

Memorandum



Date: April 14, 2010

To: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

From: George M. Burgess
County Manager 

Subject: Monthly Report on the Miami-Dade Public Housing Agency – March 2010

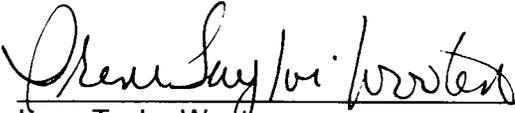
HCD
Agenda Item No. 7(C)

The following report to the Housing and Community Development (HCD) Committee serves as the update for activities through the end of March 2010 regarding Miami-Dade Public Housing Agency's (MDPHA's) ongoing operations and programmatic activities.

This report incorporates changes agreed upon for the Action Plan for Year Two and reflects changes from what was presented at the last HCD Committee meeting for each of the objectives/goals in the Memorandum of Understanding (MOU) between the U.S. Department of Housing and Urban Development (US HUD) and County. The updates are provided in the following areas: 1) Governance, 2) Agency Organization and Staffing, 3) MDPHA Development, 4) Finance, 5) Program Management – Housing Choice Voucher, 6) Program Management – Other Section 8 Programs, 7) Program Management – Public Housing, and 8) Program Compliance.

Please note that tasks #72 through #75 were reassigned under Finance section of the report, as appropriate. The County continues discussions with US HUD to get clarification on these tasks and determine if they are appropriate for inclusion in the MOU. Most of these tasks have been completed.

Attachment


Irene Taylor-Wooden
Special Assistant to the County Manager

Objective/Goal	Task	Target Accomplishment Date	Actual Accomplishment Date	Lead Staff	Comments / Accomplishments
<p>AREA: GOVERNANCE</p> <p>Improve coordination of Miami-Dade County's Housing Agency operations and Housing Initiatives among County Departments</p> <p>Improve oversight and monitoring of MDPHA by the Board</p> <p>Ensure Cooperative Agreements are in place and include clearly defined baselines for the delivery of services</p> <p>Ensure Deeds of Trust for all properties exist and are accurate</p> <p>Increase performance, capacity and efficiency of MDPHA</p>	<p>1) Create an interagency working group to include members from all County agencies involved with the MDPHA's operations and/or affordable housing</p> <p>2a) Host quarterly meetings with working group</p> <p>2b)</p> <p>2c)</p> <p>3) Change the name of the Agency to MDPHA (Miami-Dade Public Housing Agency)</p> <p>4) The Chair may establish a separate BCC Housing Committee pursuant to the BCC Rules of Procedure</p> <p>5) Provide Board training to all Committee members.</p> <p>5a)</p> <p>5b)</p> <p>5c) * Initial training for Board ("On-going for Committee)</p> <p>5d)</p> <p>5e)</p> <p>6) Develop Cooperative Agreements, interlocal agreements, interdepartmental agreements and/or Memoranda of Understanding between the County and other local governments and between MDPHA and other County departments, where necessary</p> <p>7) Review existing Cooperative Agreements and make amendments as necessary</p> <p>8) Review existing deeds and take necessary action to modify as appropriate; create deeds where none exist</p> <p>9) All deeds are recorded</p> <p>10) Provide technical assistance to MDPHA</p>	<p>06/30/2009</p> <p>07/31/2009</p> <p>10/31/2009</p> <p>01/31/2010</p> <p>06/30/2009</p> <p>03/31/2009</p> <p>12/31/2009 *</p> <p>03/31/2010 **</p> <p>06/30/2010 **</p> <p>09/30/2010 **</p> <p>12/31/2010 **</p> <p>01/31/2010</p> <p>01/31/2010</p> <p>03/31/2010</p> <p>6/30/2010</p> <p>Duration of the MOU</p>	<p>04/21/2009</p> <p>06/10/2009</p> <p>10/14/2009</p> <p>01/28/2010</p> <p>04/01/2009</p> <p>01/14/2009</p> <p>12/14/2009</p> <p>01/15/2010</p> <p>01/15/2010</p> <p>03/02/2010</p> <p>03/02/2010</p> <p>Duration of the MOU</p>	<p>County: Gregg Fortner, George Burgess, County department directors</p> <p>County: Gregg Fortner, George Burgess, County department directors</p> <p>County: Gregg Fortner, George Burgess, County Commissioners</p> <p>County: MDPHA Director, George Burgess, County Commissioners</p> <p>County: George Burgess, Gregg Fortner; HUD Oversight Team</p> <p>County: Gregg Fortner, George Burgess, Terence Smith, Alex Ballina, MDC Commissioners; other localities and governing body</p> <p>HUD Oversight Team</p> <p>County: Gregg Fortner, County Attorney's Office</p> <p>County: Gregg Fortner, County Attorney's Office, HUD Oversight Team</p> <p>HUD Oversight Team and the County</p>	<p>COMPLETED IN YEAR 1</p> <p>COMPLETED IN YEAR 1</p> <p>COMPLETED IN YEAR 1</p> <p>Jan '10 Update: Meeting held on 1/28/2010 and focused on HOPE VI and Section 8 project-based RFA. COMPLETED</p> <p>COMPLETED IN YEAR 1</p> <p>COMPLETED IN YEAR 1</p> <p>COMPLETED IN YEAR 1</p> <p>COMPLETED</p> <p>Jan '10 Update: Legal opinion from CAO is that these agreements are not required or necessary. COMPLETED</p> <p>Jan '10 Update: Legal opinion from CAO is that these agreements are not required or necessary. COMPLETED</p> <p>Feb '10 Update: The BCC is expected to address this issue at the 3/2/10 meeting.</p> <p>March '10 Update: BCC approved R-206-10 to record quit claim deed and other documents associated with 1968 conveyance of properties from Housing Authority of the City of Miami to Miami-Dade County. Copy of resolution is attached. COMPLETED</p> <p>Feb '10 update: The BCC is expected to address this issue at the 3/2/10 meeting.</p> <p>March '10 Update: This task is completed as per task #8 as noted above. COMPLETED.</p>

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Objective/Goal	Task	Target Accomplishment Date	Actual Accomplishment Date	Lead Staff	Comments / Accomplishments
AREA: AGENCY ORGANIZATION AND STAFFING					
Relocate MDPHA Central Office staff into one location	11) Lease the space	12/31/2008	12/01/2008	County: MDPHA Director, Mari Saydah; Hamilton, Jose Rivero, Wendi Norris (GSA), Andrew Kremer (ETS), County Commissioners	COMPLETED IN YEAR 1
	12) Complete Build Out	07/31/2009	08/31/2009		COMPLETED IN YEAR 1
Ensure continuity and preservation of trained agency staff, including senior management	13) Complete Move	08/31/2009	07/31/2009		COMPLETED IN YEAR 1
	14) Obtain HUD concurrence for hiring and terminating Senior Executive Management staff	Duration of MOU		County: Gregg Fortner, Mari Saydah; Hamilton, George Burgess, Angela Maher (HR)	COMPLETED IN YEAR 1
Ensure integrity of PHA "core business" functions	15) Identify key positions that Miami-Dade will exempt from bumping at MDPHA	12/31/2008	01/20/2009	HUD Oversight Team	
	16) Obtain HUD concurrence for any addition of non-HUD funded programs to be administered by MDPHA	Duration of MOU		County: Gregg Fortner, George Burgess, Human Resources, and County Commissioners	
Increase performance, capacity and efficiency at MDPHA	17) Review organizational structure and staffing levels	01/31/2009	01/14/2009	US HUD Oversight Team	COMPLETED IN YEAR 1
	18) Establish a table of organization that complies with HUD's Asset Based Management Model and the Operating Fund Final Rule	03/31/2009	03/31/2009		COMPLETED IN YEAR 1
Identify and implement other development initiatives to increase affordable housing	19) Hire positions depicted in the Table of Organization	Duration of MOU		HUD Oversight Team and County	
	20) Provide technical assistance to MDPHA	Duration of MOU			
AREA: MDPHA DEVELOPMENT					
Continue progress to ensure the development objectives for the Scott Carver HOPE VI initiatives are met	21) Execute the Master Development Agreement with the selected developer	01/31/2009	12/30/2008	County: Gregg Fortner, Jorge Cibran, George Burgess, County Commissioners	COMPLETED IN YEAR 1
	22) Consult with local stakeholders, including the former residents of Scott Carver Homes, throughout the remainder of the development process	Duration of MOU		County: Jorge Cibran, MDPHA, MBS	
Identify and implement other development initiatives to increase affordable housing	23) Complete a new concept plan	03/31/2009	04/03/2009	MDPHA, MBS	COMPLETED IN YEAR 1
	24) Execute appropriate documents, including phase closing documents, etc. as appropriate	Duration of MOU		Gregg Fortner, George Burgess, MBS, HUD	
Identify and implement other development initiatives to increase affordable housing	25) Address the environmental issues identified in Sector II and develop a plan that includes potential funding sources for remediation	06/30/2009	07/20/2009	Gregg Fortner, George Burgess, other County departments (DERM, DHS, OCED, etc.)	COMPLETED IN YEAR 1
	26) Obtain approval from the BCC for General Obligation Bond (GOB) funding revisions	01/31/2010	02/28/2010	Gregg Fortner, Jorge Cibran, George Burgess, other County departments	Jan '10 Update: HCDC forwarded to the BCC with a favorable recommendation two GOB-related resolutions to delete five projects, approve two new projects and modify one project. The accompanying resolution changed the development approach from mixed-income development to design-build. Both Resolutions were approved on January 21, 2010. Feb '09 Update: Although R-26-10 and R-05-10 were adopted in January, task inadvertently not marked as closed out. COMPLETED
Obtain final approval from HUD for any necessary dispo/demo applications	HUD approved extension to 8/31/2009	08/31/2009	08/31/2009	HUD Special Applications Center	COMPLETED IN YEAR 1

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Objective/Goal	Task	Target Accomplishment Date	Actual Accomplishment Date	Lead Staff	Comments / Accomplishments
Identify and implement other development initiatives to increase affordable housing (continued)	28) Negotiate criteria for GOB sites with design professionals	03/31/2010		George Burgess, Gregg Fortner, Jorge Cibrán, other County departments	March '10 Update: MDPHA has been advised that funding approval for Lincoln is expected in 2010. Negotiations with design criteria professional is underway. Extension to 5/31/2010 is requested. County staff is finalizing its review of future GOB sales and a determination will be made on the funding schedule for all three GOB public housing sites.
	29) Solicit developers/design builders for GOB sites	12/31/2010			
	30) Provide technical assistance to MDPHA	Duration of MOU		HUD Oversight Team and the County	
Increase performance, capacity and efficiency at MDPHA					
	AREA: FINANCE				
	Increase efficiency and timeliness of Section 8 landlord payments	31) Implement direct deposit for all Section 8 landlords on a phased basis	01/31/2010	Gregg Fortner, Craig Clay	Jan '10 Update: Direct deposit has been implemented. When this project started, approximately 18% of Section 8 landlords were enrolled in direct deposit. Currently, that percentage has increased to 43%. Each month, every landlord is sent a flyer advertising direct deposit and the new Partner Portal, which allows landlords to access payment information and other pertinent account information on-line. MDPHA hopes that the continued advertising will encourage additional participation. COMPLETED
Implement internal controls to ensure sustainability of program compliance	32) Implement and/or sustain business process review recommendations recommended by Debitte & Touche	32a 32b	03/31/2010 (50%) 12/31/2010 (50%)	County: Gregg Fortner, Craig Clay	March '10 Update: 59% (55 of 93 tasks) have been done as per attached summaries. COMPLETED
	33) Ensure Internal Controls are in place per the Financial Policies and Procedures Guide	Duration of MOU		County: George Burgess, Gregg Fortner, Craig Clay, other County Depts (DPM, Finance, Budget.)	COMPLETED IN YEAR 1
	34) Consider options for assistance from a third party for interim performance of functions (contractor, County Finance, etc.)	01/31/2009	01/31/2009	HUD Oversight Team	
Perform routine accounting functions	35) Identify staffing insufficiencies and hire where appropriate	Duration of MOU			
	36) Train new and existing personnel	Duration of MOU			
	37) Establish separate bank accounts to include at a minimum: General Operating Account Section 8 Housing Choice Voucher Section 8 Administrative Fee Other Section 8 Programs Public Housing FSS Section 8 FSS Public Housing Security Deposits	12/31/2009	03/31/2010	County: Gregg Fortner, Craig Clay, MDC Finance Dept	Jan '10 Update: MDPHA, along with the involvement of the County's Finance Dept and US HUD, have started the process of opening separate program accounts and anticipates completion by the end of the next quarter.
Meet HUD Requirements under FASS by completing timely and accurate reconciliation of bank accounts and determining cash position immediately					
	38) Complete necessary modifications to Standard Operating Procedures previously completed by Deloitte to ensure applicability and consistency based on current practices	Duration of MOU		County: Gregg Fortner, Craig Clay	March '10 Update: MDPHA is requesting closure of this item. Due to other process improvement initiatives, there is no need to open separate bank accounts. COMPLETED

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Objective/Goal	Task	Target Accomplishment Date	Actual Accomplishment Date	Lead Staff	Comments / Accomplishments
<p>Note: Non sequential numbering in the following section</p> <p>Comply with terms of existing repayment agreements or enter into new repayment agreements as determined necessary</p> <p>* NOTE: Tasks 72 through 75 are under discussion with US HUD to determine if tasks are appropriate for inclusion in the MOU.</p>	72) Abide by terms of agreement approved by HUD on 4/24/09 to repay \$936,745 in overpaid housing assistance in monthly payments of \$11,151.73 over 7 years from administrative fee reserves or non-federal funds	01/30/2010		County: Gregg Fortner, Craig Clay, Crystal Coleman HUD Oversight Team	March '10 Update: Item expected to be completed in April. March '10 Update: Item expected to be completed in April. March '10 Update: Item expected to be completed in April.
		02/28/2010			
		03/31/2010			
		04/30/2010			
		05/31/2010			
		06/30/2010			
		07/30/2010			
		08/31/2010			
		09/30/2010			
		10/31/2010			
		11/30/2010			
		12/31/2010			
	73) Validate data and complete repayments to tenants for underpaid housing assistance identified by the Nan McKay reviews.	3/31/2010 5/31/2010		County: Gregg Fortner, Craig Clay, Crystal Coleman HUD Oversight Team	March '10 Update: MDPHA is reviewing the validity of the data provided by Nan McKay. This was discussed with the HUD oversight team on their most recent visit and was agreed to extend this task to 5/31/2010.
	74a) Enter into agreement(s) as determined necessary, related to unsupported or ineligible CFP costs based on the OIG audits	06/30/2010	03/31/2010	County: Gregg Fortner, Craig Clay, Jorge Cibran	March '10 Update: After review with HUD oversight team, it was determined that there will not be a need for any repayment of Capital Fund Program (CFP) expenses; therefore task removed. COMPLETED
	74b) Abide by the terms of the repayment agreements	Duration of MOU	03/31/2010		March '10 Update: Task considered complete as a result of #74a being closed. COMPLETED
	75) Requirements related to reimbursement of HAP			County: Gregg Fortner, Craig Clay, Crystal Coleman, Alex Ballina HUD Oversight Team	March '10 Update: Journal entry and fund summary reconciled and completed. COMPLETED
	75a) Reimburse the HCV program Net Restricted Asset (NRA) account \$5,944,281 within 6 months from available funds in the Public Housing Operating fund	06/30/2010	03/31/2010		
	75b) Reimburse the HCV program with \$62,447 from NC SR, \$193,188 from Shelter Plus Care, \$62,836 from SRO, \$776,228 from Mod Rehab	02/28/2010			March '10 Update: Item expected to be completed in April.
	75c) Reimburse the HCV program from the COCC \$2,857,436 owed to the program	02/28/2010	03/31/2010		March '10 Update: Journal entry and fund summary reconciled and completed. COMPLETED
	75d) Book an interfund receivable from the COCC or business activities fund (non-federal funds) \$2,891,184 to cover the existing UNA deficit in the program	4/30/2010		County: Gregg Fortner, Craig Clay	March '10 Update: MDPHA is evaluating its Unrestricted Net Assets (UNA) account to determine the correct value of the proposed interfund. This is in process now that the fiscal year-end 2009 financial statements have been issued. HUD oversight team's recent onsite visit approved extension to 4/30/2010.
	75e) Collect from the COCC \$2,891,184 booked as an interfund in #75d	4/30/2010			March '10 Update: Per HUD oversight team recent onsite visit it was agreed to revise the task language, including amount, and extend deadline to 4/30/2010.
	75f) Collect the remaining interfund due of \$2,650,016 to the HCV program (previous UNA deficit amount) from non-federal funds	12/31/2010	03/31/2010		March '10 Update: Per HUD onsite meeting, this task was considered unnecessary based on changes in dollar amounts to #75d and #75e; therefore task considered completed. COMPLETED

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Objective/Goal	Task	Target Accomplishment Date	Actual Accomplishment Date	Lead Staff	Comments / Accomplishments	
<p>Note: Sequential numbering resumes increased performance, capacity and efficiency at MDPHA</p> <p>AREA: PROGRAM MANAGEMENT – HOUSING CHOICE VOUCHER</p> <p>Improve regulatory compliance, performance and administrative fee funding of the Section 8 Housing Choice Voucher Program</p>	39) Provide technical assistance to MDPHA	Duration of MOU		HUD Oversight Team and County		
	<p>40) Achieve at least 95 percent quarterly utilization of Housing Assistance Payment (HAP) funding (not to exceed MDPHA's unit cap) based on Annual Budget Authority (ABA) or Unit Months Available (UMA). Current utilization based on funding is 80%</p>	40a	09/30/2009	09/30/2009	County: Gregg Fortner, Crystal Coleman and selected contractor MDPHA and Quadel (HCV contractor)	COMPLETED IN YEAR 1 Feb '10 Update: 187.3% as per attached chart (Note: percentage over 100% due to recapture of Net Reserve Assets in 2009). COMPLETED March '10 Update: 103.64% qtr utilization rate as per attached report. COMPLETED
		40b	12/31/2009	02/28/2009		
		40c	03/31/2010	03/31/2010		
		40d	06/30/2010			
		40e	09/30/2010			
		40f	12/31/2010			
		41a	06/30/2010			
		41b	07/31/2010			
		41c	08/30/2010			
		41d	09/30/2010			
	<p>41) Achieve a Public and Indian Housing Information Center (PIC) monthly reporting rate of at least 95 percent or other minimum required by HUD. Current PIC reporting rate as of 10/31/08 is 71%</p>	41e	10/31/2010			
		41f	11/30/2010			
		41g	12/31/2010			
		42) Achieve at least an annual Standard Performance rating of 60 percent or greater from HUD under the Section 8 Management Assessment System (SEMAP).	11/15/2010 (for 9/30/2010 rating period)		MDPHA and Quadel (HCV contractor)	
43) Coordinate MDPHA and Section 8 Contractor information technology efforts to fully utilize capability of existing Elite system and its modules		09/30/2009	09/30/2009	Jose Rivero, and selected contractor	COMPLETED IN YEAR 1	
<p>44) Provide strict oversight of the Section 8 Contractor by requiring compliance with deliverables, meetings and report schedules as specified in the Contract's Scope of Services, assessing their performance in accordance with the Contract's Performance Standards, and swiftly addressing any and all Contractor's performance deficiencies in accordance with the contract</p> <p>45) Develop Contract tracking and administration tools by which to assess Contractor performance</p> <p>46) Provide technical assistance to MDPHA</p>	Duration of MOU			MDPHA, County Commissioners, Mayor or Mayor's designee HUD Oversight Team		
	03/31/2009	02/24/2009			COMPLETED IN YEAR 1	
	Duration of MOU			HUD Oversight Team and County		

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Objective/Goal	Task	Target Accomplishment Date	Actual Accomplishment Date	Lead Staff	Comments / Accomplishments	
<p>Improve regulatory compliance, performance, and administrative fee funding of the Section 8 Moderate Rehabilitation (Mod Rehab), Single Room Occupancy (SRO), and Shelter Plus Care (SPC) Programs</p> <p>AREA: PROGRAM MANAGEMENT -- OTHER SECTION 8 PROGRAMS</p> <p>47) Achieve at least 95 percent quarterly lease up rate in each program</p>	Moderate Rehab	09/30/2009	09/30/2009	County: Gregg Fortner and Crystal Coleman	COMPLETED IN YEAR 1	
		12/31/2009	12/31/2009		Feb '10 Update: 95% lease-up rate. COMPLETED	
		03/31/2010	02/28/2010		March '10 Update: 94.58% lease-up rate. COMPLETED	
		06/30/2010				
		09/30/2010				
		12/31/2010				
		09/30/2009	09/30/2009		COMPLETED IN YEAR 1	
		12/31/2009	12/31/2009		Feb '10 Update: 96.55% lease-up rate. COMPLETED	
		03/31/2010	02/28/2010		March '10 Update: 96.55% lease-up rate. COMPLETED	
		06/30/2010				
		09/30/2010				
		12/31/2010				
		09/30/2009	09/30/2009		COMPLETED IN YEAR 1	
		12/31/2009	12/31/2009		Feb '10 Update: 95% lease-up rate. COMPLETED	
		03/31/2010	02/28/2010		March '10 Update: 94.09% lease-up rate. COMPLETED	
		06/30/2010				
		09/30/2010				
		12/31/2010				
		11/30/2009 and Duration of MOU	01/31/2010		Jan '10 Update: MDPHA has been working with US HUD to ensure that the PIC score for Moderate Rehab is correct. During HUD's December 2009 site visit, the variation of the score was discussed. HUD's Miami Field Office explained that the discrepancy is due to the changing ACC units which is controlled and entered by HUD and that this number fluctuates due to the timeframe it takes for landlords to sign new contracts and for HUD to enter the new contracts into HUD CAPS. As it pertains to SRO reporting, technical issues at MDPHA prohibited the timely submissions to HUD for PIC reporting of SRO program; however, these issues have been resolved and it is anticipated that a monthly report will be available in March.	
		Moderate Rehab	11/30/2009	11/30/2009		COMPLETED: 98.39% reporting rate
			12/31/2009	12/31/2009		COMPLETED: 105.64% reporting rate
			01/31/2010	01/31/2010		Feb '10 Update: 119% reporting rate. COMPLETED
			02/28/2010	02/28/2010		March '10 Update: 125.48% reporting rate. COMPLETED
		03/31/2010	03/31/2010		March '10 Update: 102.55% reporting rate. COMPLETED	

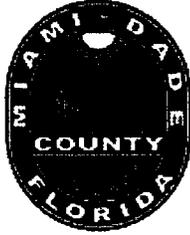
Objective/Goal	Task	Target Accomplishment Date	Actual Accomplishment Date	Lead Staff	Comments / Accomplishments
Improve regulatory compliance, performance, and administrative fee funding of the Section 8 Moderate Rehabilitation (Mod Rehab), Single Room Occupancy (SRO), and Shelter Plus Care (SPC) Program (continued)	Single Room Occupancy	48a6	04/30/2010		
		48a7	05/31/2010		
		48a8	06/30/2010		
		48a9	07/31/2010		
		48a10	08/30/2010		
		48a11	09/30/2010		
		48a12	10/31/2010		
		48a13	11/30/2010		
		48a14	12/31/2010		
		48b1	11/30/2009		
		48b2	12/31/2009		
		48b3	01/31/2010		
		48b4	02/28/2010		
		48b5	03/31/2010		
48b6	04/30/2010				
48b7	05/31/2010				
48b8	06/30/2010				
48b9	07/31/2010				
48b10	08/30/2010				
48b11	09/30/2010				
48b12	10/31/2010				
48b13	11/30/2010				
48b14	12/31/2010				
Ensure proper and effective administration of the Section 8 Mod Rehab, SRO, and SPC Programs	49) Develop program tracking and administration tools by which to assess staff and program performance	03/31/2009	03/31/2009	County: Gregg Fortner and Crystal Coleman	COMPLETED IN YEAR 1
Ensure proper and effective administration of the Section 8 Mod Rehab, SRO, and SPC Programs (continued)	50) Assess program performance and make a recommendation to the County for exercising the additional contracting option under the Section 8 Contract	01/30/2010	01/29/2010	County: Gregg Fortner and Crystal Coleman	Jan '10 Update: Assessment completed and the County's determination <u>not</u> to exercise the optional contracting option and continue the in-house administration of these programs. Letter and supporting documentation sent to HUD on 1/29/2010. COMPLETED
Increase performance, capacity and efficiency at MDPHA	51) If program is contracted out, re-establish performance baseline and measures 52) Provide technical assistance to MDPHA	03/31/2010	02/26/2010	HUD Oversight Team and County	Feb '10 Update: This task should have been closed out based on completion of task #50. COMPLETED

Objective/Goal	Task	Target Accomplishment Date	Actual Accomplishment Date	Lead Staff	Comments / Accomplishments
AREA: PROGRAM MANAGEMENT – PUBLIC HOUSING					
Operate Helen Sawyer Plaza without a deficit	53) Execute interim MOU with DHS	12/31/2008	02/20/2009	County: Gregg Fortner, Phyllis Tynes-Saunders, Alex Ballina, Jennifer Glazer-Moon, and HUD Oversight Team	COMPLETED IN YEAR 1
	54) Solicit Service Providers to operate the ALF 55) Select, negotiate and approve contractor 56) Explore options for financial sustainability including: - Returning property to traditional public housing - Disposition of units - Project basing - Reducing the number of Assisted Living Units 57) Make final determination for the sustainability of Helen Sawyer Plaza	03/31/2009 06/30/2009	02/20/2009 02/20/2009	Alex Ballina, Mari Saydjal-Hamilton	COMPLETED IN YEAR 1 COMPLETED IN YEAR 1
Reduce Long Term Vacancies by 500 units (725 units identified as long term vacancies as of 11/30/2008)	58) Continue use of Job Order Contracts put into place during HUD possession of MDHA to expedite turnaround of long term vacancies and work order execution by County staff	Duration of MOU	06/30/2009	County: Gregg Fortner, Alex Ballina, Jeannie Mendoza, Mari-Saydjal-Hamilton HUD Oversight Team	COMPLETED IN YEAR 1
	59) Complete turnaround of 125 units per quarter	03/31/2009	06/30/2009		COMPLETED (184 units)
		06/30/2009	06/30/2009		COMPLETED (140 units)
		09/30/2009	09/30/2009	County: Gregg Fortner, Alex Ballina, Jorge Cibran, Jeannie Mendoza	COMPLETED (172 units)
Reduce Long Term Vacancies by 500 units (725 units identified as long term vacancies as of 11/30/2008) (continued)	60) Provide technical assistance to the Applicant Leasing Center to ensure families are identified for immediate occupancy of turned units	12/31/2009	12/31/2009		COMPLETED (128 units)
	61) Occupy long term vacant units when turnaround is complete	03/31/2009	03/31/2009	HUD Oversight Team	COMPLETED IN YEAR 1
	61a	03/31/2009	06/30/2009		COMPLETED (171 units)
	61b	06/30/2009	06/30/2009	County: Gregg Fortner, Alex Ballina, Jeannie Mendoza, Mari-Saydjal-Hamilton	COMPLETED (127 units)
Develop a plan for Heritage Village and implementation	61c	09/30/2009	09/30/2009		COMPLETED (146 units)
	61d	12/31/2009	12/31/2009		COMPLETED (77 units)
Increase performance, capacity, and efficiency at MDPHA	62) Identify options for Heritage Village Turnkey III project and develop a plan for the units	03/31/2009	03/31/2009	County: Gregg Fortner, Alex Ballina, Karen Zelada	COMPLETED IN YEAR 1
	63) Beginning implementing the plan	04/30/2009	04/29/2009		COMPLETED IN YEAR 1
	64) Provide technical assistance to MDPHA	Duration of MOU		HUD Oversight Team & County	

Objective/Goal	Task	Target Accomplishment Date	Actual Accomplishment Date	Lead Staff	Comments / Accomplishments
AREA: PROGRAM COMPLIANCE					
Comply with Section 504 and ADA requirements	65) Re-negotiate the Voluntary Compliance Agreement (VCA) with HUD	06/30/2009	02/10/2010	County: Gregg Fortner, Jorge Cibran HUD Oversight Team, HQ Office of Field Operations, HQ and Regional FHCO and the Miami Field Office	REMOVED FROM ACTION PLAN BY US HUD AND CONSIDERED CLOSED UPON APPROVAL BY HCDC OF YEAR TWO ACTION PLAN
	66) Comply with all corrective actions as outlined in the re-negotiated VCA	Duration of MOU based on VCA dates	02/10/2010		REMOVED FROM ACTION PLAN BY US HUD AND CONSIDERED CLOSED UPON APPROVAL BY HCDC OF YEAR TWO ACTION PLAN
Close Management Decisions in HUD OIG Audits that were issued to MDHA while in HUD possession	67) Close remaining findings for Audit #2006-AT-1001 (Section 6)	01/31/2009	12/23/2008	County: Gregg Fortner, Craig Clay, Mari Saydal-Hamilton, Alex Ballina HUD Oversight Team	COMPLETED IN YEAR 1
	68) Close remaining findings for Audit #2008-AT-0002 (CFP HOPE VI) and complete any necessary followup actions	04/30/2010			
	69) Close remaining findings for Audit #2008-AT-0004 (CFP/HOPE VI) and complete any necessary followup actions	04/30/2010			
	70) Complete internal audit of each Capital Fund Grant from 2002-2006	03/31/2010	03/31/2010		March '10 Update: Completed as per attached summary. Note: The 335-page supporting documentation package was provided to the Miami Field Office on 3/30/10. COMPLETED
Increase performance, capacity and efficiency at MDPHA	71) Provide technical assistance to MDPHA	Duration of MOU		HUD Oversight Team and County	

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REPORT PERIOD	NUMBER OF TASKS COMPLETED DURING THE MONTH	TOTAL NUMBER OF TASKS COMPLETED	TASKS COMPLETED	COMMENTS
Jan-09	7	7	Completed: 4, 11, 15, 17, 21, 34, and 67	
Feb-09	4	11	Completed: 45, 53, 54, and 55	
Mar-09	4	15	Completed: 18, 49, 60, and 62	
Apr-09	4	19	Completed: 1, 3, 23, and 63	
May-09	0	19		
Jun-09	7	26	Completed: 2a, 56, 57, 59a, 59b, 61a, 61b	
Jul-09	2	28	Completed: 13, 25	
Aug-09	3	31	Completed: 12, 27, 32a	
Sep-09	6	37	Completed: 38, 40, 43, 47, 59c, 61c	
Oct-09	1	38	Completed: 2c	
Nov-09	0	38		
Dec-09	3	41	Completed: 5, 59d, and 61d. Not completed: 38	
Jan-10	8	49	Completed: 2c, 6, 7, *26, 31, 48, 50, *51	* Per HUD ltr 3/22/10 these tasks completed in previous months, but reported during February due to formatting changes in Year 2 MOU.
Feb-10	7	56	Completed: 40b, 47a2, 47b2, 47c2, 48a1, 48a2, 48a3	
Mar-10	18	74	Completed: 8, 9, 32a, 37, 40c, 47a3, 47b3, 47c3, 48a4, 48a5, 70, 74a, 74b, 75a, 75c, 75f, 65**, 66**	** Per HUD onsite visit 3/31/2010.
Apr-10				
May-10				
Jun-10				
Jul-10				
Aug-10				
Sep-10				
Oct-10				
Nov-10				
Dec-10				



**Miami-Dade Legislative Item
File Number: 100547**

Tasks #8 and #9

Clerk's Official Copy

File Number: 100547 **File Type:** Resolution **Status:** Adopted
Version: 0 **Reference:** R-206-10 **Control:** Board of County Commissioners
File Name: CONVEYANCE OF PROPERTIES FROM CITY OF MIAMI HOUSING TO MDC **Introduced:** 3/2/2010
Requester: NONE **Cost:** **Final Action:** 3/2/2010
Agenda Date: 3/2/2010 **Agenda Item Number:** 11A33

Notes: THIS IS THE FINAL VERSION AS ADOPTED. **Title:** RESOLUTION DIRECTING THE MAYOR OR MAYOR'S DESIGNEE TO RECORD QUIT CLAIM DEED, RESOLUTIONS AND OTHER DOCUMENTS OR INSTRUMENTS ASSOCIATED WITH THE 1968 CONVEYANCE OF PROPERTIES FROM THE HOUSING AUTHORITY OF THE CITY OF MIAMI TO MIAMI-DADE COUNTY [SEE ORIGINAL ITEM UNDER FILE NO. 100454]

Indexes: CITY OF MIAMI CONVEYANCE(S) HOUSING QUIT CLAIM DEED **Sponsors:** Dorrin D. Rolle, Prime Sponsor

Sunset Provision: No **Effective Date:** **Expiration Date:**
Registered Lobbyist: None Listed

Legislative History

Acting Body	Date	Agenda Item	Action	Sent To	Due Date	Returned	Pass/Fail
Board of County Commissioners	3/2/2010	11A33 AMENDED	Adopted as amended				P
REPORT: It was moved by Commissioner Rolle that the Board adopt the foregoing proposed resolution as amended. This motion was seconded by Commissioner Diaz, and upon being put to a vote, passed by a vote of 12-0 (Commissioner Gimenez was absent). The amended version was assigned Resolution No. R-206-10.							
County Attorney	3/2/2010		Assigned	Terrence A. Smith	3/2/2010		

Legislative Text

TITLE
 RESOLUTION DIRECTING THE MAYOR OR MAYOR'S DESIGNEE TO RECORD QUIT CLAIM DEED,

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RESOLUTIONS AND OTHER DOCUMENTS OR INSTRUMENTS ASSOCIATED WITH THE 1968
CONVEYANCE OF PROPERTIES FROM THE HOUSING AUTHORITY OF THE CITY OF MIAMI TO MIAMI-
DADE COUNTY

BODY

WHEREAS, on November 30, 1954 the United States of America by and through the Public Housing Administration conveyed to the Housing Authority of the City of Miami ("City Housing Authority") the Property as more fully described in that certain Quit Claim Deed ("November 30, 1954 Deed") attached hereto as Exhibit A and incorporated by reference; and

WHEREAS, the City Housing Authority executed Declarations of Trust, attached hereto as composite Exhibit B and incorporated by reference and recorded in the public records of Miami-Dade County and which included other properties to which the City Housing Authority had obtained title (including Exhibit B-1); and

WHEREAS, on November 13, 1967, the Miami City Commission through Resolution No. 39166, which is attached hereto as Exhibit C and incorporated by reference, agreed to transfer all of the duties, functions and property of the City Housing Authority to Miami-Dade County ("County"); and

WHEREAS, on January 18, 1968, the City Housing Authority also adopted a resolution described below, concurring with the Miami Commissions' actions and further authorized the execution and delivery in escrow to the County a Quit Claim Deed dated January 18, 1967 ("City Housing Authority Deed"), which is attached hereto as Exhibit D and incorporated by reference; and

WHEREAS, although the City Housing Authority Deed did not provide a legal description of the property to be conveyed to the County, it is clear that the City Housing Authority intended to transfer all of its powers, functions and duties to the County and to convey the Property described in the November 30, 1954 Deed as well as any other properties that were then owned by the City Housing Authority; and

WHEREAS, the City Housing Authority Deed quit claims to the County "all property, both real and personal vested in it or in which it has any interest whether real or equitable, subject to all limitations and restrictions of record, including specifically but not limited to those several declarations of trust heretofore executed by the Housing Authority at the instance of the United States through the Public Housing Administration, whether of record or not;" and

WHEREAS, the City Housing Authority conditioned the release of the City Housing Authority Deed from escrow upon receipt in writing a statement from the City Attorney of the City of Miami "that all conditions of its resolution have been met;" and

WHEREAS, on January 29, 1968, the City Attorney by letter, a copy of which is attached hereto as Exhibit E and incorporated by reference, advised that the conditions of the City Housing Authority's Resolution had been met and further authorized the presentation of the City Housing Authority Deed to the County Commission for acceptance on February 1, 1968 or as soon thereafter as feasible; and

WHEREAS, on February 6, 1968, the County Attorney presented the deed to the County Commission for acceptance and such conveyance was accepted by motion dully adopted by the County Commission; and

WHEREAS, on February 19, 1968, the County Commission adopted Resolution No. R-199-68, which is attached hereto as Exhibit F and incorporated by reference, accepting the City Housing Authority Deed and declaring and transferring all the powers, functions and duties of the City Housing Authority to the County; and

WHEREAS, notwithstanding the passage of the foregoing resolutions and the delivery of the City Housing Authority Deed to the County said deed was never recorded in the public records of Miami-Dade County; and

WHEREAS, notwithstanding the failure to record the City Housing Authority Deed, the deed was duly delivered to the County and thus was effective between the City and County as a transfer of the property described therein, and therefore the County, operating as a public housing authority for the past 42 years, has been the sole owner and operator of all the properties conveyed by the City Housing Authority to the County; and

WHEREAS, the United States Department of Housing and Urban Development has also recognized the County to be the public housing authority by virtue of the execution of an Annual Contribution Contract and a Declarations of Trust; and

WHEREAS, the recording in the public records of the City Housing Authority Deed, the resolutions passed by the City Commission, the City Housing Authority and the County Commission and any other required documents or instruments will demonstrate that the County is the rightful and legal owner of those certain properties described herein,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE

COUNTY, FLORIDA, that this Board:

Section 1. Directs the Mayor or the Mayor's designee to execute on behalf of the County any corrective or replacement or supplemental instruments that may be required to remove any cloud on title to or establish the County's ownership in, the properties described herein, and to record in the public records of Miami-Dade County the City Housing Authority Deed dated January 18, 1967, City of Miami Resolution No. 39166, County Commission Resolution No. R-199-68, this resolution and any other documents or instruments, including executing any corrective or replacement deed or other instruments, which in the opinion of the County Attorney, may be necessary and required to remove any cloud on title to or establish the County's ownership of the properties described herein

Section 2. Directs the Clerk of the Board, pursuant to Resolution No. R-974-09 to attach and permanently store recorded copies of any instrument required by Section 1 of this resolution.

Section 3. This resolution is intended to provide for proper recordation and preservation of instruments evidencing the County's real property interests, and the failure to comply with any of its terms shall not affect the validity of any resolution or instrument creating or reserving such real property interest.

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Task H 32 a - Part 1

Identified Gaps	Ref #	Recommendations for Improvement	MDPHA Status	MDPHA Comments
<p>Program Funding All funding requests (federal and local) are approved by MDHA management and tracked through the CFO Office.</p>	RE-1	Complete and accurate tracking of funds received from HUD and funds disbursed by MDHA should be recorded. Funds should be identified by programs/funds and maintained accordingly. Tracking programs via separate bank accounts should be implemented. Separate bank accounts should be maintained to prevent comingling of funds, ease of reconciling specific account transactions, and reconciling cash management activity.		Several mechanisms are in place to track program funding. For example, 58 Housing Choice Voucher HAP expenses are tracked to assist with leasing plans. The 'Fundlease' document, included as Attachment 1, provides a monthly forecast of funding availability for the Housing Choice Voucher program and estimates expenses for future months. A disbursement register is maintained used to reconcile every capital fund draw by fiscal year (Attachment 2). Similar work papers are maintained for all other Section 8 programs and for the Public Housing program (Attachment 3).
	RE-2	During FY 08, AP Accounting Department personnel paid some CFP invoices with non-CFP monies. For those CFP invoices, the monies were not drawn down. MDHA Accounting Department should follow policies and procedures for drawing down CFP funds. CFP invoices should only be processed by the designated CFP Accounting personnel.		As mentioned previously, the CFP disbursement register drives the CFP drawdown. All MDPHA open capital fund grants are fully reconciled. An internal grant reconciliation sheet is included as Attachment 4.
	RE-3	eLOCCS should be reconciled to GL revenue and accounts receivable		See Attachment 4. This is a reconciliation of eLOCCS and the MDPHA general ledger.
	RE-4	CFP Accounting personnel should perform reconciliations of the P&E to eLOCCS to the GL.		Weekly reconciliations are done between eLOCCS and the general ledger using the aforementioned CFP disbursement register, eLOCCS screens and general ledger reports. Additionally, items that should be capitalized and items that should be expensed are done after each drawdown.
	RE-5	MDHA's Accounting Department should maintain up-to-date forecasts of both its short-term and long-term cash requirements.		The Agency's cash is primarily maintained by the Miami-Dade County Finance Department. The Agency monitors a 'Cash by Fund' report (Attachment 5) after every cash distribution (i.e., Section 8 HAP run and/or weekly accounts payable check run). The total cash disbursement is analyzed by reviewing the 'Final Disbursement Fund Summary' report (Attachment 6) or the HAP register summary for the Section 8 run (Attachment 7). The amount is provided to the Miami-Dade County Finance Department for appropriate staff to transfer funds from a MDPHA money market account to the MDPHA General Operating Account.
<p>Currently only one Section 8 Accountant has the knowledge and experience to complete the HUD Form 52681 and supporting schedules for Section 8 Single Room Occupancy (SRO), Moderate Rehabilitation (MOD REHAB), and Shelter Plus Care (SPC). Last year's submission was delayed and was submitted to HUD after the deadline as the Section 8 Accountant was on extended leave.</p>	RE-6	Documented and detailed policies and procedures should be created and maintained for Section 8 HUD submissions and supporting schedules.		The Agency follows the guidelines issued by USHUD via e-mail and/or the instructions provided on its website when processing Section 8 HUD submissions. It is not necessary to develop written policies and procedures for submission of HUD forms. The appropriate procedure is determined by HUD and instructions on submission are readily available.
	RE-7	Section 8 Accountants should be trained in this process so that if key individuals are unavailable, other staff can perform the necessary processes and procedures.		The Chief Accountant and the Agency's Section 8 accountant are trained in completing all USHUD forms.
<p>Voucher Management System (VMS) updates can be performed without the approval of the committee that reviews and performs VMS updates. VMS is not reviewed for unauthorized updates.</p>	RE-8	Changes to VMS should be reviewed by an individual who does not have access to update VMS on a quarterly basis.		VMS data is reviewed by Accounting staff, Contract Administration staff, and the Section 8 Operations Unit prior to entry into VMS. Additionally, HUD has been very receptive to allowing PHAs time to correct VMS data before downloading the information for calculation of HAP subsidy.
	RE-9	A committee should be formed to review changes in VMS. Any updates that have not been approved by the committee should require follow-up by management.		VMS data is provided by the Section 8 Operations Unit and reviewed by the Accounting unit prior to entry in the system. A committee is not needed to review VMS
	RE-10	Update capability should be limited to the individual selected to perform updates in the system and two alternates.		The Chief Accountant and one other accountant have access to enter data in VMS
<p>The GL has not been reconciled successfully by the Accounting Department for any months during 2007. The Section 8 Supervisor posts journal vouchers based on the bank statement.</p>	RE-11	MDHA Cash Management Accounting personnel should balance the GL to the bank statement. The Chief Accountant should advise other MDHA Accounting personnel of discrepancies between the GL and bank balances.		The MDPHA bank statement had a difference of \$237.24 at 9/30/2009 (Attachment 8). This is considered fully reconciled. Monthly reconciliations are conducted and archived and reviewed by management.
	RE-12	The Elite subledger should be uploaded into the GL on a detail level, instead of at a summary level, to facilitate reconciliations.		The Elite subledger is not loaded into the G/L on a detail level. The information is summarized at a summary level to facilitate system performance. The Elite subledger has the ability to display all transactions at a detail level if necessary. Attachment 9 is a sample of an Elite detail report available at anytime.

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Miami-Dade Housing Agency
Revenue Transition Readiness Open Recommendations
 As of October 27, 2008

	RE-13	A quality review program/process should be implemented to ensure that FSS escrow calculations are processed completely and correctly, assuring that account balances, monthly escrow and interest amounts are current and that opt-out procedures and administrative/maintenance of participants' records are maintained.	The Section 8 operations unit worked with the Accounting unit to reconcile FSS escrow account balances (Attachment 10). Those balances were corrected in the general ledger at 9/30/2009. FSS escrow deposits have been moved to an interest bearing money market account. The interest is distributed monthly to participants' accounts based on the participants percentage of the balance in the account.
	RE-14	FSS escrow worksheets should be reviewed and signed off on for completeness and accuracy, ensuring that the new monthly escrow amounts/balances are recorded and updated timely.	There is no need to maintain an off-line worksheet of FSS escrow amounts and balances. The MDPHA system of record allows you to record an interest rate for each participant account. Based on the methodology mentioned above, the interest is distributed and accounts are updated.
	RE-15	In addition, an annual sign-off for all re-certifications of monthly escrow amounts should be performed.	MDPHA needs further clarification on this item.
Billing, Accounts Receivable & Cash Receipts			
Any adjustment to rent rates or late fees should be reviewed by the AMP Manager. However, there is no control in place to prevent a Site Manager from making any adjustments without the AMP Manager's approval.	RE-16	The Site Manager should not have rights in Emphasys Computer System (ECS) to lower rents or remove late fees; instead rent adjustments should be performed by the AMP Manager. The AMP Manager should review and approve all other updates performed by the Site Manager.	Rents are only adjusted if there is a change to a tenant's situation after a review, i.e., change in family composition, loss or gain of employment, etc. All documentation is reviewed by the Regional Manager and is kept on file in the site office for any change in a tenant's circumstance.
	RE-17	The AR Clerk and/or accounting personnel processing Tenant Accounts Receivables should have limited access to the GL (e.g. read only), restricting him/her from being able to post entries.	The Chief Accountant and one other accountant are the only staff who can post to the general ledger.

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Miami-Dade Housing Agency
Revenue Transition Readiness Open Recommendations
As of October 27, 2008

<p>Since the Site Manager collects the checks, deposits them, and posts them to ECS, the reconciliations performed by the Accounting Department are a vital detective control. There does not appear to be proper follow-up on discrepancies and non-payments noted in the deposit to rent roll reconciliation performed by the Accounting Department.</p>	<p>RE-18 MDHA Accounting should keep a separate log/report noting all accounts in the rent roll for which no payment, or improper payment, has been received. The designee should follow-up with the AMP Manager to verify that the payment was not received from the resident. If no payment has been received by month-end AP should verify that the resident's account in ECS is flagged as non-payment and that eviction procedures have begun. This follow-up should be noted on the discrepancy log/report. The AMP Manager should continue to diligently monitor the ECS for late payments and follow-up with the Site Manager.</p>	<p>MDPHA has implemented a lockbox as well as the ability for public housing residents to pay rent on-line. We are the first housing authority in the country to provide this service free of charge using a VISA/MC or AMEX card. Additionally, we have expanded our direct debit program from 289 residents to 1,935. All of these transactions are automatically posted to the general ledger from an automated file received from the bank or from our on-line partner. There is no need to keep an off-line log of payments. Property managers are responsible for checking delinquencies. Eviction policies are spelled out in our lease and our Admissions and Continued Occupancy Policy (ACOP).</p>
	<p>RE-19 The individual who: - manages and reconciles MDHA's cash position - processes and oversees wire transfers - receives cash receipts - processes and oversees Investment activity should have limited access to the GL and related sub-ledgers (i.e. read-only access, if necessary)</p>	<p>The Chief Accountant and one other accountant have the ability to post entries to the general ledger. The Chief Accountant nor the other accountant are responsible for any of the functions mentioned in this item.</p>
	<p>RE-20 The individual who prepares the Cash Position Report on a weekly basis is not responsible for managing cash receipts and/or disbursing cash to external vendors.</p>	<p>See earlier notes regarding cash position report</p>
	<p>RE-21 To safeguard MDHA's assets and to allow for timely recording in the bank accounts, cash receipts are sent to the bank for deposit within one (1) business day of receiving them.</p>	<p>Manual cash receipts are minimal. The only cash receipts processed in-house are items returned from the bank unprocessable or checks received for move-ins, developer fees or other miscellaneous receipts. Those receipts are delivered to the Miami-Dade County Finance Department daily for processing.</p>
<p>The AMP Managers are to review the Tenant Account Receivable Report (TARR) on a monthly basis; however, evidence of this review is weak.</p>	<p>RE-22 The AMP Manager should track, in a log or separate report, the unreceived rent from the TARR (or the Miguel Report) and not rely on the Site Manager to report unreceived rent. The AMP Manager should indicate on the log or report what action was taken and the outcome or resolution of the situation. The AMP Manager should retain this log/report for at least 5 years.</p>	<p>The AMP manager and the site manager are the same at MDPHA. Reports are available from the system by tenant that detail cash receipts (Attachment 11). Data is never purged from the system as long as the tenant's account is active. There is no need to maintain an off-line log.</p>
<p>Tenant Accounts Receivable balances may be overstated; write-offs may not be properly approved by management.</p>	<p>RE-23 On a quarterly basis, the AMP Manager should forward a report to the Assistant Director of Public Housing of accounts deemed uncollectible. After reviewing and approving the Assistant Director of Public Housing should forward the report to the CFO. The CFO should review this report. The report should then be approved in writing by the County Board. Upon Board approval, uncollectible accounts should be written off. No tenant with an unpaid balance should be re-admitted into the program until the tenant has paid the balance owed in full.</p>	<p>Tenant accounts receivable balances are reviewed quarterly for write-off. Attachment 12 is a sample of the letter sent to the CFO requesting write-off. County ordinance does not require the Board to sign-off on write offs less than \$500. These may be done at the Agency's discretion. Once the letter is approved, an allowance for doubtful accounts is established. The accounts are not immediately written off. Some effort is made through the Miami-Dade County Credit and Collections unit to collect these balances. At fiscal year-end accounts that are greater than 6 months old and less than \$500 are written off against the allowance. Accounts greater than \$500 are worked by credit and collections for 1 year before deemed uncollectible.</p>
	<p>RE-24 The Tenant Accounting Module should be reconciled to the GL.</p>	<p>The Tenant Accounting module is reconciled to the general ledger. See Attachment 13.</p>
	<p>RE-25 All Tenant Housing transactions should be recorded through the subledger.</p>	<p>All tenant transactions are recorded in the subledger. Rent collection is done through an automated process in the subledger and automatically posted to the general ledger. All other housing management transactions are done in the sub-ledger.</p>
	<p>RE-26 MDHA Accounting should maintain custodial documentation for petty cash and implement periodic petty cash count and adjust GL for correct balance.</p>	<p>Accounting maintains the form included as Attachment 14 for all petty cash custodians. If there is a change either in the custodian or the dollar amount, a new form must be</p>
	<p>RE-27 MDHA's Accounting Department should post the bad debt expense/allowance for doubtful accounts entry on a monthly basis.</p>	<p>This entry will not be done on a monthly basis. The entry is done quarterly based on the memo received from public housing.</p>
<p>Lease Management Leases are completed, including rent rates, and resident files are updated upon lease inception by Site Managers without supervisory review. The AMP Managers review on a sample basis but do not review an acceptable percentage of new leases and resident files.</p>	<p>RE-28 The AMP Managers, the Compliance Department, or the Accounting Department should review at least 10 percent of new leases and related resident files on an annual basis. The review should be documented in the resident files and in a separate report.</p>	<p>AMP managers and site managers are the same at MDPHA. The Compliance Department completes annual audits on various items. Attachment 15 is a draft letter completed by the Compliance Unit after a tenant file review.</p>

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Miami-Dade Housing Agency
Revenue Transition Readiness Open Recommendations
As of October 27, 2008

<p>Any adjustment to rent rates or late fees should be reviewed by the AMP Manager. However, there is no control in place to prevent a Site Manager from making these adjustments to resident records without the AMP Manager's approval.</p> <p>Additionally, the Site Managers have recently been given additional duties. Site Managers are responsible for entering/updating information into ECS to record all status changes, adjustments, etc. Because Site Managers perform many functions and tasks related to the upkeep of properties and resident services, the chance of inaccuracy and tardiness in updating the records is much greater. Inaccurate records could lead to misreporting to HUD and misstatement of MDHA's overall operations.</p>	<p>RE-29</p>	<p>Property and Site Managers should keep a log of adjustments made to residents' files and ECS. Any updates in ECS that decrease rent or remove late fees should be performed by AMP Managers. Site Managers should not have access rights to perform such adjustment in ECS. The AMP Manager should sign off on the adjustment log anytime any other adjustment is made by the Site Manager in ECS.</p> <p>Each resident's file should contain a log, noting all changes in ECS. The log should be maintained and stored in the resident file.</p> <p>Ten percent of leases should be reviewed annually by the AMP Manager or Accounting or Compliance Department. The review should include supporting documentation, any adjustments made to the resident account, required performance of re-certifications, etc. The results of the review should be recorded in a report and kept on file. The reviewer should follow-up immediately on any discrepancies noted during the review. Trends in discrepancies should be tracked and Managers should be retrained in areas of weakness.</p>	<p>Adjustments can be made to tenant accounts by AMP/site managers. AMP managers are the same as site managers at MDPHA. Unusual changes to tenant accounts are sent to regional managers for review. It is not feasible or practical for a regional manager to review every change in rent for every account. Site managers are informed of what documentation is required to be maintained in a tenant file. At fiscal year end 2009, there were no findings related to public housing tenant files. See comment in RE-28 related to file review by the Compliance Unit.</p>
<p>Separation of Duties: The Site Manager creates a renewal lease and re-certification package that are filed in the resident's file; however, these documents are not reviewed by the AMP Manager. A compliance department used to review leases and resident files annually, but this is now the responsibility of the AMP Manager who has many other duties in addition to reviewing leases. A very small percentage of resident files are reviewed on an annual basis.</p>	<p>RE-30</p>	<p>If the AMP Manager cannot review all renewal leases and re-certification packages, then at least 10 percent should be randomly selected and reviewed annually for greater assurance that the information contained in the leases and re-certification packages is complete and appropriate. The review can be completed by the AMP Manager or by a separate department.</p>	<p>AMP managers and site managers are the same at MDPHA. The Compliance Department completes annual audits on various items. Attachment 15 is a draft letter completed by the Compliance Unit after a tenant file review.</p>
<p>HUD Forms 51234 and 50058 are submitted electronically by the Site Manager; however, the information submitted is not reviewed by the AMP Manager or by another party.</p>	<p>RE-31</p>	<p>All information submitted to HUD should be reviewed by the AMP Manager.</p>	<p>AMP managers and site managers are the same at MDPHA. When 50058 information is submitted to PIC, it is verified electronically for accuracy. Additionally, MDPHA has purchased a tool called PIC Doctor which evaluates 50058 data and returns errors to site managers prior to submittal to HUD.</p>

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Miami-Dade Housing Agency
Expenditures Transition Readiness Open Recommendations
 As of October 27, 2008

Task # 32a - Part 2

Identified Gaps	Ref #	Recommendations for Improvement	Status	Comments
Budgeting Related to Public Housing, the agency has had issues with balancing the budget in the past. Sources of funding were incorporated into the budget that in some cases were unlikely to be realized and in other cases violated HUD and Miami-Dade County policies and regulations.	EX-1	The new management team should carefully monitor the compilation of the 2008-2009 budget as the agency has had many issues in this area in the past. Specific procedures for the budget process should be documented as MDHA has continually had control deficiencies in this area. Additionally, many of the current controls have been recently added and it would be beneficial for MDHA to have documented policies and procedures to include strong internal controls.		MDPHA has submitted 3 consecutive budgets which reflect no Miami-Dade County general fund support. The only sources of funding are federal subsidy, federal grants, or proprietary revenue generated by the Housing operation. Attachment 16 reflects the summary sheet for the fiscal year 2010-2011 County budget submission.
MDHA is making progress on developing and maintaining AMP budgets and performing comparative analyses of budgeted line items to actual revenues and expenses; however, MDHA is still in the process of training the Site Managers. The process and its related internal controls are not yet fully functional.	EX-2	Continue training Site Managers until desired results are achieved. Site Managers should receive budgeting training upon being hired and annually thereafter. The budget team should continue to closely monitor the Receipts and Expenditures Summary Reports and investigate variances between the budget and actual spending that are over 10%. Additionally, Site Managers that continue to have large variances should be evaluated and considered for additional training.		Site managers are required to present their budgets to the CFO and the Director during budget meetings. Monthly financial statements are developed and analyzed for variances. A sample page from the monthly financial statements is included as Attachment 17.
Once the budget is submitted to Miami-Dade County, no updates or revisions are submitted. Nor does the agency update the budget for internal purposes based on HUD's notification of funding. The budget is only revised as necessary once per quarter.	EX-3	After MDHA receives notification of approved funding from HUD via email, the budget team should work with the Department Heads to adjust the consolidated budget as a way to ensure planned spending is aligned with the amount of actual funding MDHA receives from HUD. After adjustments are made to the spending plan, it is sent to the GL Accountant who updates the spending plan data in the Emphasys GL module.		The budgeting process is a year-round activity in Miami-Dade County. There are several submissions of the budget prior to its approval in middle September. The first submission is done in early February, followed by continuous updates throughout the next few months until a final submission is provided at the end of June. The MDPHA submission is updated continuously once information from the federal government becomes available.
MDHA's expenses are historically too high relative to revenues; the agency has been operating at a deficit. Many factors combine to cause the agency to operate on a deficit, including expenses imposed by Miami-Dade County.	EX-4	The budget needs to be better managed. In order to avoid operating at a deficit, expenses should be reduced to a level that is commensurate with revenues. A team should be assembled to focus on reducing expenses, increasing revenue where possible, and balancing the budget. If possible, the team should work with Miami-Dade County to request a reduction of county-imposed expenses. The budget team should continue to revise the budget as necessary at least once per quarter.		MDPHA does not have a shortage of revenues vs. expenses. The Agency has managed its books poorly. The primary issue for the Agency was underutilization of its capital fund program dollars. Expenses that should have been directed to the capital fund program were covered with operating subsidy causing operating budget deficits and excess capital fund dollars. The Agency ended fiscal year 2009 with positive net income in each of its major programs (Attachment 18). Note: The shortfall in the Section 8 and Homeless Program was due to the recapture of \$43.551 million by USHUD. The deficit was covered through a transfer of net assets.
Section 8 Contract Administration				
Tenants' eligibility information is not accurate, complete, or credible.	EX-5	A comprehensive quality control process should be implemented assuring that all tenant files are complete, accurate, and updated with correct information and with appropriate sign off.		
Leases fail to meet HUD/MDHA requirements. Lease payments are for incorrect amounts, not timely, and made out to the wrong payee. Inspections are backlogged and fail to meet the	EX-6	All tenant files should be complete and accurate and re-certifications should be concluded in a timely manner. Information entered into the Elite system should be reviewed prior to updating the electronic tenant files.		
Tenants who have been deemed ineligible for participation may, in fact, already participate in the Section 8 program.	EX-7	All tenant files should be reviewed and signed-off on for completeness and accuracy by the Supervisor/Manager before a contract/lease has been executed. In addition, an annual sign-off for all re-certifications should be performed.		

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Tenant files are inconsistently maintained and difficult to locate at times, while documents are not properly retained.	EX-8	A quality review program should be implemented to ensure that tenant files are properly maintained and that missing information is monitored appropriately.	
The Section 8 program is operating inefficiently and/or ineffectively because personnel involved in the program are not properly trained.	EX-9	Mandatory training should be provided to all MDHA personnel involved in the Section 8 program, covering the rules, regulations, policies, and procedures.	The operations of the Section 8 Housing Choice Voucher (HCV) Program have been contracted out to Quadel Consulting Corporation. Quadel has a comprehensive training program for its employees that requires them to become certified in Section 8 HCV program rules and regulations. Internal contract administration staff should be trained as well.
Procurement			
Vendor orders are placed only for approved requisitions linked to approved purchase and blanket purchase orders. However, there is a risk that multiple sites can be processing requisitions against existing Blanket Purchase Order contracts at the same time due to pre-encumbrances not taking place, which can cause PO amounts to be exceeded. Because encumbrance accounting is not currently used, requisitions can be approved, orders placed and invoices received against the same PO/Contract authority amount.	EX-10	Implement encumbrance accounting functionality or design method to mitigate this risk if encumbrance accounting functionality is not possible.	The Agency has implemented a modification that verifies the contract amount limit every time a requisition or purchase order is entered. The system will not allow a user to exceed the contract value when processing a requisition or purchase order. Attachment 19 is the specification from Emphasys Software for the customization described here.
Since MDHA utilizes a separate financial system (County departments use FAMIS and ADPICS), purchase orders created in the County's ADPICS (Advanced Purchasing Inventory Control System) are manually duplicated in the MDHA's ECS (Emphasys Computer Software).	EX-11	Manually coded ECS purchase orders should be reviewed and signed-off by the Department Head who initiated the requisition prior to finalizing the purchase order. Periodic sampling of these documents could serve as validation of the process.	Requisitions are not coded manually. All requisitions are processed in the system and require some level of approval. Attachment 20 shows requisition #101444 being created on 12/30/2009, the first level of approval being provided on 12/30/2009 and final approval on 1/19/2010.
Changes can be made to the requisition. The draft procurement policy document requires proper authorization for changes to requisitions. Control for approved changes resides at the site.	EX-12	An internal audit function can improve the likelihood of discovering changes to requisitions that may not have been approved before placement of the order.	Changes can be made to a requisition as long as the requisition has not been converted to a purchase order. MDPHA will continue to allow this as a requisition is considered a "memo" entry from an accounting perspective. Attachment 19a is a page from the procurement policy that outlines change
As Encumbrance Accounting is not currently turned on in the Emphasis system, contract authorization can be exceeded. Lack of proper edits initiates "juggling" of funding to occur as Procurement works to get money from other allocations to cover negative amounts.	EX-13	Implementing encumbrance accounting will permit electronic P.O.s to be tied to budgeted items.	See the comment in EX-10 and Attachment 19 showing the specification from Emphasys Software for the customization requested by the Agency to assist with this function.

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Accruals & Prepays			
Expenses are not being recorded in the correct accounting period.	EX-14	Accruals should be recorded monthly, in order to accurately report expenses in the month in which they were incurred.	Accruals for large expenses that will materially change financial reports are recorded monthly. Expenses related to the Quadel Consulting contract for management of the Section 8 Housing Choice Voucher program are accrued so VMS data can be reported accurately. Attachment 21 is a sample journal entry for the Quadel accrual.
Not all expenses incurred are being recorded.	EX-15	An accrual should be recorded for any open purchase order for which the purchased goods/services have been received, yet the invoice has not been received.	MDPHA manages payables primarily with our Invoice Tracking Database (sample Attachment 22). The database allows us to forecast accurately our expense liability for any given period. It is not practical for an Agency this size to accrue for every open purchase order at the end of the month. It is more important for the Agency to pay its bills on time thus reducing the number of outstanding bills at any given time.
Accrued expenses require a manual reversing entry, which may result in the accrual account not being properly relieved.	EX-16	Any entry to an accrued expense account should be booked as an "auto-reversing" entry, scheduled to reverse on the first day of the following month. This requires the accrual accounts to be re-established each month, and prevents items from residing in the accrual account for extended periods of time.	MDPHA will not pursue implementing "auto-reversing" entries for accrued expenses. As mentioned earlier, the only expenses accrued are those that will make a material difference on its financial statements. At this point, the only significant liability incurred on a monthly basis is the \$1 million payment due Quadel Consulting Corporation every month mentioned in EX-14.
The current process requires prepaid amortization entries be posted each quarter. This may result in entries being missed, and prepaid expenses not being properly amortized.	EX-17	Prepaid amortization entries should be booked as monthly "recurring" journal entries. These monthly entries should be recorded for the entire amortization term. This would eliminate the need to book these entries each and every	Prepaid journal entries are used to book property management fees, asset management fees and bookkeeping fees on a monthly basis based on Attachment 23.
Items that should be recorded as Prepaid Expenses may be expensed in full at the time of payment, rather than being amortized over the term of the goods/services.	EX-18	MDHA should investigate whether or not Emphasys has "service date" functionality, which would allow for prepaids to be amortized systematically. If this functionality does not exist MDHA should implement a procedure whereby the approver of a vendor invoice should circle the service dates on each invoice he/she approves. This should allow the Accounts Payable Accountant to easily see those invoices which include services that extend beyond the current month.	
Prepaid insurance is not accrued at the beginning of the policy period if the invoice has not arrived.	EX-19	Accrue prepaid insurance at the beginning of the policy period.	Insurance is prepaid if it crosses fiscal years. Attachment 24 is a sample journal entry of a prepaid insurance payment.
Prepaid insurance expense is not accounted for on a monthly basis.	EX-20	Account for prepaid insurance expense on a monthly basis. Develop a monthly checklist to make sure this is performed each month.	Prepaid insurance is accounted for on a monthly basis for property insurance. Property insurance is the only liability large enough to provide a material difference on the financial statements if it is not recorded
The wrong accounts have been used for booking the prepaid insurance and the expense.	EX-21	Use the correct accounts for the prepaid insurance journals and designate an individual to review the journal vouchers for accuracy before posting to the system.	The correct accounts are used for booking prepaid insurance and the expense. See Attachment 23 and Attachment 25. Attachment 25 is listing of major accounts from our system.
Accounts Payable & Cash Disbursements			
There is a lack of control surrounding the receipt of goods process.	EX-22	Any receipt of goods should be documented by the receiving department and signed by the employee who receives the goods. The employee should confirm through Emphasys that the goods received were ordered and that there is a valid purchase order. Receipt documents should be forwarded daily to someone in management, such as the Inventory Control Technician or CFO, for review. These receipts should then be sent to the Accounts Payable Accountant, who should match them to vendor invoices.	It is not feasible or practical for the CFO to review all receipt of goods in an organization this size. All accounts payable invoices are reviewed for the correct invoice number, invoice date, dollar amount, 21-digit accounting code, and most importantly a valid, authorized signature. Attachment 26 is a copy of a fully approved and paid invoice.
	EX-23	Receiving is a decentralized function with the sites being responsible for receiving, verifying quantity and quality, and logging the receipt of any inventory into a manually managed spreadsheet. ECS has an inventory module (confirmed by AMP Manager and PH Director) but it is not currently being used by MDHA.	

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Statements received from suppliers are not reconciled to the supplier accounts in the accounts payable sub-ledger regularly.	EX-24	Reconcile statements monthly to supplier accounts in the AP sub ledger.	Our invoice tracking database is reconciled by AP staff on a monthly basis. Items that have been coded in the database incorrectly or items that may not have been appropriately sent to Accounting are added and sent for approval as necessary.
Purchase requisitioning, purchasing, inventory management, and accounts payable functions are not performed by an integrated application system. The GL is not automatically updated for receipt and disbursement transactions.	EX-25	There is duplicate data entry during the purchase process. See Procurement process risk: <i>Duplication is required in order to indicate purchases made against County contracts and PO's created in ADPICS and in MDHA's system ECS.</i> Inventory management is maintained outside the core financial system. Develop procedures to reconcile the two systems and test the duplicate data entry process for accuracy.	Duplicate entry is inevitable. MDPHA's system of record is ECS while Miami-Dade County uses an application called FAMIS and ADPICS. The need for interaction between the two systems is minimal. Inventory management does currently occur outside of the financial system. This will be addressed with a system upgrade. The inventory management item was addressed in EX - 23.
	EX-26	During the year-end procedures, Accounts Payable should review and close any unused or old POs after coordination with the Site Managers.	The CFO issues a year-end close package (Attachment 27) that requires a number of actions by staff. One of those actions is to review any open requisitions or PO's and notify accounting which ones should remain open and which ones should be closed.
	EX-27	The AP Specialist(s), Clerks and Managers, and/or those that process AP transactions should have limited access to the GL and vendor master file, restricting access from posting entries to the GL and establishing and/or editing vendor data, respectively.	MDPHA has a vendor maintenance clerk and one alternate who cannot process accounts payable invoices nor post entries to the general ledger. Additionally, only the Chief Accountant and one other Accountant have access to post to the general ledger. Neither are involved in the accounts payable process.
The Vendor Master File has not been consistently maintained.	EX-28	The Vendor Master File should be updated periodically.	MDPHA has implemented a purge process that takes place at fiscal year end. We are working towards having only the current year and two prior years financial data in the system. This includes having data only on those vendors who have received payment during that time period.
Management periodically reviews returned paid checks for unauthorized signatures, alterations, and/or endorsements. However, there is no formal methodology or statistical	EX-29	MDHA should consider other methods of payment, including electronic vendor payment options.	MDPHA implemented direct deposit for accounts payable vendors in February 2009. In just over a year 74% of vendors contacted have signed up for direct deposit. Attachment 28 is the direct deposit sign-up form for MDPHA.
Bank statements are not reconciled to the GL regularly.	EX-30	Implement bank statement reconciliation procedures, including management review on a monthly basis. MDHA is currently months behind in finalizing staff prepared bank	Bank reconciliations are performed on a regular basis. See Attachment 8 included with RE - 11.
	EX-31	Confirmation of prior month bank reconciliation finalization should be a component of a Monthly Close checklist.	MDPHA is implementing a monthly close check list. The final checklist is not complete.
Disbursements at, before, or after the end of an accounting period are not scrutinized to ensure complete and consistent recording in the appropriate accounting period. Accruals occur	EX-32	Related to Accruals and Prepays recommendation above. Accruals should be recorded on a monthly basis.	Accruals for large expenses that will materially change financial reports are recorded monthly. Expenses related to the Quadel Consulting contract for management of the Section 8 Housing Choice Voucher program are accrued so VMS data can be
1099's are issued at year-end by the County, however, data provided to support the 1099 file should be reconciled to vendor accounts, on a sample basis, to ensure accuracy.	EX-33	Develop a statistically valid sampling methodology to be applied to the process. This should include testing 1099 vendors and non-1099 vendors in the financial system.	MDPHA issues over 7,000 1099's every year with less than 2% error rate.

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Miami-Dade Public Housing Agency 2010 HAP Expense Utilization Chart

	ABA for Month	HAP Expense for Month	% of ABA Expended
Jan 2010	\$13,178,892	\$11,782,476	89.40%
Feb 2010	\$7,578,892	\$11,518,288	151.98%
March 2010	\$12,421,043	\$11,087,207	89.26%
1st Quarter Totals	\$33,178,827	\$34,387,971	103.64%
April 2010			
May 2010			
June 2010			
July 2010			
August 2010			
September 2010			
October 2010			
November 2010			
December 2010			
Total			

The U.S. Department of Housing and Urban Development
 Miami-Dade Housing Agency
 Adjusted FYE09 Trial Balance Comparison to eLOCCS as of 9/30/09

Task # 70

Grant / Cost Center	eLOCCS									
	BLI No	BLI Description	Disbursed Amount	Adjustments	Updated Disbursed Amount	Adjusted Trial Balance	Variance	Adjustments	Adjusted Variance	
2002 712	1406	Operations	3,071,152.00		3,071,152.00	3,071,152.00	0.00		0.00	
	1408	Management Improvement	1,328,846.64		1,328,846.64	1,328,846.64	0.00		0.00	
	1410	Administration	1,535,576.00		1,535,576.00	1,535,576.00	0.00		0.00	
	1430	Fees & Costs	1,438,788.54		1,438,788.54	1,438,788.54	0.00		0.00	
	1450	Site Improvements	1,132,272.89		1,132,272.89	1,132,272.89	0.00		0.00	
	1460	Dwelling Structures	7,398,746.91		7,398,746.91	7,398,746.91	0.00		0.00	
	1465	Dwelling Equipment	326,056.00		326,056.00	326,056.00	0.00		0.00	
	1470	Non-Dwelling Structures	235,707.22		235,707.22	235,707.22	0.00		0.00	
	1475	Non-Dwelling Equipment	2,355,800.00		2,355,800.00	2,355,800.00	0.00		0.00	
1495	Relocation Costs	1,000.00		1,000.00	1,000.00	0.00		0.00		
			31,535,760.00		31,535,760.00	31,535,760.00	0.00		0.00	
2003 713	1406	Operations	2,497,683.00		2,497,683.00	2,497,683.00	0.00		0.00	
	1408	Management Improvement	1,102,344.99		1,102,344.99	1,102,344.99	0.00		0.00	
	1410	Administration	1,248,341.00		1,248,341.00	1,248,341.00	0.00		0.00	
	1430	Fees & Costs	865,254.25		865,254.25	865,254.25	0.00		0.00	
	1450	Site Improvements	1,107,643.48		1,107,643.48	1,107,643.48	0.00		0.00	
	1460	Dwelling Structures	1,168,088.33		1,168,088.33	1,168,088.33	0.00		0.00	
	1465	Dwelling Equipment	728,519.65		728,519.65	728,519.65	0.00		0.00	
	1470	Non-Dwelling Structures	2,578,808.00		2,578,808.00	2,578,808.00	0.00		0.00	
	1475	Non-Dwelling Equipment	407,604.20		407,604.20	407,604.20	0.00		0.00	
1495	Relocation Costs	1,000.00		1,000.00	1,000.00	0.00		0.00		
			12,488,451.00		12,488,451.00	12,488,451.00	0.00		0.00	
2004 714	1406	Operations	2,892,883.22		2,892,883.22	2,892,883.22	0.00		0.00	
	1408	Management Improvement	305,142.60		305,142.60	305,142.60	0.00		0.00	
	1410	Administration	1,428,195.95		1,428,195.95	1,428,195.95	0.00		0.00	
	1430	Fees & Costs	1,085,098.56		1,085,098.56	1,085,098.56	0.00		0.00	
	1450	Site Improvements	338,476.08		338,476.08	338,476.08	0.00		0.00	
	1460	Dwelling Structures	7,360,426.48		7,360,426.48	7,360,426.48	0.00		0.00	
	1465	Dwelling Equipment	538,313.43		538,313.43	538,313.43	0.00		0.00	
	1470	Non-Dwelling Structures	306,124.65		306,124.65	306,124.65	0.00		0.00	
	1475	Non-Dwelling Equipment	47,200.03		47,200.03	47,200.03	0.00		0.00	
1495	Relocation Costs	33,031.70		33,031.70	33,031.70	0.00		0.00		
			14,274,580.00		14,274,580.00	14,274,580.00	0.00		0.00	
										(312.70)

Grant / Cost Center	eLOCCS		Disbursed Amount	Adjustments	Updated Disbursed Amount	Adjusted Trial Balance		Variance	Adjustments	Adjusted Variance
	BLI No	BLI Description				Ending Balance				
2005 715	1406	Operations	2,652,366.00	52,201.61	2,704,567.61	2,715,907.67	0.00	0.00	0.00	
	1408	Management Improvement	6,040,576.76	3,883,285.22	2,157,291.54	6,883,282.22	0.00	0.00	0.00	
	1410	Administration	1,652,950.00	3,278,835.83	1,625,885.17	1,823,430.15	0.00	0.00	0.00	
	1430	Fees & Costs	2,652,366.00	5,483,235.83	2,830,869.83	1,303,098.07	0.00	0.00	0.00	
	1450	Site Improvements	2,993,877.76	2,093,877.76	800,000.00	2,754,652.27	0.00	0.00	0.00	
	1460	Dwelling Structures	6,292,801.57	2,093,877.76	4,198,923.81	5,771,893.69	0.00	0.00	0.00	
	1465	Dwelling Equipment	2,952,662.00	3,278,835.83	299,083.83	3,001,963.22	0.00	0.00	(1,126.53)	
	1470	Non-Dwelling Structures	3,883,285.22	3,883,285.22	0.00	384,527.76	0.00	0.00	(0.09)	
	1475	Non-Dwelling Equipment	6,040,576.76	52,201.61	5,988,375.15	52,201.61	0.00	0.00	0.00	
1495	Relocation Costs	7,600.00	0.00	7,600.00	7,600.00	0.00	0.00	0.00		
			31,852,066.71	0.00	31,852,066.71	31,852,066.71	0.00	0.00	0.00	
2006 716 746	1406	Operations	2,771,076.00	0.00	2,771,076.00	2,771,066.25	0.00	0.00	9.75	
	1408	Management Improvement	15,033.52	0.00	15,033.52	15,033.52	0.00	0.00	0.00	
	1410	Administration	1,426,472.00	0.00	1,426,472.00	1,426,471.99	0.00	0.00	0.01	
	1430	Fees & Costs	1,669,314.07	0.00	1,669,314.07	1,669,314.07	0.00	0.00	0.00	
	1450	Site Improvements	1,244,295.00	0.00	1,244,295.00	1,244,295.00	0.00	0.00	0.00	
	1460	Dwelling Structures	7,053,902.00	1,600.00	5,452,902.00	7,073,339.7	25.51	0.00	25.51	
	1465	Dwelling Equipment	3,792,000.00	52,702.00	3,739,298.00	3,792,931.3	0.00	0.00	0.00	
	1470	Non-Dwelling Structures	1,244,295.00	0.00	1,244,295.00	1,244,295.00	0.00	0.00	0.00	
	1475	Non-Dwelling Equipment	1,244,295.00	6,000.00	1,238,295.00	1,244,837.2	0.00	0.00	0.00	
1495	Relocation Costs	6,500.00	0.00	6,500.00	6,500.00	0.00	0.00	0.00		
			31,402,443.87	0.00	31,402,443.87	31,402,438,922	355.65	0.00	355.65	
			30,922,240.58	0.00	30,922,240.58	30,922,235,833	4,407.55	0.00	4,407.55	
						56,924,367.83	0.00	0.00	56,924,367.83	
						56,924,367.83	0.00	0.00	56,924,367.83	

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