowner Assist		0.00%	-
155 - Mid-City Gardens	1,299.36	0.22%	558.31
156 - Isaac St. John Homeowner Assist		0.00%	-
160 - Village de Jardin		0.00%	-
165 - Willowbrook		0.00%	-
166 - Isaac St. John Demolition		0.00%	-
168 - Isaac St. John Small Rental		0.00%	-
200 - Disaster Recovery	600.60	0.10%	258.07
Comb Mortgage Rev Bond Programs & Eliminations		0.00%	-
Grand Total	**579,682.97**	**100.00%**	**249,078.38**

Allocation Method: Direct salary charges to programs LHA departments located at Mid-City (Dept 100 Perf Based Section 8 Voucher, 105 S811 PRA, 116 ESG Emergency Solutions, 120 Shelter + Care, 125 HOME TBRA, 140 LHA CDBG Gustav/Ike, and 145 LHA CDBG Katrina/Rita)

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Exhibit E9 - Allocation of 245 Allocated Cost Pool

Total Costs for Allocation (per Exhibit D1)	**832.70**

Programs	Allocation Units	Allocation %	Allocation Results
000 - Unallocable		0.00%	-
010 - CDBG SF Loan		0.00%	-
025 - HOME	80,110.78	12.80%	106.62
035 - LA Trust Fund	916.06	0.15%	1.22
040 - LIHEAP	3,554.41	0.57%	4.73
045 - LIHTC	338,639.64	54.13%	450.71
050 - ARRA TCAP	293.72	0.05%	0.39
055 - ARRA TCEX	274.42	0.04%	0.37
060 - M2M		0.00%	-
065 - MRB		0.00%	-
070 - NFMC		0.00%	-
075 - NSP	111.00	0.02%	0.15
080 - NRPP	12,448.43	1.99%	16.57
085 - Katrina/Rita Small Rental	42,292.57	6.76%	56.29
090 - Risk Sharing	1,259.02	0.20%	1.68
095 - S8CA		0.00%	-
100 - LHA PBS8V (Section 8 Vouchers)	7,498.27	1.20%	9.98
105 - S811 Supportive Housing		0.00%	-
110 - Single Family Program		0.00%	-
111 - Katrina/Rita Homelessness Supports		0.00%	-
112 - Gustav/Ike Homelessness Prevention		0.00%	-
113 - Gustav/Ike Supportive Housing	547.68	0.09%	0.73
116 - ESG	865.26	0.14%	1.15
118 - Gustav/Ike Parish	43,028.14	6.88%	57.27
119 - Gustav/Ike State Affordable Rental Program	34,844.48	5.57%	46.38
120 - LHA Shelter + Care	780.68	0.12%	1.04
121 - Gustav/Ike Par Affordable Rental	24,463.23	3.91%	32.56
122 - Gustav/Ike Piggyback	1,095.36	0.18%	1.46
123 - Katrina/Rita Supportive Housing Svcs	899.76	0.14%	1.20
124 - Katrina/Rita Piggyback	195.60	0.03%	0.26
125 - HOME TBRA	1,296.71	0.21%	1.73
126 - PVE Industriaplex		0.00%	-
130 - ARRA WAP	30.17	0.00%	0.04
135 - WAP	2,825.49	0.45%	3.76

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Exhibit E9 - Allocation of 245 Allocated Cost Pool

Total Costs for Allocation (per Exhibit D1)	**832.70**

Programs	Allocation Units	Allocation %	Allocation Results
140 - Homebuyer Counseling		0.00%	-
142 - St. John Housing Authority		0.00%	-
144 - Homebuyer Education		0.00%	-
146 - CDBG Contaminated Drywall		0.00%	-
148 - CDBG Isaac Hazard Mitigation		0.00%	-
150 - NRPP Round 3		0.00%	-
154 - Isaac Plaq Homeowner Assist	161.28	0.03%	0.21
155 - Mid-City Gardens	5,174.17	0.83%	6.89
156 - Isaac St. John Homeowner Assist	161.28	0.03%	0.21
160 - Village de Jardin	955.16	0.15%	1.27
165 - Willowbrook	136.60	0.02%	0.18
166 - Isaac St. John Demolition	161.28	0.03%	0.21
168 - Isaac St. John Small Rental	161.28	0.03%	0.21
200 - Disaster Recovery	20,463.91	3.27%	27.24
Comb Mortgage Rev Bond Programs & Eliminations		0.00%	-
Grand Total	**625,645.84**	**100.00%**	**832.70**

Allocation Method: Direct salary charges to programs department 170 Sustainable Housing, 180 Rental Prod and 193 Construction Monitoring/Compliance.

Departments	205 Allocable - Salary Based	205 Allocable - Expenditure Based	205 Allocable - Facilities Costs	210 Compliance Allocable	215 Energy Allocable	220 Homeowner Assistance Allocable	225 Rental Allocation	230 Asset Mgmt Allocation	235 Sustainable Housing Allocable	240 LHA Allocation	245 Allocated Expenses	Grand Total
000 - Unallocable	392,859.96	203,068.37	75,290.93	-	-	-	-	-	-	-	-	671,219.26
010 - CDBG SF Loan	136,600.38	44,751.52	26,179.23	-	-	-	13,194.78	-	-	-	-	220,725.91
025 - HOME	584,516.66	227,276.91	112,021.61	67,676.47	-	29,649.18	28,959.04	687.39	-	-	106.62	1,050,893.89
035 - LA Trust Fund	9,076.58	3,095.02	1,739.51	1,917.05	-	4,956.00	-	7.83	-	-	1.22	20,793.21
040 - LIHEAP	296,404.99	115,792.10	56,805.50	9,312.94	1,820.00	145,566.65	-	49.01	-	-	4.73	625,755.93
045 - LIHTC	688,759.53	389,700.81	131,999.58	258,409.94	-	-	37,683.41	1,347.92	-	-	450.71	1,508,351.89
050 - ARRA TCAP	4,148.48	1,384.17	795.05	-	-	-	51.16	-	-	-	0.39	6,379.25
055 - ARRA TCEX	751.45	260.03	144.01	-	-	-	37.56	-	-	-	0.37	1,193.42
060 - M2M	1,498.39	883.02	287.16	-	-	1,041.07	-	-	-	-	-	3,709.65
065 - MRB	473,856.26	215,661.76	90,813.74	-	-	94.73	36,255.32	133.16	-	-	-	816,814.96
070 - NFMC	23,060.20	7,661.27	4,419.45	-	-	-	1,926.41	-	-	-	-	37,067.32
075 - NSP	35,881.64	12,368.30	6,876.65	212.06	-	-	2,009.99	41.89	-	-	0.15	57,390.68
080 - NRPP	60,763.70	20,099.19	11,645.26	4,399.40	-	660.16	3.20	22.76	6,154.35	-	16.57	103,764.59
085 - Katrina/Rita Small Rental	86,588.42	29,956.94	16,594.52	-	-	-	-	1.48	20,908.92	-	56.29	154,106.58
090 - Risk Sharing	16,016.06	9,306.52	3,069.45	-	-	6,355.18	172.31	-	-	-	1.68	34,921.20
095 - S8CA	526,145.29	190,779.02	100,834.84	-	-	268.54	-	0.09	-	-	-	818,027.78
100 - LHA PBS8V (Section 8 Vouchers)	444,150.71	220,319.19	85,120.72	15,815.59	-	-	-	65.37	-	135,312.95	9.98	900,794.50
105 - S811 Supportive Housing	6,097.73	3,253.32	1,168.62	-	-	-	-	-	-	2,014.97	-	12,534.63
110 - Single Family Program	-	(9.37)	-	-	-	-	-	-	-	-	-	(9.37)
111 - Katrina/Rita Homelessness Supports	14,541.27	3,919.47	2,786.81	-	-	-	-	-	-	4,701.70	-	25,949.26
112 - Gustav/Ike Homelessness Prevention	7,383.21	(383.41)	1,414.98	-	-	-	-	-	-	2,439.75	-	10,854.52
113 - Gustav/Ike Supportive Housing	340.16	(315.63)	65.19	-	-	-	-	-	270.77	(141.55)	0.73	219.68
116 - ESG	139,079.74	50,677.56	26,654.39	-	-	1,532.67	-	0.31	427.77	34,566.24	1.15	252,939.83
118 - Gustav/Ike Parish	83,084.16	27,015.49	15,922.94	-	-	-	-	19.31	21,272.58	1,307.09	57.27	148,678.83
119 - Gustav/Ike State Affordable Rental Program	48,964.51	15,901.93	9,383.96	-	-	-	-	-	17,226.68	1,078.99	46.38	92,602.45
120 - LHA Shelter + Care	91,312.37	39,822.31	17,499.86	1,338.58	-	-	-	27.75	39.56	25,189.46	1.04	175,230.93
121 - Gustav/Ike Par Affordable Rental	32,148.77	10,452.57	6,161.26	-	-	-	-	2.03	12,094.32	-	32.56	60,891.51
122 - Gustav/Ike Piggyback	7,516.85	2,677.34	1,440.59	-	-	-	-	27.29	541.53	509.48	1.46	12,714.55
123 - Katrina/Rita Supportive Housing Svcs	58,880.53	15,477.81	11,284.35	-	-	-	-	-	444.83	19,070.22	1.20	105,158.94
124 - Katrina/Rita Piggyback	7,001.11	2,451.14	1,341.75	445.02	-	-	-	34.15	96.70	-	0.26	11,370.14
125 - HOME TBRA	76,920.44	44,076.74	14,741.67	2,477.31	-	-	-	10.11	-	20,542.05	1.73	158,770.04
126 - PVE Industriaplex	-	17,042.12	-	-	-	-	-	-	-	-	-	17,042.12
130 - ARRA WAP	65,721.23	20,221.18	12,595.36	57.64	-	40,520.44	-	0.24	-	-	0.04	139,116.12
135 - WAP	143,134.45	75,957.62	27,431.47	5,397.98	-	82,045.86	-	22.03	-	-	3.76	333,993.17
140 - Homebuyer Counseling	38,731.57	13,524.56	7,422.84	-	-	-	3,942.73	-	-	-	-	63,621.70
142 - St. John Housing Authority	9,335.30	3,858.58	1,789.09	-	-	-	-	-	-	1,182.89	-	16,165.87
144 - Homebuyer Education	17,160.82	5,609.67	3,288.84	-	-	128.85	1,768.34	-	-	-	-	27,956.53
146 - CDBG Contaminated Drywall	1,532.27	646.85	293.66	-	-	-	-	-	-	487.77	-	2,960.55
148 - CDBG Isaac Hazard Mitigation	28.09	9.22	5.38	-	-	-	-	-	-	-	-	42.69
150 - NRPP Round 3	11,539.53	3,765.92	2,211.53	9,088.24	-	290.92	-	37.10	-	-	-	26,933.23
154 - Isaac Plaq Homeowner Assist	209.71	51.95	40.19	-	-	-	-	-	79.73	-	0.21	381.80
155 - Mid-City Gardens	16,069.58	8,904.49	3,079.71	10,163.29	-	1,645.14	-	41.49	-	558.31	6.89	40,468.89
156 - Isaac St. John Homeowner Assist	209.71	51.95	40.19	-	-	-	-	-	79.73	-	0.21	381.80
160 - Village de Jardin	12,188.13	6,269.35	2,335.83	1,824.79	-	2,387.90	-	7.45	-	-	1.27	25,014.73
165 - Willowbrook	7,157.94	4,599.04	1,371.81	260.97	-	1,338.74	-	1.07	-	-	0.18	14,729.75
166 - Isaac St. John Demolition	209.71	51.95	40.19	-	-	-	-	-	79.73	-	0.21	381.80
168 - Isaac St. John Small Rental	209.71	51.95	40.19	-	-	-	-	-	79.73	-	0.21	381.80
200 - Disaster Recovery	27,543.45	9,461.97	5,278.65	-	-	-	-	-	10,117.10	258.07	27.24	52,686.47
Comb Mortgage Rev Bond Programs & Eliminations	-	40,087.66	-	-	-	-	-	-	-	-	-	40,087.66
Grand Total	**4,705,330.76**	**2,117,547.45**	**901,768.52**	**388,797.27**	**1,820.00**	**318,482.02**	**126,004.25**	**2,587.23**	**89,914.06**	**249,078.38**	**832.70**	**8,902,162.64**

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Departments	Total Indirect Costs (from Schedule F)	Total Direct Personnel Costs (from Schedule C1)	Final FY 2014 Indirect Cost Rate	Total Indirect Costs (exluding Maintenance in Lieu of Rent direct allocations) *	Provisional FY 2016 Indirect Cost Rate
000 - Unallocable	671,219.26	394,389.30	170.19%	633,959.01	
010 - CDBG SF Loan	220,725.91	138,671.48	159.17%	207,770.23	
025 - HOME	1,050,893.89	605,682.20	173.51%	995,456.23	
035 - LA Trust Fund	20,793.21	9,402.46	221.15%	19,932.35	
040 - LIHEAP	625,755.93	278,876.96	224.38%	597,643.81	
045 - LIHTC	1,508,351.89	729,429.13	206.79%	1,443,027.46	
050 - ARRA TCAP	6,379.25	4,232.58	150.72%	5,985.79	
055 - ARRA TCEX	1,193.42	807.32	147.82%	1,122.15	
060 - M2M	3,709.65	1,545.23	240.07%	3,567.53	
065 - MRB	816,814.96	522,459.26	156.34%	771,872.73	
070 - NFMC	37,067.32	23,459.16	158.01%	34,880.21	
075 - NSP	57,390.68	37,925.73	151.32%	53,987.54	
080 - NRPP	103,764.59	62,301.76	166.55%	98,001.54	
085 - Katrina/Rita Small Rental	154,106.58	87,986.05	175.15%	145,894.22	
090 - Risk Sharing	34,921.20	16,220.61	215.29%	33,402.18	
095 - S8CA	818,027.78	573,987.35	142.52%	768,126.27	
100 - LHA PBS8V (Section 8 Vouchers)	900,794.50	473,104.10	190.40%	858,669.65	
105 - S811 Supportive Housing	12,534.63	6,220.16	201.52%	11,956.30	
110 - Single Family Program	(9.37)	-	0.00%	(9.37)	
111 - Katrina/Rita Homelessness Supports	25,949.26	14,366.98	180.62%	24,570.11	
112 - Gustav/Ike Homelessness Prevention	10,854.52	5,255.87	206.52%	10,154.27	
113 - Gustav/Ike Supportive Housing	219.68	20.29	1082.68%	187.41	
116 - ESG	252,939.83	148,325.77	170.53%	239,749.00	
118 - Gustav/Ike Parish	148,678.83	83,585.93	177.88%	140,798.83	
119 - Gustav/Ike State Affordable Rental Program	92,602.45	50,194.50	184.49%	87,958.48	
120 - LHA Shelter + Care	175,230.93	91,748.63	190.99%	166,570.54	
121 - Gustav/Ike Par Affordable Rental	60,891.51	32,451.68	187.64%	57,842.40	
122 - Gustav/Ike Piggyback	12,714.55	7,787.22	163.27%	12,001.62	
123 - Katrina/Rita Supportive Housing Svcs	105,158.94	52,580.57	200.00%	99,574.50	
124 - Katrina/Rita Piggyback	11,370.14	7,310.29	155.54%	10,706.13	
125 - HOME TBRA	158,770.04	84,931.45	186.94%	151,474.63	
126 - PVE Industriaplex	17,042.12	-	0.00%	17,042.12	
130 - ARRA WAP	139,116.12	62,667.27	221.99%	132,882.89	
135 - WAP	333,993.17	131,467.04	254.05%	320,417.79	
140 - Homebuyer Counseling	63,621.70	39,132.46	162.58%	59,948.26	
142 - St. John Housing Authority	16,165.87	8,264.90	195.60%	15,280.47	
144 - Homebuyer Education	27,956.53	17,308.96	161.51%	26,328.93	
146 - CDBG Contaminated Drywall	2,960.55	1,295.30	228.56%	2,815.22	

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Departments	Total Indirect Costs (from Schedule F)	Total Direct Personnel Costs (from Schedule C1)	Final FY 2014 Indirect Cost Rate	Total Indirect Costs (exluding Maintenance in Lieu of Rent direct allocations) *	Provisional FY 2016 Indirect Cost Rate
148 - CDBG Isaac Hazard Mitigation	42.69	28.63	149.11%	40.03	
150 - NRPP Round 3	26,933.23	10,896.46	247.17%	25,838.78	
154 - Isaac Plaq Homeowner Assist	381.80	161.28	236.73%	361.91	
155 - Mid-City Gardens	40,468.89	16,195.42	249.88%	38,944.80	
156 - Isaac St. John Homeowner Assist	381.80	161.28	236.73%	361.91	
160 - Village de Jardin	25,014.73	12,466.85	200.65%	23,858.76	
165 - Willowbrook	14,729.75	7,281.11	202.30%	14,050.87	
166 - Isaac St. John Demolition	381.80	161.28	236.73%	361.91	
168 - Isaac St. John Small Rental	381.80	161.28	236.73%	361.91	
200 - Disaster Recovery	52,686.47	28,171.05	187.02%	50,074.15	
Comb Mortgage Rev Bond Programs & Eliminations	40,087.66	-	0.00%	40,087.66	
Total	**8,902,162.64**	**4,881,080.59**	**182.38%**	**8,455,892.13**	
Paid Time Off Benefits Charged Direct to Programs for FY16		615,940.27		(615,940.27)	
Net Rate Base, Indirect Costs and FY16 Indirect Rate		**5,497,020.86**		**7,839,951.86**	**142.62%**

* Facilities costs were treated as indirect in FY 2014. For FY 2016, a maintenance in lieu of rent rate of $20.83 per square foot occupied will be charged for space utilized for direct program activities. Costs associated with space utilized for indirect activities will continue to be allocated as an indirect cost.

** Less Paid Time Off Benefits Charged Direct to Programs [(Direct Salary / Total Salary) * Time Off With Pay Cost]

Section VIII

Maintenance In Lieu Of Rent

Maintenance in Lieu of Rent

Facilities space related costs were classified as an indirect cost and are included in the final indirect cost rate for FY 2014. For FY 2016 and beyond, the LHC intends to switch to a Maintenance in Lieu of Rent charge whereby the space related costs associated with specific programs will be charged directly for their share of the space costs.

The Maintenance in Lieu of Rent charge has been calculated at the consolidated level for all LHC occupied facilities. The resulting per square foot per year rate is $20.83. The details of this calculation are shown on Schedule E1.

The Maintenance in Lieu of Rent charge will be subjected to a true-up calculation each year whereby the actual rate at the end of the year is compared to the rate utilized during the year. Any differences, are then rolled into the rate for a future years Maintenance in Lieu of Rent charges. An example is shown below:

FY 2016 Maintenance in Lieu of Rent Rate = $20.83

FY 2016 Final Maintenance in Lieu of Rent Rate = $21.00 (to be calculated based on FY 2016 actual activity – *example only*)

Carry-Forward = $0.17 (to be calculated based on FY 2016 actual activity – *example only*)

FY 2018 Fixed Maintenance in Lieu of Rent Rate = $21.17 (2016 final rate plus/minus carry-forward – *example only*)

Section IX

Paid Time Off Benefit Rate

Paid Time Off Benefit Rate

Paid Time Off costs are those costs associated with staff taking vacation, sick leave, funeral leave, and other compensated time off. Costs associated with paid time off for nearly all LHC staff have been treated as indirect costs in FY 2014, the only exception being for staff that spend 100% of their time on specific programs. For those staff, time off was charged to the same program as time worked.

In FY 2016 and beyond, the LHC will convert to utilizing a paid time off benefit rate. Utilizing this rate recognizes that the costs associated with leave time are earned as staff work at LHC and may be taken at a time when those staff are working on programs other than those they were working when the time off was earned.

The Paid Time Off Benefit Rate is calculated using the following formula:

Cost of Paid Time Off ÷ Cost of Worked Time = Paid Time Off Benefit Rate

This rate will be applied to every salary and wage dollar associated with worked time in order to properly apportion the paid time off to the various programs and funds where that time off was earned. The rate for FY 2016 is 18.88%.

The Paid Time Off Benefit Rate is will be subjected to a true-up calculation each year whereby the actual rate at the end of the year is compared to the rate utilized during the year. Any differences, are then rolled into the rate for a future years Paid Time Off Benefit Rate. An example is shown below:

FY 2016 Fixed Paid Time Off Benefit Rate = 18.88%

FY 2016 Final Paid Time Off Benefit Rate = 19.00% (to be calculated based on FY 2016 actual activity – *example only*)

Carry-Forward = .12% (to be calculated based on FY 2016 actual activity – *example only*)

FY 2018 Fixed Paid Time Off Benefit Rate = 19.12% (2016 final rate plus/minus carry-forward – *example only*)

Louisiana Housing Corporation
2 CFR Part 225 Cost Allocation Plan & Indirect Cost Rate Proposal
FY 2016 Indirect Cost Rate Proposal
Based on Actual Expenses for FY 2014

Exhibit H - Paid Time Off Benefit Rate

Earnings Types	Total Cost	Cost of Worked Time	Cost of Time Off
ANNUAL	329,515.23		329,515.23
Regular BOARD	3,150.00	3,150.00	-
DROANN	4,317.81		4,317.81
DROKTI	5,205.71		5,205.71
Regular DROP	117,281.13	117,281.13	-
DROSIC	3,503.70		3,503.70
Regular FUNERA	4,116.54		4,116.54
Regular HOLIDA	378,129.36		378,129.36
KTIME	101,544.08		101,544.08
KTIME2	3,210.94		3,210.94
Regular MILITA	1,104.32		1,104.32
Regular OVTIME	9,678.19	9,678.19	-
Regular REG	5,703,995.60	5,703,995.60	-
Regular RESTR (excluded - regular time, no leave earned)			-
Regular REWARD	5,000.00	5,000.00	-
SICK	297,520.26		297,520.26
Regular SPEC	116,448.32		116,448.32
Regular WAEREG (excluded - regular time, no leave earned)			-
Sub Total	**7,083,721.19**	**5,839,104.92**	**1,244,616.27**
		A	B

Paid Time Off Benefit Rate (B / A)	**21.32%**

Regular pay associated with employees that don't earn leave are excluded from the Cost of Worked Time category. Termination pay is also excluded from the calculation. The resulting Paid Time Off Benefit Rate will not be applied to those earning categories.

Appendix 1

FY 2014 CAFR Income Statement
And
FY 2014 General Fund Trial Balance Expenditures

LOUISIANA HOUSING CORPORATION

COMBINING STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
SUPPLEMENTARY COMBINING INFORMATION
YEAR ENDED JUNE 30, 2014
(THOUSANDS OF DOLLARS)

	General Fund	Combined Mortgage Revenue Bond Programs	Eliminations	Combined Totals
REVENUES				
Investment income	$ 3,417	$ 234	$ -	$ 3,651
Mortgage loan interest income	92	31,107	-	31,199
Net increase (decrease) in fair value of investments	(1,586)	28,146	-	26,560
MRB program issuer fees	1,702	-	(1,702)	-
Federal program administrative fees	6,481	-	-	6,481
Low income housing tax credit program fees	1,439	-	-	1,439
Compliance and application fees	5	-	-	5
Single family turnkey program fees	334	-	-	334
Other income	9	292	-	301
Total revenues	11,893	59,779	(1,702)	69,970
EXPENSES				
Interest	75	24,833	-	24,908
Personnel services	10,845	-	-	10,845
Supplies	375	-	-	375
Travel	320	-	-	320
Operating services	1,343	-	-	1,343
Professional services	2,147	-	-	2,147
Depreciation	362	-	-	362
General and administrative	-	2,317	(1,702)	615
Project costs	-	5,976	-	5,976
Total expenses	15,467	33,126	(1,702)	46,891
Operating Income	(3,574)	26,653	-	23,079
NON-OPERATING REVENUES (EXPENSES)				
Restricted mortgage loan interest income	5,836	-	-	5,836
Restricted investment income	(191)	-	-	(191)
Restricted bond interest expense	(825)	-	-	(825)
Program income - HOME	134	-	-	134
Federal grants drawn	164,921	-	-	164,921
Federal grant funds disbursed	(163,157)	-	-	(163,157)
Provision for loan losses on grant loans	1,446	-	-	1,446
Net loss from rental property	(538)	-	-	(538)
Transfer to the Sate of Louisiana Treasury	(27,000)	-	-	(27,000)
Other non-operating expenses	(704)	-	-	(704)
	(20,078)	-	-	(20,078)
Income (loss) before transfers and contributions	$ (23,652)	$ 26,653	$ -	$ 3,001

AC.79

LOUISIANA HOUSING CORPORATION

COMBINING STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
SUPPLEMENTARY COMBINING INFORMATION
YEAR ENDED JUNE 30, 2014
(THOUSANDS OF DOLLARS)

	General Fund	Combined Mortgage Revenue Bond Programs	Eliminations	Combined Totals
Income (loss) before transfers and contributions (continued)	$ (23,652)	$ 26,653	$ -	$ 3,001
Transfers (out) in	28	(28)	-	-
Contributions from external parties	-	6,547	-	6,547
CHANGE IN NET POSITION	(23,624)	33,172	-	9,548
NET POSITION - beginning of year, as previously reported	296,652	47,425	-	344,077
Adoption of new standard (note 1)	(250)	(9,577)	-	(9,827)
NET POSITION - beginning of year, as restated	296,402	37,848	-	334,250
NET POSITION - end of year	$ 272,778	$ 71,020	$ -	$ 343,798

AC.80

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
000 - Board	**000 - Unallocable**	Salaries	6126 - Board Member Compensation	3,150
		Fringe Benefits	6142 - FICA/Medicare	241
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	12,958
			6212 - In-State Travel Employee Development	1,165
			6215 - In-State Travel NCSHA	8,778
			6220 - Out-of-State Travel Meetings	9,447
			6222 - Out-of-State Travel Employee Development	-
			6235 - Out-of-State Travel NCSHA	3,557
		Supplies & Operating Expenses	6355 - Postage	25
			6370 - Office Supplies	118
			6390 - Operating Supplies Expense Food	13,296
		Professional Services	6420 - Other Prof Expenses	5,165
	000 - Unallocable Total			**57,901**
	045 - LIHTC	Travel & Training	6212 - In-State Travel Employee Development	4,759
			6235 - Out-of-State Travel NCSHA	14,629
	045 - LIHTC Total			**19,388**
000 - Board Total				**77,289**
005 - Accounting	**000 - Unallocable**	Supplies & Operating Expenses	6365 - Other Operating Expenses	108
			6390 - Operating Supplies Expense Food	181
	000 - Unallocable Total			**289**
	010 - CDBG SF Loan	Salaries	6112 - Regular Salaries	84
		Fringe Benefits	6132 - Retirement	26
			6142 - FICA/Medicare	1
	010 - CDBG SF Loan Total			**111**
	025 - HOME	Salaries	6112 - Regular Salaries	30,391
		Fringe Benefits	6132 - Retirement	9,748
			6142 - FICA/Medicare	433
	025 - HOME Total			**40,572**
	035 - LA Trust Fund	Salaries	6112 - Regular Salaries	366
		Fringe Benefits	6132 - Retirement	115
			6142 - FICA/Medicare	5
	035 - LA Trust Fund Total			**486**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	54,207
		Fringe Benefits	6132 - Retirement	15,975
			6142 - FICA/Medicare	688
	040 - LIHEAP Total			**70,869**
	050 - ARRA TCAP	Salaries	6112 - Regular Salaries	266
		Fringe Benefits	6132 - Retirement	83
			6142 - FICA/Medicare	4
	050 - ARRA TCAP Total			**354**
	055 - ARRA TCEX	Salaries	6112 - Regular Salaries	303
		Fringe Benefits	6132 - Retirement	95
			6142 - FICA/Medicare	4
	055 - ARRA TCEX Total			**403**
	065 - MRB	Salaries	6112 - Regular Salaries	58,659
		Fringe Benefits	6132 - Retirement	18,510
			6142 - FICA/Medicare	781
		Supplies & Operating Expenses	6300 - Advertising Expense	-

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
005 - Accounting	**065 - MRB**	Professional Services	6400 - Auditing Expenses	91,000
	065 - MRB Total			**168,949**
	070 - NFMC	Salaries	6112 - Regular Salaries	3,116
		Fringe Benefits	6132 - Retirement	972
			6142 - FICA/Medicare	42
	070 - NFMC Total			**4,129**
	075 - NSP	Salaries	6112 - Regular Salaries	2,302
		Fringe Benefits	6132 - Retirement	721
			6142 - FICA/Medicare	30
	075 - NSP Total			**3,053**
	080 - NRPP	Salaries	6112 - Regular Salaries	14,446
		Fringe Benefits	6132 - Retirement	4,566
			6142 - FICA/Medicare	198
	080 - NRPP Total			**19,210**
	090 - Risk Sharing	Salaries	6112 - Regular Salaries	3,907
		Fringe Benefits	6132 - Retirement	1,235
			6142 - FICA/Medicare	53
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	2,000
	090 - Risk Sharing Total			**7,195**
	095 - S8CA	Salaries	6112 - Regular Salaries	45,500
		Fringe Benefits	6132 - Retirement	14,062
			6142 - FICA/Medicare	625
	095 - S8CA Total			**60,187**
	100 - LHA PBS8V (Section 8 Vouchers)	Salaries	6112 - Regular Salaries	15,879
		Fringe Benefits	6132 - Retirement	4,840
			6142 - FICA/Medicare	201
		Professional Services	6400 - Auditing Expenses	6,965
	100 - LHA PBS8V (Section 8 Vouchers) Total			**27,885**
	111 - Katrina/Rita Homelessness Supports	Salaries	6112 - Regular Salaries	241
		Fringe Benefits	6132 - Retirement	75
			6142 - FICA/Medicare	3
	111 - Katrina/Rita Homelessness Supports Total			**319**
	113 - Gustav/Ike Supportive Housing	Salaries	6112 - Regular Salaries	43
		Fringe Benefits	6132 - Retirement	14
			6142 - FICA/Medicare	1
	113 - Gustav/Ike Supportive Housing Total			**57**
	116 - ESG	Salaries	6112 - Regular Salaries	20,559
		Fringe Benefits	6132 - Retirement	6,315
			6142 - FICA/Medicare	271
	116 - ESG Total			**27,145**
	120 - LHA Shelter + Care	Salaries	6112 - Regular Salaries	7,561
		Fringe Benefits	6132 - Retirement	2,343
			6142 - FICA/Medicare	97
	120 - LHA Shelter + Care Total			**10,001**
	124 - Katrina/Rita Piggyback	Salaries	6112 - Regular Salaries	809
		Fringe Benefits	6132 - Retirement	237
			6142 - FICA/Medicare	10
	124 - Katrina/Rita Piggyback Total			**1,057**

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
005 - Accounting	**125 - HOME TBRA**	Salaries	6112 - Regular Salaries	9,749
		Fringe Benefits	6132 - Retirement	2,998
			6142 - FICA/Medicare	133
	125 - HOME TBRA Total			**12,879**
	130 - ARRA WAP	Salaries	6112 - Regular Salaries	4,500
		Fringe Benefits	6132 - Retirement	1,323
			6142 - FICA/Medicare	60
	130 - ARRA WAP Total			**5,883**
	135 - WAP	Salaries	6112 - Regular Salaries	5,482
		Fringe Benefits	6132 - Retirement	1,305
			6142 - FICA/Medicare	71
	135 - WAP Total			**6,858**
	140 - Homebuyer Counseling	Salaries	6112 - Regular Salaries	978
		Fringe Benefits	6132 - Retirement	306
			6142 - FICA/Medicare	13
	140 - Homebuyer Counseling Total			**1,297**
	144 - Homebuyer Education	Salaries	6112 - Regular Salaries	101
		Fringe Benefits	6132 - Retirement	32
			6142 - FICA/Medicare	1
	144 - Homebuyer Education Total			**134**
	146 - CDBG Contaminated Drywall	Salaries	6112 - Regular Salaries	43
		Fringe Benefits	6132 - Retirement	14
			6142 - FICA/Medicare	1
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	488
	146 - CDBG Contaminated Drywall Total			**545**
	148 - CDBG Isaac Hazard Mitigation	Salaries	6112 - Regular Salaries	22
		Fringe Benefits	6132 - Retirement	7
			6142 - FICA/Medicare	0
	148 - CDBG Isaac Hazard Mitigation Total			**29**
	150 - NRPP Round 3	Salaries	6112 - Regular Salaries	43
	150 - NRPP Round 3 Total			**43**
	155 - Mid-City Gardens	Salaries	6112 - Regular Salaries	33
		Fringe Benefits	6132 - Retirement	10
			6142 - FICA/Medicare	0
		Professional Services	6400 - Auditing Expenses	11,450
	155 - Mid-City Gardens Total			**11,494**
	160 - Village de Jardin	Salaries	6112 - Regular Salaries	74
		Fringe Benefits	6132 - Retirement	23
			6142 - FICA/Medicare	1
		Professional Services	6400 - Auditing Expenses	3,875
	160 - Village de Jardin Total			**3,973**
	165 - Willowbrook	Salaries	6112 - Regular Salaries	74
		Fringe Benefits	6132 - Retirement	23
			6142 - FICA/Medicare	1
		Professional Services	6400 - Auditing Expenses	3,875
	165 - Willowbrook Total			**3,973**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	484,438
			6116 - Termination Salaries	32,376

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
005 - Accounting	**205 - 205 Allocable**	Fringe Benefits	6132 - Retirement	145,494
			6142 - FICA/Medicare	6,264
			6152 - Group Insurance	70,845
		Travel & Training	6212 - In-State Travel Employee Development	2,325
			6222 - Out-of-State Travel Employee Development	205
			6245 - Continuing Ed Cert/Lic Req	5,901
		Supplies & Operating Expenses	6350 - Dues & Subscriptions	2,301
			6355 - Postage	408
			6370 - Office Supplies	3,609
		Professional Services	6400 - Auditing Expenses	58,240
			6420 - Other Prof Expenses	25,000
	205 - 205 Allocable Total			**837,405**
005 - Accounting Total				**1,326,785**
010 - Executive Staff	**000 - Unallocable**	Salaries	6112 - Regular Salaries	250,957
			6116 - Termination Salaries	48,022
		Fringe Benefits	6132 - Retirement	78,249
			6142 - FICA/Medicare	3,766
			6152 - Group Insurance	10,005
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	4,081
			6212 - In-State Travel Employee Development	589
			6215 - In-State Travel NCSHA	1,550
			6220 - Out-of-State Travel Meetings	11,773
			6222 - Out-of-State Travel Employee Development	3,833
			6235 - Out-of-State Travel NCSHA	9,468
		Supplies & Operating Expenses	6300 - Advertising Expense	1,517
			6305 - Printing Expense	80
			6315 - Automobile Maintenance	106
			6320 - Building Maintenance	5,113
			6340 - Utilities	447
			6350 - Dues & Subscriptions	500
			6355 - Postage	346
			6365 - Other Operating Expenses	11,358
			6370 - Office Supplies	488
			6375 - Software & Licenses	10
			6380 - Computers & Hardware	7,253
			6390 - Operating Supplies Expense Food	9,771
			6395 - Operating Expenses Auto Fuel	5,037
		Professional Services	6420 - Other Prof Expenses	31,429
		Interest Expense	6500 - Interest Expense	-
	000 - Unallocable Total			**495,747**
	010 - CDBG SF Loan	Salaries	6112 - Regular Salaries	3,291
		Fringe Benefits	6132 - Retirement	1,030
			6142 - FICA/Medicare	45
	010 - CDBG SF Loan Total			**4,366**
	025 - HOME	Salaries	6112 - Regular Salaries	8,000
		Fringe Benefits	6132 - Retirement	2,465
			6142 - FICA/Medicare	107
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	83

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
010 - Executive Staff	**025 - HOME**	Supplies & Operating Expenses	6320 - Building Maintenance	(1,284)
			6335 - Rental Space	(223)
	025 - HOME Total			**9,148**
	035 - LA Trust Fund	Salaries	6112 - Regular Salaries	125
		Fringe Benefits	6132 - Retirement	39
			6142 - FICA/Medicare	2
		Supplies & Operating Expenses	6355 - Postage	51
	035 - LA Trust Fund Total			**216**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	1,375
		Fringe Benefits	6132 - Retirement	430
			6142 - FICA/Medicare	19
	040 - LIHEAP Total			**1,824**
	045 - LIHTC	Salaries	6112 - Regular Salaries	8,459
		Fringe Benefits	6132 - Retirement	2,609
			6142 - FICA/Medicare	113
		Travel & Training	6212 - In-State Travel Employee Development	982
			6222 - Out-of-State Travel Employee Development	2,654
			6235 - Out-of-State Travel NCSHA	3,369
		Supplies & Operating Expenses	6350 - Dues & Subscriptions	1,320
	045 - LIHTC Total			**19,505**
	050 - ARRA TCAP	Salaries	6112 - Regular Salaries	875
		Fringe Benefits	6132 - Retirement	274
			6142 - FICA/Medicare	12
	050 - ARRA TCAP Total			**1,161**
	065 - MRB	Travel & Training	6212 - In-State Travel Employee Development	55
		Professional Services	6420 - Other Prof Expenses	15,000
	065 - MRB Total			**15,055**
	075 - NSP	Salaries	6112 - Regular Salaries	500
		Fringe Benefits	6132 - Retirement	157
			6142 - FICA/Medicare	7
	075 - NSP Total			**663**
	080 - NRPP	Salaries	6112 - Regular Salaries	15,228
		Fringe Benefits	6132 - Retirement	4,610
			6142 - FICA/Medicare	206
		Supplies & Operating Expenses	6355 - Postage	15
	080 - NRPP Total			**20,060**
	085 - Katrina/Rita Small Rental	Salaries	6112 - Regular Salaries	21,945
		Fringe Benefits	6132 - Retirement	6,634
			6142 - FICA/Medicare	298
	085 - Katrina/Rita Small Rental Total			**28,878**
	100 - LHA PBS8V (Section 8 Vouchers)	Salaries	6112 - Regular Salaries	2,378
		Fringe Benefits	6132 - Retirement	679
			6142 - FICA/Medicare	29
		Supplies & Operating Expenses	6320 - Building Maintenance	(1,713)
			6335 - Rental Space	(317)
	100 - LHA PBS8V (Section 8 Vouchers) Total			**1,055**
	111 - Katrina/Rita Homelessness Supports	Supplies & Operating Expenses	6320 - Building Maintenance	(228)
			6335 - Rental Space	(40)

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
010 - Executive Staff	**111 - Katrina/Rita Homelessness Supports Total**			**(267)**
	112 - Gustav/Ike Homelessness Prevention	Supplies & Operating Expenses	6320 - Building Maintenance	(672)
			6335 - Rental Space	(117)
	112 - Gustav/Ike Homelessness Prevention Total			**(789)**
	113 - Gustav/Ike Supportive Housing	Supplies & Operating Expenses	6320 - Building Maintenance	(107)
			6335 - Rental Space	(19)
	113 - Gustav/Ike Supportive Housing Total			**(125)**
	116 - ESG	Salaries	6112 - Regular Salaries	125
		Fringe Benefits	6132 - Retirement	39
			6142 - FICA/Medicare	2
		Supplies & Operating Expenses	6320 - Building Maintenance	(1,001)
			6335 - Rental Space	(174)
	116 - ESG Total			**(1,009)**
	118 - Gustav/Ike Parish	Salaries	6112 - Regular Salaries	15,349
		Fringe Benefits	6132 - Retirement	4,570
			6142 - FICA/Medicare	205
	118 - Gustav/Ike Parish Total			**20,124**
	120 - LHA Shelter + Care	Supplies & Operating Expenses	6320 - Building Maintenance	(849)
			6335 - Rental Space	(147)
	120 - LHA Shelter + Care Total			**(996)**
	123 - Katrina/Rita Supportive Housing Svcs	Supplies & Operating Expenses	6320 - Building Maintenance	(501)
			6335 - Rental Space	(87)
	123 - Katrina/Rita Supportive Housing Svcs Total			**(588)**
	125 - HOME TBRA	Salaries	6112 - Regular Salaries	125
	125 - HOME TBRA Total			**125**
	126 - PVE Industriaplex	Supplies & Operating Expenses	6320 - Building Maintenance	1,618
			6340 - Utilities	4,938
	126 - PVE Industriaplex Total			**6,556**
	135 - WAP	Salaries	6112 - Regular Salaries	7,500
		Fringe Benefits	6132 - Retirement	2,348
			6142 - FICA/Medicare	101
	135 - WAP Total			**9,949**
	142 - St. John Housing Authority	Professional Services	6420 - Other Prof Expenses	3,663
	142 - St. John Housing Authority Total			**3,663**
	144 - Homebuyer Education	Salaries	6112 - Regular Salaries	33
		Fringe Benefits	6132 - Retirement	10
			6142 - FICA/Medicare	0
	144 - Homebuyer Education Total			**44**
	150 - NRPP Round 3	Supplies & Operating Expenses	6390 - Operating Supplies Expense Food	108
	150 - NRPP Round 3 Total			**108**
	155 - Mid-City Gardens	Salaries	6112 - Regular Salaries	125
		Fringe Benefits	6132 - Retirement	39
			6142 - FICA/Medicare	2
	155 - Mid-City Gardens Total			**166**
	165 - Willowbrook	Salaries	6112 - Regular Salaries	125
		Fringe Benefits	6132 - Retirement	39
			6142 - FICA/Medicare	2
	165 - Willowbrook Total			**166**

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
010 - Executive Staff	**200 - Disaster Recovery**	Salaries	6112 - Regular Salaries	118
		Fringe Benefits	6132 - Retirement	(27)
			6142 - FICA/Medicare	75
			6152 - Group Insurance	(93)
		Professional Services	6420 - Other Prof Expenses	1,263
	200 - Disaster Recovery Total			**1,336**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	584,599
			6114 - Overtime Salaries	5,104
			6116 - Termination Salaries	38,369
		Fringe Benefits	6132 - Retirement	180,352
			6142 - FICA/Medicare	8,152
			6152 - Group Insurance	40,307
			6155 - Group Insurance	91,587
			6165 - Post Retirement Insurance Expenses	582,100
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	2,883
			6212 - In-State Travel Employee Development	13,410
			6215 - In-State Travel NCSHA	6,449
			6220 - Out-of-State Travel Meetings	10,835
			6222 - Out-of-State Travel Employee Development	14,102
			6235 - Out-of-State Travel NCSHA	1,936
			6245 - Continuing Ed Cert/Lic Req	100
		Supplies & Operating Expenses	6300 - Advertising Expense	21,000
			6305 - Printing Expense	1,600
			6310 - Insurance Expense	110,493
			6315 - Automobile Maintenance	18,869
			6320 - Building Maintenance	149,360
			6330 - Equipment Rental	16,043
			6335 - Rental Space	23,410
			6340 - Utilities	109,038
			6345 - Depreciation Expense	335,786
			6350 - Dues & Subscriptions	32,843
			6355 - Postage	11,773
			6365 - Other Operating Expenses	23,020
			6370 - Office Supplies	40,617
			6375 - Software & Licenses	300
			6380 - Computers & Hardware	4,454
			6385 - Office Equip & Furniture	6,158
			6390 - Operating Supplies Expense Food	730
			6395 - Operating Expenses Auto Fuel	16,098
		Professional Services	6420 - Other Prof Expenses	689,543
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	18,876
		Interest Expense	6500 - Interest Expense	74,838
	205 - 205 Allocable Total			**3,285,133**
	220 - 220 Special Program Allocable	Supplies & Operating Expenses	6320 - Building Maintenance	27,137
			6340 - Utilities	3,002
			6345 - Depreciation Expense	35,625
	220 - 220 Special Program Allocable Total			**65,764**
	230 - 230 Asset Mgmt Allocation	Travel & Training	6215 - In-State Travel NCSHA	56

Louisiana Housing Corporation
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FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
010 - Executive Staff	**230 - 230 Asset Mgmt Allocation Total**			**56**
	240 - 240 LCA Allocation	Salaries	6112 - Regular Salaries	28,112
			6116 - Termination Salaries	30,503
		Fringe Benefits	6132 - Retirement	6,329
			6142 - FICA/Medicare	506
			6152 - Group Insurance	13,947
		Travel & Training	6212 - In-State Travel Employee Development	740
		Supplies & Operating Expenses	6300 - Advertising Expense	74
			6305 - Printing Expense	406
			6320 - Building Maintenance	5,866
			6335 - Rental Space	2,047
			6365 - Other Operating Expenses	91
			6370 - Office Supplies	46,407
			6390 - Operating Supplies Expense Food	-
		Professional Services	6420 - Other Prof Expenses	2,080
	240 - 240 LCA Allocation Total			**137,106**
010 - Executive Staff Total				**4,124,200**
015 - Legal Counsel	**000 - Unallocable**	Professional Services	6410 - Legal Expenses	19,374
	000 - Unallocable Total			**19,374**
	010 - CDBG SF Loan	Salaries	6112 - Regular Salaries	5,152
		Fringe Benefits	6132 - Retirement	1,479
			6142 - FICA/Medicare	67
	010 - CDBG SF Loan Total			**6,698**
	025 - HOME	Salaries	6112 - Regular Salaries	23,102
		Fringe Benefits	6132 - Retirement	6,879
			6142 - FICA/Medicare	312
		Travel & Training	6235 - Out-of-State Travel NCSHA	1,723
		Professional Services	6410 - Legal Expenses	9,258
	025 - HOME Total			**41,273**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	2,250
		Fringe Benefits	6132 - Retirement	704
			6142 - FICA/Medicare	31
		Professional Services	6410 - Legal Expenses	88
	040 - LIHEAP Total			**3,073**
	045 - LIHTC	Salaries	6112 - Regular Salaries	21,823
		Fringe Benefits	6132 - Retirement	6,636
			6142 - FICA/Medicare	302
		Professional Services	6410 - Legal Expenses	20,495
	045 - LIHTC Total			**49,256**
	060 - M2M	Professional Services	6410 - Legal Expenses	446
	060 - M2M Total			**446**
	065 - MRB	Salaries	6112 - Regular Salaries	710
		Fringe Benefits	6132 - Retirement	222
			6142 - FICA/Medicare	10
		Professional Services	6410 - Legal Expenses	1,840
	065 - MRB Total			**2,781**
	070 - NFMC	Salaries	6112 - Regular Salaries	543
		Fringe Benefits	6132 - Retirement	170

Louisiana Housing Corporation
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FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
015 - Legal Counsel	**070 - NFMC**	Fringe Benefits	6142 - FICA/Medicare	8
	070 - NFMC Total			**721**
	075 - NSP	Salaries	6112 - Regular Salaries	554
		Fringe Benefits	6132 - Retirement	173
			6142 - FICA/Medicare	8
	075 - NSP Total			**735**
	080 - NRPP	Salaries	6112 - Regular Salaries	485
		Fringe Benefits	6132 - Retirement	152
			6142 - FICA/Medicare	7
	080 - NRPP Total			**643**
	085 - Katrina/Rita Small Rental	Salaries	6112 - Regular Salaries	2,163
		Fringe Benefits	6132 - Retirement	677
			6142 - FICA/Medicare	30
		Professional Services	6410 - Legal Expenses	3,271
	085 - Katrina/Rita Small Rental Total			**6,141**
	090 - Risk Sharing	Salaries	6112 - Regular Salaries	116
		Fringe Benefits	6132 - Retirement	24
			6142 - FICA/Medicare	1
		Professional Services	6410 - Legal Expenses	2,866
	090 - Risk Sharing Total			**3,008**
	095 - S8CA	Salaries	6112 - Regular Salaries	208
		Fringe Benefits	6132 - Retirement	65
			6142 - FICA/Medicare	3
	095 - S8CA Total			**276**
	100 - LHA PBS8V (Section 8 Vouchers)	Salaries	6112 - Regular Salaries	19
		Fringe Benefits	6132 - Retirement	6
			6142 - FICA/Medicare	0
		Professional Services	6410 - Legal Expenses	5,301
			6420 - Other Prof Expenses	15,025
	100 - LHA PBS8V (Section 8 Vouchers) Total			**20,352**
	111 - Katrina/Rita Homelessness Supports	Professional Services	6410 - Legal Expenses	(344)
	111 - Katrina/Rita Homelessness Supports Total			**(344)**
	112 - Gustav/Ike Homelessness Prevention	Professional Services	6410 - Legal Expenses	(414)
	112 - Gustav/Ike Homelessness Prevention Total			**(414)**
	113 - Gustav/Ike Supportive Housing	Professional Services	6410 - Legal Expenses	(39)
	113 - Gustav/Ike Supportive Housing Total			**(39)**
	116 - ESG	Salaries	6112 - Regular Salaries	1,378
		Fringe Benefits	6132 - Retirement	431
			6142 - FICA/Medicare	20
		Professional Services	6410 - Legal Expenses	(1,300)
	116 - ESG Total			**529**
	120 - LHA Shelter + Care	Salaries	6112 - Regular Salaries	252
		Fringe Benefits	6132 - Retirement	79
			6142 - FICA/Medicare	4
		Professional Services	6410 - Legal Expenses	(1,527)
	120 - LHA Shelter + Care Total			**(1,192)**
	122 - Gustav/Ike Piggyback	Professional Services	6410 - Legal Expenses	525
	122 - Gustav/Ike Piggyback Total			**525**

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
015 - Legal Counsel	**123 - Katrina/Rita Supportive Housing Svcs**	Professional Services	6410 - Legal Expenses	(569)
	123 - Katrina/Rita Supportive Housing Svcs Total			**(569)**
	125 - HOME TBRA	Salaries	6112 - Regular Salaries	136
		Fringe Benefits	6132 - Retirement	43
			6142 - FICA/Medicare	2
	125 - HOME TBRA Total			**180**
	130 - ARRA WAP	Salaries	6112 - Regular Salaries	173
		Fringe Benefits	6132 - Retirement	54
			6142 - FICA/Medicare	2
	130 - ARRA WAP Total			**230**
	135 - WAP	Salaries	6112 - Regular Salaries	1,506
		Fringe Benefits	6132 - Retirement	471
			6142 - FICA/Medicare	21
		Professional Services	6410 - Legal Expenses	88
	135 - WAP Total			**2,086**
	150 - NRPP Round 3	Salaries	6112 - Regular Salaries	1,350
		Fringe Benefits	6132 - Retirement	282
			6142 - FICA/Medicare	12
	150 - NRPP Round 3 Total			**1,644**
	155 - Mid-City Gardens	Salaries	6112 - Regular Salaries	233
		Fringe Benefits	6132 - Retirement	73
			6142 - FICA/Medicare	3
	155 - Mid-City Gardens Total			**309**
	160 - Village de Jardin	Salaries	6112 - Regular Salaries	213
		Fringe Benefits	6132 - Retirement	67
			6142 - FICA/Medicare	3
	160 - Village de Jardin Total			**283**
	200 - Disaster Recovery	Professional Services	6410 - Legal Expenses	(191)
	200 - Disaster Recovery Total			**(191)**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	169,646
			6116 - Termination Salaries	2,464
		Fringe Benefits	6132 - Retirement	53,597
			6142 - FICA/Medicare	2,413
			6152 - Group Insurance	10,071
		Travel & Training	6212 - In-State Travel Employee Development	1,595
			6215 - In-State Travel NCSHA	1,083
			6222 - Out-of-State Travel Employee Development	4,944
			6245 - Continuing Ed Cert/Lic Req	290
		Supplies & Operating Expenses	6305 - Printing Expense	31
			6350 - Dues & Subscriptions	10,385
			6355 - Postage	307
			6370 - Office Supplies	741
		Professional Services	6410 - Legal Expenses	17,337
	205 - 205 Allocable Total			**274,905**
	240 - 240 LCA Allocation	Professional Services	6410 - Legal Expenses	450
	240 - 240 LCA Allocation Total			**450**
015 - Legal Counsel Total				**433,168**
020 - HTPCC	**000 - Unallocable**	Supplies & Operating Expenses	6300 - Advertising Expense	550

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
020 - HTPCC	**000 - Unallocable Total**			**550**
020 - HTPCC Total				**550**
025 - Human Resources	**000 - Unallocable**	Supplies & Operating Expenses	6365 - Other Operating Expenses	425
	000 - Unallocable Total			**425**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	130,171
			6116 - Termination Salaries	(31,379)
		Fringe Benefits	6132 - Retirement	41,849
			6142 - FICA/Medicare	1,776
			6152 - Group Insurance	13,615
		Travel & Training	6212 - In-State Travel Employee Development	225
			6215 - In-State Travel NCSHA	1,464
			6222 - Out-of-State Travel Employee Development	(301)
		Supplies & Operating Expenses	6350 - Dues & Subscriptions	780
			6365 - Other Operating Expenses	10,922
			6370 - Office Supplies	185
		Professional Services	6420 - Other Prof Expenses	54,174
	205 - 205 Allocable Total			**223,480**
025 - Human Resources Total				**223,904**
030 - Internal Audit	**000 - Unallocable**	Supplies & Operating Expenses	6370 - Office Supplies	-
	000 - Unallocable Total			**-**
	045 - LIHTC	Travel & Training	6235 - Out-of-State Travel NCSHA	4,153
	045 - LIHTC Total			**4,153**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	213,349
			6116 - Termination Salaries	6,300
		Fringe Benefits	6132 - Retirement	66,443
			6142 - FICA/Medicare	2,952
			6152 - Group Insurance	17,280
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	22
			6212 - In-State Travel Employee Development	2,087
			6222 - Out-of-State Travel Employee Development	764
			6235 - Out-of-State Travel NCSHA	-
			6245 - Continuing Ed Cert/Lic Req	235
		Supplies & Operating Expenses	6305 - Printing Expense	132
			6325 - Maintenance Services	750
			6350 - Dues & Subscriptions	590
			6370 - Office Supplies	1,794
		Professional Services	6420 - Other Prof Expenses	434
	205 - 205 Allocable Total			**313,131**
030 - Internal Audit Total				**317,284**
035 - Public Relations	**000 - Unallocable**	Travel & Training	6215 - In-State Travel NCSHA	595
		Supplies & Operating Expenses	6300 - Advertising Expense	35,356
			6305 - Printing Expense	458
			6350 - Dues & Subscriptions	145
			6365 - Other Operating Expenses	221
			6370 - Office Supplies	450
		Professional Services	6420 - Other Prof Expenses	870
	000 - Unallocable Total			**38,095**
	025 - HOME	Supplies & Operating Expenses	6300 - Advertising Expense	1,557

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
035 - Public Relations	**025 - HOME Total**			**1,557**
	040 - LIHEAP	Supplies & Operating Expenses	6300 - Advertising Expense	291
	040 - LIHEAP Total			**291**
	045 - LIHTC	Supplies & Operating Expenses	6300 - Advertising Expense	959
	045 - LIHTC Total			**959**
	065 - MRB	Supplies & Operating Expenses	6300 - Advertising Expense	4,899
	065 - MRB Total			**4,899**
	100 - LHA PBS8V (Section 8 Vouchers)	Supplies & Operating Expenses	6300 - Advertising Expense	165
	100 - LHA PBS8V (Section 8 Vouchers) Total			**165**
	110 - Single Family Program	Supplies & Operating Expenses	6300 - Advertising Expense	(29)
	110 - Single Family Program Total			**(29)**
	124 - Katrina/Rita Piggyback	Supplies & Operating Expenses	6300 - Advertising Expense	87
	124 - Katrina/Rita Piggyback Total			**87**
	135 - WAP	Supplies & Operating Expenses	6300 - Advertising Expense	659
	135 - WAP Total			**659**
	150 - NRPP Round 3	Supplies & Operating Expenses	6300 - Advertising Expense	687
	150 - NRPP Round 3 Total			**687**
	205 - 205 Allocable	Travel & Training	6220 - Out-of-State Travel Meetings	643
		Supplies & Operating Expenses	6300 - Advertising Expense	4,344
			6370 - Office Supplies	81
			6375 - Software & Licenses	52
	205 - 205 Allocable Total			**5,121**
035 - Public Relations Total				**52,490**
095 - Section 8 Contract Admin	**000 - Unallocable**	Supplies & Operating Expenses	6365 - Other Operating Expenses	30
	000 - Unallocable Total			**30**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	1,251
		Fringe Benefits	6132 - Retirement	391
			6142 - FICA/Medicare	17
	040 - LIHEAP Total			**1,659**
	095 - S8CA	Salaries	6112 - Regular Salaries	357,615
			6114 - Overtime Salaries	1,000
		Fringe Benefits	6132 - Retirement	111,744
			6142 - FICA/Medicare	4,884
			6152 - Group Insurance	37,861
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	109
			6212 - In-State Travel Employee Development	1,595
			6222 - Out-of-State Travel Employee Development	1,586
			6235 - Out-of-State Travel NCSHA	3,429
		Supplies & Operating Expenses	6350 - Dues & Subscriptions	45
			6365 - Other Operating Expenses	244
			6370 - Office Supplies	210
		Professional Services	6420 - Other Prof Expenses	8,501
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	776
	095 - S8CA Total			**529,598**
	100 - LHA PBS8V (Section 8 Vouchers)	Salaries	6114 - Overtime Salaries	-
		Fringe Benefits	6142 - FICA/Medicare	0
	100 - LHA PBS8V (Section 8 Vouchers) Total			**0**
	130 - ARRA WAP	Salaries	6112 - Regular Salaries	988

Louisiana Housing Corporation
Trial Balance Summary
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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
095 - Section 8 Contract Admin	**130 - ARRA WAP**	Fringe Benefits	6132 - Retirement	309
			6142 - FICA/Medicare	13
	130 - ARRA WAP Total			**1,311**
	135 - WAP	Salaries	6112 - Regular Salaries	1,117
		Fringe Benefits	6132 - Retirement	350
			6142 - FICA/Medicare	15
	135 - WAP Total			**1,481**
	142 - St. John Housing Authority	Salaries	6112 - Regular Salaries	404
			6114 - Overtime Salaries	4,023
		Fringe Benefits	6132 - Retirement	126
			6142 - FICA/Medicare	60
	142 - St. John Housing Authority Total			**4,612**
	155 - Mid-City Gardens	Salaries	6112 - Regular Salaries	2,997
		Fringe Benefits	6132 - Retirement	937
			6142 - FICA/Medicare	40
	155 - Mid-City Gardens Total			**3,975**
	160 - Village de Jardin	Salaries	6112 - Regular Salaries	4,893
		Fringe Benefits	6132 - Retirement	1,531
			6142 - FICA/Medicare	66
	160 - Village de Jardin Total			**6,490**
	165 - Willowbrook	Salaries	6112 - Regular Salaries	3,051
		Fringe Benefits	6132 - Retirement	898
			6142 - FICA/Medicare	39
	165 - Willowbrook Total			**3,988**
	205 - 205 Allocable	Salaries	6116 - Termination Salaries	13,087
	205 - 205 Allocable Total			**13,087**
095 - Section 8 Contract Admin Total				**566,231**
100 - Perf Based Section 8 Voucher	**000 - Unallocable**	Supplies & Operating Expenses	6365 - Other Operating Expenses	195
	000 - Unallocable Total			**195**
	025 - HOME	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	-
			6152 - Group Insurance	-
		Travel & Training	6222 - Out-of-State Travel Employee Development	-
	025 - HOME Total			**-**
	100 - LHA PBS8V (Section 8 Vouchers)	Salaries	6112 - Regular Salaries	323,293
			6114 - Overtime Salaries	244
			6116 - Termination Salaries	(8,621)
		Fringe Benefits	6132 - Retirement	95,850
			6142 - FICA/Medicare	4,588
			6152 - Group Insurance	22,774
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	5,993
			6212 - In-State Travel Employee Development	2,307
			6222 - Out-of-State Travel Employee Development	1,506
		Supplies & Operating Expenses	6300 - Advertising Expense	(21)
			6305 - Printing Expense	285
			6330 - Equipment Rental	3,688
			6350 - Dues & Subscriptions	263

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
100 - Perf Based Section 8 Voucher	**100 - LHA PBS8V (Section 8 Vouchers)**	Supplies & Operating Expenses	6355 - Postage	3,627
			6365 - Other Operating Expenses	2,231
			6370 - Office Supplies	33,528
			6375 - Software & Licenses	35,491
			6390 - Operating Supplies Expenses	(106)
		Professional Services	6420 - Other Prof Expenses	80,365
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	2,910
	100 - LHA PBS8V (Section 8 Vouchers) Total			**610,194**
	111 - Katrina/Rita Homelessness Supports	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	-
			6152 - Group Insurance	-
		Travel & Training	6222 - Out-of-State Travel Employee Development	-
	111 - Katrina/Rita Homelessness Supports Total			**-**
	112 - Gustav/Ike Homelessness Prevention	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	-
			6152 - Group Insurance	-
		Travel & Training	6222 - Out-of-State Travel Employee Development	-
	112 - Gustav/Ike Homelessness Prevention Total			**-**
	113 - Gustav/Ike Supportive Housing	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	-
			6152 - Group Insurance	-
		Travel & Training	6222 - Out-of-State Travel Employee Development	-
	113 - Gustav/Ike Supportive Housing Total			**-**
	116 - ESG	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	-
			6152 - Group Insurance	-
		Travel & Training	6222 - Out-of-State Travel Employee Development	-
	116 - ESG Total			**-**
	120 - LHA Shelter + Care	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	-
			6152 - Group Insurance	-
		Travel & Training	6222 - Out-of-State Travel Employee Development	-
	120 - LHA Shelter + Care Total			**-**
	123 - Katrina/Rita Supportive Housing Svcs	Salaries	6112 - Regular Salaries	2,434
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	130
			6152 - Group Insurance	-
		Travel & Training	6222 - Out-of-State Travel Employee Development	-
	123 - Katrina/Rita Supportive Housing Svcs Total			**2,563**
	125 - HOME TBRA	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	-
			6152 - Group Insurance	-

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FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
100 - Perf Based Section 8 Voucher	**125 - HOME TBRA**	Travel & Training	6222 - Out-of-State Travel Employee Development	-
	125 - HOME TBRA Total			**-**
	142 - St. John Housing Authority	Salaries	6112 - Regular Salaries	1,326
		Fringe Benefits	6132 - Retirement	415
			6142 - FICA/Medicare	19
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	52
	142 - St. John Housing Authority Total			**1,812**
	155 - Mid-City Gardens	Salaries	6112 - Regular Salaries	1,299
	155 - Mid-City Gardens Total			**1,299**
	200 - Disaster Recovery	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	-
			6152 - Group Insurance	-
		Travel & Training	6222 - Out-of-State Travel Employee Development	-
	200 - Disaster Recovery Total			**-**
	230 - 230 Asset Mgmt Allocation	Travel & Training	6212 - In-State Travel Employee Development	92
			6215 - In-State Travel NCSHA	68
			6235 - Out-of-State Travel NCSHA	71
		Professional Services	6420 - Other Prof Expenses	2,300
	230 - 230 Asset Mgmt Allocation Total			**2,531**
	240 - 240 LCA Allocation	Salaries	6112 - Regular Salaries	33,451
			6114 - Overtime Salaries	-
			6116 - Termination Salaries	30,928
		Fringe Benefits	6132 - Retirement	5,710
			6142 - FICA/Medicare	1,051
			6152 - Group Insurance	10,581
		Travel & Training	6215 - In-State Travel NCSHA	1,190
			6222 - Out-of-State Travel Employee Development	-
		Supplies & Operating Expenses	6370 - Office Supplies	(45,030)
	240 - 240 LCA Allocation Total			**37,881**
100 - Perf Based Section 8 Voucher Total				**656,476**
105 - S811 PRA	**105 - S811 Supportive Housing**	Salaries	6112 - Regular Salaries	4,689
		Fringe Benefits	6132 - Retirement	1,468
			6142 - FICA/Medicare	63
		Travel & Training	6212 - In-State Travel Employee Development	160
			6222 - Out-of-State Travel Employee Development	2,605
		Supplies & Operating Expenses	6370 - Office Supplies	546
		Professional Services	6420 - Other Prof Expenses	569
	105 - S811 Supportive Housing Total			**10,100**
	205 - 205 Allocable	Supplies & Operating Expenses	6370 - Office Supplies	373
	205 - 205 Allocable Total			**373**
	240 - 240 LCA Allocation	Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	116
		Supplies & Operating Expenses	6370 - Office Supplies	454
	240 - 240 LCA Allocation Total			**570**
105 - S811 PRA Total				**11,043**
110 - SF Bond	**000 - Unallocable**	Travel & Training	6235 - Out-of-State Travel NCSHA	652
	000 - Unallocable Total			**652**
	010 - CDBG SF Loan	Salaries	6112 - Regular Salaries	49,685

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
110 - SF Bond	**010 - CDBG SF Loan**	Fringe Benefits	6132 - Retirement	15,033
			6142 - FICA/Medicare	634
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	202
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	65
	010 - CDBG SF Loan Total			**65,619**
	025 - HOME	Salaries	6112 - Regular Salaries	7,036
		Fringe Benefits	6132 - Retirement	2,361
			6142 - FICA/Medicare	99
		Travel & Training	6222 - Out-of-State Travel Employee Development	638
		Supplies & Operating Expenses	6305 - Printing Expense	10
			6370 - Office Supplies	152
	025 - HOME Total			**10,296**
	045 - LIHTC	Salaries	6112 - Regular Salaries	1,012
		Fringe Benefits	6132 - Retirement	317
			6142 - FICA/Medicare	13
		Travel & Training	6222 - Out-of-State Travel Employee Development	64
	045 - LIHTC Total			**1,405**
	050 - ARRA TCAP	Salaries	6112 - Regular Salaries	80
		Fringe Benefits	6132 - Retirement	25
			6142 - FICA/Medicare	1
	050 - ARRA TCAP Total			**106**
	065 - MRB	Salaries	6112 - Regular Salaries	245,045
			6116 - Termination Salaries	2,010
		Fringe Benefits	6132 - Retirement	77,018
			6142 - FICA/Medicare	3,253
			6152 - Group Insurance	39,308
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	223
			6222 - Out-of-State Travel Employee Development	1,628
			6235 - Out-of-State Travel NCSHA	1,714
		Supplies & Operating Expenses	6350 - Dues & Subscriptions	309
			6355 - Postage	134
			6365 - Other Operating Expenses	100
			6370 - Office Supplies	612
			6380 - Computers & Hardware	200
		Professional Services	6420 - Other Prof Expenses	11,557
	065 - MRB Total			**383,109**
	070 - NFMC	Salaries	6112 - Regular Salaries	8,870
		Fringe Benefits	6132 - Retirement	2,813
			6142 - FICA/Medicare	110
		Travel & Training	6212 - In-State Travel Employee Development	150
		Supplies & Operating Expenses	6355 - Postage	90
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	22
	070 - NFMC Total			**12,056**
	075 - NSP	Salaries	6112 - Regular Salaries	1,448
		Fringe Benefits	6132 - Retirement	659
			6142 - FICA/Medicare	29
	075 - NSP Total			**2,136**
	100 - LHA PBS8V (Section 8 Vouchers)	Supplies & Operating Expenses	6370 - Office Supplies	-

Louisiana Housing Corporation
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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
110 - SF Bond	**100 - LHA PBS8V (Section 8 Vouchers) Total**			-
	140 - Homebuyer Counseling	Salaries	6112 - Regular Salaries	20,671
		Fringe Benefits	6132 - Retirement	6,367
			6142 - FICA/Medicare	252
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	636
			6222 - Out-of-State Travel Employee Development	1,710
		Supplies & Operating Expenses	6305 - Printing Expense	78
			6355 - Postage	229
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	205
	140 - Homebuyer Counseling Total			**30,147**
	144 - Homebuyer Education	Salaries	6112 - Regular Salaries	3,210
		Fringe Benefits	6132 - Retirement	902
			6142 - FICA/Medicare	40
	144 - Homebuyer Education Total			**4,152**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	525
			6116 - Termination Salaries	40,353
		Fringe Benefits	6132 - Retirement	164
			6142 - FICA/Medicare	6
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	1,129
			6215 - In-State Travel NCSHA	210
			6220 - Out-of-State Travel Meetings	1,327
		Supplies & Operating Expenses	6350 - Dues & Subscriptions	32
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	5,373
	205 - 205 Allocable Total			**49,119**
	225 - 225 Rental Allocation	Salaries	6112 - Regular Salaries	32,814
			6116 - Termination Salaries	(34,455)
		Fringe Benefits	6132 - Retirement	10,160
			6142 - FICA/Medicare	480
			6152 - Group Insurance	13,229
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	1,633
			6220 - Out-of-State Travel Meetings	44
		Supplies & Operating Expenses	6370 - Office Supplies	269
		Professional Services	6420 - Other Prof Expenses	115
	225 - 225 Rental Allocation Total			**24,290**
110 - SF Bond Total				**583,087**
116 - ESG Emergency Solutions	**116 - ESG**	Salaries	6112 - Regular Salaries	84,168
			6114 - Overtime Salaries	1,000
			6116 - Termination Salaries	(4,722)
		Fringe Benefits	6132 - Retirement	26,009
			6142 - FICA/Medicare	1,152
			6152 - Group Insurance	5,629
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	887
			6212 - In-State Travel Employee Development	2,117
			6222 - Out-of-State Travel Employee Development	2,524
		Supplies & Operating Expenses	6300 - Advertising Expense	(13)
			6305 - Printing Expense	117
			6365 - Other Operating Expenses	(14)
			6370 - Office Supplies	(7,084)

Louisiana Housing Corporation
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FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
116 - ESG Emergency Solutions	**116 - ESG**	Supplies & Operating Expenses	6390 - Operating Supplies Expenses	(58)
		Professional Services	6420 - Other Prof Expenses	5,159
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	819
	116 - ESG Total			**117,691**
	205 - 205 Allocable	Salaries	6116 - Termination Salaries	(11,118)
	205 - 205 Allocable Total			**(11,118)**
	240 - 240 LCA Allocation	Salaries	6116 - Termination Salaries	16,427
		Supplies & Operating Expenses	6305 - Printing Expense	(116)
	240 - 240 LCA Allocation Total			**16,311**
116 - ESG Emergency Solutions Total				**122,884**
120 - Shelter + Care	**120 - LHA Shelter + Care**	Salaries	6112 - Regular Salaries	62,631
			6116 - Termination Salaries	(4,007)
		Fringe Benefits	6132 - Retirement	19,143
			6142 - FICA/Medicare	821
			6152 - Group Insurance	(1,936)
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	6
			6212 - In-State Travel Employee Development	(103)
		Supplies & Operating Expenses	6300 - Advertising Expense	(12)
			6305 - Printing Expense	11
			6365 - Other Operating Expenses	(12)
			6370 - Office Supplies	(5,788)
			6375 - Software & Licenses	15,741
			6390 - Operating Supplies Expenses	(49)
		Professional Services	6420 - Other Prof Expenses	24,500
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	181
	120 - LHA Shelter + Care Total			**111,124**
	142 - St. John Housing Authority	Salaries	6112 - Regular Salaries	556
		Fringe Benefits	6132 - Retirement	174
			6142 - FICA/Medicare	8
	142 - St. John Housing Authority Total			**737**
	205 - 205 Allocable	Travel & Training	6212 - In-State Travel Employee Development	625
	205 - 205 Allocable Total			**625**
	240 - 240 LCA Allocation	Salaries	6112 - Regular Salaries	11,296
			6116 - Termination Salaries	3,100
		Fringe Benefits	6132 - Retirement	3,536
			6142 - FICA/Medicare	149
			6152 - Group Insurance	5,861
	240 - 240 LCA Allocation Total			**23,941**
120 - Shelter + Care Total				**136,428**
125 - HOME TBRA	**025 - HOME**	Salaries	6112 - Regular Salaries	-
			6114 - Overtime Salaries	-
			6116 - Termination Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	-
			6152 - Group Insurance	-
		Travel & Training	6212 - In-State Travel Employee Development	-
		Supplies & Operating Expenses	6300 - Advertising Expense	-
			6305 - Printing Expense	-

Louisiana Housing Corporation
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FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
125 - HOME TBRA	**025 - HOME**	Supplies & Operating Expenses	6365 - Other Operating Expenses	-
			6370 - Office Supplies	-
			6390 - Operating Supplies Expenses	-
		Professional Services	6420 - Other Prof Expenses	-
	025 - HOME Total			**-**
	125 - HOME TBRA	Salaries	6112 - Regular Salaries	53,792
			6114 - Overtime Salaries	68
			6116 - Termination Salaries	(6,051)
		Fringe Benefits	6132 - Retirement	17,754
			6142 - FICA/Medicare	715
			6152 - Group Insurance	3,863
		Travel & Training	6212 - In-State Travel Employee Development	(105)
		Supplies & Operating Expenses	6300 - Advertising Expense	(14)
			6305 - Printing Expense	11
			6365 - Other Operating Expenses	(18)
			6370 - Office Supplies	(9,204)
			6390 - Operating Supplies Expenses	(75)
		Professional Services	6420 - Other Prof Expenses	61,317
	125 - HOME TBRA Total			**122,052**
	146 - CDBG Contaminated Drywall	Salaries	6112 - Regular Salaries	897
		Fringe Benefits	6132 - Retirement	99
			6142 - FICA/Medicare	4
	146 - CDBG Contaminated Drywall Total			**1,000**
	240 - 240 LCA Allocation	Salaries	6116 - Termination Salaries	57
		Supplies & Operating Expenses	6305 - Printing Expense	(58)
	240 - 240 LCA Allocation Total			**(1)**
125 - HOME TBRA Total				**123,051**
136 - Environmental Review	**025 - HOME**	Salaries	6112 - Regular Salaries	17,624
		Fringe Benefits	6132 - Retirement	5,399
			6142 - FICA/Medicare	224
		Supplies & Operating Expenses	6355 - Postage	31
	025 - HOME Total			**23,277**
	045 - LIHTC	Salaries	6112 - Regular Salaries	75
	045 - LIHTC Total			**75**
	075 - NSP	Salaries	6112 - Regular Salaries	2,414
		Fringe Benefits	6132 - Retirement	1,055
			6142 - FICA/Medicare	43
	075 - NSP Total			**3,511**
	080 - NRPP	Salaries	6112 - Regular Salaries	451
		Fringe Benefits	6132 - Retirement	141
			6142 - FICA/Medicare	6
	080 - NRPP Total			**598**
	119 - Gustav/Ike State Affordable Rental Program	Salaries	6112 - Regular Salaries	301
		Fringe Benefits	6132 - Retirement	94
			6142 - FICA/Medicare	4
	119 - Gustav/Ike State Affordable Rental Program Total			**399**
	150 - NRPP Round 3	Salaries	6112 - Regular Salaries	75
	150 - NRPP Round 3 Total			**75**

Louisiana Housing Corporation
Trial Balance Summary
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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
136 - Environmental Review	**205 - 205 Allocable**	Salaries	6112 - Regular Salaries	13,748
			6116 - Termination Salaries	(6,173)
		Fringe Benefits	6132 - Retirement	3,903
			6142 - FICA/Medicare	171
			6152 - Group Insurance	4,761
		Supplies & Operating Expenses	6365 - Other Operating Expenses	30
	205 - 205 Allocable Total			**16,441**
136 - Environmental Review Total				**44,376**
140 - LHA CDBG Gustav/Ike	**112 - Gustav/Ike Homelessness Prevention**	Salaries	6112 - Regular Salaries	8,494
			6116 - Termination Salaries	(3,160)
		Fringe Benefits	6132 - Retirement	(206)
			6142 - FICA/Medicare	495
			6152 - Group Insurance	(823)
		Travel & Training	6212 - In-State Travel Employee Development	(61)
		Supplies & Operating Expenses	6300 - Advertising Expense	(3)
			6305 - Printing Expense	(42)
			6365 - Other Operating Expenses	(9)
			6370 - Office Supplies	(4,822)
			6390 - Operating Supplies Expenses	(39)
		Professional Services	6420 - Other Prof Expenses	(216)
	112 - Gustav/Ike Homelessness Prevention Total			**(392)**
	113 - Gustav/Ike Supportive Housing	Salaries	6112 - Regular Salaries	179
			6116 - Termination Salaries	(508)
		Fringe Benefits	6132 - Retirement	(100)
			6142 - FICA/Medicare	34
			6152 - Group Insurance	(368)
		Travel & Training	6212 - In-State Travel Employee Development	(9)
		Supplies & Operating Expenses	6300 - Advertising Expense	(4)
			6305 - Printing Expense	(7)
			6365 - Other Operating Expenses	(1)
			6370 - Office Supplies	(766)
			6390 - Operating Supplies Expenses	(6)
		Professional Services	6420 - Other Prof Expenses	(34)
	113 - Gustav/Ike Supportive Housing Total			**(1,591)**
	118 - Gustav/Ike Parish	Salaries	6112 - Regular Salaries	3,042
		Fringe Benefits	6142 - FICA/Medicare	130
	118 - Gustav/Ike Parish Total			**3,172**
	119 - Gustav/Ike State Affordable Rental Program	Salaries	6112 - Regular Salaries	2,511
		Fringe Benefits	6132 - Retirement	786
			6142 - FICA/Medicare	33
	119 - Gustav/Ike State Affordable Rental Program Total			**3,331**
	122 - Gustav/Ike Piggyback	Salaries	6112 - Regular Salaries	1,186
		Fringe Benefits	6132 - Retirement	371
			6142 - FICA/Medicare	17
	122 - Gustav/Ike Piggyback Total			**1,574**
	123 - Katrina/Rita Supportive Housing Svcs	Salaries	6112 - Regular Salaries	2,238
		Fringe Benefits	6132 - Retirement	154
			6142 - FICA/Medicare	100

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
140 - LHA CDBG Gustav/Ike	**123 - Katrina/Rita Supportive Housing Svcs Total**			**2,491**
	200 - Disaster Recovery	Salaries	6112 - Regular Salaries	601
		Fringe Benefits	6132 - Retirement	269
			6142 - FICA/Medicare	12
	200 - Disaster Recovery Total			**881**
	205 - 205 Allocable	Supplies & Operating Expenses	6305 - Printing Expense	17
	205 - 205 Allocable Total			**17**
140 - LHA CDBG Gustav/Ike Total				**9,483**
145 - LHA CDBG Katrina/Rita	**111 - Katrina/Rita Homelessness Supports**	Salaries	6112 - Regular Salaries	12,020
			6116 - Termination Salaries	(1,078)
		Fringe Benefits	6132 - Retirement	3,870
			6142 - FICA/Medicare	148
			6152 - Group Insurance	(913)
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	191
			6212 - In-State Travel Employee Development	(19)
		Supplies & Operating Expenses	6300 - Advertising Expense	(5)
			6305 - Printing Expense	(14)
			6365 - Other Operating Expenses	(3)
			6370 - Office Supplies	(1,634)
			6390 - Operating Supplies Expenses	(13)
		Professional Services	6420 - Other Prof Expenses	(73)
	111 - Katrina/Rita Homelessness Supports Total			**12,478**
	112 - Gustav/Ike Homelessness Prevention	Salaries	6112 - Regular Salaries	343
		Fringe Benefits	6132 - Retirement	107
			6142 - FICA/Medicare	5
	112 - Gustav/Ike Homelessness Prevention Total			**455**
	123 - Katrina/Rita Supportive Housing Svcs	Salaries	6112 - Regular Salaries	42,066
			6116 - Termination Salaries	(2,356)
		Fringe Benefits	6132 - Retirement	6,386
			6142 - FICA/Medicare	1,455
			6152 - Group Insurance	(1,219)
		Travel & Training	6212 - In-State Travel Employee Development	(138)
			6215 - In-State Travel NCSHA	595
		Supplies & Operating Expenses	6300 - Advertising Expense	(2)
			6305 - Printing Expense	(31)
			6365 - Other Operating Expenses	(7)
			6370 - Office Supplies	(3,584)
			6390 - Operating Supplies Expenses	(29)
		Professional Services	6420 - Other Prof Expenses	(161)
	123 - Katrina/Rita Supportive Housing Svcs Total			**42,976**
	142 - St. John Housing Authority	Salaries	6112 - Regular Salaries	871
		Fringe Benefits	6132 - Retirement	273
			6142 - FICA/Medicare	12
	142 - St. John Housing Authority Total			**1,155**
	146 - CDBG Contaminated Drywall	Salaries	6112 - Regular Salaries	238
		Supplies & Operating Expenses	6370 - Office Supplies	225
	146 - CDBG Contaminated Drywall Total			**463**
	205 - 205 Allocable	Supplies & Operating Expenses	6305 - Printing Expense	17

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
145 - LHA CDBG Katrina/Rita	**205 - 205 Allocable Total**			**17**
	240 - 240 LCA Allocation	Salaries	6112 - Regular Salaries	14,770
			6116 - Termination Salaries	(394)
		Fringe Benefits	6132 - Retirement	4,603
			6142 - FICA/Medicare	203
			6152 - Group Insurance	5,616
		Travel & Training	6222 - Out-of-State Travel Employee Development	4,783
			6235 - Out-of-State Travel NCSHA	65
		Supplies & Operating Expenses	6333 - Expendable Equipment	145
	240 - 240 LCA Allocation Total			**29,789**
145 - LHA CDBG Katrina/Rita Total				**87,333**
160 - Asset Management	**160 - Village de Jardin**	Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	3,122
	160 - Village de Jardin Total			**3,122**
	165 - Willowbrook	Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	3,122
	165 - Willowbrook Total			**3,122**
160 - Asset Management Total				**6,245**
166 - Policy	**010 - CDBG SF Loan**	Salaries	6112 - Regular Salaries	116
		Fringe Benefits	6132 - Retirement	36
			6142 - FICA/Medicare	1
	010 - CDBG SF Loan Total			**153**
	025 - HOME	Salaries	6112 - Regular Salaries	10,779
		Fringe Benefits	6132 - Retirement	3,505
			6142 - FICA/Medicare	153
		Travel & Training	6235 - Out-of-State Travel NCSHA	1,709
	025 - HOME Total			**16,146**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	1,003
		Fringe Benefits	6132 - Retirement	314
			6142 - FICA/Medicare	14
		Supplies & Operating Expenses	6305 - Printing Expense	440
	040 - LIHEAP Total			**1,771**
	045 - LIHTC	Salaries	6112 - Regular Salaries	38,587
			6116 - Termination Salaries	(1,144)
		Fringe Benefits	6132 - Retirement	12,194
			6142 - FICA/Medicare	541
		Travel & Training	6235 - Out-of-State Travel NCSHA	1,714
	045 - LIHTC Total			**51,891**
	050 - ARRA TCAP	Salaries	6112 - Regular Salaries	1,675
		Fringe Benefits	6132 - Retirement	524
			6142 - FICA/Medicare	23
	050 - ARRA TCAP Total			**2,222**
	065 - MRB	Salaries	6112 - Regular Salaries	22,966
		Fringe Benefits	6132 - Retirement	7,227
			6142 - FICA/Medicare	320
	065 - MRB Total			**30,513**
	070 - NFMC	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	0
	070 - NFMC Total			**0**

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
166 - Policy	**116 - ESG**	Salaries	6112 - Regular Salaries	1,850
		Fringe Benefits	6132 - Retirement	579
			6142 - FICA/Medicare	25
	116 - ESG Total			**2,453**
	120 - LHA Shelter + Care	Salaries	6112 - Regular Salaries	147
		Fringe Benefits	6132 - Retirement	46
			6142 - FICA/Medicare	2
	120 - LHA Shelter + Care Total			**196**
	125 - HOME TBRA	Salaries	6112 - Regular Salaries	42
		Fringe Benefits	6132 - Retirement	13
			6142 - FICA/Medicare	1
	125 - HOME TBRA Total			**56**
	135 - WAP	Salaries	6112 - Regular Salaries	330
		Fringe Benefits	6132 - Retirement	103
			6142 - FICA/Medicare	4
	135 - WAP Total			**437**
	150 - NRPP Round 3	Salaries	6112 - Regular Salaries	2,327
		Fringe Benefits	6132 - Retirement	524
			6142 - FICA/Medicare	23
	150 - NRPP Round 3 Total			**2,874**
	155 - Mid-City Gardens	Salaries	6112 - Regular Salaries	530
		Fringe Benefits	6132 - Retirement	166
			6142 - FICA/Medicare	7
	155 - Mid-City Gardens Total			**704**
	160 - Village de Jardin	Salaries	6112 - Regular Salaries	594
		Fringe Benefits	6132 - Retirement	186
			6142 - FICA/Medicare	8
	160 - Village de Jardin Total			**788**
	165 - Willowbrook	Salaries	6112 - Regular Salaries	636
		Fringe Benefits	6132 - Retirement	199
			6142 - FICA/Medicare	9
	165 - Willowbrook Total			**844**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	251,989
			6114 - Overtime Salaries	500
			6116 - Termination Salaries	3,927
		Fringe Benefits	6132 - Retirement	77,360
			6142 - FICA/Medicare	3,451
			6152 - Group Insurance	28,985
		Travel & Training	6215 - In-State Travel NCSHA	595
		Supplies & Operating Expenses	6305 - Printing Expense	65
			6350 - Dues & Subscriptions	168
			6355 - Postage	8
			6365 - Other Operating Expenses	484
			6375 - Software & Licenses	7,426
	205 - 205 Allocable Total			**374,958**
	220 - 220 Special Program Allocable	Salaries	6112 - Regular Salaries	4,655
		Fringe Benefits	6132 - Retirement	1,457
			6142 - FICA/Medicare	65

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
166 - Policy	**220 - 220 Special Program Allocable Total**			**6,176**
166 - Policy Total				**492,183**
167 - Operations Admin	**000 - Unallocable**	Supplies & Operating Expenses	6390 - Operating Supplies Expense Food	42
	000 - Unallocable Total			**42**
	040 - LIHEAP	Professional Services	6420 - Other Prof Expenses	53
	040 - LIHEAP Total			**53**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	347,520
			6116 - Termination Salaries	7,458
			6118 - Restricted Salaries	-
		Fringe Benefits	6132 - Retirement	103,577
			6142 - FICA/Medicare	4,971
			6152 - Group Insurance	27,362
		Travel & Training	6212 - In-State Travel Employee Development	225
			6215 - In-State Travel NCSHA	595
			6220 - Out-of-State Travel Meetings	1,372
			6222 - Out-of-State Travel Employee Development	2,471
			6235 - Out-of-State Travel NCSHA	203
		Supplies & Operating Expenses	6305 - Printing Expense	96
			6350 - Dues & Subscriptions	346
			6365 - Other Operating Expenses	913
			6370 - Office Supplies	3,879
			6380 - Computers & Hardware	630
		Professional Services	6420 - Other Prof Expenses	4,655
	205 - 205 Allocable Total			**506,271**
	210 - 210 Compliance Allocable	Professional Services	6420 - Other Prof Expenses	27
	210 - 210 Compliance Allocable Total			**27**
	220 - 220 Special Program Allocable	Supplies & Operating Expenses	6365 - Other Operating Expenses	220
	220 - 220 Special Program Allocable Total			**220**
	240 - 240 LCA Allocation	Professional Services	6420 - Other Prof Expenses	27
	240 - 240 LCA Allocation Total			**27**
167 - Operations Admin Total				**506,639**
168 - Information Technology	**000 - Unallocable**	Supplies & Operating Expenses	6380 - Computers & Hardware	2,681
		Professional Services	6420 - Other Prof Expenses	345
	000 - Unallocable Total			**3,026**
	025 - HOME	Supplies & Operating Expenses	6360 - Telephone & Internet	(98)
		Professional Services	6420 - Other Prof Expenses	10,800
	025 - HOME Total			**10,702**
	040 - LIHEAP	Supplies & Operating Expenses	6380 - Computers & Hardware	102
		Professional Services	6420 - Other Prof Expenses	25,680
	040 - LIHEAP Total			**25,782**
	045 - LIHTC	Professional Services	6420 - Other Prof Expenses	4,336
	045 - LIHTC Total			**4,336**
	065 - MRB	Supplies & Operating Expenses	6364 - Conference Call Expenses	2,169
		Professional Services	6420 - Other Prof Expenses	200
	065 - MRB Total			**2,369**
	100 - LHA PBS8V (Section 8 Vouchers)	Supplies & Operating Expenses	6355 - Postage	30
			6360 - Telephone & Internet	354
			6375 - Software & Licenses	1,894

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
168 - Information Technology	**100 - LHA PBS8V (Section 8 Vouchers)**	Supplies & Operating Expenses	6380 - Computers & Hardware	7,204
		Professional Services	6420 - Other Prof Expenses	3,250
	100 - LHA PBS8V (Section 8 Vouchers) Total			**12,732**
	111 - Katrina/Rita Homelessness Supports	Supplies & Operating Expenses	6360 - Telephone & Internet	(17)
	111 - Katrina/Rita Homelessness Supports Total			**(17)**
	112 - Gustav/Ike Homelessness Prevention	Supplies & Operating Expenses	6360 - Telephone & Internet	(51)
	112 - Gustav/Ike Homelessness Prevention Total			**(51)**
	113 - Gustav/Ike Supportive Housing	Supplies & Operating Expenses	6360 - Telephone & Internet	(8)
	113 - Gustav/Ike Supportive Housing Total			**(8)**
	116 - ESG	Supplies & Operating Expenses	6360 - Telephone & Internet	(76)
			6375 - Software & Licenses	3,390
			6380 - Computers & Hardware	1,555
			6385 - Office Equip & Furniture	1,399
		Professional Services	6420 - Other Prof Expenses	763
	116 - ESG Total			**7,030**
	120 - LHA Shelter + Care	Supplies & Operating Expenses	6360 - Telephone & Internet	(65)
	120 - LHA Shelter + Care Total			**(65)**
	123 - Katrina/Rita Supportive Housing Svcs	Supplies & Operating Expenses	6360 - Telephone & Internet	(38)
	123 - Katrina/Rita Supportive Housing Svcs Total			**(38)**
	135 - WAP	Supplies & Operating Expenses	6325 - Maintenance Services	52,000
		Professional Services	6420 - Other Prof Expenses	15,650
	135 - WAP Total			**67,650**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	531,451
			6114 - Overtime Salaries	500
			6116 - Termination Salaries	12,164
		Fringe Benefits	6132 - Retirement	147,531
			6142 - FICA/Medicare	7,051
			6152 - Group Insurance	49,561
		Travel & Training	6212 - In-State Travel Employee Development	13,960
		Supplies & Operating Expenses	6305 - Printing Expense	31
			6322 - Equipment Maintenance	150
			6325 - Maintenance Services	205,064
			6335 - Rental Space	1,758
			6350 - Dues & Subscriptions	19,340
			6355 - Postage	52
			6360 - Telephone & Internet	87,285
			6362 - Cell Phone Expense	55,604
			6364 - Conference Call Expenses	9,031
			6365 - Other Operating Expenses	3,030
			6370 - Office Supplies	758
			6375 - Software & Licenses	89,611
			6380 - Computers & Hardware	83,512
			6385 - Office Equip & Furniture	(799)
			6390 - Operating Supplies Expense Food	1,099
		Professional Services	6420 - Other Prof Expenses	190,657
	205 - 205 Allocable Total			**1,508,403**
	210 - 210 Compliance Allocable	Supplies & Operating Expenses	6380 - Computers & Hardware	75
		Professional Services	6420 - Other Prof Expenses	2,400

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
168 - Information Technology	**210 - 210 Compliance Allocable Total**			**2,475**
	215 - 215 Energy Allocable	Professional Services	6420 - Other Prof Expenses	1,820
	215 - 215 Energy Allocable Total			**1,820**
	220 - 220 Special Program Allocable	Supplies & Operating Expenses	6360 - Telephone & Internet	471
			6375 - Software & Licenses	8,748
			6380 - Computers & Hardware	5,988
		Professional Services	6420 - Other Prof Expenses	5,477
	220 - 220 Special Program Allocable Total			**20,684**
	240 - 240 LCA Allocation	Supplies & Operating Expenses	6360 - Telephone & Internet	285
		Professional Services	6420 - Other Prof Expenses	1,125
	240 - 240 LCA Allocation Total			**1,410**
168 - Information Technology Total				**1,668,239**
169 - Community Outreach	**000 - Unallocable**	Supplies & Operating Expenses	6300 - Advertising Expense	2,987
			6365 - Other Operating Expenses	657
	000 - Unallocable Total			**3,645**
	025 - HOME	Salaries	6112 - Regular Salaries	27,070
		Fringe Benefits	6132 - Retirement	8,144
			6142 - FICA/Medicare	355
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	109
			6235 - Out-of-State Travel NCSHA	1,752
	025 - HOME Total			**37,430**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	456
		Fringe Benefits	6132 - Retirement	143
			6142 - FICA/Medicare	6
	040 - LIHEAP Total			**604**
	045 - LIHTC	Salaries	6112 - Regular Salaries	13,706
		Fringe Benefits	6132 - Retirement	4,290
			6142 - FICA/Medicare	187
	045 - LIHTC Total			**18,183**
	065 - MRB	Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	449
		Supplies & Operating Expenses	6300 - Advertising Expense	1,500
	065 - MRB Total			**1,949**
	075 - NSP	Salaries	6112 - Regular Salaries	1,767
		Fringe Benefits	6132 - Retirement	553
			6142 - FICA/Medicare	25
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	327
	075 - NSP Total			**2,672**
	135 - WAP	Salaries	6112 - Regular Salaries	503
		Fringe Benefits	6132 - Retirement	157
			6142 - FICA/Medicare	7
	135 - WAP Total			**667**
	144 - Homebuyer Education	Supplies & Operating Expenses	6390 - Operating Supplies Expense Food	107
	144 - Homebuyer Education Total			**107**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	122,935
			6116 - Termination Salaries	(21,420)
		Fringe Benefits	6132 - Retirement	39,888
			6142 - FICA/Medicare	1,947
			6152 - Group Insurance	19,698

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
169 - Community Outreach	**205 - 205 Allocable**	Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	971
			6215 - In-State Travel NCSHA	60
		Supplies & Operating Expenses	6305 - Printing Expense	63
			6350 - Dues & Subscriptions	76
			6365 - Other Operating Expenses	515
			6370 - Office Supplies	19
	205 - 205 Allocable Total			**164,753**
169 - Community Outreach Total				**230,011**
170 - Sustainable Housing	**025 - HOME**	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	-
			6142 - FICA/Medicare	2
	025 - HOME Total			**2**
	080 - NRPP	Salaries	6112 - Regular Salaries	12,448
		Fringe Benefits	6132 - Retirement	4,214
			6142 - FICA/Medicare	188
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	84
	080 - NRPP Total			**16,935**
	085 - Katrina/Rita Small Rental	Salaries	6112 - Regular Salaries	42,293
		Fringe Benefits	6132 - Retirement	13,125
			6142 - FICA/Medicare	569
		Travel & Training	6222 - Out-of-State Travel Employee Development	1,749
	085 - Katrina/Rita Small Rental Total			**57,736**
	113 - Gustav/Ike Supportive Housing	Salaries	6112 - Regular Salaries	548
		Fringe Benefits	6132 - Retirement	171
			6142 - FICA/Medicare	7
	113 - Gustav/Ike Supportive Housing Total			**726**
	116 - ESG	Salaries	6112 - Regular Salaries	865
		Fringe Benefits	6132 - Retirement	271
			6142 - FICA/Medicare	11
	116 - ESG Total			**1,147**
	118 - Gustav/Ike Parish	Salaries	6112 - Regular Salaries	43,028
		Fringe Benefits	6132 - Retirement	13,398
			6142 - FICA/Medicare	578
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	152
			6212 - In-State Travel Employee Development	-
	118 - Gustav/Ike Parish Total			**57,157**
	119 - Gustav/Ike State Affordable Rental Program	Salaries	6112 - Regular Salaries	34,844
		Fringe Benefits	6132 - Retirement	11,163
			6142 - FICA/Medicare	458
		Travel & Training	6222 - Out-of-State Travel Employee Development	(824)
			6235 - Out-of-State Travel NCSHA	-
	119 - Gustav/Ike State Affordable Rental Program Total			**45,641**
	120 - LHA Shelter + Care	Salaries	6112 - Regular Salaries	80
		Fringe Benefits	6132 - Retirement	25
			6142 - FICA/Medicare	1
	120 - LHA Shelter + Care Total			**106**
	121 - Gustav/Ike Par Affordable Rental	Salaries	6112 - Regular Salaries	24,463
		Fringe Benefits	6132 - Retirement	7,340

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
170 - Sustainable Housing	**121 - Gustav/Ike Par Affordable Rental**	Fringe Benefits	6142 - FICA/Medicare	303
		Travel & Training	6235 - Out-of-State Travel NCSHA	-
	121 - Gustav/Ike Par Affordable Rental Total			**32,106**
	122 - Gustav/Ike Piggyback	Salaries	6112 - Regular Salaries	1,095
		Fringe Benefits	6132 - Retirement	331
			6142 - FICA/Medicare	14
	122 - Gustav/Ike Piggyback Total			**1,440**
	123 - Katrina/Rita Supportive Housing Svcs	Salaries	6112 - Regular Salaries	900
		Fringe Benefits	6132 - Retirement	282
			6142 - FICA/Medicare	11
	123 - Katrina/Rita Supportive Housing Svcs Total			**1,193**
	124 - Katrina/Rita Piggyback	Salaries	6112 - Regular Salaries	196
		Fringe Benefits	6132 - Retirement	61
			6142 - FICA/Medicare	2
	124 - Katrina/Rita Piggyback Total			**259**
	154 - Isaac Plaq Homeowner Assist	Salaries	6112 - Regular Salaries	161
	154 - Isaac Plaq Homeowner Assist Total			**161**
	156 - Isaac St. John Homeowner Assist	Salaries	6112 - Regular Salaries	161
	156 - Isaac St. John Homeowner Assist Total			**161**
	166 - Isaac St. John Demolition	Salaries	6112 - Regular Salaries	161
	166 - Isaac St. John Demolition Total			**161**
	168 - Isaac St. John Small Rental	Salaries	6112 - Regular Salaries	161
	168 - Isaac St. John Small Rental Total			**161**
	200 - Disaster Recovery	Salaries	6112 - Regular Salaries	20,464
		Fringe Benefits	6132 - Retirement	6,475
			6142 - FICA/Medicare	279
		Travel & Training	6212 - In-State Travel Employee Development	132
			6222 - Out-of-State Travel Employee Development	(0)
	200 - Disaster Recovery Total			**27,350**
	235 - 235 Sustainable Housing Allocable	Salaries	6112 - Regular Salaries	47,355
			6114 - Overtime Salaries	500
			6116 - Termination Salaries	(2,222)
		Fringe Benefits	6132 - Retirement	14,969
			6142 - FICA/Medicare	707
			6152 - Group Insurance	20,573
		Travel & Training	6212 - In-State Travel Employee Development	440
			6215 - In-State Travel NCSHA	3,301
			6235 - Out-of-State Travel NCSHA	1,727
		Supplies & Operating Expenses	6305 - Printing Expense	159
			6350 - Dues & Subscriptions	72
			6355 - Postage	112
			6370 - Office Supplies	667
			6380 - Computers & Hardware	1,555
	235 - 235 Sustainable Housing Allocable Total			**89,914**
	240 - 240 LCA Allocation	Travel & Training	6212 - In-State Travel Employee Development	1,595
	240 - 240 LCA Allocation Total			**1,595**
	245 - 245 Allocated Expenses	Supplies & Operating Expenses	6350 - Dues & Subscriptions	40
	245 - 245 Allocated Expenses Total			**40**

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
170 - Sustainable Housing Total				**333,992**
174 - Building Maintenance	**205 - 205 Allocable**	Supplies & Operating Expenses	6320 - Building Maintenance	4,925
	205 - 205 Allocable Total			**4,925**
	220 - 220 Special Program Allocable	Supplies & Operating Expenses	6320 - Building Maintenance	300
	220 - 220 Special Program Allocable Total			**300**
174 - Building Maintenance Total				**5,225**
175 - SF Construction	**000 - Unallocable**	Travel & Training	6235 - Out-of-State Travel NCSHA	652
		Supplies & Operating Expenses	6355 - Postage	25
	000 - Unallocable Total			**677**
	010 - CDBG SF Loan	Salaries	6112 - Regular Salaries	46,725
		Fringe Benefits	6132 - Retirement	14,600
			6142 - FICA/Medicare	665
	010 - CDBG SF Loan Total			**61,991**
	025 - HOME	Salaries	6112 - Regular Salaries	136,346
		Fringe Benefits	6132 - Retirement	42,808
			6142 - FICA/Medicare	1,752
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	223
		Supplies & Operating Expenses	6305 - Printing Expense	96
			6350 - Dues & Subscriptions	1,104
			6355 - Postage	546
			6370 - Office Supplies	321
			6375 - Software & Licenses	1,384
			6380 - Computers & Hardware	200
		Professional Services	6420 - Other Prof Expenses	59,440
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	169
	025 - HOME Total			**244,389**
	045 - LIHTC	Salaries	6112 - Regular Salaries	21,672
		Fringe Benefits	6132 - Retirement	7,047
			6142 - FICA/Medicare	290
		Travel & Training	6222 - Out-of-State Travel Employee Development	64
	045 - LIHTC Total			**29,073**
	065 - MRB	Salaries	6112 - Regular Salaries	17,851
		Fringe Benefits	6132 - Retirement	5,638
			6142 - FICA/Medicare	261
		Supplies & Operating Expenses	6305 - Printing Expense	10
	065 - MRB Total			**23,760**
	070 - NFMC	Salaries	6112 - Regular Salaries	5,205
		Fringe Benefits	6132 - Retirement	1,545
			6142 - FICA/Medicare	65
		Supplies & Operating Expenses	6355 - Postage	65
	070 - NFMC Total			**6,879**
	075 - NSP	Salaries	6112 - Regular Salaries	13,239
		Fringe Benefits	6132 - Retirement	4,775
			6142 - FICA/Medicare	219
		Supplies & Operating Expenses	6355 - Postage	147
	075 - NSP Total			**18,379**
	080 - NRPP	Salaries	6112 - Regular Salaries	23
		Fringe Benefits	6132 - Retirement	7

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FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
175 - SF Construction	**080 - NRPP**	Fringe Benefits	6142 - FICA/Medicare	0
	080 - NRPP Total			**31**
	095 - S8CA	Travel & Training	6222 - Out-of-State Travel Employee Development	638
	095 - S8CA Total			**638**
	140 - Homebuyer Counseling	Salaries	6112 - Regular Salaries	8,137
		Fringe Benefits	6132 - Retirement	2,311
			6142 - FICA/Medicare	96
	140 - Homebuyer Counseling Total			**10,545**
	144 - Homebuyer Education	Salaries	6112 - Regular Salaries	9,711
		Fringe Benefits	6132 - Retirement	2,955
			6142 - FICA/Medicare	124
	144 - Homebuyer Education Total			**12,790**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	11
			6142 - FICA/Medicare	0
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	3
			6215 - In-State Travel NCSHA	210
		Supplies & Operating Expenses	6350 - Dues & Subscriptions	1,532
	205 - 205 Allocable Total			**1,757**
	225 - 225 Rental Allocation	Salaries	6112 - Regular Salaries	47,157
			6114 - Overtime Salaries	500
			6116 - Termination Salaries	(4,121)
		Fringe Benefits	6132 - Retirement	14,697
			6142 - FICA/Medicare	780
			6152 - Group Insurance	21,427
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	50
			6220 - Out-of-State Travel Meetings	44
		Supplies & Operating Expenses	6350 - Dues & Subscriptions	112
	225 - 225 Rental Allocation Total			**80,646**
175 - SF Construction Total				**491,556**
180 - Rental Prod	**000 - Unallocable**	Travel & Training	6235 - Out-of-State Travel NCSHA	652
		Supplies & Operating Expenses	6365 - Other Operating Expenses	129
	000 - Unallocable Total			**781**
	025 - HOME	Salaries	6112 - Regular Salaries	68,213
		Fringe Benefits	6132 - Retirement	21,252
			6142 - FICA/Medicare	870
			6152 - Group Insurance	9,877
		Travel & Training	6235 - Out-of-State Travel NCSHA	3,492
		Supplies & Operating Expenses	6370 - Office Supplies	344
		Professional Services	6420 - Other Prof Expenses	225
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	2,250
	025 - HOME Total			**106,523**
	045 - LIHTC	Salaries	6112 - Regular Salaries	252,657
		Fringe Benefits	6132 - Retirement	78,523
			6142 - FICA/Medicare	3,508
			6152 - Group Insurance	26,092
		Travel & Training	6212 - In-State Travel Employee Development	3,698
			6222 - Out-of-State Travel Employee Development	6,246

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
180 - Rental Prod	**045 - LIHTC**	Travel & Training	6235 - Out-of-State Travel NCSHA	6,909
		Supplies & Operating Expenses	6305 - Printing Expense	76
			6350 - Dues & Subscriptions	131
			6355 - Postage	5,378
			6365 - Other Operating Expenses	28
			6370 - Office Supplies	1,759
			6380 - Computers & Hardware	200
			6390 - Operating Supplies Expense Food	188
		Professional Services	6420 - Other Prof Expenses	390,197
	045 - LIHTC Total			**775,588**
	050 - ARRA TCAP	Salaries	6112 - Regular Salaries	294
		Fringe Benefits	6132 - Retirement	92
			6142 - FICA/Medicare	4
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	65
	050 - ARRA TCAP Total			**454**
	055 - ARRA TCEX	Salaries	6112 - Regular Salaries	274
		Fringe Benefits	6132 - Retirement	125
			6142 - FICA/Medicare	5
	055 - ARRA TCEX Total			**405**
	065 - MRB	Professional Services	6420 - Other Prof Expenses	13,500
	065 - MRB Total			**13,500**
	090 - Risk Sharing	Salaries	6112 - Regular Salaries	1,259
		Fringe Benefits	6132 - Retirement	394
			6142 - FICA/Medicare	18
	090 - Risk Sharing Total			**1,671**
	095 - S8CA	Travel & Training	6222 - Out-of-State Travel Employee Development	1,174
	095 - S8CA Total			**1,174**
	123 - Katrina/Rita Supportive Housing Svcs	Supplies & Operating Expenses	6355 - Postage	26
	123 - Katrina/Rita Supportive Housing Svcs Total			**26**
	124 - Katrina/Rita Piggyback	Supplies & Operating Expenses	6300 - Advertising Expense	128
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	85
	124 - Katrina/Rita Piggyback Total			**213**
	205 - 205 Allocable	Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	168
			6212 - In-State Travel Employee Development	1,595
			6215 - In-State Travel NCSHA	210
		Supplies & Operating Expenses	6350 - Dues & Subscriptions	32
			6380 - Computers & Hardware	(488)
	205 - 205 Allocable Total			**1,517**
	225 - 225 Rental Allocation	Salaries	6112 - Regular Salaries	125
			6116 - Termination Salaries	17,469
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	198
			6212 - In-State Travel Employee Development	350
			6215 - In-State Travel NCSHA	1,809
			6220 - Out-of-State Travel Meetings	44
			6222 - Out-of-State Travel Employee Development	827
		Supplies & Operating Expenses	6355 - Postage	95
			6365 - Other Operating Expenses	152
	225 - 225 Rental Allocation Total			**21,069**

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
180 - Rental Prod	**245 - 245 Allocated Expenses**	Professional Services	6420 - Other Prof Expenses	392
	245 - 245 Allocated Expenses Total			**392**
180 - Rental Prod Total				**923,313**
185 - Homeowner Repair/Assist	**000 - Unallocable**	Supplies & Operating Expenses	6335 - Rental Space	5,317
			6340 - Utilities	1,329
			6360 - Telephone & Internet	2,262
			6365 - Other Operating Expenses	57
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	66
	000 - Unallocable Total			**9,030**
	025 - HOME	Salaries	6112 - Regular Salaries	32,818
		Fringe Benefits	6132 - Retirement	10,262
			6142 - FICA/Medicare	468
		Travel & Training	6235 - Out-of-State Travel NCSHA	1,713
		Supplies & Operating Expenses	6370 - Office Supplies	31
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	750
	025 - HOME Total			**46,042**
	035 - LA Trust Fund	Salaries	6112 - Regular Salaries	5,486
		Fringe Benefits	6132 - Retirement	1,846
			6142 - FICA/Medicare	81
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	156
	035 - LA Trust Fund Total			**7,568**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	160,914
			6114 - Overtime Salaries	212
		Fringe Benefits	6132 - Retirement	27,597
			6142 - FICA/Medicare	2,552
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	1,744
			6222 - Out-of-State Travel Employee Development	2,251
		Supplies & Operating Expenses	6305 - Printing Expense	10
			6335 - Rental Space	-
			6350 - Dues & Subscriptions	2,175
			6355 - Postage	1,271
			6370 - Office Supplies	60
		Professional Services	6420 - Other Prof Expenses	46,387
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	67
	040 - LIHEAP Total			**245,238**
	060 - M2M	Salaries	6112 - Regular Salaries	1,152
		Fringe Benefits	6132 - Retirement	376
			6142 - FICA/Medicare	17
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	750
	060 - M2M Total			**2,295**
	065 - MRB	Salaries	6112 - Regular Salaries	105
		Fringe Benefits	6132 - Retirement	33
			6142 - FICA/Medicare	1
	065 - MRB Total			**139**
	080 - NRPP	Salaries	6112 - Regular Salaries	731
		Fringe Benefits	6132 - Retirement	229
			6142 - FICA/Medicare	10
	080 - NRPP Total			**969**

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
185 - Homeowner Repair/Assist	**090 - Risk Sharing**	Salaries	6112 - Regular Salaries	7,034
		Fringe Benefits	6132 - Retirement	2,084
			6142 - FICA/Medicare	95
		Supplies & Operating Expenses	6355 - Postage	137
		Professional Services	6420 - Other Prof Expenses	900
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	6,770
		Interest Expense	6450 - Interest Expense	824,921
	090 - Risk Sharing Total			**841,941**
	095 - S8CA	Salaries	6112 - Regular Salaries	297
		Fringe Benefits	6132 - Retirement	93
			6142 - FICA/Medicare	4
		Supplies & Operating Expenses	6305 - Printing Expense	10
	095 - S8CA Total			**405**
	116 - ESG	Salaries	6112 - Regular Salaries	1,696
		Fringe Benefits	6132 - Retirement	576
			6142 - FICA/Medicare	25
	116 - ESG Total			**2,298**
	126 - PVE Industriaplex	Supplies & Operating Expenses	6335 - Rental Space	43,246
			6360 - Telephone & Internet	3,108
	126 - PVE Industriaplex Total			**46,354**
	130 - ARRA WAP	Salaries	6112 - Regular Salaries	44,851
		Fringe Benefits	6132 - Retirement	9,826
			6142 - FICA/Medicare	527
		Supplies & Operating Expenses	6365 - Other Operating Expenses	53
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	60
	130 - ARRA WAP Total			**55,317**
	135 - WAP	Salaries	6112 - Regular Salaries	90,815
		Fringe Benefits	6132 - Retirement	14,528
			6142 - FICA/Medicare	990
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	403
			6222 - Out-of-State Travel Employee Development	1,506
		Supplies & Operating Expenses	6305 - Printing Expense	10
			6335 - Rental Space	-
			6350 - Dues & Subscriptions	1,340
			6355 - Postage	48
			6365 - Other Operating Expenses	212
			6370 - Office Supplies	372
		Professional Services	6420 - Other Prof Expenses	28,107
		Bank/Trustee Fees	6450 - Bank Service Charges/Trustee Fees	67
	135 - WAP Total			**138,398**
	144 - Homebuyer Education	Salaries	6112 - Regular Salaries	143
		Fringe Benefits	6132 - Retirement	45
			6142 - FICA/Medicare	2
	144 - Homebuyer Education Total			**189**
	150 - NRPP Round 3	Salaries	6112 - Regular Salaries	322
	150 - NRPP Round 3 Total			**322**
	155 - Mid-City Gardens	Salaries	6112 - Regular Salaries	1,821
		Fringe Benefits	6132 - Retirement	618

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Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
185 - Homeowner Repair/Assist	**155 - Mid-City Gardens**	Fringe Benefits	6142 - FICA/Medicare	26
	155 - Mid-City Gardens Total			**2,466**
	160 - Village de Jardin	Salaries	6112 - Regular Salaries	2,643
		Fringe Benefits	6132 - Retirement	861
			6142 - FICA/Medicare	37
	160 - Village de Jardin Total			**3,541**
	165 - Willowbrook	Salaries	6112 - Regular Salaries	1,482
		Fringe Benefits	6132 - Retirement	501
			6142 - FICA/Medicare	21
	165 - Willowbrook Total			**2,004**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	5,083
		Fringe Benefits	6132 - Retirement	1,206
			6142 - FICA/Medicare	52
	205 - 205 Allocable Total			**6,341**
	220 - 220 Special Program Allocable	Salaries	6112 - Regular Salaries	133,722
			6114 - Overtime Salaries	29
			6116 - Termination Salaries	6,060
		Fringe Benefits	6132 - Retirement	33,593
			6142 - FICA/Medicare	2,114
			6152 - Group Insurance	41,569
		Supplies & Operating Expenses	6305 - Printing Expense	32
			6335 - Rental Space	-
			6360 - Telephone & Internet	102
			6365 - Other Operating Expenses	490
			6370 - Office Supplies	138
		Professional Services	6420 - Other Prof Expenses	1,701
	220 - 220 Special Program Allocable Total			**219,550**
185 - Homeowner Repair/Assist Total				**1,630,406**
190 - Construction Monitoring/Compliance	**025 - HOME**	Salaries	6112 - Regular Salaries	23,526
		Fringe Benefits	6132 - Retirement	7,505
			6142 - FICA/Medicare	324
		Travel & Training	6235 - Out-of-State Travel NCSHA	1,431
	025 - HOME Total			**32,785**
	035 - LA Trust Fund	Salaries	6112 - Regular Salaries	87
		Fringe Benefits	6132 - Retirement	27
			6142 - FICA/Medicare	1
	035 - LA Trust Fund Total			**116**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	1,320
		Fringe Benefits	6132 - Retirement	413
			6142 - FICA/Medicare	17
	040 - LIHEAP Total			**1,751**
	045 - LIHTC	Salaries	6112 - Regular Salaries	49,278
		Fringe Benefits	6132 - Retirement	16,035
			6142 - FICA/Medicare	691
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	2,539
			6235 - Out-of-State Travel NCSHA	2,594
	045 - LIHTC Total			**71,138**
	080 - NRPP	Salaries	6112 - Regular Salaries	2,303

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
190 - Construction Monitoring/Compliance	**080 - NRPP**	Fringe Benefits	6132 - Retirement	721
			6142 - FICA/Medicare	32
	080 - NRPP Total			**3,055**
	100 - LHA PBS8V (Section 8 Vouchers)	Salaries	6112 - Regular Salaries	780
		Fringe Benefits	6132 - Retirement	244
			6142 - FICA/Medicare	11
	100 - LHA PBS8V (Section 8 Vouchers) Total			**1,036**
	124 - Katrina/Rita Piggyback	Salaries	6112 - Regular Salaries	233
		Fringe Benefits	6132 - Retirement	73
			6142 - FICA/Medicare	3
	124 - Katrina/Rita Piggyback Total			**309**
	135 - WAP	Travel & Training	6222 - Out-of-State Travel Employee Development	372
	135 - WAP Total			**372**
	150 - NRPP Round 3	Salaries	6112 - Regular Salaries	4,757
		Fringe Benefits	6132 - Retirement	1,133
			6142 - FICA/Medicare	48
	150 - NRPP Round 3 Total			**5,938**
	155 - Mid-City Gardens	Salaries	6112 - Regular Salaries	146
		Fringe Benefits	6132 - Retirement	46
			6142 - FICA/Medicare	2
	155 - Mid-City Gardens Total			**193**
	205 - 205 Allocable	Travel & Training	6215 - In-State Travel NCSHA	595
	205 - 205 Allocable Total			**595**
	210 - 210 Compliance Allocable	Salaries	6112 - Regular Salaries	183,419
			6114 - Overtime Salaries	500
			6116 - Termination Salaries	(7,993)
		Fringe Benefits	6132 - Retirement	57,237
			6142 - FICA/Medicare	2,499
			6152 - Group Insurance	19,934
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	12,170
			6212 - In-State Travel Employee Development	2,429
			6215 - In-State Travel NCSHA	38
			6222 - Out-of-State Travel Employee Development	3,022
		Supplies & Operating Expenses	6305 - Printing Expense	25
			6350 - Dues & Subscriptions	95
			6365 - Other Operating Expenses	2,041
			6370 - Office Supplies	142
	210 - 210 Compliance Allocable Total			**275,556**
	220 - 220 Special Program Allocable	Salaries	6112 - Regular Salaries	4,363
		Fringe Benefits	6132 - Retirement	1,366
			6142 - FICA/Medicare	59
	220 - 220 Special Program Allocable Total			**5,788**
190 - Construction Monitoring/Compliance Total				**398,631**
193 - Construction Monitoring/Compliance	**025 - HOME**	Salaries	6112 - Regular Salaries	11,898
		Fringe Benefits	6132 - Retirement	3,771
			6142 - FICA/Medicare	154
	025 - HOME Total			**15,824**
	035 - LA Trust Fund	Salaries	6112 - Regular Salaries	916

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
193 - Construction Monitoring/Compliance	**035 - LA Trust Fund**	Fringe Benefits	6132 - Retirement	295
			6142 - FICA/Medicare	11
	035 - LA Trust Fund Total			**1,223**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	3,554
		Fringe Benefits	6132 - Retirement	1,113
			6142 - FICA/Medicare	44
	040 - LIHEAP Total			**4,711**
	045 - LIHTC	Salaries	6112 - Regular Salaries	85,983
		Fringe Benefits	6132 - Retirement	27,223
			6142 - FICA/Medicare	1,076
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	543
	045 - LIHTC Total			**114,825**
	075 - NSP	Salaries	6112 - Regular Salaries	111
		Fringe Benefits	6132 - Retirement	35
			6142 - FICA/Medicare	1
	075 - NSP Total			**147**
	080 - NRPP	Salaries	6112 - Regular Salaries	-
		Fringe Benefits	6132 - Retirement	58
			6142 - FICA/Medicare	2
	080 - NRPP Total			**60**
	100 - LHA PBS8V (Section 8 Vouchers)	Salaries	6112 - Regular Salaries	7,498
		Fringe Benefits	6132 - Retirement	2,187
			6142 - FICA/Medicare	91
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	688
	100 - LHA PBS8V (Section 8 Vouchers) Total			**10,464**
	120 - LHA Shelter + Care	Salaries	6112 - Regular Salaries	701
		Fringe Benefits	6132 - Retirement	94
			6142 - FICA/Medicare	4
	120 - LHA Shelter + Care Total			**798**
	125 - HOME TBRA	Salaries	6112 - Regular Salaries	1,297
		Fringe Benefits	6132 - Retirement	245
			6142 - FICA/Medicare	9
	125 - HOME TBRA Total			**1,551**
	130 - ARRA WAP	Salaries	6112 - Regular Salaries	30
		Fringe Benefits	6132 - Retirement	9
			6142 - FICA/Medicare	0
	130 - ARRA WAP Total			**40**
	135 - WAP	Salaries	6112 - Regular Salaries	2,825
		Fringe Benefits	6132 - Retirement	884
			6142 - FICA/Medicare	35
		Travel & Training	6222 - Out-of-State Travel Employee Development	3,522
	135 - WAP Total			**7,266**
	155 - Mid-City Gardens	Salaries	6112 - Regular Salaries	5,174
		Fringe Benefits	6132 - Retirement	1,792
			6142 - FICA/Medicare	74
	155 - Mid-City Gardens Total			**7,040**
	160 - Village de Jardin	Salaries	6112 - Regular Salaries	955
		Fringe Benefits	6132 - Retirement	299

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
193 - Construction Monitoring/Compliance	**160 - Village de Jardin**	Fringe Benefits	6142 - FICA/Medicare	12
	160 - Village de Jardin Total			**1,266**
	165 - Willowbrook	Salaries	6112 - Regular Salaries	137
		Fringe Benefits	6132 - Retirement	43
			6142 - FICA/Medicare	2
	165 - Willowbrook Total			**181**
	205 - 205 Allocable	Supplies & Operating Expenses	6305 - Printing Expense	38
			6370 - Office Supplies	64
			6380 - Computers & Hardware	16
	205 - 205 Allocable Total			**118**
	210 - 210 Compliance Allocable	Salaries	6112 - Regular Salaries	52,852
			6116 - Termination Salaries	2,412
		Fringe Benefits	6132 - Retirement	16,003
			6142 - FICA/Medicare	658
			6152 - Group Insurance	31,264
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	1,305
			6212 - In-State Travel Employee Development	1,630
			6245 - Continuing Ed Cert/Lic Req	189
		Supplies & Operating Expenses	6305 - Printing Expense	222
			6350 - Dues & Subscriptions	681
			6365 - Other Operating Expenses	1,583
			6370 - Office Supplies	163
			6375 - Software & Licenses	1,777
	210 - 210 Compliance Allocable Total			**110,740**
	245 - 245 Allocated Expenses	Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	401
	245 - 245 Allocated Expenses Total			**401**
193 - Construction Monitoring/Compliance Total				**276,655**
195 - Desk Monitoring	**025 - HOME**	Salaries	6112 - Regular Salaries	52,720
		Fringe Benefits	6132 - Retirement	16,214
			6142 - FICA/Medicare	716
	025 - HOME Total			**69,650**
	040 - LIHEAP	Salaries	6112 - Regular Salaries	1,410
		Fringe Benefits	6132 - Retirement	441
			6142 - FICA/Medicare	19
	040 - LIHEAP Total			**1,870**
	045 - LIHTC	Salaries	6112 - Regular Salaries	37,584
		Fringe Benefits	6132 - Retirement	11,553
			6142 - FICA/Medicare	498
		Travel & Training	6235 - Out-of-State Travel NCSHA	479
	045 - LIHTC Total			**50,113**
	065 - MRB	Salaries	6112 - Regular Salaries	17,075
		Fringe Benefits	6132 - Retirement	5,232
			6142 - FICA/Medicare	225
	065 - MRB Total			**22,532**
	075 - NSP	Salaries	6112 - Regular Salaries	5,261
		Fringe Benefits	6132 - Retirement	1,763
			6142 - FICA/Medicare	79
	075 - NSP Total			**7,103**

Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
195 - Desk Monitoring	**080 - NRPP**	Salaries	6112 - Regular Salaries	616
		Fringe Benefits	6132 - Retirement	215
			6142 - FICA/Medicare	10
	080 - NRPP Total			**841**
	085 - Katrina/Rita Small Rental	Salaries	6112 - Regular Salaries	190
		Fringe Benefits	6132 - Retirement	59
			6142 - FICA/Medicare	3
	085 - Katrina/Rita Small Rental Total			**252**
	095 - S8CA	Salaries	6112 - Regular Salaries	12
		Fringe Benefits	6132 - Retirement	15
			6142 - FICA/Medicare	1
	095 - S8CA Total			**27**
	100 - LHA PBS8V (Section 8 Vouchers)	Salaries	6112 - Regular Salaries	104
		Fringe Benefits	6132 - Retirement	28
			6142 - FICA/Medicare	1
	100 - LHA PBS8V (Section 8 Vouchers) Total			**134**
	116 - ESG	Salaries	6112 - Regular Salaries	40
		Fringe Benefits	6132 - Retirement	13
			6142 - FICA/Medicare	1
	116 - ESG Total			**53**
	118 - Gustav/Ike Parish	Salaries	6112 - Regular Salaries	2,476
		Fringe Benefits	6132 - Retirement	775
			6142 - FICA/Medicare	33
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	136
	118 - Gustav/Ike Parish Total			**3,421**
	120 - LHA Shelter + Care	Salaries	6112 - Regular Salaries	2,858
		Fringe Benefits	6132 - Retirement	770
			6142 - FICA/Medicare	33
	120 - LHA Shelter + Care Total			**3,662**
	121 - Gustav/Ike Par Affordable Rental	Salaries	6112 - Regular Salaries	261
		Fringe Benefits	6132 - Retirement	82
			6142 - FICA/Medicare	3
	121 - Gustav/Ike Par Affordable Rental Total			**346**
	122 - Gustav/Ike Piggyback	Salaries	6112 - Regular Salaries	3,500
		Fringe Benefits	6132 - Retirement	1,222
			6142 - FICA/Medicare	52
	122 - Gustav/Ike Piggyback Total			**4,774**
	124 - Katrina/Rita Piggyback	Salaries	6112 - Regular Salaries	4,146
		Fringe Benefits	6132 - Retirement	1,476
			6142 - FICA/Medicare	63
	124 - Katrina/Rita Piggyback Total			**5,685**
	205 - 205 Allocable	Salaries	6112 - Regular Salaries	88,296
			6114 - Overtime Salaries	500
			6116 - Termination Salaries	3,309
		Fringe Benefits	6132 - Retirement	27,336
			6142 - FICA/Medicare	1,189
			6152 - Group Insurance	21,867
		Travel & Training	6210 - In-State Travel Mtgs/Field Monitoring	1,897

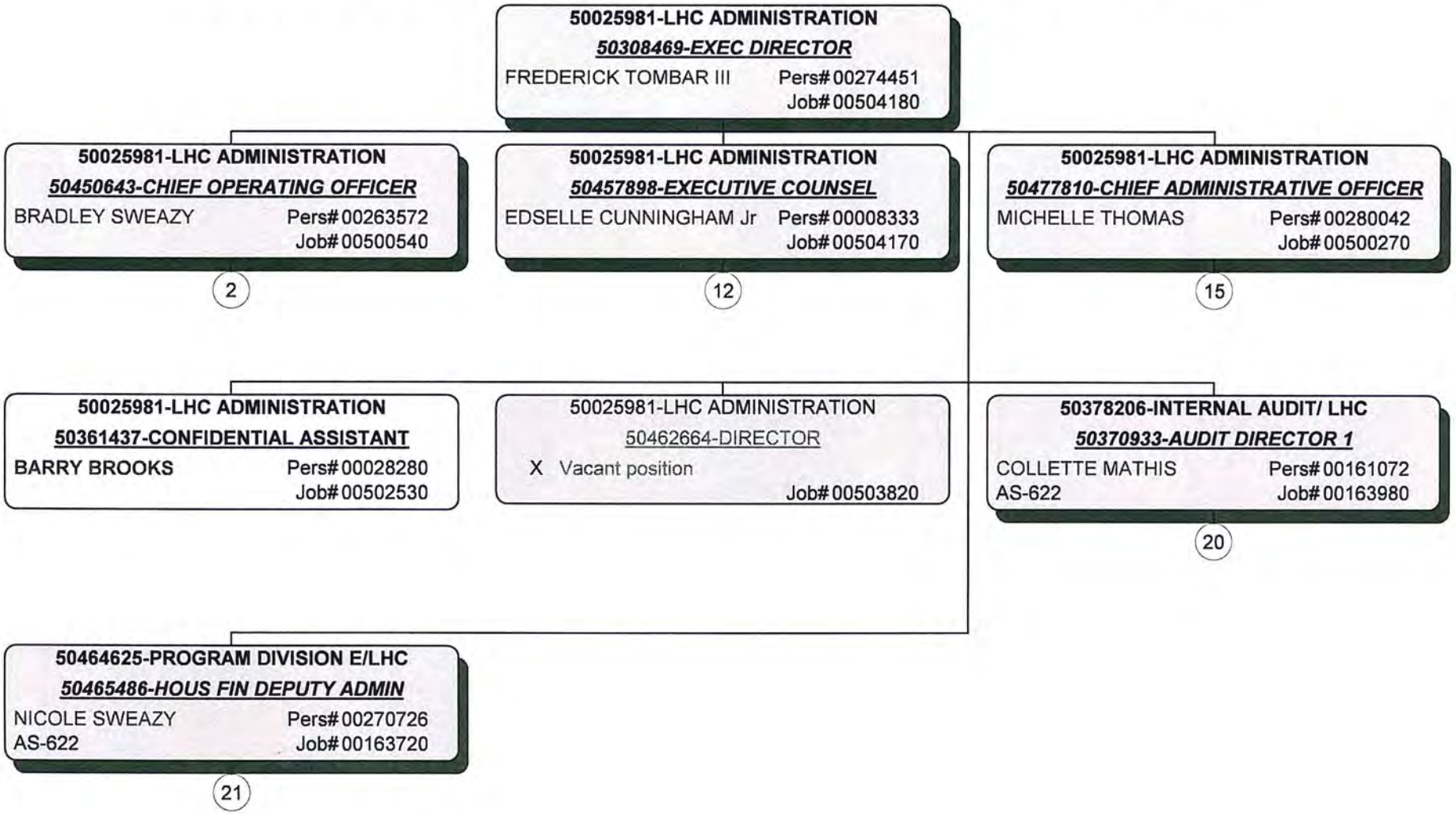
Louisiana Housing Corporation
Trial Balance Summary
FY 2014 Actual Expenditures

Department Combo	Program Combo	Object Category	Object Combo	Sum of Debits
195 - Desk Monitoring	**205 - 205 Allocable**	Travel & Training	6212 - In-State Travel Employee Development	31
			6222 - Out-of-State Travel Employee Development	574
			6235 - Out-of-State Travel NCSHA	1,736
		Supplies & Operating Expenses	6305 - Printing Expense	70
			6350 - Dues & Subscriptions	276
			6370 - Office Supplies	193
	205 - 205 Allocable Total			**147,274**
195 - Desk Monitoring Total				**317,736**
Comb Mortgage Rev Bond Programs & Elimination	**Comb Mortgage Rev Bond Programs & Eliminations**	Supplies & Operating Expenses	6365 - Other Operating Expenses	124,459
		Other	7070 - HUD Disp(Closed to Asset)	278,659
	Comb Mortgage Rev Bond Programs & Eliminations Total			**403,118**
Comb Mortgage Rev Bond Programs & Eliminations Total				**403,118**
Grand Total				**16,580,010**

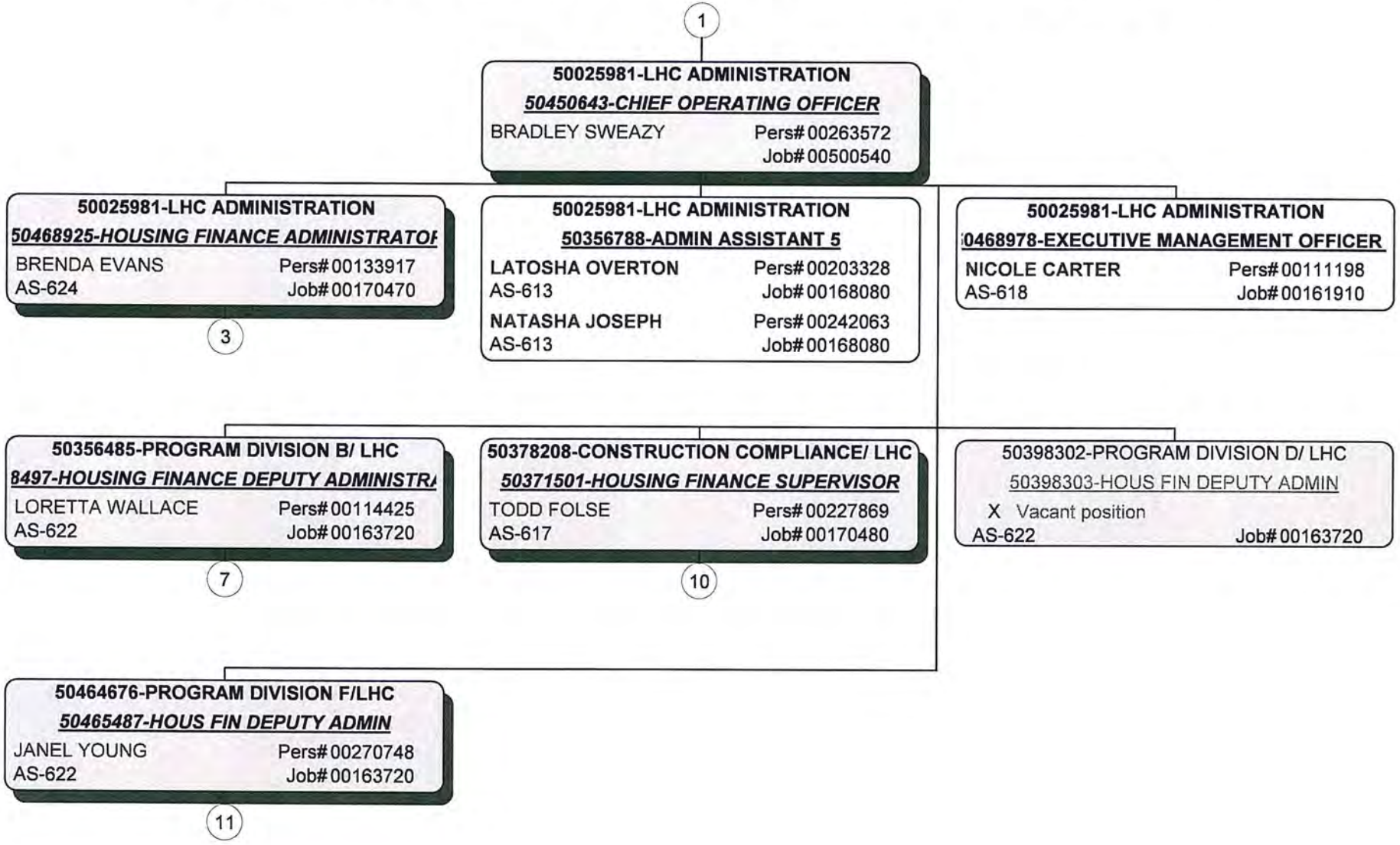
Appendix 2

Organization Chart

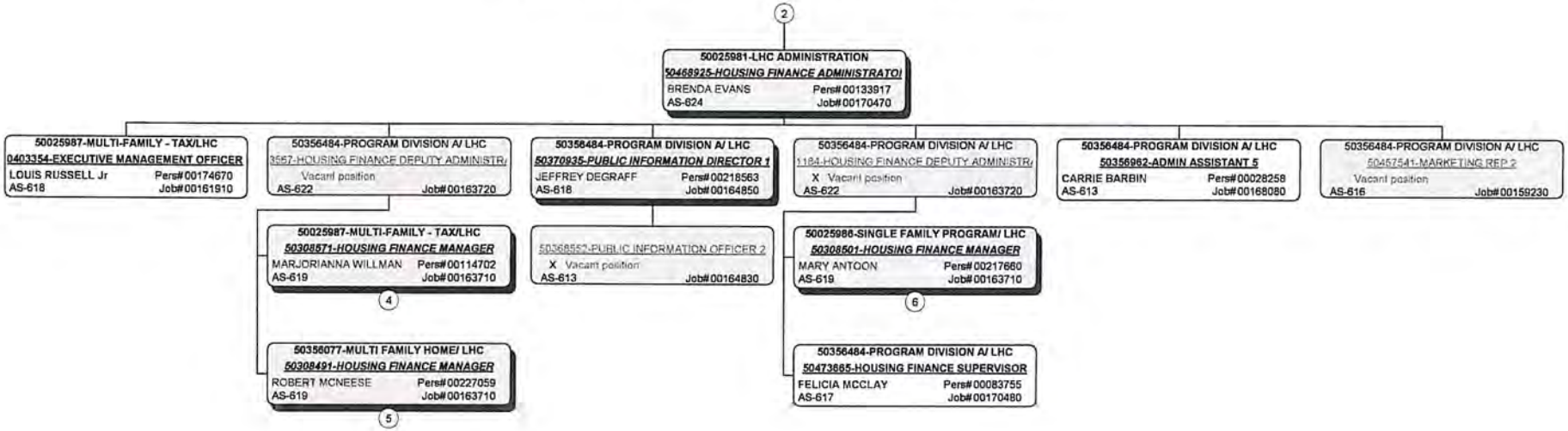
50025981-LHC ADMINISTRATION



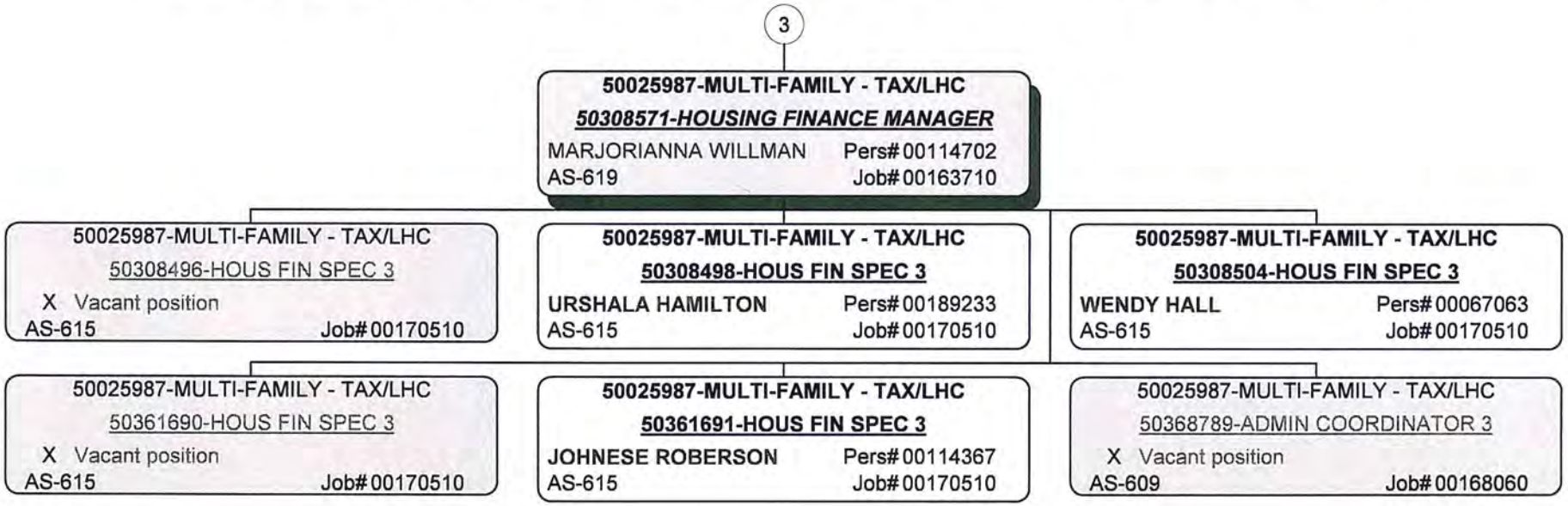
50025981-LHC ADMINISTRATION



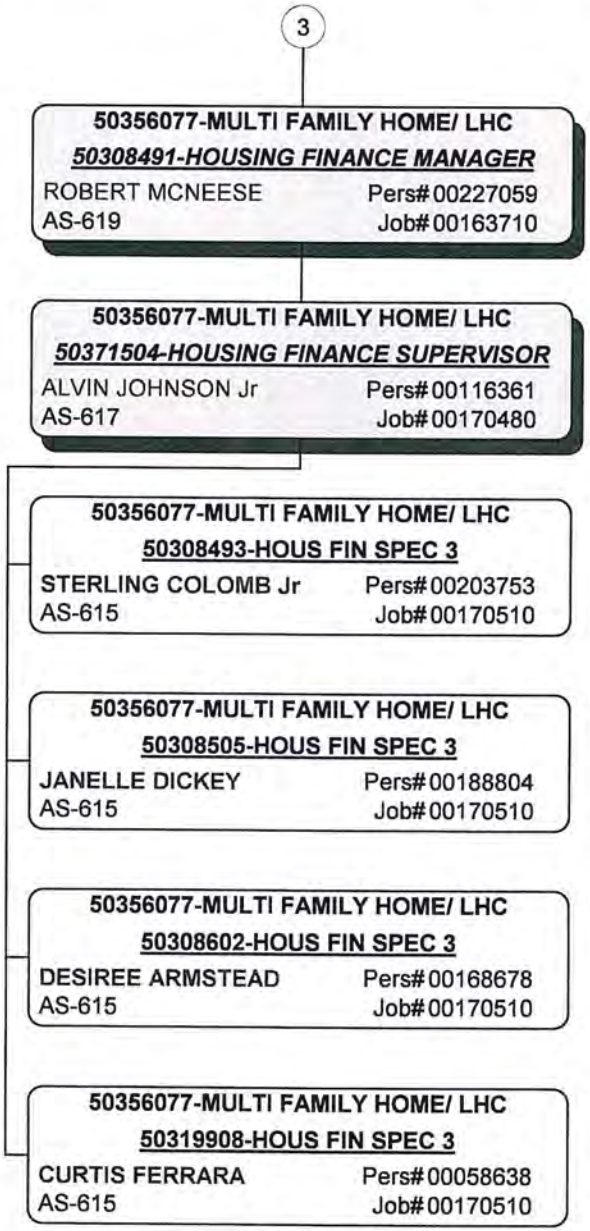
50025981-LHC ADMINISTRATION



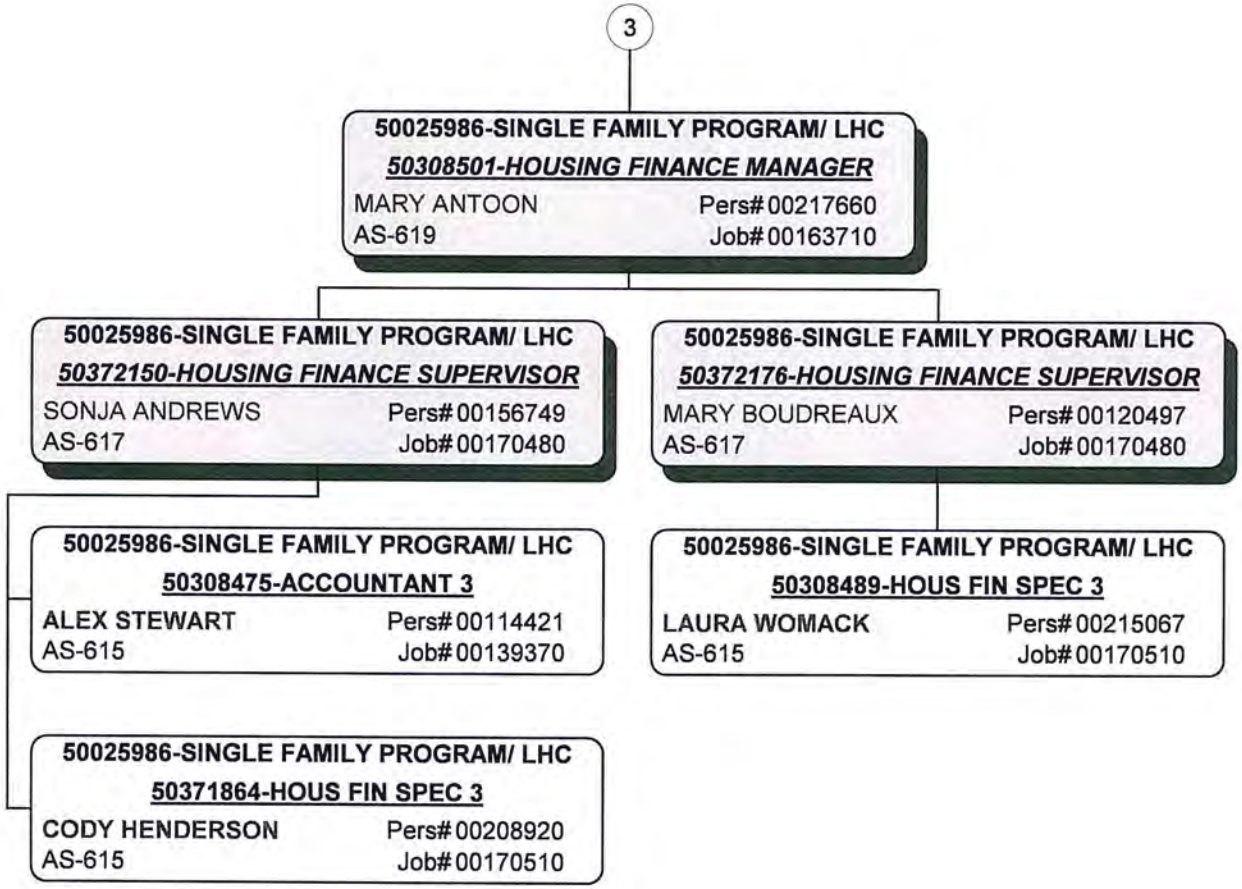
50025987-MULTI-FAMILY - TAX/LHC



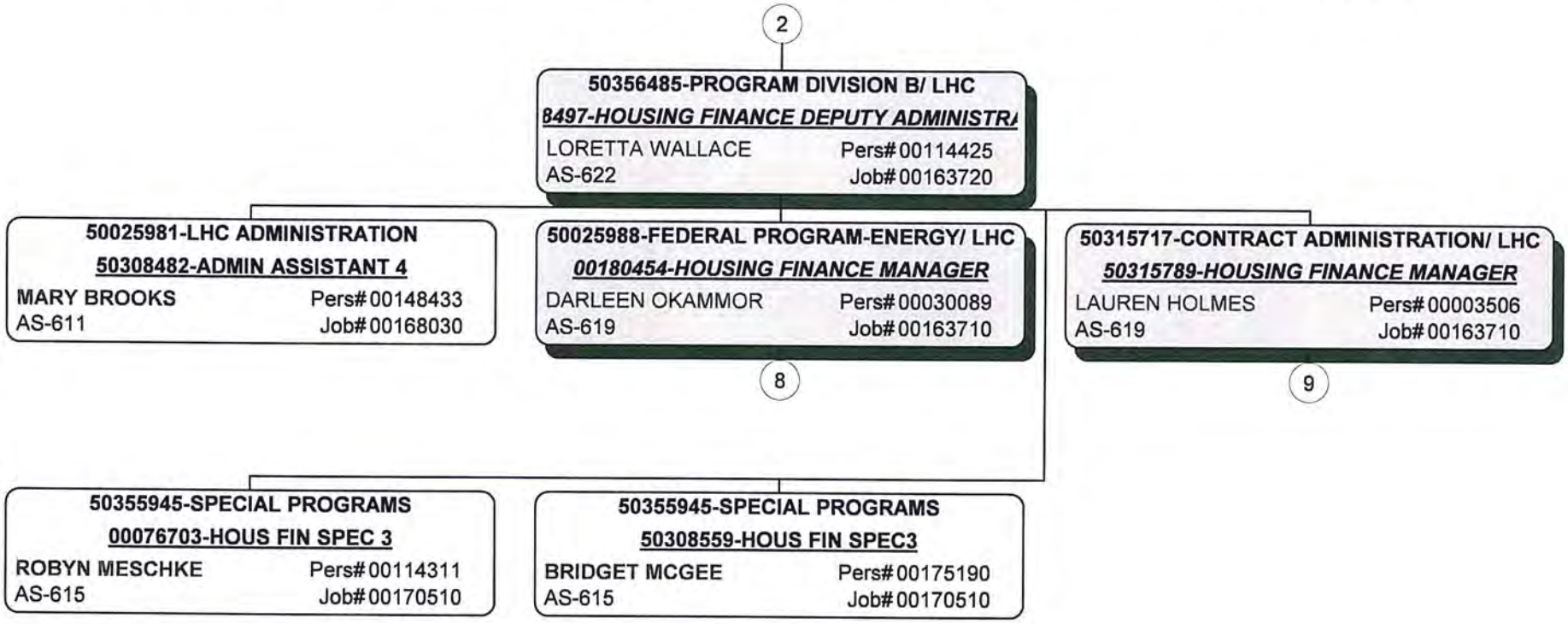
50356077-MULTI FAMILY HOME/ LHC



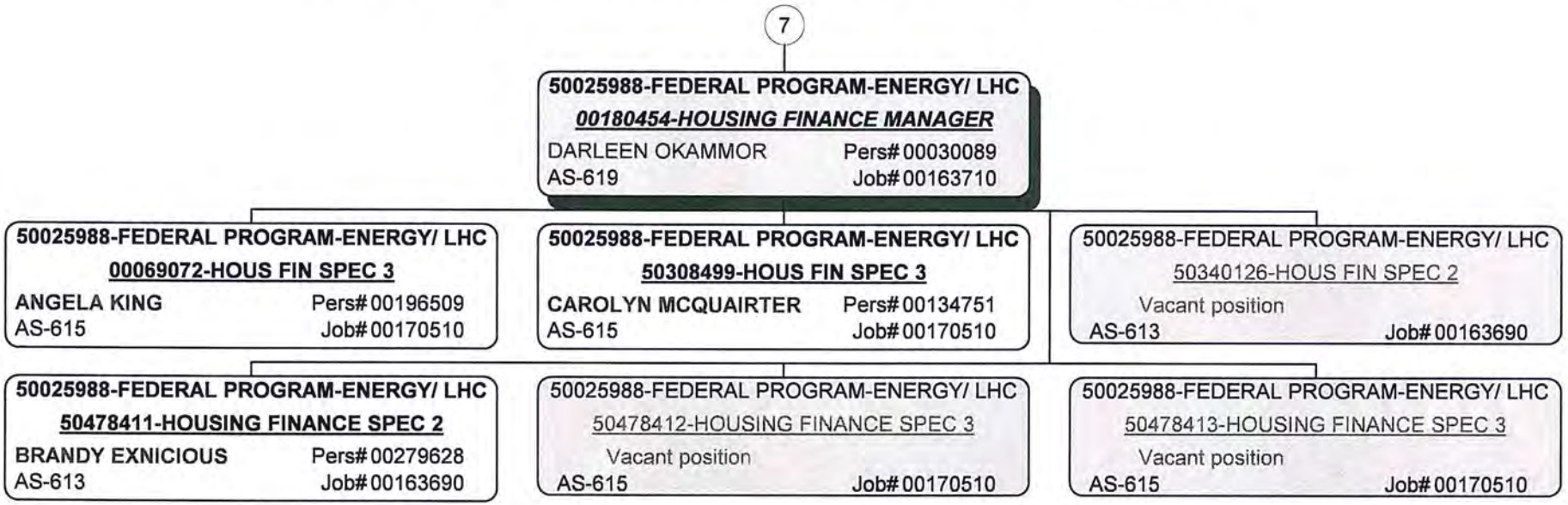
50025986-SINGLE FAMILY PROGRAM/ LHC



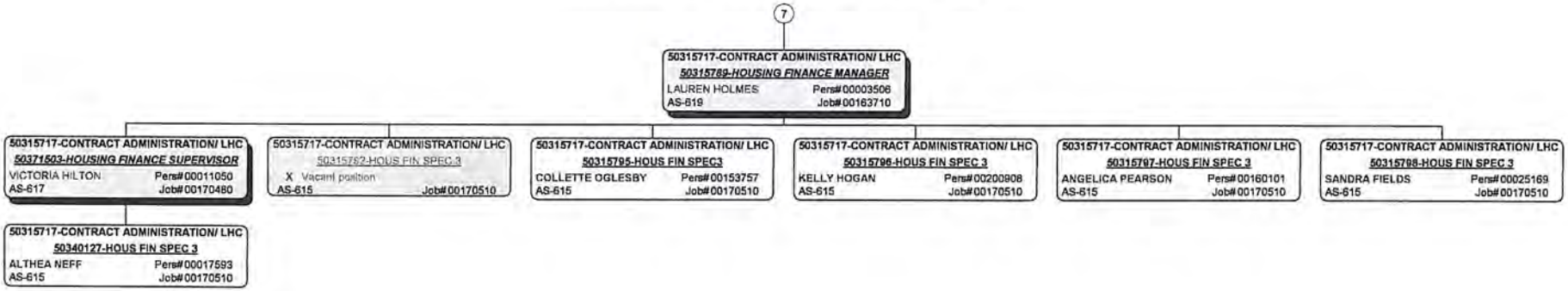
50356485-PROGRAM DIVISION B/ LHC



50025988-FEDERAL PROGRAM-ENERGY/ LHC

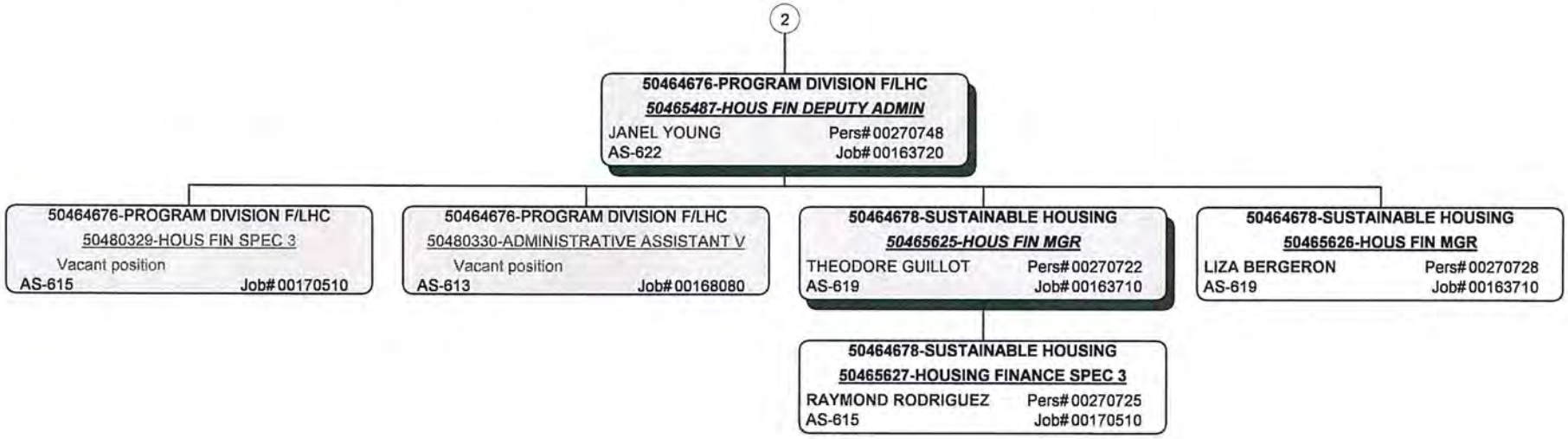


50315717-CONTRACT ADMINISTRATION/ LHC

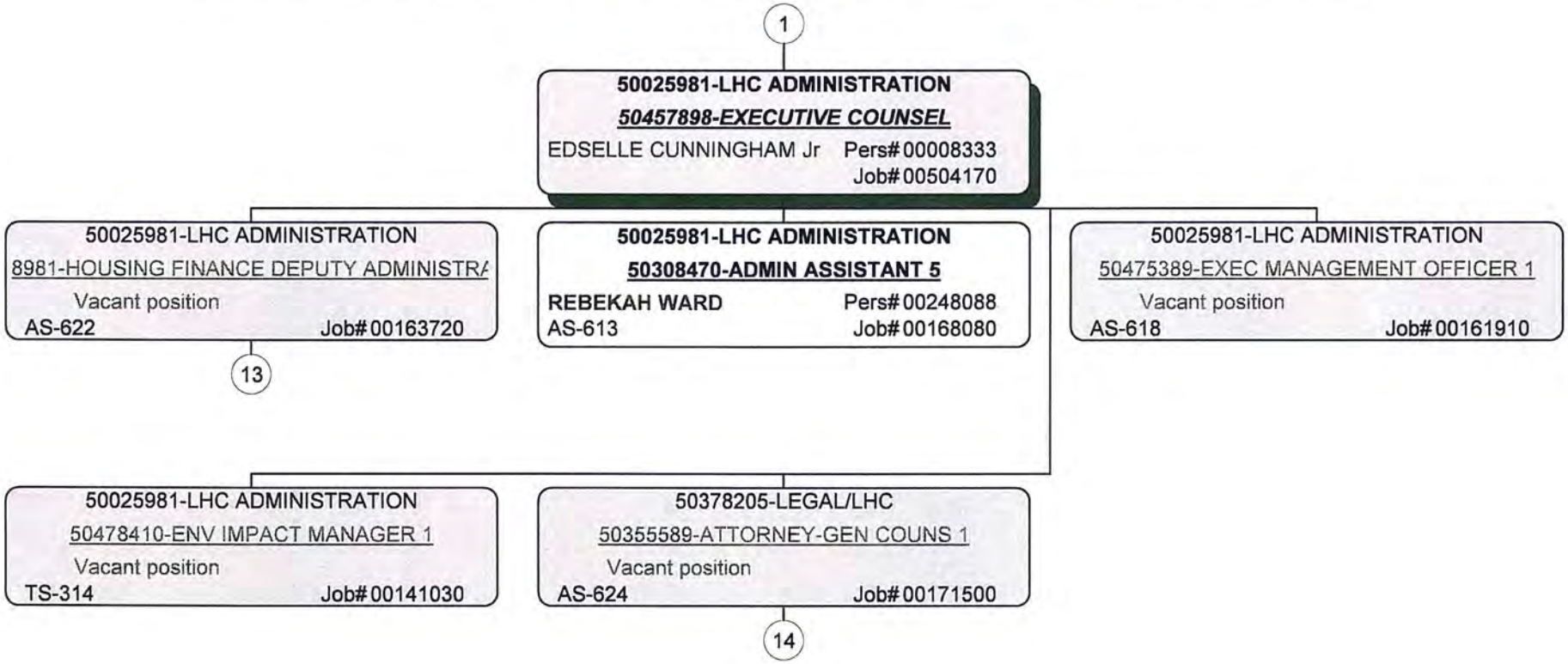


50378208-CONSTRUCTION COMPLIANCE/ LHC

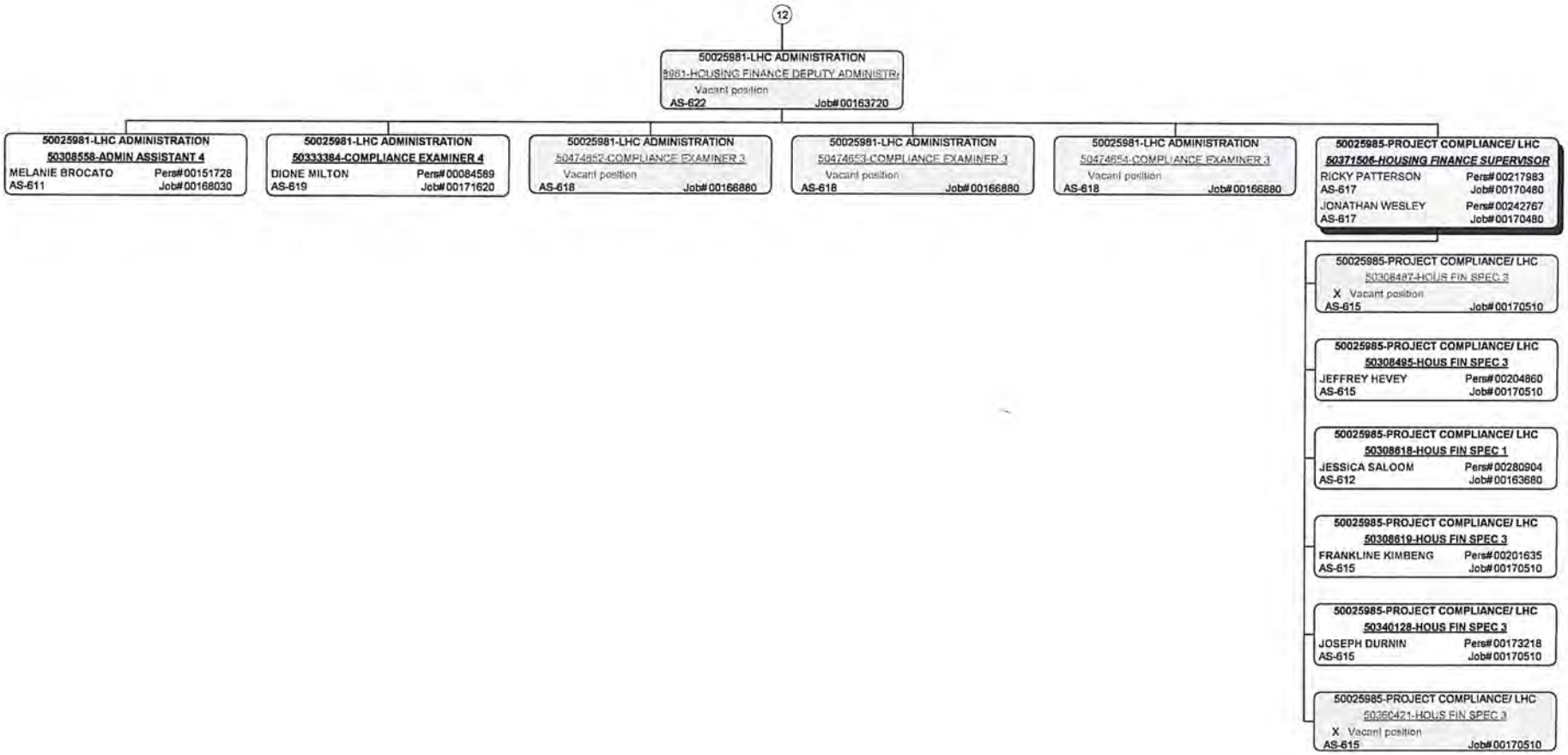
50464676-PROGRAM DIVISION F/LHC



50025981-LHC ADMINISTRATION

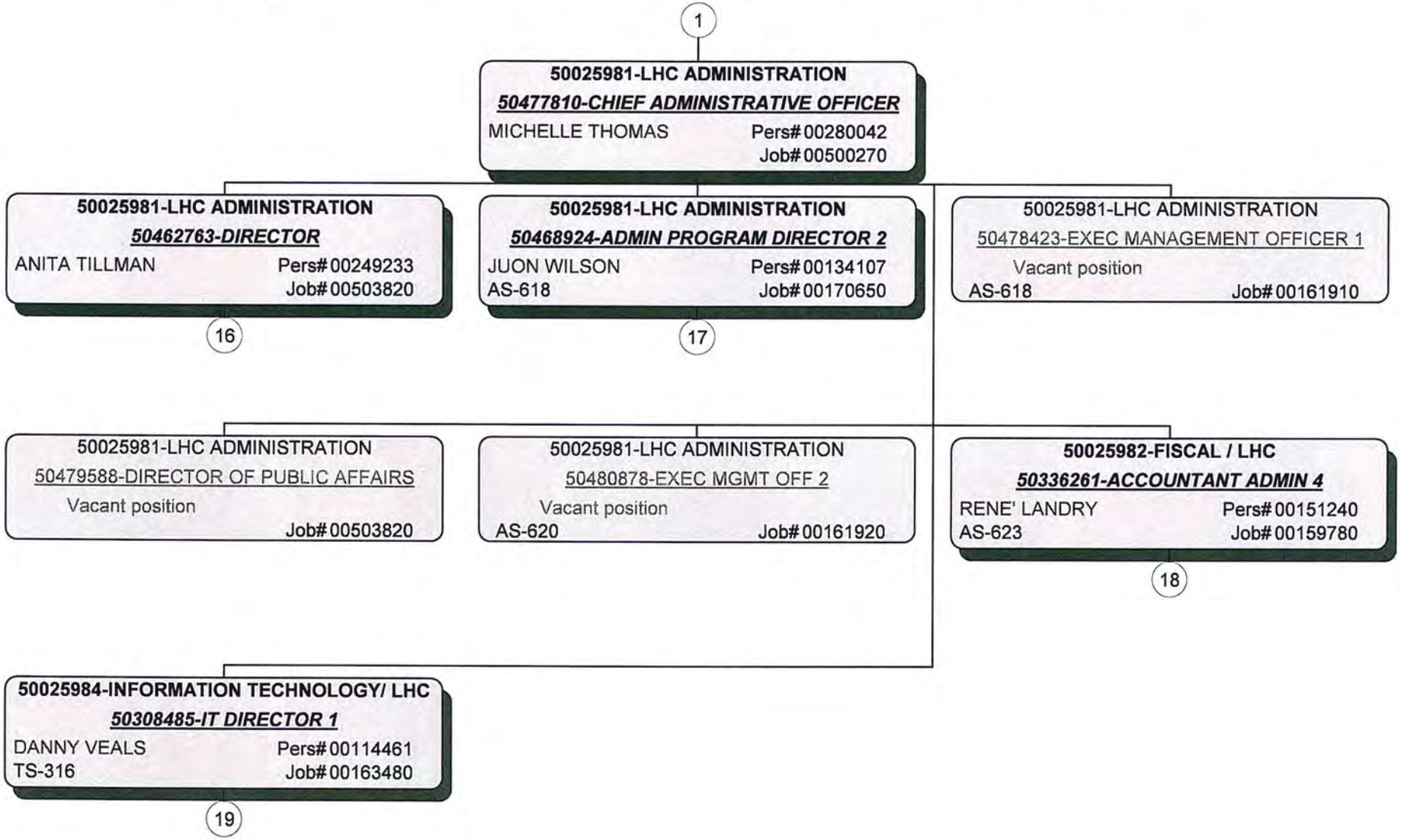


50025981-LHC ADMINISTRATION



50378205-LEGAL/LHC

50025981-LHC ADMINISTRATION



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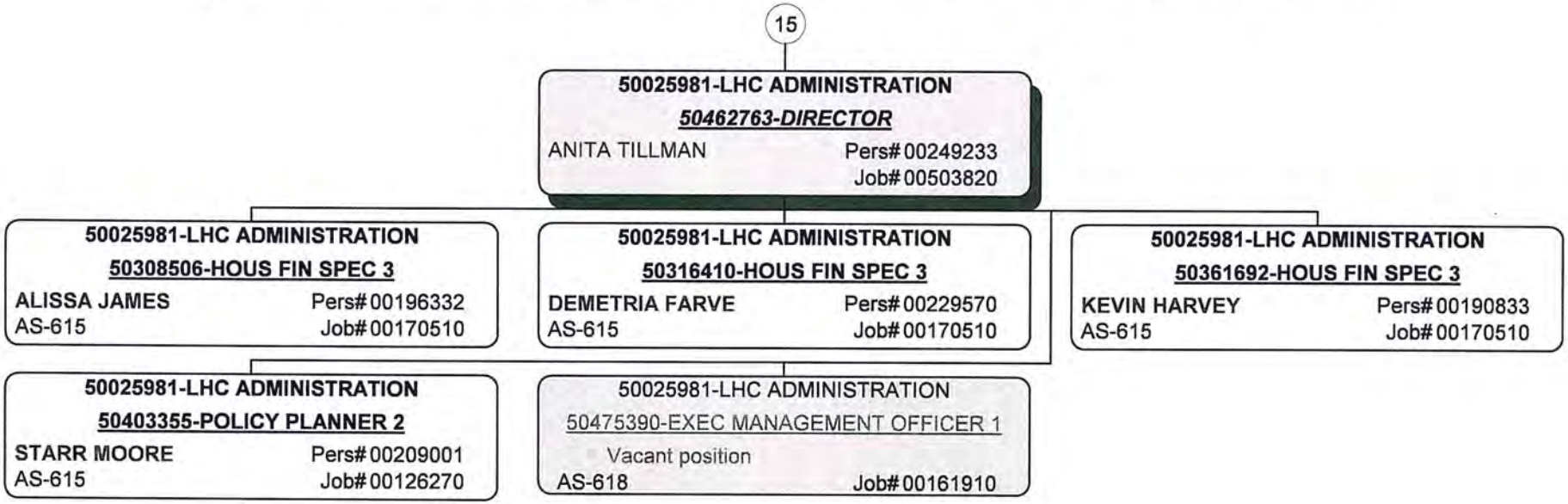
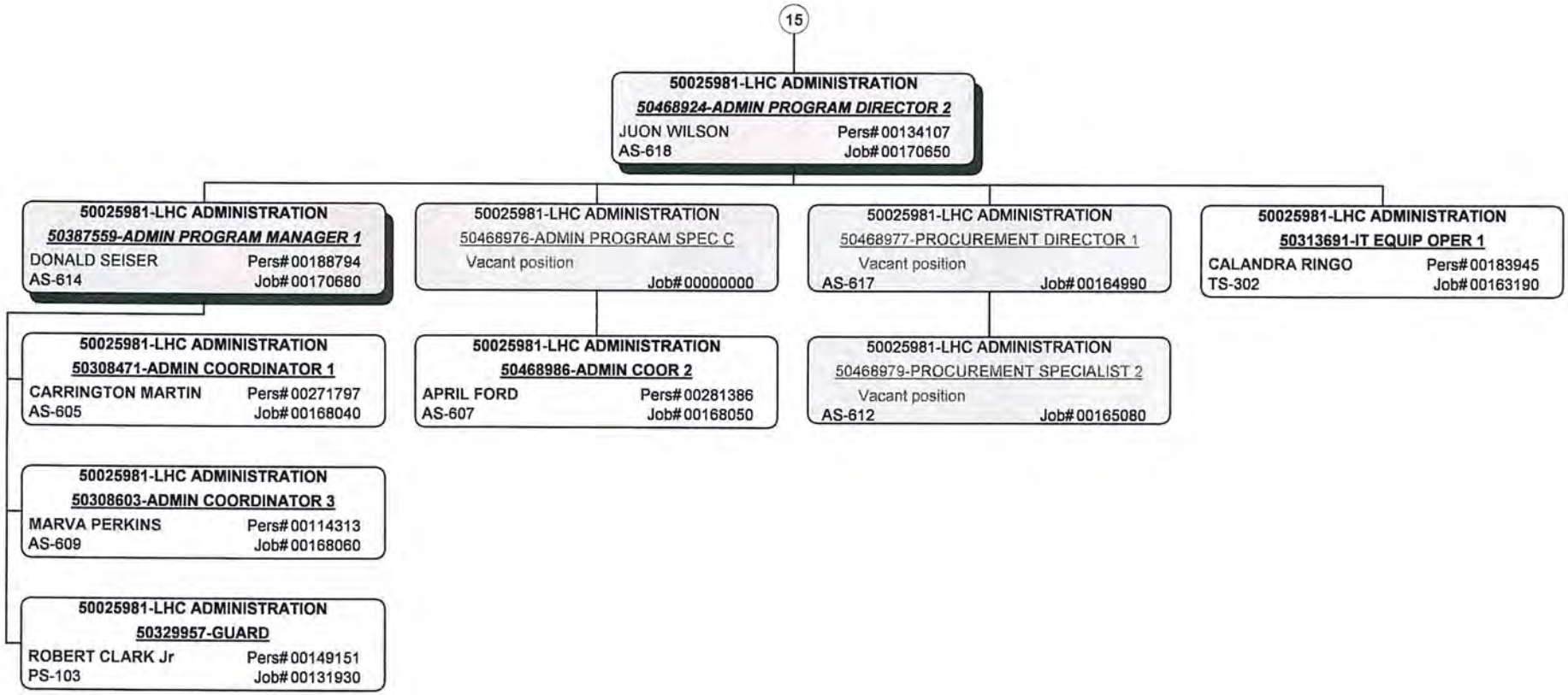
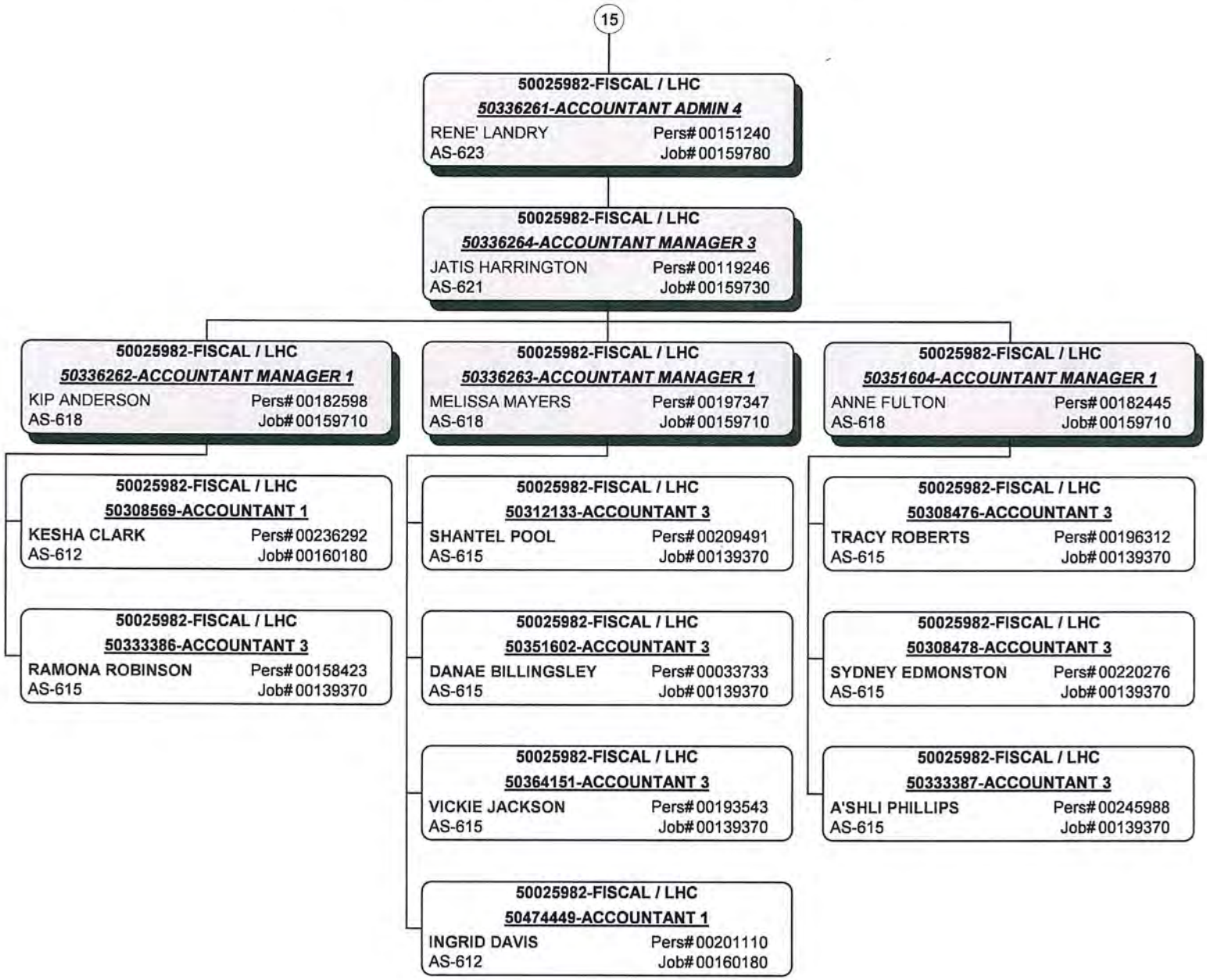


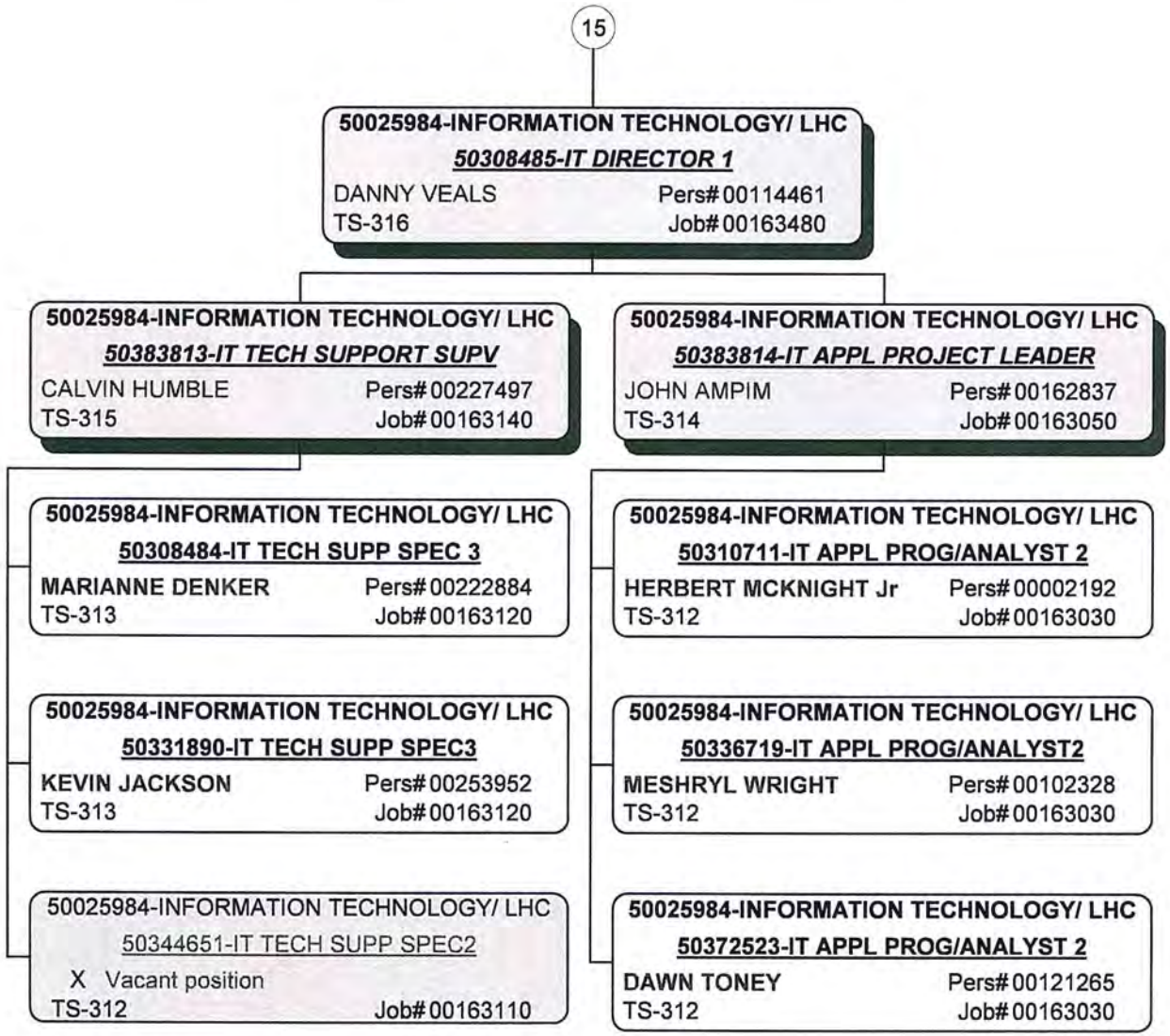
50025981-LHC ADMINISTRATION



50025982-FISCAL / LHC

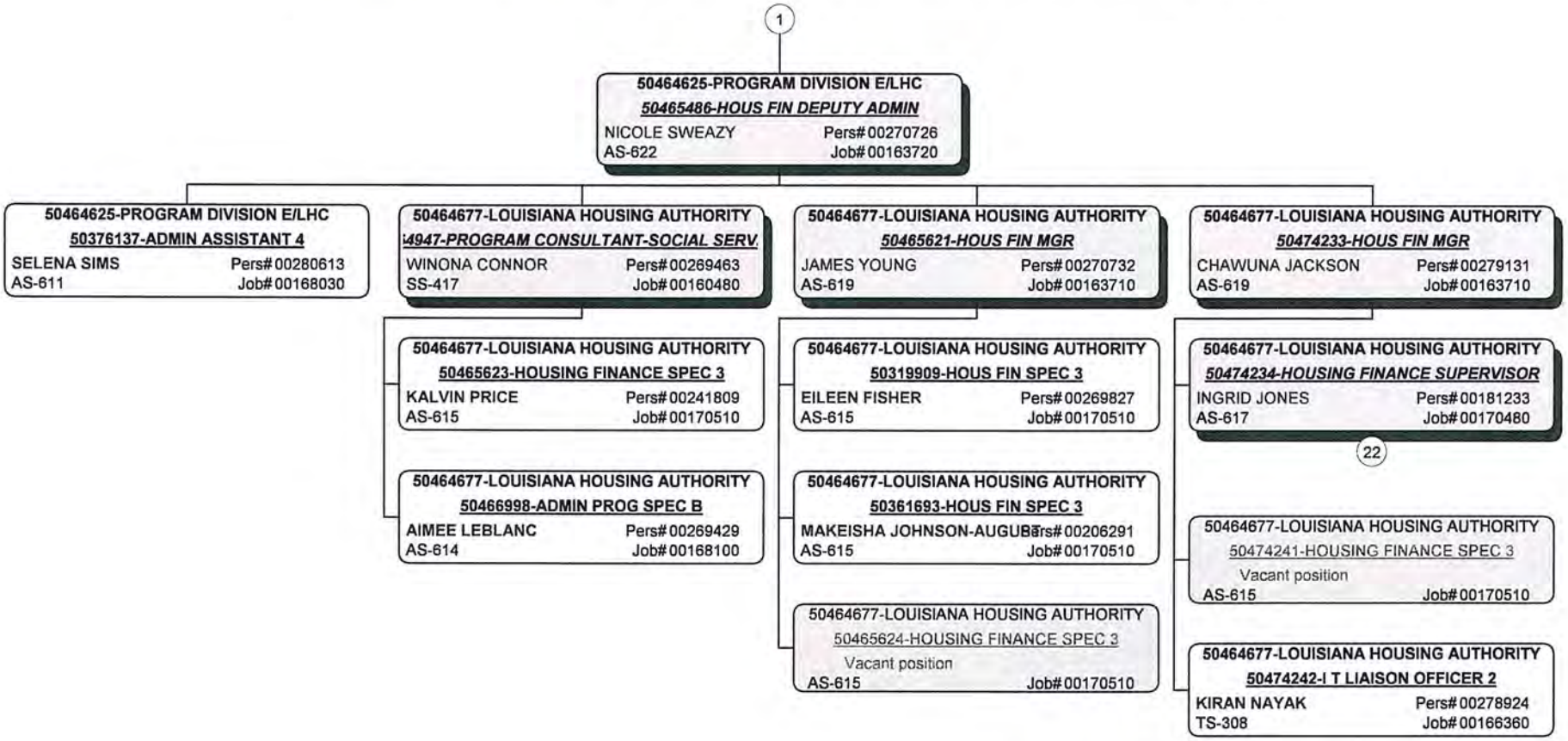


50025984-INFORMATION TECHNOLOGY/ LHC

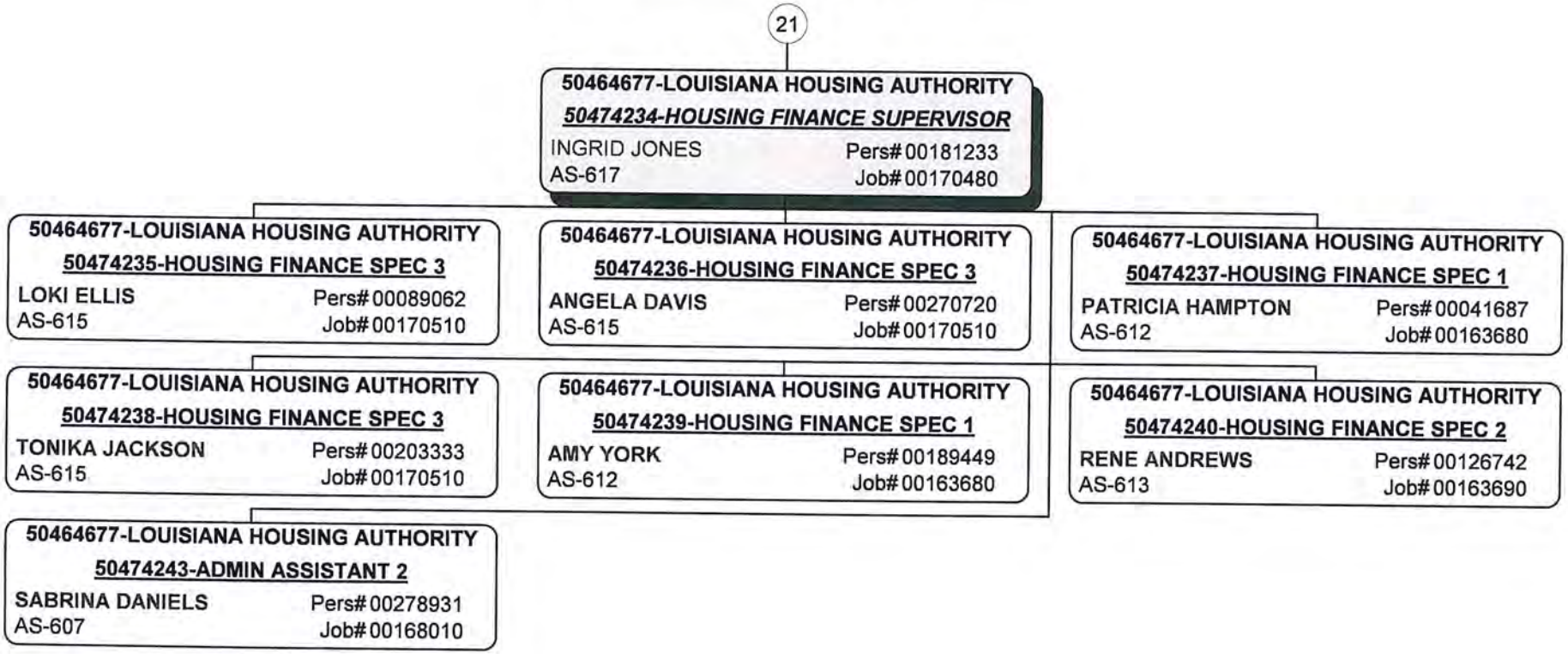


50378206-INTERNAL AUDIT/ LHC

50464625-PROGRAM DIVISION E/LHC



50464677-LOUISIANA HOUSING AUTHORITY



The End

The following resolution was offered by _____. and seconded by _____:

RESOLUTION

Resolution approving the updated Cost Allocation Plan; and providing for other matters in connection therewith.

WHEREAS, the Louisiana Housing Corporation ("LHC" or "Corporation") was created by and pursuant to the Louisiana Housing Corporation Act contained in Chapter 3-G of the Louisiana Revised Statutes of 1950, as amended (R.S. 40:600.86 through R.S. 40:600.111); and

WHEREAS, the LHC, as authorized by the State of Louisiana pursuant to R.S. 40:600.91(A), shall have the powers necessary or convenient to carry out and effectuate the purpose and provisions of the LHC Act; and

WHEREAS, the Corporation has been directed to act on behalf of the State of Louisiana in allocating and administering programs and/or resources made available to providing affordable housing; and

WHEREAS, the Corporation recognized the need for a firm to prepare an updated Cost Allocation Plan to be used for cost recovery from the various funding sources used by the Corporation; and

WHEREAS, MGT of America, Inc. was selected by the Board of Directors of the Corporation on May 14, 2014 and has reviewed and prepared an update to the LHC Cost Allocation Plan.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Louisiana Housing Corporation, acting as the governing authority of said Corporation, that:

SECTION 1. The Louisiana Housing Corporation ("Corporation") hereby approves the updated formal Cost Allocation Plan.

SECTION 2. The Chairman, Vice Chairman, Appointing Authority and/or Secretary of the Corporation are hereby authorized, empowered, and directed to execute any forms and/or documents required to be executed on behalf of and in the name of the Corporation, the terms of which are to be consistent with the provisions of this resolution.

This resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:

NAYS:

ABSENT:

ABSTAIN:

And the resolution was declared adopted on this, the 10th day of June, 2015.

_____ _____

Chairman Secretary

STATE OF LOUISIANA

PARISH OF EAST BATON ROUGE

I, the undersigned Secretary of the Board of Directors of the Louisiana Housing Corporation ("Board"), do hereby certify that the foregoing two (2) pages constitute a true and correct copy of a resolution adopted by said Board on June 10, 2015 entitled, "Resolution approving the updated Cost Allocation Plan; and providing for other matters in connection therewith. "

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Louisiana Housing Corporation on this, the 10th day of June, 2015.

_____

Secretary

(SEAL)

LOUISIANA HOUSING CORPORATION

The following resolution was offered by Director _____ and seconded by Director _____:

RESOLUTION

A resolution approving and authorizing the issuance of not exceeding Thirty-Nine Million Dollars ($39,000,000) of Louisiana Housing Corporation Single Family Mortgage Revenue Refunding Bonds (Taxable) in one or more series or subseries; approving the form of a Series Supplemental Trust Indenture in connection with the aforesaid Refunding Bonds; requesting the State Bond Commission to approve the aforesaid documents and to approve the issuance, sale and delivery of the Refunding Bonds; and providing for other matters in connection therewith.

WHEREAS, the Louisiana Housing Corporation (the "**Corporation**") was created as a public body corporate and politic and an instrumentality of the State of Louisiana (the "**State**") pursuant to Act 408 of the 2011 Louisiana Legislature (the "**Housing Reorganization Law**") which enacted the Louisiana Housing Corporation Act, contained in Chapter 3-G of Title 40 of the Louisiana Revised Statutes of 1950, as amended (R.S.40:600.1 through R.S.40:600.24) (the "**LHC Act**"); and

WHEREAS, pursuant to the Housing Reorganization Act, the Corporation is the successor to the Louisiana Housing Finance Agency (the "**Agency**"); and

WHEREAS, as of midnight, June 30, 2012, the Housing Reorganization Law terminated the Agency and mandated that the Corporation assume and complete the activities, authority, power, duties, functions, programs, obligations, operations and responsibilities and any pending or unfinished business of the Agency with the same power and authority as the Agency; and

WHEREAS, there remain outstanding multiple series of single family mortgage revenue bonds of the Agency (the "**Outstanding Prior Bonds**") identified in **Schedule I** hereto that are now obligations of the Corporation and that may now be refunded by the Corporation to provide significant present value benefits to the Corporation; and

WHEREAS, the Corporation desires to authorize the issuance of not exceeding Thirty-Nine Million Dollars ($39,000,000) of Louisiana Housing Corporation Single Family Mortgage Revenue Refunding Bonds (Taxable) in one or more series or sub-series (the "**Refunding Bonds**") to refund all or a portion of the Outstanding Prior Bonds and to deliver the Refunding Bonds pursuant to the terms of a Series Supplemental Trust Indenture (the "**Indenture**"), by and between the Corporation and Whitney Bank (the "**Trustee**").

NOW THEREFORE BE IT RESOLVED by the Board of Directors of the Louisiana Housing Corporation, acting as the governing authority of the Corporation, that:

SECTION 1. The issuance of not exceeding Thirty-Nine Million Dollars ($39,000,000) of the Refunding Bonds in one or more series or subseries of the Corporation pursuant to the LHC Act and/or pursuant to Chapter 14-A of Title 39 of the Louisiana Revised Statutes of 1950, as amended (the "**Refunding Act**"), and other constitutional and statutory authority (collectively, the "**Authorizing Law**") at interest rates not exceeding 8% per annum, and for a maturity not exceeding 30 years be, and the same is, hereby approved, along with the Indenture substantially identical to the form thereof on file. The Refunding Bonds are hereby authorized to be delivered to refund all or a portion (i.e., one or more series) of the Outstanding Prior Bonds as recommended by the Corporation's Financial Advisor and Underwriters.

The Chairperson, Vice-Chairperson and/or Secretary are hereby authorized to execute the Indenture and such other documents, certificates and agreements as may be necessary or convenient to accomplish the objectives of this resolution.

The Chairperson, Vice-Chairperson, and/or Secretary are authorized and directed for and on behalf of and in the name of the Corporation to execute, deliver and approve such additional supplemental Indentures to the Indenture of Trust dated as of May 1, 1998 (the "**Master Indenture**") as may be appropriate to deliver such Refunding Bonds, and such other additional instruments, documents and certificates as may be otherwise required or necessary, convenient or appropriate to the financing described herein. The aforesaid officers are additionally authorized to approve any changes in the aforementioned documents provided such changes are in accordance with the Authorizing Law and are approved by Co-Bond Counsel.

SECTION 2. The Refunding Bonds shall be sold by the Corporation on such date as may be determined by the Chairperson of the Corporation, in accordance with the requirements of the Authorizing Law.

SECTION 3. Application be and the same is hereby made to the State Bond Commission for approval of the documents described in Section 1 hereof in substantially the form filed with the minutes of this meeting and for further approval of the authorization, sale and delivery of the Refunding Bonds in one or more series or subseries by the Corporation pursuant to the provisions of the Authorizing Law. The not-to-exceed costs of issuance attached hereto as **Exhibit A** for the Refunding Bonds is hereby approved; provided, however, that the Corporation agrees to provide a report on the costs of issuance of each subsequent sub-series to the Bond Commission prior to the delivery thereof for approval of the Bond Commission if requested to do so.

By virtue of the Corporation's application for, acceptance and utilization of the benefits of the Louisiana State Bond Commission's approval resolved and set forth herein, the Corporation resolves that it understands and agrees that such approvals are expressly conditioned upon, and the Corporation further resolves that it understands, agrees and binds itself, its successors and assigns to, full and continuing compliance with the "State Bond Commission Policy on Approval of Proposed Swaps, or other forms or Derivative Products Hedges, Etc.", adopted by the Commission on July 20, 2006, as to borrowings and other matters subject to approvals, including subsequent application and approval under said Policy of the implementation or use of any swaps or other products or enhancements covered thereby.

SECTION 4. The Chairperson, Vice-Chairperson and/or Secretary of the Corporation be and they are hereby authorized, empowered and directed to take any and all action required in

order to implement the terms and provisions of this resolution and the Chairperson be and he is hereby further authorized and empowered, in his sole discretion, in order to expedite the sale of the Refunding Bonds, upon recommendations of the Corporation's Financial Advisor and Underwriters, to make such changes in the sale date and other terms (i.e., privately placed or negotiated) as will permit the timely sale and delivery of the Refunding Bonds, all in the best interests of the Corporation and the citizens of the State of Louisiana.

SECTION 5. That it is recognized that a real necessity exists for the employment of bond counsel in connection with the issuance of the Refunding Bonds, and accordingly, Foley & Judell, L.L.P. and Jones Walker LLP are hereby employed as Co-Bond Counsel to the Corporation to do and to perform comprehensive, legal and coordinate professional work with respect thereto. The fee to be paid Bond Counsel shall be an amount based on the Attorney General's current Bond Counsel Fee Schedule and other guidelines for comprehensive, legal and coordinate professional work in the issuance of revenue bonds applied to the actual aggregate principal amount issued, sold, delivered and paid for at the time the Refunding Bonds are delivered, together with reimbursement of out-of-pocket expenses incurred and advanced in connection with the issuance of the Refunding Bonds, subject to the Attorney General's written approval of said employment and fee.

SECTION 6. The Financial Advisor, Underwriter and other participants in the delivery of the Refunding Bonds referenced in **Exhibit A** attached hereto are hereby ratified and approved.

This resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:

NAYS:

ABSENT:

And the resolution was declared adopted on this, the 10th day of June, 2015.

/s/ Mason H. Foster	/s/ Barry E. Brooks
Chairperson	Secretary

STATE OF LOUISIANA

PARISH OF EAST BATON ROUGE

I, the undersigned Secretary of the Board of Directors of the Louisiana Housing Corporation (the "Corporation"), do hereby certify that the foregoing five (5) pages (along with the attachments for Exhibit A and Schedule I) constitute a true and correct copy of a resolution adopted by said Board of Directors on June 10, 2015: "A resolution approving and authorizing the issuance of not exceeding Thirty-Nine Million Dollars ($39,000,000) of Louisiana Housing Corporation Single Family Mortgage Revenue Refunding Bonds (Taxable) in one or more series or subseries; approving the form of a Series Supplemental Trust Indenture in connection with the aforesaid Refunding Bonds; requesting the State Bond Commission to approve the aforesaid documents and to approve the issuance, sale and delivery of the Refunding Bonds; and providing for other matters in connection therewith."

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Corporation on this, the 10th day of June, 2015.

_____

Secretary

(SEAL)

EXHIBIT "A"

COSTS OF ISSUANCE

$ 39,000,000
Louisiana Housing Corporation
Single Family Mortgage Revenue Refunding Bonds
Series 2015A (Federally Taxable)

Estimated Cost of Issuance, Prepared 5/29/2015

Costs of Issuance			(USD)	(USD/Bond)
Par Amount			**$ 39,000,000.00**	**not to exceed amount**
Cost of Issuance				
Takedown - Raymond James (books), JPM & GKB	$ 5.000	60% Max Desi / 10% Min.	$ 195,000.00	$ 5.000
Management Fee - Raymond James, JPM & GKB	1.250	50%-25%-25% split	48,750.00	1.250
Underwriters' Expenses [1]		as incurred	44,702.40	1.146
Gross Underwriter's Spread			288,452.40	7.396
Other Estimated Cost of Issuance [2]			218,566.26	5.604
Total Cost of Issuance			**$ 507,018.66**	**13.000**
(1) Underwriter's Expenses - Detail				
Underwriters' Counsel Fee - Breazeale Sache			$ 30,000.00	0.769
Underwriters' Counsel Expenses - Breazeale Sache			2,000.00	0.051
Underwriters' Counsel Blue Sky Memo - Breazeale Sache			3,000.00	0.077
Dalnet/I-DEAL Book Running			2,410.20	0.062
Dalnet/I-DEAL Electronic Order Entry Charge			585.00	0.015
Dalnet/I-DEAL Wire Charges			135.00	0.003
DTC			800.00	0.021
CUSIP			772.20	0.020
Travel, FedEx, Other			5,000.00	0.128
Total Expenses			**$ 44,702.40**	**1.146**
(2) Other Estimated Cost of Issuance - Detail				
Co-Bond Counsel Fee - Foley & Judell			$ 29,120.63	$ 0.747
Co-Bond Counsel Expenses - Foley & Judell			3,000.00	0.077
Co-Bond Counsel Fee - Jones Walker			29,120.63	0.747
Co-Bond Counsel Expenses - Jones Walker			3,000.00	0.077
Financial Advisor - Government Consultants			78,000.00	2.000
Trustee Acceptance Fee and 1st Monthly Fee - Whitney Bank			4,500.00	0.115
Trustee's Counsel - Gregory A. Pletsch & Assoc.			5,000.00	0.128
State Bond Commission			19,325.00	0.496
Rating Agency - Moody's			35,000.00	0.897
Printing - Imagemaster			5,000.00	0.128
Verification Agent - TBD			2,500.00	0.064
LHC Publishing, Advertising and Recording Expenses			2,500.00	0.064
LHC Misc. Expenses			2,500.00	0.064
Total Other Estimated Cost of Issuance			**$ 218,566.26**	**5.604**

SCHEDULE I

OUTSTANDING PRIOR BONDS

2002A	$1,285,000
2004A	$2,170,000
2004B	$1,625,000
2004C	$2,655,000
2005A	$3,375,000
2006A	$10,490,000
2006B	$5,220,000
2006C	$9,785,000