



430 Hartsell Ave
Lakeland, FL 33815

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<http://LakelandHousing.org>



Board Of Commisioners

Michael Pimentel, Chairman
Richard Richardson, Vice-Chairman
Eddie Hall
Joseph DiCesare
Bernice Evans
Dorothy Sanders

REGULAR BOARD MEETING

April 21, 2014

Benjamin Stevenson, Executive Director
Ricardo Gilmore, Esquire

AGENDA

Board of Commissioners Meeting The Housing Authority of the City of Lakeland, Florida

Monday, April 21, 2014 at 6:00 P.M.

LHA Board Room
430 Hartsell Avenue
Lakeland, Florida

Pledge of Allegiance

Moment of Silence

Establish a Quorum

1. Approval of the Meeting Agenda
2. Approval of the Minutes of the Regular Board Meeting held Monday, March 24, 2014.
3. Old Business
 - LHA Recovery Plan Update
 - Letter from HUD
4. New Business
 - FSS Graduate
 - Date of Board Meeting
5. Monthly Reports
 - Financial Reports and Grant Updates
 - Housing Report
 - Development Report
 - Resident Services Report
 - Resolutions
 - Resolution #14-1378** – The Board of Commissioners is requested to authorize the Executive Director to extend the existing agreement with *Berman, Hopkins, Wright, & Labam* December 31, 2015 and to increase the total not-to-exceed dollar amount of the award to \$365,000.
 - Resolution #14-1379** – The Board of Commissioners is requested to authorize the Executive Director to revise the current Fiscal Year 2013 Payment Standard for Section-8 residents effective May 1, 2014.
6. Secretary's Report
7. Legal Report
 - Executive Director Evaluation Criteria

8. Other Business

- Corrective Action Plan
- Response to Public Forum comments

9. Public Forum

10. Adjournment

MINUTES
Regular Board Meeting of
The Housing Authority of the City of Lakeland
Monday, March 24, 2014

The Commissioners of the Housing Authority of the City of Lakeland met for a Regular Board Meeting on Monday, March 24, 2014 at 6:00 p.m. at Lakeland Housing Authority, 430 Hartsell Avenue, Lakeland, Florida.

LHA Board Members Present: Michael Pimentel, Chairman
 Richard Richardson, Vice Chairman
 Dorothy Sanders, Commissioner
 Edward Hall, Commissioner
 Bernice Evans, Commissioner

Legal Counsel Present: Ricardo Gilmore, Esquire

LHA Staff Present: Benjamin J. Stevenson
 Earl Haynes
 Valerie Brown
 Carlos Pizarro
 Eva Hall
 Cynthia Zorn-Shaw
 Brenda Goodman

Guest: LaQuasha Johnson
 Dequa Coker

The meeting was called to order at 6:01 p.m. by Commissioner Pimentel, Chairman. The Pledge of Allegiance and a Moment of Silence were observed. A quorum was established.

Commissioner Joseph DiCesare – Absent

APPROVAL OF THE AGENDA

Commissioner Pimentel asked the board if anyone would like to add an item for discussion to the agenda.

Commissioner Evans requested to add to the agenda under Old Business, the 2014 Budget.

PUBLIC FORUM

LaQuasha Johnson came before the board seeking assistance for housing. Ms. Johnson is a single parent with children and currently homeless. Ms. Johnson stated she applied for the Section-8 Voucher Program in 2011. Ms. Johnson is unclear of her status of eligibility for the voucher program and the Wait List. Mr. Carlos Pizarro explained to the Board that the Section-8 Wait List and application process is currently closed and has been since 2011. The board requested that Mr. Pizarro meet with Ms. Johnson and report back to the board by the next scheduled regular board meeting in April 2014.

APPROVAL/ACCEPTANCE OF MINUTES

Commissioner Evans distributed a handout providing her recommended revisions to the minutes for the January 23, 2014 Board Meeting. Commissioner Pimentel asked that the Commissioners please review the handout and be prepared to approve or disapprove at the next scheduled board meeting April 2014.

Commissioner Richardson also suggested, in the absence of Commissioner DiCesare, that Mr. Stevenson email a copy of Commissioner Evans hand-out to Commissioner DiCesare and request that he send his comments to Mr. Stevenson. Commissioner Evans requested that Commissioner DiCesare provide comments separate from her comments.

- **Motion to approve and accept the Minutes of the Regular Board Meeting held February 24, 2014.**

Motion to accept the minutes as submitted.

Richardson 2nd Pimentel

Vote: Commissioners

Michael Pimentel – Aye

Bernice Evans – Aye

Edward Hall – Aye

Richard Richardson – Aye

Dorothy Sanders – Aye

- **Motion that the board review the corrections to the January 23, 2014 minutes from Commissioner Evans and be prepared to approved or disapproved at the next regular scheduled board meeting.**

Richardson 2nd Pimentel

Vote: Commissioners

Michael Pimentel – Aye

Bernice Evans – Aye

Edward Hall – Aye

Richard Richardson – Aye

Dorothy Sanders – Aye

OLD BUSINESS

- **LHA Recovery Plan Update**

Mr. Stevenson presented an overview of the Recovery Plan Update which is including in the board report. In his presentation he highlighted the update on the Purchase Agreement for Sale of LHA

Property. The agreement is part of Resolution #14-1377 which will be presented for approval by the board.

Mr. Stevenson also gave a brief summarization of the newly installed audio and video devices in the board room. LHA now have two recording devices that will be used at the board meetings. The audio recordings are also downloaded to the LHA website for retrieval by those who would like to listen or review.

Commissioner Richardson also stated for the record that the CD he was given by staff in a previous meeting which other commissioners also received a copy of the same CD for their listening. He reported that the CD was played in two different CD players. In one of the CD players he was able to hear the CD recording and the other CD player he could not hear the CD. Commissioner Richardson informed the board that from this experience he has concluded it not the quality of the CD or devices the staff is using to record the meetings, it is clearly a formatting matter. It is important the device that is being used to play the CD by the commissioners is compatible with the CD format.

- **2014 Budget**

Commissioner Evans asked that 2014 Budget be added to the agenda for discussion. Commissioner Evans inquired of the following questions; 1) What was the percentage of salary increase written in the 2014 Budget and 2) Did LHA have 2013 staff that received additional adjustments in salary of the 3 to 6 percent.

Ms. Hall advised that LHA did not give employees a 3 to 6 percent adjustment in salaries. Some employees received a pay adjustment due to a change in job description resulting in an increase in their duties and responsibilities.

NEW BUSINESS

LHA – IT Website Presentation

Mr. Cesar Diaz, LHA IT Manager, gave a very thorough presentation of the various new capabilities and functions of the improved LHA website. He reported that in the past month the viewers (visitors to the website) have increased tremendously indicating about 4000 viewers. The website is being used by residents, business vendors, and persons inquiring about affordable housing, job seekers and subscribers to the LHA Newsletter Community Connector. The LHA Board Meetings recordings are now available to be downloaded from the website. Some areas of the website remain under construction.

MONTHLY REPORTS

- **Financial Report and Grant Updates**

Ms. Eva Hall gave a summarized update of the Financial Report and Grant updates. She thoroughly explained to the board the revised format of the submitted report forms.

• **Housing Report**

Report submitted as written.

Mr. Carlos Pizarro gave an update on Unit #123 that the work has been started. The contractors had some slight issues with the permit. The family was offered and accepted another unit to move in as a permanent residence.

Commissioner Evans asked how have the department been doing on the work orders regarding the roofing problems. Mr. Pizarro responded that the roofs have been repaired by a roofing company.

• **Development Report**

Ms. Valerie Brown gave a few key points to the Development Report and updates on expending funds. LHA met the deadline of the 2012 CFP for funds to be obligated by a deadline of March 2014. The next 2011 CFP must be expended by August 2015 at the same time the RHF money is obligated by October 2015.

Commissioner Evans inquired about the Procurement Report which reflects issuing a Task Order 02 to Saxon, Gilmore, Carraway, & Gibbons, P.A. for Records Retention Policy and Procedures for a not-to-exceed amount of \$3,000. Ms. Brown summarized to the board that LHA has lots of records and files and very little space available for storage. It is important that LHA is knowledgeable of what can or should not be done with records or if and when they can be destroyed. Therefore, LHA is having legal counsel come up with a retention policy and procedure.

Attorney Gilmore reiterated for the record that HUD and the State of Florida Office have a record and retention policy and procedure which does not always coincide with each other. Therefore, it is in the best interest of LHA to establish their own policy which is workable with both mentioned agency.

• **Resident Services Report**

Report submitted and accepted as written

RESOLUTIONS

Resolution # 14- 1377 – Requesting approval to authorize the Executive Director to sign a *Real Estate Contract for Sale and Purchase (also called a Purchase Agreement) with Marketplace Development, LLC.*

Motion to approve Resolution # 14-1377 – The Board of Commissioners

Richardson – 2nd Pimentel

Vote: Commissioner

Michael Pimentel – Aye

Bernice Evans – Aye

Edward Hall – Aye

Richard Richardson – Aye

Dorothy Sanders – Aye

SECRETARY'S REPORT

Report submitted and accepted as written

LEGAL REPORT

Executive Director Evaluation Criteria

Attorney Gilmore requested that the commissioners send to him their ideas of goals regarding the executive director evaluation. The goals that were received from the commissioners were compiled and sent out via email to all the commissioners. Commissioner Evans indicated she did not receive the goals via email she has been having problems with her email for the past couple of weeks. Therefore she requested and was given a hard copy of the compilation of goals.

Attorney Gilmore suggested that Commissioner Richardson be given the task of reviewing and narrowing down the goals and come up with a suggested set of goals for the evaluation. Attorney Gilmore also included a suggested form that was submitted by Commissioner Richardson that was used in a previous evaluation experience that he is suggesting to be a consider format.

Commissioner Richardson indicated he has reviewed the goals and is suggesting that they be narrowed down. The form that was submitted is categorized with a given definition and explanation. Commissioner Richardson also suggested that the evaluation be measured by a number grade opposed to "yes" and "no" answers.

OTHER BUSINESS

Commissioner Evans asked the board to consider selecting a day other than Monday as the standard LHA board meeting. Commissioner Evans gave an analogy of Monday falling on some of the nationally recognized holidays which cause the board to reschedule some regular meeting dates. She indicated if we consider selecting another day of the week that may not cause LHA to reschedule meetings during the year.

Commissioner Pimentel asked that we consider this decision once we have a full board and once the vacant position has been appointed. The other members suggested in the absence of Commissioner DiCesare we wait until next board meeting to discuss this matter.

Commissioner Evans asked that this be placed on the agenda for the next meeting.

The meeting adjourned at 7:50 p.m.

Benjamin J. Stevenson, Secretary

OLD BUSINESS



**BOARD OF
COMMISSIONERS**

Michael A. Pimentel
Chairman

Rev. Richard Richardson
Vice-Chairman

Eddie Hall
Commissioner

Joseph DiCesare,
Commissioner

Bernice I. Evans, Ph.D.
Commissioner

Ellis M. Hirsch
Commissioner

Dorothy Sanders
Commissioner

Benjamin J. Stevenson
Executive Director

430 Hartsell Ave
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MAIN OFFICE

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www.LakelandHousing.org

DATE: April 15, 2014
TO: LHA Commissioners
FROM: Benjamin Stevenson, Executive Director
RE: Recovery Plan Update

Below is a summary update of progress made with the LHA Recovery Plan.

1) Purchase Agreement for Sale of LHA Property

Status: The Board authorized the Executive Director to fully execute the Purchase Agreement between LHA and Marketplace Development, LLC via Resolution 14-1377 at the March 2014 meeting. The agreement provides an offer to purchase the commercial lot at the corner of 10th Street and Florida Avenue. The Purchaser also provided a \$25,000 deposit that was placed in an escrow account. The escrow deposit allows the Purchaser to begin their due diligence process.

2) Reduce COCC Budget/Overall Agency Debt

Status: The COCC budget was reduced 10% in January 2014. This action met the February 2014 deadline for the initial reduction in cost. Staff created a list of approximately \$844,000 in previously paid HOPE VI expenses for review and approval consideration for purpose of a reduction in the LHA debt. Staff has submitted the request to HUD for approval of approximately \$844,000 in HOPE VI expenses that were paid out of the Magnolia Point sales proceeds. Staff believes these funds were spent on eligible HOPE VI expenses and, thus, has asked for HUD approval of the expenditures. If approved by HUD, the balance of HOPE VI funds will be reduced by this amount and, would in turn, reduce the amount of overall debt owed by LHA. That is, the "Due Tos/Due Froms" balance would be reduced by approximately \$844,000 or whatever amount HUD approves. HUD is currently reviewing the request. Staff continues to explore additional options to further reduce the COCC budget.

Staff is also considering submitting a request to HUD to leave the COCC model and return to Asset Management model for public housing. I will provide more information on this option a future meeting.

3) Develop a plan to transfer Housing staff to West Lake Management (WLM) Company



Status: Previously, staff spoke with Public Risk Management of Florida (PRM), the administrative entity for LHA employee benefits, about providing benefits for WLM staff. Staff was advised PRM could not provide benefits (LLC). LHA's current policy only applies to public employees. So, at this for employees placed under WLM because WLM is a private company time, LHA cannot transfer the employees to the WLM entity without a loss in benefits for these employees. Staff continues to review additional options and will discuss such options with labor/legal counsel at the appropriate time.

4) Reduction In Force

Status: Staff had preliminary conversations with labor/legal counsel regarding Reduction In Force process. Members of executive staff are developing Standard Operating Procedure manuals and providing recommendations regarding staffing in their respective departments. The deadline of Director to provide draft documents was extended to April 2014. Staff is also developing a list of staff and their characteristics such as race, age, sex, etc. for review by the labor/legal counsel. This information will aid the labor/legal counsel with advising LHA on how to proceed within legal standards. Staff is now considering implementation of an agency-wide Reduction in Force. This action will most likely result in a temporary reduction in services at the property level. But, LHA may be forced to take this action as part of its efforts to reduce staff expenses.

5) Relocate Section 8 and Public Housing staff to Hartsell Avenue

Status: The Section 8 landlord was notified in December 2013 of LHA's intent to not renew the lease. Resident Services staff has completed the process of relocating into the Emma Turner Building. Public housing staff was relocated to the Hartsell office in February 2014. The moved of Section 8 staff is still on schedule.

6) Bring Human Resources In-House

Status: The previous HR contractor, ADP, was notified in the Fall 2013 of LHA's intent to not renew contract. A contractor, Paychex was procured in December 2013 to provide payroll services. The new payroll system was placed in operation in January 2014.

7) Implement Yardi Upgrade

Status: The upgrade was setup to run in test mode in November 2013. It has been running in the background with no issues. Staff started the transition to Go Live with new upgrades in February 2014. Staff has also segregated the financial accounts as described in the Corrective Action Plan. Basically, the process was setup to ensure the proper classification of accounts in the LHA financial reports. Staff continues to monitor this situation.



8) Other Updates

Staff is also preparing another application for the Youth Build program. This application is also due in May.

Staff will also be releasing a Request for Qualifications for a Developer Partner within the next 30 days. The Developer Partner will assist LHA in submitting a low income housing tax credit application for the West Lake Apartments property. This application will be submitted in the October 2014 funding round. The Developer Partner will also assist with the preparation of a Choice Neighborhood Initiatives grant application.

BJS

**FINANCIAL REPORT
AND
GRANT UPDATES**



TO: Lakeland Housing Authority Board of Commissioners

FROM: Eva Hall, LHA Director of Finance

DATE: April 14, 2014

RE: February 2014 Financial Statements

I have attached the Statements of Operations, Balance Sheets and Cash Flows for February 2014 for the following entities:

1. Central Office Cost Center (COCC)
2. Housing Choice Voucher Program (Section 8)
3. Public Housing Program (AMP 1)
4. Dakota Park Limited Partnership, LLLP
5. Renaissance at Washington Ridge, Ltd., LLLP
6. Colton Meadow, LLLP
7. Bonnet Shores, LLLP
8. West Bartow Partnership, Ltd., LLLP

These statements are unaudited.

A handwritten signature in cursive script that reads "Eva Hall". The signature is written over a solid horizontal line.

Eva M. Hall, CPA
Director of Finance
Lakeland Housing Authority

**Lakeland Housing Authority
Central Office Cost Center
Statement of Operations
For the Two Months Ended February 28, 2014**

	Current Month				Year to Date				Annual Budget
	Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Public Housing & Sec 8 Management Income	20,292	20,292	0	0.00%	40,583	40,583	(0)	0.00%	243,500
Non-Federal Overhead Allocation	5,667	5,667	0	0.01%	11,333	11,333	(0)	0.00%	68,000
Non-Federal Cash on Hand	-	46,165	(46,165)	-100.00%	200,000	92,331	107,669	116.61%	553,984
Miscellaneous Income	215	-	215	100.00%	215	-	215	100.00%	-
Total Revenue	26,174	72,124	(45,950)	-63.71%	252,131	144,247	107,884	74.79%	865,484
Administrative Expenses	49,314	67,115	(17,801)	-26.52%	106,560	134,231	(27,671)	-20.61%	805,384
Utility Expense	1,285	1,429	(144)	-10.09%	2,623	2,858	(235)	-8.23%	17,150
Maintenance Expense	1,326	1,800	(474)	-26.33%	2,219	3,600	(1,381)	-38.36%	21,600
General Expenses	1,143	1,646	(503)	-30.55%	2,297	3,292	(995)	-30.22%	19,750
Depreciation	133	133	(0)	-0.25%	267	267	0	0.12%	1,600
Total Expense	53,201	72,124	(18,923)	-26.24%	113,966	144,247	(30,281)	-20.99%	865,484
Net Operating Income (Loss)	(27,027)	-	(27,027)	100.00%	138,165	-	138,165	100.00%	-

**Lakeland Housing Authority
Central Office Cost Center
Balance Sheet
February 28, 2014**

Assets		Liabilities and Net Assets	
Current Assets		Liabilities	
Cash - Unrestricted	129,933	Accounts Payable	4,202
Due from Public Housing	66,308	Payroll Benefits Payable	31,601
Due from West Lake Management	75,901	Accr Compensated Absences	43,834
Due from Villas at Lake Bonnet	405	Due to Public Housing	2,802,540
Due from Development	21,248	Total Liabilities	2,882,177
Due from Section 8	24,551		
Due from ROSS/HUD	13,983		
Due from 21st Century/DOE	53,334		
Due from YouthBuild/DOL	31,787		
Prepaid Expense	9,252		
Total Current Assets	426,702		
		Net Assets	
Other Assets		Unrestricted Net Assets	(2,425,567)
Property & Equipment	33,769	Total Net Assets	(2,425,567)
Accumulated Depreciation	(3,861)		
Total Other Assets	29,908		
Total Assets	456,610	Total Liabilities and Net Assets	456,610

**Lakeland Housing Authority
Central Office Cost Center
Cash Flow Statement
For the Month Ended February 28, 2014**

	<u>Unrestricted Cash</u>
Cash Receipts	
Non COCC Payroll Reimbursements	183,416
Total Cash Receipts	<u>183,416</u>
Cash Disbursements	
Administrative Expenses	47,989
Utility Expense	-
Maintenance Expense	1,293
General Expenses	1,143
Non COCC Payroll Disbursements	178,543
Total Cash Disbursements	<u>228,968</u>
Increase (Decrease) in Cash Balance	<u>(45,552)</u>
Cash Balance at 1/31/14	175,485
Cash Balance at 2/28/14	<u><u>129,933</u></u>

Lakeland Housing Authority
Section 8 Housing Choice Voucher Program
Statement of Operations - Program Administration
For the Two Months Ended February 28, 2014

	Current Month				Year to Date				Annual Budget
	Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Section 8 Admin Grant Revenue	64,726	54,340	10,386	19.11%	118,989	108,680	10,309	9.49%	652,080
Other Income	1	9	(8)	-89.09%	2	18	(16)	-89.09%	110
Total Revenue	64,727	54,349	10,378	19.09%	118,991	108,698	10,293	9.47%	652,190
Administrative Expenses	37,525	52,576	(15,051)	-28.63%	77,085	105,151	(28,066)	-26.69%	630,908
Utility Expense	250	587	(337)	-57.43%	462	1,175	(713)	-60.66%	7,047
Maintenance Expense	305	571	(266)	-46.57%	625	1,142	(517)	-45.26%	6,850
General Expenses (Insurance, etc)	428	133	295	221.00%	487	267	220	82.63%	1,600
Depreciation	350	350	-	0.00%	700	700	-	0.00%	4,200
Total Expense	38,858	54,217	(15,359)	-28.33%	79,359	108,434	(29,075)	-26.81%	650,605
Net Operating Income (Loss)	25,869	132	25,737	19485.36%	39,632	264	39,368	14902.65%	1,585

Lakeland Housing Authority
Section 8 Housing Choice Voucher Program
Statement of Operations - Housing Assistance Payments (HAP)
For the Two Months Ended February 28, 2014

	Current Month				Year to Date				Annual Budget
	Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Section 8 HAP Grant Revenue	344,384	716,000	(371,616)	-51.90%	1,018,881	1,432,000	(413,119)	-28.85%	8,592,000
Port In HAP Reimbursements Received	77,866	52,627	25,239	47.96%	155,770	105,254	50,516	47.99%	631,524
Restricted Interest Income	3	-	3	0.00%	3	-	3	0.00%	-
Total Revenue	422,250	768,627	(346,377)	-45.06%	1,174,651	1,537,254	(362,603)	-23.59%	9,223,524
Housing Assistance Payments	681,635	715,907	(34,272)	-4.79%	1,356,822	1,431,814	(74,992)	-5.24%	8,590,884
Tenant Utility Reimbursement	27,352	30,000	(2,648)	-8.83%	53,986	60,000	(6,014)	-10.02%	360,000
Port Out HAP Payments	15,576	18,220	(2,644)	-14.51%	31,152	36,440	(5,288)	-14.51%	218,640
FSS Escrow Payments	4,975	4,500	475	10.56%	10,050	9,000	1,050	11.67%	54,000
Total Expense	729,538	768,627	(39,089)	-5.09%	1,452,010	1,537,254	(85,244)	-5.55%	9,223,524
Net Operating Income (Loss)	(307,288)	-	(307,288)	-100.00%	(277,359)	-	(277,359)	-100.00%	-

Lakeland Housing Authority
Section 8 Housing Choice Voucher Program
Balance Sheet
February 28, 2014

Assets	Liabilities and Equity
Current Assets Cash - Operating 237,533 Cash - HAP 125,925 Cash - FSS Escrow 91,316 Accounts Receivable - Other Housing Authorities 2,105 Accounts Receivable - Repayment Agreements 50,851 Allow for Doubtful A/R (27,903) Other Current Assets 62,771 <hr style="border: 0.5px solid black;"/> Total Current Assets 542,598	Liabilities Current Liabilities Due to Central Office Cost Center (COCC) 24,551 Due to Master Cash Account 345,744 Accr Compensated Absences 15,274 FSS Escrow Liability 101,626 Unclaimed Funds - St of Florida 33,225 <hr style="border: 0.5px solid black;"/> Total Liabilities 520,420
Other Assets Furniture & Fixtures 28,867 Accumulated Depreciation (11,926) <hr style="border: 0.5px solid black;"/> Total Other Assets 16,941	Net Assets Mainstream 5 Net Assets 12,001 1 Unrestricted Net Assets (UNA) 5,591 Net Restricted Assets (NRA) 33,528 2 <hr style="border: 0.5px solid black;"/> Total Equity 39,119
Total Assets 559,539 <hr style="border: 1px solid black;"/>	Total Liabilities and Equity 559,539 <hr style="border: 1px solid black;"/>

Comments

- 1** Net Assets for the Mainstream 5 Housing Choice Voucher grant are presented separately from other voucher types within the Section 8 program.
- 2** Net Restricted Assets are restricted to the payment of Housing Assistance Payments and Utility Reimbursement Payments.

Lakeland Housing Authority
Section 8 Housing Choice Voucher Program
Cash Flow Statement
For the Month Ended February 28, 2014

	Administrative Cash	HAP Cash	FSS Escrow	Total Cash
Cash Receipts				
HUD Operating Subsidy		344,384		344,384
Other Cash Receipts	1	3		4
Received from HUD for Sec 8 Admin Subsidy		44,342		44,342
Received from HUD for Sec 8 FSS Grant		4,396		4,396
Port In HAP Reimbursements Received	41,178	55,256		96,434
Total Cash Receipts	41,179	448,381	-	489,560
Cash Disbursements				
Administrative Expenses	46,455	521	26	47,002
Utility Expense	250			250
Maintenance Expense	259			259
General Expenses	428			428
Housing Assistance Payments		728,564		728,564
Total Cash Disbursements	47,392	729,085	26	776,503
Transfers	44,342	(44,342)		-
Increase (Decrease) in Cash Balance	38,129	(325,046)	(26)	(286,943)
Cash Balance at 1/31/14	199,404	450,971	91,342	741,717
Cash Balance at 2/28/14	237,533	125,925	91,316	454,774

Comments

1 Transfers include moving the HUD Admin Subsidy from the HAP account to the Admin account.

**Lakeland Housing Authority
Public Housing (AMP 1)
Statement of Operations
For the Two Months Ended February 28, 2014**

	Current Month				Year to Date				Annual Budget
	Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Rental Income	24,698	24,500	198	0.81%	49,944	49,000	944	1.93%	294,000
Other Tenant Income	317	610	(293)	-48.03%	340	1,287	(947)	-73.58%	7,720
Government Subsidy Income	56,150	62,120	(5,970)	-9.61%	112,300	124,240	(11,940)	-9.61%	745,439
Interest Income Restricted	2,818	2,824	(6)	-0.20%	5,636	5,647	(11)	-0.20%	33,884
Other Income	-	370	(370)	-100.00%	7	740	(733)	-99.05%	4,438
Total Revenue	83,983	90,423	(6,440)	-7.12%	168,227	180,914	(12,687)	-7.01%	1,085,481
Administrative Expenses	13,841	44,034	(30,193)	-68.57%	30,050	75,561	(45,511)	-60.23%	453,367
Tenant Services Expenses	201	583	(382)	-65.52%	250	1,167	(917)	-78.57%	7,000
Utility Expense	6,415	7,500	(1,085)	-14.47%	17,103	15,000	2,103	14.02%	90,000
Maintenance Expense	22,954	29,471	(6,517)	-22.11%	36,645	48,249	(11,604)	-24.05%	289,495
General Expenses	5,904	8,637	(2,733)	-31.64%	14,160	17,274	(3,114)	-18.03%	103,645
Housing Assistance Payments	4,452	1,458	2,994	205.28%	9,939	2,917	7,022	240.77%	17,500
Depreciation	66,917	66,917	0	0.00%	133,833	133,833	(0)	0.00%	803,000
Total Expense	120,684	158,600	(37,916)	-23.91%	241,980	294,001	(52,021)	-17.69%	1,764,007
Net Operating Income (Loss)	(36,701)	(68,177)	31,476	-46.17%	(73,753)	(113,088)	39,335	-34.78%	(678,526)

**Lakeland Housing Authority
Public Housing (AMP 1)
Balance Sheet
February 28, 2014**

Assets

Current Assets	
Cash - Unrestricted	865,500
Cash - Restricted	32,024
Accounts Receivable	13,711
Allowance for Doubtful Accounts	(8,598)
	-
A/R - 21st Century/DOE Grant	155,042
Due from Hampton Hills	52,957
Prepaid Expense	46,911
Other Current Assets	38,862
Total Current Assets	<u>1,196,409</u>
Other Assets	
Due from Section 8	357,745
Due from Business Activities	1,514,399
Due from COCC	2,802,540
Lakeridge Homes 3rd Mortgage	251,000
Lakeridge Homes 2nd Mortgage	52,000
Colton Meadow Mortgage	450,845
Villas at Lake Bonnet Mortgage	1,009,877
Property & Equipment, net of depreciation	4,255,637
Total Other Assets	<u>10,694,043</u>
Total Assets	<u><u>11,890,452</u></u>

Liabilities and Equity

Liabilities	
Current Liabilities	
Accounts Payable	80,073
Tenant Security Deposits	48,959
HOPE VI Deposits	249,953
YouthBuild Deposits	21,004
Accrued PILOT	12,320
Due to COCC	66,308
Accrued Audit Fees	50,765
Tenant Prepaid Rent	6,795
Accr Compensated Absences Current	5,088
Total Current Liabilities	<u>541,265</u>
Other Liabilities	
Accr Compensated Absences - LT	9,449
FSS Liability	39,520
Due to LPHC	303,000
Due to Magnolia Pointe	155,870
Total Other Liabilities	<u>507,839</u>
Total Liabilities	<u><u>1,049,104</u></u>
Equity	
Net Assets	10,841,348
Total Equity	<u><u>10,841,348</u></u>
Total Liabilities and Equity	<u><u>11,890,452</u></u>

**Lakeland Housing Authority
Public Housing (AMP 1)
Cash Flow Statement
For the Month Ended February 28, 2014**

	Unrestricted Cash	FSS Escrow	Total Cash
Cash Receipts			
Rental Receipts	28,865		28,865
Other Tenant Receipts	1,216		1,216
HUD Operating Subsidy	56,150		56,150
Mortgage Interest Received from Colton Meadow LLLP	5,636		5,636
Received from HUD for Renaissance Subsidy	26,466		26,466
Received from HUD for Dakota Subsidy	6,557		6,557
Received from HUD for Hampton Hills Subsidy	897		897
Received from Dept of Ed for 21st Century Grant	17,646		17,646
Received from West Lake Management	25,000		25,000
			-
Total Cash Receipts	168,433	-	168,433
Cash Disbursements			
Administrative Expenses	27,673		27,673
Tenants Service Expenses	201		201
Utility Expense	4,165		4,165
Maintenance Expense	34,233		34,233
General Expenses	5,561		5,561
Housing Assistance Payments	2,212		2,212
HUD Subsidy Payment to Renaissance	26,466		26,466
HUD Subsidy Payment to Dakota	6,557		6,557
HUD Subsidy Payment to Hampton Hills	897		
Payment of Payroll Liabilities to COCC	42,646		42,646
Total Cash Disbursements	150,611	-	149,714
Transfers			-
Increase (Decrease) in Cash Balance	17,822	-	18,719
Cash Balance at 1/31/14	847,678	32,024	879,702
Cash Balance at 2/28/14	865,500	32,024	898,421

Lakeland Housing Authority
Dakota Park Limited Partnership, LLLP
d/b/a Carrington Place
Statement of Operations
For the Two Months Ended February 28, 2014

	Current Month				Year to Date				Annual
	Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	Budget
Rental Income	11,142	9,251	1,892	20.45%	21,004	18,501	2,503	13.53%	111,006
Other Tenant Income	1,160	433	728	168.21%	1,370	865	505	58.38%	5,190
Government Subsidy	6,557	7,675	(1,118)	-14.57%	13,114	15,350	(2,236)	-14.57%	92,102
Other Income	1	4	(3)	-72.09%	2	7	(5)	-72.09%	43
Total Revenue	18,860	17,362	1,498	8.63%	35,490	34,724	766	2.21%	208,341
Administrative Expenses	4,478	4,752	(274)	-5.77%	8,561	8,511	50	0.58%	51,068
Tenant Services Expense	35	42	(7)	-16.00%	35	83	(48)	-58.00%	500
Utility Expense	403	1,817	(1,414)	-77.82%	1,885	3,633	(1,748)	-48.12%	21,800
Maintenance Expense	2,603	4,202	(1,599)	-38.05%	4,992	7,192	(2,200)	-30.59%	43,154
General Expenses	840	2,226	(1,386)	-62.27%	7,742	4,453	3,289	73.87%	26,717
Housing Assistance Payments	1,820	2,000	(180)	-9.00%	3,927	2,933	994	33.88%	17,600
Financing Expenses	6,085	7,590	(1,505)	-19.83%	12,032	15,179	(3,147)	-20.73%	91,074
Depreciation & Amortization	2,199	7,648	(5,449)	-71.25%	4,398	15,295	(10,897)	-71.25%	91,770
Total Expense	18,463	30,276	(11,813)	-39.02%	43,572	57,281	(13,709)	-23.93%	343,683
Net Operating Income (Loss)	397	(12,915)	13,312	-103.07%	(8,082)	(22,557)	14,475	-64.17%	(135,342)

Lakeland Housing Authority
Dakota Park Limited Partnership, LLLP
d/b/a Carrington Place
Balance Sheet
February 28, 2014

<u>Assets</u>	
Current Assets	
Cash - Unrestricted	15,596
Cash - Restricted	66,264
Accounts Receivable - Tenants	7,598
Allow for Doubtful A/R - Tenants	(3,129)
Prepaid Expense	1,083
Other Current Assets	27,739
Total Current Assets	<u>115,151</u>
Other Assets	
Property & Equipment	927,000
Accumulated Depreciation	(48,379)
	<u>878,621</u>
Intangible Assets	71,725
Accumulated Amortization	(34,098)
	<u>37,627</u>
Total Other Assets	<u>916,248</u>
Total Assets	<u>1,031,399</u>

<u>Liabilities and Equity</u>	
Liabilities	
Current Liabilities	
Accounts Payable	28
Tenant Security Deposits	9,646
Accrued Audit Fees	12,367
Accrued Interest Payable	1,671
Due to West Lake Management	106,026
Accrued Compensated Absences	2,645
Total Current Liabilities	<u>132,383</u>
Other Liabilities	
Accrued Interest - HOPE VI	393,698
Accrued Developer Fee	149,860
FSS Escrow Liability	27,658
Due to Partner	124,954
Loan Payable - HOPE VI	714,591
Loan Payable - SunTrust	367,280
Loan Payable - LHA	101,380
Total Other Liabilities	<u>1,879,421</u>
Total Liabilities	<u>2,011,804</u>
Equity	
Partners' Equity	(980,405)
Total Equity	<u>(980,405)</u>
Total Liabilities and Equity	<u>1,031,399</u>

**Lakeland Housing Authority
Dakota Park Limited Partnership, LLLP
d/b/a Carrington Place
Cash Flow Statement
For the Month Ended February 28, 2014**

	Unrestricted Cash	Reserve for Replacement	FSS Escrow	Tenant Security Deposits	Total Cash
Cash Receipts					
Rental Receipts	10,385				10,385
Other Tenant Receipts	427			1,070	1,497
HUD Operating Subsidy	6,557				
Other Cash Receipts	1				1
Total Cash Receipts	17,370	-	-	1,070	11,883
Cash Disbursements					
Administrative Expenses	6,262			15	6,277
Tenants Service Expenses	35				35
Utility Expense	1,634				1,634
Maintenance Expense	5,967				5,967
General Expenses	6,443				6,443
Housing Assistance Payments	1,021				1,021
Financing Expenses	3,224				3,224
Total Cash Disbursements	24,586	-	-	15	24,601
Transfers	(966)	668	799	(501)	-
Increase (Decrease) in Cash Balance	(8,182)	668	799	554	(6,161)
Cash Balance at 1/31/14	23,778	28,859	26,859	8,525	88,021
Cash Balance at 2/28/14	15,596	29,527	27,658	9,079	81,860

Comments

1 Transfers include funding of Reserve for Replacement (\$668), transfer of FSS Escrow Deposit (\$799), and tenant security deposit forfeitures (\$699).

**Lakeland Housing Authority
Renaissance at Washington Ridge Ltd., LLLP
Statement of Operations
For the Two Months Ended February 28, 2014**

	Current Month				Year to Date				Annual Budget
	Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Rental Income	57,593	56,167	1,426	2.54%	116,030	112,333	3,697	3.29%	674,000
Other Tenant Income	4,301	1,580	2,721	172.29%	10,865	3,159	7,706	243.92% ¹	18,955
Government Subsidy	26,466	35,305	(8,839)	-25.04%	52,932	70,610	(17,678)	-25.04%	423,661
Other Income	10	383	(373)	0.00%	22	767	(745)	0.00%	4,600
Total Revenue	88,370	93,435	(5,065)	-5.42%	179,849	186,869	(7,020)	-3.76%	1,121,216
Administrative Expenses	23,063	28,918	(5,855)	-20.25%	44,007	49,535	(5,528)	-11.16%	297,212
Tenant Services	54	250	(196)	-78.40%	54	500	(446)	-89.20%	3,000
Utility Expense	5,893	6,363	(470)	-7.38%	11,503	12,725	(1,222)	-9.60%	76,350
Maintenance Expense	13,613	28,143	(14,530)	-51.63%	32,407	49,765	(17,358)	-34.88%	298,588
General Expenses	5,962	7,329	(1,367)	-18.65%	17,641	14,658	2,983	20.35%	87,946
Housing Assistance Payments	2,108	2,667	(559)	-20.95%	4,202	5,333	(1,131)	-21.21%	32,000
Financing Expenses	13,550	13,171	379	2.88%	27,106	26,342	764	2.90%	158,052
Depreciation & Amortization	61,574	65,324	(3,750)	0.00%	123,148	130,649	(7,501)	0.00%	783,891
Total Expense	125,817	152,164	(26,347)	-17.32%	260,068	289,507	(29,439)	-10.17%	1,737,039
Net Operating Income (Loss)	(37,447)	(58,730)	21,283	-36.24%	(80,219)	(102,637)	22,418	-21.84%	(615,823)

Comments

¹ A tenant was charged \$5,000 for fire damage to a unit in January 2014.

Lakeland Housing Authority
Renaissance at Washington Ridge Ltd., LLLP
Balance Sheet
February 28, 2014

Assets		Liabilities and Equity	
Current Assets		Liabilities	
Cash - Unrestricted	168,580	Current Liabilities	
Cash - Restricted	847,951	Accounts Payable	8,186
Accounts Receivable - Tenants	27,983	Tenant Security Deposits	45,266
Allow for Doubtful A/R - Tenants	(10,445)	Accrued Audit Fees	14,525
Prepaid Expense	63,225	Accrued Payroll	-
Other Current Assets	21,050	Due to West Lake Management	20,841
Total Current Assets	1,118,344	Tenant Prepaid Rents	5,268
		FSS Escrow Liability	22,095
Other Assets		Accr Compensated Absences Current	4,519
Property & Equipment	24,217,370	Total Current Liabilities	120,700
Accumulated Depreciation	(7,135,978)		
	17,081,392	Other Liabilities	
		Accr Compensated Absences - LT	8,393
Intangible Assets	268,724	Accrued Interest - HOPE VI Mortgage	254,585
Accumulated Amortization	(196,871)	Accrued Developer Fee	1,308,453
	71,853	Loan Payable - HOPE VI	2,200,000
Total Other Assets	17,153,245	Loan Payable - SunTrust	633,614
		Loan Payable - LHA	381,200
		Total Other Liabilities	4,786,245
		Total Liabilities	4,906,945
		Equity	
		Partners' Equity	13,364,644
		Total Equity	13,364,644
Total Assets	18,271,589	Total Liabilities and Equity	18,271,589

Lakeland Housing Authority
Renaissance at Washington Ridge Ltd., LLLP
Cash Flow Statement
For the Month Ended February 28, 2014

	Unrestricted Cash	Reserve for Replacement	FSS Escrow	Tenant Security Deposits	Owner Affordability Reserve	LHA Affordability Reserve	Partnership Development Account	Total Cash
Cash Receipts								
Rental Receipts	59,793							59,793
Other Tenant Receipts	-			1,350				1,350
HUD Operating Subsidy	26,466							
Other Cash Receipts	-				3	2		5
Total Cash Receipts	86,259	-	-	1,350	3	2	-	61,148
Cash Disbursements								
Administrative Expenses	24,607			18				24,625
Tenants Service Expenses	42							42
Utility Expense	5,792							5,792
Maintenance Expense	16,131							16,131
General Expenses	75,488							75,488 ¹
Housing Assistance Payments	1,805							1,805
Financing Expenses	4,946							4,946
Total Cash Disbursements	128,811	-	-	18	-	-	-	128,829
Transfers	(3,569)	3,266	303		-	-	-	- ²
Increase (Decrease) in Cash Balance	(46,121)	3,266	303	1,332	3	2	-	(41,215)
Cash Balance at 1/31/14	214,701	145,377	21,792	43,656	330,415	300,617	1,188	1,057,746
Cash Balance at 2/28/14	168,580	148,643	22,095	44,988	330,418	300,619	1,188	1,016,531

Comments

- ¹ General Expenses include insurance premium payment of \$75,488.
² Transfers include funding of Reserve for Replacement (\$3,266) and transfer of FSS Escrow Deposit (\$303).

**Lakeland Housing Authority
Colton Meadow, LLLP
Statement of Operations
For the Two Months Ended February 28, 2014**

	Current Month				Year to Date				Annual Budget
	Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Rental Income	42,508	43,687	(1,179)	-2.70%	85,897	87,373	(1,476)	-1.69%	524,240
Other Tenant Income	2,537	1,407	1,130	80.34%	5,192	2,814	2,379	84.54%	16,881
Other Income		3	(3)	-100.00%	125	7	118	1775.00%	40
Total Revenue	45,045	45,097	(52)	-0.11%	91,214	90,194	1,021	1.13%	541,161
Administrative Expense	10,761	13,250	(2,489)	-18.78%	25,924	22,951	2,974	12.96%	137,703
Tenant Services	-	150	(150)	-100.00%	44	300	(256)	-85.33%	1,800
Utility Expense	5,459	5,445	14	0.25%	11,166	10,891	275	2.53%	65,345
Maintenance Expense	6,744	10,560	(3,816)	-36.14%	13,392	18,386	(4,994)	-27.16%	110,317
General Expense	6,824	7,745	(921)	-11.89%	14,230	15,489	(1,259)	-8.13%	92,935
Financing Expense	3,989	7,349	(3,360)	-45.72%	7,977	14,697	(6,720)	-45.72%	88,184
Depreciation & Amortization Expense	39,013	38,937	76	0.19%	78,026	77,875	152	0.19%	467,247
Total Expense	72,790	83,436	(10,646)	-12.76%	150,759	160,589	(9,830)	-6.12%	963,531
Net Operating Income (Loss)	(27,745)	(38,339)	10,594	-27.63%	(59,545)	(70,395)	10,850	-15.41%	(422,370)

Lakeland Housing Authority
Colton Meadow, LLLP
Balance Sheet
February 28, 2014

Assets	Liabilities and Equity
<p>Current Assets</p> <p style="padding-left: 20px;">Cash - Unrestricted 179,386</p> <p style="padding-left: 20px;">Cash - Restricted 527,721</p> <p style="padding-left: 20px;">Accounts Receivable - Tenants 6,773</p> <p style="padding-left: 20px;">Allow for Doubtful A/R - Tenants (508)</p> <p style="padding-left: 20px;">Prepaid Expense 60,438</p> <p style="padding-left: 20px;">Other Current Assets 111,702</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">Total Current Assets 885,512</p> <p style="padding-top: 20px;">Other Assets</p> <p style="padding-left: 20px;">Property & Equipment 12,156,799</p> <p style="padding-left: 20px;">Accumulated Depreciation (1,436,732)</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">10,720,067</p> <p style="padding-left: 20px;">Tax Credit and Monitoring Fees 208,695</p> <p style="padding-left: 20px;">Accumulated Amortization (44,057)</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">164,638</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">Total Other Assets 10,884,705</p> <p style="padding-top: 20px;">Total Assets</p> <p style="border-top: 1px solid black; border-bottom: 3px double black; text-align: right;">11,770,217</p>	<p>Liabilities</p> <p style="padding-left: 20px;">Current Liabilities</p> <p style="padding-left: 40px;">Accounts Payable 8,232</p> <p style="padding-left: 40px;">Tenant Security Deposits 23,350</p> <p style="padding-left: 40px;">Accrued Property Taxes 5,556</p> <p style="padding-left: 40px;">Accrued Interest Payable 15,209</p> <p style="padding-left: 40px;">Accrued Audit Fees 10,885</p> <p style="padding-left: 40px;">Due to West Lake Management 9,353</p> <p style="padding-left: 40px;">Tenant Prepaid Rent 1,123</p> <p style="padding-left: 40px;">Accrued Compensated Absences 3,456</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">Total Current Liabilities 77,164</p> <p style="padding-top: 20px;">Other Liabilities</p> <p style="padding-left: 40px;">Mortgage Note Payable 450,845</p> <p style="padding-left: 40px;">Mortgage - TCAP 1,231,424</p> <p style="padding-left: 40px;">Mortgage - FHFC 8,040,171</p> <p style="padding-left: 40px;">Mortgage - HOME 115,900</p> <p style="padding-left: 40px;">Developer Fee Payable 708,927</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">Total Other Liabilities 10,547,267</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">Total Liabilities 10,624,431</p> <p style="padding-top: 20px;">Equity</p> <p style="padding-left: 20px;">Partners' Equity 1,145,786</p> <p style="border-top: 1px solid black; border-bottom: 3px double black;">Total Equity 1,145,786</p> <p style="padding-top: 20px;">Total Liabilities and Equity</p> <p style="border-top: 1px solid black; border-bottom: 3px double black; text-align: right;">11,770,217</p>

**Lakeland Housing Authority
Colton Meadow, LLLP
Cash Flow Statement
For the Month Ended February 28, 2014**

	Unrestricted Cash	Operating Reserve	Reserve for Replacement	Tax & Insurance Escrow	Tenant Security Deposits	Total Cash
Cash Receipts						
Rental Receipts	44,653					44,653
Other Tenant Receipts	2,386				2,025	4,411
Other Cash Receipts						-
Total Cash Receipts	47,039	-	-	-	2,025	49,064
Cash Disbursements						
Administrative Expenses	9,772					9,772
Tenants Service Expenses	-					-
Utility Expense	3,875					3,875
Maintenance Expense	5,026					5,026
General Expenses	200			52,682		52,882
Financing Expenses	5,636					5,636
Total Cash Disbursements	24,509	-	-	52,682	-	77,191
Transfers	(8,056)		1,800	7,156	(900)	-
Increase (Decrease) in Cash Balance	14,474	-	1,800	(45,526)	1,125	(28,127)
Cash Balance at 1/31/14	164,912	440,827	57,600	49,670	22,225	735,234
Cash Balance at 1/31/14	179,386	440,827	59,400	4,144	23,350	707,107

Comments

- 1 General Expenses include payment of property and liability insurance premium of \$52,682.
- 2 Transfers include funding of Reserve for Replacement (\$1,800), funding of Taxes & Insurance Escrow (\$7,156) and the and forfeited security deposits (\$900).

**Lakeland Housing Authority
Bonnet Shores, LLLP
Statement of Operations
For the Two Months Ended February 28, 2014**

	Current Month				Year to Date				Annual
	Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	Budget
Rental Income	49,587	48,426	1,161	2.40%	99,084	96,852	2,232	2.30%	581,113
Other Tenant Income	1,732	1,779	(47)	-2.64%	3,224	3,558	(334)	-9.38%	21,347
Other Income	10	1	9	900.00%	10	2	8	400.00%	12
Total Revenue	51,329	50,206	1,123	2.24%	102,318	100,412	1,906	1.90%	602,472
Administrative Expense	9,998	11,479	(1,481)	-12.90%	22,150	22,958	(808)	-3.52%	137,747
Tenant Services	-	208	(208)	-100.00%	56	417	(361)	-86.56%	2,500
Utility Expense	4,221	4,433	(212)	-4.79%	8,582	8,867	(285)	-3.21%	53,200
Maintenance Expense	5,590	7,869	(2,279)	-28.96%	11,975	15,738	(3,763)	-23.91%	94,430
General Expense	9,031	8,138	894	10.98%	18,220	16,275	1,945	11.95%	97,650
Financing Expense	9,658	7,570	2,088	27.59%	19,317	15,140	4,178	27.59%	90,837
Depreciation & Amortization Expense	47,465	47,465	-	0.00%	94,930	94,930	-	0.00%	569,578
Total Expense	85,963	87,162	(1,199)	-1.38%	175,230	174,324	906	0.52%	1,045,942
Net Operating Income (Loss)	(34,634)	(36,956)	2,322	-6.28%	(72,912)	(73,912)	1,000	-1.35%	(443,470)

Lakeland Housing Authority
Bonnet Shores, LLLP
Balance Sheet
February 28, 2014

Assets	Liabilities and Equity
Current Assets Cash - Unrestricted 180,978 Cash - Restricted Deposits & Escrow 606,298 Accounts Receivable - Tenants 11,623 Allow for Doubtful A/R - Tenants (2,420) Prepaid Expense 25,563 Other Current Assets 124,165 Total Current Assets <u>946,207</u>	Liabilities Current Liabilities Accounts Payable 4,508 Tenant Security Deposits 23,125 Accrued Property Taxes 6,984 Accrued Interest Payable 95,615 Accrued Audit Fees 10,885 Due to Central Office Cost Center 405 Due to West Lake Management 9,410 Tenant Prepaid Rent 806 Accr Compensated Absences 3,456 Total Current Liabilities <u>155,194</u>
Other Assets Property & Equipment 12,873,996 Accumulated Depreciation (1,745,045) <u>11,128,951</u> Intangible Assets 288,008 Accumulated Amortization (58,622) <u>229,386</u>	Other Liabilities TCAP Mortgage 3,857,448 HOME Loan 131,028 LHA Mortgage 1,009,877 Developer Fee Payable 450,000 Total Other Liabilities <u>5,448,353</u>
Total Other Assets <u>11,358,337</u>	Total Liabilities <u>5,603,547</u>
	Equity Partners' Equity 6,700,997 Total Equity <u>6,700,997</u>
Total Assets <u><u>12,304,544</u></u>	Total Liabilities and Equity <u><u>12,304,544</u></u>

**Lakeland Housing Authority
Bonnet Shores, LLLP
Cash Flow Statement
For the Two Months Ended February 28, 2014**

	Unrestricted Cash	Operating Reserve	Reserve for Replacement	Tax & Insurance Escrow	Tenant Security Deposits	Total Cash
Cash Receipts						
Rental Receipts	48,421					48,421
Other Tenant Receipts	1,206					1,206
Other Cash Receipts	-					-
Total Cash Receipts	49,627	-	-	-	-	49,627
Cash Disbursements						
Administrative Expenses	7,509					7,509
Tenants Service Expenses	-					-
Utility Expense	612					612
Maintenance Expense	6,441					6,441
General Expenses	200					200
Financing Expenses	-					-
Total Cash Disbursements	14,762	-	-	-	-	14,762
Transfers	(8,633)	-	1,875	6,758	-	-
Increase (Decrease) in Cash Balance	26,232	-	1,875	6,758	-	34,865
Cash Balance at 1/31/14	154,746	460,095	75,000	40,245	22,325	752,411
Cash Balance at 2/28/14	180,978	460,095	76,875	47,003	22,325	787,276

Comments

1 Transfers include funding of Reserve for Replacement (\$1,875) and funding of Taxes & Insurance Escrow (\$6,758)

**Lakeland Housing Authority
West Bartow Partnership, Ltd., LLLP
Statement of Operations
For the Two Months Ended February 28, 2014**

	Current Month				Year to Date				Annual
	Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	Budget
Rental Income	72,111	66,542	5,569	8.37%	144,014	133,083	10,931	8.21%	798,500
Other Tenant Income		265	(265)	-100.00%	207	530	(323)	-60.91%	3,177
Other Income	35	86	(51)	-59.10%	225	171	54	31.45%	1,027
Total Revenue	72,146	66,892	5,254	7.85%	144,446	133,784	10,662	7.97%	802,704
Administrative Expenses	14,220	15,526	(1,306)	-8.41%	27,448	31,052	(3,604)	-11.61%	186,313
Tenants Service Expenses	-	-	-	-100.00%	4	-	4	-100.00%	-
Utility Expense	8,043	9,038	(995)	-11.01%	16,762	18,076	(1,314)	-7.27%	108,454
Maintenance Expense	4,402	11,588	(7,186)	-62.01%	11,947	23,176	(11,229)	-48.45%	139,054
General Expenses	4,484	4,511	(27)	-0.59%	9,117	9,022	95	1.06%	54,130
Financing Expenses	23,900	19,647	4,254	21.65%	47,880	39,293	8,587	21.85%	235,758
Depreciation & Amortization	41,940	41,940	-	0.00%	83,880	83,880	-	0.00%	503,280
Total Expense	96,989	102,249	(5,260)	-5.14%	197,038	204,498	(7,460)	-3.65%	1,226,989
Net Operating Income (Loss)	(24,843)	(35,357)	10,514	-29.74%	(52,592)	(70,714)	18,122	-25.63%	(424,285)

Lakeland Housing Authority
West Bartow Partnership, Ltd., LLLP
Balance Sheet
February 28, 2014

Assets	Liabilities and Equity
Current Assets Cash - Unrestricted 140,951 Cash - Restricted 423,516 Accounts Receivable - Tenants - Allow for Doubtful A/R - Tenants - Prepaid Expense 22,343 Total Current Assets <u>586,810</u>	Liabilities Accounts Payable 10,128 Tenant Security Deposits 8,350 Accrued Property Taxes 370 Accrued Interest Payable 5,999 Accrued Audit Fees 12,915 Due to West Lake Management 10,954 Tenant Prepaid Rent 430 Accr Compensated Absences 10,865 Mortgage Note Payable 3,219,038 Second Mortgage Note Payable 850,000 Third Mortgage Note Payable 394,424 Fourth Mortgage Note Payable 400,000 Note Payable - City of Bartow Impact Fees 564,621 Deferred Development Fee 1,532,882 Total Liabilities <u>7,020,976</u>
Other Assets Property & Equipment 15,099,032 Accumulated Depreciation (2,197,079) <u>12,901,953</u> Intangible Assets 535,679 Accumulated Amortization (149,271) <u>386,408</u> Total Other Assets <u>13,288,361</u>	Partners' Equity <u>6,854,195</u> Total Equity <u>6,854,195</u>
Total Assets <u><u>13,875,171</u></u>	Total Liabilities and Equity <u><u>13,875,171</u></u>

**Lakeland Housing Authority
West Bartow Partnership, Ltd., LLLP
Cash Flow Statement
For the Month Ended February 28, 2014**

	Unrestricted Cash	Operating Reserve	Reserve for Replacement	Tax & Insurance Escrow	Tenant Security Deposits	Total Cash
Cash Receipts						
Rental Receipts	71,678					71,678
Other Tenant Receipts	124					124
Other Cash Receipts		87				87
Total Cash Receipts	71,802	87	-	-	-	71,889
Cash Disbursements						
Administrative Expenses	14,690	10				14,700
Tenants Service Expenses	-					-
Utility Expense	8,457					8,457
Maintenance Expense	9,282					9,282
General Expenses	240					240
Financing Expenses	44,441					44,441
Total Cash Disbursements	77,110	10	-	-	-	77,120
Transfers	(10,419)	-	4,167	6,327	(75)	-
Increase (Decrease) in Cash Balance	(15,727)	77	4,167	6,327	(75)	(5,231)
Cash Balance at 1/31/14	156,678	252,184	112,971	39,440	8,425	569,698
Cash Balance at 2/28/14	140,951	252,261	117,138	45,767	8,350	564,467

Comments

1 Transfers include February and March funding of Reserve for Replacement (\$4,167) and Taxes & Insurance Escrow (\$6,327); and transfer of forfeited security deposit to operating account.

LAKELAND HOUSING AUTHORITY
Updated 4/14/14

		START DATE	OBLIGATION END DATE	DISTRIBUTION END DATE	AUTHORIZED	OBLIGATION 90% THRESHHOLD	OBLIGATED AMOUNT	DISBURSED	AVAILABLE BALANCE
Capital Fund Program	(HUD)								
CFP - 2011		07-15-11	08-03-13	08-02-15	562,980.00	506,682.00	532,317.00	503,394.00	59,586.00
CFP - 2012		03-12-12	03-11-14	03-11-16	327,414.00	294,672.60	297,414.00	83,119.00	244,295.00
CFP - 2013		08-09-13	09-08-15	09-08-17	251,538.00	226,384.20	102,655.00	88,591.00	162,947.00
				CFP Subtotal:	1,141,932.00	1,027,738.80	932,386.00	675,104.00	466,828.00
Replacement Housing Factor	(HUD)								
RHF - 2009(a)		09-15-09	10-29-15	07-27-17	282,108.00	253,897.20	0.00	0.00	282,108.00
RHF - 2009(b)		04-02-10	10-29-15	10-29-17	149,804.00	134,823.60	0.00	0.00	149,804.00
RHF - 2010		07-15-10	10-29-15	10-29-17	441,385.00	397,246.50	0.00	0.00	441,385.00
RHF - 2011		08-03-11	10-29-15	10-29-17	380,321.00	342,288.90	0.00	0.00	380,321.00
RHF - 2012(a)		03-12-12	10-29-15	10-29-17	185,485.00	166,936.50	0.00	0.00	185,485.00
RHF - 2012(b)		03-12-12	10-29-15	10-29-17	70,661.00	63,594.90	0.00	0.00	70,661.00
RHF - 2013		08-09-13	09-08-15	09-08-17	271,433.00	244,289.70	0.00	0.00	271,433.00
				RHF Subtotal:	1,781,197.00	1,358,787.60	0.00	0.00	1,781,197.00
HOPE VI	(HUD)	04-05-00		12-31-17	21,842,801.00		19,908,767.13	19,908,767.13	1,934,033.87
Safety & Security Grant	(HUD)	03-20-13	03-19-14	03-19-15	250,000.00	225,000.00	225,283.00	5,283.00	244,717.00
				Safety & Security Subtotal:	250,000.00	225,000.00	225,283.00	5,283.00	244,717.00
Resident Opportunities and Self Sufficiency	(HUD)								
ROSS - Family Self Sufficiency 2012		09-26-12	07-01-14		52,084.00			31,850.00	20,234.00
ROSS - Service Coordinator 2011		09-22-11	09-29-14		140,838.00			132,644.00	8,194.00
				ROSS Subtotal:	192,922.00			132,644.00	28,428.00
YouthBuild	(DOL)	06-01-11	05-31-15		997,492.00			640,945.00	356,547.00
				YouthBuild Subtotal:	997,492.00			640,945.00	356,547.00
21st Century	(DOE)	08-01-13	07-31-14		324,331.00			178,884.00	145,447.00
				21st Century Subtotal:	324,331.00			178,884.00	145,447.00

HOUSING REPORT

Housing Management

Board Report April meeting 2014

- **Public Housing (PH), Housing Choice Voucher (HCV) and West Lake Management Communities Reports**
 - Housing communities reports
 1. West Lake
 2. West Lake Addition
 3. Cecil Gober
 4. John Wright Homes
 5. Carrington Place (Formerly known as Dakota Apartments)
 6. Renaissance/Washington Ridge
 7. Villas at Lake Bonnet
 8. Colton Meadow
 9. The Manor at West Bartow
 - Housing Choice Voucher Program
 1. Intake & Occupancy Report
 2. Housing Choice Voucher report

During the month of March Carrington Place Apartments, John Wright, Cecil Gober Villas and West Lake Apartments were subject to a HUD REAC Physical Inspection.

Updates:

- The Management staff is still working in conjunction to the American Lung Association in the implementation of the smoking policy.
- The roof at the Lakeland Housing Authority was replaced.
- Security cameras were installed in the LHA main building, Carrington Place is in progress also.
- The Parking lots at West Lake Apartments were re-stripped and John Wright Apartments streets and parking lots were also re-sealed and re-stripped.
- New mulch was installed at West Lake Apartments, John Wright, Cecil Gober Villas and Carrington Place.
- We made repairs to sidewalks located at West Lake Apartments, John Wright, Cecil Gober Villas and Carrington Place.
- AMP 1 (Composed of John Wright, Cecil Gober and West Lake Apartments) and AMP 2 (Carrington Place) 2014 HUD REAC scores were 87 and 83 respectively.
- We inspected every unit, building and common areas at AMP 1 (Composed of John Wright, Cecil Gober and West Lake Apartments) and AMP 2 (Carrington Place). Additionally, we fixed, replaced and made repairs to every defective item including but not limited smoke detectors, window screens, windows, appliances, doors, fire extinguishers, toilets, faucets, etc...
- The Hampton Hills Homes homeownership plan received the final approval from HUD SAC Office.
- The SEMAP Housing Choice Voucher 2013 certification was successfully transmitted to HUD REAC office on 02/25/2014.
- The LHA website includes many new features that are now available at the www.lakelandhousing.org, the IT Manager still working on adding the housing pre-application to the website and many other great add on's.

The Housing staff is working with other departments specifically with the Resident Services Department staff to continue our successful resident programs to continue to meet our LURA requirements.

Business opportunities, we enter into contract with the Pinellas County Housing Authority to perform 132 Section 8 Housing Quality Standard unit inspections. We continue to offer in-house landscaping services to some of our communities. Our goal is to increase our clientele based and subsequently our net operating income. Furthermore, in 2014 we will start looking to add third party properties to our portfolio which will allow us to increase the bottom line and further our development activities.

Public Housing PIC Reporting Percentage

All Housing Authorities are required to submit information to HUD through the PIH Information Center (PIC). All transactions processed on the Public Housing Program are submitted on a monthly basis to PIC. HUD requires a monthly reporting rate of 95%. Below is our current reporting rate for the Public Housing program:

Effective Date	Public Housing	Date Collected
03/31/2014	99.66%	04/7/2014

Housing Choice Voucher Program **Monthly Board Report** **January 2014**

- **Tenant-Based Waitlist**

As of March 31, 2014, the Housing Choice Voucher tenant based waiting list contained one hundred fifty one (151) applicants.

- **VASH Waitlist**

As of March 31, 2014, the Veteran Affairs Supportive Housing waiting list contained three (3) applicants.

- **Project-Based Waitlist – The Manor at West Bartow**

As of March 31, 2014, Lakeland Housing Authority project-based waiting list for the Manor at West Bartow contained eleven (11) applicants.

- **Project-Based Waitlist – Villas at Lake Bonnet**

As of March 31, 2014, Lakeland Housing Authority project-based waiting list for the Villas at Lake Bonnet contained one hundred fifteen (115) applicants.

- **Project-Based Waitlist - Habitat for Humanity**

As of March 31, 2014, Lakeland Housing Authority project-based waiting list for Habitat for Humanity contained one (1) applicant.

HCV Program Information

- **Port Outs**

LHA currently has twenty one (21) port-outs in the month of March. Port outs are clients that use their voucher in another jurisdiction. The total amount of Portable HAP payment for the month of March is \$16,351.30. This includes the Admin Fee of \$775.30.

- **Port Ins**

LHA currently has one hundred seven (107) port-ins for the month of March. Port-ins are participants that transferred from another housing agency that we are billing for HAP and administrative fees.

- **Lease-up & Movers**

As of March 31, 2014, Lakeland Housing Authority issued twenty three (23) vouchers to movers. We received nine (9) Requests for Tenancy Approvals during the month of March. We processed nine (9) unit transfers, one (1) initial move-in, and two (2) port-in with a date effective in March.

- **Active Clients**

As of March 31, 2014, LHA is servicing 1,234 families on the Housing Choice Voucher program. These families include 875 regular Housing Choice Voucher holders, 44 Mainstream Disabled Housing Vouchers, 55 VASH, 114 Project-Based Vouchers, 22 Tenant Protection Program (TenPro) and 107 Port Ins.

- **EOP – End of Participation**

LHA processed five (5) EOP's with a date effective the month of March. Below are the reasons for leaving the program:

Reason	Number
Termination – Criminal	0
Termination – Unreported income and/or family composition	2
Left w/out notice	0
No longer need S/8 Assistance	2
Deceased	0
Landlord Eviction	1
Lease and/or Program Violations non-curable	0
Voucher Expired	0

- **PIC Reporting Percentage**

All Housing Authorities are required to submit information to HUD through the PIH Information Center (PIC). All transactions processed on the Housing Choice Voucher Program are submitted on a monthly basis to PIC. HUD requires a monthly reporting rate of 95%. Below is our current reporting rate for the Housing Choice Voucher program:

Effective Date	HCV	Date Collected
03/31/2014	99.83%	04/08/2014

- **General information and activities for the month of March**

- The Housing Choice Voucher Department processed one hundred seven (107) annual certifications and forty six (46) interim certifications.
- A total of one hundred sixteen (116) Housing Quality Standards (HQS) inspections were conducted during this month.

RECEPTION MONTHLY REPORT 2014

	VISITOR'S COUNT	RFTA	REQUEST TO LIST PROPERTY	INTERIM CHANGE	STAMPED MAIL
January	287	8	23	23	2068
February	445	15	24	54	2140
March	363	9	3	52	2472



Reports from the Communities March 2014

Communities

1. West Lake
2. West Lake Addition
3. Cecil Gober
4. John Wright Homes
5. Carrington Place (Formerly known as Dakota Apartments)
6. Renaissance/Washington Ridge
7. Villas at Lake Bonnet
8. Colton Meadow
9. The Manor at West Bartow

Please follow the sequence above. Figures are as of March 31, 2014.

Item	WestLake	WestLake Addition	Cecil Gober	John Wright	Carrington Place	Renaissance	Villas Lake Bonnet	Colton Meadow	Manor at West Bartow
Occupancy %	99%	99%	98%	100%	100%	98%	100%	100%	100%
Vacant units	1	1	2	0	0	3	0	0	0
Annual Turnover rate %	1%	1%	2%	0%	0%	2%	0%	0%	0%
Current rents:									
1 bedroom	387	425	481	N/A	N/A	613	N/A	N/A	699
2 bedrooms	443	508	N/A	526	736	736	627	627	801
3 bedrooms	543	576	N/A	579	850	850	709	709	N/A
4 bedrooms	581	N/A	N/A	N/A	949	949	N/A	780	N/A
5 bedrooms	N/A	N/A	N/A	N/A	1047	N/A	N/A	N/A	N/A
Unit inspections	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Building inspections	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Vegetation trimmed	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Security issues (Insurance claims)	No	No	No	No	No	No	No	No	No
Management referrals (Late rent notices)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Number of Annual	10	2	3	0	0	37	27	13	7

Certifications done									
Newsletter distributed	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Community Manager's Name	Vanessa C. Johnson	Vanessa C. Johnson	Vanessa C. Johnson	Vanessa C. Johnson	Kasandra Davis	Kasandra Davis	Jennifer Robinson	Jennifer Robinson	Jennifer Robinson
Comments	Monthly residents meeting.	Monthly residents meeting.	Monthly residents meeting, Health Fair and movie day.	Monthly residents meeting and free tax returns.	Monthly resident meeting, weekly activities for children and a senior outing.	Health Screenings, movie day, birthday celebrations, resident meetings and daily feeding. Filed trip, and art classes for kids.	Monthly residents meetings and Tutoring: Weekly; each Wednesday from 4pm to 6pm	Monthly residents meetings and Tutoring: Weekly; each Wednesday from 4pm to 6pm. Health Fair.	Monthly residents meeting and community yard sale, bingo daily, Field trip, craft and movie night and Dinner and brunch.

By: Carlos R. Pizarro, Director of Housing

DEVELOPMENT REPORT

I. **Authority-Wide Updates**

Section 3 and M/WBE: During this reporting period staff discovered that there was an error within last month's Section 3 and M/WBE report. State Alarm, Inc. was shown as an M/WBE firm. As the contract amount for State Alarm, Inc. is \$275,056, the correction will have a significant impact on LHA's M/WBE percentages. Additionally, LHA entered into one agreement and one task order during this reporting period. The following is a summary of the agreements/task orders:

- Developed an agreement with **Waller Construction, Inc.** to *Repair* (the fire and water damage on the first floor of) *the Manor at Washington Ridge* with a not-to-exceed value of \$20,800
- Issued Task Order 04 to **Boggs Engineering, LLC.** for *Drainage Plans for LHA Offices* for a not-to-exceed amount of \$2,500

The reclassification of State Alarm, Inc. and execution of the above referenced documents has had the following effect on LHA's Section 3 and M/WBE percentages:

- The amount of work contracted to outside vendors by LHA, or its affiliates, **"increased"** from \$785,249 to **\$808,549**.
- The total dollar volume of work contracted to M/WBE firms **"decreased"** from \$507,704 to **\$232,648**. This equates to 29% of the total dollar volume contracted by LHA.
- Twelve (12) of the 47 contracts are with M/WBE firms. This represents 26% of the contracts.
- Three (3) of the 47 contracts are with Section 3 Business Concerns; which represents approximately 6% of the contracts.
- Three (3) Section 3 Hires have been employed as part of LHA's existing contracts.

Green Physical Needs Assessment (GPNA): On December 20, 2013, LHA received the final GPNA reports from Clampett Industries, LLC d.b.a. EMG Holdings, LLC (EMG). On March 17, 2014, EMG submitted the final invoice in the amount of \$7,783. Additionally, staff received the closeout documents on March 31, 2014. LHA mailed the final payment to EMG on April 15, 2014. The project is now officially closed out.

Lake Ridge Homeowners Association: Staff continued to manage the operations of the association. Current projects include: working in conjunction with West Lake Management to resolve parking and trespassing issues in the alley way between the Lake Ridge homes and the Lake Ridge rental properties and addressing and resolving the delinquent HOA fees. The HOA meeting occurred on Tuesday, March 25, 2014 at the Lake Ridge Center. Commissioner Phillip Walker and Cindy Sharp, the Lake Ridge Neighborhood Watch Representative, attended the meeting. The Board of Directors of the Renaissance Master Association met on March 31 2014 and April 10, 2014 respectively.

Capital Fund Awards: LHA received \$341,004 from the P-grant and \$185,710 in from the R-grant for CFP 2014. Staff prepared the Capital Fund 5 Year Action Plan for fiscal

years (FY) 2014 – 2018. Staff submitted three originals of the signed ACC Amendments and Capital Fund 5 Year Action Plan to the Department of Housing and Urban Development (HUD) by the April 15, 2014 deadline. According to the FY 2014 CFP timeline, HUD will execute the amendments by May 13, 2014; which will allow public housing authorities to start obligating the funds.

LHA Portfolio

Arbor Manor

- On April 7, 2014, Kolter Acquisition, LLC (Kolter) submitted an agreement for the purchase and sale of the 17.3-acre site. The offer was for approximately \$1.3 million. Kolter included a copy of their appraisal with the offer. As there is a substantial difference between the two appraisals, staff analyzed assumptions contained within both appraisals. Additionally, staff worked with outside counsel to revise the agreement. Staff forwarded the proposed revisions to Kolter on April 15, 2014. As part of the transmission, staff provided Kolter with an electronic copy of the LHA appraisal from September 2013 and requested that Kolter provide a justification for the lower market value.

Cecil Gober

- Aging-In-Place Design: The Stop Work Order dated July 11, 2013 remains in effect. There are no new items to report.
- Aging-In-Place Modernization: There are no updates to provide for this item. This item will remain “On Hold” until revisions to the design are completed.
- Tax Credit Application: Staff reviewed Request for Application (RFA) 2014-106 for PHA Revitalization of Affordable Housing Developments. Florida Housing Finance Corporation (FHFC) issued the RFA on April 4, 2014. Applicants must submit proposals by no later than May 7, 2014. Leveraging with non-FHFC resources is a key component of the application. Additionally, total development costs are limited to \$138,900/unit for rehabilitation units versus the \$165,900/unit allowed for new construction. As the Greens Physical Needs Assessment (GPNA) for Cecil Gober does not support demolition of the property, the project would have to be submitted via the rehabilitation category. Accordingly, total development costs (TDC) for Cecil Gober cannot exceed \$5.1 million. Based upon a TDC of \$5.1 million, construction costs must be capped at \$2.3 million so that soft costs associated with tax credits can be funded. Additionally, the construction budget must be enough to fund correction of all deficiencies listed within the GPNA as well as rehabilitate the property to meet FHFC’s minimum design standards.

As the architect anticipates that approximately \$1.5 million will be needed to renovate the interiors and the site improvements still need to be designed, staff recommends that LHA issue the architect of record a “Resume Work Order”. Once the design is complete and the architect provides a control estimate for the project,

April 2014

staff will be better able to determine whether or not it will be more cost effective to rehabilitate the property with tax credits or perform a modernization with public housing funds. Consequently, staff recommends that LHA not submit a proposal for RFA 2014-106.

Hampton Hills

- Homeownership Plan: On March 28, 2014, LHA received the fully executed Implementing Agreement from the Special Application Center. Staff can now commence implementation of the approved Homeownership Plan.

John Wright

- On March 18, 2014, Campolong Enterprise dba DH Striping Company mobilized to re-strip the parking lot. All work is now complete. Staff is in the process of closing out the project and issuing final payment.

LHA Administration Building

- Reroofing Project: Professional Roof Systems, Inc. (PRS) mobilized on March 10, 2014. PRS completed all work associated with reroofing the building on April 10, 2014. Staff is in the process of closing out the project and issuing final payment.

Westlake

- Fiscal Year 2012 Capital Fund Emergency Safety and Security Program: State Alarm, Inc. mobilized the week of March 3rd. State Alarm, Inc. is still in the process of installing video surveillance equipment. Staff anticipates that all work associated with this contract will be completed by May 30, 2014.
- Redevelopment of Westlake: Staff did not perform any activities related to this task during this reporting period.
- Tax Credit Application: There has been no change in the status of the application for Twin Lakes. To recap, on Tuesday, January 14, 2014, a representative from the Florida Housing Coalition emailed LHA staff to verify whether or not the authority still planned to proceed with the Twin Lakes project. Specifically, Twin Lakes received a Predevelopment Loan Program (PLP) Loan in July 2012. The loan has to be repaid in July 2015. Since PLP loans are typically repaid at the financial closing, a tax credit application would need to be submitted for Twin Lakes during calendar year 2014. Otherwise, it will not be feasible to utilize the funds and have them repaid by the July 2015 deadline. Accordingly, time is of the essence in determining whether or not to utilize the loan.

Williamstown

- Staff did not perform any activities related to Williamstown during this reporting period.

II. Mixed Finance Developments

- Taxes: There are no updates related to taxes this reporting period.

Colton Meadow

- There are no updates to report for Colton Meadow this reporting period.

Carrington Place (formerly Dakota Park)

- Fiscal Year 2012 Capital Fund Emergency Safety and Security Program: Please refer to the narrative for Westlake located on Page 3 of the board report for Real Estate Planning and Development.

Renaissance

- FY 1999 HOPE VI Funds: The status of the 1999 HOPE VI funds remains unchanged. However during the March 19, 2014 conference call with the Miami Field Office, meeting participants discussed that there was \$844,696 in existing HOPE VI expenses that LHA never invoiced HUD. As part of the meeting, staff agreed to submit the expenses with backup documentation to the Miami Field Office for review. If the Miami Field Office determines that these expenditures are allowable by HOPE VI guidelines, HUD will reimburse the expenses. As there is not enough HOPE VI funds to develop 12 public housing units at Renaissance and reimburse LHA up to \$844,696 in post HOPE VI expenditures, LHA would withdraw the Development Proposal for the 12 units. On April 11, 2014, staff submitted backup documentation for \$527,232 of the HOPE VI expenditures (Calendar Years 2007 and 2008). Staff presently cannot access \$242,272 of the expenditures because it is stored within Lindsey, LHA's financial management software prior to the Yardi conversion. Staff continues to work with representatives from Lindsey to extract the Calendar Year 2006 HOPE VI expenses. Staff is also reviewing the balance of \$75,191 to determine whether or not this is allowable by the grant.
- Intersection of N. Florida Avenue and W. Tenth Street: Board approval of Resolution Number 14-1377 allowed LHA to enter into the sales and purchase agreement with Marketplace Development, LLC. The agreement was executed on March 25, 2014.

The Manor at West Bartow

- Sinkhole and Mold Coverage: Staff continued to work with representatives from AJ Gallagher to obtain insurance coverage for the property that complies with FHFC's new requirements for sinkhole and mold coverage. The new coverage commenced on April 21, 2014.

Villas at Lake Bonnet

- Staff did not perform any activities related to Villas at Lake Bonnet during this reporting period.

Magnolia Pointe

- Staff did not perform any activities related to Magnolia Pointe during this reporting period.

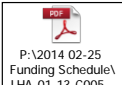


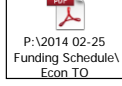

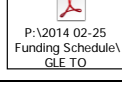


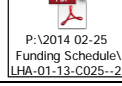
Capital Fund Program Expenditure Summary

As of February 25, 2014

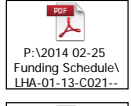
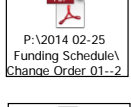
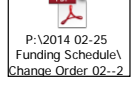

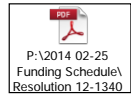

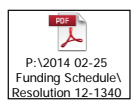

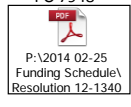


Capital Fund Program										
Item #	Funding Source	Revised Budget Amount	Amount Obligated	Balance To Obligate	% Obligated	Obligation Deadline	Amount Expended	% Expended	Balance To Expend	Disbursement Deadline
1	CFP 2009	\$640,879.00	\$640,879.00	\$0.00	100%	9/14/2011	\$643,326.14	100%	-\$2,447.14	9/14/2013
2	CFP 2010	\$639,073.00	\$639,073.00	\$0.00	100%	7/14/2012	\$639,072.79	100%	\$0.21	7/14/2014
3	CFP 2011	\$562,980.00	\$532,317.00	\$30,663.00	95%	8/2/2013	\$503,394.01	89%	\$59,585.99	8/2/2015
4	CFP 2012	\$327,414.00	\$297,414.00	\$30,000.00	91%	3/11/2014	\$96,071.19	29%	\$231,342.81	3/11/2016
5	CFP 2012 - Safety & Security	\$250,000.00	\$225,283.38	\$24,716.62	90%	3/19/2014	\$0.00	0%	\$250,000.00	3/19/2015
6	CFP 2013	\$251,538.00	\$102,655.32	\$148,882.68	41%	9/8/2015	\$60,836.51	24%	\$190,701.49	9/8/2017
Totals		\$2,671,884.00	\$2,437,621.70	\$234,262.30	91%		\$1,942,700.64	73%	\$729,183.36	

Replacement Housing Factor Funds										
Item #	Funding Source	Revised Budget Amount	Amount Obligated	Balance To Obligate	% Obligated	Obligation Deadline	Amount Expended	% Expended	Balance To Expend	Disbursement Deadline
1	FL14R011502-09	\$282,108.00	\$0.00	\$282,108.00	0%	10/29/2015	\$0.00	0%	\$282,108.00	7/29/2017
2	FL14R011504-09	\$149,804.00	\$0.00	\$149,804.00	0%	10/29/2015	\$0.00	0%	\$149,804.00	10/29/2017
3	FL14R011502-10	\$441,385.00	\$0.00	\$441,385.00	0%	10/29/2015	\$0.00	0%	\$441,385.00	10/29/2017
4	FL14R011502-11	\$380,321.00	\$0.00	\$380,321.00	0%	10/29/2015	\$0.00	0%	\$380,321.00	10/29/2017
5	FL14R011501-12	\$185,485.00	\$0.00	\$185,485.00	0%		\$0.00	0%	\$185,485.00	
6	FL14R011502-12	\$70,661.00	\$0.00	\$70,661.00	0%	10/29/2015	\$0.00	0%	\$70,661.00	10/29/2017
7	FL14R011501-13	\$208,904.00	\$0.00	\$208,904.00	0%	9/8/2015	\$0.00	0%	\$208,904.00	9/8/2017
8	FL14R011502-13	\$62,529.00	\$0.00	\$62,529.00	0%	9/8/2015	\$0.00	0%	\$62,529.00	9/8/2017
Totals		\$1,781,197.00	\$0.00	\$1,781,197.00	0%		\$0.00	0%	\$1,781,197.00	

LAKELAND HOUSING AUTHORITY
Development and Modernization Uses
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Item #	Property	Vendor	Contract Information							Payment Information					Balance Remaining	
			Contract Number	Contract Date	Description	Contract Amount	Sources of Funds	Amount	Change Orders/ Amendments	Contract Total	Payments	Split Payment (Yes/No)	Payment Amount	Funding Source		Amount Expended
1	Cecil Gober	Robert Reid Wedding Architects	LHA 01-13-C005-01  P:\2014 02-25 Funding Schedule\ LHA-01-13-C005--  P:\2014 02-25 Funding Schedule\ RRW TO #01.pdf	4/17/2013	Aging-In-Place Design	\$ 47,227.50	See Below CFP 2009 CFP 2010 CFP 2011 CFP 2012 CFP 2013	See Below \$ 6,005.00 \$ 7,898.75 \$ 12,626.75 \$ 9,437.93 \$ 11,259.07	\$ -	\$ 47,227.50	See Below Pay App #1 Pay App #2 Pay App #3 Pay App #4	No Yes No No	\$ 3,002.50 See Below \$ 3,002.50 \$ 7,898.75 \$ 7,070.25 \$ 4,713.50 \$ 843.00	CFP 2009 CFP 2009 CFP 2010 CFP 2011 CFP 2011 CFP 2011	\$ 26,530.50	\$ 20,697.00
2	Cecil Gober	ECON	LHA 01-13-C009-01  P:\2014 02-25 Funding Schedule\ LHA-01-13-C009  P:\2014 02-25 Funding Schedule\ Econ TO	5/13/2013	ALTA Survey	\$ 5,020.00	CFP 2009	\$ 5,020.00	\$ -	\$ 5,020.00	Invoice 33223	No	\$ 5,020.00	CFP 2009	\$ 5,020.00	\$ -
3	LHA Headquarters Building	GLE	LHA 01-13-C012-01  P:\2014 02-25 Funding Schedule\ LHA-01-13-C012--  P:\2014 02-25 Funding Schedule\ GLE TO		Air Quality and Asbestos Survey	\$ 1,541.26	CFP 2009	\$ 1,541.26	\$ -	\$ 1,541.26	Invoice 1305119	No	\$ 1,541.26	CFP 2009	\$ 1,541.26	\$ -
4	Cecil Gober	TBD	TBD		Aging-In-Place Upgrades											
5	Cecil Gober	TBD	TBD		Demolition Design Documents			See Below								
6	Authority-Wide	Clampett Industries, LLC d./b./a. EMG	LHA 01-13-C024  P:\2014 02-25 Funding Schedule\ LHA-01-13-C024--	6/18/2013	GPNA	\$ 38,916.51	See Below CFP 2012 CFP 2013	See Below \$ 20,000.00 \$ 18,916.51	\$ -	\$ 38,916.51	See Below Pay App #1 Pay App #2 Pay App #3 Pay App #4	See Below No Yes No No	See Below \$ 16,673.24 See Below \$ 3,326.76 \$ 4,493.43 \$ 6,639.78 \$ 7,783.30	See Below CFP 2012 CFP 2012 CFP 2013 CFP 2013 CFP 2013	\$ 38,916.51	\$ -
7	Westlake	R.I.G. Construction and Roofing	LHA 01-13-C026  P:\2014 02-25 Funding Schedule\ LHA-01-13-C026--	10/24/2013	Re-roofing various buildings	\$ 54,725.00	CFP 2013	\$ 54,725.00	\$ -	\$ 54,725.00	See Below Pay App #1 Pay App #2	See Below No No	See Below \$ 15,930.00 \$ 15,990.00	See Below CFP 2013 CFP 2013	\$ 31,920.00	\$ 22,805.00
8	Westlake	Reeves Building and Plumbing Contractor, Inc.	LHA 01-13-C025  P:\2014 02-25 Funding Schedule\ LHA-01-13-C025--2	7/18/2013	Re-roofing of Building #20	\$ 6,890.00	CFP 2011	\$ 6,890.00	\$ -	\$ 6,890.00	Pay App #1	No	\$ 6,890.00	CFP 2011	\$ 6,890.00	\$ -



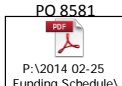
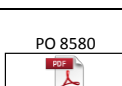
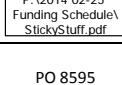
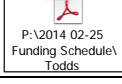


LAKELAND HOUSING AUTHORITY
Development and Modernization Uses
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Item #	Property	Vendor	Contract Information							Payment Information					Balance Remaining	
			Contract Number	Contract Date	Description	Contract Amount	Sources of Funds	Amount	Change Orders/Amendments	Contract Total	Payments	Split Payment (Yes/No)	Payment Amount	Funding Source		Amount Expended
9	Dakota Park (Carrington Place)	Paintsmart USA, Inc.	LHA 01-13-C021  P:\2014 02-25 Funding Schedule\LHA-01-13-C021--  P:\2014 02-25 Funding Schedule\Change Order 01--2  P:\2014 02-25 Funding Schedule\Change Order 02--2	4/17/2013	Exterior Paint	\$ 14,900.00	See Below CFP 2012 Replacement Reserves	See Below \$ 17,500.00 \$ 13,500.00	\$ 16,100.00	\$ 31,000.00	See Below Pay App #1 Pay App #2	See Below Yes No	See Below \$ 14,900.00 \$ 2,600.00 \$ 13,500.00	CFP 2012 CFP 2012 Reserves	\$ 31,000.00	\$ -
10	Property 50 Legal Expenses	Saxon Gilmore Carraway and Gibbons	LHA 01-11-C-009  P:\2014 02-25 Funding Schedule\LHA-01-11-C-009--	3/22/2011	Invoices from 5/24/2013	\$ 863.00	CFP 2009	\$ 863.00	\$ -	\$ 863.00	Monthly Invoices	No	\$ 863.00	CFP 2009	\$ 863.00	\$ -
11	Cecil Gober	Beachfront Community Outreach, Inc.	PO 8584	3/8/2013	Invoice 1309	\$ 1,999.00	CFP 2009	\$ 1,999.00	\$ -	\$ 1,999.00	Invoice 1309	No	\$ 1,999.00	CFP 2009	\$ 1,999.00	\$ -
12		Lowes		6/10/2013 6/13/2013		\$ 1,818.32 \$ 628.78	CFP 2009 CFP 2009	\$ 1,818.32 \$ 628.78	\$ - \$ -	\$ 1,818.32 \$ 628.78		No No	\$ 1,818.32 \$ 628.78	CFP 2009 CFP 2009	\$ 1,818.32 \$ 628.78	\$ - \$ -
13	Maintenance Vehicle	Hub City Ford Mercury, Inc.	Resolution 12-1340 PO 7591  P:\2014 02-25 Funding Schedule\Resolution 12-1340  P:\2014 02-25 Funding Schedule\Ford F150 Van.pdf	1/29/2013	2013 Ford Econoline Cargo Van E-150	\$ 15,799.00	See Below CFP 2010 CFP 2011	See Below \$ 8,967.22 \$ 6,831.78	\$ -	\$ 15,799.00	See Below Invoice	See Below Yes	See Below \$ 8,967.22 \$ 6,831.78	CFP 2010 CFP 2011	\$ 15,799.00	\$ -
14	Maintenance Vehicle	Hub City Ford Mercury, Inc.	Resolution 12-1340 PO 7949  P:\2014 02-25 Funding Schedule\Resolution 12-1340  P:\2014 02-25 Funding Schedule\Ford F150 Pickup-2	2/21/2013	2013 Ford F-150 (2 total)	\$ 28,998.00	CFP 2011	\$ 28,998.00	\$ -	\$ 28,998.00	Invoice	No	\$ 28,998.00	CFP 2011	\$ 28,998.00	\$ -
15	Maintenance Vehicle	Hub City Ford Mercury, Inc.	Resolution 12-1340 PO 7948  P:\2014 02-25 Funding Schedule\Resolution 12-1340  P:\2014 02-25 Funding Schedule\Ford Transit	5/10/2013	2013 Ford Transit Connect Wagon	\$ 20,399.00	CFP 2011	\$ 20,399.00	\$ -	\$ 20,399.00	Invoice	No	\$ 20,399.00	CFP 2011	\$ 20,399.00	\$ -
16	John Wright	Gametime	PO 8050  P:\2014 02-25 Funding Schedule\GameTime.pdf	12/13/2012	Playground Equipment	\$ 14,760.59	CFP 2011	\$ 14,760.59	\$ -	\$ 14,760.59	Invoice	No	\$ 14,760.59	CFP 2011	\$ 14,760.59	\$ -
17	Westlake	Raybro Electric Supplies Home Depot Credit Services Raybro Electric Supplies Raybro Electric Supplies Raybro Electric Supplies Raybro Electric Supplies Raybro Electric Supplies		1/30/2013 2/1/2013 2/8/2013 2/14/2013 2/19/2013 2/25/2013 3/1/2013 3/1/2013	Panel Boxes Panel Boxes Panel Boxes Panel Boxes Panel Boxes Panel Boxes Panel Boxes	\$ 12,925.10	CFP 2011 CFP 2011 CFP 2011 CFP 2011 CFP 2011 CFP 2011 CFP 2011 CFP 2011	\$ 282.41 \$ 285.42 \$ 27.28 \$ 57.60 \$ 322.14 \$ 331.47 \$ 89.83 \$ 325.21	\$ -	\$ 12,925.10	Invoices	No	\$ 12,925.10	CFP 2011 CFP 2011 CFP 2011 CFP 2011 CFP 2011 CFP 2011 CFP 2011 CFP 2011	\$ 12,925.10	\$ -

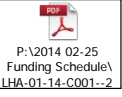
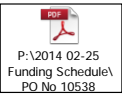
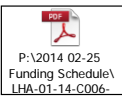
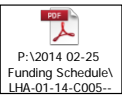

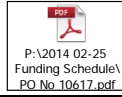
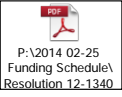
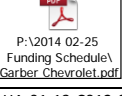

LAKELAND HOUSING AUTHORITY
Development and Modernization Uses
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Item #	Property	Vendor	Contract Information							Payment Information					Balance Remaining	
			Contract Number	Contract Date	Description	Contract Amount	Sources of Funds	Amount	Change Orders/ Amendments	Contract Total	Payments	Split Payment (Yes/No)	Payment Amount	Funding Source		Amount Expended
		Raybro Electric Supplies		3/6/2013	Panel Boxes		CFP 2011	\$ 78.40						CFP 2011		
		Raybro Electric Supplies		3/6/2013	Panel Boxes		CFP 2011	\$ 30.47						CFP 2011		
		Raybro Electric Supplies		3/7/2013	Panel Boxes		CFP 2011	\$ 22.68						CFP 2011		
		Raybro Electric Supplies		3/7/2013	Panel Boxes		CFP 2011	\$ 17.17						CFP 2011		
		Raybro Electric Supplies		3/11/2013	Panel Boxes		CFP 2011	\$ 55.31						CFP 2011		
		Raybro Electric Supplies		3/19/2013	Panel Boxes		CFP 2011	\$ 38.12						CFP 2011		
		Raybro Electric Supplies		3/19/2013	Panel Boxes		CFP 2011	\$ 77.21						CFP 2011		
		Raybro Electric Supplies		3/19/2013	Panel Boxes		CFP 2011	\$ 425.27						CFP 2011		
		Raybro Electric Supplies		3/21/2013	Panel Boxes		CFP 2011	\$ 11.66						CFP 2011		
		Raybro Electric Supplies		3/21/2013	Panel Boxes		CFP 2011	\$ 249.71						CFP 2011		
		Raybro Electric Supplies		3/26/2013	Panel Boxes		CFP 2011	\$ 33.27						CFP 2011		
		Raybro Electric Supplies		4/1/2013	Panel Boxes		CFP 2011	\$ 11.64						CFP 2011		
		Raybro Electric Supplies		4/1/2013	Panel Boxes		CFP 2011	\$ 78.62						CFP 2011		
		Raybro Electric Supplies		4/1/2013	Panel Boxes		CFP 2011	\$ 8.32						CFP 2011		
		Raybro Electric Supplies		4/3/2013	Panel Boxes		CFP 2011	\$ 128.25						CFP 2011		
		Raybro Electric Supplies		4/3/2013	Panel Boxes		CFP 2011	\$ 70.00						CFP 2011		
		Raybro Electric Supplies		4/17/2013	Panel Boxes		CFP 2011	\$ 55.00						CFP 2011		
		Raybro Electric Supplies		4/17/2013	Panel Boxes		CFP 2011	\$ 149.19						CFP 2011		
		Raybro Electric Supplies		4/29/2013	Panel Boxes		CFP 2011	\$ 22.20						CFP 2011		
		Raybro Electric Supplies		5/7/2013	Panel Boxes		CFP 2011	\$ 6.31						CFP 2011		
		Raybro Electric Supplies		5/13/2013	Panel Boxes		CFP 2011	\$ 13.20						CFP 2011		
		Raybro Electric Supplies		5/20/2013	Panel Boxes		CFP 2011	\$ 106.37						CFP 2011		
		Raybro Electric Supplies		5/22/2013	Panel Boxes		CFP 2011	\$ 15.58						CFP 2011		
		Raybro Electric Supplies		5/22/2013	Panel Boxes		CFP 2011	\$ 20.10						CFP 2011		
		Raybro Electric Supplies		5/29/2013	Panel Boxes		CFP 2011	\$ 56.88						CFP 2011		
		Raybro Electric Supplies		5/29/2013	Panel Boxes		CFP 2011	\$ 85.32						CFP 2011		
		Raybro Electric Supplies		5/29/2013	Panel Boxes		CFP 2011	\$ 137.49						CFP 2011		
		Raybro Electric Supplies		9/3/2013	Panel Boxes		CFP 2011	\$ 7,269.90						CFP 2011		
		Raybro Electric Supplies		9/3/2013	Panel Boxes		CFP 2011	\$ 1,930.10						CFP 2011		


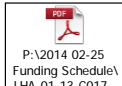

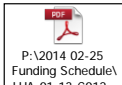
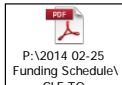




LAKELAND HOUSING AUTHORITY
Development and Modernization Uses
February 25, 2014

Item #	Property	Vendor	Contract Information								Payment Information					Balance Remaining
			Contract Number	Contract Date	Description	Contract Amount	Sources of Funds	Amount	Change Orders/ Amendments	Contract Total	Payments	Split Payment (Yes/No)	Payment Amount	Funding Source	Amount Expended	
18	John Wright	Smithbilt Industries, Inc.	PO 8321  P:\2014 02-25 Funding Schedule\ Smithbilt.pdf	1/23/2013	Shed for Storage	\$ 2,020.00	CFP 2011	\$ 2,020.00	\$ -	\$ 2,020.00	Invoice	No	\$ 2,020.00	CFP 2011	\$ 2,020.00	\$ -
19	Administration Building	Turley Roofing	PO 9813  P:\2014 02-25 Funding Schedule\ Turley.pdf	8/29/2013	Repair Roof Leaks	\$ 983.00	CFP 2011	\$ 983.00	\$ -	\$ 983.00	Invoice	No	\$ 983.00	CFP 2011	\$ 983.00	\$ -
20	Lake Ridge Community Building	J.A. Perkins Heating and Cooling	PO 8581  P:\2014 02-25 Funding Schedule\ JA Perkins.pdf	3/6/2013	Replace 10 ton air handler	\$ 5,800.00	CFP 2011	\$ 5,800.00	\$ -	\$ 5,800.00	Invoice	No	\$ 5,800.00	CFP 2011	\$ 5,800.00	\$ -
21	Maintenance Vehicles	StickyStuff Inc.	PO 8580  P:\2014 02-25 Funding Schedule\ StickyStuff.pdf	3/6/2013	Logos for Maintenance Vehicles	\$ 157.20	CFP 2011	\$ 157.20	\$ -	\$ 157.20	Invoice	No	\$ 157.20	CFP 2011	\$ 157.20	\$ -
22	Maintenance Vehicles	Todds Motortown	PO 8595  P:\2014 02-25 Funding Schedule\ Todds	3/7/2013	Bed Liners and Tool Boxes for (2) 2013 F-150 Trucks	\$ 1,624.00	CFP 2011	\$ 1,624.00	\$ -	\$ 1,624.00	Invoice	No	\$ 1,624.00	CFP 2011	\$ 1,624.00	\$ -
23	Emma Turner	Heritage Networking, Inc.	PO 8636  P:\2014 02-25 Funding Schedule\ Heritage	3/13/2013	Installation of (2) data lines and (1) fax line	\$ 1,194.00	CFP 2011	\$ 1,194.00	\$ -	\$ 1,194.00	Invoice	No	\$ 1,194.00	CFP 2011	\$ 1,194.00	\$ -
24	Maintenance Vehicles	StickyStuff Inc.	PO 8997  P:\2014 02-25 Funding Schedule\ StickyStuff PO	5/2/2013	Logos and numbers for vehicles	\$ 60.00	CFP 2011	\$ See Below \$ 35.00 \$ 25.00	\$ -	\$ 60.00	Invoice	No	\$ 60.00	CFP 2011	\$ 60.00	\$ -
25	Calendar Year 2013 Adjustments	Not Applicable	N/A	See Below 6/30/2013 6/30/2013 6/30/2013 6/30/2013	See Below Fund Transfer Fund Transfer Fund Transfer Fund Transfer	\$ -	CFP 2009 CFP 2009 CFP 2010 CFP 2011	\$ 426.00 \$ 7,492.00 \$ (7,492.00) \$ (426.00)	\$ -	\$ -	See Below Adjustment Adjustment Adjustment Adjustment	See Below No No No No	\$ - \$ 426.00 \$ 7,492.00 \$ (7,492.00) \$ (426.00)	CFP 2009 CFP 2009 CFP 2010 CFP 2011	\$ - \$ - \$ - \$ -	\$ -
26	Calendar Year 2012 Expenditures	Various Contractors	Various Contracts and Purchase Orders	Various Dates	See Attached Backup	\$ 271,962.13	See Below CFP 2009 CFP 2010 CFP 2011 CFP 2012 CFP 2013	See Below \$ 37,605.36 \$ 107,968.88 \$ 124,707.97 \$ 1,679.92 \$ -	\$ -	\$ 271,962.13	See Below Various Payments Various Payments Various Payments Various Payments Various Payments	See Below No No No No No	See Below \$ 37,605.36 \$ 107,968.88 \$ 124,707.97 \$ 1,679.92 \$ -	See Below CFP 2009 CFP 2010 CFP 2011 CFP 2012 CFP 2013	\$ 271,962.13	\$ -
27	Calendar Year 2011 Expenditures	Various Contractors	Various Contracts and Purchase Orders	Various Dates	See Attached Backup	\$ 726,184.04	See Below CFP 2009 CFP 2010 CFP 2011 CFP 2012 CFP 2013	See Below \$ 101,539.72 \$ 360,801.70 \$ 263,842.62 \$ - \$ -	\$ -	\$ 726,184.04	See Below Various Payments Various Payments Various Payments Various Payments Various Payments	See Below No No No No No	See Below \$ 101,539.72 \$ 360,801.70 \$ 263,842.62 \$ - \$ -	See Below CFP 2009 CFP 2010 CFP 2011 CFP 2012 CFP 2013	\$ 726,184.04	\$ -
28	Calendar Year 2010 Expenditures	Various Contractors	Various Contracts and Purchase Orders	Various Dates	See Attached Backup	\$ 639,315.94	See Below CFP 2009 CFP 2010 CFP 2011 CFP 2012 CFP 2013	See Below \$ 478,387.70 \$ 160,928.24 \$ - \$ - \$ -	\$ -	\$ 639,315.94	See Below Various Payments Various Payments Various Payments Various Payments Various Payments	See Below No No No No No	See Below \$ 478,387.70 \$ 160,928.24 \$ - \$ - \$ -	See Below CFP 2009 CFP 2010 CFP 2011 CFP 2012 CFP 2013	\$ 639,315.94	\$ -
29	LHA Administration Building	Professional Roof Systems, Inc.	LHA-01-14-C002  P:\2014 02-25 Funding Schedule\ LHA-01-14-C002--2	2/4/2014	Roof Repairs	\$ 37,400.00	See Below CFP 2012 CFP 2013	See Below \$ 35,820.26 \$ 1,579.74	\$ -	\$ 37,400.00				See Below CFP 2012 CFP 2013		\$ 37,400.00

LAKELAND HOUSING AUTHORITY
Development and Modernization Uses
February 25, 2014

Item #	Property	Vendor	Contract Information							Payment Information					Balance Remaining	
			Contract Number	Contract Date	Description	Contract Amount	Sources of Funds	Amount	Change Orders/Amendments	Contract Total	Payments	Split Payment (Yes/No)	Payment Amount	Funding Source		Amount Expended
30	Hampton Hills	Reeves Building and Plumbing Contractor, Inc.	LHA-01-14-C001  P:\2014 02-25 Funding Schedule\LHA-01-14-C001-2	1/16/2014	Kitchen Restoration	\$ 9,975.00	CFP 2013	\$ 9,975.00	\$ -	\$ 9,975.00				CFP 2013		\$ 9,975.00
31	Westlake	Richard Hampton Electric LLC	PO #10538  P:\2014 02-25 Funding Schedule\PO No 10538	12/10/2013	Electrical Panel Upgrades	\$ 5,400.00	CFP 2012	\$ 5,400.00	\$ -	\$ 5,400.00				CFP 2012		\$ 5,400.00
32	See Below Dakota Park Westlake The Manor at Washington Ridge LHA Administration Building	State Alarm Inc.	LHA-01-14-C006  P:\2014 02-25 Funding Schedule\LHA-01-14-C006-	2/25/2014	Multisite Remote Video Surveillance System	\$ 275,056.00	See Below CFP 2012 E Grant CFP 2012 E Grant CFP 2012 CFP 2012	See Below \$ 62,764.10 \$ 162,519.28 \$ 21,668.78 \$ 28,103.84	\$ -	\$ 275,056.00				See Below		\$ 275,056.00
33	Westlake	Stripe A Lot of America II, Corp.	LHA-01-14-C005  P:\2014 02-25 Funding Schedule\LHA-01-14-C005--	2/24/2014	Restriping the Parking Lots	\$ 4,100.00	CFP 2012	\$ 4,100.00	\$ -	\$ 4,100.00	Pay App #1	No	\$ 4,100.00	CFP 2012	\$ 4,100.00	\$ -
34	John Wright	Campolung Enterprises dba DH Striping Company	LHA-01-14-C004	2/24/2014	Asphalt Repair	\$ 5,000.00	CFP 2013	\$ 5,000.00	\$ -	\$ 5,000.00	Pay App #1	No	\$ 5,000.00	CFP 2013	\$ 5,000.00	\$ -
35	Westlake	Lowe's	PO No. 10627  P:\2014 02-25 Funding Schedule\PO No 10627	1/31/2014	Appliances	\$ 12,863.61	CFP 2012	\$ 12,863.61	\$ -	\$ 12,863.61			\$ 12,863.61	CFP 2012	\$ 12,863.61	\$ -
36	LHA Administration Building	Office Furniture Depot	TBD	TBD	Cubicles	\$ 1,200.00	CFP 2013	\$ 1,200.00	\$ -	\$ 1,200.00				CFP 2013		\$ 1,200.00
37	LHA Administration Building	Wallis Murphey Boyington	TBD	TBD	Remediation Design	\$ 5,000.00	CFP 2013	\$ 5,000.00	\$ -	\$ 5,000.00				CFP 2013		\$ 5,000.00
38	PHA-Wide	Dell Marketing, LP	PO No. 10617  P:\2014 02-25 Funding Schedule\PO No 10617.pdf	1/28/2014	Workstation Upgrades	\$ 3,262.59	CFP 2012	\$ 3,262.59	\$ -	\$ 3,262.59	Invoice	No	\$ 3,262.59	CFP 2012	\$ 3,262.59	\$ -
39	PHA-Wide	NAHRO Professional Development	TBD	TBD	Management Improvements	\$ 3,450.00	CFP 2012	\$ 3,450.00	\$ -	\$ 3,450.00				CFP 2012		\$ 3,450.00
40	Maintenance Vehicle	Garber Chevrolet Buick GMC Truck	Resolution 12-1340 PO 7940  P:\2014 02-25 Funding Schedule\Resolution 12-1340  P:\2014 02-25 Funding Schedule\Garber Chevrolet.pdf	1/29/2013	2013 Chevy Spark, 5 door HB Auto LS	\$ 12,192.00	CFP 2012	\$ 12,192.00	\$ -	\$ 12,192.00	Invoice	No	\$ 12,192.00	CFP 2012	\$ 12,192.00	\$ -
41	LHA Administration Building	GLE Associates, Inc.	LHA-01-13-C012-02  P:\2014 02-25	10/3/2013	Indoor Air Quality	\$ 1,399.07	CFP 2012	\$ 1,399.07	\$ -	\$ 1,399.07	Invoice	No	\$ 1,399.07	CFP 2012	\$ 1,399.07	\$ -

LAKELAND HOUSING AUTHORITY
Development and Modernization Uses
February 25, 2014

Item #	Property	Vendor	Contract Information							Payment Information					Balance Remaining	
			Contract Number	Contract Date	Description	Contract Amount	Sources of Funds	Amount	Change Orders/Amendments	Contract Total	Payments	Split Payment (Yes/No)	Payment Amount	Funding Source		Amount Expended
			Funding Schedule\ LHA-01-13-C012--  P:\2014 02-25 Funding Schedule\ GLE TO													
42	Hampton Hills	GLE Associates, Inc.	LHA-01-13-C017  P:\2014 02-25 Funding Schedule\ LHA-01-13-C017--  P:\2014 02-25 Funding Schedule\ GLE TO	10/4/2013	Limited topographical survey/ geotechnical soil sample/ drainage summary	\$ 1,425.00	CFP 2012	\$ 1,425.00	\$ -	\$ 1,425.00	Invoice	No	\$ 1,425.00	CFP 2012	\$ 1,425.00	\$ -
43	LHA Administration Building	GLE Associates, Inc.	LHA-01-13-C012-03  P:\2014 02-25 Funding Schedule\ LHA-01-13-C012--  P:\2014 02-25 Funding Schedule\ GLE TO	11/6/2013	Cause investigation of water intrusion	\$ 1,750.00	CFP 2012	\$ 1,750.00	\$ -	\$ 1,750.00	Invoice	No	\$ 1,750.00	CFP 2012	\$ 1,750.00	\$ -
44	PHA Administration	LHA	N/A	N/A	PHA Administration	\$ 32,741.00	CFP 2012	\$ 32,741.00	\$ -	\$ 32,741.00	LOCCS			CFP 2012	\$ -	\$ 32,741.00
45	PHA Operations	LHA	N/A	N/A	PHA Operations	\$ 65,483.00	CFP 2012	\$ 65,483.00	\$ -	\$ 65,483.00	LOCCS			CFP 2012	\$ -	\$ 65,483.00
46	The Manor at Washington Ridge	Reeves Building & Plumbing	PO #10537  P:\2014 02-25 Funding Schedule\ Reeves Building.pdf	1/21/2014	Roof and structural repairs	\$ 1,788.00	CFP 2012	\$ 1,788.00	\$ -	\$ 1,788.00	Invoice	No		CFP 2012	\$ -	\$ 1,788.00
47	The Manor at Washington Ridge	TBD	TBD  P:\2014 02-25 Funding Schedule\ ICE.pdf	TBD	Water damage repairs for unit that was damaged at Renaissance (deducible only)	\$ 5,000.00	CFP 2012	\$ 5,000.00	\$ -	\$ 5,000.00	Invoice	No		CFP 2012	\$ -	\$ 5,000.00
48	Maintenance Vehicle	Hub City Ford Mercury, Inc.	Resolution 12-1340 PO 7591  P:\2014 02-25 Funding Schedule\ Resolution 12-1340  P:\2014 02-25 Funding Schedule\ Ford E150 Van vin	1/29/2013	2013 Ford Econoline Cargo Van E-150	\$ 15,799.00	CFP 2012	\$ 15,799.00	\$ -	\$ 15,799.00	Invoice	No	\$ 15,799.00	CFP 2012	\$ 15,799.00	\$ -

LAKELAND HOUSING AUTHORITY

Expenditures

As of February 25, 2014

Item #	Program Area	Project Number	Amount	Obligation Deadline	Amount Obligated	Balance To Obligate	Expenditure Deadline	Amount Expended	Amount Disbursed	LOCCS Balance To Expend	Actual Balance To Expend
Capital Fund Program											
1	CFP	FL14E011501-12	\$ 250,000.00	3/19/2014	\$ 225,283.38	\$ 24,716.62	3/19/2015	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00
2	CFP	FL14P011501-09	\$ 640,879.00	9/14/2011	\$ 640,879.00	\$ -	9/14/2013	\$ 643,326.14	\$ 617,532.78	\$ 23,346.22	\$ (2,447.14)
3	CFP	FL14P011501-10	\$ 639,073.00	7/14/2012	\$ 639,073.00	\$ -	7/14/2014	\$ 639,072.79	\$ 600,171.79	\$ 38,901.21	\$ 0.21
4	CFP	FL14P011501-11	\$ 562,980.00	8/2/2013	\$ 532,317.00	\$ 30,663.00	7/14/2015	\$ 503,394.01	\$ 224,321.90	\$ 338,658.10	\$ 59,585.99
5	CFP	FL14P011501-12	\$ 327,414.00	3/11/2014	\$ 297,414.00	\$ 30,000.00	3/11/2016	\$ 96,071.19	\$ -	\$ 327,414.00	\$ 231,342.81
6	CFP	FL14P011501-13	\$ 251,538.00	9/8/2015	\$ 102,655.32	\$ 148,882.68	9/8/2017	\$ 60,836.51	\$ -	\$ 251,538.00	\$ 190,701.49
7	CFP	FL14R011501-12	\$ 185,485.00		\$ -	\$ 185,485.00		\$ -	\$ -	\$ 185,485.00	\$ 185,485.00
8	CFP	FL14R011502-09	\$ 282,108.00	10/29/2015	\$ -	\$ 282,108.00	7/29/2017	\$ -	\$ -	\$ 282,108.00	\$ 282,108.00
9	CFP	FL14R011502-10	\$ 441,385.00	10/29/2015	\$ -	\$ 441,385.00	10/29/2017	\$ -	\$ -	\$ 441,385.00	\$ 441,385.00
10	CFP	FL14R011502-11	\$ 380,321.00	10/29/2015	\$ -	\$ 380,321.00	10/29/2017	\$ -	\$ -	\$ 380,321.00	\$ 380,321.00
11	CFP	FL14R011502-12	\$ 70,661.00	10/29/2015	\$ -	\$ 70,661.00	10/29/2017	\$ -	\$ -	\$ 70,661.00	\$ 70,661.00
12	CFP	FL14R011504-09	\$ 149,804.00	10/29/2015	\$ -	\$ 149,804.00	10/29/2017	\$ -	\$ -	\$ 149,804.00	\$ 149,804.00
13	CFP	FL14R011501-13	\$ 208,904.00	9/8/2015	\$ -	\$ 208,904.00	9/8/2017	\$ -	\$ -	\$ 208,904.00	\$ 208,904.00
14	CFP	FL14R011502-13	\$ 62,529.00	9/8/2015	\$ -	\$ 62,529.00	9/8/2017	\$ -	\$ -	\$ 62,529.00	\$ 62,529.00
CFP Total			\$ 4,453,081.00		\$ 2,437,621.70	\$ 2,015,459.30		\$ 1,942,700.64	\$ 1,442,026.47	\$ 3,011,054.53	\$ 2,510,380.36
Operating Fund											
15	OFND	FL011-00000113D	\$ 433,978.00					\$ 329,846.00	\$ 329,846.00	\$ 104,132.00	\$ 104,132.00
16	OFND	FL011-00000213D	\$ 47,148.00					\$ 35,834.00	\$ 35,834.00	\$ 11,314.00	\$ 11,314.00
17	OFND	FL011-00000313D	\$ 209,066.00					\$ 158,901.00	\$ 158,901.00	\$ 50,165.00	\$ 50,165.00
OFND Total			\$ 690,192.00		\$ -	\$ -		\$ 524,581.00	\$ 524,581.00	\$ 165,611.00	\$ 165,611.00
Resident Opportunity & Self Sufficiency											
18	ROSS	FL011RFS063A012	\$ 52,084.00					\$ -	\$ -	\$ 52,084.00	\$ 52,084.00
19	ROSS	FL011RPS008A011	\$ 140,838.00					\$ 84,844.75	\$ 84,844.75	\$ 55,993.25	\$ 55,993.25
ROSS Total			\$ 192,922.00		\$ -	\$ -		\$ 84,844.75	\$ 84,844.75	\$ 108,077.25	\$ 108,077.25
Urban Revitalization Program (HOPE VI)											
20	URP	FL14URD0111199	\$ 21,842,801.00	TBD	\$ 19,908,767.13	\$ 1,934,033.87	12/31/2017	\$ 19,908,767.13	\$ 19,908,767.13	\$ 1,934,033.87	\$ 1,934,033.87
URP Total			\$ 21,842,801.00		\$ 19,908,767.13	\$ 1,934,033.87		\$ 19,908,767.13	\$ 19,908,767.13	\$ 1,934,033.87	\$ 1,934,033.87
PORTFOLIO TOTAL			\$ 27,178,996.00		\$ 22,346,388.83	\$ 3,949,493.17		\$ 22,460,893.52	\$ 21,960,219.35	\$ 5,218,776.65	\$ 4,718,102.48

April 2014

PROCUREMENT

In addition to the normal day-to-day procurement activities (such as: monitoring invoices and certified payroll reports submitted by contractors and maintaining contract files and vendor lists), the following activities were accomplished in March 2014:

- Issued a Request for Proposals for the *Housing Quality Standards (HQS) Inspection Services*
- Developed an agreement with **Waller Construction, Inc.** to *Repair* (the fire and water damage on the first floor of) *the Manor at Washington Ridge* with a not-to-exceed value of \$20,800
- Issued Task Order 04 to **Boggs Engineering, LLC.** for *Drainage Plans for LHA Offices* for a not-to-exceed amount of \$2,500

LAKELAND HOUSING AUTHORITY
SECTION 3 AND M/WBE SUMMARY REPORT
(Existing Contracts: April 1, 2012-March 31, 2014)

Item #	Contractor	Amount	M/WBE	Type	M/WBE Totals	Section 3 Firm	Section 3 Firm Totals	Section 3 Hires	Section 3 Totals
1	Rodmon and Rodman Hampton Hills	\$20,000.00	Yes	African-American	1	Yes	1	No	0
2	Bio Mass Tech	\$33,278.05	No	N/A	0	No	0	No	0
3	Robert's Painting	\$8,100.00	No	N/A	0	No	0	No	0
4	Zee's Construction	\$24,500.00	No	N/A	0	No	0	No	0
5	NKA Contractors	\$23,750.00	Yes	African-American	1	No	0	No	0
6	Jackson Management Consulting	\$10,198.00	Yes	African-American	1	No	0	No	0
7	Florida Dance Theatre	\$3,840.00	No	N/A	0	No	0	No	0
8	Rodmon and Rodmon (09-27-12 to 10-26-12)	\$5,750.00	Yes	African-American	1	Yes	1	No	0
9	Rodmon and Rodmon (10-29-12 to 10-28-13)	\$30,000.00	Yes	African-American	1	Yes	1	No	0
10	Bruce Reeves	\$5,000.00	No	N/A	0	No	0	No	0
11	Beachfront Community Outreach	\$31,900.00	Yes	African-American	1	No	0	Yes	1
12	PAINTSMART USA, INC.	\$31,000.00	Yes	African-American	1	No	0	Yes	2
13	Nova Engineering and Environmental, LLC	\$19,000.00	No	N/A	0	No	0	No	0
14	Atkins Paving, Inc	\$7,400.00	Yes	African-American	1	No	0	No	0
15	Best Termite & Pest Control	\$24,000.00	No	N/A	0	No	0	No	0
16	Clampett Industries dba EMG	\$39,000.00	No	N/A	0	No	0	No	0
17	Reeves Building and Plumbing Contractor	\$7,950.00	Yes	African-American	1	No	0	No	0
18	Jacksonville Sound	\$552.00	No	N/A	0	No	0	No	0
19	Marshalls, LLC	\$6,377.00	No	N/A	0	No	0	No	0
20	R.I.G., Inc.	\$54,725.00	Yes	N/A	1	No	0	No	0
21	Reeves Building and Plumbing Contractor	\$9,975.00	Yes	African-American	1	No	0	No	0
22	All Florida Fire Equipment Company	\$5,500.00	No	N/A	0	No	0	No	0
23	Campolong Enterprises dba DH Striping Company	\$5,000.00	No	N/A	0	No	0	No	0
24	Professional Roof Systems	\$37,400.00	No	N/A	0	No	0	No	0
25	State Alarm	\$275,056.00	No	N/A	0	No	0	No	0
26	Stripe A Lot of America II, Corp	\$4,100.00	No	N/A	0	No	0	No	0
27	Waller Construction	\$20,800.00	No	N/A	0	No	0	No	0
<i>Indefinite Delivery, Indefinite Quantity Architectural Services Pool</i>									
28	GLE Associates	\$0.00	No	N/A	0	No	0	No	0
29	Wallis Murphey Boyington	\$0.00	No	N/A	0	No	0	No	0
30	Bessolo Design Group	\$0.00	No	N/A	0	No	0	No	0
31	Robert Reid Wedding	\$47,227.50	No	N/A	0	No	0	No	0

Note: Amounts referenced within the table include all contracts, amendments/change orders, and/or task orders issued to the vendors between April 1, 2012 and March 31, 2014.

LAKELAND HOUSING AUTHORITY
SECTION 3 AND M/WBE SUMMARY REPORT
(Existing Contracts: April 1, 2012-March 31, 2014)

Item #	Contractor	Amount	M/WBE	Type	M/WBE Totals	Section 3 Firm	Section 3 Firm Totals	Section 3 Hires	Section 3 Totals
<i>Indefinite Delivery, Indefinite Quantity Property Appraisal Services Pool</i>									
32	Valuation Advisors	\$1,500.00	No	N/A	0	No	0	No	0
<i>Indefinite Delivery, Indefinite Quantity Surveying Services Pool</i>									
33	DRMP	\$0.00	No	N/A	0	No	0	No	0
34	Hamilton Engineering & Surveying	\$0.00	No	N/A	0	No	0	No	0
35	ECON	\$5,020.00	No	N/A	0	No	0	No	0
36	Pickett & Associates	\$0.00	No	N/A	0	No		No	0
<i>Indefinite Delivery, Indefinite Quantity Environmental Testing/Building Inspection Services Pool</i>									
37	ACT-American Compliance Technologies	\$0.00	No	N/A	0	No	0	No	0
38	GLE Associates	\$5,275.00	No	N/A	0	No	0	No	0
39	Terracon Consultants	\$0.00	No	N/A	0	No	0	No	0
<i>Indefinite Delivery, Indefinite Quantity Engineering Services Pool</i>									
40	Boggs Engineering (Civil)	\$3,950.00	No	N/A	0	No	0	No	0
41	Hamilton Engineering & Surveying (Civil)	\$0.00	No	N/A	0	No	0	No	0
42	EE & G Environmental (Environmental)	\$0.00	No	N/A	0	No	0	No	0
43	GLE Associates (Multi-discipline)	\$1,425.00	No	N/A	0	No	0	No	0
44	Biller Reinhart (Structural)	\$0.00	No	N/A	0	No	0	No	0
<i>Indefinite Delivery, Indefinite Quantity Financial Advisor Services Pool</i>									
45	Baker Tilly	\$0.00	No	N/A	0	No	0	No	0
46	Innovative Financial Housing Solutions	\$0.00	Yes	N/A	1	No	0	No	0
47	TAG Associates	\$0.00	No	N/A	0	No	0	No	0
TOTALS		\$808,548.55			12		3		3

Note: Amounts referenced within the table include all contracts, amendments/change orders, and/or task orders issued to the vendors between April 1, 2012 and March 31, 2014.

LAKELAND HOUSING AUTHORITY
SECTION 3 AND M/WBE SUMMARY
(New Contracts: March 1-31, 2014)

Item #	Contractor	Amount	M/WBE	Type	M/WBE Totals	Section 3 Firm	Section 3 Firm Totals	Section 3 Hires	Section 3 Totals
1	Waller Construction, Inc.	\$20,800.00	No	N/A	0	No	0	No	0
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
<i>Indefinite Delivery, Indefinite Quantity Architectural Services Pool</i>									
13									
14									
15									
<i>Indefinite Delivery, Indefinite Quantity Property Appraisal Services Pool</i>									
16									
<i>Indefinite Delivery, Indefinite Quantity Surveying Services Pool</i>									
17									
18									
19									
20									
<i>Indefinite Delivery, Indefinite Quantity Environmental Testing/Building Inspection Services Pool</i>									
21									
22									
23									
<i>Indefinite Delivery, Indefinite Quantity Engineering Services Pool</i>									
24	Boggs Engineering (Civil)	\$2,500.00	No	N/A	0	No	0	No	0
25									
26									
27									
<i>Indefinite Delivery, Indefinite Quantity Legal Services Pool</i>									
28									
29									
30									
TOTALS		\$23,300.00			0		0		0

Note: Amounts referenced within the table include all contracts, amendments/change orders, and/or task orders issued to the vendor March 1-31, 2014.

March 2014

INVESTIGATIVE BOARD REPORT

The following activities were accomplished March 31, 2014:

1 Small Claims Court

- There was no small claim cases made for the month of March.

2 Eviction Court

- One eviction for the month of March for non-payment of rent.

3 Applicant Criminal Histories

- One (1) criminal history was run for Public housing for the month of March, for a savings of twenty three dollars , **and no re-certs were requested from Public Housing**

4 Public Housing Re-certification Criminal Histories

- No re-certifications were submitted for the month of March.

5 Conflict Resolutions

- One for the month of March.

6 Public Housing Fraud Recovery

- None for the month of March.

7 Repayment Agreements

- One (01) for the month of march for un-paid balance in the amount of \$2303.00 (Two thousand three hundred and three dollars)

Section 8

1 Section 8 Terminations

- None for the month of March, however, we have some pending.

Type	Current	Pending	Closed
Un-Authorized Guest	2	1	1
Un-Reported Income			
Un-Guest / Income			
Drug Related Criminal Activity			
Totals	2	1	1

March 2014

INVESTIGATIVE BOARD REPORT

2 Section 8 Repayment Agreements

- No section 8 re-payment agreements were signed for the month of March.

3 Section 8 Fraud Recovery

- Figures are unavailable.

4 Criminal Court

- The Lakeland Housing Authority currently has two pending cases with the State Attorney's Office.

5 Section 8 Applicant Criminal Histories

- During the month of March, the Lakeland Housing Authority Investigations Department ran six (06) criminal histories for Section 8 applicants. **This resulted in a net savings of one hundred and thirty-eight dollars (\$138.00).**

6 Section 8 Re-certification Criminal Histories

- No section eight re-certifications were requested for the month of March

7 Section 8 Hearings

- Investigators attended no section eight hearings for the month of March.

8 VASH

- Two (02) for the month of March, for a **total savings of forty-six dollars (\$46.00).**

Administration

- Sixteen (16) backgrounds were submitted by human resources for criminal history checks, for a savings of **three hundred and sixty-eight (\$368.00)**

The Manor at West Bartow

- Two (2) criminal histories were requested from Bartow for the month of March for a savings of **Forty-six dollars (\$46.00).**

Washington Renaissance and Carrington Place (formerly Dakota Park Apartments)

- Four (04) new applications for criminal history were submitted for March, for the Renaissance/Washington Oaks property, resulting in a savings of **ninety-two dollars (\$92.00)**. Fourteen (14) applications submitted for recertification for the month of March, for a savings of **three hundred and twenty-two dollars (\$322.00)**.

Colton Meadow/Villas at Lake Bonnet

March 2014

INVESTIGATIVE BOARD REPORT

- Four (04) criminal histories were processed for Colton Meadow, for the month of February, for a saving of ninety-two dollars (\$92.00). We also completed four (04) applications for recertification for a savings of ninety-two dollars (\$92.00). Four (04) criminal histories were processed for new applications for a savings of ninety-two dollars (\$92.00) at the Villas at Lake Bonnet property. Fourteen (14) recertification's were submitted to investigations for processing, for a savings of three hundred and twenty-two dollars (\$322.00).

Lincoln Square Apartments

- No longer do checks on this property

General

- During the month of March, we wrote sixteen (18) parking violations. Two vehicles were towed for failure to comply with the 24 hour notice. We also made six ID cards, and attended several meetings. By having the Investigation Department process the criminal backgrounds in-house, the Lakeland Housing Authority has saved **one thousand seven hundred and forty-nine dollars (\$1749.00)**, for the month of March. This figure is based upon the cost of twenty-three dollars per background check by outside information suppliers. The Lakeland Housing Authority Investigation Department is now doing outside vendor work for Lakewood Terrace Apartments. We are now handling all evictions, and conflict resolutions. During the month of March I was also given added duties, including capital Fund inspections, Davis Bacon interviews, and inspecting any ongoing construction and or large maintenance projects. Several interviews and property inspections were completed for the month of March.

RESIDENT SERVICES REPORT

**Resident Services
March 2014 Board Report**

- **Resident Opportunity and Self-Sufficiency (ROSS)**

Community Involvement

During the month of March, the ROSS Services Coordinator met with the following community partners to coordinate services to be provided to ROSS participants:

- Celina Okpaleke – We Care Services, Inc.
- Keith Boyd – Florida Department of Health-Polk
- Janiene Bambridge – YouthBuild-Lakeland
- Attended OPERATION S.A.F.E workshops.
- Attended the Ladies of Legacy ceremony and ‘Get on the Bus’ community tour at Rochelle School of the Arts.

- **YouthBuild-Lakeland**

Academics



We were very excited to start Cycle 10 orientation on March 3, 2014! This could not have happened without the extension that was granted by the Department of Labor! We selected seventeen (17) students from orientation to join our new cohort. The newly selected students have jumped into the program with both feet. The first step in the process was to complete rigorous safety training for their new construction positions. Led by construction trainer John Roberts, the students passed a safety test that allows them to fully work on the Habitat for Humanity worksites.

In the classroom the new students have been reintroduced to the daily rigors of an academic environment. They have been hard at work getting back into the swing of Essay Writing,

Informational Reading and Comprehension, and Pre-Algebra. Not only are students engaged in the traditional academic endeavors, but they are also using technology and communication skills to challenge themselves to grow. They interact daily to help their social skills. The students are off to a wonderful and exciting start.

Grant Funding

YouthBuild-Lakeland received a grant in the amount of \$5,000 from Publix Super Market Charities. These monies will be used as scholarships for national certifications.



Department of Labor 2014 Grant

LHA YouthBuild's grant-writing team has been busy writing the grant application for the 2014 Employment Training grant which we expect to be awarded in August 2014.

- **Public Housing/Family Self-Sufficiency Program (PH/FSS)**

March 2014	# FSS Tenants	# with Escrow	% with Escrow	Escrow Amount (\$)
Public Housing (02,04) (05)	36	16	45	36,632.97
Dakota Park (13)	07	03	43	27,307.42
Renaissance (14)	14	03	22	9,052.00
Totals	57	22	39*	72,992.39

* The percentage using the total number of FSS clients and total number of clients with escrow.

Public Housing FSS Waiting List: Zero (0). The Coordinator continues to meet with residents, by walking the sites and having one-on-one meeting. Each resident is given available supportive services in the community.

New Enrollment: Two (02)

Termination/Forfeiture/Transfer/Disbursement: Zero (0)

Earned Income from Employment: One (1)

Final Disbursement: Ms. Hobbs started the FSS Program on April 1, 2009. At the beginning of her contract, Ms. Hobbs annual income was \$4,628.00 per year. Ms. Hobbs Individual Training and Services Plan consisted of obtaining a GED certificate, attending a community college, getting a better paying job, and increasing her credit score. Ms. Hobbs earned income increased to

\$19,469.00, her credit score is above 600 and Ms. Hobbs obtained a GED and is now attending Hillsborough Community College. Ms. Hobbs determination to become self-sufficient is a testimony of what the Family Self-Sufficiency Program details. Her willpower of completing the program paid off, because she will receive a check for \$13,345.55.

Community Involvement:

During the month of March, the PHFSS Coordinator attended the following meetings and/or events:

- March 4th - United Way Agency Connection Network Meeting
- March 10th - Senior's field trip
- March 5th - The Manor at West Bartow
- March 20th - Operation SAFE Workshop
- March 27th - Renaissance's Movie Day

Operation SAFE Workshops



VISTE Clean-up Day at Gober Villa



- **Section 8/Family Self-Sufficiency Program (S8-FSS) Statistics**

Programs	# Of FSS Tenants	% Slots filled	# Tenants with Escrow	% With Escrow
Section 8 (HCV)	63	84	29	46

Escrow Balances

- The balance of the Section 8 FSS Escrow January 2014 is \$113,542.35
- The average amount is \$3,915.25

Recruiting: Received two (2) letters of interest

Housing Choice Voucher Program (Section 8): The FSS Coordinator continues to submit the FSS clients 50058 data to Public and Indian Housing (PIC) in a timely manner, while ensuring that the information in PIC is current and up-to-date.

(HCV) Termination/Forfeiture/Transfer/Disbursement: Zero (0) Terminations for the month of February 2014.

Goals completed/enrolled by the Section 8 FSS participants: Zero (0) new enrollments.

Completed Contract of Participation: Zero (0) FSS participant completed their contracts of participation.

Services needed to complete Contract of Participation: A great deal of our clients need assistance with childcare; at the present time, the only childcare provider available in the community is with Arbor E&T. This childcare provider currently has a waiting list.

Community Networking

Agency Connection Network (ACN); Bank on Programs; and Polk Work Partner Management

- **Westlake 21st Century Community Learning Center**
 - During the month of March, there were sixty-three (63) students enrolled in the after-school program. Staff completed and submitted an application for the Summer Feeding Program at Lake Ridge. All 21st CCLC staff attended a CPR & First Aid certification class on March 15th. The program was open during Spring Break from March 24th through March 27th. The students and chaperones visited Lowry Park Zoo on March 26th. Steps are being taken for this site to become a Department of Children & Families licensed site. *(see photos on next page)*



Upcoming

- During the month of April:
- Staff will begin planning for the Summer Program schedule.
- Student applications for the Summer Program will be distributed.
- Summer staff will be interviewed and hired.
- Process for obtaining DCF license will continue.

Earl W. Haynes
Resident Services Director

Janiene Bambridge
Interim YouthBuild Program Manager

Cynthia E. Zorn-Shaw
ROSS Service Coordinator

Kim Bean
21st CCLC Site Coordinator

Linda Willis
PH/FSS Coordinator

Dayen Valentine
S8/FSS Coordinator

RESOLUTIONS

**The Housing Authority of the City of Lakeland
Request for Board Action**

1. Describe Board Action Requested and why it is necessary:

Re: Resolution # 14-1378

The Board of Commissioners is requested to approve the above-referenced resolution to authorize the Executive Director to extend the existing agreement to December 31, 2015 and to increase the total not-to-exceed dollar amount of the award made to *Berman, Hopkins, Wright, & Laham* to \$365,000.

2. Who is making request:

- A. Entity: The Housing Authority of the City of Lakeland
- B. Project: Extending the existing agreement and the total not-to-exceed dollar amount for services
- C. Originator: Eva Hall

3. Cost Estimate:

Total award not-to-exceed \$364,000

Narrative:

On December 13, 2010, the Board of Commissioners approved Resolution #1230 which awarded the provision of audit and financial services for the Fiscal Years ending December 2011, December 2012, and December 2013 to *Berman, Hopkins, Wright, & Laham* for a not-to-exceed dollar amount of \$145,500. As a result of a greater than anticipated need for audit and financial services in the last two fiscal years of this period due to, among other things, changes in the Board of Directors and the hiring of a new Executive Director and a new Director of Finance, the amount expended on audits and financial services during this period was approximately \$214,000.

Based on this experience and the anticipated need for a high level of quality services, staff anticipates that the cost of audit and financial services for the period of January 1, 2014 through December 31, 2015 will not exceed \$150,000. Therefore, staff is recommending that the Board of Directors increase the five-year (January 01, 2011 through December 31, 2015) engagement with *Berman, Hopkins, Wright, & Laham* to the not-to-exceed dollar of \$364,000.

RESOLUTION NO. 14-1378

**APPROVING THE INCREASE IN THE VALUE OF AN AWARD MADE TO
BERMAN, HOPKINS, WRIGHT, & LAHAM**

WHEREAS, on December 13, 2010, the Board of Commissioners of the Housing Authority of the City of Lakeland approved Resolution No. 1230 which awarded the provision of audit and financial services for Fiscal Years 2011, 2012, and 2013 to *Berman, Hopkins, Wright, & Laham* for a not-to-exceed dollar amount of \$145,500; and

WHEREAS, staff is recommending that audit and financial services under this existing award be extended to December 31, 2015; and

WHEREAS, it is anticipated that the cost to provide the necessary audit and financial services for Fiscal Years 2014 and 2015 will not exceed \$150,000; and

WHEREAS, staff is recommending that the not-to-exceed dollar amount for the entire five year award for audit services be limited to \$364,000;

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Housing Authority of the City of Lakeland hereby approves increasing the total dollar amount of an award made to *Berman, Hopkins, Wright, & Laham* to \$364,000—with the option to award for two, successive, one-year periods for the not-to-exceed combined total (Fiscal Years 2014 plus Fiscal Year 2015) of \$150,000.

CERTIFICATE OF COMPLIANCE

This is to certify that the Board of Commissioners of the Housing Authority of the City of Lakeland has approved and adopted this Resolution No. 14-1378 dated April 21, 2014.

Attested by:

Benjamin Stevenson, Secretary

Michael Pimentel, Chair

**The Housing Authority of the City of Lakeland
Request for Board Action**

1. Describe Board Action Requested and why it is necessary:

Re: Resolution # 14-1379

The Board of Commissioners is requested to approve the above-referenced resolution to authorize the Executive Director to revise the current Fiscal Year 2014 Payment Standards for Section 8 residents effective May 1, 2014.

2. Who is making request:

- A. Entity: The Housing Authority of the City of Lakeland
- B. re: Revision of the current 2014 Payment Standards
- C. Originator: Carlos Pizarro

3. Cost Estimate:

n/a

Narrative:

In order to provide our Section 8 participants with sufficient housing choices for our larger number of families, the Housing Authority of the City of Lakeland must maintain an adequate pool of available housing units. This inventory of available housing units is maintained and enhanced by paying current and prospective landlords a fair and reasonable rent based on the local market.

The Department of Housing and Urban Development has published a Fair Market Rent rate for the Lakeland-Winter Haven Metropolitan Statistical Area with the option to increase/decrease the rent rate by up to 10% depending on the need. After experiencing how are families are struggling trying to find decent housing and the number of requests for special accommodations received, the Housing Authority of the City of Lakeland staff determined that in order: to maintain an adequate pool of housing units, to attract other housing opportunities, and to serve as many families as possible, the Housing Authority of the City of Lakeland should adopt the Department of Housing and Urban Development's published rent rates at 100% of the published Fair Market Rent.

Therefore, the Housing Authority of the City of Lakeland staff is recommending the following revised payment standards for its Section 8 program effective May 1, 2014; these rates will be applied at the initial and annual certifications.

PAYMENT STANDARDS BY UNIT BEDROOMS

	Efficiency	One-Bedroom	Two-Bedroom	Three-Bedroom	Four-Bedroom
HUD Published Fiscal Year 2014 Fair Market Rent	\$619	\$623	\$807	\$1,094	\$1,332
Proposed Payment Standard Effective 5/1/14 (100% of Fair Market Rent)	\$619	\$623	\$807	\$1,094	\$1,332
Current Payment Standard Effective 12/1/13 (90% of Fair Market Rent)	\$557	\$561	\$726	\$985	\$1,199

RESOLUTION NO. 14-1379

**APPROVING THE REVISION OF THE PAYMENT STANDARD FOR
FISCAL YEAR 2014**

WHEREAS, the Housing Authority of the City of Lakeland desires to provide its Section 8 eligible residents a wide range of housing units; and

WHEREAS, to accomplish this availability, the Housing Authority of the City of Lakeland desires to establish a rent structure that is not only attractive to the current Housing Authority landlords but will also attract future landlords; and

WHEREAS, the Department of Housing and Urban Development yearly publishes a Fair Market Rent rate structure with the option that the individual housing authorities may increase or decrease the Department of Housing and Urban Development published rates by up to ten percent; and

WHEREAS, on October 16, 2013, Board of Commissioners of the Housing Authority of the City of Lakeland approved Resolution No. 13-1367 which established the Payment Standard for 2014 at 90% of the published Fair Market Rent rate for the Lakeland-Winter Haven Metropolitan Statistical Area; and

WHEREAS, the Housing Authority of the City of Lakeland staff's recent evaluation of the published Department of Housing and Urban Development rate structure against local market analysis indicated that it would be in the best interest of the Housing Authority's Section 8 residents to increase the Housing Authority of the City of Lakeland's Payment Standards structure to 100% of the Department of Housing and Urban Development's published rate in order to maintain an adequate number of housing units and to increase the number of families participating in the program (see attached matrix);

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Housing Authority of the City of Lakeland hereby approves this revision to its Fiscal Year 2014 Payment Standards to 100% of the Fair Market Rent rate published by the Department of Housing and Urban Development--effective May 1, 2014.

CERTIFICATE OF COMPLIANCE

This is to certify that the Board of Commissioners of the Housing Authority of the City of Lakeland has approved and adopted this Resolution 14-1379 dated July 21, 2014.

Attested by:

Benjamin Stevenson, Secretary

Michael A. Pimentel, Chair

SECRETARY'S BUSINESS

Secretary's Report
April 2014

HOPE VI Funds Expenditure

HUD would like for LHA to obligate the HOPE VI funds as quickly as possible. Staff submitted a Development Proposal to use the HOPE VI funds to construct some affordable rental housing units on the vacant lots at the HOPE VI site. Since that time, staff has had follow-up conversations with Juan Miranda of HUD-Miami regarding the unexpended HOPE VI funds. Staff has provided responses to their follow-up questions. We are waiting on HUD approval of the proposal. Details will be provided for the Board at a later date.

Staff has submitted a request to HUD for approval of approximately \$844,000 in HOPE VI expenses that were paid out of the Magnolia Point sales proceeds. Staff believes these funds were spent on eligible HOPE VI expenses and, thus, has asked for HUD approval of the expenditures. If approved by HUD, the balance of HOPE VI funds will be reduced by this amount and, would in turn, reduce the amount of overall debt owed by LHA. That is, the "Due Tos/Due Froms" balance would be reduced by approximately \$844,000 or whatever amount HUD approves.

Annual Budget/Agency Update

A workshop on the 2014 Agency Budget was held on November 7, 2013 at 5:30 pm. Each commissioner was given a copy of the budget for their review. The budget was approved at the December 2013 Board meeting.

A copy of the Corrective Action Plan is submitted to the HUD-Miami office for review and comment on a monthly basis. HUD has approved the Corrective Action Plan and recommended acceptance by the LHA Board. The Board provided acceptance at the January 2013 meeting. Periodic updates on the status of items in the Corrective Action Plan are given to the Board on a minimum quarterly basis. A copy of the most recently updated Corrective Action Plan is included with this month's report. The update was also submitted to HUD-Miami.

The LHA Recovery Plan update is a standard part of the Board agenda.

Section 3 and M/WBE Policy

The Section 3 and Minority/Women Business Enterprise Policy for LHA was approved at the November 2012 Board meeting. The policy provides statements regarding required Section 3 language for all LHA contracts, minimum percentages of contract dollar amounts for contractors to subcontract to M/WBEs and Section 3 business concerns, and forms for reporting compliance with the Section 3 and M/WBE policy.

Secretary's Report
April 2014

LHA held a "How To Do Business with LHA" meeting in 2013. The meeting was open to the public and invites were sent to all firms on the LHA vendor's list. The Section 3 and M/WBE policies were discussed in detail at the meeting. A question and answer session was also a part of the program.

Agency Plan

LHA staff has completed work on the Agency Plan that was submitted to HUD in October 2013. The Plan was approved by the LHA Board of Commissioners at the October 16, 2013 Board meeting. Copies of the Plan were made available for review and public comment for forty-five (45) days. Copies of the Plan were also provided for the Resident Advisory Board, LHARAA, the City of Lakeland, local neighborhood associations, and the NAACP as well as being placed in public libraries. A public hearing on the Plan was held on October 9, 2013 at the LHA central office. After completion of the public process, the Plan was submitted to the U.S. Department of Housing and Urban Development Miami office for review and approval.

Meetings and Activity

I attended Human Services Day with the 31st Class of Leadership Lakeland. I continue to learn more about Lakeland.

I attended an invitation only meeting with the Hillsborough County School Board, Bill and Melinda Gates Foundation and local business leaders. The purpose of the meeting was to discuss ways for businesses to work with school boards to provide better educational opportunities for students.

Respectfully submitted,

Benjamin Stevenson

Secretary

OTHER BUSINESS



**BOARD OF
COMMISSIONERS**

Michael A. Pimentel
Chairman

Rev. Richard Richardson
Vice Chairman

Eddie Hall
Commissioner

Joseph DiCesare,
Commissioner

Bernice I. Evans, Ph.D.
Commissioner

Ellis Hirsch
Commissioner

Dorothy Sanders
Commissioner

Benjamin J. Stevenson
Executive Director

430 Hartsell Ave
Lakeland, FL 33815

MAIN OFFICE

Phone: (863) 687-2911
Fax: (863) 413-2976

www.LakelandHousing.org

March 31, 2014

Victor Rocher
Acting Director
U.S. Department of Housing and Urban Development
Office of Public Housing
Brickell Plaza Federal Building
909 SE First Avenue, Room 500
Miami, FL 33131-3042

RE: Updated Corrective Action Plan

Dear Mr. Rocher:

Enclosed for your review is the Corrective Action Plan (CAP) for the Lakeland Housing Authority. As many of the items are still in progress, there are no new updates to report for period ending March 31, 2014.

Please do not hesitate to contact Valerie Brown if you have questions or require additional information. Ms. Brown can be reached at (863) 687-2911, x216.

Sincerely,

Benjamin J. Stevenson
Executive Director

Cc: Valerie Brown
Project Files

Enclosure

**LAKELAND HOUSING AUTHORITY
CORRECTIVE ACTION PLAN**

In May 2012, representatives from the Miami Field Office, Office of Public Housing (OPH) conducted a Limited Financial Management Review (LFMR) of the Lakeland Housing Authority (LHA). The LFMR resulted in three (3) findings and three (3) observations. Due to the nature of the Findings, OPH recommended that LHA engage a third party firm to conduct a forensic audit. LHA used a competitive Request for Proposals process to procure forensic audit services from NKA Contractors, LLC (NKA). NKA issued their findings on September 3, 2012. The special forensic audit procedures identified 22 findings and nine (9) weaknesses throughout various LHA departments. Additionally, LHA is in receipt of seven (7) findings from the Independent Auditor's Report by Berman Hopkins Wright & Laham for December 31, 2011. The Corrective Action Plan is a summary of proactive measures that LHA proposes to implement in order to cure findings as outlined by each audit.

Item #	Source Document	Classification	Issue	Action Required or Recommendation	Action Taken	Expected Completion	Status	Responsible Party	Category
1	Forensic Audit Report	No Classification Listed	The Rushing file involves a family of two. The family filed the litigation and negotiated a settlement with LHA, but did not fulfill the terms of the agreement.	It is recommended that LHA have its attorneys take appropriate action to ensure that the pendency of this case is terminated by the court.	The case has been settled. Case is now closed. The participant in this case was issued a Voucher but did not submit a Request For Tenancy Approval and is no longer participating in the program.	9/30/2012	Complete	C. Pizarro w/ Housing	LITIGATION
2	Independent Auditor's Report	Finding 11-7	We reviewed abatement logs prepared by the Authority, as well as supporting HAP check registers. We noted numerous instances in which HAP to landlords for units with uncorrected HQS deficiencies were not abated in a timely manner.	We recommend that the Authority develop proper procedures and strengthen internal controls relating to enforcement of HQS requirements through HAP abatement. A list of failed re-inspections should be reviewed regularly by a dedicated staff person, and management should perform monthly reviews of the inspection logs to ensure that all failed inspections are re-inspected within the required time frame and that all HAP abatements are handled properly per the Authority's administrative plan and HUD rules.	The Authority will review its current system of controls and implement policies and procedures to ensure Section 8 Housing Choice Voucher Program HQS Enforcement is performed timely. All failed inspections will be re-inspected within the required time frame to ensure HAP abatements are in compliance with HUD requirements and the Authority's administrative plan. The corrections will be made immediately under the supervision of Carlos Pizarro, Director of Housing, and improved policies will be implemented	3/31/2013 4/30/2013	Complete	C. Pizarro w/ Housing	ABATEMENTS
3	Limited Financial Management Review	Finding 3	According to the monthly HAP expense reports, HAP abatements are routinely paid to landlords.	All paid abatements within the 2012 CY must be repaid back to the program. The LHA must calculate all paid abatements in CY 2012, contact the affected landlords and either reduce subsequent payments or collect the amounts directly. Evidence of this procedure and subsequent collections must be submitted to this office within 30 days of the date of this letter.				C. Pizarro w/ Housing	ABATEMENTS
4	Forensic Audit Report	Finding 7	The authority's September 7, 2011 corrective action plan asserts corrective actions were implemented prior to the release of the final independent audit report that includes a reference to the Management Letter dated September 8, 2011. There are no outstanding corrective action plans based on independent audit report findings, or HUD monitoring reports.	The authority must be proactive and document its plans to accept or reject the independent auditor's September 28, 2011 management letter comments and recommendations for improvement in its' operations.	The Corrective Action Plan currently being written is based upon the most current independent audit report and third party reviews.	11/30/2012	Complete	E. Hall w/Finance	AUDIT
5	Forensic Audit Report	Finding 2	Board of Commissioners Meeting Minutes are not signed by the Chairman and attested to by the Secretary. Minutes are not certified, nor is the agency seal affixed to authenticate the documents as true copies.	Board of Commissioners Secretary, or a designee, should secure the appropriate signatures on all approved Resolutions. All minutes should be certified and sealed. Agency seal should be kept under lock and key to avoid unauthorized use.	LHA staff is now ensuring that the appropriate signatures are secured for all approved Resolutions. Additionally, all minutes are now being certified and sealed. The agency seal is also being kept under lock and key.	Complete	On-Going	K. Davis w/Executive Office	BOC
6	Forensic Audit Report	Finding 6	The financial statements do not include the Statement of Cash Flows for LHA and its Affiliates. The absence of the report is an incomplete presentation of financial condition.	The cash position must be assessed to ensure the continuation of operations and eliminate service disruptions. The Finance Department must generate the Yardi report for presentation to the Executive Director and Board on a monthly or quarterly basis.	Cash flow statements will be included in the monthly financial statements beginning with the December 31, 2013 financials prepared for the Authority's next Board of Commissioners Meeting.	4/30/2013 8/1/2013 1/31/2014	On-Going	E. Hall w/Finance	CASH POSITION
7	Forensic Audit Report	Finding 9	The authority has not followed its' policy to transfer outstanding checks to a liability account after 120 days. The face of the check states "Void after 120 days." The June 2012 bank reconciliation listed outstanding checks from the year 2011.	The outstanding checks should be voided or an entry made to account for the Unclaimed Funds. If past history supports longer timeframes for cashing checks, a policy modification may be warranted.	The Authority will ensure the policies regarding old outstanding checks are followed. Outstanding amounts will be identified and classified as Unclaimed Funds.	Complete	On-Going	E. Hall w/Finance	CHECKS
8	Limited Financial Management Review	Observation 1	Current bank statement reconciliations contain several checks over six months' old, many in excess of one year.	The LHA must adopt policies and procedures for aged checks and should attempt to contact vendors with invalid checks and issue new payments if appropriate. Any checks more than one year old should be voided and written off or re-issue the check as needed.				E. Hall w/Finance	CHECKS
9	Forensic Audit Report	Finding 18	LHA has been receiving RHF Funding in amounts shown in Attachment 18 totaling \$2,992,124. The use of these funds pre-date the scope of this assignment and the LHA staff indicated that HUD has approved all RHF activities.	The use of these funds should be reviewed in light of the information provided above to insure that all RHF Funds have been properly expended.	LHA staff is in the process of reviewing RHF expenditures as outlined by Attachment 18 to ensure that the funds were properly expended.	8/1/2013 12/31/13	In Progress	V. Brown w/ Development	COMPLIANCE

**LAKELAND HOUSING AUTHORITY
CORRECTIVE ACTION PLAN**

Item #	Source Document	Classification	Issue	Action Required or Recommendation	Action Taken	Expected Completion	Status	Responsible Party	Category
10	Forensic Audit Report	Finding 11	The bank signature update forms were part of the bank reconciliation files. The bank forms include confidential personal information for each signer. This includes a mixture of social security and driver license numbers, and at all times this data must be stored in a secure location to prevent misuse or identity theft.	The bank signature update forms must not become part of the bank reconciliation files, and immediately removed from the files. The Finance Department should have one central file for each financial institution to store the signature update forms. They must be kept in a locked secure cabinet.	Bank signature forms have been removed from the bank reconciliation files and filed separately.		Complete	E. Hall w/Finance	CONFIDENTIAL INFORMATION
11	Forensic Audit Report	Weakness 9	The random selection of five (5) employee files for comparison to ADP pay rates resulted in no issues with four (4) files. The human resource (HR) office file for one (1) employee could not be located.	The files must have a 100% accounting for all staff. The HR manager must implement a procedure for "sign-out and sign-in" of staff files to ensure confidentiality.	The HR manager is in the process of implementing procedures for "sign-out and sign-in" of staff files.	Complete	On-Going	P. Roberts w/Human Resources	CONFIDENTIAL INFORMATION
12	Forensic Audit Report	Finding 10	The bank reconciliation listed deposits dated the beginning of the month that was not recorded by the bank. Based on technology and banking clearinghouse procedures the funds would be available within 24 hours to seven (7) business days.	This unusual transaction should be researched and the authority records must present the steps taken to correct this process breakdown. The authority assets must be safeguarded, immediately deposited in a federally insured financial institution, and recorded in the general ledger to prevent theft, kiting, and misappropriation. This unusual transaction could indicate undetected systemic fraud in the organization.	This situation occurred because a property manager did not deposit checks on a daily basis. Staff has been advised of Authority's policy requiring daily deposits and compliance will be reviewed during bank reconciliations.		Complete	E. Hall w/Finance	DEPOSITS
13	Limited Financial Management Review	Observation 3	Tenant file deficiencies and income discrepancies from EIV totaled 138 participants.	Provide updates for all participants in process or under review. Files must be documented with criminal background checks and sexual offender registrations, if applicable. Third party verification of income and assets is required. Bank statements or other source documents should be obtained to verify participant deposits and expenses. Additional Recommendations: Zero income participants are not required to come to the Office for an interview. These families should be required to meet at least annually with the housing counselor and provide a written statement certifying to zero income. Funds considered excluded contributions for zero income families are to be documented by a notarized statement. If it is subsequently discovered that the contributions are larger than the stated amounts, the PHA should terminate the participant or establish a repayment plan. Board approval is required. Discourage practices of providing a larger unit using the same payment standards while the PHA pays the higher utility allowance. Revise occupancy standards as Heads of Household (HOH) with new born babies have been issued two-bedroom units. The new standard should be to issue a one-bedroom voucher until the child reaches a certain age. Board approval is required for this action.	LHA staff is interviewing all 0 income tenants on a monthly basis to calculate income.	11/1/2012	HUD considers this item to still be open.	C. Pizarro w/Housing	EIV
14	Independent Auditor's Report	Finding 11-1 (iii)	The Authority's general ledger commingles activity for certain public housing units, which fall under the HUD Annual Contributions Contracts ("ACC") with activity of other subsidized units at mixed-finance projects which are not included in the Authority's reporting entity. The activity of the public housing units in the general ledger could not easily be traced to amounts isolated for presentation in the FDS. This commingling presents the possibility of inaccurate reporting of the financial information related to the public housing units.	The Authority should segregate the activity related to the public housing units at mixed-finance projects from the activity of the other subsidize units and general partnership activity in the general ledger.	The Authority will review its current system of controls and implement procedures necessary to ensure all financial information is reported accurately, timely and in accordance with GAAP. To ensure compliance with GAAP and grant requirements, the Authority will provide training for the accounting staff so they have the necessary competencies required to account for the Authority's varied programs and activities. The general ledger will be adjusted to ensure mixed-finance project activity is not commingled with the activity of the other subsidized units and general partnership activity in the general ledger. The review and necessary actions are in progress under the supervision of Eva Hall, Director of Finance.	3/31/2013 5/31/2013	Complete	E. Hall w/Finance	FDS

**LAKELAND HOUSING AUTHORITY
CORRECTIVE ACTION PLAN**

Item #	Source Document	Classification	Issue	Action Required or Recommendation	Action Taken	Expected Completion	Status	Responsible Party	Category
15	Forensic Audit Report	Weakness 2	The Finance Department creates the required LHA and its Affiliates financial statements for presentation and approval by the Executive Director and Board of Commissioners. Review of the board packages for the audit period indicates the Yardi generated financial statements are converted to Microsoft Excel reports.	The Yardi financial statements converted to excel could be manipulated, create unintentional errors, and inaccurately present the results of operations. The Comptroller/Finance Director must present Yardi generated financial statements to the Executive Director for review and approval. This preliminary board package can include excel formatted reports based on criteria or special requests of the Executive Director or Board of Commissioners. This approach will ensure the BOC's legal and fiduciary responsibility is not compromised by decision making based on inaccurate reporting.	The Authority's monthly financial statements are prepared using Excel in order to comply with requests from the Board of Commissioners and Finance Committee for presentation and format of the information. Programming changes to the Yardi software are cost-prohibitive at this time. The Authority will consider the potential for inaccurate reporting and devise review procedures to mitigate the risk.	12/31/2012	Complete	E. Hall w/Finance	FINANCIAL STATEMENTS
16	Forensic Audit Report	Weakness 3	The COCC chart of accounts (COA) properly presents the major and sub accounts for HUD reporting purposes, and generally accepted accounting principles (GAAP) compliance. The COA for the public housing units Asset Management Projects (AMP) summary or general accounts should be analyzed to ensure accurate presentation of legal ownership.	The Comptroller/Finance Director must analyze the account rollups to improve the reliability of the financial statements. As noted in recent board minutes, the tenant security deposits were incorrectly classified in Cash and were appropriately reclassified as a separate financial statement line item. Other instances of misclassification should be resolved prior to issuance of Executive Director and Board of Commissioners reports.	The new Finance Director is experienced in the preparation of financial statements and will ensure the proper classification of accounts in the Authority's financial reports.	12/31/2012	Complete	E. Hall w/Finance	FINANCIAL STATEMENTS
17	Forensic Audit Report	Finding 19	Effective on October 1, 2011, LHA increased its FMR to 105% of the published HUD standard for 2012. LHA Section 8 staff has indicated that HUD has requested that the authority return to using the HUD FMR standards. From the comparison above it is clear that rents in the Lakeland market are changing rapidly.	LHA should conduct a Rent Comparability Study (RCS) pursuant to HUD Guidelines if it intends to maintain its Payment Standards at 105% of FMR. LHA, as one of the largest Section 8 landlords in the Lakeland market should proactively evaluate the impact of changes to its Payment Standards on its mixed-finance properties.	Rent comparison study is in progress. A rent comparison study is no longer necessary. LHA is in the process of lowering its payment standard to 90% FMR.	3/31/2013	Complete	C. Pizarro w/Housing	FMR
18	Forensic Audit Report	Finding 12	The Authority does not have required General Depository Agreements (GDA) at financial institutions to protect authority assets originating from federal housing funds.	There are approximately nine (9) financial institutions with 46 different accounts for LHA and its" Affiliates. The review of bank reconciliations demonstrates appropriate segregation of funds has occurred. The authority should determine the Affiliate accounts that must have GDA's based on the level of federal housing subsidy provided to the Affiliate. The subsidized tenants and corresponding assets must be protected to ensure LHA is not liable for financial events beyond the control of LHA.	The Authority is in the process of collecting current GDA forms from the two banks holding the Authority's deposits. All the banks are on the government's list of approved Public Depositories.	11/30/2012	Complete	E. Hall w/Finance	GDA
19	Forensic Audit Report	Finding 20	LHA currently has a Section 8 HAP Budget shortfall due to an inaccurate estimate of its Section 8 funding surplus, recent increase of the authority's Section 8 Payment Standard to 105% of the HUD FMR, and failure to establish and maintain effective control of its Section 8 Budget. LHA is attempting to mitigate this problem by reducing the number of outstanding Vouchers. Additionally, LHA staff indicated that the authority is letting Vouchers expire, not issuing new Vouchers and borrowing from future HUD HAP funding. The precise amount of this shortfall is unknown at this time.	The authority should work with its audit firm to determine the extend of the shortfall. Once the amount of the shortfall is known a plan to eliminate this shortfall within one year must be implemented.	Any budget shortfall in the HCV program will be paid with existing cash deposits and supplemented with LHA unrestricted funds if necessary. As the 2013 budget is prepared, adjustments to expenditures will be made and budget overages will not be permitted. The Authority is not borrowing from future HUD HAP funding. LHA does not have a HAP shortfall for 3013.		Complete	C. Pizarro w/Housing	HAP BUDGET

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20	Independent Auditor's Report	Finding 11-1 (i)	Authority's unaudited Financial Data Schedule ("FDS") included balances for net assets and current year housing assistance payments ("HAP") expense of the Housing Choice Voucher program ("HCV"), as well as total capital assets, that did not agree to and could not be reconciled to the Authority's general ledger. Further, the Authority could not provide sufficient evidence in order to support the fair presentation of the balances in accordance with accounting principles generally accepted in the United States of America ("GAAP").	Capital Assets - the Authority should perform a complete inventory of its capital assets annually to ensure that recorded capital assets exists and that the balances reported in the financial records are accurate and complete. Further, the Authority should also analyze the remaining useful lives of existing assets annually, as well as any potential impairment of capital assets, and make adjustments to depreciation records as necessary. It should be noted that the financial records of the Authority should not include capital assets that belong to the partnerships involved in the mixed-finance projects even if the funding sources are provided by the Authority. These assets do not belong to the Authority and, therefore, should not be included in their financial statements. Net assets and activity of HCV - the Authority should reconcile recorded HAP expense monthly to ensure that expenses are being properly recorded and reported to HUD in the Voucher Management System ("VMS"). In addition, the Authority should work with HUD to determine the appropriate balances of Net Restricted Assets and Net Unrestricted Assets.	The Authority is in the process of establishing procedures for an annual physical inventory of capital assets to ensure their existence and evaluate their condition and remaining useful lives. These procedures will address properly excluding assets which are not directly owned by the Authority and ensure that such assets are properly recorded in the capital asset records of their respective owners. The inventory is in progress under the supervision of Carlos Pizarro, Director of Housing, and will be complete for the December 31, 2012 FDS submission.	Complete	On-Going	E. Hall w/Finance and V Brown w/ Development	INVENTORY
21	Forensic Audit Report	Finding 3	LHA policy governing physical inventory is not in compliance with current HUD policies. The 2006 policy which references "the Central Warehouse" is outdated and does not conform to the "just-in-time" inventory system currently in use for materials used for maintenance replacements and repairs.	Revise inventory policy to conform to LHA's site-based Asset Management system.				V. Brown w/ Development	INVENTORY
22	Forensic Audit Report	Finding 4	LHA does not conduct an annual physical inventory of dwelling/non-dwelling equipment, furniture, and other expendable supplies and record fixed assets in accordance with HUD PIH Low-Rent Technical Accounting Guide Book 7510.1.	Establish and implement procedures for conducting an annual physical inventory of all material assets in accordance with HUD requirements.				V. Brown w/ Development	INVENTORY
23	Forensic Audit Report	Finding 22	The Finance Department does not have a Board of Commissioners approved investment strategy policy. The 2006 Casterline SOP guidance is outdated and does not address LHA complexities.	The finance department should develop an investment strategy and corresponding policy recommendation for Executive Director and Board of Commissioners approval.	Staff will present an updated Investment Policy for Approval by the Board of Commissioners at their April 2013 meeting.	3/30/2013 8/1/2013 12/31/13	In Progress	E. Hall w/Finance	INVESTMENT POLICY
24	Forensic Audit Report	Weakness 6	The 46 (forty-six) accounts under LHA management should be considered for a "sweep account" agreement to generate or improve the return on cash.	On December 31, 2012 the FDIC unlimited coverage on non-interest bearing accounts expires. The analysis of account balances and ownership should be completed to determine which accounts can be leveraged to improve the return on cash. The results of the analysis must comply with HUD regulations for PHA's Instrumentalities.	Limited Partnership properties managed by the Authority are required to have separate accounts for security deposits, reserves and escrow accounts. In addition, It is the Authority's desire to separate federal funds from non-federal funds. Staff has been advised that HUD does not favor sweep accounts.		Complete	E. Hall w/ Finance	INVESTMENT POLICY
25	Forensic Audit Report	Weakness 4	The review of Yardi system journal entries demonstrate a high incidence of reversing entries due to incorrect entering of transactions.	The staff must receive additional accounting and Yardi Systems training. The database relationships must be accurately defined to provide minimum user interface or processing of manual entries. Yardi systems is a robust software that can be utilized to improve financial and operational reporting, create efficiencies, and streamline department processes.	There are numerous journal entries in Yardi with the description "Reclass". This is not a correction or reversal of a previous entry, but an allocation of an expense between entities. The entries are required because Yardi does not process inter-fund transactions to the satisfaction of staff. Staff will be afforded the opportunity for training to enhance skills and efficiency.		Complete	E. Hall w/Finance	JOURNAL ENTRIES
26	Forensic Audit Report	Weakness 7	The LHA Board of Commissioners have legal and fiduciary responsibility for some the LHA Affiliates. The financial impact of the GAAP and International Financial Reporting Standards (IFRS) reporting requirement for Leases and Capital Assets must be completed before year end.	The Comptroller/Finance Director should review all leases to project one to five year results of operations, and develop strategic plans to best utilize limited authority and partnership resources.	The Authority has short-term, cancellable operating leases with several vendors. There are no leases which meet the requirements for capitalization.		Complete	E. Hall w/Finance	LEASES AND CAPITAL ASSETS

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Item #	Source Document	Classification	Issue	Action Required or Recommendation	Action Taken	Expected Completion	Status	Responsible Party	Category
27	Limited Financial Management Review	Finding 1	The LHA's reported actual available NRA for operations is significantly less than the HUD review team's calculated amount for CYE 12/31/2011.	Due to the discrepancy between the reported FDS Balance Sheet numbers and the actual cash available in the HCV program accounts a forensic audit is highly recommended to identify where the missing funds are inappropriately held in other program accounts or are actually missing from the LHA.	The Authority has engaged a team of consultants to reconcile VMS reports to the general ledger and determine NRA and UNA. Actual cash held by the Authority is higher than amounts reported on the VMS. This reconciliation will correct the 2011 and 2012 VMS reported amounts. All amounts will be corrected for the March 31, 2013 reporting period. The consultants have been engaged to address all findings included in HUD's Limited Financial Management Review letter. The procedures will be complete for the March 31, 2013 reporting period.	4/1/2013	Complete	E. Hall w/ Finance	NRA
28	Limited Financial Management Review	Finding 1a	FDS CY 2010 line number 125: "Accounts Receivable-Miscellaneous" \$458,839 . . . and line number 347: "Inter-Program-Due to" \$627,006. If the \$458,839 was never collected or collections were not reported correctly in CY 2011, this would explain approximately the \$629,000 calculated shortage.	Provide detail explaining the receivable and entries that reduced this amount to \$25,441 on the CY 2011 FDS. The same detail is required for the "Inter-Program Due to" amount. This information is due within seven business days.				E. Hall w/Finance	NRA
29	Limited Financial Management Review	Finding 1b	The CY ending 12/31/2010 FDS had a balance of \$387,406 in Fraud Recovery and the CY 2011 FDS balance was \$56,331, indicating a subsequent write-off of approximately \$331,075 in 2011. The monthly HAP expense worksheet used to report HAP expenses on the VMS shows a CY 2011 write off of fraud recoveries of \$75,000, not \$331,075 as reported. This \$75,000 also reduced the reported FDS NRA balance by the same amount.	Detail must be provided explaining what comprises the receivable and the entries that reduced this amount to \$56,331 on the 2011 FDS. In addition, GL entries that recorded the Fraud A/Rs as revenue are required to be submitted to this office within seven days of the date of this letter.				E. Hall w/Finance	NRA
30	Limited Financial Management Review	Finding 1c	The VMS reported CY 2011 monthly HCV HAP expenses varied significantly (approximately \$337,500 in total) from the calculated amounts on the monthly HAP Registers provided to the HUD review team by the Finance Director. Unit Months' Leased also varied from the number of tenants listed on the HAP registers, though the variance was not as significant. A total of 76 additional UMLs were reported on the CYE 2011 FDS Balance Sheet compared to the monthly HAP registers. In addition, based upon the variances noted between reports, VASH revenues and expenses appeared to be double counted on the FDS, included in both the HCV totals and again, separately, under the VASH accounts.	Detailed monthly reports and entries explaining CYE 2011 FDS through June 2012 and reported HCV HAP expenses and UMLs are required within 30 days of the date of this letter.				E. Hall w/Finance	NRA
31	Limited Financial Management Review	Finding 1d	The Finance Director's monthly expense report used for VMS reporting included port-in expenditures with the regular monthly HAP expenses thereby improperly increasing the VMS reported HAP expenses.	The PHA must correct the VMS and the general ledger 30 days.				E. Hall w/Finance	NRA
32	Limited Financial Management Review	Finding 1e	Several "Due to" and "Due From" accounts were noted on the HCV trial balance, most of which appeared to cancel out except for the "Due to Master" account. Some of these were not explained in detail to the review team. In addition, HAP funds cannot be loaned to other funds. This is a severe program violation.	A detailed explanation is required for the "Due from LPCH", "Due from Colton Meadow, LLP", "Due From Mainstream", "Due from the Manor at West Bartow", and the "Due from PortProp" accounts. In addition, the following specific entry requires further explanation: December 20, 2011: Debit-Cash Operating 1 \$100,000.00 Credit-Due to Colton Meadow, LLP \$100,000.00				E. Hall w/Finance	NRA
33	Limited Financial Management Review	Finding 1f	Several adjusting entries made to the general ledger were not clearly documented. May appear to be transfers of funds between projects.	The PHA must maintain supporting documentation for any deposit or transfer of funds. Also, any transfer of funds between accounts must have the Executive Director's approval. Monthly quality control procedures must be established for accounts receivable, payables, and journal entries. Please provide verification for the transfer.				The Authority will enforce its policy of requiring approval of proper documentation before journal entries are posted.	
34	Forensic Audit Report	Weakness 7a	LHA appears to have placed its Operating Surplus at risk of recapture. The authority would be able to mitigate this risk by using the Operating Fund Financing Program (OFFP) to borrow working capital for its development activities and committing its Operating Surplus to repay those loans as permitted by HUD.	Our general recommendation is that LHA staff familiarizes themselves with the OFFP.	LHA staff will review the OFFP.		Complete	Authority-Wide/ Executive Team	OFFP

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35	Independent Auditor's Report	Finding 11-2	Adequate controls are not in place over cash disbursements. During the audit we noted i.) Inconsistencies in practice in the use of purchase orders and level of approvals as required by the Authority's procurement and cash disbursement policies. ii.) Inadequate segregation of duties over the set-up of the required approvals in the accounting software and the actual approval of transactions, as well as between the recording of transactions in the general ledger and the approval of transactions in certain cases. iii.) A lack of monitoring controls over total disbursements to vendors under contract.	Management should analyze the cash disbursement process in conjunction with procurement policies and document the required procedures. Specifically, the Authority should implement the required approval thresholds and better define the staff positions that should be involved in the processing of cash disbursements. Further, the Authority should implement proper segregation of duties over monitoring controls over total vendor payments made under contracts. The Authority should also provide training to all staff on relevant rules and regulations and the internal policies relating to cash disbursements and procurement.	The Authority will review its current system of controls and implement policies and procedures to ensure cash disbursements and procurements have proper approval. Policies regarding approvals, approval thresholds and monitoring by procurement staff will be enforced. Staff will be trained on the Authority's policies and the relevant rules and regulations related to cash disbursements and procurement. The review and necessary actions are in progress under the supervision of Eva Hall, Director of Finance.	3/31/2013 8/1/2013 3/31/14	On-Going	E. Hall w/Finance and V Brown w/ Development	PURCHASING
36	Independent Auditor's Report	Finding 11-3	Several contracts with a vendor, as well as invoices for work performed, were not procured in accordance with the Authority's policies and HUD rules and regulations. Contracts with the vendor were not signed contracts even though costs were incurred and payments were made for services. Management overrode certain controls over cash disbursements and procurement of vendors that existed and did not obtain proper Board approval of the contracts.	The Authority should analyze existing internal controls over procurement to ensure that all contracts with vendors are properly procured in accordance with its policies. Also recommend that the Authority implement new monitoring controls with procurement staff to ensure that any cash disbursements to vendors are supported by properly procured contracts and that total payments to vendors do not exceed contracted amounts. Further, a record of all procurement actions should be maintained on a centralized listing and should be numbered in sequential order to ensure that there is an audit trail relating to all vendors procured by the Authority.	The Authority will review its current system of controls and implement policies and procedures to ensure procurement activities meet the Authority's policies and the relevant rules and regulations. Procedures and controls will be established to ensure activities are supported by proper documentation and adhere to approved amounts. Implemented policies will ensure an audit trail exists for the Authority's procurement activities. The review and necessary actions are in progress under the supervision of Eva Hall, Director of Finance.	3/31/2013 8/1/2013 6/17/2013 Complete	On-Going	V. Brown w/ Development	PURCHASING
37	Forensic Audit Report	Finding 13	The contract for DSM.net, Inc. has continued to be paid beyond the initial contract period and contract value of \$70,000. As of December 31, 2011, the COCC Purchase Order Directory records payments of \$138,280 and the Vendor Total Worksheet records payments of \$111,991.55. This is a major discrepancy. It was also reported that payments have continued into 2012.	LHA must justify and clarify inconsistencies in service costs paid to DSM.net, Inc. LHA should discontinue services of DSM.net, Inc. and consider brining the service in-house, which would be more cost effective and responsive to staff needs on a full-time basis. The costs of this service far exceeds the company's annual estimates and cost analysis for outside IT services when compared to in-house services.	LHA staff has discontinued services for DSM.net.	10/31/2012	Complete	V. Brown w/ Development	PURCHASING
38	Forensic Audit Report	Finding 14	LHA has ten (10) entertainment magazine subscriptions that have no relevance to the housing industry or standard business interest/practices of the agency.	LHA should cancel all non-housing industry or business publications.	Non-industry publications are purchased for the waiting rooms used by LHA clients and prospective clients. The Authority will ensure these publications are paid for with non-federal funds.		Complete	V. Brown w/ Development	PURCHASING
39	Forensic Audit Report	Finding 15	Procurement contract files are absent of invoices, payments, and correspondence needed to complete the files by documenting the history of transactions.	The LHA Finance Department should provide the Procurement Manager with copies of invoices, payments, payment schedules, and correspondence to compile a history of transactions associated with the procurement.	The Authority will establish SOPs for the provision of supporting documentation between departments	3/31/2013 3/31/2014	Complete	E. Hall w/Finance	PURCHASING
40	Forensic Audit Report	Finding 16	The engagement letter (contract) between LHA and its auditor, Berman and Hopkins, is not a valid HUD agreement and it lacks the clauses required by the HUD Procurement Handbook including Termination for Convenience and other required language.	All of the additional contracts reviewed lacked the standard clauses required by HUD whether they were for capital projects or operating expenses. The authority contracts must be amended to include the required HUD language and documents.	Per review of the independent auditor's engagement letter, it appears all HUD requirements are satisfied. The audit firm specializes in audits of public housing authorities and uses a standard engagement letter for its public housing clients.		Complete	V. Brown w/ Development	PURCHASING
41	Forensic Audit Report	Finding 17	A review of the authority's Regulatory and Operating Agreements with its partnerships and affiliates are dated and do not conform to the current HUD standard in accordance with 24 CFR 85.36(b)(3).	While it is not a requirement of HUD to modify theses agreements it may be a good business practice.	LHA staff is in the process of reviewing all Regulatory and Operating Agreements with its partners to determine whether or not modifications will be required to conform with HUD standards in accordance with 24 CFR 85.36(b)(3).	12/31/2012	Complete	V. Brown w/ Development	PURCHASING
42	Limited Financial Management Review	Observation 2	The LHA is not effectively enforcing repayment agreements.	The PHA should take immediate action to enforce repayment agreements and should terminate assistance for failure to comply with the terms. Repayment amounts total approximately \$45,000 as of the date of the review.	The LHA staff has begun enforcing non payment of repayments Agreements.	On Going	HUD considers this item to still be open.	C. Pizarro w/ Housing	REPAYMENTS

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43	Forensic Audit Report	Finding 21	The August 1, 2011 version of the LHA Administrative Plan generally follows the current HUD model, but lacks some of the language required by HUD. Additionally, no attempt was made by the forensic audit team to verify that the appropriate requirements for advertising, publication and public comment on this Administrative Plan were met.	LHA should review and revise the Section 8 Administrative Plan to incorporate current HUD guidelines and regulations.	A new Section 8 administrative plan was submitted to HUD on 10-31-2012.	10/31/2012	Complete	C. Pizarro w/ Housing	S8 ADMIN PLAN
44	Forensic Audit Report	Weakness 5	The salary allocation basis is not supported by employee time records. The salary allocation tables are manually calculated and entered by the Finance Manager.	Develop salary allocation tables in the Yardi database to accurately prorate direct and indirect labor costs. Only substantive labor changes would require manual salary allocation journal entries.	The Authority does not utilize Yardi for payroll processing. Payroll is outsourced to ADP and the Authority does not anticipate bringing payroll in-house in the near future. Currently, the Authority has only six employees whose salaries are allocated to more than one program.		Complete	P. Roberts w/Human Resources and E. Hall w/Finance	SALARIES
45	Independent Auditor's Report	Finding 11-5 (i)	Indicator 1 - Waiting List: The Authority did not maintain documentation to support the reported score for Indicator 1, including the quality control samples utilized or testing performed to satisfy this indicator.	We recommend that the Authority correct the reporting deficiencies and resubmit its SEMAP to HUD.	The Authority will correct the reporting deficiencies and resubmit its SEMAP to HUD.		Complete	C. Pizarro w/ Housing	SEMAP
46	Independent Auditor's Report	Finding 11-5 (ii)	Indicator 3 - Determination of Adjusted Income: The Authority indicated that 80 - 89% of their quality control sample for Indicator 3 of the self-assessment showed that income determinations were performed properly as required by 24 CFR 985. However, the documentation maintained to support the reported score did not support the self-assessed score. Further, the results of our eligibility testing indicated numerous issues as noted in Finding 11-4. Therefore, it appears that the Authority should have indicated in the self assessment that a lower percentage of files included in the quality control sample showed that LHA determined adjusted income properly.	We recommend that quality control samples for all indicators be drawn in accordance with regulations contained in 24 CFR 985.3. In addition, we recommend that the Authority pull the samples throughout the year, both for SEMAP and internal review purposes, and that any needed corrective action be taken immediately to prevent program noncompliance.	The Authority will implement a system of quality control reviews to ensure compliance with all program requirements. LHA staff is currently performing a 100% file review.	2/1/2013	Complete	C. Pizarro w/ Housing	SEMAP
47	Independent Auditor's Report	Finding 11-5 (iii)	Indicator 6 - HQS Enforcement: The Authority indicated that greater than 98% of their quality control sample for Indicator 6 of the self-assessment showed that if HQS deficiencies were not corrected within the required timeframe, the Authority stopped housing assistance payments beginning no later than the first of the month following the correction period, or took prompt action to enforce the family obligations. However, the documentation did not support this assessment and the lead sheet did not assess the time frames for proper SEMAP reporting for this indicator. Additionally, the Authority did not abate housing assistance payments made to landlords in a timely manner when an inspection failed and was not properly corrected within the required timeframe (see Finding 11-7).	We recommend that the Authority verify controls are in place in order to ensure accurate SEMAP reporting, including an independent review of the SEMAP documentation and reported results by upper management.	The Authority will implement policies and procedures to ensure accurate SEMAP reporting including review by upper management. The Authority will implement policies and procedures to ensure the SEMAP is supported by adequate documentation of procedures performed and results determined for each indicator.	2/1/2013	Complete	C. Pizarro w/ Housing	SEMAP
48	Independent Auditor's Report	Finding 11-5 (iv)	Documentation: The SEMAP data collected for the year end reporting lacked key documentation to support the Authority's overall self-assessed score for each indicator, including calculations of reported results, definitions of the populations for which quality control samples were selected, calculations of minimum required sample sizes, and certain supporting documents from which the results were derived.	We recommend that the SEMAP documentation maintained by the Authority clearly define the population from which each required sample is drawn, indicate how the required sample size was determined, and how the quality control samples are selected in an unbiased manner and how they are representative of the population. Furthermore, the SEMAP score reported to HUD for each indicator should clearly trace back to the testing sheet for each SEMAP indicator, including results of each item in a sample and the overall results corresponding with the reported score.	The corrections will be made immediately under the supervision of Carlos Pizarro, Director of Housing, and policies and procedures will be put in place.	2/1/2013	Complete	C. Pizarro w/ Housing	SEMAP

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49	Forensic Audit Report	Finding 1	The Finance Department procedures should be updated to reflect day-to-day operations. The organizational workflow and procedures were originally modified with the 2010 implementation of: the Yardi Systems accounting software; the HUD Asset Based Management model; and more importantly the General Partner accounting model. The June 1, 2006 Casterline Associates, P.C. "Standard Operating Procedure for Critical Financial Functions" provides the accounting procedures structure for financial activities. The Casterline Standard Operating Procedures ("SOP") appear to be a standard template for public housing authorities modified to include updates for LHA vendor names and service providers. Audit team found no evidence of executed resolutions by the Board of Commissioners ("BOC") setting forth and approving the LHA financial and operational policies and procedures.	Immediately update SOP to differentiate between Central Office Cost Center (COCC), public housing, and the fee for services accounting procedures models. The Finance Department's designated Yardi system "super users" should be able to assist in the creation and implementation of new operating procedures. Present the new SOP to BOC for approval prior to organization wide implementation.	The Finance Director is currently assessing operating procedures and an updated SOP will be produced.	3/31/2013 12/31/2013 3/31/14	In Progress	E. Hall w/ Finance	SOP
50	Forensic Audit Report	Finding 5	The accounting department did not present evidence of documented work processes and workflow to make it possible to determine if controls exist to safeguard authority assets. Finance Manager did not have a Finance Department organization chart with corresponding responsibilities. The current five person department includes a new Comptroller, Finance Manager, three Accounting Clerks along with one part time clerk. In a small organization segregation of duties is critical to prevent fraud, theft, and asset misappropriation.	Internal controls must go beyond Yardi's automated processes. There are several approaches to developing documented control process. The new Finance Director/Comptroller should be tasked with creating the internal and financial control model for the organization, to verify the existence of adequate controls, and to implement process improvements. The organization is over-reliant on the Yardi position control model to identify and reject unauthorized activities.	The Authority is committed to implementing and enforcing an effective system of internal controls. The internal controls are being evaluated and adjusted in conjunction with the update of SOPs.	3/31/2013 6/30/2013 8/1/2013 3/31/14	In Progress	E. Hall w/Finance	SOP
51	Forensic Audit Report	Weakness 1	The petty cash Imprest procedure is not consistently applied to transactions. The site petty cash fund replenishment request included original receipts that were not "marked" to prevent reuse by staff.	The authority policy states "supporting documentation will be permanently marked in a manner to prevent re-use". The policy must be consistently applied to all petty cash reimbursement requests.	The Finance Department staff will review the policies with the petty cash custodians to ensure original receipts are marked "paid" when cash is disbursed.	10/31/2013	In Progress	E. Hall w/Finance	SOP
52	Independent Auditor's Report	Finding 11-4	Out of a total tenant population of approximately 1,300, we tested 25 files and the following deficiencies were noted: 1.) 4 files improperly verified or calculated tenants' adjusted income; 2.) 2 files utilized incorrect payment standards; 3.) 1 file incorrectly calculated utility allowances; 4.) 2 files did not obtain signed U.S. citizenship declarations for all tenants; and 5.) 1 file did not have an annual HQS inspection performed on the unit.	The Authority should correct the deficiencies noted in the tested files. In addition, the Authority should establish quality control review procedures to ensure proper compliance with the requirements related to tenant eligibility. In order to provide a greater level of oversight to identify deficiencies in a timely manner, we recommend that the Authority perform independent monthly tenant file reviews. The review monthly quality control review sample should include tenant files processed by all housing specialists, and the reviewer should test for compliance with all tenant file management requirements as established by the Authority's administrative plan. Ongoing staff training and timely management reviews should ensure that staff is aware of acceptable procedures. Also, skill sets, staffing, and caseloads should be continually reviewed by management to ensure timely and accurate tenant management.	All deficiencies noted by the auditors will be corrected. The Authority will implement a system of monthly tenant file reviews to ensure the Section 8 Housing Choice Voucher Program files are in compliance with HUD requirements and the Authority's administrative plan. Training will be provided to ensure the Section 8 staff has the competencies necessary to maintain complete and accurate tenant files. The corrections will be made immediately under the supervision of Carlos Pizarro, Director of Housing.	2/1/2013	Complete	C. Pizarro w/ Housing	TENANT FILES

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Item #	Source Document	Classification	Issue	Action Required or Recommendation	Action Taken	Expected Completion	Status	Responsible Party	Category
53	Forensic Audit Report	Weakness 8	The new Comptroller's HUD regulations learning curve. This intellectual capital short term issue is compounded by the current Finance Department staff complement that performs routine tasks with minimum errors, but the incorrect processing of extraordinary or non-routine financial events are noted findings by the independent auditor's.	Procure training for staff on mixed finance guidelines, HUD regulations, asset based management, etc. to improve competencies, reduce attrition, and attain stellar performance in the finance organization. This could provide revenue generating opportunities for LHA by marketing financial services to other private, county and state landlords.	The Finance Director has attended numerous training conferences and has scheduled future training to ensure competency and compliance with HUD public housing requirements. The learning curve is mitigated by the Finance Director's 22 years of experience in federal regulations and compliance with funding requirements and financial reporting.		Complete	E. Hall w/Finance	TRAINING
54	Independent Auditor's Report	Finding 11-1 (ii)	The Authority's unaudited FDS required numerous material adjustments, including significant prior period adjustments (see Notes to the financial statements), to be fairly stated in accordance with GAAP, with the exception of the balances noted above which are not fairly presented. These prior period adjustments related primarily to developer fees earned by the Authority and were required to correctly reflect ending balances in developer fees receivable and to recognize revenue in the proper period. These adjustments should have been detected by the Authority staff while performing their normal duties of processing and recording financial information.	The auditors recommend that the Authority review the established system of controls, including responsibilities at each staff level, for adequate safeguards to facilitate accurate and timely processing of financial information under all circumstances. Also, the Authority should provide additional training to staff in the accounting department, particularly related to the development activity of the Authority, to ensure an accurate and timely system of financial reporting at all times. The Authority needs to ensure that the books and records are closed timely and accurately without relying on audit adjustments, considering that the external auditors are independent of the internal control process.	The Authority has scheduled the services of a consultant who will assist in the reconciliation of HAP expense, Net Restricted Assets and Unrestricted Net Assets per the Authority's general ledger to the amounts reported to HUD in the Voucher Management System ("VMS") and make all necessary adjustments to the general ledger balances and the VMS reported amounts. Review procedures will be established to ensure all future transactions are properly recorded and reconciled so the VMS will be correct. The reconciliation is being performed under the supervision of Eva Hall, Director of Finance, and will be complete for the March 31, 2013 reporting period.	4/1/2013	Complete	E. Hall w/Finance	VMS
55	Forensic Audit Report	Observation 1	More than half of the files reviewed had small errors on the 50058 Forms submitted to HUD including wrong bedroom count, wrong rent (FMR) for the units, HQS inspections that are not timely.	The Section 8 staff should take advantage of any training available in the area with the goal of improving file accuracy and attention to detail. Training should be prioritized based on QC review of each of the caseworkers' files.	In 2012 we provided income calculation and HQS training for all Section 8 employees. Continuous training will be on going.	3/31/2013 Complete	On-Going	C. Pizarro w/Housing	VMS
56	Forensic Audit Report	Observation 2	Each file contained excellent checklists, but they were often not filled out completely.	Careful use of existing Checklist will improve accuracy. The staff should continue their efforts to purge old or duplicate data from the files.	LHA will continue to implement a file review of all files completed in the Section 8 program.	On-Going	On-Going	C. Pizarro w/Housing	VMS
57	Forensic Audit Report	Observation 3	Some files, while complete, contained draft or incomplete forms.	The Section 8 staff should take advantage of any training available in the area with the goal of improving file accuracy and attention to detail.	In 2012 we provided income calculation and HQS training for all Section 8 employees. All staff were certified at the time of training.	3/31/2013 Complete	On-Going	C. Pizarro w/Housing	VMS
58	Forensic Audit Report	Observation 4	While Quality Control Checklists were observed in some files, the level of accuracy in the files is not acceptable.	Careful use of existing Checklist will improve accuracy. The staff should continue their efforts to purge old or duplicate data from the files.	LHA will continue to implement a file review of all files completed in the Section 8 program.	4/1/2013	On-Going	C. Pizarro w/Housing	VMS
59	Forensic Audit Report	Observation 5	In all but one case the rent appeared to be calculated correctly.	While the Section 8 files reviewed were in generally good condition, the transmission of inaccurate 50058 Forms will eventually lead to a reduction in the authority's SEMAP score as HUD's monitoring capability increases. Also, several firms market software that monitors the accuracy of 50058 data submitted to HUD which may be of some help to LHA's Section 8 staff.	LHA Section 8 staff will be reviewing files for accuracy and completeness.	On-Going	On-Going	C. Pizarro w/Housing	VMS
60	Forensic Audit Report	Observation 6	When the unit failed an HQS inspection they were re-inspected within 30 days and passed.	No corresponding comment was listed.	LHA procedures were implemented to ensure the timeliness of re-inspections.	On-Going	On-Going	C. Pizarro w/Housing	VMS
61	Forensic Audit Report	Observation 7	Most re-certifications were performed after the lease renewal date.	No corresponding comment was listed.	LHA Section 8 staff is now working 60 days in advance on annuals and will move to 120 days in advance.	On-Going	On-Going	C. Pizarro w/Housing	VMS

**LAKELAND HOUSING AUTHORITY
CORRECTIVE ACTION PLAN**

Item #	Source Document	Classification	Issue	Action Required or Recommendation	Action Taken	Expected Completion	Status	Responsible Party	Category
62	Independent Auditor's Report	Finding 11-6	We noted material differences between the HAP expense recorded in the general ledger and reported on the FDS. In addition, neither of these amounts agreed with the HAP expense reported to HUD in VMS. In addition, the Authority could not provide supporting documentation to reconcile the information reported in VMS or on the FDS for unit months leased. Further, as noted in Financial Statements Finding 11-1-i, the Authority could not provide adequate documentation to support the HAP expense recorded in the general ledger; therefore, we could not determine that HAP expense and, therefore, HAP equity are fairly stated in accordance with GAAP.	The Authority should implement internal control procedures to ensure that data submitted to HUD in VMS and the REAC agrees to the general ledger and other supporting documentation. We recommend that management designate an individual to review supporting documentation for VMS data and reconcile the information to data recorded in the general ledger and other management information systems prior to submission to HUD. Further, we recommend that management reconcile internal HAP registers to expenses recorded in the general ledger during each HAP check run to ensure that amounts are properly recorded and paid to landlords.	The Authority has scheduled the services of a consultant who will assist in the reconciliation of HAP expense, Net Restricted Assets and Unrestricted Net Assets per the Authority's general ledger and the amounts reported to HUD in the Voucher Management System ("VMS") and make all necessary adjustments to the general ledger balances and the VMS reported amounts. Review procedures will be established to ensure all future transactions are properly recorded and reconciled so the VMS will be correct. This will include reconciling Section 8 tenant and landlord registers with the general ledger. Under the supervision of Eva Hall, Director of Finance, and Carlos Pizarro, Director of Housing, the VMS reports will be reconciled to the general ledger and corrections will be made for the March 31, 2013 reporting period.	On-Going	On-Going	C. Pizarro w/ Housing and E. Hall w/ Finance	VMS-PIC
63	Limited Financial Management Review	Finding 2	Significant reporting errors and/or omissions were noted in VMS and PIC reporting.	The LHA must verify the HCV HAP expenses and UMLs for CY 2011 and the first six months of CY 2012 and submit within 30 days. If these reports contradict the HAP register used by the HUD review team's NRA calculation, reasons and backup must be provided.				C. Pizarro w/ Housing	VMS-PIC
64	Limited Financial Management Review	Finding 2a	Significant reporting errors and/or omissions were noted in VMS and PIC reporting.	Correct the CY 2011 and 2012 VMS.				C. Pizarro w/ Housing	VMS-PIC
65	Limited Financial Management Review	Finding 2b	Significant reporting errors and/or omissions were noted in VMS and PIC reporting.	Correct PIC data and properly maintain the data once corrected.				C. Pizarro w/ Housing	VMS-PIC
66	Limited Financial Management Review	Finding 2c	Significant reporting errors and/or omissions were noted in VMS and PIC reporting.	Establish policies and procedures, including quality controls, to ensure accurate VMS data is being reported.				C. Pizarro w/ Housing	VMS-PIC
67	Limited Financial Management Review	Finding 2d	Significant reporting errors and/or omissions were noted in VMS and PIC reporting.	LHA's HCV and Finance Department must review VMS data monthly before finalizing the information in VMS.				C. Pizarro w/ Housing and E. Hall w/ Finance	VMS-PIC
68	Forensic Audit Report	Finding 8	The authority does not have documented bank wire transfer procedures. The Finance Manager responded to process description questions, and did not believe the absence of the SOP was an issue based on the small number of wire transfers.	The Finance Department must develop procedures for outgoing wire transfers. The absence of clearly delineated internal control procedures that includes levels of authority, signatures, checks and balances, verification of data, paper trail, financial institution manual or automated authorization procedures, etc. could expose the authority to significant financial losses.	The Finance Department is updating its SOPs and will include written procedures for bank wire transfers. Although there is not a written procedure, strict procedures are required by the banking institutions and all transfers must have approval by authorized staff and/or Commissioners.	3/31/2013 12/31/2013 3/31/14	In Progress	E. Hall w/Finance	WIRES
69	LHA Audited Financials for 2012	Finding 2012-001 Financial Reporting	During our audit of the Authority's financial statements, we detected certain deficiencies in internal control over financial reporting as described below which are identified as a material weakness in internal control over financial reporting in accordance with Statement on Auditing Standards No. 115 ("SAS 115"). The Authority's unaudited FDS required numerous material adjustments, including certain prior period adjustments (see the notes to the financial statements), to be fairly stated in accordance with U.S. generally accepted accounting principals ("GAAP"). These prior period adjustments should have been detected by the Authority staff while performing their normal duties of processing and recording financial information. NOTE: Financial Reporting for all Major Programs is the same as Financial Statements Audit Finding.	Management should determine proper staffing needs given the size and complexity of the Authority, including related parties and component units, for proper financial reporting. As of December 31, 2012, the Authority had eight related parties, in addition to the Authority's eleven blended component units.	The Authority is in the process of reviewing its organizational chart to delineate responsibilities and accountability among departments. To ensure compliance with GAAP and grant requirements, the Authority will provide training for staff so they have the necessary competencies required to account for the Authority's varied programs and activities. The review and necessary actions are in progress under the supervision of Eva Hall, Director of Finance, and Carlos Pizarro, Director of Housing, and will be complete within 90 days.	12/31/2013	In Progress	E. Hall w/ Finance and C. Pizarro w/Housing	INTERNAL CONTROLS

**LAKELAND HOUSING AUTHORITY
CORRECTIVE ACTION PLAN**

Item #	Source Document	Classification	Issue	Action Required or Recommendation	Action Taken	Expected Completion	Status	Responsible Party	Category
70	LHA Audited Financials for 2012	Finding 2012-002 Allowable Costs & Adequate Controls Over Disbursements	Adequate controls are not in place over cash disbursements. During the audit we noted inconsistencies in practice in the use of purchase orders and level of approvals as required by the Authority's procurement and cash disbursement policies. We noted inadequate segregation of duties over the set-up of the required approvals in the accounting software and the actual approval of transactions, as well as between the recording of transactions in the general ledger and the approval of transactions in certain cases. Further, we noted a lack of monitoring controls over total disbursements to vendors under contract. NOTE: Finding for all major programs is also same as Financial Statements Audit Finding.	We recommend that management analyze the cash disbursement process in conjunction with procurement policies and document the required procedures. Specifically, the Authority should identify the required approval thresholds and better define the relevant staff that should be involved in the processing of cash disbursements. Further, the Authority should implement proper segregation of duties over recording, authorizing and reconciling cash disbursements and should implement monitoring controls of total vendor payments under contract be procurement staff. The Authority should also provide training to all staff on relevant rules and regulations and internal policies relating to cash disbursements and procurement.	The Authority is in the process of documenting and improving its current system of controls and implementing procedures to monitor and ensure compliance. Certain departments have developed policies and procedures to ensure cash disbursements and procurements have approval. These procedures will be implemented for the entire Authority. Staff will be trained on the Authority's policies and the relevant rules and regulations related to cash disbursements and procurement. The review and necessary actions are in progress under the supervision of Eva Hall, Director of Finance, and Carlos Pizarro, Director of Housing, and will be complete within 90 days.	12/31/2013	In Progress	E. Hall w/Finance and C. Pizarro w/Housing	DISBURSEMENTS
71	LHA Audited Financials for 2012	Finding 2012-003 Interprogram Activity and Pooled Cash Account	The Authority utilizes a pooled cash account that resides in AMP 1. On December 31, 2012, AMP 1 had \$137,775 of unrestricted cash, as well as an \$3,847,180 of interprogram receivable.	We recommend that the pooled cash account be relocated in the general ledger to the COCC (Central Office Cost Center) and be reconciled and settled up. Despite the location of the pooled cash account, programs and AMPs should be running operations without having to borrow from other programs. Any internal borrowings should be short term in nature and due to the centralized bank account paying for common costs to prevent multiple checks being needed. It should not be utilized to cover operational shortfalls.	The Authority has moved its pooled cash account to the COCC general ledger. The necessary actions will be performed under the supervision of Eva Hall, Director of Finance, and will be completed within 90 days. The Authority is currently analyzing pooled cash account activity to developing a realistic methodology to settle internal borrowings and prevent future commingling of program funds. Under the supervision of Eva Hall, Director of Finance, a plan will be formalized and goals established based upon this research. The Authority acknowledges the gravity of this situation and the long term nature of the solution.	Ongoing	In Progress	E. Hall w/Finance	ACCOUNTS
72	LHA Audited Financials for 2012	Finding 2012-004 Eligibility	Low Rent Public Housing, CFDA Number 14.850 Condition: Out of total ACC unit population of approximately 250, we tested 25 files and the following deficiencies were noted: 7 files lacked a signed HUD Form 9886 for adult members in the household; 5 files did not obtain signed U.S. citizenship declarations for all tenants; 5 files lacked proper identification; 1 file had an incorrect income calculation; and 9 files lacked annual inspections.	The Authority should correct the deficiencies noted in the tested files. In addition, the Authority should establish quality control review procedures, including public housing units in the mixed finance properties, to ensure proper compliance with the requirements related to tenant eligibility.	All deficiencies noted by the auditors will be corrected. The Authority will implement a system of tenant file reviews to ensure the Low Rent Public Housing Program files (including mixed finance properties that have units under ACC) are in compliance with HUD requirements and the Authority's ACOP - Admissions and Continued Occupancy Plan. Training will be provided to ensure staff has the competencies necessary to maintain complete and accurate tenant files. The corrections will be made immediately under the supervision of Carlos Pizarro, Director of Housing, and training will be provided within 90 days.	12/31/2013	Complete	C. Pizarro w/Housing	TENANT FILES
73	LHA Audited Financials for 2012	2012-005 Special Tests and Provisions - General Depository Agreement	Low Rent Public Housing, CFDA Number 14.850 Housing Voucher Cluster Condition: During our audit of the Authority's accounts with financial institutions, we noted that the Authority had failed to enter into depository agreements with every financial institution handling accounts containing federal monies.	The Authority must execute Form HUD-51999 with all financial institutions where the Authority has funds and monitor the collateral levels for compliance with the General Depository Agreement on a least a monthly basis to ensure that the Authority's deposits are fully protected as required.	The forms have been completed. LHA has an executed depository agreement with each financial institution handling accounts containing federal monies.	1/15/2014	Complete	E. Hall w/Finance	GDA

**LAKELAND HOUSING AUTHORITY
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Summary of Terms

- 1.) Finding: A deficiency that represents a violation of statutory or regulatory requirements, for which sanctions or other corrective actions are authorized, and which, therefore, necessitates immediate remedial action.
- 2.) Observation: Maybe a general comment, or may be a deficiency in program performance, which does not result in a violation of statutory or regulatory requirement, but which could, if not addressed, result later in a finding.
- 3.) AMP = Asset Management Projects
- 4.) BOC = Board of Commissioners
- 5.) COA = Chart of Accounts
- 6.) COCC = Central Office Cost Center
- 7.) CYE = Calendar Year End
- 8.) EIV = Enterprise Income Verification
- 9.) FDS = Financial Data System or Financial Data Schedule
- 10.) FMR = Fair Market Rents
- 11.) GAAP = Generally Accepted Accounting Principles
- 12.) GAAS = Generally Accepted Audited Standards
- 13.) GDA = General Depository Agreements
- 14.) GL = General Ledger
- 15.) HCV = Housing Choice Voucher
- 16.) IFRS = International Financial Reporting Standards
- 17.) NRA = Net Restricted Asset
- 18.) OPH = Office of Public Housing
- 19.) OFFP = Operating Fund Financing Program
- 20.) PIC = PIH Information Center
- 21.) PIH = Public and Indian Housing
- 22.) RCS = Rent Comparability Study
- 23.) SAS = Statement on Audit Standards
- 24.) SOP = Standard Operating Procedures
- 25.) TARs = Tenant Account Receivables
- 26.) UMLs = Unit Months Leased
- 27.) VASH = Veterans Affairs Support of Housing
- 28.) VMS = Voucher Management System



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DATE: April 14, 2014

TO: LHA Commissioners

FROM: Benjamin Stevenson, Executive Director

RE: Response to Public Comment at March 2014 Board Meeting

Attached is a memo from Carlos Pizarro, Director of Housing, regarding his meeting with Laquasha Johnson. Ms. Johnson addressed the Board regarding her status of the Section 8 waiting list. Mr. Pizarro's memo summarizes the meeting and discussion with Ms. Johnson. Additionally, Ms. Johnson was sent a letter on April 9, 2014 that provides an update on her status. A copy of the letter is included with the memo.

BJS



MEMORANDUM

TO: Benjamin Stevenson, Executive Director

FROM: Carlos Pizarro, Director of Housing
Idalia Gonzales, Interim Manager, Section-8

DATE: April 9, 2014

RE: LaQuasha Johnson

On March 17, 2014, Ms. Laquasha Johnson attended the monthly board meeting, at this time she expressed her concerns about her status within the Section 8 Program waiting list, referring to the year 2011 when she was called to update her file but she was not given a voucher. Additionally, Ms. Johnson asked if we can help her and her family with finding affordable housing. As of the date of this memo, Laquasha Johnson still is a HCV Waiting List applicant. The application date is 12/15/2009. On 10/05/2011 her name was selected from the waiting list to update her file and pre-application based on HUD/LHA's "income targeting" selection requirements.

According to the information on file in 2011, she was considered an "extremely low income (ELI)" family (extremely low income families are those that income is 30% or less of the AMI (Annual Median Income)). Upon further verification to determine eligibility under the ELI criteria, it was determined that based on her income she was not longer considered to be an ELI applicant. *Note: at that time, she was collecting unemployment benefits and receiving SSI benefits for her disabled son. Therefore, after the staff reviewed the family updated information, their name was placed back on the waiting list. The family position in 2011 was number 9.*

According to YARDI's unique family account (housing software system) memo; on 3/4/2013 Ms. Johnson reported that her unemployment benefits have stopped. These changes to her application will reflect the loss of income and preference points according to the new information received. Ms. Idalia Gonzalez, HCV Manager, spoke with Ms. Johnson on 4/4/14 to verify information the new family income information and to update the family application (Note: Pursuant to HUD rules and regulation, it is the family's responsibility to update their information with the HCV Department when and if there are changes to their income, address and family composition). She informed Ms. Gonzalez that at the current time her only income come is from SSI benefits. As a follow up to the previously noted conversation, she was emailed the necessary forms that must be completed in order to update application. On 4/7/14, Ms. Gonzalez received an email from Ms. Johnson indicating that she was not able to print the

forms that were emailed to her the prior week. Ms. Gonzalez proceeded to call her back and the forms were mailed via regular mail on the same date. Ms. Johnson stated that she will personally return the forms on 4/18/14 because she does not reside in the Lakeland area. Ms. Johnson is not currently living in Polk County; she lives in Orange City, Florida.

Based on the information (verbally) provided by Ms. Johnson, she will no longer qualify for working/disabled preference points; a letter was mailed to her on April 9 with the new updates and position within the waiting lists. This will automatically position her further down on the waiting list. The working/disabled preference points are for families where the head of household and/or spouse are working at least 30 hours per week and/or head of household and/or spouse are disabled. Upon receipt of the documents mailed to Ms. Johnson, her application will be updated and status letter will be sent.

Furthermore, I Carlos Pizarro offered Ms. Johnson help with finding affordable housing other than a Section 8 Voucher, Ms. Johnson rejected the offer indicating that "She just wants a voucher not public housing". Also, she indicated that she has visited almost every housing agency in central Florida and no one is willing to assist her with a Section 8 voucher.