

<b>PHA 5-Year and Annual Plan</b>	<b>U.S. Department of Housing and Urban Development Office of Public and Indian Housing</b>	<b>OMB No. 2577-0226 Expires 4/30/2011</b>
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<b>1.0</b>	<b>PHA Information</b> PHA Name: <u>Jefferson County Housing Authority</u> PHA Code: <u>AL-086</u> PHA Type: <input type="checkbox"/> Small <input type="checkbox"/> High Performing <input checked="" type="checkbox"/> Standard <input type="checkbox"/> HCV (Section 8) PHA Fiscal Year Beginning: (MM/YYYY): <u>01/2010</u>												
<b>2.0</b>	<b>Inventory</b> (based on ACC units at time of FY beginning in 1.0 above) Number of PH units: <u>576</u> Number of HCV units: <u>1670</u> Number of Shelter Plus Care units: <u>500</u>												
<b>3.0</b>	<b>Submission Type</b> <input checked="" type="checkbox"/> 5-Year and Annual Plan <input type="checkbox"/> Annual Plan Only <input type="checkbox"/> 5-Year Plan Only												
<b>4.0</b>	<b>PHA Consortia</b> <input type="checkbox"/> PHA Consortia: (Check box if submitting a joint Plan and complete table below.)												
	Participating PHAs	PHA Code	Program(s) Included in the Consortia	Programs Not in the Consortia	No. of Units in Each Program <table border="1"> <thead> <tr> <th>PH</th> <th>HCV</th> </tr> </thead> <tbody> <tr> <td>PHA 1:</td> <td></td> </tr> <tr> <td>PHA 2:</td> <td></td> </tr> <tr> <td>PHA 3:</td> <td></td> </tr> </tbody> </table>	PH	HCV	PHA 1:		PHA 2:		PHA 3:	
PH	HCV												
PHA 1:													
PHA 2:													
PHA 3:													
<b>5.0</b>	<b>5-Year Plan.</b> Complete items 5.1 and 5.2 only at 5-Year Plan update.												
<b>5.1</b>	<b>Mission.</b> State the PHA's Mission for serving the needs of low-income, very low-income, and extremely low income families in the PHA's jurisdiction for the next five years: <b>To provide decent, safe, sanitary, and affordable housing and related services to qualified citizens of Jefferson County, Alabama.</b>												
<b>5.2</b>	<b>Goals and Objectives.</b> Identify the PHA's quantifiable goals and objectives that will enable the PHA to serve the needs of low-income and very low-income, and extremely low-income families for the next five years. Include a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5-Year Plan. <b>See pages 2 to 4 of this document for an updated listing of PHA goals and objectives.</b>												
<b>6.0</b>	<b>PHA Plan Update</b> (a) Identify all PHA Plan elements that have been revised by the PHA since its last Annual Plan submission: (b) Identify the specific location(s) where the public may obtain copies of the 5-Year and Annual PHA Plan. For a complete list of PHA Plan elements, see Section 6.0 of the instructions.  a. No PHA Plan elements have been significantly revised by the PHA since the last Annual Plan submission. See pages 5 to 21 of this document for an update status report on all PHA plan elements. b. Copies of the JCHA 5 Year and Annual PHA plan may be obtained at the Main administrative offices and the PHA development management offices as well as the Jefferson County Office of Community and Economic Development at 716 Richard Arrington, Jr., Blvd, Birmingham, AL 35203												

7.0	<p><b>Hope VI, Mixed Finance Modernization or Development, Demolition and/or Disposition, Conversion of Public Housing, Homeownership Programs, and Project-based Vouchers.</b> <i>Include statements related to these programs as applicable.</i></p> <p>a. HOPE VI – no current or planned activities</p> <p>b. Mixed finance development activities – no current or planned activities</p> <p>c. Demolition and/or disposition:  1. a Development Name: Scattered Site Houses, Project number AL09P086019; disposition, approved on 08/11/06, number of units affected 40, total development; projected end date: 06/30/2010  1.a. Development Name: Scattered Site Houses, Project Number AL09PO86020, Disposition, Approved on 08/11/2006, number of units affected 2, which is part of the development, projected end date: 06/30/2010.</p> <p>d. Conversion of Public Housing – No plans during this fiscal year.</p> <p>e. Homeownership: the following homeownership projects are planned for this annual plan tenure:  1a. Development name: Scattered Site Houses, Project Number AL09P086019; Authority Section 32 of the USHA of 1937, approved 11/05/1996, amended 03/26/1998, number of units affected 43. 12 of the original 43 are still affected.  1a. . Development Name: Scattered Site Houses, Project Number AL09P086020, Authority Section 32 of the USHA of 1937, approved 11/05/1996 and amended 03/26/1998; number of units affected 2, which is part of the development.</p> <p>f. Project Based Vouchers; Not applicable</p>
8.0	<p><b>Capital Improvements.</b> Please complete Parts 8.1 through 8.3, as applicable.</p>
8.1	<p><b>Capital Fund Program Annual Statement/Performance and Evaluation Report.</b> As part of the PHA 5-Year and Annual Plan, annually complete and submit the <i>Capital Fund Program Annual Statement/Performance and Evaluation Report</i>, form HUD-50075.1, for each current and open CFP grant and CFFP financing.</p> <p>See attached submission</p>
8.2	<p><b>Capital Fund Program Five-Year Action Plan.</b> As part of the submission of the Annual Plan, PHAs must complete and submit the <i>Capital Fund Program Five-Year Action Plan</i>, form HUD-50075.2, and subsequent annual updates (on a rolling basis, e.g., drop current year, and add latest year for a five year period). Large capital items must be included in the Five-Year Action Plan.</p> <p><i>See attached submission</i></p>
8.3	<p><b>Capital Fund Financing Program (CFFP).</b>  <input type="checkbox"/> Check if the PHA proposes to use any portion of its Capital Fund Program (CFP)/Replacement Housing Factor (RHF) to repay debt incurred to finance capital improvements.</p>
9.0	<p><b>Housing Needs.</b> Based on information provided by the applicable Consolidated Plan, information provided by HUD, and other generally available data, make a reasonable effort to identify the housing needs of the low-income, very low-income, and extremely low-income families who reside in the jurisdiction served by the PHA, including elderly families, families with disabilities, and households of various races and ethnic groups, and other families who are on the public housing and Section 8 tenant-based assistance waiting lists. The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location.</p> <p>See pages 27-28 for information regarding the waiting list for JCHA Public Housing and Section 8. These pages represent information on families awaiting housing in JCHA. This information has been submitted to Jefferson County Office of Economic Development for inclusion in their annual plan.</p>
9.1	<p><b>Strategy for Addressing Housing Needs.</b> Provide a brief description of the PHA’s strategy for addressing the housing needs of families in the jurisdiction and on the waiting list in the upcoming year. <b>Note: Small, Section 8 only, and High Performing PHAs complete only for Annual Plan submission with the 5-Year Plan.</b></p> <p>JCHA’s strategy for addressing housing needs is as follows: 1. Apply for any and all available vouchers as they become available. 2. Turn key all vacant apartments within shortest time frame to allow for lease-up. 3. Remain active in area networking opportunities such as United Way, Volunteer organizations to promote/discuss available housing options. 4. Actively seek funding for additional building opportunities as they become available.</p>

<b>10.0</b>	<p><b>Additional Information.</b> Describe the following, as well as any additional information HUD has requested.</p> <p>(a) Progress in Meeting Mission and Goals. Provide a brief statement of the PHA’s progress in meeting the mission and goals described in the 5-Year Plan. See pages 24-25 of this document for a statement regarding PHA’s progress in meeting mission and goals.</p> <p>(b) Significant Amendment and Substantial Deviation/Modification. Provide the PHA’s definition of “significant amendment” and “substantial deviation/modification” SEE BELOW:</p> <p><b>Criteria for Substantial Deviations and Significant Amendments</b>  <b>(1) Amendment and Deviation Definitions 24 CFR Part 903.7 (r)</b>  PHAs are required to define and adopt their own standards of substantial deviation from the 5 year plan and significant amendment to the Annual Plan. The definition of significant amendment is important because it defines when the PHA will subject a change to the policies or activities described in the annual plan to full public hearing and HUD review before implementation.</p> <p><b>A. Substantial deviation from the 5-year plan:</b>  The Housing Authority does recognize the need for public notification for items contained within the 5 year and annual plans. This authority shall make proper notification for any Substantial Deviation from these plans as required under law. The exception to this definition is if the change has been made to meet regulatory compliance with the U.S. Department of Housing and Urban Development requirements. Substantial deviation or significant amendment or modification shall mean those of the mission statement, goals and objective, capital fund program or changes in significant expenditures. And changes in statutory requirement for administration of Public Housing requiring public comment and/or public hearing.</p> <p><b>B. Significant amendment or modification to the annual plan:</b>  A significant amendment or modification to the annual plan shall be construed to mean the following:</p> <ul style="list-style-type: none"> <li>• Changes to rent or admissions policies or organization of the waiting list;</li> <li>• Additions of non-emergency work items not currently included in the annual statement or the 5 year action plan or changes in use of replacement reserve funds under the capital fund not to exceed Two Hundred Thousand Dollars (\$200,000)</li> <li>• Any changes with regard to demolition or disposition, designation, homeownership programs or conversion activities.</li> </ul> <p>These issues, if required, shall be raised with proper public notification. The Housing Authority acknowledges that an exception will be made by HUD to comply with the changes that are adopted to reflect changes in HUD regulatory requirements; such changes will not be considered significant amendments by HUD.</p>
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<b>11.0</b>	<p><b>Required Submission for HUD Field Office Review.</b> In addition to the PHA Plan template (HUD-50075), PHAs must submit the following documents. Items (a) through (g) may be submitted with signature by mail or electronically with scanned signatures, but electronic submission is encouraged. Items (h) through (i) must be attached electronically with the PHA Plan. <b>Note:</b> Faxed copies of these documents will not be accepted by the Field Office.</p> <p>(a) Form HUD-50077, <i>PHA Certifications of Compliance with the PHA Plans and Related Regulations</i> (which includes all certifications relating to Civil Rights)</p> <p>(b) Form HUD-50070, <i>Certification for a Drug-Free Workplace</i> (PHAs receiving CFP grants only)</p> <p>(c) Form HUD-50071, <i>Certification of Payments to Influence Federal Transactions</i> (PHAs receiving CFP grants only)</p> <p>(d) Form SF-LLL, <i>Disclosure of Lobbying Activities</i> (PHAs receiving CFP grants only)</p> <p>(e) Form SF-LLL-A, <i>Disclosure of Lobbying Activities Continuation Sheet</i> (PHAs receiving CFP grants only)</p> <p>(f) Resident Advisory Board (RAB) comments. Comments received from the RAB must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the recommendations and the decisions made on these recommendations.</p> <p>(g) Challenged Elements</p> <p>(h) Form HUD-50075.1, <i>Capital Fund Program Annual Statement/Performance and Evaluation Report</i> (PHAs receiving CFP grants only)</p> <p>(i) Form HUD-50075.2, <i>Capital Fund Program Five-Year Action Plan</i> (PHAs receiving CFP grants only)</p> <p>See attached submission</p>
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This information collection is authorized by Section 511 of the Quality Housing and Work Responsibility Act, which added a new section 5A to the U.S. Housing Act of 1937, as amended, which introduced 5-Year and Annual PHA Plans. The 5-Year and Annual PHA plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA's operations, programs, and services, and informs HUD, families served by the PHA, and members of the public of the PHA's mission and strategies for serving the needs of low-income and very low-income families. This form is to be used by all PHA types for submission of the 5-Year and Annual Plans to HUD. Public reporting burden for this information collection is estimated to average 12.68 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

**Privacy Act Notice.** The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality

## Instructions form HUD-50075

**Applicability.** This form is to be used by all Public Housing Agencies (PHAs) with Fiscal Year beginning April 1, 2008 for the submission of their 5-Year and Annual Plan in accordance with 24 CFR Part 903. The previous version may be used only through April 30, 2008.

### 1.0 PHA Information

Include the full PHA name, PHA code, PHA type, and PHA Fiscal Year Beginning (MM/YYYY).

### 2.0 Inventory

Under each program, enter the number of Annual Contributions Contract (ACC) Public Housing (PH) and Section 8 units (HCV).

### 3.0 Submission Type

Indicate whether this submission is for an Annual and Five Year Plan, Annual Plan only, or 5-Year Plan only.

### 4.0 PHA Consortia

Check box if submitting a Joint PHA Plan and complete the table.

### 5.0 Five-Year Plan

Identify the PHA's Mission, Goals and/or Objectives (24 CFR 903.6). Complete only at 5-Year update.

**5.1 Mission.** A statement of the mission of the public housing agency for serving the needs of low-income, very low-income, and extremely low-income families in the jurisdiction of the PHA during the years covered under the plan.

**5.2 Goals and Objectives.** Identify quantifiable goals and objectives that will enable the PHA to serve the needs of low income, very low-income, and extremely low-income families.

**6.0 PHA Plan Update.** In addition to the items captured in the Plan template, PHAs must have the elements listed below readily available to the public. Additionally, a PHA must:

- (a) Identify specifically which plan elements have been revised since the PHA's prior plan submission.
- (b) Identify where the 5-Year and Annual Plan may be obtained by the public. At a minimum, PHAs must post PHA Plans, including updates, at each Asset Management Project (AMP) and main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on its official website. PHAs are also encouraged to provide each resident council a copy of its 5-Year and Annual Plan.

#### PHA Plan Elements. (24 CFR 903.7)

1. **Eligibility, Selection and Admissions Policies, including Deconcentration and Wait List Procedures.** Describe the PHA's policies that govern resident or tenant eligibility, selection and admission including admission preferences for both public housing and HCV and unit assignment policies for public housing; and procedures for maintaining waiting lists for admission to public housing and address any site-based waiting lists.

2. **Financial Resources.** A statement of financial resources, including a listing by general categories, of the PHA's anticipated resources, such as PHA Operating, Capital and other anticipated Federal resources available to the PHA, as well as tenant rents and other income available to support public housing or tenant-based assistance. The statement also should include the non-Federal sources of funds supporting each Federal program, and state the planned use for the resources.
3. **Rent Determination.** A statement of the policies of the PHA governing rents charged for public housing and HCV dwelling units.
4. **Operation and Management.** A statement of the rules, standards, and policies of the PHA governing maintenance management of housing owned, assisted, or operated by the public housing agency (which shall include measures necessary for the prevention or eradication of pest infestation, including cockroaches), and management of the PHA and programs of the PHA.
5. **Grievance Procedures.** A description of the grievance and informal hearing and review procedures that the PHA makes available to its residents and applicants.
6. **Designated Housing for Elderly and Disabled Families.** With respect to public housing projects owned, assisted, or operated by the PHA, describe any projects (or portions thereof), in the upcoming fiscal year, that the PHA has designated or will apply for designation for occupancy by elderly and disabled families. The description shall include the following information: **1)** development name and number; **2)** designation type; **3)** application status; **4)** date the designation was approved, submitted, or planned for submission, and; **5)** the number of units affected.
7. **Community Service and Self-Sufficiency.** A description of: **(1)** Any programs relating to services and amenities provided or offered to assisted families; **(2)** Any policies or programs of the PHA for the enhancement of the economic and social self-sufficiency of assisted families, including programs under Section 3 and FSS; **(3)** How the PHA will comply with the requirements of community service and treatment of income changes resulting from welfare program requirements. **(Note: applies to only public housing).**
8. **Safety and Crime Prevention.** For public housing only, describe the PHA's plan for safety and crime prevention to ensure the safety of the public housing residents. The statement must include: (i) A description of the need for measures to ensure the safety of public housing residents; (ii) A description of any crime prevention activities conducted or to be conducted by the PHA; and (iii) A description of the coordination between the PHA and the appropriate police precincts for carrying out crime prevention measures and activities.

9. **Pets.** A statement describing the PHAs policies and requirements pertaining to the ownership of pets in public housing.
10. **Civil Rights Certification.** A PHA will be considered in compliance with the Civil Rights and AFFH Certification if: it can document that it examines its programs and proposed programs to identify any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with the local jurisdiction to implement any of the jurisdiction's initiatives to affirmatively further fair housing; and assures that the annual plan is consistent with any applicable Consolidated Plan for its jurisdiction.
11. **Fiscal Year Audit.** The results of the most recent fiscal year audit for the PHA.
12. **Asset Management.** A statement of how the agency will carry out its asset management functions with respect to the public housing inventory of the agency, including how the agency will plan for the long-term operating, capital investment, rehabilitation, modernization, disposition, and other needs for such inventory.
13. **Violence Against Women Act (VAWA).** A description of: 1) Any activities, services, or programs provided or offered by an agency, either directly or in partnership with other service providers, to child or adult victims of domestic violence, dating violence, sexual assault, or stalking; 2) Any activities, services, or programs provided or offered by a PHA that helps child and adult victims of domestic violence, dating violence, sexual assault, or stalking, to obtain or maintain housing; and 3) Any activities, services, or programs provided or offered by a public housing agency to prevent domestic violence, dating violence, sexual assault, and stalking, or to enhance victim safety in assisted families.

**7.0 Hope VI, Mixed Finance Modernization or Development, Demolition and/or Disposition, Conversion of Public Housing, Homeownership Programs, and Project-based Vouchers**

- (a) **Hope VI or Mixed Finance Modernization or Development.** 1) A description of any housing (including project number (if known) and unit count) for which the PHA will apply for HOPE VI or Mixed Finance Modernization or Development; and 2) A timetable for the submission of applications or proposals. The application and approval process for Hope VI, Mixed Finance Modernization or Development, is a separate process. See guidance on HUD's website at: <http://www.hud.gov/offices/pih/programs/ph/hope6/index.cfm>
- (b) **Demolition and/or Disposition.** With respect to public housing projects owned by the PHA and subject to ACCs under the Act: (1) A description of any housing (including project number and unit numbers [or addresses]), and the number of affected units along with their sizes and accessibility features) for which the PHA will apply or is currently pending for demolition or disposition; and (2) A timetable for the demolition or disposition. The application and approval process for demolition and/or disposition is a separate process. See guidance on HUD's website at: [http://www.hud.gov/offices/pih/centers/sac/demo\\_dispo/index.cfm](http://www.hud.gov/offices/pih/centers/sac/demo_dispo/index.cfm)  
**Note:** This statement must be submitted to the extent that approved and/or pending demolition and/or disposition has changed.
- (c) **Conversion of Public Housing.** With respect to public housing owned by a PHA: 1) A description of any building or buildings (including project number and unit count) that the PHA is required to convert to tenant-based assistance or

that the public housing agency plans to voluntarily convert; 2) An analysis of the projects or buildings required to be converted; and 3) A statement of the amount of assistance received under this chapter to be used for rental assistance or other housing assistance in connection with such conversion. See guidance on HUD's website at: <http://www.hud.gov/offices/pih/centers/sac/conversion.cfm>

- (d) **Homeownership.** A description of any homeownership (including project number and unit count) administered by the agency or for which the PHA has applied or will apply for approval.
- (e) **Project-based Vouchers.** If the PHA wishes to use the project-based voucher program, a statement of the projected number of project-based units and general locations and how project basing would be consistent with its PHA Plan.

**8.0 Capital Improvements.** This section provides information on a PHA's Capital Fund Program. With respect to public housing projects owned, assisted, or operated by the public housing agency, a plan describing the capital improvements necessary to ensure long-term physical and social viability of the projects must be completed along with the required forms. Items identified in 8.1 through 8.3, must be signed where directed and transmitted electronically along with the PHA's Annual Plan submission.

**8.1 Capital Fund Program Annual Statement/Performance and Evaluation Report.** PHAs must complete the *Capital Fund Program Annual Statement/Performance and Evaluation Report* (form HUD-50075.1), for each Capital Fund Program (CFP) to be undertaken with the current year's CFP funds or with CFFP proceeds. Additionally, the form shall be used for the following purposes:

- (a) To submit the initial budget for a new grant or CFFP;
- (b) To report on the Performance and Evaluation Report progress on any open grants previously funded or CFFP; and
- (c) To record a budget revision on a previously approved open grant or CFFP, e.g., additions or deletions of work items, modification of budgeted amounts that have been undertaken since the submission of the last Annual Plan. The Capital Fund Program Annual Statement/Performance and Evaluation Report must be submitted annually.

Additionally, PHAs shall complete the Performance and Evaluation Report section (see footnote 2) of the *Capital Fund Program Annual Statement/Performance and Evaluation* (form HUD-50075.1), at the following times:

1. At the end of the program year; until the program is completed or all funds are expended;
2. When revisions to the Annual Statement are made, which do not require prior HUD approval, (e.g., expenditures for emergency work, revisions resulting from the PHAs application of fungibility); and
3. Upon completion or termination of the activities funded in a specific capital fund program year.

**8.2 Capital Fund Program Five-Year Action Plan**

PHAs must submit the *Capital Fund Program Five-Year Action Plan* (form HUD-50075.2) for the entire PHA portfolio for the first year of participation in the CFP and annual update thereafter to eliminate the previous year and to add a new fifth year (rolling basis) so that the form always covers the present five-year period beginning with the current year.

**8.3 Capital Fund Financing Program (CFFP).** Separate, written HUD approval is required if the PHA proposes to pledge any

portion of its CFP/RHF funds to repay debt incurred to finance capital improvements. The PHA must identify in its Annual and 5-year capital plans the amount of the annual payments required to service the debt. The PHA must also submit an annual statement detailing the use of the CFFP proceeds. See guidance on HUD's website at:

<http://www.hud.gov/offices/pih/programs/ph/capfund/cffp.cfm>

**9.0 Housing Needs.** Provide a statement of the housing needs of families residing in the jurisdiction served by the PHA and the means by which the PHA intends, to the maximum extent practicable, to address those needs. **(Note: Standard and Troubled PHAs complete annually; Small and High Performers complete only for Annual Plan submitted with the 5-Year Plan).**

**9.1 Strategy for Addressing Housing Needs.** Provide a description of the PHA's strategy for addressing the housing needs of families in the jurisdiction and on the waiting list in the upcoming year. **(Note: Standard and Troubled PHAs complete annually; Small and High Performers complete only for Annual Plan submitted with the 5-Year Plan).**

**10.0 Additional Information.** Describe the following, as well as any additional information requested by HUD:

- (a) **Progress in Meeting Mission and Goals.** PHAs must include (i) a statement of the PHAs progress in meeting the mission and goals described in the 5-Year Plan; (ii) the basic criteria the PHA will use for determining a significant amendment from its 5-year Plan; and a significant amendment or modification to its 5-Year Plan and Annual Plan. **(Note: Standard and Troubled PHAs complete annually; Small and High Performers complete only for Annual Plan submitted with the 5-Year Plan).**
- (b) **Significant Amendment and Substantial Deviation/Modification.** PHA must provide the definition of "significant amendment" and "substantial deviation/modification". **(Note: Standard and Troubled PHAs complete annually; Small and High Performers complete only for Annual Plan submitted with the 5-Year Plan.)**

- (c) PHAs must include or reference any applicable memorandum of agreement with HUD or any plan to improve performance. **(Note: Standard and Troubled PHAs complete annually).**

**11.0 Required Submission for HUD Field Office Review.** In order to be a complete package, PHAs must submit items (a) through (g), with signature by mail or electronically with scanned signatures. Items (h) and (i) shall be submitted electronically as an attachment to the PHA Plan.

- (a) Form HUD-50077, *PHA Certifications of Compliance with the PHA Plans and Related Regulations*
- (b) Form HUD-50070, *Certification for a Drug-Free Workplace (PHAs receiving CFP grants only)*
- (c) Form HUD-50071, *Certification of Payments to Influence Federal Transactions (PHAs receiving CFP grants only)*
- (d) Form SF-LLL, *Disclosure of Lobbying Activities (PHAs receiving CFP grants only)*
- (e) Form SF-LLL-A, *Disclosure of Lobbying Activities Continuation Sheet (PHAs receiving CFP grants only)*
- (f) Resident Advisory Board (RAB) comments.
- (g) Challenged Elements. Include any element(s) of the PHA Plan that is challenged.
- (h) Form HUD-50075.1, *Capital Fund Program Annual Statement/Performance and Evaluation Report (Must be attached electronically for PHAs receiving CFP grants only)*. See instructions in 8.1.
- (i) Form HUD-50075.2, *Capital Fund Program Five-Year Action Plan (Must be attached electronically for PHAs receiving CFP grants only)*. See instructions in 8.2.

## 5.2 Goals and Objectives

### **Goal One: Expand the supply of assisted housing**

Objectives: Apply for additional rental vouchers as available  
Reduce public housing vacancies  
Leverage private or other public funds to create additional housing opportunities

### **Goal Two: Improve the quality of assisted housing**

Objectives: Improve public housing management (PHAS Scores)  
Improve voucher management (SEMAP Scores)  
Increase customer satisfaction  
Concentrate on efforts to improve specific management functions (e.g. public housing finance, voucher unit inspections)  
Renovate or modernize public housing units

### **Goal Three: Increase assisted housing choices**

Objectives: Provide voucher mobility counseling  
Conduct outreach efforts to potential voucher landlords  
Continue voucher homeownership program  
Continue public housing or other homeownership programs  
Implement public housing site-based waiting lists  
Look for ways to speed up of Housing Choice Vouchers

### **Goal Four: Provide an improved living environment**

Objectives: Continue to implement measures to deconcentrate poverty by bringing higher income public housing households into lower income developments  
Implement measures to promote income mixing in public housing by assuring access for lower income families into higher income developments  
Continue to look for ways to improve security in public housing  
Designate developments or buildings for particular resident groups (elderly, persons with disabilities)

### **Goal Five: Promote self-sufficiency and asset development of families and individuals**

Objectives: Increase the number and percentage of employed persons in assisted families  
Provide or attract supportive services to improve assistance recipients' employability  
Provide or attract supportive services to increase independence for the elderly or families with disabilities

### **Goal Six: Ensure equal opportunity and affirmatively further fair housing**

Objectives: Undertake affirmative measures to ensure access to assisted housing regardless of race, color, religion, national origin, sex, familial status, and disability  
Undertake affirmative measures to provide a suitable living environment for families living in assisted housing, regardless of race, color, religion, national origin, sex, familial status, and disability  
Undertake affirmative measures to ensure accessible housing to persons with all varieties of disabilities regardless of unit size required  
Apply for available funds to construct housing for the elderly/disabled

**Goal Seven: Administrative/Non-profit activities: continue to develop the administrative and management capability to support employees and activities of the Authority and related entities**

Objectives: Continue to look for ways to develop non-traditional revenue generators  
Establish and maintain a performance and team oriented work environment that encourages and rewards innovative and entrepreneurial thinking and action  
Establish and maintain an organization that provides affordable housing and related services that are responsive to the demands of the market and its customers  
Continue to review and refine internal operations to insure compliance with regulatory demands and to maximize internal efficiency

**Goal Eight: Community Services – improve the quality of life for resident families and their surrounding communities**

Objectives: Insure programs are consistent, adequate, and reach all housing communities and tenants  
Involve residents, property managers, section 8 staff and maintenance in the planning process  
Increase internal connections between community service programs to recognize and utilize the continuous range of services available to residents and clients  
Provide professional development opportunities for staff and training for residents in community development information and techniques

**Goal Nine: Finance: Continue to develop the financial capacity to support the activities of the Authority and related entities**

Objectives: Train/cross train employees  
Provide consistent support services to all departments  
Improve customer service and communication between finance and all other departments  
Assure confidentiality of financial information  
Improve definition of the duties and responsibilities of the Finance Department as it relates to interaction with other departments  
Provide statistical information and management reports to department heads and Executive Director

**Goal Ten: Maintenance: Improve the quality of housing by long-range planning, preventive and actual maintenance**

Objectives: Work with finance to improve CFP grants and budgetary process  
Improve inventory process and procedure  
Coordinate risk management with Housing Management  
Continue to improve communication between Housing Management and Maintenance

**Goal Eleven: Public Housing, Section 8, and Shelter Plus Care: Provide decent, safe and sanitary housing to eligible/suitable families; provide an array of services that assist families in improving their lot in life.**

Objectives: Increase the number of units available to low-income families  
Work to increase the desirability and livability of Public Housing  
Work with other departments to continue the aesthetic plan for our properties  
Work to acquire more vouchers  
Seek additional accessible housing opportunities  
Work to improve joint working relations with other departments  
Seek ways to solve problems and in a more expedient and efficient manner  
Seek ways to decrease the number of homeless

Provide on-going professional training and development  
Update public housing, shelter plus care and section 8 admin plans  
Work to improve resident satisfaction  
Update utility allowance study  
Update rent reasonableness study  
Monitor quality control system for all housing programs  
Insure that the public will have a more positive perception of public housing residents, section 8 and shelter plus care participants

**Goal Twelve: Section 8 Contract Administration: Fully develop and implement Section 8 contract**

**Administration function**

Objectives: Meet or exceed all work plan goals in all states  
Provide professional training and development for employees  
Work to eliminate/reduce properties opting out of Section 8 programs  
Establish positive working relationship with all property owners and managers

## 6.0 PHA Plan elements status updates

### 1. Eligibility, Selection and Admissions Policies, including Deconcentration and Wait List Procedures

#### Public Housing

**Eligibility** for public housing is verified for applying families within 7-10 days of application. Non-income screening factors for determining eligibility include verification of criminal or drug-related activity, rental history, housekeeping, and credit report review. Criminal records are requested from local and state law enforcement agencies for screening purposes but the PHA has not implemented screening FBI criminal reports to date.

**Waiting List organization** is accomplished through maintaining three separate site-based lists at each of the PHAs development site management offices. Families may apply for housing at any of the sites and may be on all three of the waiting lists simultaneously. Families are given three or more vacant unit choices before they fall to the bottom or are removed from the waiting list.

**Admissions preferences** are not income targeted. Preferences have been adopted to accommodate involuntary displacement (disaster, government action, action of housing owner, inaccessibility and property disposition), victims of domestic violence, working families and those unable to work because of age or disability, and those enrolled currently in educational, training, or upward mobility programs. Preferences are weighted as follows: 1<sup>st</sup> to working families and those unable to work because of age or disability, elderly over single adults, victims of domestic violence, and date and time of application.

Transfers within public housing units take precedence over new admissions if there are emergencies that arise, if there is medical justification, to meet requirements of the Violence Against Women Act, or if there are administrative reasons determined by the PHA (example: to permit modernization work).

**Occupancy** information is listed in the following information: the PHA lease, Admissions and Continued Occupancy policy, PHA briefing seminars or written materials and video/DVD presentation at orientation. Residents must notify the PHA of changes in family composition at the annual reexamination and lease renewal, at family's request for revision and at any time the family composition changes.

#### **JCHA's Deconcentration rule is as follows:**

1. Objective: The objective of the Deconcentration rule for public housing units is to ensure that families are housed in a manner that will prevent a concentration of poverty families and/or a concentration of higher income families in any one development. The specific objective of the housing authority is to house no less than 40 % of its public housing inventory with families that have income at or below 30% of the area median income by public housing development. Also the housing authority will take actions to insure that no individual development has a concentration of higher income families in one or more of the developments.

2. Actions: To accomplish the Deconcentration goals, the housing authority will take the following actions:

a. At the beginning of each housing authority fiscal year, the housing authority will establish a goal for housing 40% of its new admissions with families whose incomes are at or below the area median income. The annual goal will be calculated by taking 40% of the total number of move-ins from the previous housing authority fiscal year.

b. To accomplish the goals of: 1. Housing not less than 40% of its public housing inventory on an annual basis with families that have incomes at or below 30% of area median income, and 2. not housing families with incomes that exceed 30% of the area median income in affected developments that have 60% or more of the total households living in the development with incomes that exceed 30% of the area median income. The housing authority's ACOP, which serves as the Tenant Selection and Assignment Plan, provides for skipping families on the waiting list to accomplish these goals.

## Section 8

**Eligibility** for Section 8 is accomplished through screening of families only to the extent required by law or regulation. Criminal records are request from local and state law enforcement agencies but not from FBI records at this time. JCHA does not provide the information gained from that screening with prospective landlords.

The **Waiting list** for Section 8 is not merged with any other existing lists. All persons may apply for section 8 assistance at the PHAs main administrative office.

**Search time** for a section 8 unit is sometimes extended beyond the standard 60-day search period if the applicant is unable to find a unit they can afford or if the applicant is disabled and/or their health is a factor in their search for suitable housing.

**Admissions preferences** are not income targeted. Preferences have been adopted to accommodate involuntary displacement (disaster, government action, action of housing owner, inaccessibility, and property disposition) and victims of domestic violence. Equal weights are given to those preferences and also include a date and time preference. Applicants are selected through a drawing (lottery) or other random choice technique.

**Special purpose section 8 assistance programs** information is maintained in the section 8 administrative plan and is also provided in briefing sessions and written materials. The availability of special purpose section 8 program vouchers in provided to the public through published notices, generally in the local newspapers.

## 2. Statement of Financial Resources

### Planned Sources and Uses

Sources of Funds	Planned Dollar Amount	Planned Uses
1. Federal Grants		
a. Public Housing Operating Fund	\$2,105,243	
b. Public Housing Capital Fund	\$1,333,238	
c. HOPE VI revitalization		
d. HOPE VI Demolition		
e. Annual Contributions for Section 8 Tenant Based Assistance	\$9,889,431	
f. Public Housing Drug Elimination Program		
g. Resident Opportunity and Self Sufficiency Grants	\$46,716	PH FSS ROSS Grant
h. Community Development Block Grant	\$167,740	Comprehensive Housing Counseling, Eldergarden Adult Day Health Center operation, public service
i. HOME		
Shelter Plus Care	\$2,419,663	Housing Assistance
<b>2. Prior year federal grants (unobligated funds only)</b>		
<b>3. Public Housing Dwelling rental income</b>	\$591,689	Maintain public housing properties, administer public housing program
<b>4. Other income (list below)</b>		
Late payments/excess utilities/interest income	\$217,877	Administer public housing program
<b>5. Non-federal sources (list below)</b>		
<b>Management fees</b>	\$1,431,271	
<b>Total resources</b>	<b>18,202,868</b>	

Jefferson County Housing Authority  
Phase-In Budget for Management Fees  
For the Central Office Cost Center

In accordance with PIH Notice 2007-9, issued April 10, 2007, PHAs are not required to comply with the reasonableness requirements for management fees in the first year of project-based budgeting and accounting.

The Jefferson County Housing Authority has elected to obtain an additional two-year phase-in of management fees, which we have reasonable documented current fees needed to support operations at current levels and we will achieve fee reasonableness by 2011.



Western Judicial Branch  
 Annual Budget of the District Court Management Fees

	Fiscal Year 12/31/2008	Fiscal Year 12/31/2009	Fiscal Year 12/31/2010	Fiscal Year 12/31/2011
<b>Total District Court</b>	<b>360.55</b>	<b>326.57</b>	<b>364.55</b>	<b>388.55</b>
<b>Utilities</b>				
Water	1,020.55	1,140.55	1,260.55	1,380.55
Gas & Electric	1,020.55	1,140.55	1,260.55	1,380.55
Heat, A/C, Sewer, Telephone	1,020.55	1,140.55	1,260.55	1,380.55
<b>Total Utilities</b>	<b>3,061.65</b>	<b>3,421.65</b>	<b>3,781.65</b>	<b>4,141.65</b>
<b>Maintenance</b>				
Maintenance - Staff Salaries	200.00	200.00	200.00	200.00
Maintenance - Staff Salaries	200.00	200.00	200.00	200.00
Maintenance - Materials	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance - Gas, Oil	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance - Gas, Oil	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance - Cleaning Unit	4,000.00	4,000.00	4,000.00	4,000.00
Maintenance - Insurance	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance - Miscellaneous	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance - Travel	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance - Training	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance - Computer/Peripherals	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance - Cleaning Unit	1,000.00	1,000.00	1,000.00	1,000.00
Maintenance - Staff	1,000.00	1,000.00	1,000.00	1,000.00
<b>Total Maintenance</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>General Expenses</b>				
Printing	1,000.00	1,000.00	1,000.00	1,000.00
Supplies	1,000.00	1,000.00	1,000.00	1,000.00
Telephone	1,000.00	1,000.00	1,000.00	1,000.00
<b>Total General Expenses</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>Capital Budgeting</b>				
Construction	1,000.00	1,000.00	1,000.00	1,000.00
Equipment	1,000.00	1,000.00	1,000.00	1,000.00
<b>Total Capital Budgeting</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>Total Operating Expenses</b>	<b>20,061.65</b>	<b>22,821.65</b>	<b>25,581.65</b>	<b>28,341.65</b>
<b>Net Income (Loss)</b>	<b>15,938.35</b>	<b>10,335.35</b>	<b>10,873.35</b>	<b>10,213.35</b>

Jefferson County Housing Authority  
 Fee Schedule for Payment of Monthly Rent Fees

030 Units  
 Average Occupied

070  
 000

Current Fees for 2008	Year 1 2009	Year 2 2010	Year 3 2011	Year 4 2012
Management Fee	\$ 42.11	\$ 42.11	\$ 42.11	\$ 42.11
Management Fee	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00
Management Fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
\$ 54.11	\$ 54.11	\$ 54.11	\$ 54.11	\$ 54.11

Management Fee	1731,720.00	\$ 1,731,720.00	1,731,720.00	1,731,720.00
Management Fee	1,400,000.00	\$ 1,400,000.00	1,400,000.00	1,400,000.00
Management Fee	1,000,000.00	\$ 1,000,000.00	1,000,000.00	1,000,000.00
	<u>4,131,720.00</u>	<u>\$ 4,131,720.00</u>	<u>4,131,720.00</u>	<u>4,131,720.00</u>

### 3. Rent Determination

#### Public Housing

The PHA will not employ any discretionary rent-setting policies for income based rent in public housing. Income-based rents are set at the higher of 30% of adjusted monthly income, 10% of unadjusted monthly income, the welfare rent, or minimum rent (less HUD mandatory deductions and exclusions). The PHAs minimum is set between \$26 and \$50.

THE PHA has adopted the following discretionary minimum rent hardship exemption policies.

**JCHA shall immediately grant an exemption from application of the minimum monthly rent to any family making a proper request in writing who is unable to pay because of financial hardship, which shall include:**

- **The family has lost eligibility for or is awaiting an eligibility determination from a federal, state, or local assistance program including a family that includes a member who is an alien lawfully admitted for permanent residence under the immigration and nationalization act who would be entitled to public benefits but for the Title IV of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.**
- **The family would be evicted as a result of the implementation of the minimum rent (this exemption is only applicable for the initial implementation of a minimum rent or increase to the existing minimum rent).**
- **The income of the family has decreased because of changed circumstance, including loss of employment.**
- **A death in the family has occurred which affects the family circumstances.**
- **Other circumstances which may be decided by JCHA on a case-by-case basis. All of the above information must be proven by the resident providing verifiable information in writing to JCHA prior to the rent becoming delinquent and before the lease is terminated by JCHA.**

The PHA does not plan to charge rents at a fixed amount or percentage less than 30% of adjusted income. There are no ceiling rents. On rent determinations, the tenant must report changes in income or family composition to the PHA any time the family experiences an income increase such that the changes result in an adjustment to rent.

The PHA used the following sources of information to establish comparability: Section 8 rent reasonableness study of comparable housing, survey of rents listed in the local newspaper, and a survey of similar unassisted units in the neighborhood.

#### Section 8

The PHAs payment standard for section 8 tenant based assistance is above 100% but at or below 110% of FMR. The PHA chose this level because FMRs are not adequate to ensure success among assisted families in the PHAs segment of the FMR area and to increase housing options for families. Payment standards are reevaluated for adequacy annually. THE PHA considers the success rate and rent burdens of assisted families in its assessment of the adequacy of it payment standard.

The PHAs minimum is set between \$26 and \$50.

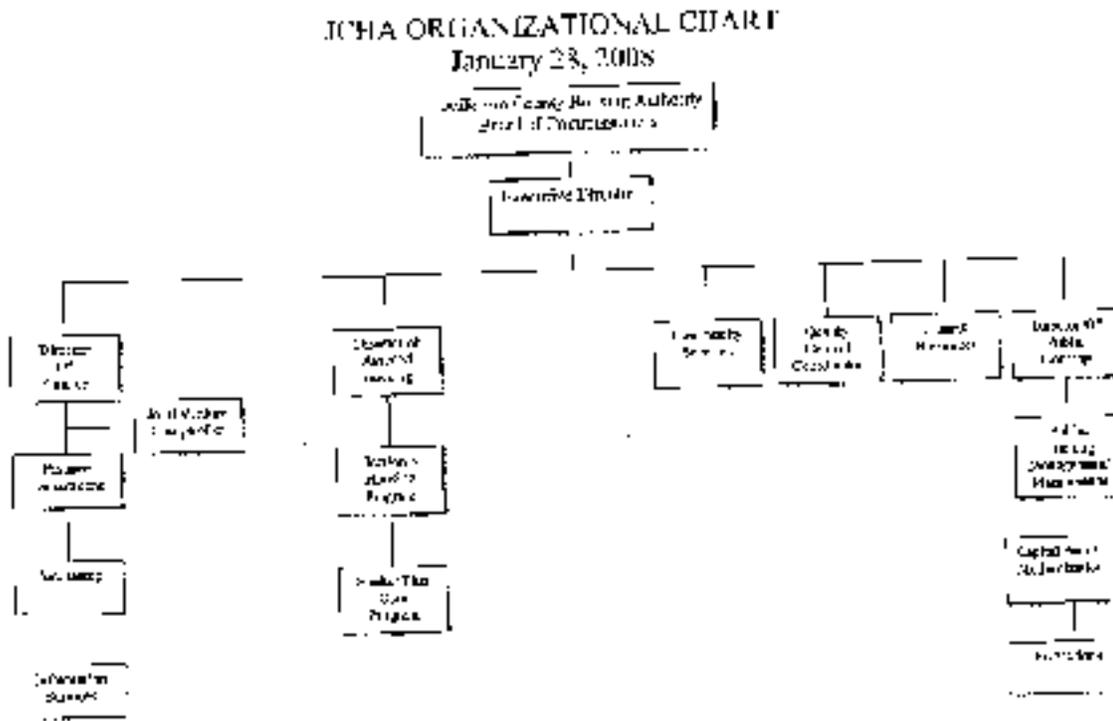
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- The income of the family has decreased because of changed circumstance, including loss of employment.
- A death in the family has occurred which affects the family circumstances.
- Other circumstances which may be decided by JCHA on a case-by-case basis. All of the above information must be proven by the resident providing verifiable information in writing to JCHA prior to the rent becoming delinquent and before the lease is terminated by JCHA.

#### 4. Operation and Management

The management structure for the Jefferson County Housing Authority is depicted in the following organizational chart:



Management and Maintenance policies are available for review at the main administrative offices and at each of the three sites based offices. These include the Public Housing Maintenance and Management, Admissions and Continued Occupancy Policy, Procurement Policy, Document Retention Policy, Personnel Policy, Maintenance Policy, Pest Control Policy and Pet Policy. Policies are also on hand and readily accessible for review on Section 8 Management which includes the Administrative Plan for the Section 8 Voucher program and the Shelter Plus Care Administrative Plan.

## 5. PHA Grievance Procedures

JCHA has not established or adopted any additional grievance procedures or procedures for informal hearings other than those listed in 24 CFR Part 966, Subpart B, for residents of public housing. If a tenant wishes to initiate the PHA grievance process he/she should contact the PHA main administrative office or the PHA development management offices.

The same is true for the JCHA Section 8 program. All grievance and informal hearing procedures are consistent with 24 CFR 982. The main office should be contacted if an assisted family wishes to initiate the grievance or informal hearing process.

## 6. Designated Housing for Elderly and Disabled Families

The PHA has no plans to designate any public housing for occupancy only by the elderly or disabled during the next fiscal year.

## 7. Community Service and Self-Sufficiency

The PHA continues to provide a comprehensive array of programs and services for its residents resulting in self-sufficiency and enhanced living standards thanks to a combination of HUD grants, Jefferson County Office of Economic Development and generous support from the local JCHA Board of Directors. We are actively engaged in networking opportunities throughout the county agency network and enjoy a healthy relationship with the local Department of Human Resources, our TANF designated agency. Services and programs are depicted in the following chart and reflect an average of clients served from January – August 2009.

<i>Program Name and Description</i>	<i>Estimated Size</i>	<i>Allocation Method</i>	<i>Access</i>	<i>Eligibility (public housing or Section 8)</i>
Youth Programs	277 unduplicated count through Boys and Girls Clubs of Central Alabama partnership	Self selection and outreach	On site and PHA main office	Both
Youth Programs	32 unduplicated count through Need a Chance, Inc. partnership	Self selection and outreach	On site and PHA main office	Both
Family Support Services (Family Self Sufficiency)	170 (28 PH and 142 S8)	Self selection and outreach	Fultondale Community Center and on site as needed	Both
Economic and educational referrals through FSS	74	Self selection and outreach	Fultondale Community Center and on site as needed	Both
Housing Counseling for	290 cases and 750	Self selection,	Fultondale Community	Both, anyone

all residents of Jefferson County	phone calls	referrals and outreach	Center and on site as needed	
First Time homebuyers education	46	Self selection, referrals and outreach	Fultondale Community Center and on site as needed	Both, anyone
Adult Daycare services	28 daily average	Referrals and outreach	Downtown Office of Senior Citizens Services	Anyone, particularly those of low income

Resident and Community Services continues to provide high quality programs and services to the residents served by JCHA and also residents of Jefferson County at large. The department has six of its 8 ½ FTE employees funded either 100% or 75% by grant contributions and has applied for an additional FTE under HUDs service coordinator program. The adult daycare continues to remain strong with secure funding for right now. HUD designated JCHA as a hotline number for callers seeking information on mortgage delinquency options and first time homebuyer incentives. That hotline is averaging 20-25 calls per day. Summer and youth programs are continuing as well as our other self sufficiency programs sponsored throughout public housing and section 8.

### **Community Services requirement pursuant to section 12(c) of the US Housing Act of 1937**

A. Each non-exempt adult public housing resident must contribute 8 hours for each month of community service or participate in a self-sufficiency program for eight hours in each month. Community Service is the performance of voluntary work or duties that are a public benefit and that serve to improve the quality of life, enhance resident self-sufficiency, or increase resident self-responsibility in the community. Community Service does not include political activities.

For the purposes of the community services requirement, an adult is a person eighteen years or older.

B. Exempt: The following adult family members are exempt from this requirement:

1. 62 years of age or older
2. Persons with qualifying disabilities which prevent the individual's compliance. The individual must provide appropriate documentation to support the qualifying disability.
3. Persons engaged in work activities as defined in section 407 (d) of the Social Security Act.
4. Persons participating at least eight hours a month in a welfare-to-work program.
5. Persons receiving assistance from and in compliance with a state program funded under Part A, title IV of the Social Security Act.

C. Proof of Compliance: Each head of household must present to the HA office documentation that he/she and all other persons eighteen years of age or older living in the household, who are not exempt, have complied with this section. Documentation may include a letter from the agency on letterhead or other official document. Any such documentation shall be verifiable by the HA. Failure to comply with the Community Service Requirement and to provide appropriate verifiable documentation prior to the date required shall result in the lease not being renewed by the HA. Provided, however, that the HA may allow the family member who is not in compliance to complete the requirements within the following year as follows: The head of household and the person not in compliance shall sign an agreement stating that the deficiency will be cured within the next twelve months. Proof of compliance with the agreement shall be made by the head of the household annually at re-examination. Failure to comply with the agreement shall result in the lease being terminated for such non-compliance unless the person(s), other than the head of the household, no longer resides in the unit and has been removed from the lease.

D. Changes in exempt or non-exempt status will be handled during an interim or annual re-examination.

## 8. PHA Safety and Crime Prevention Measures

The PHA strongly believes in the need for measures to ensure the safety of public housing residents. The PHA constantly monitors residents' reports of being fearful for their safety and/or the safety of their children, they are aware of lower-level crime as reported through resident reports, police reports, observation of vandalism and/or graffiti and the reports of maintenance and resident managers as they are made aware of the alleged crime in the communities. All of the housing communities of JCHA are subject to crime and police reports are received routinely in the offices of the resident managers. The following crime and drug prevention activities are available to each of the housing communities on a consistent basis.

- funding for off duty deputies to patrol areas
- Contracting with outside and/or resident organizations for the provision of crime and/or drug-prevention activities
- Crime prevention through environmental design
- After school and summer programs and for young people housed in the communities.
- An annual "stop the violence" rally hosted by the young people in collaboration with other youth programs in Jefferson County.
- Crime prevention discussions conducted at all community unity events
- Resident patrol/block watchers program
- Police officers are allowed to live in public housing as per CFR 960.505(b). There is also a police sub-station at our Brookside Community location.
- Law enforcement patrols above baseline services.
- Management practices such as criminal history screening and one-strike policy.

There is much coordination between area law enforcement and the PHA in the prevention of crime and drug related activity. This includes police involvement in development, implementation and/or ongoing evaluation of drug-elimination plans, in providing crime data to housing authority staff for analysis and action, establishing a physical presence on housing authority property, regularly testifying in and otherwise supporting eviction cases, regularly meeting with the PHA management and residents as needed, providing above-baseline law enforcement services, and contracting for extra patrols at all developments as needed.

## 9. Pet Policy

The PHA has adopted a pet policy in compliance with HUD regulations. It is listed below.

### JEFFERSON COUNTY HOUSING AUTHORITY (JCHA)

#### Dwelling Lease Addendum

**This addendum is being executed in accordance with Section XVI of the Dwelling Lease**

## II. PET POLICY

### Section I.

1. Pet ownership: A tenant may own one or more common household pets or have one or more common household pets present in the dwelling unit of such tenant, subject to the following conditions:
  - a. Each Head of Household may own up to two pets. If one of the pets is a dog or cat, (or other four legged animal), the second pet must be contained in a cage or an aquarium for fish. Each bird or other animals, other than fish, shall be counted as one pet.
  - b. If the pet is a dog or cat, it must be neutered/spayed by the age of six (6) months, and cats must be declawed by the age of three (3) months. The evidence can be provided by a statement/bill from a veterinarian and/or staff of the humane society. The evidence must be provided prior to the execution of this agreement and/or within 10 days of the pet becoming of the age to be neutered/spayed or declawed. Tenant must provide waterproof and leak proof litter boxes for cat waste, which must be kept inside the dwelling unit. Cardboard boxes are not acceptable and will not be approved. The Tenant shall not permit refuse from litter boxes to accumulate nor to become unsightly or unsanitary. Also, the weight of a cat cannot exceed 10 pounds (fully grown) and a dog may not exceed 20 pounds in weight (fully grown). All other four-legged animals are limited to 10 pounds (fully grown).
  - c. If the pet is a bird, it shall be housed in a birdcage and cannot be let out of the cage at any time.
  - d. If the pet is a fish, the aquarium must be twenty gallons or less, and the container must be placed in a safe location in the unit. The Tenant is limited to one container for the fish; however, there is no limit on the number of fish that can be maintained in the container as long as the container is maintained in a safe and nonhazardous manner.
  - e. If the pet is a cat or dog, it must have received rabies and distemper inoculations or boosters, as applicable. Evidence of inoculations can be provided by a statement/bill from veterinarian or staff of the humane society and must be provided before the execution of this agreement.
  - f. All pets must be housed within the unit and no facilities can be constructed outside of the unit for any pet. No animal shall be permitted to be loose and if the pet is taken outside, it must be taken outside on a leash and kept off other Tenant's lawns. Also, all pets must wear collars with identification at all times. Pets without a collar will be picked-up immediately and transported to the Humane Society or other appropriate facility.
  - g. 1 authorized pet(s) must be under the control of an adult. An unleashed pet, or one tied to a fixed object, is not considered to be under the control of an adult. Pets which are unleashed, or leashed and unattended, on HA property may be impounded and taken to the local Humane Society. It shall be the responsibility of the Tenant to reclaim the pet at the expense of the Tenant. Also, if a member of the HA staff has to take a pet to the Humane Society the Tenant will be charged \$50 to cover the expense of taking the pet(s) to the Humane Society.
  - h. Pet(s) may not be left unattended for more than twenty-four consecutive hours. If it is reported to HA staff that a pet(s) has been left unattended for more than a twenty-four (24) consecutive hour period, HA staff may enter the unit and remove the pet and transfer the pet to the humane society. Any expense to remove and reclaim the pet from any facility will be the responsibility of the Tenant. In the case of an emergency, the HA will work with the resident to allow more than 24 hours for the resident to make accommodations for the pet.
  - i. Pet(s), as applicable, must be weighed by a veterinarian or staff of the humane society. A statement

containing the weight of the pet must be provided to the HA prior to the execution of this agreement and upon request by the HA.

**Note:**

**Any pet that is not fully-grown will be weighed every six months. Also, any pet that exceeds the weight limit at any time during occupancy will not be an eligible pet and must be removed from HA property.**

2. **Responsible Pet Ownership:** Each pet must be maintained responsibly and in accordance with this pet ownership lease addendum and in accordance with all applicable ordinances, state and local public health, animal control, and animal anti-cruelty laws and regulations governing pet ownership. Any waste generated by a pet must be properly and promptly disposed of by the tenant to avoid any unpleasant and unsanitary odor from being in the unit.
3. **Prohibited Animals:** Animals or breeds of animals that are considered by the HA to be vicious and/or intimidating will not be allowed. Some examples of animals that have a reputation of a vicious nature are: reptiles, rottweiler, doberman pinscher, pit bulldog, and/or any animal that displays vicious behavior. This determination will be made by a HA representative prior to the execution of this lease addendum.
4. Pet(s) shall not disturb, interfere or diminish the peaceful enjoyment of other tenants. The terms, "disturb, interfere or diminish" shall include but not be limited to barking, howling, chirping, biting, scratching and other like activities. This includes any pets that makes noise continuously and/or incessantly for a period of 10 minutes or intermittently for one-half hour or more and therefore disturbs any person at any time of the day or night. The Housing Manager will terminate this authorization if a pet disturbs other tenants under this section of the lease addendum. The Tenant will be given one week to make other arrangements for the care of the pet or the dwelling lease will be terminated.
5. If the animal should become destructive, create a nuisance, represent a threat to the safety and security of other persons, or create a problem in the area of cleanliness and sanitation, the Housing Manager will notify the tenant, in writing, that the animal must be removed from the Public Housing Development, within 10 days of the date of the notice from the HA. The Tenant may request a hearing, which will be handled according to the HA=s established grievance procedure. The pet may remain with the tenant during the hearing process unless the HA has determined that the pet may be a danger or threat to the safety and security of other persons. If this determination has been made by the HA, the pet must be immediately removed from the unit upon receipt of the notice from the HA.
6. The Tenant is solely responsible for cleaning up the waste of the pet within the dwelling and on the premises of the public housing development. If the pet is taken outside it must be on a leash at all times. If there is any visible waste by the pet it must be disposed of in a plastic bag, securely tied and placed in the garbage receptacle for their unit. If the HA staff is required to clean any waste left by a pet, the Tenant will be charged \$25 for the removal of the waste.
7. The Tenant shall have pets restrained so that maintenance can be performed in the apartment. The Tenant shall, whenever an inspection or maintenance is scheduled, either be at home or shall have all animals restrained or caged. If a maintenance person enters an apartment where an animal is not restrained, maintenance shall not be performed, and the Tenant shall be charged a fee of \$25.00. If this same situation again occurs, the pet shall be removed from the premises. Pets that are not caged or

properly restrained may be impounded by animal control officers or by HA staff and taken to the local Humane Society. It shall be the responsibility of the Tenant to reclaim the pet at the expense of the Tenant. Also, if a member of the HA staff takes a pet to the Humane Society the Tenant will be charged an additional \$50 to cover the expense of taking the pet(s) to the Humane Society. The housing authority shall not be responsible if any animal escapes from the residence due to maintenance, inspections or other activities of the landlord.

8. Pets may not be bred or used for any commercial purposes.

**9. Section II. SCHEDULE OF ANNUAL FEES AND INITIAL DEPOSIT**

**FEE AND DEPOSIT SCHEDULE**

(An Annual Fee and Deposit is required for each pet)

Type of Pet	Fee	Deposit
Dog	\$150	\$250
Cat	\$100	\$150
Fish Aquarium	\$50	\$100
Fish Bowl (Requires no power and no larger than two gallons)	\$0	\$25
Caged Pets	\$100	\$150

Note: The above schedule is applicable for each pet; therefore, if a tenant has more than one pet he or she must pay the applicable annual fee and deposit for each pet.

The entire annual fee and deposit (subject to the exception listed below) must be paid prior to the execution of the lease addendum. No pet shall be allowed in the unit prior to the completion of the terms of this pet policy. The annual fee shall be paid at the time of reexamination each year and all proof of inoculations and other requirements shall be made available to the HA at such time. The Annual Fee is not reimbursable. The deposit made shall be utilized to offset damages caused by the pet and/or tenant. Any balance, if any, from the deposit will be refunded to the tenant. **THERE SHALL BE NO REFUND OF THE ANNUAL FEE.**

It shall be a serious violation of the lease for any tenant to have a pet without proper approval and without having complied with the terms of this policy. Such violation shall be considered to be a violation of Paragraph IV (L) of the lease (a serious violation) and the HA will issue a termination notice. The tenant will be entitled to a grievance hearing in accordance with the provisions of Paragraph 5 of this Pet Policy or the Grievance Procedure, as applicable.

**RESIDENT ACKNOWLEDGMENT**

After reading and/or having read to me this lease addendum I, \_\_\_\_\_ agree to the following: (Print Name)

I agree to abide by the requirements outlined in this lease addendum for pet ownership and to keep the pet(s) in accordance with this lease addendum.

I agree and understand that I am liable for any damage or injury whatsoever caused by pet(s) and shall pay the landlord or applicable party for any damages or injury caused by the pet(s). I also realize that I should obtain liability insurance for pet ownership and that paying for the insurance is my responsibility.

I agree to accept full responsibility and will indemnify and hold harmless the landlord for any claims by or injuries to third parties or their property caused by my pet(s).

I agree to pay a non-refundable annual fee of \$\_\_\_\_\_ to cover some of the additional operating cost incurred by the HA. I also understand that this fee is due and payable prior to the execution of this lease addendum and each twelve months thereafter.

I agree to pay a refundable pet deposit of \$\_\_\_\_\_ to the HA. The Annual Fee and Initial Deposit must be paid prior to the execution of this lease addendum. The pet deposit may be used by the Landlord at the termination of the lease toward payment of any rent or toward payment of any other costs made necessary because of Tenant's occupancy of the premises. Otherwise, the pet deposit, or any balance remaining after final inspection, will be returned to the Tenant after the premises are vacated and all keys have been returned.

I AGREE AND UNDERSTAND THAT ALL INFORMATION CONCERNING MY PET(S) MUST BE UPDATED ANNUALLY AND PROVIDED TO THE HA AT THE ANNUAL REEXAMINATION. ANNUAL FEES SHALL BE PAYABLE IN FULL TWELVE MONTHS FROM THE APPROVAL DATE.

I AGREE AND UNDERSTAND THAT VIOLATING THIS LEASE ADDENDUM MAY RESULT IN THE REMOVAL OF THE PET(S) FROM THE PROPERTY OF THE HA AND/OR EVICTION. I, ALSO UNDERSTAND THAT I MAY NOT BE ALLOWED TO OWN ANY TYPE OF PET IN THE FUTURE WHILE BEING AN OCCUPANT OF THE HA.

I ALSO UNDERSTAND THAT I MUST OBTAIN PRIOR APPROVAL FROM THE HA BEFORE MAKING A CHANGE OF A PET FOR WHICH THIS POLICY WAS APPROVED OR ADDING A SECOND PET. ALSO, A PICTURE MAY BE TAKEN BY THE HA STAFF OF THE PET(S) FOR DOCUMENTATION.

-----  
- Head of Household Signature

-----  
Date

-----  
- Housing Authority Representative  
Signature

-----  
Date

## 10. Civil Rights Certification

JCHA certifies that it is in compliance with the Civil Rights and AFFH Certification due to its adherence to documenting that it examines its programs and proposed programs to identify any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with the local jurisdiction to implement any of the jurisdiction's initiatives to affirmatively further fair housing and assures that the annual plan is consistent with the Jefferson County's Consolidated Plan. A signed form attesting to consistency with the County Consolidated Plan is attached to this annual plan. In addition, JCHAs affirmatively furthering fair housing statement is on file with the local HUD office and is reflected in all applicable grant applications.

**11. Fiscal Year Audit** – The last fiscal year audit completed for JCHA is for fiscal year ending December 31, 2008. A copy of that audit has been submitted as an attachment to this plan. It is included by separate attachment.

**12. Asset Management** – JCHA is actively engaged in activities that will contribute to the long-term asset management of its public housing stock. These activities currently include: development-based accounting, comprehensive stock assessment and disposition of scattered site single family houses through a homeownership program.

**13. Violence Against Women Act (VAWA)** – JCHA has listed as one of its goals to fully support the provisions of the VAWA and HUDs notice 2006-23 and 2006-42. In addition all paid and volunteer staff of JCHA were required to participate in an in-service sponsored by the local Department of Human Resources in early 2009. The topic was how to recognize signs of abuse and neglect and how to report suspected cases to the county agency.

### JCHA Violence Against Women Act goal

It is the goal of the HA that no individual covered under the VAWA that completes the HA certification to the alleged abuse and complies with the conditions of the certification will be evicted from public housing or have their section 8 or Shelter Plus care assistance terminated. This goal is added to the HAs 5 year plan and any activity related to the eviction of victims covered under VAWA will be reported as updates to future 5 year plans of the HA.

The HA would only take action to have the person committing the violence removed from the dwelling lease and/or voucher for the protection of the family. Based on the requirements contained in HUD notice 2006-23, the HA will develop a certification form for victims to certify that the alleged incident of abuse are bona fide and agrees to have the alleged abuser removed from the dwelling lease and/or the voucher. The HA will also allow the victim and remaining family members to relocate for safety reasons to another public housing development managed by the HA and/or issue the participating family a voucher, which will allow for relocation.

Objective: to ensure that Section 8 and Shelter Plus Care landlords are aware of the requirements of the VAWA, the HA will mail a notice to each which will explain the requirements of VAWA. Also, for all Housing Assistance Payment contracts executed on or after January 1, 2008, the Landlord will be provided a notice explaining the requirements of the VAWA and must sign the notice documenting that the HA has informed the landlord of the requirements of the VAWA.

Objective: to ensure compliance with PIH 2006-42 citing use of HUD form 50066, Certification of Domestic Violence, or Stalking, the HA will implement completion of said form upon signing of the lease. The VAWA Act of 2005 allows HA to require additional information in addition to the certification and the attachment details what additional information the HA is requesting and that the information is in accordance with the VAWA Act.

Jefferson County Housing Authority  
Housing Needs of Families on the Waiting List for Public Housing  
September, 2009

Category	Bessemer Housing Community	Warrior Housing Community	Fultondale Housing Community	Total	% of families
Waiting list total	143	46	273	462	
Extremely Low income <=30% AMI	106	44	204	354	76%
Very Low income 30% but <50%AMI)	27	2	51	80	17%
Low Income (>50% but <80% AMI)	10		18	28	Less than 1%
Families with children	120	30	235	385	83%
Elderly families	0	2	9	11	Less than 1%
Families with disabilities	6	3	41	50	11%
Race/White	2	27	47	76	16%
Race/Black	141	19	238	398	86%
Bedroom size					
1 bedroom	19	16	77	112	24%
2 bedroom	41	15	109	165	35%
3 Bedroom	83	15	71	169	35%
4 bedroom			16	16	Less than 1%
5 bedroom					
6 bedroom					

Housing Needs of Families on the Waiting List for Section 8  
 Jefferson County Housing Authority  
 Completed 092209

Category	Section 8
Waiting list total	133
Extremely Low income <=30% AMI	99
Very Low income 30% but <50% AMI)	30
Low Income (>50% but <80% AMI)	4
Families with children	109
Elderly families	2
Families with disabilities	11
Race/White	19
Race/Black	114

*Progress toward meeting goals and objectives  
2010*

PHA Goal One Progress

PHA applies and requests additional vouchers anytime they are offered. The Public Housing Department is currently at 99% occupancy and strives to maintain 99% plus when possible. Project based accounting has been implemented and we continue to look for ways to leverage funds. We were also successful in obtaining HOME funds to construct low-income elderly apartments.

PHA Goal Two Progress

Major improvements in Section 8 program and SEMAP scores have been realized. We continue to look for ways to improve our communication scores with our residents. We continue to send out a monthly calendar to keep our residents more informed. We have completed installation of HVAC units in all but 2 properties and we plan to complete those during the next two years. We have installed storage buildings at all but two properties.

PHA Goal Three Progress

We continue to help our clients understand mobility so they can move to better areas and we have reduced voucher lease up time. We are continuing to work with our FSS clients to improve credit scores with the potential to increase homeownership. We continue to reach out to new landlords and work to improve our service to existing ones. We have implemented a site-based application process and waiting list.

PHA Goal Four Progress

We have implemented flat rents based on the market for the location of each property and we will continue to encourage Deconcentration in our PH developments. Efforts continue to keep resident councils active and involved. A service coordinator grant, if awarded, will provide additional staff to assist with improving quality of life and economic vitality. We plan to apply to designate certain PH units for the elderly.

PHA Goal Five Progress

Three full-time case managers, 1 PH and 2 HCV, remain on staff to assist with self-sufficiency efforts. Homeownership counseling and mortgage delinquency counseling requests have sky-rocketed but we are meeting demand. To date 15 foreclosures have been successfully mitigated. Partnerships with Need a Chance, Inc, and Boys and Girls Clubs of Central Alabama are still in place, and we are providing a myriad of services and programs for our residents through these partnerships. We continue to work with local supportive services and agencies to assist the elderly/disabled families in being more independent.

PHA Goal Six Progress

HOME funds have been approved to construct additional housing. We continue to provide training to our staff so they may help further fair housing. Education and communication will continue to ensure equal access to all of our programs. Preferences in our public housing program will enable JCHA to house more persons with disabilities first.

PHA Goal Seven Progress

Jefferson County Department of Community Development has approved HOME funds.

PHA Goal Eight Progress

Resident Services Specialist continues to work diligently to increase resident participation in all activities and events. The specialist works to keep resident councils active and viable. The department also regularly hosts community building activities such as Community Unity days, Stop the Violence rallies, dental

and eye clinic sign-up days, and hosts after school and summer care programs for young people. HA continues to maintain its relationship with Boys and Girls Clubs of Central Alabama to provide after school and summer care programs in public housing owned buildings and also has maintained an active adult daycare for Jefferson County Citizens 60 and above with varying stages of dementia. The economy is shaky for continued funding for this program but it is currently funded at least through March 2010.

#### PHA Goal Nine Progress

Tenant software to track resident information has been implemented resulting in more efficient system. Scanning equipment has been installed to cut down on paperwork burden. Project based accounting for all properties continues.

#### PHA Goal Ten Progress

Efforts continue to develop and improve communication with residents and among departments continue.

#### PHA Goal Eleven Progress

PHA seeks additional vouchers as opportunities arise. We continue to keep rent reasonableness and Utility allowances updated. Continuing to utilize resident councils in enhanced ways to keep communication flowing with residents. Professional training is provided to staff as funding and scheduling allows. The additional emphasis on tenant responsibility has aided in the appearance and perception of our properties. The ACOP and Administrative Plans are reviewed and updated as needed. We continue to look for ways to improve resident satisfaction and communication.

#### PHA Goal Twelve Progress

Contract Administration continues to seek and acquire more units to better maximize incentives. Scanning equipment allows for better efficiency. Work with the JAHF committee to help community partners provide programs and better housing for low income clients throughout the state of Alabama. CA staff consistently meet or exceed their goals and maximize incentives which allows the joint venture to assist other programs that help low income residents.

Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 OMB No. 2577-0226  
 Expires 4/30/2011

Part I: Summary		Grant Type and Number		FFY of Grant: 2007	
PHA Name: Jefferson County Housing Authority		Capital Fund Program Grant No: Replacement Housing Factor Grant No: AL09R086501-07		FFY of Grant Approval:	
Date of CFFP:					
Type of Grant		<input type="checkbox"/> Reserve for Disasters/Emergencies <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 06/30/2009		<input type="checkbox"/> Revised Annual Statement (revision no: ) <input type="checkbox"/> Final Performance and Evaluation Report	
Line	Summary by Development Account	Original	Revised <sup>2</sup>	Obligated	Total Actual Cost <sup>1</sup> Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 21) <sup>3</sup>				
3	1408 Management Improvements				
4	1410 Administration (may not exceed 10% of line 21)				
5	1411 Audit				
6	1415 Liquidated Damages				
7	1430 Fees and Costs				
8	1440 Site Acquisition				
9	1450 Site Improvement				
10	1460 Dwelling Structures				
11	1465.1 Dwelling Equipment—Nonexpendable				
12	1470 Non-dwelling Structures				
13	1475 Non-dwelling Equipment				
14	1485 Demolition				
15	1492 Moving to Work Demonstration				
16	1495.1 Relocation Costs				
17	1499 Development Activities <sup>4</sup>	2,196			

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFP Grants for operations.  
<sup>4</sup> RHF funds shall be included here.

Annual Statement/Performance and Evaluation Report  
Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
Capital Fund Financing Program

<b>Part I: Summary</b>		FFY of Grant: 2007 FFY of Grant Approval:	
PHA Name: Jefferson County Housing Authority	Grant Type and Number Capital Fund Program Grant No: Replacement Housing Factor Grant No: AL09R086501-07 Date of CFFP:		
<input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 6/30/2009 <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Final Performance and Evaluation Report		<input type="checkbox"/> Revised Annual Statement (revision no: ) <input type="checkbox"/> Final Performance and Evaluation Report	
Line	Summary by Development Account	Total Estimated Cost	Total Actual Cost <sup>1</sup>
		Original	Obligated
18a	1501 Collateralization or Debt Service paid by the PHA		
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment		
19	1502 Contingency (may not exceed 8% of line 20)		
20	Amount of Annual Grant:: (sum of lines 2 - 19)	2,196	0
21	Amount of line 20 Related to LBP Activities		
22	Amount of line 20 Related to Section 504 Activities		
23	Amount of line 20 Related to Security - Soft Costs		
24	Amount of line 20 Related to Security - Hard Costs		
25	Amount of line 20 Related to Energy Conservation Measures		
Signature of Executive Director		Date 12-11-2009	Signature of Public Housing Director
			Date

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFP Grants for operations.  
<sup>4</sup> RHF funds shall be included here.









Annual Statement/Performance and Evaluation Report  
Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
Capital Fund Financing Program

**Part I: Summary**

PHA Name: Jefferson County Housing Authority

Grant Type and Number: Capital Fund Program Grant No: AL09P086501-07 Replacement Housing Factor Grant No: \_\_\_\_\_

Date of CFP: \_\_\_\_\_

FFY of Grant: 2007

FFY of Grant Approval: 2007

Line	Type of Grant <input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: <u>6/30/2009</u>	Reserve for Disasters/Emergencies <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Final Performance and Evaluation Report	Total Estimated Cost		Total Actual Cost <sup>1</sup>	
			Original	Revised <sup>2</sup>	Obligated	Expended
1	Total non-CFP Funds		\$ 93,482.90			93,482.90
2	1406 Operations (may not exceed 20% of line 21) <sup>3</sup>		\$10,000.00			
3	1408 Management Improvements		\$93,482.90			93,482.90
4	1410 Administration (may not exceed 10% of line 21)					
5	1411 Audit					
6	1415 Liquidated Damages		\$30,000.00			31,901.84
7	1430 Fees and Costs					
8	1440 Site Acquisition		\$15,000.00			19,670.00
9	1450 Site Improvement		\$398,125.87			269,330.59
10	1460 Dwelling Structures					
11	1465.1 Dwelling Equipment—Nonexpendable					
12	1470 Non-dwelling Structures					
13	1475 Non-dwelling Equipment		\$10,000.00			8,753.90
14	1485 Demolition					
15	1492 Moving to Work Demonstration					
16	1495.1 Relocation Costs					
17	1499 Development Activities <sup>4</sup>					
18a	1501 Collateralization or Debt Service paid by the PHA					
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment		284,737.33			284,737.33
19	1502 Contingency (may not exceed 8% of line 20)					
20	Amount of Annual Grant: (sum of lines 2 – 19)		\$934,829.00			\$801,359.46
21	Amount of line 20 Related to LBP Activities					
22	Amount of line 20 Related to Section 504 Activities					
23	Amount of line 20 Related to Security – Soft Costs					
24	Amount of line 20 Related to Security – Hard Costs					
25	Amount of line 20 Related to Energy Conservation Measures					

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFP Grants for operations.  
<sup>4</sup> RHF funds shall be included here.

Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 Expires 4/30/2011

<b>Part I: Summary</b>		FFY of Grant: 2007	
PHA Name: Jefferson County Housing Authority		FFY of Grant Approval: 2007	
Grant Type and Number Capital Fund Program Grant No.: AL09P086501-07		Replacement Housing Factor Grant No.:	
Date of CFFP: _____			
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending: 6/30/2009 <input checked="" type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Summary by Development Account		<input type="checkbox"/> Revised Annual Statement (revision no: ) <input type="checkbox"/> Final Performance and Evaluation Report	
Line	Total Estimated Cost	Revised <sup>2</sup>	Total Actual Cost <sup>1</sup>
	Original	Obligated	Expended
Signature of Executive Director	Date	Signature of Public Housing Director	
	September 30, 2009		

Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
**Expires 4/30/2011**

Part II: Supporting Pages										
PHA Name: Jefferson County Housing Authority		Grant Type and Number Capital Fund Program Grant No: AL09P0866501-07 CFFP (Yes/No):			Federal FFY of Grant: 2007					
Development Number Name/PHA-Wide Activities		General Description of Major Work Categories		Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
						Original	Revised <sup>1</sup>	Funds Obligated <sup>2</sup>	Funds Expended <sup>2</sup>	
HA-Wide		Operations		1406		93482.90		93482.90	93482.90	Complete
HA-Wide		Management Improvements		1408		10000.00		0	0	
HA-Wide		PHA Staff Approved Salary		1410		93482.90		93482.90	93482.90	Complete
HA-Wide		A&E Services		1430		30000.00		31901.84	31901.84	Complete
HA-Wide		Aesthetic Improvements		1450		15000.00		19670.00	19670.00	Complete
AL86-12 DM		Concrete Slabs		1460	44	85800.00		85800.00	84942.00	Complete
AL86-12 DM		Masonry		1460	44	129800.00		129800.00	128502.00	Complete
AL86-12 DM		Framing & Roofing		1460	44	41800.00		41800.00	38136.59	90% Complete
AL86-12 DM		Plumbing		1460	44	6400.00		6400.00	4800.00	75% Complete
HA-Wide		Dwelling Structures		1460		121375.87		0	0	
AL86-12 DM		Bond, Mobilization, Gen.Cond.		1460	44	12950.00		12950.00	12950.00	Complete
HA-Wide		Tools & Equipment		1475		10000.00		8753.90	8753.90	Complete

<sup>1</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

<sup>2</sup> To be completed for the Performance and Evaluation Report.







Annual Statement/Performance and Evaluation Report  
Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
Capital Fund Financing Program

Part I: Summary		FFY of Grant: 2008 FFY of Grant Approval:		
PHA Name: Jefferson County Housing Authority		Grant Type and Number Capital Fund Program Grant No: Replacement Housing Factor Grant No: AL09R086501-08 Date of CFFP:		
Type of Grant	<input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 06/30/2009 <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no: ) <input type="checkbox"/> Final Performance and Evaluation Report			
Line	Summary by Development Account	Total Estimated Cost Revised <sup>2</sup>	Obligated	Total Actual Cost <sup>1</sup> Expended
1	Total non-CFP Funds			
2	1406 Operations (may not exceed 20% of line 21) <sup>3</sup>			
3	1408 Management Improvements			
4	1410 Administration (may not exceed 10% of line 21)			
5	1411 Audit			
6	1415 Liquidated Damages			
7	1430 Fees and Costs			
8	1440 Site Acquisition			
9	1450 Site Improvement			
10	1460 Dwelling Structures			
11	1465.1 Dwelling Equipment—Nonexpendable			
12	1470 Non-dwelling Structures			
13	1475 Non-dwelling Equipment			
14	1485 Demolition			
15	1492 Moving to Work Demonstration			
16	1495.1 Relocation Costs			
17	1499 Development Activities <sup>4</sup>			29,820

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFP Grants for operations.  
<sup>4</sup> RHF funds shall be included here.

Annual Statement/Performance and Evaluation Report  
Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
Capital Fund Financing Program

<b>Part I: Summary</b>		FFY of Grant: 2008 FFY of Grant Approval:	
PHA Name: Jefferson County Housing Authority		Grant Type and Number Capital Fund Program Grant No: Replacement Housing Factor Grant No: AL09R086501-08 Date of CFFP:	
Type of Grant <input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 6/30/2009		<input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Final Performance and Evaluation Report	
Summary by Development Account		Total Estimated Cost	
Line		Original	Revised <sup>1</sup> Obligated
18a	1501 Collateralization or Debt Service paid by the PHA		
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment		
19	1502 Contingency (may not exceed 8% of line 20)		
20	Amount of Annual Grant: (sum of lines 2 - 19)	29,820	0
21	Amount of line 20 Related to LBP Activities		
22	Amount of line 20 Related to Section 504 Activities		
23	Amount of line 20 Related to Security - Soft Costs		
24	Amount of line 20 Related to Security - Hard Costs		
25	Amount of line 20 Related to Energy Conservation Measures		
Signature of Executive Director		Signature of Public Housing Director	
Date 12-11-2009		Date	

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFF Grants for operations.  
<sup>4</sup> RHF funds shall be included here.









Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 OMB No. 2577-0226  
 Expires 4/30/2011

Part I: Summary		FFY of Grant: 2008 FFY of Grant Approval:	
PHA Name: Jefferson County Housing Authority		Grant Type and Number Capital Fund Program Grant No: AL09PO8650108 Replacement Housing Factor Grant No: Date of CFFP:	
Type of Grant	<input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2008	<input type="checkbox"/> Revised Annual Statement (revision no: ) <input type="checkbox"/> Final Performance and Evaluation Report	
Line	Summary by Development Account	Total Estimated Cost	Total Actual Cost <sup>1</sup>
		Original	Obligated
			Expended
1	Total non-CFP Funds		
2	1406 Operations (may not exceed 20% of line 21) <sup>3</sup>	\$99,763.00	
3	1408 Management Improvements	\$10,000.00	
4	1410 Administration (may not exceed 10% of line 21)	\$99,763.00	
5	1411 Audit		
6	1415 Liquidated Damages		
7	1430 Fees and Costs	\$30,000.00	
8	1440 Site Acquisition		
9	1450 Site Improvement	\$135,000.00	
10	1460 Dwelling Structures	\$328,556.69	
11	1465.1 Dwelling Equipment—Non-expendable		
12	1470 Non-dwelling Structures		
13	1475 Non-dwelling Equipment	\$10,000.00	
14	1485 Demolition		
15	1492 Moving to Work Demonstration		
16	1495.1 Relocation Costs		
17	1499 Development Activities <sup>4</sup>		

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFP Grants for operations.  
<sup>4</sup> RHF funds shall be included here.

Annual Statement/Performance and Evaluation Report  
Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
Capital Fund Financing Program

Part I: Summary		FFY of Grant: 2008	
PHA Name: JEFFERSON COUNTY HOUSING AUTHORITY		FFY of Grant Approval:	
Grant Type and Number Capital Fund Program Grant No: AL09PO8650108 Replacement Housing Factor Grant No: Date of CFFP:			
Type of Grant <input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2008		<input type="checkbox"/> Revised Annual Statement (revision no: )	
Reserve for Disasters/Emergencies <input type="checkbox"/> Reserve for Disasters/Emergencies Performance and Evaluation Report for Period Ending: 12/31/2008		<input type="checkbox"/> Final Performance and Evaluation Report	
Line	Summary by Development Account	Original	Revised <sup>2</sup>
		Total Estimated Cost	Total Actual Cost <sup>1</sup>
		Obligated	Expended
18a	1501 Collateralization or Debt Service paid by the PHA	\$284,547.31	
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment		
19	1502 Contingency (may not exceed 8% of line 20)		
20	Amount of Annual Grant: (sum of lines 2 - 19)	\$997,630.00	\$ 00.00
21	Amount of line 20 Related to LBP Activities		
22	Amount of line 20 Related to Section 504 Activities		
23	Amount of line 20 Related to Security - Soft Costs		
24	Amount of line 20 Related to Security - Hard Costs		
25	Amount of line 20 Related to Energy Conservation Measures		
Signature of Executive Director		Signature of Public Housing Director	
		Date 09/30/2009	
		Date	

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFP Grants for operations.  
<sup>4</sup> RHF funds shall be included here.









Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 OMB No. 2577-0226  
 Expires 4/30/2011

Part I: Summary		FFY of Grant: 2009		
PHA Name: JEFFERSON COUNTY HOUSING AUTHORITY		FFY of Grant Approval:		
Grant Type and Number Capital Fund Program Grant No: Replacement Housing Factor Grant No: AL09RD0650109 Date of CFFP:				
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending: Summary by Development Account				
<input checked="" type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no:1 ) <input type="checkbox"/> Final Performance and Evaluation Report				
Line		Total Estimated Cost	Obligated	Total Actual Cost <sup>1</sup>
		Original	Revised <sup>2</sup>	Expended
1	Total non-CFF Funds			
2	1406 Operations (may not exceed 20% of line 21) <sup>3</sup>			
3	1408 Management Improvements			
4	1410 Administration (may not exceed 10% of line 21)			
5	1411 Audit			
6	1415 Liquidated Damages			
7	1430 Fees and Costs			
8	1440 Site Acquisition			
9	1450 Site Improvement			
10	1460 Dwelling Structures			
11	1465.1 Dwelling Equipment—Nonrependable			
12	1470 Non-dwelling Structures			
13	1475 Non-dwelling Equipment			
14	1485 Demolition			
15	1492 Moving to Work Demonstration			
16	1495.1 Relocation Costs			
17	1499 Development Activities <sup>4</sup>	\$35,000.00	\$138,439.00	

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFF Grants for operations.  
<sup>4</sup> RHF funds shall be included here.

Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 OMB No. 2577-0226  
 Expires 4/30/2011

<b>Part I: Summary</b>		FFY of Grant: 2009	
PHA Name: JEFFERSON COUNTY HOUSING AUTHORITY	Grant Type and Number Capital Fund Program Grant No: Replacement Housing Factor Grant No: AL09R06650109 Date of CFFP:	FFY of Grant Approval:	
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending	<input type="checkbox"/> Reserve for Disasters/Emergencies	<input checked="" type="checkbox"/> Revised Annual Statement (revision no: 1 ) <input type="checkbox"/> Final Performance and Evaluation Report	
Line	Summary by Development Account	Total Estimated Cost	Total Actual Cost <sup>1</sup>
		Original	Revised <sup>2</sup> Obligated Expended
18a	1501 Collateralization or Debt Service paid by the PHA		
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment		
19	1502 Contingency (may not exceed 8% of line 20)		
20	Amount of Annual Grant: (sum of lines 7 - 19)	\$35,000.00	\$138,439.00
21	Amount of line 20 Related to LEP Activities		
22	Amount of line 20 Related to Section 504 Activities		
23	Amount of line 20 Related to Security - Soft Costs		
24	Amount of line 20 Related to Security - Hard Costs		
25	Amount of line 20 Related to Energy Conservation Measures		
Signature of Executive Director		Signature of Public Housing Director	
		Date 9/14/2009	Date

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFF Grants for operations.  
<sup>4</sup> REH funds shall be included here.







Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 OMB No. 2577-0226  
 Expires 4/30/2011

Part I: Summary		Grant Type and Number	FFY of Grant: 2009
PHA Name: JEFFERSON COUNTY HOUSING AUTHORITY		Capital Fund Program Grant No: AL09P08650109	FFY of Grant Approval
Type of Grant		Replacement Housing Factor Grant No:	
<input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending:		Date of CFFP:	
<input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Performance and Evaluation Report for Period Ending:			
Line	Summary by Development Account	Total Estimated Cost	Total Actual Cost <sup>1</sup>
		Original	Obligated
		Revised <sup>2</sup>	Expended
1	Total non-CFF Funds		
2	1406 Operations (may not exceed 20% of line 21) <sup>3</sup>	\$100,000.00	\$100,000.00
3	1408 Management Improvements	\$10,000.00	\$10,000.00
4	1410 Administration (may not exceed 10% of line 21)	\$100,000.00	\$100,000.00
5	1411 Audit		
6	1415 Liquidated Damages		
7	1430 Fees and Costs	\$35,000.00	\$35,000.00
8	1440 Site Acquisition		
9	1450 Site Improvement	\$15,000.00	\$15,000.00
10	1460 Dwelling Structures	\$446,423.59	\$449,029.59
11	1465.1 Dwelling Equipment—Nonexpendable		
12	1470 Non-dwelling Structures		
13	1475 Non-dwelling Equipment		
14	1485 Demolition	\$10,000.00	\$10,000.00
15	1492 Moving to Work Demonstration		
16	1495.1 Relocation Costs		
17	1499 Development Activities <sup>4</sup>		

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFF Grants for operations.  
<sup>4</sup> RHF funds shall be included here.

Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 OMB No. 2577-0226  
 Expires 4/30/2011

<b>Part I: Summary</b>		FFY of Grant: 2009	
PHA Name: JEFFERSON COUNTY HOUSING AUTHORITY		FFY of Grant Approval:	
Grant Type and Number Capital Fund Program Grant No: AL09P08650109			
Replacement Housing Factor Grant No: Date of CFPP:			
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending:		<input checked="" type="checkbox"/> Revised Annual Statement (revision no: 1 ) <input type="checkbox"/> Final Performance and Evaluation Report	
Reserve for Disasters/Emergencies <input type="checkbox"/>			
Performance and Evaluation Report for Period Ending:			
Summary by Development Account		Total Estimated Cost	
Line		Original	Revised <sup>2</sup>
18a	1501 Collateralization or Debt Service paid by the PHA	\$283,576.41	\$283,576.41
18ba	9000 Collateralization or Debt Services paid Via System of Direct Payment		
19	1502 Contingency (may not exceed 8% of line 20)		
20	Amount of Annual Grant: (sum of lines 2 - 19)	\$1,000,000.00	\$1,002,606.00
21	Amount of line 20 Related to LBP Activities		
22	Amount of line 20 Related to Section 504 Activities		
23	Amount of line 20 Related to Security - Soft Costs		
24	Amount of line 20 Related to Security - Hard Costs		
25	Amount of line 20 Related to Energy Conservation Measures		
Signature of Executive Director		Signature of Public Housing Director	
Date 9/14/2009		Date	

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFP Grants for operations.  
<sup>4</sup> RHF funds shall be included here.







Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 OMB No. 2577-0226  
 Expires 4/30/2011

<b>Part I: Summary</b>		<b>Grant Type and Number</b>		<b>FFY of Grant 2009</b>	
PHA Name: JEFFERSON COUNTY HOUSING AUTHORITY		Capital Fund Program Grant No: AL09S08650109		FFY of Grant Approval:	
Date of CFFP:		Replacement Housing Factor Grant No:			
<b>Type of Grant</b>		<input type="checkbox"/> Reserve for Disasters/Emergencies		<input type="checkbox"/> Revised Annual Statement (revision no: )	
<input checked="" type="checkbox"/> Original Annual Statement		<input type="checkbox"/> Performance and Evaluation Report for Period Ending:		<input type="checkbox"/> Final Performance and Evaluation Report	
<b>Summary by Development Account</b>		<b>Total Estimated Cost</b>		<b>Total Actual Cost<sup>1</sup></b>	
<b>Line</b>		<b>Original</b>	<b>Revised<sup>2</sup></b>	<b>Obligated</b>	<b>Expended</b>
1	Total non-CFF Funds				
2	1406 Operations (may not exceed 20% of line 21) <sup>3</sup>				
3	1408 Management Improvements				
4	1410 Administration (may not exceed 10% of line 21)	\$130,000.00			
5	1411 Audit				
6	1415 Liquidated Damages				
7	1430 Fees and Costs	\$80,000.00			
8	1440 Site Acquisition				
9	1450 Site Improvement				
10	1460 Dwelling Structures	\$1,090,548.00			
11	1465.1 Dwelling Equipment—Nonexpendable				
12	1470 Non-dwelling Structures				
13	1475 Non-dwelling Equipment				
14	1485 Demolition				
15	1492 Moving to Work Demonstration				
16	1495.1 Relocation Costs				
17	1499 Development Activities <sup>4</sup>				

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFF Grants for operations.  
<sup>4</sup> RHF funds shall be included here.

Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 OMB No. 2577-0226  
 Expires 4/30/2011

<b>Part I: Summary</b>		FFY of Grant: 2009	
PHA Name: JEFFERSON COUNTY HOUSING AUTHORITY		FFY of Grant Approval:	
Grant Type and Number Capital Fund Program Grant No: AL09S08650109 Replacement Housing Factor Grant No: Date of CFFP:		Reserve for Disasters/Emergencies <input type="checkbox"/>	
Type of Grant <input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending:		Revised Annual Statement (revision no: )	
Summary by Development Account		Final Performance and Evaluation Report	
Line		Total Estimated Cost	Total Actual Cost <sup>1</sup>
		Original	Revised <sup>2</sup>
			Obligated
			Expended
18a	1501 Collateralization or Debt Service paid by the PHA		
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment		
19	1502 Contingency (may not exceed 8% of line 20)		
20	Amount of Annual Grant: (sum of lines 2 - 19)	\$1,300,548.00	
21	Amount of line 20 Related to LEP Activities		
22	Amount of line 20 Related to Section 504 Activities		
23	Amount of line 20 Related to Security - Soft Costs		
24	Amount of line 20 Related to Security - Hard Costs		
25	Amount of line 20 Related to Energy Conservation Measures		
Signature of Executive Director 		Signature of Public Housing Director	
Date 12/10/2009		Date	

<sup>1</sup> To be completed for the Performance and Evaluation Report.  
<sup>2</sup> To be completed for the Performance and Evaluation Report or a Revised Annual Statement.  
<sup>3</sup> PHAs with under 250 units in management may use 100% of CFP Grants for operations.  
<sup>4</sup> RHF funds shall be included here.

Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development  
 Office of Public and Indian Housing  
 OMB No. 2577-0226  
 Expires 4/30/2011

Part II: Supporting Pages		Federal FFY of Grant: 2009						
PHA Name: JEFFERSON COUNTY HOUSING AUTHORITY		Grant Type and Number Capital Fund Program Grant No: AL09S08650109 CFFP (Yes/No): NO Replacement Housing Factor Grant No:						
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised <sup>1</sup>	Funds Obligated <sup>2</sup>	Funds Expended <sup>2</sup>	
PHA-WIDE- ADMINISTRATION	ADMEN COST ASSOCIATED WITH (ARRA) GRANT	1410		\$130,000.00				
PHA-WIDE, FEES AND COST	A&E SERVICES BASED ON ACTUAL SCOPE OF WORK	1430		\$80,000.00				
AL- 86-2	CYCLE PAINT	1460	60	\$32,000.00				
FULTONDALE	CYCLE PAINT	1460	82	\$44,000.00				
AL-86- 3 BROOKSIDE	CYCLE PAINT	1460	38	\$30,000.00				
AL- 86-10 WARRIOR COURTS	ADD ATTIC INSULATION	1460	40	\$186,000.00				
AL- 86-11 CHELSEA GARDENS	ADD ATTIC INSULATION,INSTALL THERMAL WINDOWS, INSTALL SECURITY SCREENS, REPLACE FRONT AND BACK DOOR SECURITY SCREEN DOORS,CYCLE PAINT	1460	26	\$32,000.00				
AL- 86-12 BRADFORD	ADD ATTIC INSULATION, CYCLE PAINT	1460	34	\$46,000.00				
AL- 86-12 TRAFFORD	ADD ATTIC INSULATION, CYCLE PAINT	1460	44	\$64,000.00				
DIXIMANOR	ADD ATTIC INSULATION, CYCLE PAINT	1460	26	\$75,000.00				
86-14 RED HOLLOW	ADD ATTIC INSULATION, INSTALL THERMAL WINDOWS	1460						





Annual Statement/Performance and Evaluation Report  
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and  
 Capital Fund Financing Program

Part III: Implementation Schedule for Capital Fund Financing Program							Federal FFY of Grant: 2009
PHA Name: JEFFERSON COUNTY HOUSING AUTHORITY							
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates <sup>1</sup>		
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure End Date			
PHA-WIDE ADMIN	3/18/2010		3/18/2012				
PHA-WIDE, FEES & COST	3/18/2010		3/18/2012				
AL-86-2 FULTONDALE	3/18/2010		3/18/2012				
AL-86-3 BROOKSIDE	3/18/2010		3/18/2012				
AL-86-10 WARRIOR COURTS	3/18/2010		3/18/2012				
AL-86-11 CHELSEA GARDENS	3/18/2010		3/18/2012				
AL-86-12 BRADFORD	3/18/2010		3/18/2012				
AL-86-12 TRAFFORD	3/18/2010		3/18/2012				
AL-86-12 DEXIMANOR	3/18/2010		3/18/2012				
AL-86-14 REDHOLLOW	3/18/2010		3/18/2012				
AL-86-16 HICKORY GROVE	3/18/2010		3/18/2012				
AL-86-16 OAK RIDGE	3/18/2010		3/18/2012				
AL-86-16 FERRACE MANOR I	3/18/2010		3/18/2012				
AL-86-21 TERRACE MANOR II	3/18/2010		3/18/2012				

<sup>1</sup> Obligation and expenditure end dated can only be revised with HUD approval pursuant to Section 9j of the U.S. Housing Act of 1937, as amended.





Capital Fund Program—Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
Expires 4/30/20011

Part I: Summary						
PHA Name/Number JEFFERSON COUNTY HOUSING AUTHORITY / AL-86		Locality (City/County & State) BIRMINGHAM, JEFFERSON, ALABAMA			Revision No:	
A.	Development Number and Name	Work Statement for Year 1 FFY 2009	Work Statement for Year 2 FFY 2010	Work Statement for Year 3 FFY 2011	Work Statement for Year 4 FFY 2012	Work Statement for Year 5 FFY 2013
B.	Physical Improvements Subtotal	1,308,000.00	\$1,308,000.00	\$1,805,000.00	\$1,389,960.00	\$1,421,960.00
C.	Management Improvements		\$10,000.00	\$10,000.00	\$12,000.00	\$14,000.00
D.	PHA-Wide Non-dwelling Structures and Equipment		\$10,000.00	\$15,000.00	\$20,000.00	\$20,000.00
E.	Administration		\$100,000.00	\$102,000.00	\$104,000.00	\$106,000.00
F.	Other- (BOND POOL DEBT)		\$282,134.66	\$285,433.37	\$283,243.85	\$285,247.39
G.	Operations		\$100,000.00	\$102,000.00	\$104,000.00	\$106,000.00
H.	Demolition					
I.	Development					
J.	Capital Fund Financing - Debt Service					
K.	Total CFF Funds		\$1,810,134.66	\$2,319,433.37	\$1,913,203.85	\$1,953,207.39
L.	Total Non-CFF Funds					
M.	Grand Total	1,002,606.00	\$1,810,134.66	\$2,319,433.37	\$1,913,203.85	\$1,953,207.39



Capital Fund Program—Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
Expires 4/30/2011

Part I: Summary (Continuation)

PHA Name/Number JEFFERSON COUNTY HOUSING AUTHORITY AL-86		Locality (City/county & State) BIRMINGHAM, JEFFERSON, ALABAMA		<input checked="" type="checkbox"/> Original 5-Year Plan <input type="checkbox"/> Revision No:		
A.	Development Number and Name	Work Statement for Year 1 FFY_2009_	Work Statement for Year 2 FFY_2010_	Work Statement for Year 3 FFY_2011_	Work Statement for Year 4 FFY_2012_	Work Statement for Year 5 FFY_2013_
	PHA-WIDE	Annual Statement \$69,960,000	\$125,000.00	\$560,000.00	\$69,960.00	\$107,960.00
	86-2 FULTONDALE		\$130,000.00	\$600,000.00	\$60,000.00	\$132,000.00
	86-3 BROOKSIDE		\$523,000.00	\$99,000.00	\$138,000.00	\$190,000.00
	86-10 WARRIOR COURTS		\$57,000.00	\$67,000.00	\$120,000.00	\$175,000.00
	86-11 CHELSEA GARDENS		\$60,000.00	\$40,000.00	\$0	\$85,000.00
	86-12 TRAFFORD		\$61,000.00	\$0	\$272,000.00	\$170,000.00
	86-12 DIXMANOR		\$66,000.00	\$0	\$44,000.00	\$245,000.00
	86-12 BRADFORD		\$49,000.00	\$160,000.00	\$0	\$177,000.00
	86-14 RED HOLLOW		\$35,000.00	\$39,000.00	\$0	\$0
	86-16 HICKORY GROVE		\$20,000.00	\$57,000.00	\$57,000.00	\$0
	86-16 OAK RIDGE		\$42,000.00	\$63,000.00	\$84,000.00	\$0
	86-16 TERRACE MANOR I		\$80,000.00	\$120,000.00	\$260,000.00	\$0
	86-21 TERRACE MANOR II		\$60,000.00	\$0	\$285,000.00	\$140,000.00

Capital Fund Program—Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
Expires 4/30/20011

Part II: Supporting Pages - Physical Needs Work Statement(s)

Work Statement for Year 1 FFY 2009	Work Statement for Year 2 FFY 2010		Work Statement for Year 3 FFY 2011			
	Development Number/Name General Description of Major Work Categories	Quantity	Estimated Cost	Development Number/Name General Description of Major Work Categories	Quantity	Estimated Cost
See	PHA-WIDE/ AESTHETIC IMPROVEMENTS, MAINTENANCE VEHICLE		\$35,000.00	PHA-WIDE/ AESTHETIC IMPROVEMENTS, MAINTENANCE VEHICLE		\$35,000.00
See	PHA-WIDE/REPLACE DEADBOLT LOCK CORES ON ALL PH- UNITS	560	\$90,000.00	PHA- WIDE/ APPLIANCES, SECURITY CAMERA SURVEILLANCE SYSTEMS		\$525,000.00
See	FULTONDALE- 86-2/ REPLACE WATER HEATERS, RANGEHOODS, REHAB BATHROOMS, REFURBISH HANDRAILS ON 2- STORY UNITS	60	\$130,000.00	FULTONDALE-86-2/ INSTALL HVAC SYSTEM, REPAVE ROADWAY THRU COMPLEX AND PARKING LOT	60	\$600,000.00
See	BROOKSIDE- 86-3/ INSTALL HVAC SYSTEMS, WWTP REPAIRS	82	\$523,000.00	BROOKSIDE- 86-3/ REPLACE WATER HEATERS, RANGEHOODS, REHAB BATHROOMS, REFURBISH HANDRAILS ON 2- STORY UNITS	82	\$99,000.00

Capital Fund Program—Five-Year Action Plan

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
Expires 4/30/20011

	38	38	\$57,000.00	WARRIOR COURTS- 86-10/ REPLACE VCT	38	WARRIOR COURTS- 86-10/ ATTACH BECKHAM CIRCLE TO COUNTY SEWER SYSTEM, CYCLE PAINT	\$67,000.00
	40	40	\$60,000.00	CHELSEA GARDENS- 86-11/ CYCLE PAINT	40	CHELSEA GARDENS- 86-11/ INSTALL PLAYGROUND	\$40,000.00
	34	34	\$61,000.00	TRAFFORD- 86-12/ CYCLE PAINT, PUMP SEPTIC TANKS,ADD ATTIC INSULATION	TRAFFORD 86-12— NO PLANS	\$0	
	44	44	\$66,000.00	DIXIMANOR 86-12/ CYCLE PAINT,ADD ATTIC INSULATION	DIXIMANOR 86-12- NO PLANS	\$0	
	26	26	\$49,000.00	BRADFORD 86-12/ CYCLE PAINT, PUMP SEPTIC TANKS, ADD ATTIC INSULATION	BRADFORD 86-12/ UPGRADE ELECTRICAL SERVICE	\$160,000.00	
	26	26	\$35,000.00	RED HOLLOW - 86-14/ REHAB BATHROOMS	RED HOLLOW 86-14/ CYCLE PAINT,ADD ATTIC INSULATION	\$39,000.00	
	38	38	\$20,000.00	HICKORY GROVE - 86-16/ REHAB BATHROOMS, REPLA CE FRONT SECURITY SCREEN DOORS	HICKORY GROVE 86- 16/ CYCLE PAINT,ADD ATTIC INSULATION	\$57,000.00	
	42	42	\$42,000.00	OAK RIDGE- 86-16/ REHAB BATHROOMS	OAK RIDGE 86-16/ CYCLE PAINT,ADD ATTIC INSULATION	\$63,000.00	
	80	80	\$80,000.00	TERRACE MANOR I- 86-16/ REHAB BATHROOMS,ADD ATTIC INSULATION	TERRACE MANOR I 86-16/ CYCLE PAINT	\$120,000.00	



**Part II: Supporting Pages – Physical Needs Work Statement(s)**

Work Statement for Year 1 FFY 2009	Work Statement for Year 3 FFY 2012		Work Statement for Year 4 FFY 2013			
	Development Number/Name General Description of Major Work Categories	Quantity	Estimated Cost	Development Number/Name General Description of Major Work Categories	Quantity	Estimated Cost
	PHA - WIDE / AESTHETIC IMPROVEMENTS, MAINTENANCE VEHICLE	60	\$35,000.00	PHA- WIDE/ AESTHETIC IMPROVEMENTS, MAINTENANCE VEHICLE		\$35,000.00
	PHA - WIDE / APPLIANCES		\$34,960.00	PHA- WIDE/ APPLIANCES		\$72,960.00
	FULTONDALE 86-2/ REPLACE VCT, MAILBOXES AND CANOPY	60	\$60,000.00	FULTONDALE 86-2/ REPLACE ROOFS, CYCLE PAINT	60	\$132,000.00
	BROOKSIDE 86-3/ REPLACE VCT, WWTP REPAIRS	82	\$138,000.00	BROOKSIDE 86-3/ REPLACE ROOFS, CYCLE PAINT	82	\$190,000.00
	WARRIOR COURTS 86-10/ REHAB KITCHENS, REPLACE WATER VALVES, ADD ATTIC INSULATION	38	\$120,000.00	WARRIOR COURTS 86-10/ REHAB BATHROOMS	38	\$175,000.00
	CHELSEA GARDENS 86-11/ NO PLANS, ADD ATTIC INSULATION		\$0	CHELSEA GARDENS 86-11/ REPLACE BATHTUBS	40	\$85,000.00
	TRAFFORD 86-12/ UPGRADE ELECTRICAL SERVICE, REPLACE SEPTIC TANKS	34	\$272,000.00	TRAFFORD 86-12/ REHAB KITCHENS, REPLACE INTERIOR DOORS	34	\$170,000.00







# Certification for a Drug-Free Workplace

U.S. Department of Housing and Urban Development

Applicant Name

Jefferson County Housing Authority

Program/Activity Receiving Federal Grant Funding

2010 Public Housing Annual Plan

Acting on behalf of the above named Applicant as its Authorized Official, I make the following certifications and agreements to the Department of Housing and Urban Development (HUD) regarding the sites listed below:

I certify that the above named Applicant will or will continue to provide a drug-free workplace by:

a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Applicant's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

b. Establishing an on-going drug-free awareness program to inform employees ---

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

c. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph a.;

d. Notifying the employee in the statement required by paragraph a. that, as a condition of employment under the grant, the employee will ---

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

e. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph d.(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

f. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph d.(2), with respect to any employee who is so convicted ---

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

g. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs a. thru f.

2. **Sites for Work Performance.** The Applicant shall list (on separate pages) the site(s) for the performance of work done in connection with the HUD funding of the program/activity shown above: Place of Performance shall include the street address, city, county, State, and zip code. Identify each sheet with the Applicant name and address and the program/activity receiving grant funding.)

Check here  if there are workplaces on file that are not identified on the attached sheets.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate.

**Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties.

(18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

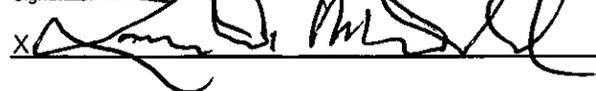
Name of Authorized Official

Lewis D. McDonald

Title

Executive Director, Jefferson County Housing Authority

Signature

X 

Date

09/09/2009



**JEFFERSON**  
 .....  
**COUNTY**  
 .....  
**HOUSING**  
 .....  
**AUTHORITY**

**SITES FOR WORK PERFORMANCE**

**JEFFERSON COUNTY HOUSING AUTHORITY**

**AMP- 1 – TOTAL UNITS-- 206**

FULTONDALE VILLAGE  
 2100 WALKER CHAPEL ROAD  
 JEFFERSON COUNTY  
 FULTONDALE, AL. 35068

BROOKSIDE VILLAGE  
 101 VILLAGE CIRCLE  
 JEFFERSON COUNTY  
 BROOKSIDE, AL. 35073

RED HOLLOW  
 101 VALLEY TERRACE  
 JEFFERSON COUNTY  
 BIRMINGHAM, AL. 35215

HICKORY GROVE  
 101 HICKORY GROVE DR.  
 JEFFERSON COUNTY  
 BIRMINGHAM, AL. 35217

**AMP- 2 TOTAL UNITS--182**

WARRIOR COURTS  
 601 PECAN STREET  
 JEFFERSON COUNTY  
 WARRIOR, AL. 35180

CHELSEA GARDENS  
 53 HELEN STREET  
 JEFFERSON COUNTY  
 WARRIOR, AL. 35180

TRAFFORD  
 2395 WARRIOR-TRAFFORD RD.  
 JEFFERSON COUNTY  
 TRAFFORD, AL. 35172

DIXIMANOR  
 3995 SHARON CHURCH RD  
 JEFFERSON COUNTY  
 PINSON, AL. 35126

BRADFORD  
 8717 ADKINS DRIVE  
 JEFFERSON COUNTY  
 PINSON, AL. 35126

**AMP- 3 TOTAL UNITS --172**

TERRACE MANOR- I  
 4501 LITTLE DRIVE  
 JEFFERSON COUNTY  
 BESSEMER, AL. 35023

OAK RIDGE  
 4462 OAK RIDGE CIRCLE  
 JEFFERSON COUNTY  
 BESSEMER, AL. 35020

TERRACE MANOR-II  
 4700 LITTLE DRIVE  
 JEFFERSON COUNTY  
 BESSEMER, AL. 35023

3700 INDUSTRIAL PARKWAY

BIRMINGHAM, ALABAMA 35217-5316

205/849-0123

FAX: 205/849-0137

FAX: 205/841-0676

.....  
 LEWIS D. MCDONALD  
 EXECUTIVE DIRECTOR

WILLIAM V. LEWIS, JR.  
 DIRECTOR OF FINANCE

DAVID C. WILKINSON  
 DIRECTOR OF PUBLIC HOUSING/MAINTENANCE

JUDY BRYANT  
 DIRECTOR OF ASSISTED HOUSING PROGRAMS

COMMISSIONERS:

ALICE DURKEE  
 CHAIRMAN

CHRIS GIATTINA  
 VICE CHAIRMAN

SUE B. WADE

LILLIAN HOWARD

BLUNNY STOKES  
 .....

# Certification of Payments to Influence Federal Transactions

U.S. Department of Housing  
and Urban Development  
Office of Public and Indian Housing

Applicant Name

Jefferson County Housing Authority, 3700 Industrial Parkway, Birmingham, Alabama 35217

Program/Activity Receiving Federal Grant Funding

Capital fund program - 2010 Annual Public Housing Plan

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate.

**Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties.  
(18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

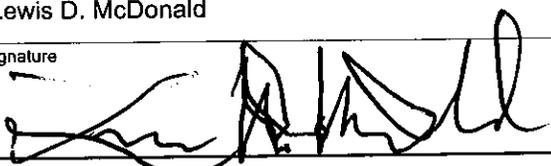
Name of Authorized Official

Lewis D. McDonald

Title

Executive Director

Signature



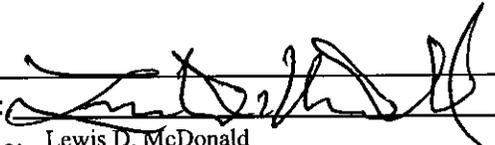
Date (mm/dd/yyyy)

09/09/2009

## DISCLOSURE OF LOBBYING ACTIVITIES

Approved by OMB  
0348-0046

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352  
(See reverse for public burden disclosure.)

<b>1. Type of Federal Action:</b> <input type="checkbox"/> NA a. contract b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	<b>2. Status of Federal Action:</b> <input type="checkbox"/> NA a. bid/offer/application b. initial award c. post-award	<b>3. Report Type:</b> <input type="checkbox"/> a. initial filing b. material change <b>For Material Change Only:</b> year _____ quarter _____ date of last report _____
<b>4. Name and Address of Reporting Entity:</b> <input checked="" type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known: Jefferson County Housing Authority 3700 Industrial Parkway Birmingham, AL 35217  Congressional District, if known: 4c 6th	<b>5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime:</b>   Congressional District, if known:	
<b>6. Federal Department/Agency:</b>  NA	<b>7. Federal Program Name/Description:</b>  NA CFDA Number, if applicable: _____	
<b>8. Federal Action Number, if known:</b>  NA	<b>9. Award Amount, if known:</b>  \$ NA	
<b>10. a. Name and Address of Lobbying Registrant</b> (if individual, last name, first name, MI):  NA NA NA NA	<b>b. Individuals Performing Services</b> (including address if different from No. 10a) (last name, first name, MI):  NA   Signature:  Print Name: Lewis D. McDonald Title: Executive Director Telephone No.: 205-244-1366      Date: 09/09/2008	
<b>11.</b> Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.		
<b>Federal Use Only:</b>		Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)

**PHA Certifications of Compliance with the PHA Plans and Related Regulations:  
Board Resolution to Accompany the PHA 5-Year and Annual PHA Plan**

*Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairman or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the \ 5-Year and/or \ Annual PHA Plan for the PHA fiscal year beginning 2010, hereinafter referred to as "the Plan", of which this document is a part and make the following certifications and agreements with the Department of Housing and Urban Development (HUD) in connection with the submission of the Plan and implementation thereof:*

1. The Plan is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located.
2. The Plan contains a certification by the appropriate State or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments to Fair Housing Choice, for the PHA's jurisdiction and a description of the manner in which the PHA Plan is consistent with the applicable Consolidated Plan.
3. The PHA certifies that there has been no change, significant or otherwise, to the Capital Fund Program (and Capital Fund Program/Replacement Housing Factor) Annual Statement(s), since submission of its last approved Annual Plan. The Capital Fund Program Annual Statement/Annual Statement/Performance and Evaluation Report must be submitted annually even if there is no change.
4. The PHA has established a Resident Advisory Board or Boards, the membership of which represents the residents assisted by the PHA, consulted with this Board or Boards in developing the Plan, and considered the recommendations of the Board or Boards (24 CFR 903.13). The PHA has included in the Plan submission a copy of the recommendations made by the Resident Advisory Board or Boards and a description of the manner in which the Plan addresses these recommendations.
5. The PHA made the proposed Plan and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the Plan and invited public comment.
6. The PHA certifies that it will carry out the Plan in conformity with Title VI of the Civil Rights Act of 1964, the Fair Housing Act, section 504 of the Rehabilitation Act of 1973, and title II of the Americans with Disabilities Act of 1990.
7. The PHA will affirmatively further fair housing by examining their programs or proposed programs, identify any impediments to fair housing choice within those programs, address those impediments in a reasonable fashion in view of the resources available and work with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement and maintain records reflecting these analyses and actions.
8. For PHA Plan that includes a policy for site based waiting lists:
  - The PHA regularly submits required data to HUD's 50058 PIC/IMS Module in an accurate, complete and timely manner (as specified in PIH Notice 2006-24);
  - The system of site-based waiting lists provides for full disclosure to each applicant in the selection of the development in which to reside, including basic information about available sites; and an estimate of the period of time the applicant would likely have to wait to be admitted to units of different sizes and types at each site;
  - Adoption of site-based waiting list would not violate any court order or settlement agreement or be inconsistent with a pending complaint brought by HUD;
  - The PHA shall take reasonable measures to assure that such waiting list is consistent with affirmatively furthering fair housing;
  - The PHA provides for review of its site-based waiting list policy to determine if it is consistent with civil rights laws and certifications, as specified in 24 CFR part 903.7(c)(1).
9. The PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975.
10. The PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.
11. The PHA will comply with the requirements of section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low-or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.

12. The PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.
13. The PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).
14. The PHA will provide the responsible entity or HUD any documentation that the responsible entity or HUD needs to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58 or Part 50, respectively.
15. With respect to public housing the PHA will comply with Davis-Bacon or HUD determined wage rate requirements under Section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
16. The PHA will keep records in accordance with 24 CFR 85.20 and facilitate an effective audit to determine compliance with program requirements.
17. The PHA will comply with the Lead-Based Paint Poisoning Prevention Act, the Residential Lead-Based Paint Hazard Reduction Act of 1992, and 24 CFR Part 35.
18. The PHA will comply with the policies, guidelines, and requirements of OMB Circular No. A-87 (Cost Principles for State, Local and Indian Tribal Governments), 2 CFR Part 225, and 24 CFR Part 85 (Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments).
19. The PHA will undertake only activities and programs covered by the Plan in a manner consistent with its Plan and will utilize covered grant funds only for activities that are approvable under the regulations and included in its Plan.
20. All attachments to the Plan have been and will continue to be available at all times and all locations that the PHA Plan is available for public inspection. All required supporting documents have been made available for public inspection along with the Plan and additional requirements at the primary business office of the PHA and at all other times and locations identified by the PHA in its PHA Plan and will continue to be made available at least at the primary business office of the PHA.
21. The PHA provides assurance as part of this certification that:
  - (i) The Resident Advisory Board had an opportunity to review and comment on the changes to the policies and programs before implementation by the PHA;
  - (ii) The changes were duly approved by the PHA Board of Directors (or similar governing body); and
  - (iii) The revised policies and programs are available for review and inspection, at the principal office of the PHA during normal business hours.
22. The PHA certifies that it is in compliance with all applicable Federal statutory and regulatory requirements.

Jefferson County Housing Authority AL-086  
 PHA Name PHA Number/HA Code

XX 5-Year PHA Plan for Fiscal Years 2010 - 2015

xx Annual PHA Plan for Fiscal Years 2010 - 20    

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Alice Durkee

Chairperson, Board of Commissioners

Name of Authorized Official

Title

Signature

Date

September 8, 2009

**Certification by State or Local Official of PHA Plans Consistency with  
the Consolidated Plan**

I, Dr. Frederick L. Hamilton the Director of Community Development certify  
that the Five Year and Annual PHA Plan of the Jefferson County Housing Authority is  
consistent with the Consolidated Plan of Jefferson County, Alabama prepared  
pursuant to 24 CFR Part 91.

Frederick L. Hamilton

Signed / Dated by Appropriate State or Local Official



JEFFERSON  
COUNTY  
HOUSING  
AUTHORITY

**JEFFERSON COUNTY HOUSING AUTHORITY**

**Audited Financial Statements**

**December 31, 2008**

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JEFFERSON  
COUNTY  
HOUSING  
AUTHORITY

# JEFFERSON COUNTY HOUSING AUTHORITY

## AUDITED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

December 31, 2008

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JEFFERSON  
.....  
COUNTY  
.....  
HOUSING  
.....  
AUTHORITY



**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JEFFERSON COUNTY HOUSING AUTHORITY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2008**

As management of the Jefferson County Housing Authority, we offer readers of our financial statements this narrative overview and analysis of the financial activities of the Jefferson County Housing Authority for the year ended December 31, 2008. We encourage readers to consider the information presented here in conjunction with our financial statements. While the Housing Authority's financial statements include the Component Units of the Housing Authority, the following overview focuses on the Primary Government and does not address all the effects the Component Units have on the Housing Authority's operations. For additional information on the financial activities of the component units, the readers should refer to the component units' separately issued financial statements.

**FINANCIAL HIGHLIGHTS**

- The Housing Authority's assets exceed its liabilities at the close of the most recent fiscal year by \$14,604,366 (net assets). Of this amount, \$3,192,637 (unrestricted net assets) may be used to meet the Housing Authority's ongoing obligations.
- The Housing Authority's total net assets decreased by \$970,735.
- Total operating revenue increased \$275,633 or 1.00% to \$15,868,071 while total operating expenses increased \$1,325,006 or 7.80% to \$18,104,079.

**REQUIRED FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as an introduction to the Housing Authority's basic financial statements. The basic financial statements are prepared on an entity wide basis and consist of: 1) Statement of Net Assets, 2) Statement of Revenue, Expenses and Net Assets, 3) Statement of Cash Flow, and 4) Notes to the Financial Statements. These statements are prepared using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies (Enterprise Fund).

- **Statement of Net Assets** - This statement presents information on all of the Housing Authority's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial health of the Housing Authority is improving or deteriorating.
- **Statement of Revenue, Expenses, and Net Assets** - This statement presents information showing how the Housing Authority's net assets increased or decreased during the current fiscal year. All changes in net assets are reported as soon as the underlying event-giving rise to the change occurs, regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will result in cash inflows and cash outflows in future periods.

# JEFFERSON COUNTY HOUSING AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2008

- **Statement of Cash Flow** - This statement presents information showing the total cash receipts and cash disbursements of the Housing Authority during the current fiscal year. The statement reflects the net changes in cash resulting from operations plus any other cash requirements during the current year (i.e. capital additions, debt payments, prior period obligations, etc.). In addition, the statement reflects the receipt of cash that was obligated to the Housing Authority in prior periods and subsequently received during the current fiscal year (i.e. accounts receivable, notes receivable etc.).
- **Notes to the Financial Statements** - Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided. These notes give greater understanding on the overall activity of the Housing Authority and how values are assigned to certain assets and liabilities and the longevity of these values. In addition, notes reflect the impact (if any) of any uncertainties the Housing Authority may face.

In addition to the basic financial statements listed above, our report includes supplemental information. This information is to provide more detail on the Housing Authority's various programs and the required information mandated by regulatory bodies that fund the Housing Authority's various programs.

### FINANCIAL ANALYSIS

As noted earlier, net assets serve over time as a useful indicator of the Housing Authority's financial position.

#### Investment in capital assets, net of related debt –

The largest portion the Housing Authority's net assets (70.38%) consists of investments in capital asset (e.g. land, buildings, machinery, and equipment), less depreciation and any related debt used to acquire those assets that is still outstanding. The Housing Authority uses these capital assets to provide services to its residents and as a result cannot liquidate them but must rely on the balance available in unrestricted net assets or future funding to satisfy the debt surrounding them. The schedule below reflects the activity in this account for the current fiscal year.

Balance at December 31, 2007 .....	\$ 10,504,980
Adjust prior year for items not capitalized .....	18,722
Change in estimate to accumulated depreciation.....	<u>1,488</u>
Restated balance at December 31, 2007 .....	10,525,190
Addition to capital assets .....	775,436
Disposition of capital assets.....	(128,881)
Current year depreciation.....	(1,033,028)
Reduction in capital debt .....	<u>139,999</u>
Balance at December 31, 2008 .....	<u>\$ 10,278,716</u>

**JEFFERSON COUNTY HOUSING AUTHORITY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2008**

**Restricted Net Assets –**

Restricted net assets consists of (7.76%) of the total Net Assets. This balance represents available resources that may be used only for specific purposes stipulated from the grantor. Of the amount listed below, (45%) or \$510,751 represents the amount of excess Housing Assistance Payments (HAP) not used during operations of the Section 8 Housing Choice Voucher Program. This amount may be carried forward and used during the next fiscal period. The amount unused is always subject to recapture by HUD. However, as of the date of the report no notification from HUD has been given as to whether or not they will limit the amount of unused HAP funds to be carried forward. (55%) or \$622,262 represents unused debt service funds restricted for the purpose of retiring outstanding bond debt.

Balance at December 31, 2007 .....	\$ 1,951,386
Interest Income on Restricted Funds (Debt Service Funds) .....	6,765
Unused Excess Debt Service Funds Provided by HUD.....	2,900
Excess Housing Assistance Payments used during the current year .....	(828,038)
Total Restricted Net Assets.....	<u>\$ 1,133,013</u>

**Unrestricted Net Assets –**

Unrestricted net assets consist of (21.86%) of the total Net Assets. This balance represents available resources that may be used to meet the Housing Authority's on going obligations to its residents and creditors. The schedule below reflects the activity in this account for the current fiscal year.

Balance at December 31, 2007 .....	\$ 3,118,735
Adjustments for prior year errors.....	<u>28,822</u>
Restated balance at December 31, 2007 .....	3,147,557
Increase (decrease) in net assets less restricted income.....	(201,394)
Current year depreciation.....	1,033,028
Addition to capital assets .....	(775,436)
Disposition of capital assets.....	128,881
Reduction in Capital debt.....	<u>(139,999)</u>
Balance at December 31, 2008 .....	<u>\$ 3,192,637</u>

**JEFFERSON COUNTY HOUSING AUTHORITY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2008**

Total Change in Total Net Assets is as follows:

	December 31,		Increase	% of
	<u>2008</u>	<u>2007</u>	(Decrease)	Change
Current and other assets .....	\$ 5,183,155	\$ 5,863,897	\$ (680,742)	(11.61%)
Capital assets (net of depreciation) .....	<u>13,488,717</u>	<u>13,854,980</u>	<u>(366,263)</u>	<u>(2.64%)</u>
<b>Total Assets .....</b>	<b><u>\$ 18,671,872</u></b>	<b><u>\$ 19,718,877</u></b>	<b><u>\$ (1,047,005)</u></b>	<b><u>(5.30%)</u></b>
Current liabilities .....	\$ 797,325	\$ 691,898	\$ 105,427	15.23%
Non current liabilities .....	<u>3,270,181</u>	<u>3,451,878</u>	<u>(181,697)</u>	<u>(5.26%)</u>
<b>Total Liabilities .....</b>	<b><u>\$ 4,067,506</u></b>	<b><u>\$ 4,143,776</u></b>	<b><u>\$ (76,270)</u></b>	<b><u>(1.84%)</u></b>
<b>Net Assets</b>				
Invested in capital assets, net of related debt .....	\$ 10,278,716	\$ 10,504,980	\$ (226,264)	(2.15%)
Restricted net assets .....	<u>1,133,013</u>	<u>1,951,386</u>	<u>(818,373)</u>	<u>(42.00%)</u>
Unrestricted net assets .....	<u>3,192,637</u>	<u>3,118,735</u>	<u>73,902</u>	<u>2.40%</u>
<b>Total Net Assets .....</b>	<b><u>\$ 14,604,366</u></b>	<b><u>\$ 15,575,101</u></b>	<b><u>\$ (970,735)</u></b>	<b><u>(6.23%)</u></b>
<b>Operating Revenue</b>				
Operating revenue:				
Dwelling rent .....	\$ 591,687	\$ 548,150	\$ 43,537	8.00%
Other income .....	<u>68,281</u>	<u>84,421</u>	<u>(16,140)</u>	<u>(19.20%)</u>
Operating grants/ contributions .....	<u>15,208,103</u>	<u>14,959,867</u>	<u>248,236</u>	<u>1.66%</u>
<b>Total Operating Revenue .....</b>	<b><u>15,868,071</u></b>	<b><u>15,592,438</u></b>	<b><u>275,633</u></b>	<b><u>1.80%</u></b>
<b>Non-Operating Revenue, (Expense), Capital Grants, and Contributions:</b>				
Interest income .....	\$ 122,389	\$ 163,507	\$ (41,118)	(25.15%)
Gain on sale of assets .....	<u>47,954</u>	<u>(37,474)</u>	<u>85,428</u>	<u>227.90%</u>
Capital grants and contributions .....	<u>753,929</u>	<u>271,675</u>	<u>482,254</u>	<u>177.51%</u>
Joint venture income .....	<u>431,271</u>	<u>699,325</u>	<u>(268,054)</u>	<u>(38.00%)</u>
<b>Total Non-operating Revenue, (Expense), Capital Grants, and Contributions .....</b>	<b><u>1,355,543</u></b>	<b><u>1,097,033</u></b>	<b><u>258,510</u></b>	<b><u>(23.56%)</u></b>
<b>Total Revenue, Capital Grants, and Contributions .....</b>	<b><u>17,223,614</u></b>	<b><u>16,689,471</u></b>	<b><u>534,143</u></b>	<b><u>3.20%</u></b>

**JEFFERSON COUNTY HOUSING AUTHORITY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2008**

**Expenses**

Administration costs .....	<b>2,423,121</b>	2,389,090	34,031	1.40%
Resident services .....	<b>551,130</b>	582,016	(30,886)	(5.30%)
Maintenance.....	<b>1,243,535</b>	1,330,963	(87,428)	(6.56%)
Utility.....	<b>418,499</b>	380,748	37,751	9.91%
General expenses .....	<b>403,222</b>	300,392	102,830	34.23%
Housing assistance payments.....	<b>12,027,353</b>	10,799,957	1,227,396	11.37%
Depreciation/amortization ....	<b>1,033,028</b>	991,716	41,312	4.17%
Amortization .....	<b>4,191</b>	4,191	—	0.00%
Interest expense .....	<b>139,302</b>	143,502	4,200	3.00%
<b>Total Expenses .....</b>	<b>18,243,381</b>	16,922,575	1,320,806	7.80%

**Increase (Decrease) In**

<b>Net Assets.....</b>	<b>(1,019,767)</b>	(233,104)	(786,663)	(337.47%)
Net Assets, Beginning of Year - Restated.....	<u><b>15,624,133</b></u>	<u>15,808,205</u>	<u>(184,072)</u>	<u>(1.17%)</u>
<b>Net Assets, End of Year .....</b>	<u><b>\$ 14,604,366</b></u>	<u>\$ 15,575,101</u>	<u>\$ (970,735)</u>	<u>(6.24%)</u>

**REVENUES**

Total revenues increased during the current fiscal year by approximately \$534,143 or 3.20%. Listed below is a schedule of funds received and the corresponding change in funding for the current year:

	<u>December 31,</u>		<u>Increase</u>	<u>% of</u>
	<u>2008</u>	<u>2007</u>	<u>(Decrease)</u>	<u>Change</u>
Public Housing				
Operating Subsidy **.....	<b>\$ 2,105,243</b>	\$ 1,747,890	\$ 357,353	20.44%
Dwelling Rent *.....	<b>591,687</b>	548,150	43,537	8.00%
Other Income *.....	<b>68,281</b>	84,421	(16,140)	(19.00%)
Sec 8 Hsg Voucher Prgm **	<b>9,855,379</b>	9,928,998	(73,619)	(0.74%)
Disaster Asst Program **....	—	15,166	(15,166)	(100.00%)
Sec 8 MOD Rehab ** .....	<b>34,052</b>	25,000	9,052	36.21%
Capital Grant Operating ****	<b>579,310</b>	555,255	24,055	4.33%
Shelter Plus Program **.....	<b>2,419,663</b>	2,468,445	(48,782)	(1.98%)
Housing Cncl Grant *** .....	—	8,254	(8,254)	(100.00%)
ROSS Grant ***.....	<b>46,716</b>	36,485	10,231	28.04%
Non-HUD Resident Grant***	—	—	—	—
Non HUD Hsg Cncl Grnt***	<b>50,000</b>	50,835	(835)	(1.64%)
Non HUD Eldergrdn Grnt***	<b>117,740</b>	123,539	(5,799)	(4.69%)
<b>Total Operating Revenue .....</b>	<b>\$ 15,868,071</b>	\$ 15,592,438	\$ 275,633	(1.77%)

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**Non-Operating Revenue,  
Capital Grant and Contributions:**

Interest Income * .....	122,389	163,507	(41,118)	(25.15%)
Gain on Sale of Assets * .....	47,954	(37,474)	85,428	227.90%
Capital Grant **** .....	753,929	271,675	482,254	177.00%
Income from Joint Venture* .....	<u>431,271</u>	<u>699,325</u>	<u>(268,054)</u>	<u>(38.00%)</u>
 Total Revenue.....	<u>\$ 17,223,614</u>	<u>\$ 16,689,471</u>	<u>\$ 534,143</u>	<u>3.20%</u>

- \*- For Management and Discussion and Analysis considered operating income
- \*\* - For Management and Discussion and Analysis considered operating program grant
- \*\*\* - For Management and Discussion and Analysis considered resident services grant
- \*\*\*\* - For Management and Discussion and Analysis considered capital improvement grant

**Summary of grants by reporting purposes:**

	<u>December 31,</u>		Increase	% of
	<u>2008</u>	<u>2007</u>	<u>(Decrease)</u>	<u>Change</u>
Operating Income * .....	\$ 1,261,582	\$ 1,457,929	\$ (196,347)	(13.40%)
Operating Program Grants **	14,414,337	14,185,499	228,838	1.62%
Resident Services Grant ***	214,456	219,113	(4,657)	(2.13%)
Capital Imp Grant **** .....	<u>1,333,239</u>	<u>826,930</u>	<u>506,309</u>	<u>61.23%</u>
Total Revenue Sources .....	<u>\$ 17,223,614</u>	<u>\$ 16,689,471</u>	<u>\$ 534,143</u>	<u>3.21%</u>

**Summary of Income by Sources**

Operating Income.....	\$ 1,261,582	\$ 1,457,929	\$ (196,347)	(13.47%)
HUD Funded Grants.....	15,794,292	15,057,168	737,124	4.90%
NON HUD funded grants....	<u>167,740</u>	<u>174,374</u>	<u>(6,634)</u>	<u>(3.80%)</u>
Total Revenue Source .....	<u>\$ 17,223,614</u>	<u>\$ 16,689,471</u>	<u>\$ 534,143</u>	<u>3.20%</u>

**JEFFERSON COUNTY HOUSING AUTHORITY**  
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The Method of Funding for the various programs is as follows:

**Central Office Cost Center** – Effective December 31, 2008, the Housing Authority implemented the HUD required Asset Management. This HUD directive requires all Housing Authorities to consolidate operations where the financial viability of all development sites and programs can be independently measured. Under Asset Management, a Central Office Cost Center has been established to record and measure the administrative costs of maintaining the various programs administered by the Jefferson County Housing Authority.

Under Asset Management all costs (including personnel) are determined to be either a direct charge to the program (front line expenses) or administrative costs. Front line expenses are charged directly to the various programs while administrative costs are charged to the Central Office Cost Center. The Central Office Cost Center then charges each program a HUD approved administrative fee to off-set any related costs. HUD has determined that Central Office Cost Center revenue is “non-federal” and as a result is not subject to any form of HUD budget approval process or HUD review. As a result, fees are treated as local revenue subject only to the controls and limitations imposed by the Housing Authority’s management, Board or other authorized governing body.

Fees charged to the various programs are as follows:

<u>Program</u>	<u>Mgt Fee</u>	<u>Bookkeeping Fee</u>	<u>Asset Mgt</u>	<u>Additional Fee *</u>	<u>Total</u>
Public Housing	\$ 304,280	\$ 51,915	\$ 69,220	\$ 65,594	\$ 491,009
Voucher	233,208	145,755	—	—	378,963
Mod Rehab	1,368	855	—	—	2,223
Capital Grant **	93,483	—	—	—	93,483
<b>Total</b>	<b>\$ 632,339</b>	<b>\$ 198,525</b>	<b>\$ 69,220</b>	<b>\$ 65,594</b>	<b>\$ 965,678</b>

\* Additional Fee – The Housing Authority has elected to incorporate in its HUD approved annual plan a prescribed “phase-in” level of fees. This permits the Central Office Cost Center to charge additional fees thru the year 2011 to enable the Housing Authority’s Central Office Cost Center to make costs adjustments to enable it to operate within the prescribed fees earned.

\*\* Capital Grant- Because Capital Grant Management Fees are a flat percentage (10%) of the total awarded grant, fees reported by the Central Office Cost Center are not reported as operating revenue but instead are reported as a Transfer In from the Capital Grant Program.

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**Public Housing Operating Subsidy (CFDA 14.850)** – The Housing Authority owns 575 units held for leasing to qualified low-income persons in the Jefferson County, Alabama area. HUD funds the Housing Authority's Public Housing Program on a predetermined formula, Project Expense Level (PEL), based on a 2004 Harvard University Cost study of the funding needed for operations by the Jefferson County Housing Authority. The (PEL) has been adjusted by inflation factors to establish a base (PEL) for the year 2006. This 2006 PEL level is adjusted in the subsequent years and carried forward to the next year as the beginning factor in determining the level of funding for the current year. The PEL is then adjusted to meet the Housing Authority's current funding needs by such items as inflation, estimated rent the Housing Authority will be able to charge and collect from its residents, estimated utility costs, estimated audit costs and etc.

For the current year, adjustments from 2007 affecting the Housing Authority's current year funding are as follows:

Public Housing Subsidy for the year ended December 31, 2007.....	\$ 1,747,890
Increase in PEL from December 31, 2007 to December 31, 2008 .....	57,905
Reduction in Unit Months Available.....	(89,031)
Increase in utilities expense level .....	51,729
Decrease in dwelling rental income.....	180,780
Increase in HUD's unfunded portion due to proration (88.96%) .....	86,639
Increase due to HUD assigned inflation factor (1.022%).....	48,427
Net Addition in fees funded by HUD in 2008 not allowed in 2007 .....	<u>20,904</u>
 Public Housing Operating Subsidy for 2008 .....	 <u>\$ 2,105,243</u>

**Sec 8 Housing Assistance Payment Programs** – HUD funds the Housing Authority's Section 8 Housing Program based on the Housing Authority's estimated annual costs of rent payments made to private landlords providing housing for qualified low income residents on the program. In addition, the program will provide utility assistance to the same qualified low-income residents. Each year HUD establishes a cap on the total assistance it will provide the Housing Authority based on the Housing Authority's prior year's cost. This cap is subject to the availability of funds from Congress and if the Housing Authority uses up its allotted amount of funds from the previous year. The Housing Authority maintains two Section 8 Programs under the same CFDA number (14.871) as listed below.

**Rental Voucher Program: (CFDA 14.871)**

**1. Section 8 Housing Choice Voucher Program**

HUD has established criteria that will maximize the amount of assistance provided to each resident based on such items as the fair market rent in the surrounding area and income earned by each resident. HUD provides Housing Assistance Payments funding based on the Housing Authority's prior year costs adjusted for various factors. For the current year the Housing Authority was awarded HAP funds of \$461.31 per voucher or \$8,686,525. For 2007, the Housing Authority was awarded HAP funds of \$457.58 per voucher or \$8,895,437. HUD allows the Housing Authority to earn an administrative fee base on the

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previous years' costs of the Housing Authority to administer the program regardless of the number of vouchers issued. This year HUD capped the amount of administrative fees to be earned by the Housing Authority to \$848,020 or \$43.62 per contracted units allowed (1,620). For 2007, Housing Authority earned \$40.51 per contracted units allowed. Both unused HAP and administrative fees can be carried forward to 2009.

**2. Five Year Mainstream Program –**

Whereas the Housing Choice Voucher Program is based on an annual renewal contract, the Five Year Mainstream Program is a five year contract with HUD for 50 vouchers for residents with disabilities. The criteria is the same as the Housing Choice Voucher Program with the exception that administrative fees are based on pre-established fee rate (\$52.15) and earned on only the number of vouchers issued. Any unused HAP and Admin fees must be returned to HUD along with interest. For the current year the Housing Authority increased the number of unit months served to 615. This represents an increase of approximately 79 unit months served. In addition, the average HAP increased from \$423 to \$460 per voucher issued.

Most significant factors affecting the current year funding for the total Voucher Program (CFDA 14.871) is as follows:

Section 8 Housing Assistance Payment Subsidies for 2007	\$ 9,928,998
(Decrease) in HAP assistance .....	(147,465)
Increase in Admin fees earned.....	<u>73,846</u>
Section 8 Housing Assistance Payment Subsidies for 2008	<u>\$ 9,855,379</u>

**MOD Rehab Program (CFDA 14.249) –**

The MOD Rehab Program is a Section 8 program with a multi-year contract. The contract covers a single 11 bedroom Single Room Occupancy complex. For the current audit period, the program paid \$28,007 in Housing Assistance Payments covering 114 unit months for average HAP costs of \$245.67. In addition, administrative fees amounted to \$5,945.

Most significant factors affecting the current year funding for the MOD Rehab Program (CFDA 14.249) is as follows:

MOD Rehab Assistance Payments for 2007.....	\$ 25,000
Increase in HAP assistance.....	6,472
Increase in Admin fees earned.....	<u>2,580</u>
Section 8 Housing Assistance Payments for 2008.....	<u>34,052</u>

**Capital Grants (CFDA 14.872) –** For the current year, the Housing Authority received approximately \$1,333,239 in funding for capital grant projects. This reflects an increase of approximately \$506,309 or 61.23% from 2007. Capital Grant funds is used by the Housing Authority to modernize the Housing Authority owned units. HUD reimbursed these budgeted

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costs on a dollar for dollar basis. As such, and because the nature of activity in the grant did not change the increase in funding represents a dollar for dollar increase in activity in the grant.

**Shelter Plus Care Program (CFDA 14.238)** – HUD funds the Authority's Shelter Plus Care program under several grants providing various maximum funding amounts and terms. The Authority uses these funds for HAP payments to private landlords providing housing for homeless persons who would not otherwise be able to obtain housing assistance. Persons eligible for the Shelter Plus Care program have specified disabilities, e.g. severe mental illness, alcohol, or chemical dependencies or are HIV-positive. The Authority is in partnership with 19 local agencies that provide supporting services to the tenants in this program in a value equal to or exceeding the subsidy received from HUD.

HUD has established criteria that will maximize the amount of assistance provided to each resident based on such items as the fair market rent in the surrounding area and income earned by each resident. In addition, HUD allows the Authority to earn an administrative fee of 8% of the grant award. During 2008, the Authority decreased the number of voucher issued by 564 to 5,031. The average HAP paid to residents increased from \$407 per resident to \$437 per resident.

For the current year, the most significant factors affecting current year funding is as follows:

Total Shelter Plus funds for 2007 .....	\$ 2,468,445
Increase in Admin fees earned.....	33,108
(Decrease) in HAP funding.....	<u>(81,890)</u>
Total Shelter Plus funds for 2008 .....	<u>\$ 2,419,663</u>

**Resident Service Grants** – Resident Service Grants are competitive grants provided by HUD and Jefferson County, Alabama used by the Housing Authority to provide social services to its residents such as economic independence support. The costs of these programs are budgeted and are reimbursed on a dollar for dollar basis. Because HUD reimburses these programs on a dollar for dollar basis and because the nature of the activity in the grants did not change the increase in funding is a direct result of increased activity in the grant.

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**EXPENSES**

Highlights for expenses for the current year are as follows:

**Administrative** – Administrative costs include all non-maintenance and non-resident service personnel costs, legal costs, auditing costs, travel and training costs, and other administrative costs such as supplies, telephone etc. For the current year, costs increased \$34,031 or 1.40%.

The most significant increase in administrative costs for 2008 can be attributed to a 2.3% (\$30,020) Cost of Living Adjustment (COLA) and merit raises up to 2.5% (\$33,014) for certain employees. In addition, in 2007, the Housing Authority entered into a one time license agreement for scanning services (\$42,500) reflected in the cumulative decrease in computer/copier costs. Listed below is a schedule of significant changes in administrative costs:

COLA .....	\$	30,020
Increase in Merit Raises.....		33,014
(Decrease) in staffing level.....		(16,015)
Increase in Legal Costs.....		19,226
Increase in Training Costs .....		16,859
(Decrease) in Contract Costs .....		(2,234)
(Decrease) in Local Travel Costs.....		(9,385)
(Decrease) in Accounting/Auditing Services.....		(1,725)
(Decrease) in Computer/Copier Costs .....		(32,313)
(Decrease) in Postage.....		(7,650)
Increase in Telephone Costs .....		4,589
(Decrease) in Benefit Costs.....		(22,631)
Increase in Office Supplies, Dues Etc.....		<u>22,276</u>
Total Increase in Administrative Costs.....	\$	<u>34,031</u>

**Resident Service** – Resident Service costs include all costs incurred by the Housing Authority to provide social services to its residents such as housing counseling services, drug prevention services, police protection and economic independence training. The most significant reduction in resident services costs includes the Housing Authority's reduction in program expenses (\$23,840), reduction in staffing level (\$23,396), and reduction in employee benefits (\$5,931). Listed below is a schedule of significant changes to resident services costs.

(Decrease) in Other Grant Services.....	\$	(23,840)
Increase in COLA.....		7,836
Increase in Merit Pay.....		8,364
(Decrease) in staffing level.....		(23,396)
(Decrease) in Employee Benefits.....		(5,931)
Increase in Training Costs.....		4,057
Increase in Local Travel Costs.....		<u>2,024</u>
Total (Decrease) in Resident Services	\$	<u>(30,886)</u>

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**Maintenance** -- Maintenance costs are all costs incurred by the Housing Authority to maintain the 575 units owned by the Housing Authority in a safe and sanitary manner. Costs include personnel costs, materials used to maintain units, various independent contractor costs (i.e. lawn care, pest control, etc.). The most significant reduction in maintenance costs includes staffing level (\$49,703), benefits (\$9,020), and material costs (59,793). In 2007, in order to begin Asset Management, the Housing Authority no longer carried an inventory of material costs. As a result, any inventory recorded on the books was charged out to the appropriate development site in 2007. Thus the 2008 material costs does not include any excess inventory items charged out. Listed below is a schedule of significant changes to maintenance costs.

Increase in extra-ordinary maintenance .....	\$	7,141
Increase in COLA .....		9,000
Increase in Merit Pay .....		9,761
(Decrease) in staffing level .....		(49,703)
(Decrease) in employee benefits .....		(9,020)
(Decrease) in various contract services.....		(10,732)
Increase in Training Costs.....		750
Increase in local travel costs .....		15,170
(Decrease) in material costs .....		<u>(59,795)</u>
Total (decrease) in maintenance costs .....	\$	<u>(87,428)</u>

**Utility** – Utility costs are for utility services provided for the units the Housing Authority owns. Because residents are responsible for their own utilities, it will not include costs attributable to an occupied unit. Thus, costs are for all administrative buildings, resident community areas and gyms, maintenance warehouses, and all unoccupied units. For the current year the Housing Authority over all utility costs increased \$37,751 or 9.91%. For 2008, the Housing Authority's overall consumption rate remained relatively unchanged with the exception of water which incurred a (5%) increase. Thus, the Housing Authority's overall utility costs increase can be attributable primarily to a \$10,588 increase in unmetered lights (street lights), (7%) increase in electricity rate, (1%) increase in gas rate, and (6%) increase in water rate. Listed below is a schedule of significant changes in utility costs.

Increase in Water .....	\$	20,532
Increase in Electricity .....		16,479
Increase in Gas.....		<u>740</u>
Total (Decrease) in Utility Costs .....	\$	<u>37,751</u>

**General Expenses** – General Expenses includes insurance costs (property, auto, liability, workman's comp etc.) collection losses, and payment in lieu of taxes (PILOT) to the various communities in Jefferson County, Alabama. For the current year the Housing Authority's overall general expense increased (\$102,830). For 2008, the most significant changes in general expenses include an increase in Collection Loss. For the year ended 2008, the Housing

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Authority deemed an amount (\$134,581) as uncollectible. The amount was part of a note entered into with Community Housing Development Corporation of Alabama (CHDCOA). For the last quarter of 2008 and thru the date of this report, CHDCOA has failed to make payments and the Housing Authority has no confidence that any future payments will be made. Listed below is a schedule of significant changes in general expenses:

(Decrease) in Insurance Expense .....	\$	(21,434)
(Decrease) in PILOT .....		(22,661)
Increase in Collection Loss .....		126,025
Increase in Misc .....		<u>20,900</u>
Total Increase in General Expenses .....	\$	<u>102,830</u>

**Housing Assistance Payments** – Housing Assistance Payments (HAP) includes payments made to landlords for housing residents qualifying for Section 8 assistance, and utility payments made to the same qualified resident. The \$1,227,396 increase in HAP can be attributable to an increase in the number of vouchers issued and an increase in HAP costs. For the current year, the Housing Authority issued 559 more vouchers in 2008 than was issued in 2007. In addition, the 2008 average HAP cost increased from \$448.55 for each voucher issued to \$503.79. The change in average HAP costs can be attributable to a variety of issues including an increase in the Fair Market Rent Standard, and increase in utility allowances used to calculate a residents HAP, and changes in employment status for residents.

**Interest Expense** – Interest expense represents the cost of money borrowed on a 2003 Series-B bond. For 2008, the (\$4,200) decrease in interest expense correlates with the approximate \$139,999 reduction in outstanding debt for 2008.

**Depreciation** – Because the costs of all capitalized additions is spread over the estimated useful life of the asset purchased, the estimated current year costs of capitalized items is recorded as depreciation. For the current year there has been no change in the method of depreciation. Significant changes in depreciation costs are as follows:

(Decrease) in estimated depreciation for 2007 items disposed in 2008 .....	\$	(6,565)
Increase in estimated depreciation for 2008 capital additions .....	\$	<u>41,312</u>
Change in Depreciation for 2008 .....	\$	<u>34,747</u>

**Amortization Costs** – Represents the annual expense of prepaid issue costs related to the Series 2003 B debt. These costs are spread out over the life of the debt. For 2007 and 2008, the cost remained the same.

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**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets** – As of December 31, 2008, capital assets have a book value before accumulated depreciation of \$26,301,943. Capital assets consists of apartments available to lease to qualified residents (575), administrative buildings, community service areas, vehicles and maintenance equipment used by the Housing Authority to administer and maintain units, and computer and office furniture at all administrative buildings. For the current year, the Housing Authority change in capital assets was \$603,346 or a 2.34% increase from 2007. Listed below are the major capital assets additions and additions during the current fiscal year by program:

	<u>December 2007</u>	<u>Addition</u>	<u>Reduction</u>	<u>December 2008</u>
Central Office Cost Ctr....	\$ 2,856,884	\$ 37,858*	\$ —	\$ 2,894,742
Public Housing.....	21,488,953	786,642*	(190,662)	22,084,933
Voucher Program.....	72,480	—	—	72,480
Management Fee.....	20,782	18,022	—	38,804
Capital Grant.....	<u>1,259,498</u>	<u>772,650**</u>	<u>(821,164)*</u>	<u>1,210,984</u>
Balance.....	<u>\$ 25,698,597</u>	<u>\$ 1,615,172</u>	<u>\$ (1,011,826)</u>	<u>\$ 26,301,943</u>

\* Addition includes capitalized costs from Capital Grant Program AL09P086501-03 (\$400,506) and AL09P086501-04 (\$420,658).

\*\* Addition includes \$18,722 in prior year costs that were treated as operating costs in the prior year. The offset adjustment was made in the equity account.

# JEFFERSON COUNTY HOUSING AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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### Schedule of Changes in Total Capital Assets:

	<u>December 31,</u>		<u>Increase</u>	<u>% of</u>
	<u>2008</u>	<u>2007</u>	<u>(Decrease)</u>	<u>Change</u>
Land .....	\$ 759,628	\$ 759,628	\$ —	0.00%
Buildings .....	10,554,096	10,744,757	(190,661)	(1.78%)
Non-dwelling Structures .....	2,435,123	2,490,595	(55,472)	(2.30%)
Furniture.....	104,802	104,802	—	0.00%
Equipment.....	50,275	50,275	—	0.00%
Vehicles.....	453,514	446,454	7,060	1.60%
Computer equipment.....	291,547	273,951	17,596	6.40%
Leasehold improvements .....	10,499,142	9,742,119	757,023	7.80%
Construction in Progress .....	<u>1,153,816</u>	<u>1,086,016</u>	<u>67,800</u>	<u>6.24%</u>
Total .....	<u>\$ 26,301,943</u>	<u>\$ 25,698,597</u>	<u>\$ 603,346</u>	<u>2.35%</u>

### TOTAL DEBT

At December 31, 2007 the Housing Authority had a total debt of \$3,350,000 in relation to its participation in a statewide bond pool. The debt is secured by future capital grant funding from HUD. The debt proceeds were used for rehabilitating of the Housing Authority's Public Housing units. For the year ended December 31, 2008, the Housing Authority made the fourth of 20 annual principal installments. Debt was reduced by \$139,999 to a principal balance of \$3,210,001.

### HOUSING AUTHORITY STATISTICS AND ECONOMIC FACTORS

#### Financial Ratios

The Housing Authority uses six (6) financial indicators to measure the financial condition of the Housing Authority. These indicators were until 2008 used by HUD as benchmarks to compare financial performance against other housing authorities. Due to asset management, HUD is in the process of development new financial indicators and will not score the Housing Authority's performance for the year ended 2008. However, until new indicators are implemented, management has decided to continue to use the 6 financial indicators as assessment of the overall financial condition of the Housing Authority. Listed below is a description of the 6 financial indicators and their calculated results. The scoring is based on entity wide financial data (including component units) with the exception of Expense Management which is calculated based on Public Housing data only.

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**Financial Condition Indicator**

<u>Scoring components</u>	<u>Measurement</u>
Current Ratio (“CR”)	Liquidity
Number of Months Expendable Fund Balance (“MEFB”)	Adequacy of Reserves
Tenant Receivables Outstanding (“TRO”)	Ability to collect payments of tenant receivables
Occupancy Loss (“OL”)	Ability to maximize rental income
Expense Management/ Utility Consumption (“EM/UC”)	Ability to maintain expense ratios at a reasonable level relative to peers (adjusted for size and region)
Net Income or Loss as an percentage of Expendable Fund Balance (“NI”)	Effect of current year operations on PHA’s viability

<u>Components</u>	<u>December 31</u>		<u>Comments</u>
	<u>2008</u>	<u>2007</u>	
Current ratio .....	<b>4.42</b>	4.64	Higher the Better
Number of months expendable fund balance .....	<b>6.53</b>	8.62	Higher the Better
Tenant A/R.....	<b>5.45</b>	13.79	Lower the Better
Occupancy loss .....	<b>1.55</b>	5.02	Lower the Better
Expense management.....	<b>60.33</b>	95.33	Lower the Better
Net income (loss) .....	<b>0.00</b>	.28	Higher the Better

**JEFFERSON COUNTY HOUSING AUTHORITY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2008**

**Housing Authority Statistics**

**Buildings:**

Dwelling buildings.....	232
Scattered sites.....	15
Administrative buildings/warehouse .....	9
Total insured square footage.....	517,024

**Bedroom Sizes Available as of December 31, 2008:**

Site	0 Bedroom	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom	5 Bedroom	Total
Bradford.....	0	4	14	8	0	0	26
Brookside.....	0	10	40	24	8	0	82
Chelsea.....	6	10	18	6	0	0	40
Dixie Manor.....	0	4	14	22	4	0	44
Fultondale.....	0	6	30	18	6	0	60
Hickory Grove.....	0	4	20	14	0	0	38
Oak Ridge.....	0	8	18	16	0	0	42
Red Hollow.....	0	0	14	10	2	0	26
Terrace Manor I.....	0	8	58	14	0	0	80
Terrace Manor II.....	0	0	0	50	0	0	50
Trafford.....	0	6	18	8	2	0	34
Warrior Courts.....	0	8	12	16	2	0	38
Scattered Sits.....	0	0	0	15	0	0	15
Total.....	<u>6</u>	<u>68</u>	<u>256</u>	<u>221</u>	<u>24</u>	<u>0</u>	<u>575</u>

Note: Of the 575 units available for occupancy, one (1) unit is used as a police substation. Thus the maximum number of units available for subsidy is 574.

**Occupancy – Per Unit Month for the Year Ended 12/31/08**

Occupied Units at 12/31/07 .....	6,629
Decrease in units considered casualty units.....	10
Decrease in units held in Mod.....	10
Occupied Units Sold .....	(3)
(Increase) in Vacancy .....	<u>(37)</u>
Total Occupied Units at 12/31/08.....	<u>6,599</u>

**JEFFERSON COUNTY HOUSING AUTHORITY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2008**

**Occupancy – Per Unit Month for the Year Ended 12/31/08- Continued**

	<u>Occupied</u>	<u>Vacant</u>	<u>Held Out</u>	<u>Casualty</u>	<u>MOD</u>	<u>Total Available</u>
Bradford .....	303	9	0	0	0	312
Brookside .....	945	27	12	0	0	984
Chelsea .....	475	5	0	0	0	480
Dixie Manor .....	514	14	0	0	0	528
Fultondale .....	711	3	0	6	0	720
Hickory Grove .....	453	3	0	0	0	456
Oak Ridge .....	490	14	0	0	0	504
Red Hollow .....	311	1	0	0	0	312
Terrace Manor I .....	953	6	0	1	0	960
Terrace Manor II .....	593	7	0	0	0	600
Trafford .....	398	10	0	0	0	408
Warrior Courts .....	450	6	0	0	0	456
Scattered Sites .....	<u>3</u>	<u>199</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>202</u>
Total .....	<u>6,599</u>	<u>304</u>	<u>12</u>	<u>7</u>	<u>0</u>	<u>6,922</u>

**Section 8 Housing Statistics:**

	<u>December 31,</u>	
	<u>2008</u>	<u>2007</u>
Unit Months Served .....	19,445	18,886
Average monthly vouchers issued .....	1,620	1,574
Average HAP .....	\$ 504	\$ 448

**Shelter Plus Care Statistics:**

	<u>December 31,</u>	
	<u>2008</u>	<u>2007</u>
Avg. Monthly Number of Residents Served Suffering from:		
Serious mental illness .....	77	82
Chronic substance abuse .....	302	339
Acquired immunodeficiency virus (AIDS).....	<u>40</u>	<u>45</u>
Total Monthly Residents Served.....	<u>419</u>	<u>481</u>
Average Housing Assistance Payment .....	\$ 430	\$ 407

# JEFFERSON COUNTY HOUSING AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2008

### ECONOMIC FACTORS

For the fiscal year beginning January 1, 2009, the Housing Authority is considering several factors when trying to determine the correct course of action in addressing the housing needs of our residents. Some of these factors are listed below:

1. **Anticipated Housing Needs:** As of the date of this report, the Housing Authority's Public Housing waiting list includes over 560 applicants, the Section 8 Voucher program maintains a waiting list of over 300 applicants and there are over 75 applicants waiting for housing assistance under the Shelter Plus Care Program. Unless some unforeseen events emerge, the Housing Authority does not anticipate any significant changes to these numbers.

Due to the continued economic crisis our nation faces we anticipate a steady if not a growing need for public housing assistance. This has become more evident as the economy shrinks, unemployment rises, and the ability for low income residents to qualify for affordable housing. As a result, we anticipate the ability of our residents to become economic independent to lessen and that perhaps the need for more affordable housing will increase as those that are currently economically independent may soon need to find more affordable housing.

In summary, the length of our waiting lists and the anticipated economic changes for 2009 indicate that the need for quality housing and housing assistance for low income residents of Jefferson County, Alabama will remain strong for 2009.

2. **Funding** – Because funding from HUD is on a yearly basis, we are always anticipating changes in our annual funding. Listed below are anticipating changes in funding for the fiscal year ended 2009:
  - A. *Public Housing Subsidy* – Due to adjustments in our allowable expenses level (“AEL”) for the budgeted year 2009, the Housing Authority is anticipating operating subsidy of \$2,496,791 or a 18.59% increase from 2008. The change in the AEL from prior year is due to HUD incorporating a 2004 Harvard study indicating an increase in funding needed for operations. This new funding level will be frozen with the exception of inflationary adjustments until a new study will be incorporated in the future. However, HUD has traditionally not funded subsidy at 100% but has instead incorporated a proration factor. For the year ended December 31, 2009, the Housing Authority anticipates funding at 85% of eligibility based on prior history. As a result we are anticipating a final operating subsidy amount of \$2,122,388 or 0% increase from 2008 funding. Beyond 2009 the Housing Authority does not anticipate a reduction in subsidy but a more level funding rate. However, until another adjustment to the AEL takes place, it is anticipated that rising costs will eventually begin to outstretch the subsidy provided.

# JEFFERSON COUNTY HOUSING AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2008

- B. *Dwelling Rent* – The Housing Authority does not anticipate a significant change from the year ended December 31, 2008 to December 31, 2009, in resident numbers or economic make up of our residents that will cause any significant impact on dwelling rent.
- C. *Section 8 Admin Fees and HAP Income* – For the budgeted year 2009, we have a maximum allowable of 20,040 unit months. It is estimated that HUD will fund on average \$45.03 per unit in administrative fees and \$492.07 per unit in Housing Assistance Payments (HAP) (program costs). The administrative fee is calculated on a HUD pre-approved blended rate based on the number of voucher issued. Program costs are reimbursed based on cost data submitted to HUD during the previous year. The program costs are then adjusted by HUD to reflect the total amount of funding Congress will appropriate HUD.

At the end of 2007, the Housing Authority had approximately \$1,338,789 in excess HAP funds. In order to avoid “HUD recapture” of these funds, in 2008 the Housing Authority took aggressive steps to drive up our utilization rate and in fact spent the entire allotted funds provided in 2008 plus approximately \$828,038 in unused 2007 excess HAP funds.

For the month of December 2008, we issued 1,635 vouchers (97.9% utilization) with an average HAP cost of \$529. For 2009, HUD will fund approximately \$9,652,519 or on average \$496.52 per voucher issued. For 2009, total HAP funding will be at 92.2% of December costs.

Due to the anticipated short fall in funding as noted above and because the Housing Authority does not (due to the current economic trend of increased unemployment, increased utility costs, and increase rental costs) anticipate a drop in the average HAP costs of \$529, the Housing Authority will be required to deplete the entire anticipated 2008 HAP reserve (\$510,751) and will be required to reduce the number of monthly vouchers issued from the December 2008 rate of 1,643 to an anticipated 1,612 vouchers per month. As a result, the Housing Authority will be at a utilization rate of 95.5%.

The 31 per month reduction in vouchers issued will reduce the 2009 estimated administrative fees by \$18,913.

# JEFFERSON COUNTY HOUSING AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2008

- D. *Shelter Plus Care* – For the current year, the Housing Authority's current HAP costs is approximately \$430 per unit month. The Housing Authority earns 8% in administrative fees on the total grant award. Under the Shelter Plus Care program the Housing Authority can only serve residents that are referred to the program from local agencies who monitor the needs of the resident. Future funding of the program is difficult to project, however, we anticipate the funding level to be approximate the amount funded in 2008.
  - E. *Management Fees* – Represents funds earned through a joint venture with the Jefferson County Assisted Housing Corporation ("JCAHC" - a component unit of the Housing Authority). Under the joint venture, the Housing Authority has entered into a contract administration program administered by JCAHC on behalf of the Housing Authority. The contract administration program requires JCAHC to administer a Housing Assistance Payment ("HAP") program with landlord/residents in the states of Alabama, Connecticut, Virginia, and Mississippi. For the year 2009, the Housing Authority projects that it will need approximately \$750,000-\$1,000,000 from the JCAHC Joint Venture to cover costs that are unfunded by the various Housing Authority programs. This will represent an increase of approximately \$250,000-500,000 increase from 2008.
  - F. *Stimulus Funds* – For 2009, the Housing Authority will be receiving approximately \$1,300,000 in additional funds from HUD for construction work on our Public Housing units. The majority of the funds will be used for insulation and window replacements at various sites.
3. **Management** – For 2008, the Housing Authority implemented Asset Management. Asset Management is a HUD required mandate that requires the Housing Authority to "De-Centralize" housing operations. As a result, the following is a list of significant management changes incurred by the Housing Authority:
- A. **Independent resident office (Public Housing)** Under asset management, HUD began recognizing each public housing site as an independent entity with the responsibility of maintaining HUD's assets (buildings, equipment, cash etc.). This responsibility requires each site to establish procedures and policies that will best insure the assets are maintained in a manner to ensure their viability for the future. In addition, it requires each site to take steps to ensure that assets are used in the most efficient manner and as prescribed by HUD regulations. Each site's resident manager has taken on more responsibilities for the operation of the site. Responsibilities include the approval of charges incurred by the site, the over-all responsibility of the maintenance of the site (including contract services), and the continued assurance that each site meets all HUD compliance requirements.
  - B. **The Housing Authority dissolved the central maintenance office (Public Housing).** All maintenance responsibilities have been forwarded to each site.

# JEFFERSON COUNTY HOUSING AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2008

This includes the receiving of all resident maintenance calls, preparing work-orders, coordinating after hour calls, and the total dissolution of maintenance inventory.

- C. **The Housing Authority created a central administration office (Central Office Cost Center) (COCC).** The central administration office will act as a support for each site (public housing) and other public housing assistance programs and grants (voucher) and perform duties not expected to be performed at the site or on the program level. These duties will not include the day to day operations of the sites or program, but will include such duties as maintaining accounting records, establishing a system of controls over financial operations and compliance requirements, and providing human resources services. As a result, the COCC will earn a management fee, bookkeeping fee, and an asset management fee, based on a HUD approved rate.
4. **Operation Costs -** For 2009 the Housing Authority expects operation costs to increase and has tried to implement a plan to minimize the effect of these increases on operations. Even though many cost increases can not be entirely anticipated, the following are a just a partial list of some of the anticipated changes that may occur during 2009.
  - A. **Insurance Costs (Personnel) –** It needs to be noted that our 2008 personnel costs approximated our 2007 costs. For the year 2009, the Housing Authority does not anticipate employing more personnel; however, the Housing Authority does anticipate an 8% increase in health benefits. Even though the Housing Authority's total dollar costs for benefits will rise, the Housing Authority continues to estimate the per dollar costs will continue to be in the 33-35 percent range.
  - B. **Insurance Costs (Property) –** For the year ended December 31, 2008, our workman's comp insurance costs decreased 25% from the previous year. For the budgeted year ended 2009, even though we do not anticipate any additional claims being submitted to our insurance carrier to be satisfied, we do expect at least a (10%) increase in premiums due to national trends reflecting a significant increase in coverage costs. Accordingly we will budget for this increase.
  - C. **Maintenance Costs –** For the year ended December 31, 2009, we do not anticipate any significant changes in maintenance costs due to inflationary trends. However, maintenance costs are expected to increase slightly due to the nature of work performed. For 2009, the Housing Authority will expand its work in preventive maintenance and will expand its work load with the Tarrant Housing Authority as an outside contractor. As a result, 2009 costs will include a slight addition in personnel costs and some one time maintenance improvement costs.

# **JEFFERSON COUNTY HOUSING AUTHORITY**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2008**

- D. Utility Costs –For the year ended December 31, 2008, utility costs increased from the previous year. However, as fuel costs continue to rise we anticipate gas and electricity rates will continue to rise. As of the date of this report, the total increase is unpredictable. We have at minimum anticipated a rise of 5-10% in rates. In order to minimize this increase, consumption will be re-evaluated to be sure that measures have been taken to reduce consumption to its lowest amount.
- E. Housing Assistance Payments – For the year ended December 31, 2009, due to economic conditions described earlier, we anticipate a gradual increase in cost for Housing Assistance Payments. As a result, it is anticipated that we will be required to reduce the number of families served

### **EXECUTIVE DIRECTOR'S COMMENTS**

For the year 2008 and carrying over to 2009 the Housing Authority's primary focus has been on funding and accountability. As a public entity that derives approximately 93% of its revenue from the Department of Housing and Urban Development, we are constantly monitoring for any appropriation changes especially since it appears the nation is entering an era of need for additional public assistance to help families meet the challenges of a very tumultuous economy.

Even though we feel that the Obama Administration may have a more attentive eye on the nation's housing situation than the previous Administration, we are trying to prepare ourselves to address the current housing needs with the mindset that budget restraints may incapacitate the federal government from allocating more dollars to address the increasing need for affordable housing. To combat this uncertainty, we are continuing to self-evaluate our operations as to how efficient we are in providing services to our residents. For example, in lieu of using traditional mail service, we are now electronically remitting landlord payments via ACH (direct deposit) and using electronic mail (e-mail) to send remittance notices to our landlords. In addition, in order to be more efficient, we are now beginning to implement our document imaging system for all our resident files. This is a task we hope to have completed by mid-year 2010.

In order to be more accountable with tax payer dollars, we are taking a more proactive approach to our resident qualifications for public assistance. By this I mean we are using the new Employment Income Verification System (EIV) which gives us a better resource to verify a resident's income data to ensure that a resident's rent is accurately computed and help us combat resident fraud. Also, we have now begun sending utility reimbursement checks directly to the corresponding utility company in lieu of sending the check to the resident. This has helped us to ensure utility reimbursements are used for their intended purpose and to help residents avoid lease violations by ensuring utilities are not disconnected.

Beginning in 2006 and continuing through 2009 we are constantly evaluating all procedures and programs in an effort to control costs to offset any potential funding cuts. The Housing Authority's single largest cost category is Housing Assistance Payments (HAP). (HAP) is a direct program cost (Section 8 Housing Choice Voucher Program and Shelter Plus Grant) that

# JEFFERSON COUNTY HOUSING AUTHORITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2008

incorporates approximately 66% of all costs incurred by the Housing Authority. Costs for HAP is regulated by HUD and is non negotiable and is reimbursed by HUD on a dollar for dollar basis. With the exception of monitoring for the allowability of HAP costs, the cost of HAP is determined by the clientele admitted on the program and is deemed as a non-controllable cost. Due to the economy, we anticipate a greater need for the Housing Choice Voucher Program and Shelter Plus Grant. For these two programs, 2009 funding will run short of costs. Traditionally HUD's funding lags behind the actual program costs. Costs increase due to a variety of reasons but some of the more prevailing reasons are due to an increase in Fair Market Rent charged by qualifying landlords, an increase in utility costs which lowers the resident portion of rent to be paid and increases the HAP paid to the landlord, and the loss of jobs by residents which increases the amount of HAP needed. Unfortunately, regardless of our efforts to reduce costs, we anticipate that we will be required to reduce the number of resident served by 2%-3%.

The cost of administering the various housing programs is controllable. The single largest controllable cost is payroll and consists of approximately 17% of total operating costs. For 2008, we had a slight reduction in payroll costs due to a reduction in staffing level. For 2009 we do not anticipate a significant change staffing level but we do expect a 5%-7% increase in payroll costs due to COLA, Merit raises, and the implementation of a Board approved Salary study. Approximately, 25% of the estimated increase in payroll costs will be off-set by charging out costs to outside entities for which the Housing Authority performs maintenance services. Overall, we feel our staffing level is adequate to meet the anticipated growing demands for public assistance.

We are still in the process of trying to sell the remaining 14 scattered site units. By selling the units, we hope to generate capital for the Housing Authority, reduce maintenance costs for these units, and because these units are vacant we hope to reduce vandalism. By the end of the year, we hope to have a sold a number of these units to qualified homebuyers.

Effective June 30, 2009, Authorities were required to implement the HUD required Asset Management. This HUD directive requires all Housing Authorities to consolidate operations where the financial viability of all development sites can be independently measured. By establishing a manner to independently measure the viability of all sites, HUD will put a cap on the amount and type of costs these sites will incur. As a result, Housing Authorities will be required to evaluate all costs especially administrative costs that can not be directly or indirectly charged against a project site or program. Early implementation was decided in order for the Housing Authority to evaluate the effect Asset Management will have on operations and provide enough time to address any changes or problems that may occur. As of the date of this report, Asset Management has been an effective tool in isolating problem errors and amplifying the need to address issues in a non-traditional manner.

Finally, during 2008 we saw our capital grant program progress as schedule and we anticipate the same for 2009. However, for 2009 we are excited about receiving an additional \$1.3 million in additional capital money under the 2009 Stimulus Package to be used for energy upgrade on our public housing units.

# **JEFFERSON COUNTY HOUSING AUTHORITY**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2008**

Through it all we have made steady progress in various phases of our operations, all the while maintaining a strong occupancy percentage in our public housing units and a high utilization rate in Housing Assistance Programs.

### **CONTACTING THE HOUSING AUTHORITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our residents, the citizens of Jefferson County, Alabama, all federal and state regulatory bodies, and any creditors with a general overview of the Housing Authority's finances and its accounting for the monies it receives. If you should have any questions, contact Will Lewis, Director of Finance at 3700 Industrial Parkway, Birmingham, Alabama 35217.

Lewis McDonald  
Executive Director



JEFFERSON  
.....  
COUNTY  
.....  
HOUSING  
.....  
AUTHORITY



**INDEPENDENT AUDITOR'S REPORTS**

# Henderson & Hill, LLC

## Certified Public Accountants

2200 Riverchase Center, Suite 604; Birmingham, AL 35244

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To the Board of Commissioners  
Jefferson County Housing Authority

### Independent Auditor's Report

We have audited the accompanying basic financial statements of the Jefferson County Housing Authority (the "Authority"), as of and for the year ended December 31, 2008, as listed in the table of contents. These financial statements are the responsibility of the Authority's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Jefferson County Assisted Housing Corporation, which represent a majority of the assets and revenues of the component unit columns. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Jefferson County Assisted Housing Corporation, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority, as of December 31, 2008, and the changes in its financial position and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2009, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in assessing the results of our audit.

The management's discussion and analysis on pages 1 through 25 is not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the Authority's basic financial statements. The accompanying supplemental information listed in the Table of Contents, which includes the Combining Financial Statements, the Statement and Certification of Actual Modernization Costs, Supplemental Financial Statements and the Financial Data Schedule (FDS), is presented for purposes of additional analysis, and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal

awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Henderson & Hill, LLC*  
Henderson & Hill, LLC  
September 21, 2009

# Henderson & Hill, LLC

## Certified Public Accountants

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To the Board of Commissioners  
Jefferson County Housing Authority

### Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

We have audited the basic financial statements of the Jefferson County Housing Authority (the "Authority"), as of and for the year ended December 31, 2008, and have issued our report thereon dated September 21, 2009. Our audit report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of Jefferson County Assisted Housing Corporation as described in our report on the Authority's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

#### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

*A control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Authority's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Authority's financial statements that is more than inconsequential will not be prevented or detected by the Authority's internal control.

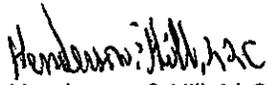
*A material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Authority's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the entity and the Office of Housing and Urban Development and is not intended to be and should not be used by anyone other than these specified parties.

  
Henderson & Hill, LLC  
September 21, 2009

# Henderson & Hill, LLC

## Certified Public Accountants

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To the Board of Commissioners  
Jefferson County Housing Authority

### Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

#### Compliance

We have audited the compliance of the Jefferson County Housing Authority (the "Authority"), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Authority's management. Our responsibility is to express an opinion on the Authority's compliance based on our audit.

The Authority's financial statements include the operations of Jefferson County Assisted Housing Corporation ("JCAHC"), which expended \$372,745,983 in federal awards for the year ended December 31, 2008. Our audit, described below, did not include the operations of JCAHC because they were required to have a separate audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Authority's compliance with those requirements.

In our opinion, the Authority complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

#### Internal Control Over Compliance

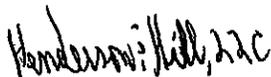
The management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Authority's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect on a timely basis noncompliance with a type of compliance requirement of a federal program. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Authority's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Authority's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, others within the entity, the Office of Housing and Urban Development and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
Henderson & Hill, LLC  
September 21, 2009



JEFFERSON  
.....  
COUNTY  
.....  
HOUSING  
.....  
AUTHORITY



**BASIC FINANCIAL STATEMENTS**

# JEFFERSON COUNTY HOUSING AUTHORITY

## STATEMENT OF NET ASSETS

December 31, 2008

	Enterprise Fund	Component Units		Total	December 31, 2007
		Jefferson County Assisted Housing Corporation	JCHA Housing Development Corporation		
<b>Current Assets</b>					
Cash and cash equivalents .....	\$ 2,629,994	\$11,627,149	\$ 198,848	\$14,455,991	\$11,988,807
Cash and cash equivalents - restricted .....	536,150	6,515,066	—	7,051,216	4,890,393
Investments .....	918,326	—	—	918,326	880,386
Investments - restricted .....	622,262	—	—	622,262	843,787
Accounts receivable - residents .....	51,214	3,574	—	54,788	47,023
Allowance for doubtful accounts residents .....	(23,395)	—	—	(23,395)	(19,279)
Accounts receivable - HUD .....	158,884	3,784,814	—	3,943,698	4,613,611
Accounts receivable - other government .....	36,628	—	—	36,628	41,190
Accrued Interest Receivable .....	12,985	—	—	12,985	19,150
Due from Component Units (to) Primary Gov't .....	80,928	—	—	80,928	68,032
Notes receivable .....	138,179	170,914	—	309,093	560,982
Accounts receivable - other .....	8,253	—	—	8,253	301,679
Accounts receivable - due from tax credits .....	—	428,178	—	428,178	—
Allowance for doubtful accounts - other .....	(134,581)	—	—	(134,581)	—
Assets held for sale .....	—	—	427,267	427,267	884,880
Unamortized Bond Costs .....	4,191	8,792	—	12,983	13,532
Prepaid Costs .....	86,399	236,437	2,277	325,113	343,767
<b>Total Current Assets .....</b>	<b>5,126,417</b>	<b>22,774,924</b>	<b>628,392</b>	<b>28,529,733</b>	<b>25,477,940</b>
<b>Capital Assets</b>					
Land .....	759,628	206,785	—	966,413	966,413
Buildings .....	10,554,096	5,752,339	—	16,306,435	16,412,444
Non dwelling structures .....	2,435,123	—	—	2,435,123	2,490,594
Furniture .....	104,802	626,255	—	731,057	718,724
Equipment .....	50,275	234,079	—	284,354	284,353
Vehicles .....	453,514	44,906	—	498,420	491,360
Computer equipment .....	291,547	1,181,072	—	1,472,619	1,357,371
Leasehold improvements .....	10,499,142	—	—	10,499,142	9,742,119
Construction in progress .....	1,153,816	—	3,600	1,157,416	1,086,016
	26,301,943	8,045,436	3,600	34,350,979	33,549,394
Less accumulated depreciation .....	(12,813,226)	(5,306,138)	—	(18,119,364)	(16,729,591)
<b>Net Capital Assets .....</b>	<b>13,488,717</b>	<b>2,739,298</b>	<b>3,600</b>	<b>16,231,615</b>	<b>16,819,803</b>
<b>Other Noncurrent Assets</b>					
Notes and mortgage receivable .....	—	510,467	—	510,467	91,134
Unamortized debt costs .....	56,738	17,584	—	74,322	86,595
Other .....	—	41,230	—	41,230	172,694
Land held for development .....	—	189,657	—	189,657	189,558
<b>Total Other Noncurrent Assets .....</b>	<b>56,738</b>	<b>758,938</b>	<b>—</b>	<b>815,676</b>	<b>539,981</b>
<b>Total Assets .....</b>	<b>\$ 18,671,872</b>	<b>\$26,273,160</b>	<b>\$ 631,992</b>	<b>\$45,577,024</b>	<b>\$42,837,724</b>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY HOUSING AUTHORITY**

**STATEMENT OF NET ASSETS – CONTINUED**

**December 31, 2008**

	<u>Component Units</u>			<u>Total</u>	<u>December 31, 2007</u>
	<u>Enterprise Fund</u>	<u>Jefferson County Assisted Housing Corporation</u>	<u>JCHA Housing Development Corporation</u>		
<b>Current Liabilities</b>					
Accounts payable.....	\$ 220,627	\$ 1,214,676	\$ 870	\$ 1,436,173	\$ 986,240
Accounts payable - HUD.....	4,518	—	—	4,518	979,405
Accrued interest payable.....	69,651	2,365	—	72,016	149,220
Accrued wages/payroll taxes.....	165,193	65,665	1,734	232,592	322,055
Accrued other.....	8,340	—	—	8,340	22,811
Due (to) Primary Gov't from Component Units.....	—	22,693	58,235	80,928	68,032
Current portion of long term debt.....	145,000	195,000	403,520	743,520	1,215,240
Resident security deposits.....	53,689	32,810	—	86,499	83,224
Accrued compensated absences.....	76,716	178,752	—	255,468	25,350
Other current liabilities.....	—	—	—	—	27,706
Deferred revenue.....	53,591	—	196,400	249,991	53,154
<b>Total Current Liabilities.....</b>	<b><u>797,325</u></b>	<b><u>1,711,961</u></b>	<b><u>660,759</u></b>	<b><u>3,170,045</u></b>	<b><u>3,932,437</u></b>
<b>Long-Term Liabilities</b>					
Long-term debt.....	3,065,001	2,435,895	—	5,500,896	5,900,067
Accrued compensated absences.....	67,446	—	—	67,446	288,958
Funds held in escrow.....	137,734	—	—	137,734	1,014,233
<b>Total Long-Term Liabilities.....</b>	<b><u>3,270,181</u></b>	<b><u>2,435,895</u></b>	<b><u>—</u></b>	<b><u>5,706,076</u></b>	<b><u>7,203,258</u></b>
<b>Total Liabilities.....</b>	<b><u>4,067,506</u></b>	<b><u>4,147,856</u></b>	<b><u>660,759</u></b>	<b><u>8,876,121</u></b>	<b><u>11,135,695</u></b>
<b>Net Assets</b>					
Invested in capital assets, net of related debt.....	10,278,716	49,228	3,600	10,331,544	10,530,934
Restricted net assets.....	1,133,013	—	—	1,133,013	1,951,386
Unrestricted net assets.....	3,192,637	22,076,076	(32,367)	25,236,346	19,219,709
<b>Total Net Assets.....</b>	<b><u>14,604,366</u></b>	<b><u>22,125,304</u></b>	<b><u>(28,767)</u></b>	<b><u>36,700,903</u></b>	<b><u>31,702,029</u></b>
<b>Total Liabilities and Net Assets.....</b>	<b><u>\$ 18,671,872</u></b>	<b><u>\$26,273,160</u></b>	<b><u>\$ 631,992</u></b>	<b><u>\$45,577,024</u></b>	<b><u>\$42,837,724</u></b>

*The accompanying notes are an integral part of these financial statements.*

**JEFFERSON COUNTY HOUSING AUTHORITY**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

**For the Year Ended December 31, 2008**

	Component Units			Total	December 31, 2007
	Enterprise Fund	Jefferson County Assisted Housing Corporation	JCHA Housing Development Corporation		
<b>Operating Revenues</b>					
Dwelling rent .....	\$ 591,687	\$ 262,495	\$ —	\$ 854,182	\$ 1,239,030
HUD operating grants .....	14,414,337	372,745,983	—	387,160,320	327,443,353
HUD Resident Services Grant .....	46,716	—	—	46,716	44,739
HUD Capital Grant Improvement – Operating .....	579,310	—	—	579,310	555,255
Non-HUD Resident Services grants .....	167,740	—	—	167,740	174,374
Other Government grants .....	—	48,289	—	48,289	—
Other revenue .....	68,281	51,076	28,600	147,957	123,995
<b>Total Operating Revenues .....</b>	<b>15,868,071</b>	<b>373,107,843</b>	<b>28,600</b>	<b>389,004,514</b>	<b>329,580,746</b>
<b>Operating Expenses</b>					
Administrative salaries .....	1,546,831	4,163,589	7,355	5,717,775	5,427,647
Resident service salaries .....	340,187	—	—	340,187	347,383
Maintenance salaries .....	455,690	—	2,991	458,681	486,631
Payroll benefits - Admin .....	453,771	1,191,532	1,283	1,646,586	1,606,227
Payroll benefits – Res Service .....	97,216	—	—	97,216	112,542
Payroll benefits – Maint .....	158,328	—	—	158,328	167,348
Utilities .....	418,499	111,806	—	530,305	539,122
Maintenance material .....	105,465	21,947	—	127,412	162,857
Extra Ordinary Maintenance .....	46,132	—	—	46,132	38,992
Maintenance contract costs .....	418,665	243,700	—	662,365	929,391
Insurance .....	186,122	156,621	—	342,743	386,301
Payment in lieu of taxes .....	27,688	23,237	—	50,925	51,009
Bad debts .....	184,933	—	—	184,933	58,908
Resident services costs Program Costs .....	90,209	—	—	90,209	114,051
Housing assistance payments .....	12,027,353	356,787,088	—	368,814,441	310,817,202
Auditing costs .....	32,000	57,175	—	89,175	100,439
Travel .....	43,150	587,213	—	630,363	650,389
Training Costs – Res Service .....	14,237	—	—	14,237	10,181
Training Costs – Maint .....	1,174	—	—	1,174	425
Legal .....	42,684	147,423	—	190,107	83,205
Postage .....	32,658	—	—	32,658	81,895
Computer/Copier Costs .....	58,260	—	—	58,260	103,277
Telephone .....	68,656	—	—	68,656	190,131
Local Travel and Vehicle Costs Admin .....	4,631	—	—	4,631	14,635
Local Travel and Vehicle Costs Res Service .....	9,279	—	—	9,279	7,254
Local Travel and Vehicle Costs Maintenance .....	58,081	—	—	58,081	42,911
Office Rent .....	—	—	—	—	549,774
Depreciation .....	1,033,028	420,164	—	1,453,192	1,446,623
Amortization .....	4,191	8,792	—	12,983	13,532
Contributions and endowments .....	—	1,848,013	—	1,848,013	45,916
Other Administrative .....	140,482	1,019,604	56	1,160,142	299,501
Other General .....	4,479	60,453	—	64,932	40,850
Loss on Sale of Assets Held for Sale .....	—	—	30,313	30,313	—
<b>Total Operating Expenses .....</b>	<b>18,104,079</b>	<b>366,848,357</b>	<b>41,998</b>	<b>384,994,434</b>	<b>324,926,549</b>
<b>Operating Income (Loss) .....</b>	<b>(2,236,008)</b>	<b>6,259,486</b>	<b>(13,398)</b>	<b>4,010,080</b>	<b>4,654,197</b>

*The accompanying notes are an integral part of these financial statements.*

**JEFFERSON COUNTY HOUSING AUTHORITY**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS -  
CONTINUED**

**For the Year Ended December 31, 2008**

	<u>Component Units</u>			<u>Total</u>	<u>December 31, 2007</u>
	<u>Enterprise Fund</u>	<u>Jefferson County Assisted Housing Corporation</u>	<u>JCHA Housing Development Corporation</u>		
<b>Nonoperating Revenues (Expenses)</b>					
Income of joint venture.....	431,271	(431,271)	—	—	—
Gain (Loss) on sale of assets.....	47,954	—	—	47,954	(37,474)
Interest income.....	122,389	220,559	—	342,948	581,217
Interest expense .....	(139,302)	(65,765)	—	(205,067)	(217,569)
<b>Total Nonoperating Revenues (Expenses) .....</b>	<u>462,312</u>	<u>(276,477)</u>	<u>—</u>	<u>185,835</u>	<u>326,174</u>
Income (Loss) Before Transfers and Contributions....	<u>(1,773,696)</u>	<u>5,983,009</u>	<u>(13,398)</u>	<u>4,195,915</u>	<u>4,980,371</u>
Capital Contributions.....	<u>753,929</u>	<u>—</u>	<u>—</u>	<u>753,929</u>	<u>271,675</u>
<b>Total Capital Contribution .....</b>	<u>753,929</u>	<u>—</u>	<u>—</u>	<u>753,929</u>	<u>271,675</u>
Increase (decrease) in net assets.....	(1,019,767)	5,983,009	(13,398)	4,949,844	5,252,046
<b>Net Assets, Beginning of Year - Restated.....</b>	<u>15,624,133</u>	<u>16,142,295</u>	<u>(15,369)</u>	<u>31,751,059</u>	<u>26,449,983</u>
<b>Net Assets, End of Year.....</b>	<u>\$ 14,604,366</u>	<u>\$22,125,304</u>	<u>\$ (28,767)</u>	<u>\$36,700,903</u>	<u>\$31,702,029</u>

*The accompanying notes are an integral part of these financial statements.*

# JEFFERSON COUNTY HOUSING AUTHORITY

## STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2008

	Component Units			Total
	Enterprise Fund	Jefferson County Assisted Housing Corporation	JCHA Housing Development Corporation	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from tenants	\$ 584,863	\$ 72,180	\$ -	\$ 657,043
Federal grants	15,191,724	373,530,142	196,400	388,918,266
Other receipts	11,029	(1,444,371)	(1,713)	(1,435,055)
Payments to suppliers	(13,759,604)	(360,358,979)	428,444	(373,690,139)
Payments to or on behalf of employees	(3,057,606)	(6,061,770)	(10,616)	(9,129,992)
Net cash provided (used) by operating activities	<u>(1,029,594)</u>	<u>5,737,202</u>	<u>612,515</u>	<u>5,320,123</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchases of capital assets	(518,855)	(194,639)	(3,600)	(717,094)
Capital contributions	762,504	-	-	762,504
Principal payments on capital debt	(139,999)	(257,590)	(422,919)	(820,508)
Interest payments on capital debt	(141,402)	(140,869)	-	(282,271)
Net cash provided (used) by capital financing activities	<u>(37,752)</u>	<u>(593,098)</u>	<u>(426,519)</u>	<u>(1,057,369)</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Joint venture income	431,271	(431,271)	-	-
Advances from / (to) other funds	(12,895)	349	12,546	-
Net cash provided (used) by non-capital financing activities	<u>418,376</u>	<u>(430,922)</u>	<u>12,546</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest revenue	128,554	220,559	-	349,113
Proceeds from sale (purchase) of investments	(47,605)	231,190	-	183,585
Issuance of note receivable	(10,136)	(157,309)	-	(167,445)
Net cash provided (used) by investing activities	<u>70,813</u>	<u>294,440</u>	<u>-</u>	<u>365,253</u>
Net increase (decrease) in cash and cash equivalents	(578,157)	5,007,622	198,542	4,628,007
Balances - beginning of the year	<u>3,744,301</u>	<u>13,134,593</u>	<u>306</u>	<u>16,879,200</u>
Balances - end of the year	<u>\$ 3,166,144</u>	<u>\$ 18,142,215</u>	<u>\$ 198,848</u>	<u>\$ 21,507,207</u>
<b>Reconciliation of income (loss) to net cash provided (used) by operating activities</b>				
Operating income (loss)	\$ (2,236,008)	\$ 6,259,486	\$ (13,398)	\$ 4,010,080
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,033,028	428,956	-	1,461,984
Change in assets and liabilities:				
Receivables, net	123,623	682,091	-	805,714
Prepays and other assets	34,857	(13,378)	(2,277)	19,202
Assets held for resale	-	-	457,613	457,613
Accounts payable	61,879	131,465	870	194,214
Intergovernmental payables	(2,113)	-	-	(2,113)
Deferred revenue	437	-	196,400	196,837
Other liabilities	(83,070)	(1,635,051)	(27,706)	(1,745,827)
Accrued liabilities	47,071	(137,658)	1,013	(89,574)
Compensated absences	(9,504)	18,222	-	8,718
Tenant security deposits	206	3,069	-	3,275
Net cash provided (used) by operating activities	<u>\$ (1,029,594)</u>	<u>\$ 5,737,202</u>	<u>\$ 612,515</u>	<u>\$ 5,320,123</u>

The accompanying notes are an integral part of these financial statements.

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# JEFFERSON COUNTY HOUSING AUTHORITY

## COMBINING STATEMENT OF NET ASSETS

December 31, 2008

	Section 8				
	Low Rent & CFP Programs	Rental Voucher Program	Disaster Housing Asst Program	MOD Rehab Program	Shelter Plus Grant
<b>Current Assets:</b>					
Unrestricted cash and cash equivalents	\$ 197,857	\$ 663,057	\$ -	\$ -	\$ 180,735
Restricted cash and cash equivalents	-	510,751	-	-	-
Investments	918,326	-	-	-	-
Restricted Investments	622,262	-	-	-	-
Receivables, net	93,201	63,560	-	-	35,667
Interprogram receivables	2,910	288,097	23,532	-	-
Prepays and other assets	50,709	9,582	-	-	-
Total current assets	<u>1,885,265</u>	<u>1,535,047</u>	<u>23,532</u>	<u>-</u>	<u>216,402</u>
<b>Noncurrent assets:</b>					
<b>Capital assets:</b>					
Land	659,628	-	-	-	-
Building and equipment	21,438,298	72,480	-	-	-
Construction in progress	1,133,419	-	-	-	-
Less accumulated depreciation	<u>(11,226,704)</u>	<u>(52,279)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets, net	12,004,641	20,201	-	-	-
Other noncurrent assets	56,677	-	-	-	-
Total noncurrent assets	<u>12,061,318</u>	<u>20,201</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$13,946,583</u>	<u>\$ 1,555,248</u>	<u>\$ 23,532</u>	<u>\$ -</u>	<u>\$ 216,402</u>
<b>LIABILITIES</b>					
<b>Current liabilities:</b>					
Accounts payable	\$ 57,408	\$ 50,423	\$ -	\$ -	\$ 9,117
Accrued liabilities	140,262	42,221	-	428	17,155
Interprogram Payable	13,306	-	-	278	190,130
Intergovernmental payables	8,339	-	-	4,519	-
Tenant security deposits	53,689	-	-	-	-
Deferred revenue	-	-	10,204	-	-
Mortgages payable, current portion	145,000	-	-	-	-
Total current liabilities	<u>418,004</u>	<u>92,644</u>	<u>10,204</u>	<u>5,225</u>	<u>216,402</u>
<b>Noncurrent liabilities:</b>					
Mortgages payable, net of current portion	3,065,001	-	-	-	-
Compensated absences	31,486	5,799	-	-	-
Noncurrent liabilities - other	10,357	127,377	-	-	-
Total noncurrent liabilities	<u>3,106,844</u>	<u>133,176</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>3,524,848</u>	<u>225,820</u>	<u>10,204</u>	<u>5,225</u>	<u>216,402</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	8,794,640	20,201	-	-	-
Restricted	622,262	510,751	-	-	-
Unrestricted	<u>1,004,833</u>	<u>798,476</u>	<u>13,328</u>	<u>(5,225)</u>	<u>-</u>
Total net assets	<u>10,421,735</u>	<u>1,329,428</u>	<u>13,328</u>	<u>(5,225)</u>	<u>-</u>
Total Liabilities & Net Assets	<u>\$13,946,583</u>	<u>\$ 1,555,248</u>	<u>\$ 23,532</u>	<u>\$ -</u>	<u>\$ 216,402</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY HOUSING AUTHORITY**

**COMBINING STATEMENT OF NET ASSETS (CONTINUED)**

**December 31, 2008**

	<u>Housing-Counselor Grant</u>	<u>Elder-garden Grant</u>	<u>ROSS Grant</u>	<u>Management Fees</u>	<u>Revolving Fund</u>	<u>Central Office Cost Center</u>	<u>Total Primary Government</u>
<b>Current Assets:</b>							
Unrestricted cash and cash equivalents	\$ -	\$ 500	\$ -	\$ 292,193	\$ 266,497	\$ 1,029,155	\$ 2,629,994
Restricted cash and cash equivalents	-	-	-	-	13,846	11,553	536,150
Investments	-	-	-	-	-	-	918,326
Restricted Investments	-	-	-	-	-	-	622,262
Receivables, net	9,236	27,392	11,058	-	-	8,053	248,167
Interprogram receivables	-	-	-	921,048	-	-	1,235,587
Prepays and other assets	-	-	-	5,334	-	24,965	90,590
Total current assets	<u>9,236</u>	<u>27,892</u>	<u>11,058</u>	<u>1,218,575</u>	<u>280,343</u>	<u>1,073,726</u>	<u>6,281,076</u>
<b>Noncurrent assets:</b>							
<b>Capital assets:</b>							
Land	-	-	-	-	-	100,000	759,628
Building and equipment	-	-	-	38,804	-	2,838,917	24,388,499
Construction in progress	-	-	-	-	-	20,397	1,153,816
Less accumulated depreciation	-	-	-	(20,900)	-	(1,513,343)	(12,813,226)
Capital assets, net	-	-	-	17,904	-	1,445,971	13,488,717
Other noncurrent assets	61	-	-	-	-	-	56,738
Total noncurrent assets	<u>61</u>	<u>-</u>	<u>-</u>	<u>17,904</u>	<u>-</u>	<u>1,445,971</u>	<u>13,545,455</u>
Total assets	<u>\$ 9,297</u>	<u>\$ 27,892</u>	<u>\$ 11,058</u>	<u>\$ 1,236,479</u>	<u>\$ 280,343</u>	<u>\$ 2,519,697</u>	<u>\$ 19,826,531</u>
<b>LIABILITIES</b>							
<b>Current liabilities:</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 87,690	\$ 15,988	\$ 220,626
Accrued liabilities	1,119	1,354	1,825	35,908	-	71,289	311,561
Interprogram Payable	8,178	31,237	9,233	-	192,653	709,644	1,154,659
Intergovernmental payables	-	-	-	-	-	-	12,858
Tenant security deposits	-	-	-	-	-	-	53,689
Deferred revenue	-	-	-	-	-	43,387	53,591
Mortgages payable, current portion	-	-	-	-	-	-	145,000
Total current liabilities	<u>9,297</u>	<u>32,591</u>	<u>11,058</u>	<u>35,908</u>	<u>280,343</u>	<u>840,308</u>	<u>1,951,984</u>
<b>Noncurrent liabilities:</b>							
Mortgages payable, net of current portion	-	-	-	-	-	-	3,065,001
Compensated absences	-	-	-	12,366	-	17,795	67,446
Noncurrent liabilities - other	-	-	-	-	-	-	137,734
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,366</u>	<u>-</u>	<u>17,795</u>	<u>3,270,181</u>
Total liabilities	<u>9,297</u>	<u>32,591</u>	<u>11,058</u>	<u>48,274</u>	<u>280,343</u>	<u>858,103</u>	<u>5,222,165</u>
<b>NET ASSETS</b>							
Invested in capital assets, net of related debt	-	-	-	17,904	-	1,445,971	10,278,716
Restricted	-	-	-	-	-	-	1,133,013
Unrestricted	-	(4,699)	-	1,170,301	-	215,623	3,192,637
Total net assets	<u>-</u>	<u>(4,699)</u>	<u>-</u>	<u>1,188,205</u>	<u>-</u>	<u>1,661,594</u>	<u>14,604,366</u>
Total Liabilities & Net Assets	<u>\$ 9,297</u>	<u>\$ 27,892</u>	<u>\$ 11,058</u>	<u>\$ 1,236,479</u>	<u>\$ 280,343</u>	<u>\$ 2,519,697</u>	<u>\$ 19,826,531</u>

*The accompanying notes are an integral part of these financial statements.*

**JEFFERSON COUNTY HOUSING AUTHORITY**

**COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS**

**For the Year Ended December 31, 2008**

	Section 8					Housing-Counselor Grant
	Low Rent & CFP Programs	Rental Voucher Program	Disaster Housing Asst Program	MOD Rehab Program	Shelter Plus Grant	
Operating revenues						
Rental income	\$ 591,687	\$ -	\$ -	\$ -	\$ -	\$ -
Federal grants	2,553,615	9,855,379	-	34,052	2,419,663	50,000
Other	-	41,494	-	-	-	-
<b>Total operating revenues</b>	<b>3,145,302</b>	<b>9,896,873</b>	<b>-</b>	<b>34,052</b>	<b>2,419,663</b>	<b>50,000</b>
Operating expenses						
Administration	810,680	982,161	-	7,286	215,326	-
Asset Management Fees	69,220	-	-	-	-	-
Tenant services	41,801	3,561	-	-	-	50,000
Utilities	388,747	5,081	-	-	92	-
Maintenance	1,203,486	10,044	-	-	882	-
General	182,867	34,264	-	170	5,237	-
Housing assistance payments	-	9,801,220	-	28,007	2,198,126	-
Amortization	4,191	-	-	-	-	-
Depreciation	887,423	7,357	-	-	-	-
<b>Total operating expenses</b>	<b>3,588,415</b>	<b>10,843,688</b>	<b>-</b>	<b>35,463</b>	<b>2,419,663</b>	<b>50,000</b>
Operating Income (loss)	(443,113)	(946,815)	-	(1,411)	-	-
Nonoperating revenues (expenses):						
Interest revenue	43,137	50,593	-	-	-	-
Joint Venture Income	-	-	-	-	-	-
Miscellaneous revenue	47,954	-	-	-	-	-
Interest expense	(139,302)	-	-	-	-	-
Income (loss) before contributions & special items	(491,324)	(896,222)	-	(1,411)	-	-
Capital contributions	746,212	-	-	-	-	-
Change in net assets	254,888	(896,222)	-	(1,411)	-	-
Total net assets - beginning of the year, as restated	10,166,847	2,225,650	13,328	(3,814)	-	-
Total net assets - end of the year	\$ 10,421,735	\$ 1,329,428	\$ 13,328	\$ (5,225)	\$ -	\$ -

*The accompanying notes are an integral part of these financial statements.*

**JEFFERSON COUNTY HOUSING AUTHORITY**

**COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET ASSETS (CONTINUED)**

**For the Year Ended December 31, 2008**

	<u>Elder- Garden Grant</u>	<u>ROSS Grant</u>	<u>Management Fees</u>	<u>Revolving Fund</u>	<u>Central Office Cost Center</u>	<u>Total Primary Government</u>
Operating revenues						
Rental income	\$ -	\$ -	-	\$ -	\$ -	\$ 591,687
Federal grants	117,740	46,716	-	-	130,938	15,208,103
Other	-	-	4,388	-	22,399	68,281
<b>Total operating revenues</b>	<u>117,740</u>	<u>46,716</u>	<u>4,388</u>	<u>-</u>	<u>153,337</u>	<u>15,868,071</u>
Operating expenses						
Administration	-	-	137,144	-	270,524	2,423,121
Asset Management Fees	-	-	-	-	(69,220)	-
Tenant services	124,469	46,716	274,605	-	9,978	551,130
Utilities	-	-	2,088	-	22,491	418,499
Maintenance	-	-	-	-	29,123	1,243,535
General	-	-	150,940	-	29,744	403,222
Housing assistance payments	-	-	-	-	-	12,027,353
Amortization	-	-	-	-	-	4,191
Depreciation	-	-	603	-	137,645	1,033,028
<b>Total operating expenses</b>	<u>124,469</u>	<u>46,716</u>	<u>565,380</u>	<u>-</u>	<u>430,285</u>	<u>18,104,079</u>
<b>Operating Income (loss)</b>	<u>(6,729)</u>	<u>-</u>	<u>(560,992)</u>	<u>-</u>	<u>(276,948)</u>	<u>(2,236,008)</u>
Nonoperating revenues (expenses):						
Interest revenue	-	-	7,269	-	21,390	122,389
Joint Venture Income	-	-	431,271	-	-	431,271
Miscellaneous revenue	-	-	-	-	-	47,954
Interest expense	-	-	-	-	-	(139,302)
<b>Income (loss) before contributions &amp; special items</b>	<u>(6,729)</u>	<u>-</u>	<u>(122,452)</u>	<u>-</u>	<u>(255,558)</u>	<u>(1,773,696)</u>
Capital contributions	-	-	-	-	7,717	753,929
<b>Change in net assets</b>	<u>(6,729)</u>	<u>-</u>	<u>(122,452)</u>	<u>-</u>	<u>(247,841)</u>	<u>(1,019,767)</u>
<b>Total net assets - beginning of the year, as restated</b>	<u>2,030</u>	<u>-</u>	<u>1,310,657</u>	<u>-</u>	<u>1,909,435</u>	<u>15,624,133</u>
<b>Total net assets - end of the year</b>	<u>\$ (4,699)</u>	<u>\$ -</u>	<u>\$ 1,188,205</u>	<u>\$ -</u>	<u>\$ 1,661,594</u>	<u>\$ 14,604,366</u>

*The accompanying notes are an integral part of these financial statements.*

# JEFFERSON COUNTY HOUSING AUTHORITY

## COMBINING STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2008

	Section 8				
	Low Rent & CFP Programs	Rental Voucher Program	Disaster Housing Asst Program	MOD Rehab Program	Shelter Plus Grant
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from tenants	\$ 531,596	\$ 41,494	\$ -	\$ -	\$ (200)
Federal grants	2,553,615	9,791,819	10,204	34,052	2,388,548
Other receipts	(15,786)	20,145	-	(20,056)	-
Payments to suppliers	(1,723,448)	(10,283,362)	-	(30,503)	(2,199,558)
Payments to or on behalf of employees	(956,717)	(506,922)	-	(5,020)	(202,597)
Net cash provided (used) by operating activities	<u>389,260</u>	<u>(936,826)</u>	<u>10,204</u>	<u>(21,527)</u>	<u>(13,807)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchases of capital assets	1,012,324	-	-	-	-
Capital contributions	754,787	-	-	-	-
Principal payments on capital debt	(139,999)	-	-	-	-
Interest payments on capital debt	(141,402)	-	-	-	-
Net cash provided (used) by capital financing activities	<u>1,485,710</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Joint venture income	-	-	-	-	-
Advances from / (to) other funds	(285,193)	(311,804)	(10,204)	21,527	(135,399)
Net cash provided (used) by non-capital financing activities	<u>(285,193)</u>	<u>(311,804)</u>	<u>(10,204)</u>	<u>21,527</u>	<u>(135,399)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest revenue	45,895	50,593	-	-	-
Proceeds from sale (purchase) of investments	(47,605)	-	-	-	-
Issuance of note receivable	3,062	-	-	-	-
Net cash provided (used) by investing activities	<u>1,352</u>	<u>50,593</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	1,591,129	(1,198,037)	-	-	(149,206)
Balances - beginning of the year	<u>476,876</u>	<u>2,371,845</u>	<u>-</u>	<u>-</u>	<u>329,941</u>
Balances - end of the year	<u>\$ 2,068,005</u>	<u>\$ 1,173,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,735</u>
<b>Reconciliation of Income (loss) to net cash provided (used) by operating activities</b>					
Operating income (loss)	\$ (443,113)	\$ (946,815)	\$ -	\$ (1,411)	\$ -
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	887,423	7,357	-	-	-
Change in assets and liabilities:					
Receivables, net	47,300	(63,560)	-	-	(31,315)
Inventories, net	-	-	-	-	-
Prepays and other assets	48,505	(9,582)	-	-	-
Assets held for resale	-	-	-	-	-
Other assets	-	-	-	-	-
Accounts payable	57,408	50,423	-	-	9,117
Intergovernmental payables	(2,113)	-	-	-	-
Deferred revenue	(53,154)	-	10,204	-	-
Other liabilities	(83,159)	20,145	-	(20,056)	-
Accrued liabilities	(22,380)	6,453	-	71	9,080
Compensated absences	(47,663)	(1,247)	-	(131)	(689)
Tenant security deposits	206	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 389,260</u>	<u>\$ (936,826)</u>	<u>\$ 10,204</u>	<u>\$ (21,527)</u>	<u>\$ (13,807)</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY HOUSING AUTHORITY**

**COMBINING STATEMENT OF CASH FLOWS (CONTINUED)**

**For the Year Ended December 31, 2008**

	Housing-Counselor Grant	Elder-garden Grant	ROSS Grant	Management Fees	Revolving Fund	Central Office Cost Center	Total Primary Government
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from tenants	\$ -	\$ -	\$ -	\$ 20,026	\$ -	\$ (8,053)	\$ 584,863
Federal grants	61,170	118,534	59,457	-	-	174,325	15,191,724
Other receipts	(61)	-	-	4,388	-	22,399	11,029
Payments to suppliers	(5,128)	(12,484)	-	(150,511)	(44,824)	690,214	(13,759,604)
Payments to or on behalf of employees	(43,753)	(110,631)	(44,891)	(284,328)	-	(902,747)	(3,057,606)
Net cash provided (used) by operating activities	<u>12,228</u>	<u>(4,581)</u>	<u>14,566</u>	<u>(410,425)</u>	<u>(44,824)</u>	<u>(23,862)</u>	<u>(1,029,594)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Purchases of capital assets	-	-	-	13,150	-	(1,544,329)	(518,855)
Capital contributions	-	-	-	-	-	7,717	762,504
Principal payments on capital debt	-	-	-	-	-	-	(139,999)
Interest payments on capital debt	-	-	-	-	-	-	(141,402)
Net cash provided (used) by capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,150</u>	<u>-</u>	<u>(1,536,612)</u>	<u>(37,752)</u>
<b>CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Joint venture income	-	-	-	431,271	-	-	431,271
Advances from / (to) other funds	(12,228)	4,581	(14,566)	(167,574)	188,321	709,644	(12,895)
Net cash provided (used) by non-capital financing activities	<u>(12,228)</u>	<u>4,581</u>	<u>(14,566)</u>	<u>263,697</u>	<u>188,321</u>	<u>709,644</u>	<u>418,376</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Interest revenue	-	-	-	10,676	-	21,390	128,554
Proceeds from sale (purchase) of investments	-	-	-	-	-	-	(47,605)
Issuance of note receivable	-	-	-	(13,198)	-	-	(10,136)
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,522)</u>	<u>-</u>	<u>21,390</u>	<u>70,813</u>
Net increase (decrease) in cash and cash equivalents	-	-	-	(136,100)	143,497	(829,440)	(578,157)
Balances - beginning of the year	-	500	-	428,293	136,846	-	3,744,301
Balances - end of the year	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 292,193</u>	<u>\$ 280,343</u>	<u>\$ (829,440)</u>	<u>\$ 3,166,144</u>
<b>Reconciliation of income (loss) to net cash provided (used) by operating activities</b>							
Operating income (loss)	\$ -	\$ (6,729)	\$ -	\$ (560,992)	\$ -	\$ (276,948)	\$ (2,236,008)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:							
Depreciation expense	-	-	-	603	-	137,645	1,033,028
Change in assets and liabilities:							
Receivables, net	11,109	794	12,741	154,607	-	(8,053)	123,623
Inventories, net	-	-	-	-	-	-	-
Prepays and other assets	-	-	-	(5,334)	26,233	(24,965)	34,857
Assets held for resale	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Accounts payable	-	-	-	-	(71,057)	15,988	61,879
Intergovernmental payables	-	-	-	-	-	-	(2,113)
Deferred revenue	-	-	-	-	-	43,387	437
Other liabilities	-	-	-	-	-	-	(83,070)
Accrued liabilities	1,119	1,354	1,825	8,234	-	41,315	47,071
Compensated absences	-	-	-	(7,543)	-	47,769	(9,504)
Tenant security deposits	-	-	-	-	-	-	206
Net cash provided (used) by operating activities	<u>\$ 12,228</u>	<u>\$ (4,581)</u>	<u>\$ 14,566</u>	<u>\$ (410,425)</u>	<u>\$ (44,824)</u>	<u>\$ (23,862)</u>	<u>\$ (1,029,594)</u>

*The accompanying notes are an integral part of these financial statements.*

**JEFFERSON COUNTY HOUSING AUTHORITY**

**STATEMENT OF FIDUCIARY NET ASSETS**

**December 31, 2008**

	<u>Deferred Compensation Plan</u>	
	<u>2008</u>	<u>2007</u>
<b>Assets</b>		
Investments .....	<u>\$ 436,889</u>	<u>\$ 522,100</u>
 <b>Net Assets</b>		
Held in trust for pension benefits .....	<u>\$ 436,889</u>	<u>\$ 522,100</u>

*The accompanying notes are an integral part of these financial statements.*

**JEFFERSON COUNTY HOUSING AUTHORITY**

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**

**For the year ended December 31, 2008**

	<u>Deferred Compensation Plan</u>	
	<u>2008</u>	<u>2007</u>
<b>Additions</b>		
Contributions – plan members.....	\$ 56,483	\$ 84,549
Investment income (loss).....	<u>(131,823)</u>	<u>38,776</u>
<b>Total (loss)</b> .....	<u>(75,340)</u>	<u>123,325</u>
<b>Deductions</b>		
Withdrawals .....	5,313	49,592
Life insurance .....	4,420	138
Asset fees .....	<u>138</u>	<u>96</u>
<b>Total Deductions</b> .....	<u>9,871</u>	<u>49,826</u>
<b>Change in Net Assets</b> .....	(85,211)	73,499
Net Assets – beginning, restated.....	<u>522,100</u>	<u>448,601</u>
<b>Net Assets - ending</b> .....	<u>\$ 436,889</u>	<u>\$ 522,100</u>

*The accompanying notes are an integral part of these financial statements.*

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# JEFFERSON COUNTY HOUSING AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008

### Note 1 - Summary of Significant Accounting Policies

The Jefferson County Housing Authority ("Housing Authority") was incorporated on October 15, 1941 in order to provide safe and sanitary housing for qualified low-income persons residing in the Jefferson County, Alabama area. The Housing Authority is a public corporation duly organized and validly existing under the provision of the Code of Alabama 1975, Title 24, CH 1, Article 3 governed by a five member Board of Commissioners each appointed to their position by a member of the Jefferson County, Alabama Board of Commissioners. The United States Department of Housing and Urban Development ("HUD") as outlined under the United States Housing Act of 1937 and subsequent amendments has direct responsibility for administering low-income housing programs in the United States. As such the Housing Authority has entered into various annual contribution contracts ("ACC") with HUD for the purpose of providing significant funding to the Housing Authority's various housing programs.

The Housing Authority's financial statements have been prepared in accordance with generally accepted accounting principles ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. The Housing Authority has applied all applicable GASB pronouncements as well as pronouncements issued by the Financial Accounting Standards Board ("FASB") on or before November 30, 1989, unless those pronouncements issued conflict with or contradict GASB pronouncements. The following is a summary of the more significant policies:

**Reporting Entity** - For financial reporting purposes, the financial reporting entity consists of (1) the Housing Authority, (2) organizations for which the Housing Authority is financially accountable and (3) other organizations for which the nature and significance of their relationships with the Housing Authority are such that exclusion would cause the Housing Authority's financial statements to be misleading or incomplete. The Housing Authority is financially accountable if it appoints a voting majority of an organization's governing body and (a) it is able to impose its will on that organization or, (b) there is potential for that organization to provide specific financial benefits to, or impose specific financial burdens on the Housing Authority. The Housing Authority may be financially accountable if an organization is fiscally dependent on the Housing Authority regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

# JEFFERSON COUNTY HOUSING AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008

### Note 1 - Summary of Significant Accounting Policies - Continued

#### *Discretely Presented Component Units:*

**Jefferson County Assisted Housing Corporation ("JCAHC")** - Is a not-for-profit organization incorporated in the State of Alabama in 1980. JCAHC has a separate self-appointing board of directors upon which all new appointments must be approved by the Housing Authority's Board of Commissioners. JCAHC has been deemed an instrumentality of the Housing Authority by HUD pursuant to 24 CFR parts 811.105 and most recently in connection with several ACC's which ("JCAHC") has entered into with HUD relating to Sec 8 Contract Administration. In connection with this, (a) the Housing Authority and HUD have approved the corporate charter and other organic documents of JCAHC; including any amendments thereto (b) the Authority has the right to control, direct and authorize the execution of any ("ACC's") which the Corporation may enter. (c) the Housing Authority both directly and indirectly controls the operations of the Corporation including final approval of any business plan of the Corporation as well as the annual operating budgets, borrowing and spending, and (d) upon dissolution of JCAHC, title to all property, real and personal, is transferred to the Housing Authority. Significant programs of JCAHC include the following:

1. Spring Gardens 1, 3, and 4 - 144 Government financed housing units for elderly and handicapped persons in Jefferson County, Alabama.
2. Section 8 Contract Administration - The Administration of Housing Assistance Payments for over 61,782 units (948 properties) in the states of Alabama, Mississippi, Connecticut, and Virginia.
3. The Participating Administrative Entity ("PAE") operated by JCAHC performs certain responsibilities of HUD's Office Multifamily Housing Assistance Restructuring for market-to-market program projects.

The Section 8 Contract Administration is the primary source of revenue for the JCAHC. For the year ended 2008, revenue generated by the Section 8 Contract Administration constituted 99.7% of all revenue of the JCAHC. As a result, of the \$5,983,009 total net income earned by the JCAHC approximately 100% is attributable to operations of the Section 8 Contract Administration.

Separately issued financial statements of JCAHC may be obtained by contacting Ms. Julie Reynolds, Director of Operations, Jefferson County Assisted Housing Corporation, 500 Office Park Drive, Suite 300, Birmingham, Alabama 35223.

# JEFFERSON COUNTY HOUSING AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008

### Note 1 - Summary of Significant Accounting Policies - Continued

**JCHA Housing and Development Corporation** - A not-for-profit organization incorporated in the State of Alabama to assist the Housing Authority in developing and providing decent, safe, and sanitary housing that is affordable to low-income and moderate-income persons in Jefferson County, Alabama. Because all activity must be approved by the Housing Authority's Board of Commissioners, it is considered a component unit of the Housing Authority. Separately issued financial statements of JCHA Housing and Development Corporation may be obtained by contacting Will Lewis, Director of Finance, 3700 Industrial Parkway, Birmingham, AL 35217.

**Measurement Focus, Basis of Accounting, and Basis of Presentation** - The Housing Authority's basic financial statements are presented on an entity-wide basis consisting of various housing programs. Financial transactions are recorded and organized in accordance with the purpose of the transaction. Each program is an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Because the Housing Authority's activity is considered self-financing and does not rely on specific taxes or fines (i.e. property taxes, sales and use tax etc) no activity will be maintained as governmental funds but will be recorded as proprietary funds under the Enterprise Fund.

**Enterprise Fund:** In enterprise funds, activity is recorded using the accrual basis of accounting. Under the accrual basis of accounting revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. This requires the Housing Authority to account for operations in a manner similar to private business or where the Board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Additionally, the Housing Authority reports the following fund type:

**Deferred Compensation Plan Trust Fund:** In this fund, the Housing Authority accounts for the activities of its deferred compensation plan, which accumulates resources for benefit payments to participating employees. Fiduciary funds are not reflected in the government-wide financial statements because their resources are not available to support the Housing Authority's own programs. The accounting used for fiduciary funds is much like that used for enterprise funds.

**Operating/Non-operating Revenue and Capital Contributions** - The Housing Authority distinguishes operating revenues and expenses from non-operating items and capital contributions. Operating revenues and expenses generally result from providing services in

# JEFFERSON COUNTY HOUSING AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008

### Note 1 - Summary of Significant Accounting Policies - Continued

connection with the Housing Authority's principal ongoing operations. Operating expenses include all direct and all applicable administrative costs attributable to providing assistance to low-income persons (i.e. payroll, benefits, maintenance, utilities, depreciation, housing assistance payments, etc.). Operating revenue would be defined as revenue needed to offset the above-defined operating costs. Non-operating revenue and expenses would be all revenue and expenses not defined as operating revenue. In addition, Capital contributions are expenditure driven grants with the revenue from the grant classified based on the expenditure. If the funds were expended for Capital activities, the revenue is reported as Capital Contribution; if the funds are expended for other than Capital, the revenue is reported as operating revenue.

#### Assets, Liabilities, and Equity

**Cash and investments** – Cash and cash equivalents include amounts with an original maturity date of three months or less. Federal statute authorizes the Housing Authority to invest in U.S. Government Obligations, U.S. Corporate Debt, and U.S. Corporate Equities as well as bank certificates of deposit and bank public fund investment accounts. Investments are stated at costs. All investments are required to earn at least the current T-Bill rate.

**Restricted Cash and Cash Equivalents and Restricted Investments** – consist of funds available but restricted by fiduciary responsibilities or by a third party (trustee) to be used for non-operating purposes. When both restricted and unrestricted funds are available for use, it is the Housing Authority's policy to use restricted funds first.

**Accounts Receivable** – are amounts due the Housing Authority through the normal course of business. If management has deemed the balance due and collectible within the next 12 months, it is reported as a current asset. The balance deemed collectible beyond the next 12 months is reported as a non-current asset.

**Notes and Mortgages Receivable** – consist of advances made or costs incurred by an outside entity but paid by the Housing Authority that was not through the normal course of business. Balances are evidenced by a note, and if management has deemed the balance due and collectible within the next 12 months, it is reported as a current asset. The balance deemed collectible beyond the next 12 months is reported as a non-current asset.

**Prepaid Items** – consist of payments made to vendors for services that will benefit future periods.

**JEFFERSON COUNTY HOUSING AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**December 31, 2008**

**Note 1 - Summary of Significant Accounting Policies - Continued**

**Unamortized Debt Costs** – Unamortized debt costs represents the outstanding balance of loan closing and discount costs incurred when the Housing Authority entered into the capital bond pool program. These costs are amortized on a straight-line basis over the term of the debt.

**Capital Assets** – Capital assets include buildings, machinery, and equipment. Capital assets are recorded at cost. Any donation to fixed assets is recorded at their estimated fair value at the time of donation. The Housing Authority is currently capitalizing machinery and equipment with a cost of \$1,000 and an estimated life of at least three years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are expensed at the time of purchase. Major outlays for capitalized assets are capitalized as constructed. Interest incurred during the construction period of the asset is capitalized net of any interest earned on invested proceeds over the same period. Federal and State funding sources may maintain equitable interest in capital assets purchased with grant monies as well as the right to determine the use of proceeds from the sale of assets. Capital Assets are depreciated using the straight line method over their estimated useful remaining lives as follows:

Buildings & Improvements .....	15-40 years
Furniture .....	7 years
Equipment .....	7 years
Vehicles .....	7 years
Computer Equipment .....	3 years

**Compensated Absences** – It is the Housing Authority’s policy to permit employees to accumulate a limited amount of earned but unused annual leave. All regular full-time employees earn and accumulate annual leave at the rate of 7 hours per month for the first five (5) years of employment, 10 hours per month for years 6-15, and 15 hours per month for employees with over 15 years of service to the Housing Authority. Upon separation from the Housing Authority an employee may be paid up to 240 hours of unused annual leave at his current pay rate. The liability for unused annual leave is broken down between current liability and long-term liability based on historical trends.

**Deferred Revenue** – includes amounts received or accrued, but not yet recognized as earned revenue.

# JEFFERSON COUNTY HOUSING AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008

### Note 1 - Summary of Significant Accounting Policies - Continued

**Net Assets** – Net Assets are designated into three categories, (1) Investments in Capital Assets, Net of Related Debt, (2) Restricted Net Assets, and (3) Unrestricted net assets.

- a. **Investment in capital assets** - Consists of investments in capital assets (e.g. land, buildings, machinery, and equipment), less depreciation and any related debt used to acquire those assets that is still outstanding. The Housing Authority uses these capital assets to provide services to its residents and as a result cannot liquidate them but must rely on the balance available in unrestricted net assets or future funding to satisfy the debt surrounding them.
- b. **Restricted Net Assets** – Balance represents available resources that may be only used for specific purposes stipulated from the grantor.
- c. **Unrestricted Net Assets** – Represents available resources that may be used to meet the Housing Authority's on going obligations to its residents and creditors.

**Comparative data/reclassifications** – Comparative total data for the prior year have been presented in order to provide an understanding of the changes in the financial position. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

### Note 2 - Detailed Notes on All Funds

#### Deposits and Investments

**Deposits** – At December 31, 2008, the carrying amount of the Housing Authority's deposits was \$3,165,344 and the bank balance was \$3,212,903. All funds in excess of FDIC were adequately collateralized with HUD approved securities held by the Housing Authority's agent in the Housing Authority's name or held by the Housing Authority's agent pledged to the Housing Authority.

**JEFFERSON COUNTY HOUSING AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**December 31, 2008**

**Note 2 - Detailed Notes on All Funds – Continued**

**Investments** – At December 31, 2008, the Housing Authority maintained \$622,262 in U.S. Treasury Money Market Accounts. The Authority also maintained investments totaling \$918,326 in a conventional certificate of deposit. The carrying value of investments is approximately equal to their fair value as determined by quoted market prices.

*Interest Rate Risk* – The Housing Authority does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from changes in interest rates.

*Credit Risk* – The Housing Authority may only invest in obligations of the US government. As of December 31, 2008, the Housing Authority’s investment in the US Treasury Money Market Accounts was rated AAAM by Standard & Poors.

Reconciliation of cash and investments:

Carrying amount of deposits.....	\$ 3,165,344
Cash on Hand.....	800
Investments .....	<u>1,540,588</u>
Total .....	<u>\$ 4,706,732</u>
Cash and cash equivalents .....	\$ 2,629,994
Cash and cash equivalents – restricted.....	536,150
Investments – 6 month Certificate of Deposit .....	918,326
Investments – U.S. Treasury Money Market Accounts – restricted.....	<u>622,262</u>
Total .....	<u>\$ 4,706,732</u>

**Notes Receivable**

At December 31, 2008, the Housing Authority maintained a notes receivable balance as follows:

	<u>2008</u>	<u>2007</u>
Amount Due from Community Housing Development Corporation of Alabama (“CHDCOA”). The balance represents funds used by CHDCOA for the neighborhood revitalization or community economic development in areas serviced by CHDCOA’s HOME Investment Partnership Program or Community Development Block Grant (“CDBG”). The balance is secured by a note receivable entered into on January 1, 2007. The balance accrues interest 4.5% annually and is due in full on December 31, 2012. As of the date of this report, the note is in default and management considered the outstanding balance to be questionable. ....	\$ 134,581	\$ 121,383

**JEFFERSON COUNTY HOUSING AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**December 31, 2008**

**Note 2 - Detailed Notes on All Funds – Continued**

	<u>2008</u>	<u>2007</u>
Amount due from AGAPE Missionary Baptist Church, Inc. (AGAPE) for the sale of one (1) scattered site dwelling unit located at 7609 1 <sup>st</sup> Avenue South, Birmingham, Alabama. Under the terms of the sale AGAPE entered into a \$12,500 note payable dated January 26, 2006 with a monthly payment of \$347.08 beginning March 1, 2006. The note accrues interest at 10% annually with a final balloon payment of \$6,422.78 due on February 1, 2008. The note is secured by a mortgage on the said property. As of the date of this report the note is current and is on a month to month basis with the terms outlined in the original note.....	<u>3,598</u>	<u>6,660</u>
Total .....	<u>138,179</u>	128,043
Less Current Portion .....	<u>(138,179)</u>	<u>(36,909)</u>
Long Term Note Receivable .....	<u>\$ —</u>	<u>\$ 91,134</u>

**Capital Assets**

The following schedule is a summary of all capital assets at December 31, 2008.

Land .....	\$ 759,628
Buildings .....	10,554,096
Non-dwelling Bldg.....	2,435,123
Furniture.....	104,802
Equipment.....	50,275
Vehicles.....	453,514
Computer Equipment.....	291,547
Leasehold Improvements.....	10,499,142
Construction in Progress.....	<u>1,153,816</u>
Total .....	26,301,943
(Less) Accumulated Depreciation.....	<u>(12,813,226)</u>
Net Capital Assets.....	<u>\$ 13,488,717</u>

**JEFFERSON COUNTY HOUSING AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**December 31, 2008**

**Note 2 - Detailed Notes on All Funds - Continued**

**Schedule of Changes in Capital Assets**

	December 31, 2007, After <u>Restatements</u>	<u>Additions</u>	<u>Disposals</u>	<u>Reclassify</u>	December 31, 2008
Land .....	\$ 759,628	\$ —	\$ —	\$ —	\$ 759,628
Buildings .....	10,744,757	—	(190,661)	—	10,554,096
Non-dwell building ....	2,490,595	—	—	(55,472)	2,435,123
Furniture.....	104,802	—	—	—	104,802
Equipment.....	50,275	—	—	—	50,275
Vehicles.....	446,454	7,211	(151)	—	453,514
Computer Equipment.	273,951	17,896	—	(300)	291,547
Leasehold Improve.....	9,742,119	—	—	757,023	10,499,142
Construction in Prog. .	* <u>1,104,738</u>	<u>750,329</u>	<u>—</u>	<u>(701,251)</u>	<u>1,153,816</u>
<b>Total Capital Assets</b>	<b>25,717,319</b>	<b>775,436</b>	<b>(190,812)</b>	<b>—</b>	<b>26,301,943</b>
(Less) Accum. Depr. **	<u>(11,842,129)</u>	<u>(1,033,028)</u>	<u>61,931</u>	<u>—</u>	<u>(12,813,226)</u>
<b>Net Capital Assets.....</b>	<b>\$ <u>13,875,190</u></b>	<b>\$ <u>(257,592)</u></b>	<b>\$ <u>(128,881)</u></b>	<b>\$ <u>—</u></b>	<b>\$ <u>13,488,717</u></b>

\* Balance includes \$18,722 in prior year costs that were treated as operating costs in the prior year. The offset adjustment was made in the equity account.

\*\* Balance includes an immaterial reduction of \$1,487 in prior year accumulated depreciation. The offset adjustment was made in the equity account.

As of December 31, 2008, the Housing Authority had the following construction commitments:

	<u>Amount</u>	<u>Percentage</u>
Open contracts. ....	\$ 631,196	100%
Amount completed.....	<u>577,448</u>	91%
Amount committed but uncompleted .....	<u>\$ 53,748</u>	9%

**JEFFERSON COUNTY HOUSING AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**December 31, 2008**

**Note 2 - Detailed Notes on All Funds – Continued**

**Long Term Debt**

In 2003, the Housing Authority joined the Public Housing Finance Corporation, an Alabama not-for-profit corporation formed by members of the Alabama Association of Housing and Redevelopment Authorities, to develop a program in which the Housing Authority and other Alabama Housing Authorities may join together to issue capital program revenue bonds. The Housing Authority’s allocable share of the net proceeds of the bonds are restricted to be used to acquire, construct, equip, renovate and improve public housing projects owned and operated by the Housing Authority under the applicable HUD rules and regulations. The revenue bonds were issued in accordance with a Master Trust Indenture administered by a local bank as trustee. A portion of the Housing Authority’s annual capital grant fund from HUD has been pledged to secure the Housing Authority’s allocable portion of the bonds.

The Master Trust Indenture requires the establishment of special trust funds and accounts for each participating Housing Authority; authorizes the trustee to be the depository and disbursing agent; authorizes the trustee to invest idle cash; provides requirements for the maintenance of the dwellings; requires uninterrupted insurance coverages; and provides for events of default and remedies for the trustee if a default should take place. The trustee is entitled to reasonable compensation for performing its duties.

At December 31, long-term debt consisted of the following:

	<u>2008</u>	<u>2007</u>
Series 2003-B dated July 1, 2003 with an initial principal balance of \$3,750,000 maturing at various amounts from 2005 through 2024 with interest payable semi-annually at rates which range from 2% to 4.7%.....	\$ 3,210,000	\$ 3,350,000
Compensated absences.....	144,162	153,667
Funds Held in escrow.....	137,734	98,942
Less Current Maturities.....	<u>(221,716)</u>	<u>(150,731)</u>
Net Long Term Debt.....	<u>\$ 3,270,180</u>	<u>\$ 3,451,878</u>

**JEFFERSON COUNTY HOUSING AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**December 31, 2008**

**Note 2 - Detailed Notes on All Funds - Continued**

Changes in long-term debt:

	<u>2008</u>	<u>2007</u>
Beginning balance.....	\$ 3,451,878	\$ 3,490,448
Reclassification from long-term to current.....	(145,000)	(140,000)
Other Changes.....	<u>(36,698)</u>	<u>101,430</u>
Net Long Term Debt.....	<u>\$ 3,270,180</u>	<u>\$ 3,451,878</u>

Future maturities of the bonds are as follows:

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest</u>	<u>Total Principal and Interest</u>	<u>Estimated Program Expenses</u>	<u>Total Debt Service and Program Expense</u>
December 31, 2009 .....	\$ 145,000	\$ 136,946	\$ 281,946	\$ 2,791	\$ 284,737
December 31, 2010 .....	150,000	131,703	281,703	2,845	284,548
December 31, 2011 .....	155,000	125,676	280,676	2,900	283,576
December 31, 2012 .....	160,000	119,178	279,178	2,957	282,135
December 31, 2013 .....	170,000	112,418	282,418	3,016	285,434
December 31, 2014-2018.	960,000	440,354	1,400,354	16,024	1,416,378
December 31, 2019-2023.	1,200,000	198,026	1,398,026	17,778	1,415,804
December 31, 2024 .....	<u>270,000</u>	<u>6,008</u>	<u>276,008</u>	<u>—</u>	<u>276,008</u>
Total.....	<u>\$ 3,210,000</u>	<u>\$ 1,270,309</u>	<u>\$ 4,480,309</u>	<u>\$ 48,311</u>	<u>\$ 4,528,620</u>

# JEFFERSON COUNTY HOUSING AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008

### Note 3 - Other Information

**Risk Management** - The Housing Authority is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. As a result, the Housing Authority entered into a risk management agreement with the Alabama Housing Authority Risk Management, Inc., a corporation established by participating Alabama Housing Authorities to help defray costs of insurance risk. Under this agreement, the Housing Authority agrees to pay "premiums" into the Corporation's loss fund. All claims are to be first paid out of this loss fund with any remainder of the claim to be paid by the insurance provider "the initial administrator of the plan," on a replacement cost basis. All members of the corporation maintain a \$5,000 property deductible. The Housing Authority continues to carry commercial insurance for all other risks of loss, including workman's compensation and employee health and accident insurance. The Housing Authority has not had any significant reductions in insurance coverage or any unreimbursable claims

**Use of Estimates** - These financial statements are prepared in accordance with generally accepted accounting practice. Accordingly, management is required to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Pension Plan** - The Housing Authority's employees participate in a defined contribution (money purchase) pension plan. All full time employees are eligible to participate in the plan. Any full time employee upon completing a 6 months probation period, become fully vested in the plan after six (6) years of service. The Housing Authority contributes 12% of each eligible employee's base salary to the plan. Employees are not required to, nor do they, contribute to the pension plan. At December 31, 2008, there were 48 participants in the plan. Total payroll for the Housing Authority was \$2,342,707. Total payroll covered by the plan was \$2,294,331. Total pension costs for the year were \$265,813

# JEFFERSON COUNTY HOUSING AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008

### Note 3 – Other Information - Continued

**Economic Dependency** - As Noted in Note 1 (Summary of Significant Accounting Policies), the Housing Authority has entered into contracts with HUD and other agencies to provide significant funding to the Housing Authority's various programs. The following is the amount of and percentage of revenue recognized by the Housing Authority including a summary of the amount of funding provided by HUD.

Program	Operating	Capital	Total	Percentage of Revenue
Dwelling rent .....	\$ 591,687	\$ ---	\$ 591,687	3.44%
HUD Operating Subsidy PHA .....	2,105,243	---	2,105,243	12.24%
HUD Capital Subsidy .....	579,310	753,929	1,333,239	7.75%
HUD Voucher Prgm .....	9,855,379	---	9,855,379	57.28%
HUD Shelter Plus .....	2,419,663	---	2,419,663	14.06%
HUD MOD Rehab .....	34,052	---	34,052	.20%
HUD ROSS Grant .....	46,716	---	46,716	.27%
HUD Passthru Resident Service Grants .....	167,740	---	167,740	.98%
Homeland Security Grant .....	---	---	---	.0%
Other Local Grants .....	---	---	---	.0%
Other Income .....	68,281	---	68,281	.25%
Total Operating Income and Capital Subsidy .....	<u>15,868,071</u>	<u>753,929</u>	<u>16,622,000</u>	<u>97.00%</u>
Other Income:				
Income from Joint Venture .....	431,271	---	431,271	2.50%
Gain (Loss) on Sale of assets .....	47,954	---	47,954	.28%
Interest Income .....	122,389	---	122,389	.71%
Total Other Income .....	<u>601,614</u>	<u>---</u>	<u>601,614</u>	<u>3.50%</u>
Total Revenue .....	<u>\$ 16,469,685</u>	<u>\$ 753,929</u>	<u>\$ 17,223,614</u>	<u>100.00%</u>
Summary of Funding:				
HUD funded grants .....	\$ 15,040,363	\$ 753,929	\$ 15,794,292	91.81%
HUD Passthru Grants .....	167,740	---	167,740	.98%
Non HUD Funded revenue .....	<u>1,261,582</u>	<u>---</u>	<u>1,261,582</u>	<u>7.21%</u>
Total Funding .....	<u>\$ 16,469,685</u>	<u>\$ 753,929</u>	<u>\$ 17,223,614</u>	<u>100.00%</u>

# JEFFERSON COUNTY HOUSING AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008

### Note 3 – Other Information - Continued

**Significant Transactions with JCAHC** - Listed below are some of the significant transactions and relationships between the Housing Authority and the JCAHC:

**Lease Agreement** – In March 1999, the JCAHC (the issuer) issued \$2,185,000 (Series 1999) in bonds to refinance Spring Garden 1's (Series 1991) bonds. Pursuant to the issue, the Housing Authority entered into a lease with JCAHC to lease to the Housing Authority the 100 unit complex. Under the terms of the lease, the Housing Authority will pledge and assign as security for the Series 1999 Bonds all its revenues relating to the property (including the 30 year Housing Assistance Payment Contract (HAP Contract) with HUD that commenced May 26, 1981). The lease terminates December 1, 2011 or whenever the related debt has been satisfied. Upon termination of the lease, the property plus any amount of residual funds retained by the Trustee shall be duly deeded over to the Housing Authority.

**Spring Garden 2** – Spring Garden 2 a 100 unit project built in 1994. The JCAHC is a 1% general partner in Spring Gardens II, Ltd. 85 of the units are units administered under the Housing Authority's Section 8 Voucher Program and 1 unit is administered under the Shelter Plus Grant Program. Total Housing Assistance Payments to Spring Garden 2 for 2008 was approximately \$390,219.

**Spring Garden 3 & 4** – 44 Government financed housing units for elderly and handicapped persons in Jefferson County, Alabama. 21 of the units are units administered under the Housing Authority's Section 8 Voucher Program. Total Housing Assistance Payments to Spring Garden 3 & 4 for 2008 was approximately \$83,179.

**Joint Venture Agreement** – 1999, the Housing Authority entered into a joint venture agreement with JCAHC. Under the terms of the Joint Venture Agreement, the JCAHC (an instrumentality of the Housing Authority) will be permitted to enter into an Annual Contributions Contract with HUD under which it would provide contract administrative services respecting Section 8 assisted housing units and the related Housing Assistance Payments Contract. In pursuant of this agreement, all legal title to property acquired by the joint venture, whether real or personal, shall be taken in the name of the Housing Authority, as trustee for the joint venture and shall be held for the joint venture interest. Even though the Housing Authority has the right of final approval of the business plan for the joint venture, the staffing of the joint venture, all job descriptions, salary ranges, and etc. the allocation of profits shall be determined by a consensus of the Board of Commissioners of the Housing Authority and the JCAHC. In the past and for the current year, the Housing Authority has been reimbursed for certain program overruns not reimbursable by any governmental agency. For the year ended December 31, 2008 the Joint Venture paid the Housing Authority \$431,271 for costs incurred for the year ended 2007.

# JEFFERSON COUNTY HOUSING AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS

December 31, 2008

### Note 3 – Other Information - Continued

**Significant Transactions with JCHA Housing and Development Corporation** – Listed below are significant transactions and relationships between the Housing Authority and JCHA Housing and Development Corporation:

For 2008, the Housing Authority paid for approximately \$32,067 in costs attributable to the JCHA Housing and Development Corporation. These costs are recorded through intercompany payable and receivables and will be reimbursed through earned Development fees.

**Contingencies** - Amounts received or receivable from grant agencies are for specific purposes and may be subject to audit and adjustment by the grantor agency. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. With the exception noted below, expenditures, which may be disallowed by the grantor, cannot be determined at this time although the Housing Authority expects such amounts, if any to be minimal.

### Note 4– Prior Year Adjustments and Equity Transfers

	Low Rent and CFP Programs	Management Fee	Other	Central Office Cost Center	Total
Beginning Balance at 01/01/08 unadjusted	\$ 9,742,107	\$ 1,279,535	\$ 2,237,194	\$ 2,316,269	\$ 15,575,105
Prior Year Audit Adjustments to Accumulated Depreciation (Reversed)	34,688	2,369			37,057
Reclassify Costs for activity in 2007 that should have been charged to the Shelter Plus Grant Program in lieu of being charged to Management Fee		30,912			30,912
Reclassify 2007 costs from Soft Costs (Operating Expenses) to Hard Costs (Capitalized)	18,722				18,722
Reclassify beginning Equity between the Central Office Cost Center and Public Housing Program due to Housing Authority adopted HUD mandated Asset Management	446,119			(446,119)	
Transfer Completed Costs of Capital Grant					
AL09P086501-03	(18,056)			18,056	
AL09P086501-04	(7,781)			7,781	
CY adjustments to Depreciation Expense	(46,754)	(2,416)		13,332	(35,838)
Miscellaneous	(2,198)	257		116	(1,825)
Beginning Balance at 01/01/08 adjusted	\$ 10,166,847	\$ 1,310,657	\$ 2,237,194	\$ 1,909,435	\$ 15,624,133

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Jefferson County Housing Authority  
 Financial Data Schedule - Balance Sheet  
 December 31, 2008

Cyan - Colored Cells are Self - Populating

Yellow - Colored Cells are Detail Links

Gray - Colored Cells are disallowed entry

111	Cash-unrestricted	\$ 284,787	\$85,630	\$128,732	\$70,425	\$0	
112	Cash-restricted-modernization and development	\$ -					
113	Cash-other restricted	\$ -	\$0	\$0	\$0		
114	Cash-tenant security deposits	\$ 53,689	\$19,974	\$17,124	\$16,391	\$200	
115	Cash - Restricted for payment of current liability	\$ -					
100	<b>Total Cash</b>	<b>\$ 338,476</b>	<b>\$ 105,604</b>	<b>\$ 145,856</b>	<b>\$ 86,816</b>	<b>\$ 200</b>	<b>\$ -</b>
121	Accounts receivable - PHA projects	\$ -					
122-010	Accounts receivable - HUD other projects - Operating Subsidy	\$ -					
122-020	Accounts receivable - HUD other projects - Capital fund	\$ 48,799		\$48,799			
122-030	Accounts receivable - HUD other projects - Other	\$ -					
122	<b>Accounts receivable - HUD other projects</b>	<b>\$ 48,799</b>	<b>\$ -</b>	<b>\$ 48,799</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
124	Account receivable - other government	\$ -					
125-010	Account receivable - miscellaneous - Not For Profit	\$ -					
125-020	Account receivable - miscellaneous - Partnership	\$ -					
125-030	Account receivable - miscellaneous - Joint Venture	\$ -					
125-040	Account receivable - miscellaneous - Tax Credit	\$ -					
125-050	Account receivable - miscellaneous - Other	\$ -					
125-060	Other - Comment	\$ -					
125	<b>Account receivable - miscellaneous</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
126	Accounts receivable - tenants	\$ 51,214	\$8,138	\$18,098	\$24,978		
126.1	Allowance for doubtful accounts - tenants	\$ (23,395)	-\$4,403	-\$3,895	-\$15,097		
126.2	Allowance for doubtful accounts - other	\$ -					
127	Notes, Loans, & Mortgages Receivable - Current	\$ 3,598				\$3,598	
128	Fraud recovery	\$ -					
128.1	Allowance for doubtful accounts - fraud	\$ -					
129	Accrued interest receivable	\$ 12,985				\$12,985	
120	<b>Total receivables, net of allowance for doubtful accounts</b>	<b>\$ 93,201</b>	<b>\$ 3,735</b>	<b>\$ 63,002</b>	<b>\$ 9,881</b>	<b>\$ 16,583</b>	<b>\$ -</b>
131	Investments - unrestricted	\$ 918,326				\$918,326	
132	Investments - restricted	\$ 622,262	\$163,966	\$319,905	\$138,391		
135	Investments - Restricted for payment of current liability	\$ -					
142	Prepaid expenses and other assets	\$ 50,710	\$25,524	\$12,896	\$11,497	\$793	
143	Inventories	\$ -					
143.1	Allowance for obsolete inventories	\$ -					
144	Inter program - due from	\$ 2,910	\$1,667	\$0	\$1,243		
145	Assets held for sale	\$ -					
150	<b>Total Current Assets</b>	<b>\$ 2,025,885</b>	<b>\$ 300,496</b>	<b>\$ 541,659</b>	<b>\$ 247,828</b>	<b>\$ 935,902</b>	<b>\$ -</b>
161	Land	\$ 659,628	\$286,561	\$68,462	\$304,605		
162	Buildings	\$ 11,861,997	\$3,809,607	\$1,657,195	\$5,680,897	\$714,298	
163	Furniture, equipment and machinery - dwellings	\$ -					
164	Furniture, equipment and machinery - administration	\$ 371,568	\$207,674	\$99,536	\$64,358		
165	Leasehold improvements	\$ 9,204,733	\$2,959,793	\$4,966,679	\$1,278,261		
166	Accumulated depreciation	\$ (11,226,706)	-\$4,589,074	-\$3,306,724	-\$3,091,269	-\$239,639	
167	Construction in progress	\$ 1,133,419	\$26,170	\$1,047,114	\$60,135		
168	Infrastructure	\$ -					
160	<b>Total capital assets, net of accumulated depreciation</b>	<b>\$ 12,004,639</b>	<b>\$ 2,700,731</b>	<b>\$ 4,532,262</b>	<b>\$ 4,296,987</b>	<b>\$ 474,659</b>	<b>\$ -</b>

Jefferson County Housing Authority  
Financial Data Schedule - Balance Sheet  
December 31, 2008

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Line	Description	110000000	120000000	130000000	140000000	150000000	Other Project
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit						
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership						
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture						
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit						
171-050	Notes, Loans, & mortgages receivable - Non-current - Other						
171-060	Other - Comment						
171	Notes, Loans, & mortgages receivable - Non-current						
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - Not For Profit						
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership						
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture						
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit						
172-050	Notes, Loans, & mortgages receivable - Non-current - Other						
172-060	Other - Comment						
172	Notes, Loans, & mortgages receivable - Non-current - past due						
173	Grants receivable - Non-current						
174-010	Other assets - Not For Profit						
174-020	Other assets - Partnership						
174-030	Other assets - Joint Venture						
174-040	Other assets - Tax Credit						
174-050	Other assets - Other	\$ 56,676	\$ 14,907	\$ 29,086	\$ 12,683		
174-060	Other - Comment						
174	Other assets	\$ 56,676	\$ 14,907	\$ 29,086	\$ 12,683		
176-010	Investment in Joint venture - Not For Profit						
176-020	Investment in Joint venture - Partnership						
176-030	Investment in Joint venture - Joint Venture						
176-040	Investment in Joint venture - Tax Credit						
176-050	Investment in Joint venture - Other						
176-060	Other - Comment						
176	Investment in joint venture						
180	Total Non-current Assets	\$ 12,061,315	\$ 2,715,638	\$ 4,561,348	\$ 4,309,670	\$ 474,659	

190	Total Assets	\$ 14,087,200	\$ 3,016,134	\$ 5,103,007	\$ 4,557,498	\$ 1,410,561	
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311	Bank overdraft	\$ 140,619	\$ 0	\$ 0	\$ 0	\$ 140,619	
312	Accounts payable <= 90 days	\$ 57,407	\$ 13,009	\$ 35,493	\$ 8,905		
313	Accounts payable > 90 days past due						
321	Accrued wage/payroll taxes payable	\$ 48,415	\$ 16,467	\$ 16,164	\$ 15,784		
322	Accrued compensated absences - current portion	\$ 22,196	\$ 4,328	\$ 9,969	\$ 7,899		
324	Accrued contingency liability						
325	Accrued interest payable	\$ 69,651	\$ 18,353	\$ 35,808	\$ 15,490		
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy						
331-020	Accounts payable - HUD PHA Programs - Capital fund						
331-030	Accounts payable - HUD PHA Programs - Other						
331	Accounts payable - HUD PHA Programs						
332	Accounts payable - PHA Projects						
333	Accounts payable - other government	\$ 8,339	\$ 667	\$ 6,449	\$ 1,223		
341	Tenant security deposits	\$ 53,689	\$ 19,974	\$ 17,124	\$ 16,391	\$ 200	
342-010	Deferred revenue - Operating Subsidy						
342-020	Deferred revenue - Capital fund						
342-030	Deferred revenue - Other						

Jefferson County Housing Authority  
 Financial Data Schedule - Balance Sheet  
 December 31, 2008

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342	Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
343-010	CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
343-020	Capital Projects/ Mortgage Revenue	\$ 145,000	\$ 38,208	\$ 74,544	\$ 32,248	\$ -	\$ -
343	Current portion of long-term debt - capital projects/mortgage revenue bonds	\$ 145,000	\$ 38,208	\$ 74,544	\$ 32,248	\$ -	\$ -
344	Current portion of long-term debt - operating borrowings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
345	Other current liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
346	Accrued liabilities - other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
347	Inter program - due to	\$ 13,306	\$ -	\$ 13,306	\$ -	\$ -	\$ -
348-010	Loan liability - current - Not For Profit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
348-020	Loan liability - current - Partnership	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
348-030	Loan liability - current - Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
348-040	Loan liability - current - Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
348-050	Loan liability - current - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
348-060	Other - Comment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
348	Loan liability - current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	Total Current Liabilities	\$ 558,622	\$ 111,006	\$ 208,857	\$ 97,940	\$ 140,819	\$ -
351-010	Long-term debt - CFFP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
351-020	Long-term - Capital Projects/ Mortgage Revenue	\$ 3,065,001	\$ 807,628	\$ 1,575,717	\$ 681,656	\$ -	\$ -
351	Capital Projects/ Mortgage Revenue Bonds	\$ 3,065,001	\$ 807,628	\$ 1,575,717	\$ 681,656	\$ -	\$ -
352	Long-term debt, net of current - operating borrowings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
353	Non-current liabilities - other	\$ 10,357	\$ 1,667	\$ 7,447	\$ 1,243	\$ -	\$ -
354	Accrued compensated absences- Non-current	\$ 31,486	\$ 8,462	\$ 12,846	\$ 10,178	\$ -	\$ -
355-010	Loan liability - Non-current - Not For Profit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355-020	Loan liability - Non-current - Partnership	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355-030	Loan liability - Non-current - Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355-040	Loan liability - Non-current - Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355-050	Loan liability - Non-current - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355-060	Other - Comment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355	Loan liability - Non-current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	FASB 5 Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
357	Accrued Pension and OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
350	Total Non-Current Liabilities	\$ 3,106,844	\$ 817,757	\$ 1,596,010	\$ 693,077	\$ -	\$ -
300	Total Liabilities	\$ 3,665,466	\$ 928,763	\$ 1,804,867	\$ 791,017	\$ 140,819	\$ -
508.1	Invested in capital assets, net of related debt	\$ 8,794,638	\$ 1,854,895	\$ 2,882,001	\$ 3,583,083	\$ 474,659	\$ -
511.1	Restricted Net Assets	\$ 622,262	\$ 163,966	\$ 319,905	\$ 138,391	\$ -	\$ -
512.1	Unrestricted Net Assets	\$ 1,004,834	\$ 68,510	\$ 96,234	\$ 45,007	\$ 795,083	\$ -
513	Total Equity/Net Assets	\$ 10,421,734	\$ 2,087,371	\$ 3,298,140	\$ 3,766,481	\$ 1,269,742	\$ -
600	Total Liabilities and Equity/Net assets	\$ 14,087,200	\$ 3,016,134	\$ 5,103,007	\$ 4,557,498	\$ 1,410,561	\$ -







Jefferson County Housing Authority  
 Financial Data Schedule - COCC Financial Data

**Cyan - Colored Cells are Self - Populating** For the Year Ended December 31, 2008

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111	Cash-unrestricted	\$1,029,155
112	Cash-restricted-modernization and development	
113	Cash-other restricted	\$11,553
114	Cash-tenant security deposits	
115	Cash - Restricted for payment of current liability	
100	<b>Total Cash</b>	<b>\$ 1,040,708</b>
121	Accounts receivable - PHA projects	
122-010	Accounts receivable - HUD other projects - Operating Subsidy	
122-020	Accounts receivable - HUD other projects - Capital fund	
122-030	Accounts receivable - HUD other projects - Other	
122	<b>Accounts receivable - HUD other projects</b>	<b>\$ -</b>
124	Account receivable - other government	\$0
125-010	Account receivable - miscellaneous - Not For Profit	
125-020	Account receivable - miscellaneous - Partnership	
125-030	Account receivable - miscellaneous - Joint Venture	
125-040	Account receivable - miscellaneous - Tax Credit	
125-050	Account receivable - miscellaneous - Other	
125-060	Other Comment	
125	<b>Account receivable - miscellaneous</b>	<b>\$8,053</b>
126	Accounts receivable - tenants	
126.1	Allowance for doubtful accounts - tenants	
126.2	Allowance for doubtful accounts - other	\$0
127	Notes, Loans, & Mortgages Receivable - Current	
128	Fraud recovery	
128.1	Allowance for doubtful accounts - fraud	
129	Accrued interest receivable	
120	<b>Total receivables, net of allowance for doubtful accounts</b>	<b>\$ 8,053</b>
131	Investments - unrestricted	
132	Investments - restricted	
135	Investments - Restricted for payment of current liability	
142	Prepaid expenses and other assets	\$24,965
143	Inventories	
143.1	Allowance for obsolete inventories	
144	Inter program - due from	

Jefferson County Housing Authority  
Financial Data Schedule - COCC Financial Data

**Cyan - Colored Cells are Self - Populating** For the Year Ended December 31, 2008

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145	Assets held for sale	
150	<b>Total Current Assets</b>	\$ 1,073,726

161	Land	\$100,000
162	Buildings	\$1,127,222
163	Furniture, equipment and machinery - dwellings	
164	Furniture, equipment and machinery - administration	\$417,286
165	Leasehold improvements	\$1,294,409
166	Accumulated depreciation	-\$1,513,343
167	Construction in progress	\$20,397
168	Infrastructure	
160	<b>Total capital assets, net of accumulated depreciation</b>	\$ 1,445,971

171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit	
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	
171-050	Notes, Loans, & mortgages receivable - Non-current - Other	
171-060	Other Comment	
171	<b>Notes, Loans, &amp; mortgages receivable - Non-current</b>	
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - Not For Profit	
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	
172-050	Notes, Loans, & mortgages receivable - Non-current - Other	
172-060	Other Comment	
172	<b>Notes, Loans, &amp; mortgages receivable - Non-current - past due</b>	
173	Grants receivable - Non-current	
174-010	Other assets - Not For Profit	
174-020	Other assets - Partnership	
174-030	Other assets - Joint Venture	
174-040	Other assets - Tax Credit	
174-050	Other assets - Other	
174-060	Other Comment	
174	<b>Other assets</b>	
176-010	Investment in Joint venture - Not For Profit	
176-020	Investment in Joint venture - Partnership	
176-030	Investment in Joint venture - Joint Venture	
176-040	Investment in Joint venture - Tax Credit	
176-050	Investment in Joint venture - Other	
176-060	Other - Comment	
176	<b>Investment in Joint venture</b>	

Jefferson County Housing Authority  
 Financial Data Schedule - COCC Financial Data

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180	<b>Total Non-current Assets</b>	<b>\$ 1,445,971</b>
190	<b>Total Assets</b>	<b>\$ 2,519,697</b>
311	Bank overdraft	
312	Accounts payable <= 90 days	\$0
313	Accounts payable > 90 days past due	
321	Accrued wage/payroll taxes payable	\$57,303
322	Accrued compensated absences - current portion	\$29,974
324	Accrued contingency liability	
325	Accrued interest payable	
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy	
331-020	Accounts payable - HUD PHA Programs - Capital fund	
331-030	Accounts payable - HUD PHA Programs - Other	
331	<b>Accounts payable - HUD PHA Programs</b>	<b>\$ -</b>
332	Accounts payable - PHA Projects	
333	Accounts payable - other government	
341	Tenant security deposits	
342-010	Deferred revenue - Operating Subsidy	
342-020	Deferred revenue - Capital fund	
342-030	Deferred revenue - Other	\$43,387
342	<b>Deferred revenue</b>	<b>\$ 43,387</b>
343-010	CFFP	
343-020	Capital Projects/ Mortgage Revenue	
343	<b>Current portion of long-term debt - capital projects/mortgage revenue bonds</b>	<b>\$ -</b>
344	Current portion of long-term debt - operating borrowings	
345	Other current liabilities	
346	Accrued liabilities - other	
347	Inter program - due to	\$709,644
348-010	Loan liability - current - Not For Profit	
348-020	Loan liability - current - Partnership	
348-030	Loan liability - current - Joint Venture	
348-040	Loan liability - current - Tax Credit	
348-050	Loan liability - current - Other	
348-060	Other Comment	
348	<b>Loan liability - current</b>	
310	<b>Total Current Liabilities</b>	<b>\$ 840,308</b>
351-010	Long-term debt - CFFP	
351-020	Long-term - Capital Projects/ Mortgage Revenue	
351	<b>Capital Projects/ Mortgage Revenue Bonds</b>	<b>\$ -</b>
352	Long-term debt, net of current - operating borrowings	

Jefferson County Housing Authority  
Financial Data Schedule - COCC Financial Data

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353	Non-current liabilities - other	
354	Accrued compensated absences- Non-current	\$17,795
355-010	Loan liability - Non-current - Not For Profit	
355-020	Loan liability - Non-current - Partnership	
355-030	Loan liability - Non-current - Joint Venture	
355-040	Loan liability - Non-current - Tax Credit	
355-050	Loan liability - Non-current - Other	
355-060	Other Comment	
355	<b>Loan liability - Non-current</b>	
356	FASB 5 Liabilities	
357	Accrued Pension and OPEB Liability	
350	<b>Total Non-current liabilities</b>	\$ 17,795

300	<b>Total Liabilities</b>	\$ 858,103
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508.1	Invested in capital assets, net of related debt	\$1,445,971
511.1	Restricted Net Assets	
512.1	Unrestricted Net Assets	\$215,623
513	<b>Total Equity/Net Assets</b>	\$ 1,661,594

600	<b>Total Liabilities and Equity/Net assets</b>	\$ 2,519,697
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Line Item No.	Description	COCC Total	Operation	Capital Fund
70300	Net tenant rental revenue	\$		
70400	Tenant revenue - other	\$		
70500	<b>Total Tenant Revenue</b>	\$	\$	\$
70600-010	Housing assistance payments			
70600-020	Ongoing administrative fees earned			
70600-030	Hard to house fee revenue			
70600-031	FSS Coordinator			
70600-040	Actual independent public accountant audit costs			
70600-050	Total preliminary fees earned			
70600-060	All other fees			
70600-070	Admin fee calculation description			
70600	<b>HUD PHA operating grants</b>	\$ 130,938		\$130,938
70610	Capital grants	\$ 7,717		\$7,717

Jefferson County Housing Authority  
 Financial Data Schedule - COCC Financial Data

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70710	Management Fee	\$ 604,450	\$604,450	
70720	Asset Management Fee	\$ 69,220	\$69,220	
70730	Book-Keeping Fee	\$ 198,525	\$198,525	
70740	Front Line Service Fee	\$ -		
70750	Other Fees	\$ -		
70700	<b>Total Fee Revenue</b>	\$ 872,195	\$ 872,195	\$ -

70800	Other government grants	\$ -		
71100-010	Housing Assistance Payment	\$ -		
71100-020	Administrative Fee	\$ -		
71100	<b>Investment income - unrestricted</b>	\$ 21,390	\$21,390	
71200	Mortgage interest income	\$ -		
71300	Proceeds from disposition of assets held for sale	\$ -		
71310	Cost of sale of assets	\$ -		
71400-010	Housing Assistance Payment	\$ -		
71400-020	Administrative Fee	\$ -		
71400	<b>Fraud recovery</b>	\$ -		
71500	Other revenue	\$ 22,399	\$22,399	
71600	Gain or loss on sale of capital assets	\$ -		
72000-010	Housing Assistance Payment	\$ -		
72000-020	Administrative Fee	\$ -		
72000	<b>Investment income - restricted</b>	\$ -		
70000	<b>Total Revenue</b>	\$ 1,054,639	\$ 915,984	\$ 138,655

91100	Administrative salaries	\$ 760,569	\$753,679	\$6,890
91200	Auditing fees	\$ 1,000	\$1,000	
91300	Management Fee	\$ -		
91310	Book-Keeping Fee	\$ -		
91400	Advertising and Marketing	\$ -		
91500	Employee benefit contributions - administrative	\$ 195,212	\$192,854	\$2,358
91600	Office Expenses	\$ 86,786	\$63,485	\$23,301
91700	Legal Expense	\$ 5,211	\$5,211	
91800	Travel	\$ 24,721	\$23,844	\$877
91810	Allocated Overhead	\$ -		
91900	Other	\$ -		\$0
91000	<b>Total Operating-Administrative</b>	\$ 1,073,499	\$ 1,040,073	\$ 33,426

92000	Asset Management Fee	\$ -		
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92100	Tenant services - salaries	\$ 2,292	\$2,292	
92200	Relocation Costs	\$ -		
92300	Employee benefit contributions - tenant services	\$ 848	\$848	

Jefferson County Housing Authority  
Financial Data Schedule - COCC Financial Data

**Cyan - Colored Cells are Self - Populating** For the Year Ended December 31, 2008

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92400	Tenant services - other	\$ 6,838	\$ 6,838	
92500	<b>Total Tenant Services</b>	\$ 9,978	\$ 9,978	\$ -
93100	Water	\$ 2,206	\$ 2,206	
93200	Electricity	\$ 15,129	\$ 15,129	
93300	Gas	\$ 5,156	\$ 5,156	
93400	Fuel	\$ -		
93500	Labor	\$ -		
93600	Sewer	\$ -		
93700	Employee benefit contributions - utilities	\$ -		
93800	Other utilities expense	\$ -		
93000	<b>Total Utilities</b>	\$ 22,491	\$ 22,491	\$ -
94100	Ordinary maintenance and operations - labor	\$ 6,515	\$ 6,515	
94200	Ordinary maintenance and operations - materials and other	\$ 4,341	\$ 3,503	\$ 838
94300-010	Ordinary Maintenance and Operations Contracts - Garbage and Trash Removal Contracts	\$ 1,021	\$ 1,021	
94300-020	Ordinary Maintenance and Operations Contracts - Heating & Cooling Contracts	\$ -		
94300-030	Ordinary Maintenance and Operations Contracts - Snow Removal Contracts	\$ -		
94300-040	Ordinary Maintenance and Operations Contracts - Elevator Maintenance Contracts	\$ -		
94300-050	Ordinary Maintenance and Operations Contracts - Landscape & Grounds Contracts	\$ 1,600	\$ 1,600	
94300-060	Ordinary Maintenance and Operations Contracts - Unit Turnaround Contracts	\$ -		
94300-070	Ordinary Maintenance and Operations Contracts - Electrical Contracts	\$ -		
94300-080	Ordinary Maintenance and Operations Contracts - Plumbing Contracts	\$ -		
94300-090	Ordinary Maintenance and Operations Contracts - Extermination Contracts	\$ 1,146	\$ 1,146	
94300-100	Ordinary Maintenance and Operations Contracts - Janitorial Contracts	\$ 8,200	\$ 8,200	
94300-110	Ordinary Maintenance and Operations Contracts - Routine Maintenance Contracts	\$ -		
94300-120	Ordinary Maintenance and Operations Contracts - Misc Contracts	\$ 2,976	\$ 42	\$ 2,934
94300	<b>Ordinary Maintenance and Operations Contracts</b>	\$ 14,943	\$ 12,009	\$ 2,934
94500	Employee benefit contribution - ordinary maintenance	\$ 1,674	\$ 1,674	\$ 0
94000	<b>Total Maintenance</b>	\$ 27,473	\$ 23,701	\$ 3,772
95100	Protective services - labor	\$ -		
95200	Protective services - other contract costs	\$ -		
95300	Protective services - other	\$ -		
95500	Employee benefit contributions - protective services	\$ -		
95000	<b>Total Protective Services</b>	\$ -	\$ -	\$ -
96110	Property Insurance	\$ 5,953	\$ 5,953	
96120	Liability Insurance	\$ 1,438	\$ 1,438	
96130	Workmen's Compensation	\$ 22,275	\$ 22,018	\$ 257
96140	All Other Insurance	\$ -		
96100	<b>Total Insurance Premiums</b>	\$ 29,666	\$ 29,409	\$ 257

Jefferson County Housing Authority  
Financial Data Schedule - COCC Financial Data

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96200	Other general expenses	\$ 78	\$78	
96210	Compensated absences	\$ -		
96300	Payments in lieu of taxes	\$ -		
96400	Bad debt - tenant rents	\$ -		
96500	Bad debt - mortgages	\$ -		
96600	Bad debt - other	\$ -		
96800	Severance expense	\$ -		
96000	<b>Total Other General Expenses</b>	\$ 78	\$ 78	\$ -

96710	Interest of Mortgage (or Bonds) Payable	\$ -		
96720	Interest on Notes Payable (Short and Long Term)	\$ -		
96730	Amortization of Bond Issue Costs	\$ -		
96700	<b>Total Interest Expense and Amortization Cost</b>	\$ -	\$ -	\$ -

96900	<b>Total Operating Expenses</b>	\$ 1,163,185	\$ 1,125,730	\$ 37,455
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97000	<b>Excess Revenue Over Operating Expenses</b>	\$ (108,546)	\$ (209,746)	\$ 101,200
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97100	Extraordinary maintenance	\$ 1,652	\$1,652	
97200	Casualty losses- Non-capitalized	\$ -		
97300-010	Mainstream 1 & 5 year	\$ -		
97300-020	Home-Ownership	\$ -		
97300-025	Litigation	\$ -		
97300-030	Hope IV	\$ -		
97300-035	Moving to Work	\$ -		
97300-040	Tenant Protection	\$ -		
97300-050	All Other	\$ -		
97300	Housing assistance payments	\$ -		
97350	HAP Portability-in	\$ -		
97400	Depreciation expense	\$ 137,645	\$125,492	\$12,153
97500	Fraud losses	\$ -		
97800	Dwelling units rent expense	\$ -		
90000	<b>Total Expenses</b>	\$ 1,302,482	\$ 1,252,874	\$ 49,608

10010	Operating transfer in	\$ 93,483	\$93,483	\$0
10020	Operating transfer out	\$ (93,483)		-\$93,483
10030-010	Not For Profit	\$ -		
10030-020	Partnership	\$ -		
10030-030	Joint Venture	\$ -		
10030-040	Tax Credit	\$ -		
10030-050	Other	\$ -		

Jefferson County Housing Authority  
Financial Data Schedule - COCC Financial Data

Cyan - Colored Cells are Self - Populating For the Year Ended December 31, 2008

Yellow - Colored Cells are Detail Links

Gray - Colored Cells are disallowed entry

10030-060	Other Comment			
10030	<b>Operating transfers from / to primary government</b>	\$		
10040	Operating transfers from / to component unit	\$		
10070	Extraordinary items, net gain/loss	\$		
10080	Special items, net gain/loss	\$		
10091	Inter Project Excess Cash Transfer In	\$		
10092	Inter Project Excess Cash Transfer Out	\$		
10093	Transfers between Programs and Projects - in	\$	\$0	
10094	Transfers between Programs and Projects - out	\$		\$0
10100	<b>Total other financing sources (uses)</b>	\$	\$ 93,483	\$ (93,483)
10000	<b>Excess (Deficiency) of Revenue Over (Under) Expenses</b>	\$	(247,843)	\$ (243,407) \$ (4,436)
11020	Required Annual Debt Principal Payments	\$		
11030	Beginning equity	\$	2,316,269	\$2,249,646 \$66,623
11040-010	Prior period adjustments and correction of errors - Editable	\$	115	\$115
11040-020	Prior period adjustments and correction of errors - Editable	\$	4,483	\$4,483
11040-030	Prior period adjustments and correction of errors - Editable	\$	34,688	\$34,688
11040-040	Prior period adjustments and correction of errors - Editable	\$		
11040-050	Prior period adjustments and correction of errors - Editable	\$		
11040-060	Prior period adjustments and correction of errors - Editable	\$		\$0
11040-070	Equity Transfers	\$	450,010	\$450,010
11040-080	Equity Transfers	\$		\$25,817
11040-090	Equity Transfers	\$	(896,130)	-\$896,130
11040-100	Equity Transfers	\$		
11040-110	Equity Transfers	\$		
11040	<b>Prior period adjustments, equity transfers, and correction of errors</b>	\$	(406,834)	\$ (381,017) \$ (25,817)
11170-001	Administrative Fee Equity- Beginning Balance	\$		
11170-010	Administrative Fee Revenue	\$		
11170-020	Hard to House Fee Revenue	\$		
11170-021	FSS Coordinator Grant	\$		
11170-030	Audit Costs	\$		
11170-040	Investment Income	\$		
11170-045	Fraud Recovery Revenue	\$		
11170-050	Other Revenue	\$		
11170-051	Comment for Other Revenue	\$		
11170-060	Total Admin Fee Revenues	\$		
11170-080	Total Operating Expenses	\$		
11170-090	Depreciation	\$		

Jefferson County Housing Authority  
 Financial Data Schedule - COCC Financial Data

**Cyan - Colored Cells are Self - Populating** For the Year Ended December 31, 2008

**Yellow - Colored Cells are Detail Links**

**Gray - Colored Cells are disallowed entry**

11170-095	Housing Assistance Portability In	\$	-	
11170-100	Other Expenses	\$	-	
11170-101	Comment for Other Expense	\$	-	
11170-110	Total Expenses	\$	-	
11170-002	Net Administrative Fee	\$	-	
11170-003	Administrative Fee Equity- Ending Balance	\$	-	
11170	<b>Administrative Fee Equity</b>	\$	-	

11180-001	Housing Assistance Payments Equity - Begining Balance	\$	-	
11180-010	Housing Assistance Payment Revenues	\$	-	
11180-015	Fraud Recovery Revenue	\$	-	
11180-020	Other Revenue	\$	-	
11180-021	Comment for Other Revenue	\$	-	
11180-025	Investment Income	\$	-	
11180-030	Total HAP Revenues	\$	-	
11180-080	Housing Assistance Payments	\$	-	
11180-090	Other Expenses	\$	-	
11180-091	Comments for Other Expenses	\$	-	
11180-100	Total Housing Assistance Payments Expenses	\$	-	
11180-002	Net Housing Assistance Payments	\$	-	
11180-003	Housing Assistance Payments Equity-Ending Balance	\$	-	
11180	<b>Housing Assistance Payments Equity</b>	\$	-	

11190-210	Total ACC HCV Units		0	
11190-220	Unfunded Units		0	
11190-230	Other Adjustments		0	
11190	<b>Unit Months Available</b>		0	
11210	<b>Unit Months Leased</b>		0	

11270	<b>Excess Cash</b>	\$	-	
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11610	Land Purchases	\$	-	
11620	Building Purchases	\$	-	
11630	Furniture & Equipment-Dwelling Purchases	\$	-	
11640	Furniture & Equipment-Administrative Purchases	\$	-	
11650	Leasehold Improvements Purchases	\$	7,717	\$7,717
11660	Infrastructure Purchases	\$	-	
13510	CFFP Debt Service Payments	\$	-	
13901	Replacement Housing Factor Funds	\$	-	

Jefferson County Housing Authority  
Financial Data Schedule - Program Financials  
For Year Ended December 31, 2008

Cyan - Colored Cells are Self - Populating  
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Gray - Colored Cells are disallowed entry

111	Cash-unrestricted	\$2,075,900	\$292,193	\$266,497	\$1,793,187	\$180,735	\$542,818	\$500
112	Cash-restricted-modernization and development							
113	Cash-other restricted	\$13,967		\$13,846	\$6,515,066		\$630,989	
114	Cash-tenant security deposits	\$1,052,810			\$32,810			
115	Cash - Restricted for payment of current liability							
110	<b>Total Cash</b>	<b>\$3,142,687</b>	<b>\$292,193</b>	<b>\$280,343</b>	<b>\$1,831,613</b>	<b>\$180,735</b>	<b>\$1,173,807</b>	<b>\$500</b>
121	Accounts receivable - PHA projects							
122-010	Accounts receivable - HUD other projects - Operating Subsidy							
122-020	Accounts receivable - HUD other projects - Capital fund							
122-030	Accounts receivable - HUD other projects - Other							
123	Accounts receivable - HUD other projects	\$3,984,135			\$3,784,814	\$9,234	\$35,467	\$11,058
124	Account receivable - other government	\$27,892			\$0	\$0		\$27,392
125-010	Account receivable - miscellaneous - Not For Profit							
125-020	Account receivable - miscellaneous - Partnership							
125-030	Account receivable - miscellaneous - Joint Venture							
125-040	Account receivable - miscellaneous - Tax Credit							
125-050	Account receivable - miscellaneous - Other							
125-060	Other - Comment							
125	Account receivable - miscellaneous	\$428,578			\$428,178	\$180		
126	Accounts receivable - tenants	\$3,574			\$3,574			
126.1	Allowance for doubtful accounts - tenants				\$0			
126.2	Allowance for doubtful accounts - other	\$134,581	\$134,581					
127	Notes, Loans, & Mortgages Receivable - Current				\$170,914			
128	Fraud recovery							
128.1	Allowance for doubtful accounts - fraud							
129	Accrued interest receivable							
120	<b>Total receivables, net of allowance for doubtful accounts</b>	<b>\$4,412,605</b>	<b>\$134,581</b>	<b>\$280,343</b>	<b>\$4,327,488</b>	<b>\$9,236</b>	<b>\$35,667</b>	<b>\$11,058</b>
131	Investments - unrestricted	\$416,889			\$416,889			
132	Investments - restricted				\$0			
133	Investments - Restricted for payment of current liability							
142	Prepaid expenses and other assets	\$262,423	\$5,335		\$247,506		\$9,382	
143	Inventories							
143.1	Allowance for obsolete inventories							
144	Inter program - due from	\$921,048			\$427,267		\$288,097	\$21,532
145	Assets held for sale	\$27,267						
150	<b>Total Current Assets</b>	<b>\$5,112,798</b>	<b>\$218,576</b>	<b>\$280,343</b>	<b>\$4,689,316</b>	<b>\$9,236</b>	<b>\$11,058</b>	<b>\$35,667</b>
161	Land	\$206,785			\$206,785			
162	Buildings	\$5,252,339			\$5,752,339			
163	Furniture, equipment and machinery - dwellings							
164	Furniture, equipment and machinery - administration	\$2,197,596	\$38,804		\$2,086,311		\$72,481	
165	Leasehold improvements							
166	Accumulated depreciation	(\$579,317)	(\$20,900)		(\$536,138)		(\$52,279)	
167	Construction in progress	\$3,600			\$3,600			
168	Infrastructure							
160	<b>Total capital assets, net of accumulated depreciation</b>	<b>\$2,781,063</b>	<b>\$17,904</b>	<b>\$280,343</b>	<b>\$2,742,897</b>	<b>\$280,343</b>	<b>\$11,058</b>	<b>\$30,282</b>
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit							
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership							
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture							
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit							
171-050	Notes, Loans, & mortgages receivable - Non-current - Other							
171-060	Other - Comment	\$18,467			\$18,467			
171	Notes, Loans, & mortgages receivable - Non-current	\$18,467			\$18,467			
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - Not For Profit							
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership							
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture							
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit							
172-050	Notes, Loans, & mortgages receivable - Non-current - Other							
172-060	Other - Comment				\$0			
172	Notes, Loans, & mortgages receivable - Non-current - past due				\$0			
173	Grants receivable - Non-current							
174-010	Other assets - Not For Profit							
174-020	Other assets - Partnership							
174-030	Other assets - Joint Venture							
174-040	Other assets - Tax Credit							





Jefferson County Housing Authority  
 Financial Data Schedule - Program Financials  
 For Year Ended December 31, 2008

Cyan - Colored Cells are Self - Populating

Yellow - Colored Cells are Detail Links

Gray - Colored Cells are disallowed entry

93300	Gas	\$ 6,978	\$210		\$6,064				\$704			
93400	Fuel	\$ -										
93500	Labor	\$ -										
93600	Sewer	\$ -										
93700	Employee benefit contributions - utilities	\$ -						\$92				
93800	Other utilities expense	\$ 92										
93000	<b>Total Utilities</b>	\$ 119,467	\$ 2,088	\$ -	\$ 111,806	\$ -	\$ -	\$ 92	\$ -	\$ 5,881	\$ -	\$ -
94100	Ordinary maintenance and operations - labor	\$ 2,991			\$2,991							
94200	Ordinary maintenance and operations - materials and other	\$ 32,595			\$21,947			\$882		\$9,766		
94300-010	Ordinary Maintenance and Operations Contracts - Garbage and Trash Removal Contracts	\$ -										
94300-020	Ordinary Maintenance and Operations Contracts - Heating & Cooling Contracts	\$ -										
94300-030	Ordinary Maintenance and Operations Contracts - Snow Removal Contracts	\$ -										
94300-040	Ordinary Maintenance and Operations Contracts - Elevator Maintenance Contracts	\$ -										
94300-050	Ordinary Maintenance and Operations Contracts - Landscape & Grounds Contracts	\$ -										
94300-060	Ordinary Maintenance and Operations Contracts - Unit Turnaround Contracts	\$ -										
94300-070	Ordinary Maintenance and Operations Contracts - Electrical Contracts	\$ -										
94300-080	Ordinary Maintenance and Operations Contracts - Plumbing Contracts	\$ -										
94300-090	Ordinary Maintenance and Operations Contracts - Extermination Contracts	\$ -										
94300-100	Ordinary Maintenance and Operations Contracts - Janitorial Contracts	\$ -										
94300-110	Ordinary Maintenance and Operations Contracts - Routine Maintenance Contracts	\$ 243,699			\$243,699							
94300-120	Ordinary Maintenance and Operations Contracts - Misc Contracts	\$ 278			\$0					\$278		
94300	<b>Ordinary Maintenance and Operations Contracts</b>	\$ 243,977	\$ -	\$ -	\$ 243,699	\$ -	\$ -	\$ -	\$ -	\$ 278	\$ -	\$ -
94500	Employee benefit contribution - ordinary maintenance	\$ 1,283										
94000	<b>Total Maintenance</b>	\$ 245,260	\$ -	\$ -	\$ 243,699	\$ -	\$ -	\$ 882	\$ -	\$ 10,044	\$ -	\$ -
95100	Protective services - labor	\$ -										
95200	Protective services - other contract costs	\$ -										
95300	Protective services - other	\$ -										
95500	Employee benefit contributions - protective services	\$ -										
95000	<b>Total Protective Services</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96110	Property Insurance	\$ 61,905	\$117		\$60,000					\$1,788		
96120	Liability Insurance	\$ 100,595	\$8,946		\$66,621				\$4,799	\$25,028		\$170
96130	Workmen's Compensation	\$ 45,672	\$7,296		\$30,000					\$3,407		
96140	All Other Insurance	\$ -										
96100	<b>Total Insurance Premiums</b>	\$ 208,172	\$ 16,359	\$ -	\$ 156,621	\$ -	\$ -	\$ 4,799	\$ -	\$ 30,223	\$ -	\$ 170
96200	Other general expenses	\$ 1,912,947			\$1,908,468			\$438		\$4,041		
96210	Compensated absences	\$ -						\$23,237				
96300	Payments in lieu of taxes	\$ 23,237										
96400	Bad debt - tenant rents	\$ -										
96500	Bad debt - mortgages	\$ -										
96600	Bad debt - other	\$ 134,581	\$134,581									
96800	Severance expense	\$ -										
96000	<b>Total Other General Expenses</b>	\$ 2,070,765	\$ 134,581	\$ -	\$ 1,931,705	\$ -	\$ -	\$ 438	\$ -	\$ 4,041	\$ -	\$ -
96710	Interest of Mortgage (or Bonds) Payable	\$ 65,765			\$65,765							
96720	Interest on Notes Payable (Short and Long Term)	\$ -										
96730	Amortization of Bond Issue Costs	\$ 8,792			\$8,792							
96700	<b>Total Interest Expense and Amortization Cost</b>	\$ 74,557	\$ -	\$ -	\$ 74,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96900	<b>Total Operating Expenses</b>	\$ 11,778,495	\$ 564,777	\$ -	\$ 9,871	\$ 9,718,556	\$ 58,000	\$ 221,537	\$ 46,716	\$ 1,035,113	\$ 124,469	\$ 7,456
97000	<b>Excess Revenue Over Operating Expenses</b>	\$ 374,104,147	\$ (121,850)	\$ -	\$ (85,211)	\$ 363,176,842	\$ -	\$ 2,198,126	\$ -	\$ 8,912,353	\$ (6,729)	\$ 26,596
97100	Extraordinary maintenance	\$ -										
97200	Casualty losses- Non-capitalized	\$ -								\$1,138,593		
97300-010	Maintenance 1 & 5 year	\$ 1,138,593								\$29,345		
97300-020	Home-Ownership	\$ 29,345										
97300-025	Litigation	\$ -										
97300-030	Hope IV	\$ -										
97300-035	Moving to Work	\$ -								\$144,036		
97300-040	Tenant Protection	\$ 144,036								\$8,489,246		
97300-050	All Other	\$ 8,489,246										

Jefferson County Housing Authority  
 Financial Data Schedule - Program Financials  
 For Year Ended December 31, 2008

Cyan - Colored Cells are Self - Populating  
 Yellow - Colored Cells are Detail Links  
 Gray - Colored Cells are disallowed entry

97300	Housing assistance payments	\$ 2,344,444			\$ 156,787,088	\$ 2,198,124			\$ 2,344,444			\$ 28,047
97350	HAP Portability-In											
97400	Depreciation expense	\$ 7,356	\$ 403		\$ 420,164				\$ 7,356			
97500	Fraud losses											
97800	Dwelling units rent expense											
90000	Total Expenses	\$ 2,351,800	\$ 403	\$ 973	\$ 166,915,088	\$ 2,198,124	\$ 2,419,663	\$ 46,716	\$ 2,351,800	\$ 124,469		\$ 35,463
10010	Operating transfer in											
10020	Operating transfer out											
10030-010	Not For Profit											
10030-020	Partnership											
10030-030	Joint Venture											
10030-040	Tax Credit											
10030-050	Other											
10030-060	Other Comment											
10040	Operating transfers from / to primary government											
10040	Operating transfers from / to component unit											
10070	Extraordinary items, net gain/loss											
10080	Special items, net gain/loss											
10091	Inter Project Excess Cash Transfer In											
10092	Inter Project Excess Cash Transfer Out											
10093	Transfers between Programs and Projects - in											
10094	Transfers between Programs and Projects - out											
10100	Total other financing sources (uses)											
11000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ 4,857,583	\$ (122,453)	\$ (85,411)	\$ 5,969,610	\$ 2,419,663	\$ 46,716	\$ (896,233)	\$ (6,729)			\$ (1,411)
11020	Required Annual Debt Principal Payments											
11030	Beginning equity	\$ 20,164,754	\$ 1,279,535	\$ 0	\$ 522,100	\$ 16,126,928	\$ 0	\$ 0	\$ 0	\$ 2,225,650	\$ 2,030	\$ 13,328
11040-010	Prior period adjustments and correction of errors - Editable	\$ 31,124	\$ 31,124			\$ 0				\$ 0		\$ 0
11040-020	Prior period adjustments and correction of errors - Editable		\$ 0									
11040-030	Prior period adjustments and correction of errors - Editable		\$ 0									
11040-040	Prior period adjustments and correction of errors - Editable		\$ 0									
11040-050	Prior period adjustments and correction of errors - Editable											
11040-060	Prior period adjustments and correction of errors - Editable											
11040-070	Equity Transfers											
11040-080	Equity Transfers											
11040-090	Equity Transfers											
11040-100	Equity Transfers											
11040-110	Equity Transfers											
11040	Prior period adjustments, equity transfers, and correction of errors	\$ 31,124	\$ 31,124			\$ 0						
11170-001	Administrative Fee Equity - Beginning Balance	\$ 886,860								\$ 886,860		
11170-010	Administrative Fee Revenue	\$ 885,810										
11170-020	Hard to House Fee Revenue											
11170-021	FSS Coordinator Grant											
11170-030	Audit Costs											
11170-040	Investment Income	\$ 50,993								\$ 50,993		
11170-045	Fraud Recovery Revenue											
11170-050	Other Revenue	\$ 72,683								\$ 72,683		
11170-060	Comment for Other Revenue											
11170-060	Total Admin Fee Revenue	\$ 1,029,835								\$ 1,029,835		
11170-080	Total Operating Expenses	\$ 1,035,113								\$ 1,035,113		
11170-090	Depreciation	\$ 7,356								\$ 7,356		
11170-095	Housing Assistance Portability In											
11170-100	Other Expenses	\$ 117,134								\$ 117,134		
11170-101	Comment for Other Expense											
11170-110	Total Expenses	\$ 1,025,335								\$ 1,025,335		
11170-002	Net Administrative Fee	\$ 4,500								\$ 4,500		
11170-003	Administrative Fee Equity - Ending Balance	\$ 891,360								\$ 891,360		
11170	Administrative Fee Equity	\$ 891,360								\$ 891,360		
11180-001	Housing Assistance Payments Equity - Beginning Balance	\$ 1,338,780								\$ 1,338,780		
11180-010	Housing Assistance Payment Revenues	\$ 8,969,369								\$ 8,969,369		
11180-015	Fraud Recovery Revenue	\$ 20,747								\$ 20,747		
11180-020	Other Revenue											
11180-021	Comment for Other Revenue											
11180-025	Investment Income											



Jefferson County Housing Authority  
Financial Data Schedule - PHA Financial Data  
For Year Ended December 31, 2008

Cyan - Colored Cells are Self - Populating

Yellow - Colored Cells are Detail Links

Gray - Colored Cells are Disallowed Entry

111	Cash-unrestricted	\$ 14,389,872	\$ 14,389,872	\$ 14,389,872	\$ 14,389,872	\$ 14,389,872
112	Cash-restricted-modernization and development	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
113	Cash-other restricted	\$ 7,171,454	\$ 7,171,454	\$ 7,171,454	\$ 7,171,454	\$ 7,171,454
114	Cash-tenant security deposits	\$ 86,499	\$ 86,499	\$ 86,499	\$ 86,499	\$ 86,499
115	Cash - Restricted for payment of current liability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100	<b>Total Cash</b>	<b>\$ 21,647,825</b>				
121	Accounts receivable - PHA projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
122-010	Accounts receivable - HUD other projects - Operating Subsidy	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
122-020	Accounts receivable - HUD other projects - Capital fund	\$ 48,799	\$ 48,799	\$ 48,799	\$ 48,799	\$ 48,799
122-030	Accounts receivable - HUD other projects - Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
122	Accounts receivable - HUD other projects	\$ 48,799	\$ 48,799	\$ 48,799	\$ 48,799	\$ 48,799
124	Account receivable - other government	\$ 27,392	\$ 27,392	\$ 27,392	\$ 27,392	\$ 27,392
125-010	Account receivable - miscellaneous - Not For Profit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
125-020	Account receivable - miscellaneous - Partnership	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
125-030	Account receivable - miscellaneous - Joint Venture	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
125-040	Account receivable - miscellaneous - Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
125-050	Account receivable - miscellaneous - Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
125-060	Other - Comment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
125	Account receivable - miscellaneous	\$ 428,378	\$ 428,378	\$ 428,378	\$ 428,378	\$ 428,378
126	Accounts receivable - tenants	\$ 54,788	\$ 54,788	\$ 54,788	\$ 54,788	\$ 54,788
126.1	Allowance for doubtful accounts - tenants	\$ (23,395)	\$ (23,395)	\$ (23,395)	\$ (23,395)	\$ (23,395)
126.2	Allowance for doubtful accounts - other	\$ (134,581)	\$ (134,581)	\$ (134,581)	\$ (134,581)	\$ (134,581)
127	Notes, Loans, & Mortgages Receivable - Current	\$ 309,093	\$ 309,093	\$ 309,093	\$ 309,093	\$ 309,093
128	Fraud recovery	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
128.1	Allowance for doubtful accounts - fraud	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
129	Accrued interest receivable	\$ 12,985	\$ 12,985	\$ 12,985	\$ 12,985	\$ 12,985
120	<b>Total receivables, net of allowance for doubtful accounts</b>	<b>\$ 4,635,647</b>				
131	Investments - unrestricted	\$ 1,355,215	\$ 1,355,215	\$ 1,355,215	\$ 1,355,215	\$ 1,355,215
132	Investments - restricted	\$ 622,262	\$ 622,262	\$ 622,262	\$ 622,262	\$ 622,262
135	Investments - Restricted for payment of current liability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
142	Prepaid expenses and other assets	\$ 338,098	\$ 338,098	\$ 338,098	\$ 338,098	\$ 338,098
143	Inventories	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
143.1	Allowance for obsolete inventories	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
144	Inter program - due from	\$ 1,235,587	\$ 1,235,587	\$ 1,235,587	\$ 1,235,587	\$ 1,235,587
145	Assets held for sale	\$ 427,267	\$ 427,267	\$ 427,267	\$ 427,267	\$ 427,267
150	<b>Total Current Assets</b>	<b>\$ 29,026,314</b>				
161	Land	\$ 966,413	\$ 966,413	\$ 966,413	\$ 966,413	\$ 966,413
162	Buildings	\$ 18,741,558	\$ 18,741,558	\$ 18,741,558	\$ 18,741,558	\$ 18,741,558
163	Furniture, equipment and machinery - dwellings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
164	Furniture, equipment and machinery - administration	\$ 2,986,450	\$ 2,986,450	\$ 2,986,450	\$ 2,986,450	\$ 2,986,450
165	Leasehold improvements	\$ 10,499,142	\$ 10,499,142	\$ 10,499,142	\$ 10,499,142	\$ 10,499,142
166	Accumulated depreciation	\$ (18,119,366)	\$ (18,119,366)	\$ (18,119,366)	\$ (18,119,366)	\$ (18,119,366)
167	Construction in progress	\$ 1,157,416	\$ 1,157,416	\$ 1,157,416	\$ 1,157,416	\$ 1,157,416
168	Infrastructure	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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160	<b>Total capital assets, net of accumulated depreciation</b>	\$ 12,004,639	\$ 2,781,003	\$ 1,445,971	\$ 16,231,613	\$ -	\$ 16,231,613
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171-050	Notes, Loans, & mortgages receivable - Non-current - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
171-060	Other - Comment						
171	<b>Notes, Loans, &amp; mortgages receivable - Non-current</b>	\$ -	\$ 510,467	\$ -	\$ 510,467	\$ -	\$ 510,467
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - Not For Profit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172-050	Notes, Loans, & mortgages receivable - Non-current - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172-060	Other - Comment						
172	<b>Notes, Loans, &amp; mortgages receivable - Non-current - past due</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	<b>Grants receivable - Non-current</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174-010	Other assets - Not For Profit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174-020	Other assets - Partnership	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174-030	Other assets - Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174-040	Other assets - Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
174-050	Other assets - Other	\$ 56,676	\$ -	\$ -	\$ 56,676	\$ -	\$ 56,676
174-060	Other - Comment						
174	<b>Other assets</b>	\$ 56,676	\$ 248,536	\$ -	\$ 305,212	\$ -	\$ 305,212
176-010	Investment in Joint venture - Not For Profit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176-020	Investment in Joint venture - Partnership	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176-030	Investment in Joint venture - Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176-040	Investment in Joint venture - Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176-050	Investment in Joint venture - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176-060	Other - Comment						
176	<b>Investment in joint venture</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
180	<b>Total Non-current Assets</b>	\$ 12,061,315	\$ 3,540,006	\$ 1,445,971	\$ 17,047,292	\$ -	\$ 17,047,292
190	<b>Total Assets</b>	\$ 14,087,200	\$ 30,702,296	\$ 2,519,697	\$ 47,309,193	\$ (1,235,587)	\$ 46,073,606
311	Bank overdraft	\$ 140,619	\$ -	\$ -	\$ 140,619	\$ -	\$ 140,619
312	Accounts payable <= 90 days	\$ 57,407	\$ 1,107,058	\$ -	\$ 1,164,465	\$ -	\$ 1,164,465
313	Accounts payable > 90 days past due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Accrued wage/payroll taxes payable	\$ 48,415	\$ 142,863	\$ 57,303	\$ 248,581	\$ -	\$ 248,581
322	Accrued compensated absences - current portion	\$ 22,196	\$ 203,298	\$ 29,974	\$ 255,468	\$ -	\$ 255,468
324	Accrued contingency liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
325	Accrued interest payable	\$ 69,651	\$ 2,365	\$ -	\$ 72,016	\$ -	\$ 72,016
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331-020	Accounts payable - HUD PHA Programs - Capital fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331-030	Accounts payable - HUD PHA Programs - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331	<b>Accounts payable - HUD PHA Programs</b>	\$ -	\$ 201,065	\$ -	\$ 201,065	\$ -	\$ 201,065
332	Accounts payable - PHA Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333	Accounts payable - other government	\$ 8,339	\$ -	\$ -	\$ 8,339	\$ -	\$ 8,339

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341	Tenant security deposits	\$ 53,689	\$ 32,810	\$	\$ 86,499			\$ 86,499	
342-010	Deferred revenue - Operating Subsidy								
342-020	Deferred revenue - Capital fund								
342-030	Deferred revenue - Other			\$ 43,387	\$ 43,387			\$ 43,387	
342	Deferred revenue		\$ 206,604	\$ 43,387	\$ 249,991			\$ 249,991	
343-010	CFFP								
343-020	Capital Projects/ Mortgage Revenue	\$ 145,000			\$ 145,000			\$ 145,000	
343	Current portion of long-term debt - capital projects/mortgage revenue bonds	\$ 145,000	\$ 657,695		\$ 802,695			\$ 802,695	
344	Current portion of long-term debt - operating borrowings								
345	Other current liabilities								
346	Accrued liabilities - other								
347	Inter program - due to	\$ 13,306	\$ 12,637	\$ 709,644	\$ 235,587	\$ (1,235,587)		\$	
348-010	Loan liability - current - Not For Profit								
348-020	Loan liability - current - Partnership								
348-030	Loan liability - current - Joint Venture								
348-040	Loan liability - current - Tax Credit								
348-050	Loan liability - current - Other								
348-060	Other - Comment								
348	Loan liability - current								
310	<b>Total Current Liabilities</b>	\$ 558,624	\$ 3,066,395	\$ 840,308	\$ 4,465,325	\$ (1,235,587)		\$ 3,229,738	
351-010	Long-term debt - CFFP								
351-020	Long-term - Capital Projects/ Mortgage Revenue	\$ 3,065,001			\$ 3,065,001			\$ 3,065,001	
351	Capital Projects/ Mortgage Revenue Bonds	\$ 3,065,001	\$ 2,435,895		\$ 5,500,896			\$ 5,500,896	
352	Long-term debt, net of current - operating borrowings								
353	Non-current liabilities - other	\$ 10,357	\$ 127,377		\$ 137,734			\$ 137,734	
354	Accrued compensated absences- Non-current	\$ 31,486	\$ 18,165	\$ 17,795	\$ 67,446			\$ 67,446	
355-010	Loan liability - Non-current - Not For Profit								
355-020	Loan liability - Non-current - Partnership								
355-030	Loan liability - Non-current - Joint Venture								
355-040	Loan liability - Non-current - Tax Credit								
355-050	Loan liability - Non-current - Other								
355-060	Other - Comment								
355	Loan liability - Non-current								
356	FASB 5 Liabilities								
357	Accrued Pension and OPEB Liability								
350	<b>Total Non-current liabilities</b>	\$ 3,106,844	\$ 2,581,437	\$ 17,795	\$ 5,706,076			\$ 5,706,076	
300	<b>Total Liabilities</b>	\$ 3,665,466	\$ 5,647,832	\$ 858,103	\$ 10,171,401	\$ (1,235,587)		\$ 8,935,814	
508.1	Invested in capital assets, net of related debt	\$ 8,794,638	\$ 90,933	\$ 1,445,971	\$ 10,331,542			\$ 10,331,542	
511.1	Restricted Net Assets	\$ 627,262	\$ 510,751		\$ 1,133,013			\$ 1,133,013	
512.1	Unrestricted Net Assets	\$ 1,004,834	\$ 24,452,780	\$ 215,623	\$ 25,673,237			\$ 25,673,237	
513	<b>Total Equity/Net Assets</b>	\$ 10,421,734	\$ 25,054,464	\$ 1,661,594	\$ 37,137,792			\$ 37,137,792	
600	<b>Total Liabilities and Equity/Net assets</b>	\$ 14,087,200	\$ 30,702,296	\$ 2,519,697	\$ 47,309,193	\$ (1,235,587)		\$ 46,073,606	

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70300	Net tenant rental revenue	\$ 487,322	\$ 262,494	\$ -	\$ 749,816	\$ 749,816
70400	Tenant revenue - other	\$ 104,365	\$ -	\$ -	\$ 104,365	\$ 104,365
70500	Total Tenant Revenue	\$ 591,687	\$ 262,494	\$ -	\$ 854,181	\$ 854,181
70600-010	Housing assistance payments	\$ -	\$ 8,969,569	\$ -	\$ 8,969,569	\$ 8,969,569
70600-020	Ongoing administrative fees earned	\$ -	\$ 885,810	\$ -	\$ 885,810	\$ 885,810
70600-030	Hard to house fee revenue	\$ -	\$ -	\$ -	\$ -	\$ -
70600-031	FSS Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -
70600-040	Actual independent public accountant audit costs	\$ -	\$ -	\$ -	\$ -	\$ -
70600-050	Total preliminary fees earned	\$ -	\$ -	\$ -	\$ -	\$ -
70600-060	All other fees	\$ -	\$ -	\$ -	\$ -	\$ -
70600-070	Admin fee calculation description	\$ -	\$ -	\$ -	\$ -	\$ -
70600	HUD PHA operating grants	\$ 2,553,615	\$ 385,101,793	\$ 130,938	\$ 387,786,346	\$ 387,786,346
70610	Capital grants	\$ 746,212	\$ -	\$ 7,717	\$ 753,929	\$ 753,929
70710	Management Fee	\$ -	\$ -	\$ 604,450	\$ 604,450	\$ -604,450
70720	Asset Management Fee	\$ -	\$ -	\$ 69,220	\$ 69,220	\$ -69,220
70730	Book-Keeping Fee	\$ -	\$ -	\$ 198,525	\$ 198,525	\$ -198,525
70740	Front Line Service Fee	\$ -	\$ -	\$ -	\$ -	\$ -
70750	Other Fees	\$ -	\$ -	\$ -	\$ -	\$ -
70700	Total Fee Revenue	\$ -	\$ -	\$ 872,195	\$ 872,195	\$ (872,195)
70800	Other government grants	\$ -	\$ 216,029	\$ -	\$ 216,029	\$ 216,029
71100-010	Housing Assistance Payment	\$ -	\$ -	\$ -	\$ -	\$ -
71100-020	Administrative Fee	\$ -	\$ 50,593	\$ -	\$ 50,593	\$ 50,593
71100	Investment income - unrestricted	\$ 36,371	\$ 139,390	\$ 21,390	\$ 197,151	\$ 197,151
71200	Mortgage interest income	\$ -	\$ -	\$ -	\$ -	\$ -
71300	Proceeds from disposition of assets held for sale	\$ -	\$ 581,760	\$ -	\$ 581,760	\$ 581,760
71310	Cost of sale of assets	\$ -	\$ (612,072)	\$ -	\$ (612,072)	\$ (612,072)
71400-010	Housing Assistance Payment	\$ -	\$ 20,747	\$ -	\$ 20,747	\$ 20,747
71400-020	Administrative Fee	\$ -	\$ 20,747	\$ -	\$ 20,747	\$ 20,747
71400	Fraud recovery	\$ -	\$ 41,494	\$ -	\$ 41,494	\$ 41,494
71500	Other revenue	\$ -	\$ 140,546	\$ 22,399	\$ 162,945	\$ 162,945
71600	Gain or loss on sale of capital assets	\$ 47,954	\$ -	\$ -	\$ 47,954	\$ 47,954
72000-010	Housing Assistance Payment	\$ -	\$ -	\$ -	\$ -	\$ -
72000-020	Administrative Fee	\$ -	\$ -	\$ -	\$ -	\$ -
72000	Investment income - restricted	\$ 6,766	\$ 7,208	\$ -	\$ 13,974	\$ 13,974
70000	Total Revenue	\$ 3,982,605	\$ 385,878,642	\$ 1,054,639	\$ 390,915,886	\$ (872,195)
91100	Administrative salaries	\$ 184,404	\$ 4,772,803	\$ 760,569	\$ 5,717,776	\$ 5,717,776
91200	Auditing fees	\$ 5,000	\$ 83,175	\$ 1,000	\$ 89,175	\$ 89,175
91300	Management Fee	\$ 369,874	\$ 234,576	\$ -	\$ 604,450	\$ -604,450
91310	Book-Keeping Fee	\$ 51,915	\$ 146,610	\$ -	\$ 198,525	\$ -198,525
91400	Advertising and Marketing	\$ 2,473	\$ 225	\$ -	\$ 2,698	\$ 2,698
91500	Employee benefit contributions - administrative	\$ 64,496	\$ 1,385,595	\$ 195,212	\$ 1,645,303	\$ 1,645,303
91600	Office Expenses	\$ 42,266	\$ 714,690	\$ 86,786	\$ 843,742	\$ 843,742
91700	Legal Expense	\$ 19,995	\$ 164,901	\$ 5,211	\$ 190,107	\$ 190,107

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Account Number	Description	2008 Actual	2008 Budget	2008 Variance	2007 Actual	2007 Variance	Total
91800	Travel	\$ 14,308	\$ 591,338	\$ 24,721	\$ 630,363		\$ 630,363
91810	Allocated Overhead						
91900	Other	\$ 53,949	\$ 431,828	\$ 487,777			\$ 487,777
91000	<b>Total Operating-Administrative</b>	\$ 810,688	\$ 1,525,737	\$ 1,073,499	\$ 10,409,916	\$ (802,975)	\$ 9,606,941
92000	Asset Management Fee	\$ 69,220			\$ 69,220	\$ -69,220	
92100	Tenant services - salaries	\$ 14,852	\$ 323,043	\$ 2,292	\$ 340,187		\$ 340,187
92200	Relocation Costs						
92300	Employee benefit contributions - tenant services	\$ 2,785	\$ 93,583	\$ 848	\$ 97,216		\$ 97,216
92400	Tenant services - other	\$ 24,164	\$ 82,728	\$ 5,838	\$ 113,727		\$ 113,727
92500	<b>Total Tenant Services</b>	\$ 41,801	\$ 499,354	\$ 9,978	\$ 551,130		\$ 551,130
93100	Water	\$ 196,882	\$ 75,430	\$ 12,206	\$ 274,518		\$ 274,518
93200	Electricity	\$ 773,232	\$ 36,567	\$ 15,129	\$ 224,928		\$ 224,928
93300	Gas	\$ 18,833	\$ 69,738	\$ 5,156	\$ 30,767		\$ 30,767
93400	Fuel						
93500	Labor						
93600	Sewer						
93700	Employee benefit contributions - utilities						
93800	Other utilities expense		\$ 92		\$ 92		\$ 92
93000	<b>Total Utilities</b>	\$ 388,747	\$ 119,067	\$ 22,491	\$ 530,305		\$ 530,305
94100	Ordinary maintenance and operations - labor	\$ 449,175	\$ 2,991	\$ 6,515	\$ 458,681		\$ 458,681
94200	Ordinary maintenance and operations - materials and other	\$ 149,731	\$ 32,395	\$ 4,841	\$ 186,667		\$ 186,667
94300-010	Ordinary Maintenance and Operations Contracts - Garbage and Trash Removal Contracts	\$ 68,262		\$ 1,021	\$ 69,283		\$ 69,283
94300-020	Ordinary Maintenance and Operations Contracts - Heating & Cooling Contracts						
94300-030	Ordinary Maintenance and Operations Contracts - Snow Removal Contracts						
94300-040	Ordinary Maintenance and Operations Contracts - Elevator Maintenance Contracts						
94300-050	Ordinary Maintenance and Operations Contracts - Landscape & Grounds Contracts	\$ 109,570		\$ 3,600	\$ 130,920		\$ 130,920
94300-060	Ordinary Maintenance and Operations Contracts - Unit Turnaround Contracts	\$ 47,937			\$ 47,937		\$ 47,937
94300-070	Ordinary Maintenance and Operations Contracts - Electrical Contracts						
94300-080	Ordinary Maintenance and Operations Contracts - Plumbing Contracts						
94300-090	Ordinary Maintenance and Operations Contracts - Extermination Contracts	\$ 30,585		\$ 1,146	\$ 31,731		\$ 31,731
94300-100	Ordinary Maintenance and Operations Contracts - Janitorial Contracts			\$ 8,200	\$ 8,200		\$ 8,200
94300-110	Ordinary Maintenance and Operations Contracts - Routine Maintenance Contracts		\$ 243,699		\$ 243,699		\$ 243,699
94300-120	Ordinary Maintenance and Operations Contracts - Misc Contracts	\$ 127,343	\$ 278	\$ 2,976	\$ 130,597		\$ 130,597
94300	<b>Ordinary Maintenance and Operations Contracts</b>	\$ 703,447	\$ 243,977	\$ 14,943	\$ 662,367		\$ 662,367
94500	Employee benefit contribution - ordinary maintenance	\$ 156,654	\$ 4,283	\$ 1,674	\$ 159,611		\$ 159,611
94000	<b>Total Maintenance</b>	\$ 1,159,007	\$ 280,846	\$ 27,473	\$ 1,467,326		\$ 1,467,326
95100	Protective services - labor						
95200	Protective services - other contract costs						
95300	Protective services - other						

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95500	Employee benefit contributions - protective services	\$		\$		\$		\$		\$	
95000	<b>Total Protective Services</b>	\$		\$		\$		\$		\$	
96110	Property Insurance	\$	81,871	\$	61,905	\$	5,953	\$	149,729	\$	149,729
96120	Liability Insurance	\$	4,058	\$	100,595	\$	1,438	\$	106,091	\$	106,091
96130	Workmen's Compensation	\$	18,976	\$	45,672	\$	22,275	\$	86,923	\$	86,923
96140	All other Insurance	\$		\$		\$		\$		\$	
96100	<b>Total Insurance Premiums</b>	\$	104,905	\$	208,172	\$	29,666	\$	342,743	\$	342,743
96200	Other general expenses	\$	19,271	\$	1,912,947	\$	78	\$	1,932,296	\$	1,932,296
96210	Compensated absences	\$		\$		\$		\$		\$	
96300	Payments in lieu of taxes	\$	8,339	\$	23,237	\$		\$	31,576	\$	31,576
96400	Bad debt - tenant rents	\$	50,352	\$		\$		\$	50,352	\$	50,352
96500	Bad debt - mortgages	\$		\$		\$		\$		\$	
96600	Bad debt - other	\$		\$	134,581	\$		\$	134,581	\$	134,581
96800	Severance expense	\$		\$		\$		\$		\$	
96000	<b>Total Other General Expenses</b>	\$	77,962	\$	2,070,765	\$	78	\$	2,148,805	\$	2,148,805
96710	Interest of Mortgage (or Bonds) Payable	\$	139,302	\$	65,765	\$		\$	205,067	\$	205,067
96720	Interest on Notes Payable (Short and Long Term)	\$		\$		\$		\$		\$	
96730	Amortization of Bond Issue Costs	\$	4,191	\$	8,792	\$		\$	12,983	\$	12,983
96700	<b>Total Interest Expense and Amortization Cost</b>	\$	143,493	\$	74,557	\$		\$	218,050	\$	218,050
96900	<b>Total Operating Expenses</b>	\$	2,795,815	\$	11,778,495	\$	1,163,185	\$	15,737,495	\$	(872,195)
97000	<b>Excess Revenue Over Operating Expenses</b>	\$	1,186,790	\$	374,100,147	\$	(108,546)	\$	375,178,391	\$	
97100	Extraordinary maintenance	\$	44,480	\$		\$	1,652	\$	46,132	\$	46,132
97200	Casualty losses- Non-capitalized	\$		\$		\$		\$		\$	
97300-010	Mainstream 1 & 5 year	\$		\$	1,138,593	\$		\$	1,138,593	\$	1,138,593
97300-020	Home-Ownership	\$		\$	29,345	\$		\$	29,345	\$	29,345
97300-025	Litigation	\$		\$		\$		\$		\$	
97300-030	Hope IV	\$		\$		\$		\$		\$	
97300-035	Moving to Work	\$		\$		\$		\$		\$	
97300-040	Tenant Protection	\$		\$	144,036	\$		\$	144,036	\$	144,036
97300-050	All Other	\$		\$	8,489,246	\$		\$	8,489,246	\$	8,489,246
97300	<b>Housing assistance payments</b>	\$		\$	368,814,441	\$		\$	368,814,441	\$	368,814,441
97350	HAP Portability-in	\$		\$		\$		\$		\$	
97400	Depreciation expense	\$	887,422	\$	428,123	\$	137,645	\$	1,453,190	\$	1,453,190
97500	Fraud losses	\$		\$		\$		\$		\$	
97800	Dwelling units rent expense	\$		\$		\$		\$		\$	
90000	<b>Total Expenses</b>	\$	3,727,717	\$	381,021,059	\$	1,302,482	\$	386,051,258	\$	(872,195)
10010	Operating transfer in	\$	371,865	\$		\$	93,483	\$	465,348	\$	465,348
10020	Operating transfer out	\$	(371,865)	\$		\$	(93,483)	\$	(465,348)	\$	(465,348)
10030-010	Not For Profit	\$		\$		\$		\$		\$	
10030-020	Partnership	\$		\$		\$		\$		\$	
10030-030	Joint Venture	\$		\$		\$		\$		\$	
10030-040	Tax Credit	\$		\$		\$		\$		\$	

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10030-050	Other					
10030-060	Other - Comment					
10030	Operating transfers from / to primary government					
10040	Operating transfers from / to component unit					
10070	Extraordinary items, net gain/loss					
10080	Special items, net gain/loss					
10091	Inter Project Excess Cash Transfer In	\$ 717,520		\$ 717,520		\$ 717,520
10092	Inter Project Excess Cash Transfer Out	\$ (717,520)		\$ (717,520)		\$ (717,520)
10093	Transfers between Programs and Projects - in					
10094	Transfers between Programs and Projects - out					
10100	Total other financing sources (uses)					
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ 254,888	\$ 4,857,583	\$ (247,843)	\$ 4,864,628	\$ 4,864,628
11020	Required Annual Debt Principal Payments					
11030	Beginning equity	\$ 9,542,107	\$ 20,165,757	\$ 2,316,269	\$ 32,224,133	\$ 32,224,133
11040-010	Prior period adjustments and correction of errors - Editable	\$ (2,124)	\$ 31,124	\$ 115	\$ 29,115	\$ 29,115
11040-020	Prior period adjustments and correction of errors - Editable	\$ (37,903)		\$ 4,483	\$ (33,420)	\$ (33,420)
11040-030	Prior period adjustments and correction of errors - Editable	\$ 18,722		\$ 34,688	\$ 53,410	\$ 53,410
11040-040	Prior period adjustments and correction of errors - Editable					
11040-050	Prior period adjustments and correction of errors - Editable					
11040-060	Prior period adjustments and correction of errors - Editable					
11040-070	Equity Transfers	\$ (450,010)		\$ 450,010		
11040-080	Equity Transfers					
11040-090	Equity Transfers	\$ 896,130		\$ (896,130)		
11040-100	Equity Transfers					
11040-110	Equity Transfers					
11040	Prior period adjustments, equity transfers, and correction of errors	\$ 424,815	\$ 31,124	\$ (406,834)	\$ 49,105	\$ 49,105
11170-001	Administrative Fee Equity- Beginning Balance		\$ 886,860		\$ 886,860	\$ 886,860
11170-010	Administrative Fee Revenue		\$ 885,810		\$ 885,810	\$ 885,810
11170-020	Hard to House Fee Revenue					
11170-021	FSS Coordinator Grant					
11170-030	Audit Costs					
11170-040	Investment Income		\$ 50,593		\$ 50,593	\$ 50,593
11170-045	Fraud Recovery Revenue		\$ 20,747		\$ 20,747	\$ 20,747
11170-050	Other Revenue		\$ 72,685		\$ 72,685	\$ 72,685
11170-051	Comment for Other Revenue					
11170-060	Total Admin Fee Revenues		\$ 1,029,835		\$ 1,029,835	\$ 1,029,835
11170-080	Total Operating Expenses		\$ 1,035,113		\$ 1,035,113	\$ 1,035,113
11170-090	Depreciation		\$ 7,356		\$ 7,356	\$ 7,356
11170-095	Housing Assistance Portability In					
11170-100	Other Expenses		\$ (17,134)		\$ (17,134)	\$ (17,134)
11170-101	Comment for Other Expense					
11170-110	Total Expenses		\$ 1,025,335		\$ 1,025,335	\$ 1,025,335
11170-002	Net Administrative Fee		\$ 4,500		\$ 4,500	\$ 4,500
11170-003	Administrative Fee Equity- Ending Balance		\$ 891,360		\$ 891,360	\$ 891,360

Jefferson County Housing Authority  
 Financial Data Schedule - PHA Financial Data  
 For Year Ended December 31, 2008

Cyan - Colored Cells are Self - Populating

Yellow - Colored Cells are Detail Links

Gray - Colored Cells are Disallowed Entry

11170	Administrative Fee Equity	\$ -	\$ 891,360	\$ -	\$ 891,360	\$ 891,360
11180-001	Housing Assistance Payments Equity - Begining Balance	\$ -	\$ 1,338,789	\$ -	\$ 1,338,789	\$ 1,338,789
11180-010	Housing Assistance Payment Revenues	\$ -	\$ 8,969,569	\$ -	\$ 8,969,569	\$ 8,969,569
11180-015	Fraud Recovery Revenue	\$ -	\$ 20,747	\$ -	\$ 20,747	\$ 20,747
11180-020	Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
11180-021	Comment for Other Revenue					
11180-025	Investment Income	\$ -	\$ -	\$ -	\$ -	\$ -
11180-030	Total HAP Revenues	\$ -	\$ 8,990,316	\$ -	\$ 8,990,316	\$ 8,990,316
11180-080	Housing Assistance Payments	\$ -	\$ 9,801,220	\$ -	\$ 9,801,220	\$ 9,801,220
11180-090	Other Expenses	\$ -	\$ 17,134	\$ -	\$ 17,134	\$ 17,134
11180-091	Comments for Other Expenses					
11180-100	Total Housing Assistance Payments Expenses	\$ -	\$ 9,818,354	\$ -	\$ 9,818,354	\$ 9,818,354
11180-002	Net Housing Assistance Payments	\$ -	\$ (828,038)	\$ -	\$ (828,038)	\$ (828,038)
11180-003	Housing Assistance Payments Equity-Ending Balance	\$ -	\$ 510,751	\$ -	\$ 510,751	\$ 510,751
11180	Housing Assistance Payments Equity	\$ -	\$ 510,751	\$ -	\$ 510,751	\$ 510,751
11190-210	Total ACC HCV Units	0	20040	0	20040	20040
11190-220	Unfunded Units	0	0	0	0	0
11190-230	Other Adjustments	0	0	0	0	0
11190	Unit Months Available	6922	684972	0	691894	691894
11210	Unit Months Leased	6618	671390	0	678008	678008
11270	Excess Cash	\$ 794,291	\$ -	\$ -	\$ 794,291	\$ 794,291
11610	Land Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
11620	Building Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
11630	Furniture & Equipment-Dwelling Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
11640	Furniture & Equipment-Administrative Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
11650	Leasehold Improvements Purchases	\$ 746,212	\$ -	\$ 7,717	\$ 753,929	\$ 753,929
11660	Infrastructure Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
13510	CFPP Debt Service Payments	\$ -	\$ -	\$ -	\$ -	\$ -
13901	Replacement Housing Factor Funds	\$ -	\$ -	\$ -	\$ -	\$ -

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**JEFFERSON COUNTY HOUSING AUTHORITY**

**SCHEDULE OF UNCOMPLETED GRANTS - SHELTER PLUS CARE GRANT**

**December 31, 2008**

	Shelter Plus Care Grant AL09C70 <u>0023</u>	Shelter Plus Care Grant AL09C70 <u>0022</u>	Shelter Plus Care Grant AL09C70 <u>0021</u>	Shelter Plus Care Grant AL09C60 <u>022</u>	<u>Total</u>
Funds approved.....	\$ 173,280	\$ 50,520	\$ 3,282,744	\$ 3,158,124	\$ 6,664,668
Funds expended.....	<u>—</u>	<u>—</u>	<u>1,416,625</u>	<u>2,397,705</u>	<u>3,814,330</u>
Excess Funds Approved.....	<u>\$ 173,280</u>	<u>\$ 50,520</u>	<u>\$ 1,866,119</u>	<u>\$ 760,419</u>	<u>\$ 2,850,338</u>
Funds advanced.....	\$ —	\$ —	\$ 1,430,572	\$ 2,348,291	\$ 3,778,863
Funds expended.....	<u>—</u>	<u>—</u>	<u>1,416,625</u>	<u>2,397,705</u>	<u>3,814,330</u>
(Accrued) Deferred .....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 13,947</u>	<u>\$ (49,414)</u>	<u>\$ (35,467)</u>

**JEFFERSON COUNTY HOUSING AUTHORITY**

**STATEMENT AND CERTIFICATION OF SHELTER PLUS CARE GRANTS COSTS  
AL09C50-0022**

**December 31, 2008**

	Shelter Plus Care Grant AL09C50 0022
Funds approved.....	\$ 878,352
Funds expend.....	<u>373,719</u>
Excess of Funds Approved.....	<u>\$ 504,633</u>
Funds advanced.....	\$ 373,719
Funds expended .....	<u>373,719</u>
Excess of Funds Advanced .....	<u>\$ _____</u>

1. The distribution of costs as shown on the Standard Form 269A submitted to HUD for approval on May 22, 2009, is in agreement with the Housing Authority's records.
2. All costs have been paid and all related liabilities have been discharged through payment.

**JEFFERSON COUNTY HOUSING AUTHORITY**

**SCHEDULE OF UNCOMPLETED GRANTS – CAPITAL GRANTS**

**December 31, 2008**

	Capital Grant Program AL09 P086 <u>501-06</u>	Capital Grant Program AL09 P086 <u>501-07</u>	Capital Grant Program AL09 P086 <u>501-07</u>	Capital Grant Program AL09 P086 <u>501-08</u>	Capital Grant Program AL09 R086 <u>501-08</u>	Total
Funds approved .....	\$ 945,264	\$ 934,829	\$ 2,196	\$ 997,630	\$ 29,820	\$ 2,909,739
Funds expended .....	<u>885,258</u>	<u>720,354</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,605,612</u>
Excess Funds Approved.....	<u>\$ 60,006</u>	<u>\$ 214,475</u>	<u>\$ 2,196</u>	<u>\$ 997,630</u>	<u>\$ 29,820</u>	<u>\$ 1,304,127</u>
Funds advanced .....	\$ 856,101	\$ 700,712	\$ —	\$ —	\$ —	\$ 1,556,813
Funds expended .....	<u>885,258</u>	<u>720,354</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,605,612</u>
(Accrued) Deferred .....	<u>\$ (29,157)</u>	<u>\$ (19,642)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (48,799)</u>

**JEFFERSON COUNTY HOUSING AUTHORITY**

**STATEMENT AND CERTIFICATION OF CAPITAL GRANT COSTS**

**December 31, 2008**

	<u>AL09P086</u> <u>502-03</u>	<u>AL09P086</u> <u>501-05</u>
Funds approved.....	\$ 178,481	\$ 917,856
Funds expended .....	<u>178,481</u>	<u>917,856</u>
Excess of Funds Approved .....	<u>\$ —</u>	<u>\$ —</u>
Funds advanced.....	\$ 178,481	\$ 917,856
Funds expended .....	<u>178,481</u>	<u>917,856</u>
Excess of Funds Advanced .....	<u>\$ —</u>	<u>\$ —</u>

1. The distribution of costs as shown on the Actual Modernization Cost Certificate dated June 13, 2008 (AL09P086502-03) and January 7, 2009 (AL09P086501-05), submitted to HUD for approval for the above grants is in agreement with the Housing Authority's records.
2. All Capital Grant costs have been paid and all related liabilities have been discharged through payment.

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**JEFFERSON COUNTY HOUSING AUTHORITY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the Year Ended December 31, 2008**

**A. FINDINGS – FINANCIAL STATEMENTS AUDIT**

**2007-1**

**Criteria:** The Housing Authority needs to implement proper levels of information technology security.

**Condition:** Our audit procedures noted various deficiencies in information technology security.

**Context:** One employee of the Authority has the ability to create, edit and post transaction to Landlords and tenants.

**Effect:** The lack of security creates an opportunity for misappropriation of assets.

**Cause:** Housing Authority personnel have not updated user profiles to reduce the access to appropriate levels for each employee.

**Recommendation:** User profiles should be updated to appropriate levels.

**Views of Responsible Officials and Planned Corrective Actions:** We concur with the findings and will implement compensating controls.

**Current Year Status:** No similar findings noted during the current year audit.

**B. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

**2007-1**

**Criteria:** The Housing Authority is required to obtain the necessary information, documentation, and releases to verify resident eligibility, and to calculate residents' rent in accordance with HUD regulations.

**Condition:** Our audit procedures noted various deficiencies in resident file documentation.

**Context:** Conventional Public Housing – of the 40 resident files reviewed, 3 residents had their total tenant payments calculated incorrectly.

**JEFFERSON COUNTY HOUSING AUTHORITY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the Year Ended December 31, 2008**

**B. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT - CONTINUED**

**2007-1 - Continued**

Section 8 Housing Choice Voucher – of the 40 resident files reviewed, 1 resident's file did not contain evidence of required annual inspection.

Shelter Plus Care – of the 40 resident files reviewed, 24 residents had their total tenant payments calculated incorrectly, 1 resident's file did not contain evidence of required annual inspection, 6 resident's file did not have income verification, and 1 resident was not recertified annually.

**Effect:** The resident files noted did not comply with HUD regulations.

**Cause:** Housing Authority personnel failed to comply with the Housing Authority's internal control procedures and HUD regulations.

**Recommendation:** The errors noted in the resident files should be corrected.

**Views of Responsible Officials and Planned Corrective Actions:** We concur with the findings and will continue to implement a system of checks to ensure that errors are found and corrected in a timely manner.

**Current Year Status:** No similar findings noted during the current year audit.

**JEFFERSON COUNTY HOUSING AUTHORITY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended December 31, 2008**

<u>Federal Grantor Program Title:</u>	<u>Direct/ Indirect Funding</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
<u>United States Department of Housing and Urban Development:</u>						
Shelter Plus Care:						
AL09C60-0022	Direct	14.238	N/A	\$ 1,003,091	\$ —	\$ 1,003,091
AL09C70-0021	Direct	14.238	N/A	<u>1,416,572</u>	<u>—</u>	<u>1,416,572</u>
				<u>2,419,663</u>	<u>—</u>	<u>2,419,663</u>
Section 8 Moderate Rehabilitation Single Room Occupancy AL086SRO	Direct	14.249	N/A	<u>34,052</u>	<u>—</u>	<u>34,052</u>
Public and Indian Housing	Direct	14.850	N/A	<u>2,105,243</u>	<u>—</u>	<u>2,105,243</u>
Resident Opportunities and Supportive Services (ROSS)	Direct	14.870	N/A	<u>46,716</u>	<u>—</u>	<u>46,716</u>
Section 8 Housing Choice Voucher	Direct	14.871	N/A	<u>9,855,379</u>	<u>—</u>	<u>9,855,379</u>
Capital Grant Program:						
AL09P086502-03	Direct	14.872	N/A	42,137	—	42,137
AL09P086501-05	Direct	14.872	N/A	8,000	130,539	138,539
AL09P086501-06	Direct	14.872	N/A	133,281	318,539	451,820
AL09P086501-07	Direct	14.872	N/A	<u>395,892</u>	<u>304,851</u>	<u>700,743</u>
				<u>579,310</u>	<u>753,929</u>	<u>1,333,239</u>
HOME Investment Partnership	Indirect	14.239	N/A	<u>183,841</u>	<u>—</u>	<u>183,841</u>
<u>United States Department of Health and Human Services</u>						
Alabama Department of Senior Services/Jefferson County, Alabama Eldergarden Adult Day Care	Indirect	93.044	N/A	<u>117,740</u>	<u>—</u>	<u>117,740</u>
Jefferson County Community Development Program/Jefferson County, Alabama – Community Development Block Grant Project No. CD07-05J-B50HO-FHC	Indirect	14.218	N/A	<u>50,000</u>	<u>—</u>	<u>50,000</u>
Total Federal Awards				<u>\$15,391,944</u>	<u>\$ 753,929</u>	<u>\$ 16,145,873</u>

\* The Jefferson County Assisted Housing Corporation component unit expended \$372,745,983 in federal awards which are not included in this schedule because it was required to have a separate audit in accordance with OMB Circular A-133.

**JEFFERSON COUNTY HOUSING AUTHORITY**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended December 31, 2008**

**Note 1 – Basis of Presentation**

This accompanying schedule of expenditures of federal awards includes the federal grant activity of the Jefferson County Housing Authority and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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**JEFFERSON COUNTY HOUSING AUTHORITY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended December 31, 2008**

**A. SUMMARY OF AUDIT RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued:	Unqualified		
Internal control over financial reporting:			
Are material weaknesses identified:	_____ Yes	<u>  X  </u> No	
Are significant deficiencies that are not considered to be material weaknesses identified	_____ Yes	<u>  X  </u> None reported	
Is noncompliance which could have a material effect on the financial statements identified?	_____ Yes	<u>  X  </u> No	

**FEDERAL AWARDS**

Internal control over major programs:			
Are material weaknesses identified?	_____ Yes	<u>  X  </u> No	
Are significant deficiencies that are not considered to be material weaknesses identified?	_____ Yes	<u>  X  </u> None reported	
Type of report issued on compliance with requirements applicable to each major program:	Unqualified		
Are there any audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	_____ Yes	<u>  X  </u> No	

Identification of major programs:	CFDA
Name of Federal Program	Number
Public and Indian Housing	14.850
Section 8 Housing Choice Voucher	14.871
Shelter Plus Care	14.238

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Is the auditee identified as a low-risk auditee? \_\_\_\_\_ Yes   X   No

Financial Statement Findings: None

Federal Award Findings: None