

PHA 5-Year and Annual Plan	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires 4/30/2011
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1.0	PHA Information PHA Name: Winter Park Housing Authority PHA Type: <input checked="" type="checkbox"/> Small <input type="checkbox"/> High Performing <input type="checkbox"/> Standard <input type="checkbox"/> HCV (Section 8) PHA Fiscal Year Beginning: (MM/YYYY): 10/2010 PHA Code: FL082				
2.0	Inventory (based on ACC units at time of FY beginning in 1.0 above) Number of PH units: 171 Number of HCV units: 0				
3.0	Submission Type <input checked="" type="checkbox"/> 5-Year and Annual Plan <input type="checkbox"/> Annual Plan Only <input type="checkbox"/> 5-Year Plan Only				
4.0	PHA Consortia <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
	PHA 1:				PH
	PHA 2:				HCV
	PHA 3:				
5.0	5-Year Plan. Complete items 5.1 and 5.2 only at 5-Year Plan update. Note: See Attachment f1082a01 for information regarding Section 5.0 through 10.0.				
5.1	Mission. 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: See page 3 of Attachment f1082a01.				
5.2	Goals and Objectives. 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. See page 3 of Attachment f1082a01.				
6.0	PHA Plan Update (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. See pages 4 - 31 of Attachment f1082a01.				
7.0	Hope VI, Mixed Finance Modernization or Development, Demolition and/or Disposition, Conversion of Public Housing, Homeownership Programs, and Project-based Vouchers. <i>Include statements related to these programs as applicable.</i> See pages 31 - 32 of Attachment f1082a01.				
8.0	Capital Improvements. Please complete Parts 8.1 through 8.3, as applicable. See page 32 of Attachment f1082a01.				
8.1	Capital Fund Program Annual Statement/Performance and Evaluation Report. 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. See page 32 of Attachment f1082a01.				
8.2	Capital Fund Program Five-Year Action Plan. 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. See page 32 of Attachment f1082a01.				

8.3	<p>Capital Fund Financing Program (CFFP). <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> <p>See page 32 of Attachment f1082a01.</p>
9.0	<p>Housing Needs. 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 page 33 of Attachment f1082a01.</p>
9.1	<p>Strategy for Addressing Housing Needs. 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. Note: Small, Section 8 only, and High Performing PHAs complete only for Annual Plan submission with the 5-Year Plan.</p> <p>See page 34 of Attachment f1082a01.</p>
10.0	<p>Additional Information. 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.</p> <p>(b) Significant Amendment and Substantial Deviation/Modification. Provide the PHA's definition of "significant amendment" and "substantial deviation/modification"</p> <p>See pages 34 - 35 of Attachment f1082a01.</p>
11.0	<p>Required Submission for HUD Field Office Review. 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. Note: 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>

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
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.

WINTER PARK HOUSING AUTHORITY

FY2010-FY2014 FIVE-YEAR AGENCY PLAN AND FY2010 ANNUAL UPDATE

SECTION 5.0 THROUGH 10.0

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5.0 Five-Year Plan

5.1 Mission Statement

The mission of the Winter Park Housing Authority is to provide a quality living environment that is safe, clean, non-discriminatory and drug-free. The community provides the means by which the residents have access to outside resources and supports them, as they become self-sufficient and independent.

5.2 Goals and Objectives

- Provide Affordable Housing
- Increase Availability of Affordable Housing
- Encourage Resident Upward Mobility
- Provide Clean, Safe, Drug-Free Environment
- Improve Physical Environment
- Become More Entrepreneurial

6.0 PHA Plan Update

- (a) Identify specifically which plan elements have been revised since the PHA's prior plan submission.**

All elements have been revised since the last submission.

- (b) Identify where the 5-Year and Annual Plan may be obtained by the public.**

The FY2010-FY2014 Five-Year Agency Plan and FY2010 Annual Update will be available for review during the 45-day Public Hearing Notice period at the Winter Park Housing Authority's Main Office which is located at 718 Margaret Square in Winter Park, Florida.

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

Public Housing

Eligibility

1. The Housing Authority shall use the guidelines and procedures prescribed by HUD at the time of applicant processing to make a final determination of household eligibility.
2. All families who are admitted to Public Housing must be individually determined eligible under the terms of this policy. In order to be determined eligible, an applicant family must meet ALL of the following requirements:
 - a. The applicant family must qualify as a family as defined by HUD.
 - b. The single person applicant must qualify as a single person as defined by HUD.
 - c. The applicant's Annual Income as defined by HUD must not exceed income limits established by the Department of Housing and Urban Development for Public Housing in the County of PHA jurisdiction.
 - d. The applicant family must conform to the Occupancy Standards contained in this policy regarding unit size and type.
 - e. The applicant must have a satisfactory record in meeting past financial obligations, especially in payment of rent. In situations where an unsatisfactory record is obtained the PHA shall take into consideration extenuating circumstances such as illness, or other incidents beyond the control of the applicant.
 - All applicants will meet the Point Selection Criteria established by the PHA in accordance with 24 CFR 960 regardless of preference status. A point score of four or more will render the family ineligible.
 - Housing is not an Entitlement Program. Eligibility does not guarantee housing assistance.
 - f. Section 214 of the Housing and Community Development Act of 1980, as amended, prohibits the Secretary of the Department of Housing and Urban Development (HUD) from making financial assistance available to persons who are other than United States Citizens, nationals, or certain categories of eligible non-citizens either applying to or residing in specified Section 214 covered programs. Section 214 programs include: Public Housing, Section 8 Rental Certificate Program and Section 8 Rental Voucher Program.

- g. Any tenant evicted from federally assisted housing by reason of drug-related criminal activity shall not be eligible for federally assisted housing during the 3-year period beginning from the date of such eviction. A review of mitigating circumstances will rest solely with the PHA.
- h. The Housing Authority shall prohibit admission for any household member who the Housing Authority determines is illegally using a controlled substance, or determines that a household member's illegal use, or pattern of illegal use, of a controlled substance, or abuse, or pattern of abuse, of alcohol, may interfere with the health, safety, or right to peaceful enjoyment of the premises by other residents. QHWRA further stipulates that individuals convicted of manufacturing or producing methamphetamine (speed) will be permanently denied admission to public housing and a current resident's tenancy will be immediately and permanently terminated if convicted of manufacturing or producing methamphetamine.

In determining whether to deny admission to the Housing Authority any household based on a pattern of abuse of alcohol by a household member, the Housing Authority may consider whether such a household member:

- (i) Has successfully completed a supervised drug or alcohol rehabilitation program (as applicable) and is no longer engaging in the illegal use of a controlled substance or abuse of alcohol (as applicable);
 - (ii) Has otherwise been rehabilitated successfully and is no longer engaging in the illegal use of controlled substance or abuse of alcohol (as applicable); or
 - (iii) Is participating in a supervised drug or alcohol rehabilitation program (as applicable) and is no longer engaging in the illegal use of a controlled substance or abuse of alcohol (as applicable).
- i. The Housing Authority shall prohibit admission for any applicant or member of the applicant's household who the Housing Authority determines is or was, during a reasonable time preceding the date when the applicant household would otherwise be selected for admission, engaged in any drug-related or violent criminal activity or other criminal activity which would adversely affect the health, safety, or right to peaceful enjoyment of the premises by other residents or Housing Authority staff.
 - j. The Housing Authority shall prohibit admission of any applicant or member of the applicant's household who has been convicted of a felony. The PHA shall screen all applicants according to its Point Selection Criteria.

- k. The Housing Authority shall prohibit admission for any applicant or member of the applicant's household that the Housing Authority determines is subject to a lifetime registration requirement under a state sex offender registration program.
- l. The applicant family must have no record of disturbance of neighbors, destruction of property, unsafe living habits, unsanitary housekeeping practices, substance abuse, or any other history that may be reasonably expected to adversely affect:
 - (i) The health, safety, or welfare of other residents;
 - (ii) The peaceful enjoyment of the neighborhood by other residents; or
 - (iii) The physical environment and fiscal stability of the neighborhood.
- m. The applicant family must not have a record of grossly unsanitary or hazardous housekeeping. This includes the creation of a fire hazard through acts such as the hoarding of rags and papers; severe damage to premises and equipment, if it is established that the family is responsible for the condition; seriously affecting neighbors by causing infestation, foul odors, depositing garbage improperly; or serious neglect of the premises. In a case where a qualified agency is working with the applicant family to improve its housekeeping and the agency reports that the applicant family shows potential for improvement, decision as to eligibility shall be reached after referral to and recommendation by the Executive Director or his/her designee. This category does not include applicant families whose housekeeping is found to be superficially unclean or lacks orderliness, where such conditions do not create a problem for the neighbors.
- n. The applicant family must be able to demonstrate capacity to discharge all lease obligations. This determination shall be made on a case by case basis and shall not be used to exclude a particular group by age, disability, etc. In determining the applicant family's capacity to discharge all lease obligations the HA must consider the family's ability to secure outside assistance in meeting those obligations.
- o. If the applicant is a former resident of public housing or Section 8 housing programs administered by any agency, the applicant family must have a satisfactory record in meeting financial and other lease obligations. A former resident who owes a move out balance to the Housing Authority will not be considered for re-admission until the account is paid in full and reasonable assurance is obtained of the applicant's ability to meet his or her rent obligations.
- p. The applicant must not have a history of non-compliance with rental agreements including failure to comply with the terms of the rental agreements on prior residences, such as providing shelter to unauthorized

persons, keeping pets or other acts in violation of rules and regulations, and painting or decorating without permission of the owner.

- Any applicant who has been evicted from a public housing program or terminated from a Section 8 Rental or Residential Program shall not be eligible to receive any type of housing assistance. Mitigating circumstances may be reviewed at the PHA's sole discretion.
- q. The applicant family must have properly completed all application requirements, including verifications. Misrepresentation of income, family composition or any other information affecting eligibility, rent, unit size, neighborhood assignment, etc. will result in the family being declared ineligible. In the event the misrepresentation is discovered after admission, the family may be subsequently evicted, even if the family meets current eligibility criteria at that time.
- r. Other factors affecting a final determination of eligibility include:
- (i) Household has no outstanding indebtedness to the PHA or any other federal housing program;
 - (ii) Family will occupy unit as their sole place of residence.
3. Substance abuse as described in this policy and drug-related criminal activity as described in this policy shall include, but not be limited to, the illegal manufacture, sale, distribution, use, or possession with intent to manufacture, sell, distribute, or use, of a controlled substance (as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802), and Section 428 of the FY 1999 HUD Appropriations Act).
4. Sources of information for eligibility determination may include, but are not limited to, the applicant (by means of interviews or home visits), landlords, employers, family social workers, parole officers, court records, drug treatment centers, clinics, physicians or police departments where warranted by the particular circumstances. Information relative to the acceptance or rejection of an applicant shall be documented in accordance with Part C; Verification, and placed in the applicant's file. Such documentation may include reports of interviews, letters or written summaries of telephone conversations with reliable sources. At a minimum, such reports shall indicate the date, the source of information, including the name and title of the individual contacted, and a summary of the information received.
5. In the event of the receipt of unfavorable information with respect to an applicant, consideration shall be given to the time, nature, and extent of the applicant's conduct or to factors that might indicate a reasonable probability of favorable future conduct or financial prospects. For example:
- a. Evidence of rehabilitation;

- b. Evidence of the applicant family's participation or willingness to participate in social services or other appropriate counseling service programs and the availability of such programs;
 - c. Evidence of the applicant family's willingness to attempt to increase family income and the availability of training or employment programs in the locality;
 - d. In the case of applicants whose capacity for independent living and discharge of lease obligations is in question, the resources actually available in support of the family, such as visiting nurses, homemakers or live-in caretakers.
- 6. Applicants who are known to have a disability or disability and have been determined eligible but who fail to meet the Point System or Application Selection Criteria, will be offered an opportunity to have their cases examined to determine whether mitigating circumstances or reasonable accommodations will make it possible for them to be housed in accordance with the screening procedures. The decision will rest solely with the PHA.
 - 7. Tenancy at properties for elderly and/or disabled persons will be based upon the applicant's ability to live independently or to live independently with limited supportive services.
 - 8. The Housing Authority will not unnecessarily segregate individuals with disabilities to particular areas or developments. The Housing Authority will provide assistance to enable all individuals with disabilities to meet legal requirements; for example, the Housing Authority could provide interpreters, Braille or taped versions of leases, recertifications and other legal documents, whatever is appropriate.
 - 9. Home visits at the current dwelling of the applicant are required of all eligible applicants. Those living out of the greater Orlando area may be exempt. All applicants shall have two days advance notice of home visits. Home visits will be scheduled at the mutual convenience of the applicant and the PHA staff. The purpose shall be to obtain information to be used in determining applicants' compliance with screening criteria. The lease shall be reviewed in detail at this time. The applicants' willingness to comply with the PHA lease as written will be assessed as well as the applicants' housekeeping practices. Criteria shall include but not be limited to: Conditions of each room including cleanliness of yard, care of appliances, furniture, walls, etc., evidence of destruction, unauthorized guests, or criminal activity. Any conditions not consistent with application information or stability of environment.
 - 10. In the event an individual is refused housing based on one or more of the above screening criteria, he/she may request an informal hearing or appeal to the Executive Director in writing.

Selection

1. As soon as possible after receipt of an application, the Housing Authority will determine the applicant family's eligibility for public housing in accordance with the provisions of this policy, and will determine whether a preference exists. In the event an applicant family is determined to be eligible, the family shall be placed on the waiting list, and informed of the time estimated before an offer of a dwelling unit will be made. If this period is estimated to be longer than one year, the applicant family shall be informed of this fact.

The PHA must communicate to the applicant an estimate of how long a wait it will be. Typically this is done in writing.

2. Apparently eligible applicant families will be notified that its eligibility determination is tentative in nature, being largely based on declarations made by the applicant family, and is subject to further reviews prior to admission.
3. In the event an applicant family is determined to be ineligible, it shall also be informed in writing of the basis for this determination. An applicant family does not have the right to use the Tenant Grievance Procedure, but will be given, upon request, the opportunity for an informal hearing to present such facts as it wishes. The applicant family will be advised that should an informal review be desired, a written request to this effect must be received by PHA within ten (10) working days of the date of the notification of ineligibility.
4. Thorough investigation of each application will be conducted during the Tenant Interview. Eligibility will be verified by the PHA staff within the provisions of this policy. The Tenant Interview will be conducted at the time that the application is submitted for review.
5. Applicants denied a preference shall be notified in writing about the denial. The notice shall contain a brief statement of the reason(s) for the determination and state that the applicant has a right to meet with a representative of the Housing Authority to review the determination.
6. In all cases, the Housing Authority reserves the right to withdraw any determination of eligibility, tentative or otherwise, when additional information indicates that the prior determination was inappropriate.
7. Informal Review
 - a. If a request for a review is received within the specified ten (10) day period, PHA will notify the applicant, in writing, of the scheduled time and date of review.
 - b. The PHA will appoint a Review Officer to conduct the informal review. The Review Officer shall be a Housing Authority employee or other designated individual who did not participate in the original determination of denial. The Review Officer shall not be a subordinate of the party who made the original decision to deny.

- c. The applicant will be apprised that they may be represented by legal counsel or other representative at his/her own expense.
- d. The PHA will present factual or other basis for its decision. The applicant may also present his/her position. Subject to the direction of the Review Officer, the applicant and the Housing Authority may offer and examine evidence and question any witnesses.
- e. The Review Officer will issue a written decision, stating the facts and/or other basis for the decision. The decision or any other issue of fact will be based solely upon evidence presented at the hearing. A copy of the decision will be furnished to the applicant.
- f. The PHA will not be bound by a decision of the Review Officer where it is determined that the Officer exceeded his/her authority or has made a determination which is inconsistent with HUD regulations, federal statute, or state or local law that imposes obligations on applicants or residents.
- g. The record of such review/determination will be maintained by the Housing Authority's Central Office.

1. Applicant Ranking

The PHA, at its discretion, may restrict applications, suspend application intake and close waiting lists in whole or in part. The PHA will also purge the waiting list annually by removing name of those that are no longer interested or no longer qualify or cannot be reached by phone or mail. Decisions about closing the waiting list will be based on the number of applications available for a particular size and the ability of the PHA to house an applicant in an appropriate unit within a reasonable time period. Closing the waiting list or opening the list will be publicly announced. When closed, the HA will not maintain a list of interested individuals who wish to be notified of re-opening. The HA will not remove an applicant's name except in accordance with this procedure.

Applications will be filed and selected by unit type and size; by preference; and by date and time of application. If an applicant claims a preference, they are considered to be a priority applicant. Applicants who claim no preference are considered to be non-priority applicants.

2. Preferences

It is the WPHA's policy that a preference does not guarantee admission. Every applicant must still meet the WPHA's Tenant Selection Criteria before being approved. Preferences will be granted to applicants who are otherwise eligible and who, at the time they are certified for admission and at the time of unit assignment, they meet the definitions of the following local preferences:

- a. Working Family Preference: The head or spouse currently gainfully employed for a minimum of 20 hours per week, whose income must be countable under HUD's definition of "Annual Income". This definition is

expanded to include any applicant household whose head, spouse or sole member is 62 years or older and is receiving Social Security disability, Social Security Disability Benefits or other amounts based on the individuals inability to work. Applicants or an applicant family must have been gainfully employed for six of the last twelve months prior to applying for housing assistance and currently so employed to qualify for this preference.

- b. Prior resident who left in good standing.
- c. Residency Preference: Applicants who reside in the City of Winter Park, or whose head of household or spouse works in the City of Winter Park, or whose head of household or spouse has been given a bona fide offer of employment in the City of Winter Park.
- d. Graduate/Enrolled in a Job Training Program Preference: Applicants whose head of household or spouse is a graduate of or enrolled in a job training program that prepares the applicant to enter or reenter the job market. Verification shall be required from the job training program.
- e. Veteran's Preference
- f. Date and Time: This shall play a role within each category. For example, if there are two applicants with a working preference, the date and time of the application shall determine who is assigned first.
- g. Elderly will still have a preference over single (non-elderly) persons when both are applying for admission.
- h. Additionally, any move-in mandated by court orders related to desegregation or Fair Housing and Equal Opportunity will take precedence.
- i. Denial of Preference

A preference shall not be given to an applicant if any member of the family is a person who has been evicted from housing assisted under a 1937 Housing Act program due to drug related criminal activity.

However, a preference may be given if:

- (i) The applicant or family member evicted has successfully completed a drug rehabilitation program; or,
- (ii) The applicant or family member clearly did not participate in drug related criminal activity; or,
- (iii) The Housing Authority determines that the applicant or family member no longer participates in any drug related criminal activity.

3. Waiting List

The PHA will administer its waiting list as required by HUD Handbooks, regulations and shall develop a log listing applicants by bedroom size in chronological order by application date and time. Applications will indicate the following:

- (i) family name;
- (ii) application number;
- (iii) date and time of application;
- (iv) unit size;
- (v) preferences;
- (vi) special needs;
- (vii) race/ethnicity of head of household;
- (iv) Families who claim no preference will be notified by the Housing Authority that their names will be retained on the waiting list as non-preference applicants. If at some future time, their status changes in regards to a preference, they will be entitled to claim the preference, and be added to the preference list.

4. Waiting List Skipping

The Housing Authority may move (skip) a lower-income eligible applicant family to the top of the waiting list if a dwelling unit in a development becomes vacant and the development requires a lower income family to meet the Housing Authority's income targeting goals.

The Housing Authority may also move (skip) higher-income eligible applicant family to the top of the waiting list if a dwelling unit in a development becomes vacant and the development requires a higher income family to meet the Housing Authority's income targeting goals.

5. Updating of the Waiting List

The Housing Authority shall update the waiting list every 12 months in order to maintain the most current information. Applicants will be requested to provide the Housing Authority with updated information through writing. Applicants who do not respond to the request to update shall be removed from the waiting list. If the applicant's failure to respond was due to the applicant's disability, the Housing Authority shall provide reasonable accommodations to give the applicant an opportunity to respond.

6. Selection and Assignment

The PHA will select applicants for participation without discrimination based on race, color, sex, creed, or national origin nor deny any family or individuals the opportunity to apply for assistance under the Low-Rent Housing Program. Neither will the PHA discriminate because of religion, age, physical disability, pregnancy, parenthood, or veteran status.

The selection of residents for occupancy of available units will be in conformance with all HUD guidelines and regulations and applicable Fair Housing and Equal Opportunity Requirements.

7. Special Use Dwelling Units

a. When a unit that meets a specific need (e.g., a unit designed to accommodate a disabled tenant requiring the use of a wheelchair) becomes available, that unit will be offered first to a current occupant of another unit managed by the Housing Authority having disabilities and requiring the accessibility features of the vacant unit. If no such occupant exists, the unit will be offered to the next eligible applicant on the waiting list requiring that special unit. If there are no applicants on the waiting list needing a specially designed unit, the unit will then be offered to those eligible qualified applicants in their normal sequence.

b. Elderly applicants will be given preference for units designed specifically for elderly occupancy.

8. Dwelling Unit Offers

Two unit offers: The PHA can make two offers to the applicant. If both units are rejected, the applicant goes to the bottom of the waiting list. However, the PHA can define "bottom of the waiting list" by denying preferences to those applicants who reject an offer.

When the applicant is matched to the specific unit, that dwelling unit becomes "unrentable" until the offer is made and accepted or rejected. In order to reduce vacancy loss, it is necessary that processing from this point move as quickly as possible. To that end, the following conditions shall apply to dwelling unit offers:

a. As an applicant moves near the top of the waiting list, the Housing Authority will contact the applicant family to determine continued interest, to update the application for final processing, to alert the applicant that an offer is likely in the near future, and to inform the applicant about the requirements for move-in, such as utility deposits, security deposits, etc.

b. Upon availability for occupancy, an applicant will be offered a unit.

c. Upon offer of an apartment, the applicant shall have five (5) days to accept or reject the apartment. An additional business day may be granted if

necessary to allow the applicant to inspect the apartment. Failure to give an answer within the prescribed time period shall be counted as rejection of the offer.

- d. Upon acceptance of the offer, the applicant will then be assigned a move-in date and time appointment. Before the end of this period, the applicant must complete all outstanding pre-occupancy requirements, such as joint HQS unit inspection, establishment of utility services, leasing interview, and lease execution. Failure to complete move-in requirements within the assigned period will result in withdrawal of the offer and inactivation of the application.

9. Unit Refusals

- a. Applicants will be made two (2) unit offers of appropriate size and type. Should the family reject the offer, the family will be placed at the bottom of the waiting list.
- b. Upon return to the top of the waiting list, such an applicant would be made an offer in accordance with the provisions of this policy. Upon refusal of one such offer, including any in neighborhoods previously refused, the application shall again be placed at the bottom of the waiting list.
- c. When an applicant refuses an offer of an apartment, his/her application shall be returned to the bottom of the waiting list, unless the applicant can document that a move at that time would create an undue hardship on the family which is NOT related to race, creed, sex, national origin, religion, disability or familial status.
- d. Applicants not responding to any offer of housing by the PHA shall be ruled ineligible and their application will be removed to the inactive/ineligible file and so documented.
- e. An applicant will have five (5) working days to accept or reject an offer of housing after receipt of notice of unit availability. Failure to respond to a notice of unit availability will be treated as a no response.

The Application Process

All interested applicants shall receive an information package describing the intake process and listing documents needed for the application appointment. Interested applicants must call or come to the office on the date specified on the information package to receive an appointment. Appointments are given out on a first come first served basis.

The applicant family and Housing Authority shall make all admissions to public housing on the basis of a personal interview where an application is completed representative. The Application for Admission shall constitute the basic legal record of each family applying for admission and shall support the Housing Authority's determinations of eligibility status, priority status, rent, and size of unit for which the applicant is qualified.

All supplemental materials pertaining to eligibility shall be considered a part of the application record and carefully recorded. This includes verifications of income and family composition and such other data as may be required.

The following conditions shall govern the taking and processing of applications:

1. Applications for the public housing program will be completed during a one on one interview between the applicant family and Housing Authority representative and shall be maintained on the Housing Authority's computer system. All applicants over 18 shall complete and sign the application and certify, subject to civil and criminal penalties, to the accuracy of all statements made therein. The Housing Authority reserves the right to require the signature of any or all adult members of the applicant household. No children under 18 are permitted at the intake appointment.
2. Applicants will be required to submit verification documentation as part of the application process. Applicants will be given a list of required verifications at the time of their interview with designated HA representative for the purpose of determining eligibility.
3. Should applicants fail to provide required verification documentation within the time frame established by the PHA, their case will be placed in an inactive status and will be required to reapply during the next enrollment period.
4. The Housing Authority reserves the right to suspend application taking when the current supply of completed full applications exceeds the number of families that could be reasonably expected to be housed within the next twelve months.
5. The Housing Authority will normally take applications from a central location that will allow for processing by persons knowledgeable of the rules and regulations governing resident selection and assignment, but reserves the right to establish satellite locations for application taking. All applicants needing accessibility shall so request at the time the appointment is made so that arrangements can be made to take the application at an accessible location (Tranquil Terrace).
6. The Housing Authority reserves the right to establish times for taking applications, including by appointment. The Housing Authority may, at its discretion, provide for application interviews outside normal hours when necessary for hardship reasons.
7. Insofar as possible, application interviews shall be conducted in private.
8. Applications shall be updated as applicants report changes in income and family circumstances. All modifications to applications shall be properly documented and the transaction initialed by the staff member making the change.
9. All active applications will be purged no less than once every 12 to 18 months. Notification shall be sent to each applicant informing him/her that unless he/she confirms his/her continued interest, his/her application will be retired from the active file. Returned notification will be attached to the respective application as evidence of unsuccessful effort to locate the applicant. All applicants will be

instructed to notify the PHA whenever there is a change in family composition, income, address, and any other factors relative to their eligibility status. Applicants should notify the PHA if he/she no longer desires consideration for public housing.

10. The Housing Authority shall maintain such records as are necessary to document the disposition of all applications and to meet Department of Housing and Urban Development audit requirements.
11. Verifications are needed to determine:
 - a. Family composition and type (elderly/non-elderly)
 - b. Annual Income
 - c. Assets and Asset Income
 - d. Allowance information
 - e. Social Security cards for all persons under 7 years of age
 - f. Any information used in screening such as police reports, landlord verifications, credit reports, etc.

Any individual requiring accessibility or accommodations (such as a deaf interpreter) must request same as at the time of the initial interview assignment. The PHA will make every reasonable attempt to comply.

Housing Choice Voucher Program

The Winter Park Housing Authority does not operate a housing Choice Voucher Program and therefore, this section is not applicable.

2. Financial Resources

The table below lists the Winter Park Housing Authority’s anticipated financial resources, such as PHA Operating, Capital and other anticipated Federal resources available to the Agency, as well as tenant rents and other income available to support the public housing program in Fiscal Year 2010.

Funding Source	Amount	Use
FY2010 PH Operating Fund	\$537,279	PH Oper.
FY2010 Capital Fund Program	\$260,293	PH Mod.
FY2009 Capital Fund Program	\$260,293	PH Mod.
Public Housing Dwelling Rent	\$390,207	PH Operations
Interest	\$41,888	PH Operations
Other Income	\$15,156	PH Operations
Total	\$1,505,116	

Note: The Capital Fund amounts for FY2009 are the unobligated amounts as of 3/31/2010.

3. Rent Determination

Public Housing

Total Tenant Payment shall be the highest of the following rounded to the nearest dollar:

- a. 30 percent of monthly Adjusted Income; or
- b. 10 percent of Monthly Income;
- c. The welfare rent, if applicable;
- d. A minimum rent amount of \$50. Note: QHWRA established certain exceptions to the minimum rent requirements relating to hardship that are discussed in the Rent Collection Policy of this ACOP.

After the highest amount has been determined above, that number is compared to the flat rent of the unit size that is or will be occupied by the family, and the lower of the amount determined above or the flat rent is the Total Tenant Payment.

Total Tenant Payment does not include charges for excess utility consumption or other miscellaneous charges, such as maintenance charges, late charges, etc.

Housing Choice Voucher

The Winter Park Housing Authority does not operate a housing Choice Voucher Program and therefore, this section is not applicable.

4. Operation and Management

Winter Park Housing Authority has a staff of maintenance mechanics which provides general maintenance services at each site to help ensure the units are kept in good working order. If a resident needs an item repaired, they are asked to call the management office and place a work order. Once the work order is entered, a maintenance mechanic will go to the unit to repair the item. If the need for repair was not caused by the resident, then the Authority does not charge the resident. If the resident caused the repair, then they are charged according to the Maintenance Charge List on file at the office.

The Authority also has a preventative maintenance schedule in which items such as filters for the HVAC systems are changed out on a regular basis.

The Authority also has a pest control plan in which each unit is sprayed once a month to help control pest infestation.

The Authority also has many policies which management uses to operate the Agency on a daily basis. These polices are listed below:

Personnel
Procurement
Pet
Admissions and Continued Occupancy (LIPH)
Grievance
Disposition
Capitalization
Domestic Violence
Investment

5. Grievance Procedures

Public Housing

PURPOSE

This Grievance Procedure has been adopted to provide a forum and procedure for residents to seek the just, effective and efficient settlement of grievances against the Housing Authority of the City of Winter Park (WPHA).

GOVERNING LAW

The law governing this Grievance Procedure is section 6(k) of the U.S. Housing Act of 1937 (42 U.S.C. sec. 1437d (k) and subpart B of 24 CFR part 966 (24 CFR secs. 966.50 - 966.57).

APPLICABILITY

In accordance with applicable federal regulations, this Grievance Procedure shall be applicable to all individual grievances (as defined in Section IV below) between a resident and the WPHA with the following two (2) exceptions:

- A. This Grievance Procedure is not applicable to disputes between residents not involving the WPHA, or to class grievances involving groups of residents. Also, this Grievance Procedure is not intended as a forum for initiating or negotiating policy changes between residents, or groups of residents, and the WPHA's Board of Commissioners.
- B. HUD has issued a determination that Florida State law provides the basic elements of due process necessary when eviction of a

resident occurs in the following cases, and therefore this policy is not applicable when the eviction is due to:

- (1) Any activity that threatens the health, safety, or right to peaceful enjoyment of the premises of other residents or employees of HA; or
- (2) Any drug-related criminal activity on or off such premises.

DEFINITIONS

The following definitions of terms shall be applicable to this Grievance Procedure:

- A. **Grievance:** Any dispute which a resident may have with respect to an action or a failure to act by WPHA in accordance with the individual resident's lease or WPHA regulations, which adversely affects the individual resident's rights, duties, welfare, or status.
- B. **CFR:** The code of federal regulations that contains the federal regulation governing this Grievance Procedure.
- C. **Complainant:** Any resident (as defined in this section below) whose grievance is presented to the Central Office of the WPHA in accordance with the requirements set forth in this procedure.
- D. **Drug-related criminal activity:** The illegal manufacture, sale, distribution, use or possession with intent to manufacture, sale, distribute, or use of a controlled substance as defined in sec. 102 of the Controlled Substances Act (21 U.S.C. sec 802), as from time to time amended; and alcohol abuse that the WPHA determines interferes with the health, safety or peaceful enjoyment of WPHA's property by other WPHA residents, WPHA's employees, persons residing in the immediate vicinity of the dwelling, representatives, contractors, agents, law enforcement officials and/or the public.
- E. **WPHA or "Housing Authority":** The Housing Authority of the City of Winter Park, a body corporate and politic organized and existing under the laws of the State of Florida.

- F. **Elements of due process:** The following procedural safeguards are required to be followed in an eviction action or a termination of tenancy in a state or local court:
- (1) Adequate notice to the resident of the grounds for terminating the tenancy and for eviction;
 - (2) Right of the resident to be represented by counsel;
 - (3) Opportunity for the resident to refute the evidence presented by the WPHA, including the right to confront and cross examine witnesses and to present any affirmative legal or equitable defense which the resident may have;
 - (4) A decision on the merits.
- G. **Hearing Officer:** An impartial person selected in accordance with 24 CFR Sec 966.55 and this Grievance Procedure to hear grievances and render decisions with respect thereto.
- H. **Hearing Panel:** A three-member panel composed of impartial persons, selected in accordance with 24 CFR Sec. 966.55 and this procedure to hear grievances and render decisions with respect thereto.
- I. **HUD:** The United States Department of Housing and Urban Development.
- J. **Notice:** As used herein, the term notice shall, unless otherwise specifically provided, mean written notice.
- K. **Promptly:** Within the time period indicated in a notice from WPHA of a proposed action that would provided the basis for a grievance if the resident has received a notice of a proposed action from WPHA.
- L. **Resident Organization:** An organization of residents, which includes any Resident Management Corporation and specifically includes the Resident Organization.
- M. **Resident:** The adult person (or persons) other than a live-in aide:
- (1) Who resides in the unit and who executed the lease with the WPHA as lessee of the dwelling unit, or, if no such person resides in the unit

- (2) The person who resides in the unit and who is the remaining head of the household of the resident family residing in the dwelling unit.

N. **Business Days:** Monday through Friday of each week, except for legal holidays recognized by the federal government.

INCORPORATION IN LEASES

This Grievance Procedure shall be incorporated by reference in all public housing dwelling leases between residents and the WPHA, whether or not so specifically provided in such leases.

Informal Settlement of Grievances

- A. **Initial Presentation:** Any grievance must be personally and promptly presented, either orally or in writing to the WPHA Central Office, no later than ten (10) business days after the occurrence of the event giving rise to the grievance. Grievances received by the WPHA Central Office will be referred to the person responsible for management of the complex in which the Complainant resides. As soon as the grievance is received, it shall be reviewed by the WPHA management to determine whether the exclusions in Section III B (1) or III B (2) above apply to the grievance. Should one of the exclusions apply, the Complainant will be notified in writing that the matter raised is not subject to WPHA's grievance procedure, with the reason therefore.
- B. **Informal Settlement Conference:** If the grievance is not determined to fall within one of the two exclusions mentioned in Sections III B (1) and III B (2) above, then WPHA will, within ten (10) business days after the initial presentation of the grievance, informally discuss the grievance with the Complainant or his/her representatives in an attempt to settle the grievance without the necessity of a formal hearing. If the informal settlement conference cannot occur at the time the grievance is initially presented by the Complainant, then the Complainant will be promptly notified in writing of the time and place for the informal settlement conference.
- C. **Written Summary:** Within ten (10) business days after the informal settlement, WPHA shall prepare a summary of the informal discussion and a copy thereof shall be provided to the Complainant. The summary shall be in writing and shall specify the names of the participants in the discussion, the date of the discussion, the nature of the proposed disposition of the grievance, and the specific reasons for such disposition. This written summary will specify the procedures by which the

Complainant may obtain a formal hearing if not satisfied with the proposed disposition of the grievance. A copy of the written summary shall be placed in the Complainant's resident file.

FORMAL GRIEVANCE HEARING

The following procedures apply to the request for a formal grievance hearing under this Grievance Procedure:

- A. **Request for Hearing:** If the Complainant is not satisfied with the results of the informal settlement conference, the Complainant must submit a written request for a formal hearing to WPHA's Central Office, no later than ten (10) business days after the date Complainant receives the summary of discussion delivered as required under Section VI above.

Complainant's written request for a formal hearing must specify:

- (1) The reasons for the grievance;
- (2) The action or relief sought by the Complainant; and
- (3) If the Complainant so desires, a statement setting forth the times at which the Complainant shall be available for a hearing during the next ten (10) business days;
- (4) If the Complainant has failed to attend an informal discussion conference, a request that the hearing officer waive this requirement.

- B. **Failure to Request Hearing:** If the Complainant fails to request a hearing within ten (10) business days after receiving the written summary of the informal settlement conference, WPHA's decision rendered at the informal hearing becomes final and WPHA shall not thereafter be obligated to offer the Complainant a formal hearing, unless the Complainant can show good cause, in WPHA's sole discretion, why he/she failed to proceed in accordance with this procedure.

SELECTION OF HEARING OFFICER

All grievance hearings shall be conducted by an impartial person appointed by the WPHA after consultation with resident organizations, in the manner described below:

- A. The permanent appointments of persons who shall serve as hearing officers shall be governed by the following procedures:

- (1) The WPHA shall nominate a slate of persons to sit as permanent hearing officers. These persons may include, but shall not be necessarily limited to, members of the WPHA Board of Commissioners, WPHA staff members, residents, or other responsible persons in the community. No persons shall be listed on the slate of members unless such person has consented to serve as a hearing officer, feels capable of impartiality, agrees to serve without compensation, and has sufficient time to serve.
- (2) The slate of potential appointees shall be submitted to the Resident Organization for written comments. The WPHA shall consider written comments from the resident organization before appointments are finally made. Objection to the appointment of a person as a hearing officer must be considered but is not dispositive as to the proposed appointment with respect to which objection may be made.
- (3) On final appointment, the persons appointed and the Resident Organization shall be informed in writing of the appointments. A list of all qualified hearing officers shall be kept at the WPHA Central Office and be made available for public inspection at any time.

The persons who have agreed to serve as hearing officers for grievances brought under this procedure are listed on Exhibit I attached hereto and hereby incorporated herein by reference. Additional appointments shall be made in the manner set forth in this section.

B. The designation of hearing officers for particular grievance hearing shall be governed by the following provisions:

- (1) All hearings shall be held before a single hearing officer.
- (2) Appointments to serve as a hearing officer with respect to a particular grievance shall be made by the WPHA in random order, subject to availability of the hearing officer to serve in each such case. The WPHA may employ any reasonable system for random order choice.
- (3) No member of the WPHA Board of Commissioners or staff may be appointed as hearing officer in connection with the grievance contesting an action which was either made or approved by proposed appointee, or which was made or

approved by a person under whom the proposed appointee works or serves as a subordinate.

- (4) No person shall accept an appointment, or retain an appointment, once selected as a hearing officer, if it becomes apparent that such person is not fully capable of impartiality. Persons who are designated to serve as hearing officers must disqualify themselves from hearing grievances that involve personal friends, relatives, persons with whom they have any business relationship, or grievances in which they have some personal interest.

Further, such persons are expected to disqualify themselves if the circumstances are such that a significant perception of partiality exists and is reasonable under the circumstances. If a Complainant fails to object to the designation of the hearing officer or panelists on the grounds of partiality, at the commencement or before the hearing, such objection is deemed to be waived, and may not thereafter be made.

In the event that a hearing officer fails to disqualify himself or herself as required in this Grievance Procedure, the WPHA shall remove the officer from the list of persons appointed for such purposes, invalidate the results of the grievance hearing in which such person should have, but did not, disqualify himself or herself, and schedule a new hearing with a new hearing officer.

SCHEDULING OF HEARINGS

A. **Hearing Prerequisites:** A Complainant does not have a right to a grievance hearing unless the Complainant has satisfied the following prerequisites to such a hearing:

- (1) The Complainant has requested a hearing in writing.
- (2) The Complainant has completed the informal settlement conference procedure or has requested a waiver for good cause.
- (3) If the matter involves the amount of rent which the WPHA claims is due under the Complainant's lease, the Complainant shall have paid to the WPHA an amount equal to the amount due and payable as of the first of the month preceding the month in which the complained of act or failure to act took place. And, in the case of situations in which hearings are, for any reason delayed, the Complainant shall thereafter, deposit the same amount of

the monthly rent in an escrow account monthly until the complaint is resolved by decision of the hearing officer.

Unless waived by the WPHA in writing, no waiver shall be given by the WPHA except in cases of extreme and undue hardship to the Complainant, determined in the sole and absolute discretion of the WPHA. However, failure to make payment shall not constitute a waiver of any the resident may have to contest WPHA's disposition of Complainant's grievance in any judicial proceeding.

B. Time, Place, Notice

(1) Upon Complainant's compliance with the prerequisites to a hearing set forth above, a hearing shall be scheduled by the hearing officer or hearing panel promptly for a time and place reasonably convenient to both the Complainant and the WPHA, no later than the tenth (10th) business day after Complainant has completed such compliance.

(2) A written notification specifying the time, place, and the procedures governing the hearing shall be delivered to the Complainant and the appropriate WPHA official, who, unless otherwise designated, shall be the Executive Director.

PROCEDURES GOVERNING HEARINGS

A. Fair Hearings

The hearings shall be held before a hearing officer as directed above in Section VIII. The Complainant shall be afforded a fair hearing, which shall include:

(1) The opportunity to examine before the hearing any WPHA documents, including records and regulations that are directly relevant to the hearing.

The Complainant shall be allowed to copy any such document at the Complainant's expense. If the WPHA does not make the document available for examination upon request by the Complainant, the WPHA may not rely on such document at the grievance hearing.

(2) The right to be represented by counsel or other person chosen as the Complainant's representative and to have such person make statements on the Complainant's behalf.

- (3) The right to a private hearing unless the Complainant requests a public hearing. The right to present evidence and arguments in support of the Complainant's complaint, to controvert evidence relied on by the WPHA and to confront and cross examine all witnesses upon whose testimony or information the WPHA or its management relies.
- (4) A decision solely and exclusively upon the facts presented at the hearing.

B. Prior Decision in Same Matter

The hearing officer may render a decision without proceeding with the hearing if they determine that the issue has been previously decided in another proceeding.

C. Failure to Appear

If the Complainant or the WPHA fails to appear at a scheduled hearing, the hearing officer may make a determination that the party failing to attend has waived the right to a hearing. In such event, the hearing officer shall notify the Complainant and the WPHA of the determination.

D. Required Showing of Entitlement to Relief

At the hearing, the Complainant must first make a showing of an entitlement to the relief sought and thereafter the WPHA must sustain the burden of justifying WPHA's action or failure to act against which the Complainant is directed.

E. Informality of Hearing

The hearing shall be conducted informally by the hearing officer, and oral or documentary evidence pertinent to the facts and issues raised by the complaint may be received without regard to admissibility under the rules of evidence applicable to judicial proceeding.

F. Orderly Conduct Required

The hearing officer shall require the WPHA, the Complainant, counsel, and other participants or spectators, to conduct themselves in an orderly fashion. Failure to comply with the directions of the hearing officer to obtain order may result in exclusion from the proceedings or in a decision adverse to the interests of the disorderly party and granting or denial of the relief sought, as appropriate.

G. Transcript of Hearing

The Complainant or the WPHA may arrange in advance, and at the expense of the party making the arrangement, for a transcript of the hearing. Any interested party may purchase a copy of such transcript.

H. Accommodation to Disabled Persons

The WPHA must provide reasonable accommodations for persons with disabilities to participate in grievance hearings. Reasonable accommodations may include qualified sign language interpreters, readers, accessible locations, or attendants. If the resident is visually impaired, any notice to the resident that is required by this procedure shall be in an accessible format.

INFORMAL HEARING PROCEDURE FOR DENIAL OF ASSISTANCE ON THE BASIS OF INELIGIBLE IMMIGRATION STATUS

The resident family may request that WPHA provide for an informal hearing after the family has notification of the United States Immigration and Naturalization Service (INS) decision on appeal, or in lieu of request of appeal to the INS. The resident family must make this request within thirty (30) calendar days of receipt of the Notice of Denial or Termination of Assistance, or within thirty (30) calendar days of receipt of the INS appeal decision.

DECISION OF THE HEARING OFFICER

At or subsequent to the completion of the grievance hearing, the hearing officer shall make a determination as to the merits of the grievance and the following provisions shall govern:

A. Written Decision

The hearing officer shall prepare a written decision, together with the reasons for the decision within ten (10) business days after the completion of hearing

- (1) A copy of the decision shall be sent to the Complainant and the WPHA. The WPHA shall retain a copy of the decision in the Complainant's resident file.
- (2) A copy of such decision, with all names and identifying references deleted, shall also be maintained on file by the WPHA and made available for inspection by any

prospective Complainant, his representative, or the hearing officer.

B. Binding Effect

The written decision of the hearing officer shall be binding upon the WPHA, which shall take all actions, or refrain from any actions, necessary to carry out the decision unless WPHA's Board of Commissioners determines, within ten (10) business days, and properly notifies the Complainant of its determination, that:

- (1) The grievance does not concern WPHA action or failure to act in accordance or involving the Complainant's lease, or WPHA's regulations, which adversely affect the Complainant's rights, duties, welfare or status, or
- (2) The decision of the hearing officer is contrary to applicable Federal, State, or local law, HUD regulations or requirements of the Annual Contributions Contract between HUD and the WPHA.

C. Continuing Right of Complainant to Judicial Proceedings

A decision by the hearing officer or Board of Commissioners in favor of the WPHA or which denies the relief requested by the Complainant, in whole or in part, shall not constitute a waiver of, nor affect in any way the rights of the Complainant to a trial or judicial review in any judicial proceedings, which may thereafter be brought in the matter.

NOTICES

All notices under this Grievance Procedure shall be deemed delivered:

- (1) Upon personal service thereof upon the Complainant or an adult member of the Complainant's household;
- (2) Upon the date receipted for or refused by the addressee, in the case of certified or registered U.S. Mail; or
- (3) On the second day after the deposit thereof for mailing, postage prepaid, with the U.S. Postal Service, if mailed by first class mail other than certified or registered mail.

MODIFICATION

This Grievance Procedure may not be amended or modified except by approval of a majority of the WPHA Board of Commissioners, present at a regular meeting or a special meeting called for such purposes. Further, in addition to the foregoing, any changes proposed to be made to this Grievance Procedure must provide for at least thirty (30) calendar days advance notice to residents and resident organizations, setting forth the proposed changes and providing an opportunity to present written comments. WPHA shall consider the comments submitted before final adoption of any amendments hereto.

MISCELLANEOUS

A. Captions

Captions or paragraph headings set forth in this Grievance Procedure are for convenience of reference only and shall not be construed or interpreted to affect the substance of the paragraphs or sections so captioned.

B. Concurrent Notice

If a resident has filed a request for a grievance hearing hereunder in a case involving WPHA's notice of termination of tenancy, the Complainant should be aware that the state law notice to vacate and the notice of termination of tenancy required under Federal law run concurrently.

Therefore, if the hearing officer upholds WPHA's action to terminate the tenancy, the WPHA may commence an eviction action in court upon the sooner of the expiration of the date for termination of tenancy and vacation of premises stated in the notice of termination delivered to Complainant, or the delivery of the report of decision of the hearing officer to the Complainant.

Housing Choice Voucher

The Winter Park Housing Authority does not operate a Housing Choice Voucher Program and therefore, this section is not applicable.

6. Designated Housing for Elderly and Disabled Families

Currently, the Winter Park Housing Authority has one (1) public housing development which is designated for occupancy by elderly and disabled residents. The development is Tranquil Terrace. Because this development was constructed solely for the purpose of housing elderly tenants, the Authority does not have to reapply for the elderly designation.

The Winter Park Housing Authority does not plan to apply for approval to designate more developments as elderly-only occupancy in FY2010.

7. Community Service and Self-Sufficiency

Due to the small staff size and limited budget, the Authority does not offer any resident programs for help with becoming self-sufficient. The Authority does provide the means by which residents can access programs available locally to assist with self-sufficiency which include Community Service Center, Workforce Central Florida, Winter Park Library, Valencia Community College, and Second Harvest Food Bank.

As required by Federal Regulations, the Authority has adopted a Community Service Policy. The Policy requires all unemployed residents over the age of 18 to perform eight (8) hours of community service each month. Elderly and disabled residents are exempt from the requirement.

8. Safety and Crime Prevention

Fortunately, the Agency does not have a major crime problem at either of its sites. Even though crime is not a major problem, the Authority still works hard to ensure that when all residents feel safe in their homes. Management has a good relationship with both the Winter Park and Orange County Police Departments. The WPPD recently sponsored a puppet show for the children at The Meadows. The topic of the Puppet show was bullying.

9. Pets

The Winter Park Housing Authority has adopted a Pet Policy covering the ownership of pets in its' public housing developments. The policy explains the rules for the keeping of pets and any criteria or standards pertaining to the policies. The rules adopted are reasonably related to the legitimate interest of the PHA to provide a decent, safe and sanitary living environment for all tenants, and to protect and preserve the physical condition of the property, as well as the financial interest of the Agency. The full Pet Policy is on file at the main office and can be reviewed during normal operating hours.

10. Civil Rights

Civil rights certifications are included in the PHA Plan Certifications of Compliance with the PHA Plans and Related Regulations.

11. Fiscal Audit

The Fiscal Audit for the Year ended September 30, 2008 is attached to the Agency Plan as attachment f1082f01. The Fiscal Audit for the Year ended September 30, 2009 is in the process of being completed.

12. Asset Management

Although the Housing Authority is not required to convert to Asset Management based on the number of units, management carries out a number of activities on an on-going basis to ensure that the apartments remain a viable housing option for low-income families. Some of these activities include assessing the condition of the properties and maintaining streamlined operating budgets.

13. Violence Against Women Act

The Authority has adopted a Domestic Violence Policy consistent with the Violence Against Women Act (VAWA). The policy states that no person who has been a victim of domestic violence will be denied or removed from housing based solely on the domestic violence act. The full policy is available at the office and can be reviewed during normal operating hours.

While no formal partnerships have been set up between WPHA and local service providers at this time, the Authority helps victims of domestic violence to contact these agencies in a time of need.

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

The Winter Park Housing Authority will not be pursuing any Hope VI or Mixed Finance Modernization or Development in FY2010. WPHA reserves the right to pursue the use of these programs in the future, if warranted.

(b) Demolition and/or Disposition

The Winter Park Housing Authority will not pursue any demolition activities of the public housing properties under its ownership in FY2010.

(c) Conversion of Public Housing

WPHA will not convert any public housing to tenant-based assistance in FY2010.

(d) Homeownership

WPHA does not presently have or does not plan to apply for approval for a public housing homeownership program in FY2010.

(e) Project-Based Vouchers

The WPHA does not operate a Housing Choice Voucher Program and therefore, this section is not applicable.

8.0 Capital Improvements

8.1 Capital Fund Annual Statement/Performance and Evaluation Report

See attachments:

f1082b01 – FY2010 CFP Annual Statement

f1082d01 – FY2009 CFP Performance and Evaluation Report

f1082e01 – FY2008 CFP Performance and Evaluation Report

8.2 Capital Fund Program Five-Year Plan

See attachment:

f1082c01 – FY2010-2014 CFP Five-Year Plan

8.3 Capital Fund Financing Program (CFFP)

The Winter Park Housing Authority does not plan to use the Capital Fund Financing Program in the FY2010 Fiscal Year.

9.0 Housing Needs

Housing Needs of Families in the Jurisdiction/s Served by the PHA

Based upon the information contained in the Consolidated Plan/s applicable to the jurisdiction, and/or other data available to the PHA, provide a statement of the housing needs in the jurisdiction by completing the following table. In the “Overall” Needs column, provide the estimated number of renter families that have housing needs. For the remaining characteristics, rate the impact of that factor on the housing needs for each family type, from 1 to 5, with 1 being “no impact” and 5 being “severe impact.” Use N/A to indicate that no information is available upon which the PHA can make this assessment.

Housing Needs of Families in the Jurisdiction by Family Type							
Family Type	Overall	Afford-ability	Supply	Quality	Access-ibility	Size	Loca-tion
Income <= 30% of AMI	429	5	5	5	3	4	4
Income >30% but <=50% of AMI	518	4	4	4	3	3	3
Income >50% but <80% of AMI	422	3	3	3	3	2	3
Elderly	764	3	3	3	4	2	3
Families with Disabilities	403	3	4	4	5	4	4
White	1,301	3	3	3	3	3	3
Black	330	3	3	3	3	3	3
Hispanic	119	3	3	3	3	3	3
Native American	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Asian	8	3	3	3	3	3	3
Pacific Islander	N/A	N/A	N/A	N/A	N/A	N/A	N/A

What sources of information did the PHA use to conduct this analysis? (Check all that apply; all materials must be made available for public inspection.)

- Consolidated Plan of the Jurisdiction/s
Indicate year:
- U.S. Census data: the Comprehensive Housing Affordability Strategy (“CHAS”) dataset
- American Housing Survey data
Indicate year:
- Other housing market study
Indicate year:
- Other sources: (list and indicate year of information)

9.1 Strategy for Addressing Housing Needs

Strategies

Need: Shortage of affordable housing for all eligible populations

Strategy 1: Maximize the number of affordable units available to the PHA within its current resources by:

- Employ effective maintenance and management policies to minimize the number of public housing units off-line
- Reduce turnover time for vacated public housing units
- Reduce time to renovate public housing units

Strategy 2: Increase the number of affordable housing units by:

- Leverage affordable housing resources in the community through the creation of mixed - finance housing
- Pursue housing resources other than public housing or Section 8 tenant-based assistance.

Need: Specific Family Types: Families at or below 30% of median

Strategy 1: Target available assistance to families at or below 30 % of AMI

- Exceed HUD federal targeting requirements for families at or below 30% of AMI in public housing

Reasons for Selecting Strategies

- Funding constraints
- Staffing constraints
- Influence of the housing market on PHA programs

10.0 Additional Information

(a) Progress in Meeting Goals and Objectives

Despite poor market conditions, the Housing Authority has maintained an occupancy rate above 90% in its public and affordable housing communities.

The curb appeal at The Meadows, Winter Park Oaks, and Railroad Avenue Apartments has been improved by completing exterior painting.

As part of management's commitment to improve the physical condition of the units, ceramic tile installation and bathroom renovations are continuing at The Meadows.

(b) Significant Amendment and Substantial Deviation/Modification

Substantial Deviation from the 5-year Plan:

A "Substantial Deviation" from the 5-Year Plan is an overall change in the direction of the Authority pertaining to the Authority's Goals and Objectives. This includes changing the Authority's Goals and Objectives.

Significant Amendment or Modification to the Annual Plan:

A “Significant Amendment or Modification” to the Annual Plan is a change in a policy or policies pertaining to the operation of the Authority. This includes the following:

- Changes to rent or admissions policies or organization of the waiting list.
- Additions of non-emergency work items in excess of 10% of total Capital Fund Program budget(items not included in the current Annual Statement or 5-Year Action Plan) or change in use of replacement reserve funds under the Capital Fund.
- Any change with regard to demolition or disposition, designation, homeownership programs or conversion activities.

(c) Memorandum of Agreement

The Winter Park Housing Authority does not have a Memorandum of Agreement with the U. S. Department of Housing and Urban Development at this time.

(d) Resident Advisory Board Comments

The Resident Advisory Board did not have any comments concerning the contents of the Agency Plan.

(e) Challenged Elements

No elements of the Agency Plan have been challenged.

Part I: Summary						
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250110 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2010 FFY of Grant Approval: 2010	
Type of Grant <input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no:) <input type="checkbox"/> Performance and Evaluation Report for Period Ending: <input type="checkbox"/> Final Performance and Evaluation Report						
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹		
		Original	Revised ²	Obligated	Expended	
1	Total non-CFP Funds					
2	1406 Operations (may not exceed 20% of line 21) ³					
3	1408 Management Improvements	\$45,000.00				
4	1410 Administration (may not exceed 10% of line 21)	\$10,000.00				
5	1411 Audit	\$18,000.00				
6	1415 Liquidated Damages					
7	1430 Fees and Costs	\$45,000.00				
8	1440 Site Acquisition					
9	1450 Site Improvement	\$20,000.00				
10	1460 Dwelling Structures	\$81,000.00				
11	1465.1 Dwelling Equipment - Nonexpendable	\$21,848.00				
12	1470 Nondwelling Structures	\$10,793.00				
13	1475 Nondwelling Equipment					
14	1485 Demolition					
15	1492 Moving to Work Demonstration					
16	1495.1 Relocation Costs	\$7,000.00				
17	1499 Development Activities ⁴					
18a	1501 Collateralization or Debt Service paid by the PHA					
18b	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 line 2- 19)	\$258,641.00				
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					

Part I: Summary						
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250110 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2010 FFY of Grant Approval: 2010	
Type of Grant <input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no:) <input type="checkbox"/> Performance and Evaluation Report for Period Ending: <input type="checkbox"/> Final Performance and Evaluation Report						
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹		
		Original	Revised ²	Obligated	Expended	
25	Amount of Line 20 Related to Energy Conservation Measures					
Signature of Executive Director		Date		Signature of Public Housing Director		
				Date		

¹ To be completed for the Performance and Evaluation Report

² To be completed for the Performance and Evaluation Report or a Revised Annual Statement

³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

⁴ RHF funds shall be included here.

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority			Grant Type and Number Capital Fund Program Grant No: FL29P08250110 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2010		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Management Improvements</u>							
PHA-Wide	Security officer	1408	LS	\$25,000.00				
PHA-Wide	Resident Services (CSC)	1408	LS	\$20,000.00				
	Subtotal 1408			\$45,000.00				
	<u>Administration</u>							
PHA-Wide	Portion of Exec. Director's salary related to CFP	1410	LS	\$10,000.00				
	Subtotal 1410			\$10,000.00				
	<u>Audit</u>							
PHA-Wide	Audit Fees	1411	LS	\$18,000.00				
	Subtotal 1411			\$18,000.00				
	<u>Fees and Costs</u>							
PHA-Wide	Contracts for accounting, inspections, utility allowances, Agency Plan, and A/E Fees related to CFP	1430	LS	\$45,000.00				
	Subtotal 1430			\$45,000.00				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority			Grant Type and Number Capital Fund Program Grant No: FL29P08250110 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2010		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Site Improvements</u>							
PHA-Wide	Landscaping	1450	LS	\$7,500.00				
FL082-1 The Meadows	Playground	1450	LS	\$2,500.00				
FL082-2 Tranquil Terrace	Install fencing	1450	LS	\$10,000.00				
	Subtotal 1450			\$20,000.00				
	<u>Dwelling Structures</u>							
FL082-1 The Meadows	Replace front doors and interior doors	1460	10 each	\$12,500.00				
FL082-1 The Meadows	Repair interior stairwells	1460	20 units	\$5,000.00				
FL082-2 Tranquil Terrace	Paint exterior doors	1460	100 each	\$2,000.00				
PHA-Wide	Unit upgrades to meet reasonable accommodations	1460	LS	\$7,500.00				
FL082-1 The Meadows	Replace roofing	1460	4 bldgs.	\$30,000.00				
	(continued on next page)							

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority			Grant Type and Number Capital Fund Program Grant No: FL29P08250110 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2010		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Dwelling Structures (cont.)</u>							
FL082-2 Tranquil Terrace	Resurface tubs	1460	5 each	\$5,000.00				
PHA-Wide	Replace kitchen cabinets and countertops	1460	10 each	\$5,000.00				
PHA-Wide	Replace water heaters	1460	10	\$5,000.00				
PHA-Wide	Install security lighting	1460	LS	\$9,000.00				
	Subtotal 1460			\$81,000.00				
	<u>Dwelling Equipment</u>							
PHA-Wide	Replace ranges	1465.1	20	\$5,348.00				
PHA-Wide	Replace refrigerators	1465.1	20	\$9,000.00				
FL082-2 Tranquil Terrace	Replace air conditioning units	1465.1	10	\$7,500.00				
	Subtotal 1465.1			\$21,848.00				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority			Grant Type and Number Capital Fund Program Grant No: FL29P08250110 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2010		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Non-Dwelling Structures</u>							
FL082-1 The Meadows	Replace office air conditioning unit	1470	LS	\$5,000.00				
FL082-2 Tranquil Terrace	Replace flooring in community center	1470	LS	\$5,793.00				
	Subtotal 1470			\$10,793.00				
	<u>Relocation Costs</u>							
FL082-1 The Meadows	Tenant relocation costs due to termites	1495.1	LS	\$7,000.00				
	Subtotal 1495.1			\$7,000.00				
	Total CFP			\$258,641.00				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

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						
PHA Name/Number: Winter Park/FL082		Locality (Winter Park/Orange Co., Florida)			<input checked="" type="checkbox"/> Original 5-Year Plan <input type="checkbox"/> Revision No:	
A.	Development Number and Name	Work Statement for Year 1 FFY 2010	Work Statement for Year 2 FFY 2011	Work Statement for Year 3 FFY 2012	Work Statement for Year 4 FFY 2013	Work Statement for Year 5 FFY 2014
B.	Physical Improvements Subtotal	Annual Statement	\$125,293.00	\$133,641.00	\$133,641.00	\$133,641.00
C.	Management Improvements		\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
D.	PHA-Wide Non-dwelling Structures and Equipment		\$0.00	\$0.00	\$0.00	\$0.00
E.	Administration		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
F.	Other		\$78,348.00	\$70,000.00	\$70,000.00	\$70,000.00
G.	Operations		\$0.00	\$0.00	\$0.00	\$0.00
H.	Demolition		\$0.00	\$0.00	\$0.00	\$0.00
I.	Development		\$0.00	\$0.00	\$0.00	\$0.00
J.	Capital Fund Financing – Debt Service		\$0.00	\$0.00	\$0.00	\$0.00
K.	Total CFP Funds		\$258,641.00	\$258,641.00	\$258,641.00	\$258,641.00
L.	Total Non-CFP Funds		\$0.00	\$0.00	\$0.00	\$0.00
M.	Grand Total		\$0.00	\$0.00	\$0.00	\$0.00

Capital Fund Program—Five-Year Action Plan

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

Part I: Summary (Continuation)						
PHA Name/Number: Winter Park/FL082		Locality (Winter Park/Orange Co., Florida)			<input checked="" type="checkbox"/> Original 5-Year Plan	<input type="checkbox"/> Revision No:
A.	Development Number and Name	Work Statement for Year 1 FFY 2010	Work Statement for Year 2 FFY 2011	Work Statement for Year 3 FFY 2012	Work Statement for Year 4 FFY 2013	Work Statement for Year 5 FFY 2014
	PHA-Wide	Annual Statement	\$152,348.00	\$151,000.00	\$151,000.00	\$151,000.00
	FL082-1 The Meadows		\$40,000.00	\$101,793.00	\$101,793.00	\$101,793.00
	FL082-2 Tranquil Terrace		\$66,293.00	\$5,848.00	\$5,848.00	\$5,848.00

Part II: Supporting Pages – Physical Needs Work Statement(s)						
Work Statement for Year 1 FFY 2010	Work Statement for Year 2 FFY 2011			Work Statement for Year 3 FFY 2012		
	Development Number/Name General Description of Major Work Categories	Quantity	Estimated Cost	Development Number/Name General Description of Major Work Categories	Quantity	Estimated Cost
	<u>Management Improvements/PHA-Wide</u>			<u>Management Improvements/PHA-Wide</u>		
	Security Officer	LS	\$25,000.00	Security Officer	LS	\$25,000.00
	Resident Services (CSC)	LS	\$20,000.00	Resident Services (CSC)	LS	\$20,000.00
See	Subtotal 1408		\$45,000.00	Subtotal 1408		\$45,000.00
Annual						
Statement	<u>Administration/PHA-Wide</u>			<u>Administration/PHA-Wide</u>		
	Portion of Executive Director’s salary related to CFP	LS	\$10,000.00	Portion of Executive Director’s salary related to CFP	LS	\$10,000.00
	Subtotal 1410		\$10,000.00	Subtotal 1410		\$10,000.00
	<u>Audit/PHA-Wide</u>			<u>Audit/PHA-Wide</u>		
	Audit Fees	LS	\$25,000.00	Audit Fees	LS	\$25,000.00
	Subtotal 1411		\$25,000.00	Subtotal 1411		\$25,000.00
	<u>Fees and Costs/PHA-Wide</u>			<u>Fees and Costs/PHA-Wide</u>		
	Contracts for accounting, inspections, utility allowances, Agency Plan, and A/E Fees related to CFP	LS	\$45,000.00	Contracts for accounting, inspections, utility allowances, Agency Plan, and A/E Fees related to CFP	LS	\$45,000.00
	Subtotal 1430		\$45,000.00	Subtotal 1430		\$45,000.00
	<u>Site Improvements/PHA-Wide</u>			<u>Site Improvements/PHA-Wide</u>		
	Landscaping	LS	\$10,000.00	Landscaping	LS	\$10,000.00
	Subtotal 1450		\$10,000.00	Subtotal 1450		\$10,000.00
	Subtotal of Estimated Cost		See Next Page	Subtotal of Estimated Cost		See Next Page

Part II: Supporting Pages – Physical Needs Work Statement(s)						
Work Statement for Year 1 FFY 2010	Work Statement for Year 4 FFY 2013			Work Statement for Year 5 FFY 2014		
	Development Number/Name General Description of Major Work Categories	Quantity	Estimated Cost	Development Number/Name General Description of Major Work Categories	Quantity	Estimated Cost
	<u>Management Improvements/PHA-Wide</u>			<u>Management Improvements/PHA-Wide</u>		
	Security Officer	LS	\$25,000.00	Security Officer	LS	\$25,000.00
	Resident Services (CSC)	LS	\$20,000.00	Resident Services (CSC)	LS	\$20,000.00
See Annual Statement	Subtotal 1408		\$45,000.00	Subtotal 1408		\$45,000.00
	<u>Administration/PHA-Wide</u>			<u>Administration/PHA-Wide</u>		
	Portion of Executive Director’s salary related to CFP	LS	\$10,000.00	Portion of Executive Director’s salary related to CFP	LS	\$10,000.00
	Subtotal 1410		\$10,000.00	Subtotal 1410		\$10,000.00
	<u>Audit</u>			<u>Audit</u>		
	Audit Fees	LS	\$25,000.00	Audit Fees	LS	\$25,000.00
	Subtotal 1411		\$25,000.00	Subtotal 1411		\$25,000.00
	<u>Fees and Costs/PHA-Wide</u>			<u>Fees and Costs/PHA-Wide</u>		
	Contracts for accounting, inspections, utility allowances, Agency Plan, and A/E Fees related to CFP	LS	\$45,000.00	Contracts for accounting, inspections, utility allowances, Agency Plan, and A/E Fees related to CFP	LS	\$45,000.00
	Subtotal 1430		\$45,000.00	Subtotal 1430		\$45,000.00
	<u>Site Improvements/PHA-Wide</u>			<u>Site Improvements/PHA-Wide</u>		
	Landscaping	LS	\$10,000.00	Landscaping	LS	\$10,000.00
	Subtotal 1450		\$10,000.00	Subtotal 1450		\$10,000.00
	Subtotal of Estimated Cost		See Next Page	Subtotal of Estimated Cost		See Next Page

Part I: Summary						
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250109 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2009 FFY of Grant Approval: 2009	
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input checked="" type="checkbox"/> Revised Annual Statement (revision no:) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 3/31/10 <input type="checkbox"/> Final Performance and Evaluation Report						
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹		
		Original	Revised ²	Obligated	Expended	
1	Total non-CFP Funds					
2	1406 Operations (may not exceed 20% of line 21) ³	\$10,000.00	\$10,000.00	\$0.00	\$0.00	
3	1408 Management Improvements	\$15,000.00	\$15,000.00	\$0.00	\$0.00	
4	1410 Administration (may not exceed 10% of line 21)	\$20,000.00	\$20,000.00	\$0.00	\$0.00	
5	1411 Audit	\$23,000.00	\$23,000.00	\$0.00	\$0.00	
6	1415 Liquidated Damages					
7	1430 Fees and Costs	\$15,000.00	\$15,000.00	\$0.00	\$0.00	
8	1440 Site Acquisition					
9	1450 Site Improvement	\$0.00	\$0.00	\$0.00	\$0.00	
10	1460 Dwelling Structures	\$165,693.00	\$165,693.00	\$0.00	\$0.00	
11	1465.1 Dwelling Equipment - Nonexpendable	\$12,000.00	\$12,000.00	\$0.00	\$0.00	
12	1470 Nondwelling Structures					
13	1475 Nondwelling Equipment					
14	1485 Demolition					
15	1492 Moving to Work Demonstration					
16	1495.1 Relocation Costs					
17	1499 Development Activities ⁴					
18a	1501 Collateralization or Debt Service paid by the PHA					
18b	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 line 2- 19)	\$260,693.00	\$260,693.00	\$0.00	\$0.00	
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					

Part I: Summary						
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250109 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2009 FFY of Grant Approval: 2009	
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input checked="" type="checkbox"/> Revised Annual Statement (revision no:) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 3/31/10 <input type="checkbox"/> Final Performance and Evaluation Report						
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹		
		Original	Revised ²	Obligated	Expended	
25	Amount of Line 20 Related to Energy Conservation Measures					
Signature of Executive Director		Date		Signature of Public Housing Director		
				Date		

¹ To be completed for the Performance and Evaluation Report

² To be completed for the Performance and Evaluation Report or a Revised Annual Statement

³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

⁴ RHF funds shall be included here.

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250109 CFFP (Yes/No): Replacement Housing Factor Grant No:				Federal FY of Grant: 2009		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Operations</u>							
PHA-Wide	Operations	1406	LS	\$10,000.00	\$10,000.00	\$0.00	\$0.00	
	Subtotal 1406			\$10,000.00	\$10,000.00	\$0.00	\$0.00	
	<u>Management Improvements</u>							
PHA-Wide	Security officer	1408	LS	\$15,000.00	\$15,000.00	\$0.00	\$0.00	
	Subtotal 1408			\$15,000.00	\$15,000.00	\$0.00	\$0.00	
	<u>Administration</u>							
PHA-Wide	Portion of Exec. Director's salary related to CFP	1410	LS	\$20,000.00	\$20,000.00	\$0.00	\$0.00	
	Subtotal 1410			\$20,000.00	\$20,000.00	\$0.00	\$0.00	
	<u>Audit</u>							
PHA-Wide	Audit Fees	1411	LS	\$23,000.00	\$23,000.00	\$0.00	\$0.00	
	Subtotal 1411			\$23,000.00	\$23,000.00	\$0.00	\$0.00	

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² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250109 CFFP (Yes/No): Replacement Housing Factor Grant No:				Federal FY of Grant: 2009		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Fees and Costs</u>							
PHA-Wide	Contracts for accounting, inspections, utility allowances, Agency Plan, and A/E Fees related to CFP	1430	LS	\$15,000.00	\$15,000.00	\$0.00	\$0.00	
	Subtotal 1430			\$15,000.00	\$15,000.00	\$0.00	\$0.00	
	<u>Site Improvements</u>							
PHA-Wide	General Landscaping	1450	LS	\$0.00	\$0.00	\$0.00	\$0.00	
	Subtotal 1450			\$0.00	\$0.00	\$0.00	\$0.00	
	<u>Dwelling Structures</u>							
FL082-1A The Meadows	Bathroom renovations	1460	LS	\$165,693.00	\$0.00	\$0.00	\$0.00	Complete w/ARRA
PHA-Wide	Install ceramic floor tiles on unit turns	1460	15 units	\$0.00	\$15,000.00	\$0.00	\$0.00	
PHA-Wide	Replace roofing	1460	10 units	\$0.00	\$25,000.00	\$0.00	\$0.00	
PHA-Wide	Resurface bathtubs	1460	3	\$0.00	\$1,500.00	\$0.00	\$0.00	
PHA-Wide	Replace gutters and downspouts	1460	LS	\$0.00	\$7,000.00	\$0.00	\$0.00	
PHA-Wide	Replace water heaters	1460	5 each	\$0.00	\$3,000.00	\$0.00	\$0.00	
PHA-Wide	Bathroom modernization	1460	30 each	\$0.00	\$49,000.00	\$0.00	\$0.00	
	(continued on the next page)							

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² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250109 CFFP (Yes/No): Replacement Housing Factor Grant No:				Federal FY of Grant: 2009		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Dwelling Structures (cont.)</u>							
PHA-Wide	Replace kitchen cabinets and countertops	1460	5 units	\$0.00	\$10,000.00	\$0.00	\$0.00	
PHA-Wide	Renovations to meet Section 504 (ADA)	1460	LS	\$0.00	\$5,000.00	\$0.00	\$0.00	
PHA-Wide	Replace interior doors as needed	1460	30 each	\$0.00	\$10,193.00	\$0.00	\$0.00	
FL082-1A The Meadows	Replace exterior sliding glass doors and tracks	1460	15 units	\$0.00	\$15,000.00	\$0.00	\$0.00	
FL082-1A The Meadows	Improvements to seal building exteriors from entry by bats and other pests	1460	LS	\$0.00	\$10,000.00	\$0.00	\$0.00	
FL082-1B Tranquil Terrace	Replace exterior sliding glass doors and tracks	1460	15 units	\$0.00	\$15,000.00	\$0.00	\$0.00	
	Subtotal 1460				\$165,693.00	\$165,693.00	\$0.00	\$0.00
	<u>Dwelling Equipment</u>							
PHA-Wide	Replace ranges, refrigerators, and air conditioning units	1465.1	35	\$12,000.00	\$12,000.00	\$0.00	\$0.00	
	Subtotal 1465.1				\$12,000.00	\$12,000.00	\$0.00	\$0.00
	Total CFP				\$260,693.00	\$260,693.00	\$0.00	\$0.00

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

Part I: Summary						
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250108 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2008 FFY of Grant Approval: 2008	
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input checked="" type="checkbox"/> Revised Annual Statement (revision no:) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 3/31/10 <input type="checkbox"/> Final Performance and Evaluation Report						
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹		
		Original	Revised ²	Obligated	Expended	
1	Total non-CFP Funds					
2	1406 Operations (may not exceed 20% of line 21) ³	\$14,570.00	\$14,570.00	\$14,570.00	\$11,118.00	
3	1408 Management Improvements	\$15,000.00	\$20,000.00	\$20,000.00	\$15,020.00	
4	1410 Administration (may not exceed 10% of line 21)	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	
5	1411 Audit	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	
6	1415 Liquidated Damages					
7	1430 Fees and Costs	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	
8	1440 Site Acquisition					
9	1450 Site Improvement	\$10,000.00	\$0.00	\$0.00	\$0.00	
10	1460 Dwelling Structures	\$145,500.00	\$162,000.00	\$157,399.00	\$152,611.00	
11	1465.1 Dwelling Equipment - Nonexpendable	\$13,500.00	\$7,000.00	\$1,190.00	\$1,190.00	
12	1470 Nondwelling Structures					
13	1475 Nondwelling Equipment					
14	1485 Demolition					
15	1492 Moving to Work Demonstration					
16	1495.1 Relocation Costs					
17	1499 Development Activities ⁴					
18a	1501 Collateralization or Debt Service paid by the PHA					
18b	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 line 2- 19)	\$263,570.00	\$263,570.00	\$253,159.00	\$179,939.00	
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					

Part I: Summary						
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250108 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2008 FFY of Grant Approval: 2008	
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input checked="" type="checkbox"/> Revised Annual Statement (revision no:) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 3/31/10 <input type="checkbox"/> Final Performance and Evaluation Report						
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹		
		Original	Revised ²	Obligated	Expended	
25	Amount of Line 20 Related to Energy Conservation Measures					
	Signature of Executive Director	Date	Signature of Public Housing Director	Date		

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³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

⁴ RHF funds shall be included here.

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250108 CFFP (Yes/No): Replacement Housing Factor Grant No:				Federal FY of Grant: 2008		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Operations</u>							
PHA-Wide	Operations	1406	LS	\$14,570.00	\$14,570.00	\$14,570.00	\$11,118.00	
	Subtotal 1406			\$14,570.00	\$14,570.00	\$14,570.00	\$11,118.00	
	<u>Management Improvements</u>							
PHA-Wide	Security officer	1408	LS	\$10,000.00	\$15,000.00	\$15,000.00	\$14,570.00	
PHA-Wide	Resident Services (CSC)	1408	LS	\$5,000.00	\$5,000.00	\$5,000.00	\$250.00	
	Subtotal 1408			\$15,000.00	\$20,000.00	\$20,000.00	\$15,020.00	
	<u>Administration</u>							
PHA-Wide	Portion of Exec. Director's salary related to CFP	1410	LS	\$20,000.00	\$10,000.00	\$10,000.00	\$0.00	
	Subtotal 1410			\$20,000.00	\$10,000.00	\$10,000.00	\$0.00	
	<u>Audit</u>							
PHA-Wide	Audit Fees	1411	LS	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	
	Subtotal 1411			\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	

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² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250108 CFFP (Yes/No): Replacement Housing Factor Grant No:				Federal FY of Grant: 2008		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Fees and Costs</u>							
PHA-Wide	Contracts for accounting, inspections, utility allowances, Agency Plan, and A/E Fees related to CFP	1430	LS	\$25,000.00	\$30,000.00	\$30,000.00	\$0.00	
	Subtotal 1430			\$25,000.00	\$30,000.00	\$30,000.00	\$0.00	
	<u>Site Improvements</u>							
PHA-Wide	General Landscaping	1450	LS	\$10,000.00	\$0.00	\$0.00	\$0.00	
	Subtotal 1450			\$10,000.00	\$0.00	\$0.00	\$0.00	
	<u>Dwelling Structures</u>							
PHA-Wide	Install ceramic floor tiles on unit turns	1460	15 units	\$15,000.00	\$7,118.00	\$7,118.00	\$4,365.00	
PHA-Wide	Replace roofing	1460	10 units	\$25,000.00	\$5,000.00	\$1,000.00	\$0.00	
PHA-Wide	Resurface bathtubs	1460	3	\$1,500.00	\$1,500.00	\$1,035.00	\$0.00	
PHA-Wide	Replace gutters and downspouts	1460	LS	\$7,000.00	\$0.00	\$0.00	\$0.00	
PHA-Wide	Replace water heaters	1460	5 each	\$3,000.00	\$0.00	\$0.00	\$0.00	
PHA-Wide	Bathroom modernization	1460	30 each	\$49,000.00	\$148,382.00	\$148,246.00	\$148,246.00	
	(continued on the next page)							

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² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Winter Park Housing Authority		Grant Type and Number Capital Fund Program Grant No: FL29P08250108 CFFP (Yes/No): Replacement Housing Factor Grant No:				Federal FY of Grant: 2008		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Dwelling Structures (cont.)</u>							
FL082-1A The Meadows	Replace exterior sliding glass doors and tracks	1460	15 units	\$15,000.00	\$0.00	\$0.00	\$0.00	
FL082-1A The Meadows	Improvements to seal building exteriors from entry by bats and other pests	1460	LS	\$15,000.00	\$0.00	\$0.00	\$0.00	
FL082-1B Tranquil Terrace	Replace exterior sliding glass doors and tracks	1460	15 units	\$15,000.00	\$0.00	\$0.00	\$0.00	
	Subtotal 1460			\$145,500.00	\$162,000.00	\$157,399.00	\$152,611.00	
	<u>Dwelling Equipment</u>							
PHA-Wide	Replace ranges and refrigerators	1465.1	35	\$5,000.00	\$4,000.00	\$1,190.00	\$1,190.00	
FL082-B Tranquil Terrace	Replace air conditioning units	1465.1	5	\$3,500.00	\$3,000.00	\$0.00	\$0.00	
	Subtotal 1465.1			\$8,500.00	\$7,000.00	\$1,190.00	\$1,190.00	
	Total CFP			\$263,570.00	\$263,570.00	\$253,159.00	\$179,939.00	

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² To be completed for the Performance and Evaluation Report

**HOUSING AUTHORITY OF THE CITY OF WINTER PARK
WINTER PARK, FLORIDA
FINANCIAL STATEMENTS AND REPORTS REQUIRED
UNDER GOVERNMENT AUDITING STANDARDS
AND THE SINGLE AUDIT ACT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

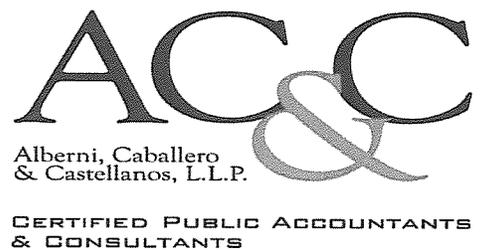


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INDEPENDENT AUDITORS' REPORT



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CERTIFIED PUBLIC ACCOUNTANTS
& CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of the
Housing Authority of the City of Winter Park
Winter Park, Florida

We have audited the accompanying basic financial statements of the business type activities of the Housing Authority of the City of Winter Park (the "Authority") as of and for the fiscal year ended September 30, 2008, as listed in the table of contents. These basic financial statements are the responsibility of the Housing Authority of the City of Winter Park's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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 basic financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic 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 basic financial statements referred to above present fairly, in all material respects, the financial position of the Housing Authority of the City of Winter Park as of September 30, 2008 and the results of its operations and its cash flows for the fiscal 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 a report dated April 28, 2009 on our consideration of the Authority's internal control over financial reporting and our tests of 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 considering the results of our audit.

The Management's Discussion and Analysis, listed in the table of contents, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedure, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

To the Board of Commissioners of the
Housing Authority of the City of Winter Park

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Schedule and Reconciliation of Actual Capital Fund Costs and Advances listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Housing Authority of the City of Winter Park. 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 of the Housing Authority of the City of Winter Park. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Alfonso Castellanos & Castellanos LLP

April 28, 2009
Coral Gables, FL

MANAGEMENT'S DISCUSSION AND ANALYSIS
(Required Supplementary Information)

**HOUSING AUTHORITY OF THE CITY OF WINTER PARK
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

As management of the Housing Authority of the City of Winter Park (the Authority), we offer the readers of the Authority's basic financial statements this narrative overview and analysis of the financial activities for the year ended September 30, 2008. We encourage readers to consider the information presented here in conjunction with the basic financial statements.

Financial Highlights

- The Authority's total net assets as of September 30, 2008 were approximately \$7,165,826 as compared to total net assets of approximately \$4,624,976 at September 30, 2007. This represents an increase from the prior year of approximately \$2,540,850 (including the prior period adjustment See page 26 of the footnotes).
- During the year, the Authority's operating expenses were \$446,491 more than the 2007 operating expenses, due to increases in general and administrative, repairs and maintenance, and depreciation and amortization.
- For the year ended September 30, 2008, the Authority recognized Low Income Public Housing operating subsidies of \$460,022. Operating revenues were recognized in the amount of \$3,298,549 in dwelling rents, \$505,450 in operating grants, and \$210,845 in other revenues. Non-operating revenues recognized in the current fiscal year were \$30,401 of interest income and \$1,276,163 in capital grants.

Overview of Financial Statements

The basic financial statements included in this annual report are those of a special-purpose government engaged in a business-type activity. The following statements are included:

- Statement of Net Assets – reports the Authority's assets and liabilities at the end of the fiscal year and provides information about the nature and amounts of investment of resources and obligations to creditors.
- Statement of Revenue, Expenses and Change in Net Assets – the results of activity over the course of the fiscal year. It details the costs associated with operating the Authority and how those costs were funded.
- Statement of Cash Flows – reports the Authority's cash flows both in and out from operating activities, capital and related financing activities and investing activities. It details the sources of the Authority's cash, what it was used for, and the change in cash over the course of the fiscal year.
- The basic financial statements also include notes that provide required disclosures and other information necessary to gather the full meaning of the material presented in the statements.

The attached analysis of entity wide net assets, revenue, and expenses are detailed and provide a comprehensive portrayal of financial conditions and related trends. The analysis includes all assets and liabilities using the accrual basis of accounting.

Accrual accounting is similar to the accounting used by most private sector companies. Accrual accounting recognizes revenue and expenses when earned regardless of when cash is received or paid.

**HOUSING AUTHORITY OF THE CITY OF WINTER PARK
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

Overview of Financial Statements (continued)

Our analysis presents the Authority's net assets, which can be thought of as the difference between what the Authority owns (assets) to what the Authority owes (liabilities). The net assets analysis will allow the reader to measure the health or financial position of the Authority.

Over time, significant changes in the Authority's net assets are an indicator of whether its financial health is improving or deteriorating. To fully assess the financial health of any Authority, the reader must also consider other non-financial factors such as changes in family composition, fluctuations in the local economy, HUD mandated program administrative changes, and the physical condition of the Authority's capital assets.

At FYE 2008, total assets were \$23,001,804; total current assets were \$1,528,335. Total liabilities were \$15,835,978; total current liabilities were \$1,152,122. Current liabilities are liabilities that are expected to come due within a one year period.

Net Assets – The difference between an organization's assets and its liabilities equals its net assets. There are three categories in which to classify Net assets:

Invested in capital assets, net of related debt – Capital assets, net of accumulated depreciation and reduced by debt attributable to the acquisition of those assets,

Restricted – net assets whose use is subject to constraints imposed by law or agreement,

Unrestricted – net assets that are not invested in capital assets or subject to restrictions.

Condensed Financial Information

Assets, Liabilities and Net Assets:

ASSETS	September 30, 2008	September 30, 2007	Change
Current Assets			
Cash - Unrestricted	\$506,714	\$742,239	-31.73%
Investments	914,663	925,657	-1.19%
Accounts Receivable, net	25,696	40,484	-36.53%
Prepaid expense & other assets	61,527	113,299	-45.70%
Inventory, net	19,735	6,687	195.12%
Total Current Assets	<u>1,528,335</u>	<u>1,828,366</u>	-16.41%
Restricted Assets			
Cash and cash equivalents	<u>1,014,578</u>	<u>773,113</u>	31.23%
Total Restricted Assets	<u>1,014,578</u>	<u>773,113</u>	31.23%
Capital Assets	<u>20,216,952</u>	<u>17,628,854</u>	14.68%
Other assets	<u>241,939</u>	<u>257,779</u>	-6.14%
Total Assets	<u>\$23,001,804</u>	<u>\$20,488,112</u>	12.27%

**HOUSING AUTHORITY OF THE CITY OF WINTER PARK
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

Current Assets decreased mainly due to an increase in debt which required additional money be set aside to service the debt.

Restricted assets increased mainly due to an increase in debt which required more money being set aside to service the debt.

Financial Information (continued)

LIABILITIES AND NET ASSETS	September 30,		Change
	2008	2007	
Current Liabilities:			
Accounts payable	\$ 233,260	\$ 509,993	-54.26%
Accrued wages / payroll taxes payable	36,805	16,353	125.07%
Tenant security deposits	131,164	155,617	-15.71%
Retainage payable	372,746	114,647	225.12%
Accrued interest	46,862	48,097	-2.57%
Deferred revenues & other current liabilities	7,308	35,451	-79.39%
Notes payable	323,977	402,517	-19.51%
Total Current Liabilities	1,152,122	1,282,675	-10.18%
Non-current Liabilities:			
Notes Payable	14,601,079	14,473,172	0.88%
Other	-	25,000	-100.00%
Accrued compensated absences - non-current	82,777	82,289	0.59%
Total Non-current Liabilities	14,683,856	14,580,461	0.71%
Total Liabilities	15,835,978	15,863,136	-0.17%
Net Assets			
Invested in capital assets, net of related debt	5,508,314	3,002,394	83.46%
Restricted net assets	836,552	637,582	31.21%
Unrestricted net assets	820,960	985,000	-16.65%
Total Net Assets	7,165,826	4,624,976	54.94%
Total Liabilities and Net Assets	23,001,804	20,488,112	12.27%

Current liabilities decreased by 10.18% over the prior year due to a decrease in accounts payable the current portion of notes payable. Total non-current liabilities increased to \$14,683,856 as a result of obtaining a new loan for \$545,893 and additional drawdowns on existing loans of approximately \$1.2 million for the renovation of the Plymouth Apartments. There was also a reclassification of approximately \$1.2 million from non current liabilities to equity due to the prior period adjustment reclassifying what was recorded as a refundable advance in prior years.

Total Net Assets increased \$2,540,850 as a result of the current year operations and a prior period adjustment of approximately \$1,264,000 due to a reclassification of a \$1,190,942 refundable advance as equity and other adjustments to equity.

**HOUSING AUTHORITY OF THE CITY OF WINTER PARK
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

Condensed Financial Information (concluded)

Revenue, Expenses and Changes in Net Assets:

	<u>Sept. 30, 2008</u>	<u>Sept. 30, 2007</u>	<u>Change</u>
Operating Revenue			
Tenant revenue	\$ 3,298,549	\$ 3,184,967	3.57%
HUD grants	965,472	662,250	45.79%
Other Revenue	210,845	278,475	-24.29%
Total Operating Revenue	<u>4,474,866</u>	<u>4,125,692</u>	8.46%
Operating Expenses			
General and administrative	1,543,508	1,361,096	13.40%
Utilities	702,261	666,952	5.29%
Ordinary maintenance and operation	1,081,990	970,331	11.51%
Depreciation expense	935,717	818,606	14.31%
Total Operating Expenses	<u>4,263,476</u>	<u>3,816,985</u>	11.70%
Operating Income	211,390	308,707	-31.52%
Non-operating Revenue (Expenses)			
Investment income - unrestricted	30,401	51,454	-40.92%
Interest expense	(593,970)	(652,406)	-8.96%
Capital grants	1,628,342	210,200	674.66%
Total Non-operating Revenue (Expenses)	<u>1,064,773</u>	<u>(390,752)</u>	-372.49%
Net Income	1,276,163	(82,045)	-1655.44%
Net Assets, beginning of year (restated)	5,889,663	4,707,021	25.13%
Net Assets, end of year	<u>\$ 7,165,826</u>	<u>\$ 4,624,976</u>	54.94%

Overall operating revenue remained steady with an overall increased 8.46% operating grants increasing by 45.79% and other revenues decreasing by 24.29%. Operating expenses increased by 11.70% with increases spread relatively equally between general and administrative, ordinary maintenance and operation, and depreciation expense. Capital grants increased to \$1,628,342 from \$210,200 during 2008 due primarily to a \$1,592,776 grant received for the Plymouth project for capital improvements.

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

CAPITAL ASSETS

The Authority's capital assets as of September 30, 2008, amounts to \$20,216,952 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, and furniture and equipment. The total increase in the Authority's capital assets for the current year was \$2,588,098 or 14.68%.

Major capital asset events during the current fiscal year included the following:

The increase in the cost of Buildings was primarily for the rehabilitation of the Plymouth Property resulting in an increase of \$3,253,524. Depreciation expense for the year was \$935,717.

WINTER PARK HOUSING AUTHORITY'S CAPITAL ASSETS

<u>Primary Government</u>	<u>2008</u>	<u>2007</u>
Land	\$1,885,768	\$1,885,768
Construction in progress	314,350	278,784
Buildings and improvements	26,357,829	22,874,256
Furniture and equipment	222,734	253,306
Accumulated Depreciation	(8,563,729)	(7,663,260)
Total	<u>\$20,216,952</u>	<u>\$17,628,854</u>

Additional information on the Authority's capital assets can be found in note 2.B. on page 20 of this report.

LONG TERM DEBT

During 2008, the Authority received draws on construction loans for The Plymouth Apartments of \$1,741,713. Debt retired during the year was \$510,404.

WINTER PARK HOUSING AUTHORITY'S DEBT

Debt Beginning of Year	\$13,684,747
New Loans Obtained	1,741,713
Debt Retired	510,404
Debt End of Year	<u>\$14,925,056</u>

Additional information on the Authority's long-term debt can be found in note 2.D. on pages 21-25 of this report.

**HOUSING AUTHORITY OF THE CITY OF WINTER PARK
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

PROGRAM ACCOUNTING

Many of the programs maintained by the Authority are required by the Department of Housing and Urban Development. Others are segregated to enhance accountability and control.

Authority's Programs

- Interest Reduction Payments – Rental & Cooperative housing for Lower Income Families (CFDA 14.103)
- PHA Owned Housing (CFDA 14.850)
- Capital Fund Program (CFDA 14.872)

ECONOMIC FACTORS

Significant economic factors affecting the Authority are as follows:

- Federal funding of the Department of Housing and Urban Development,
- Local labor supply and demand, which can affect salary and wage rates,
- Local inflationary, reversionary and employment trends, which can affect resident incomes and therefore the amount of rental income,
- Inflationary pressure on utility rates, supplies and other costs.
- Hurricane related damages and hurricane impact upon the rental market.

The individual to be contacted regarding this report is Lynda Hinckley, Executive Director of the Housing Authority of the City of Winter Park, Florida. Specific requests may be submitted to the Housing Authority of the City of Winter Park at 718 Margaret Square, Winter Park, Florida 32789; (407) 645-2869.

FINANCIAL STATEMENTS

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2008

Current Assets:	
Cash and cash equivalent	\$ 506,714
Investments	914,663
Receivables:	
Tenants, net of allowance	25,696
Inventories	19,735
Prepaid expenses	<u>61,527</u>
Total current assets	<u><u>1,528,335</u></u>
Restricted Assets:	
Cash and cash equivalent	876,078
Tenant security deposits	<u>138,500</u>
Total restricted assets	<u><u>1,014,578</u></u>
Capital assets, net	<u><u>20,216,952</u></u>
Other Assets:	
Deposits	25,521
Loan costs	<u>216,418</u>
Total other assets	<u><u>241,939</u></u>
Total assets	<u><u>\$ 23,001,804</u></u>

The accompanying notes are an integral part of the financial statements

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2008
(CONTINUED)

Current Liabilities:

Accounts payable	\$ 233,260
Accrued wages	36,805
Tenant security deposits liability	131,164
Retainage payable	372,746
Accrued interest	46,862
Deferred revenue	7,308
Notes payable	<u>323,177</u>
Total current liabilities	<u>1,151,322</u>

Non-Current Liabilities:

Notes payable	14,601,879
Accrued compensated absences	<u>82,777</u>
Total non-current liabilities	<u>14,684,656</u>
Total liabilities	<u>15,835,978</u>

Net Assets:

Invested in capital assets, net of related debt	5,508,314
Restricted	836,552
Unrestricted	<u>820,960</u>
Total net assets	<u>7,165,826</u>
Total liabilities and net assets	<u>\$ 23,001,804</u>

The accompanying notes are an integral part of the financial statements

**HOUSING AUTHORITY OF THE CITY OF WINTER PARK
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**

Operating Revenues	
Public housing operating subsidy	\$ 460,022
Dwelling rental	3,298,549
Operating grants	505,450
Other revenues	<u>210,845</u>
Total operating revenues	<u>4,474,866</u>
Operating Expenses	
General and administrative	1,543,508
Repairs and maintenance	1,081,990
Utilities	702,261
Depreciation and amortization	<u>935,717</u>
Total operating expenses	<u>4,263,476</u>
Operating income	<u>211,390</u>
Non-Operating Revenues (expenses)	
Interest revenue	30,401
Interest expense	<u>(593,970)</u>
Non-operating (expenses)	<u>(563,569)</u>
Capital grants	<u>1,628,342</u>
Increase in net assets	1,276,163
Net Assets, Beginning of Year, (Restated)	<u>5,889,663</u>
Net Assets, End of Year	<u>\$ 7,165,826</u>

The accompanying notes are an integral part of the financial statements

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

Cash Flows from Operating Activities:

Receipts from federal and local grants and subsidies	\$ 965,472
Receipts from tenants	3,313,337
Receipts from others	210,845
Payments to suppliers	(2,392,906)
Payments to employees	<u>(891,691)</u>
Net cash provided by operating activities	<u>1,205,057</u>

Cash Flows from Capital and Related Financing Activities:

Purchase and construction of capital assets	(3,502,964)
Proceeds from capital grants	1,628,342
Proceeds from long-term debt	1,750,713
Payments on long-term debt	(510,404)
Interest paid on long-term debt	<u>(595,205)</u>
Net cash (used in) provided by capital and related financing activities	<u>(1,229,518)</u>

Cash Flows from Investing Activities:

Interest revenue	<u>30,401</u>
Net cash provided by investing activities	<u>30,401</u>
 Net increase in cash and cash equivalents	 <u>5,940</u>

Cash and cash equivalents - Beginning of Year	<u>1,515,352</u>
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Cash and cash equivalents - End of Year	<u>\$ 1,521,292</u>
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Cash and Cash Equivalents Per Statement of Net Assets

Unrestricted	\$ 506,714
Restricted	<u>1,014,578</u>
Total, September 30, 2008	<u>\$ 1,521,292</u>

The accompanying notes are an integral part of the financial statements

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008
(CONTINUED)

Reconciliation of Operating Income to Net Cash Provided By Operating Activities:	
Operating income	\$ 211,390
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	935,717
Unrealized loss on investment	10,994
Changes in assets and liabilities:	
Tenant rents, net of allowance	14,788
Inventories	(13,048)
Prepays	51,772
Other assets	68,734
Accounts payable	(276,733)
Accrued wages	20,452
Accrued compensated absences	488
Deferred revenues	(28,143)
Tenant security deposit liability	(24,453)
Retainage payable	<u>233,099</u>
Net cash provided by operating activities	<u>\$ 1,205,057</u>

The accompanying notes are an integral part of the financial statements

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

I. Organization

The Housing Authority of the City of Winter Park ("The Authority") is a public body corporate and politic pursuant to Chapter 421, Laws of the State of Florida, which was organized to provide low rent housing for qualified individuals in accordance with the rules and regulations prescribed by the Department of Housing and Urban Development.

The Authority is governed by a seven-member Board of Commissioners ("The Board"). The Commissioners are appointed by the Mayor of Winter Park, Florida for four-year terms. The Board exercises all powers granted to the Authority pursuant to Chapter 421, of the Florida Statutes.

The Board has the final responsibility for:

1. Approving budgets
2. Exercising control over facilities and properties
3. Controlling the use of funds generated by the Authority
4. Financing improvements

II. Financial Reporting Entity

The financial statements were prepared in accordance with GASB Statement No. 14, The Financial Reporting Entity, which establishes standards for defining and reporting on the financial reporting entity. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Under the provisions of this Statement, the Authority is considered to be a primary government, since it is a special purpose government that has a separate governing body, is legally separate and is fiscally independent of other state or local governments. The Authority is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Authority. Blended component units, although legally separate, are, in substance, part of the Authority's operations. Each discretely presented component unit is reported in a separate column in the Authority's financial statements to emphasize that it is legally separate from the Authority.

III. Blended Component Units

Central Florida Leased Housing Corporation (CFLHC) – was formed in 1988 as a Florida Non Profit Corporation to provide and develop affordable housing opportunities to low and moderate income persons and/or families primarily located in, but not limited to, Winter Park, Florida and the surrounding areas. The CFLCH owns an affordable housing project known as Santa Barbara Apartments.

IV. Related Organization

The City Council of the City of Winter Park is responsible for appointing the members of the Board of the Authority, but the City's accountability for the Authority does not extend beyond making those appointments.

B. Government-wide and fund financial statements

The government-wide financial statements report information about the reporting government as a whole excluding fiduciary activities. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities rely to a significant extent on fees and charges for support.

Funds are organized into three major categories: governmental, proprietary and fiduciary. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditure/expenses.

For financial reporting purposes, the Authority reports all of its operations as a single business activity in a single enterprise fund. Therefore, the government-wide and the fund financial statements are the same.

Enterprise funds are proprietary funds. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating activity generally arises from providing services in connection with a proprietary fund's principal activity. The operating revenue of the Authority consists primarily of rental charges to tenants and operating grants from the Department of Housing and Urban Development ("HUD").

Operating expenses for the Authority include the cost of administrative, maintenance, tenant services, general operations, utilities, protective services and depreciation. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses, except for capital contributions and transfers, which are presented separately.

When restricted resources meet the criteria to be available for use and unrestricted resources are also available for use, it is the Authority's policy to use restricted resources first, and then unrestricted resources, as needed.

C. Measurement focus, basis of accounting and financial statement presentation

Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied. The Authority maintains its accounts in accordance with the chart of accounts prescribed by the U.S. Department of Housing and Urban Development ("HUD").

The proprietary fund utilizes an economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net assets. The basis of accounting used is similar to businesses in the private sector; thus, these funds are maintained on the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded in the period incurred.

For financial reporting purposes, the Authority considers its HUD grants associated with operations as operating revenue because these funds more closely represent revenues generated from operating activities rather than nonoperating activities. HUD grants associated with capital acquisition and improvements are considered capital contributions and are presented after nonoperating activity on the accompanying statement of revenues, expenses and changes in net assets.

The accompanying financial statements include the activities of several Housing Programs subsidized by HUD. A summary of each significant program (HUD and non HUD) is provided below.

Low-Rent Public Housing Programs

The purpose of the Low-Rent Public Housing Programs is to provide decent and affordable housing to low-income families at reduced rents. The developments are owned by the Authority and maintained and managed by the Authority through or by contract with a management company.

The developments/units are acquired, developed and modernized under HUD's capital funds programs. Funding of the program operations is provided via federal annual contribution contracts (operating subsidies) and tenant rents (determined as a percentage of family income, adjusted for family composition).

Non-Assisted Housing

The Authority owns and operates three affordable housing projects, which are collectively termed "Affordable Housing Developments." These projects are Winter Park Oaks, Railroad Apartments and The Plymouth Apartments.

The fund financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The Authority and its component units, maintain their accounts in accordance with the chart of accounts prescribed by the U.S. Department of Housing and Urban Development (HUD). For financial reporting purposes, the Authority reports all of its operations in a single enterprise fund and its component units follow the governmental reporting model allowed by GASB statement No. 29.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed, to the extent that those standards do not conflict with or contradict guidance of the Government Accounting Standards Board. The Authority also has the *option* of following subsequent private-sector guidance, subject to the same limitations. The Authority has elected not to follow subsequent private-sector guidance.

D. Assets, liabilities, and net assets

I. Deposits

The Authority's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

II. Investments

Investments are recorded at fair value. Investment instruments consist only of items specifically approved for public housing agencies by HUD. Investments are either insured or collateralized using the dedicated method. Under the dedicated method of collateralization, all deposits and investments over the federal depository insurance coverage are collateralized with securities held by the Authority's agent in the Authority's name. It is the Authority's policy that all funds on deposit are collateralized in accordance with both HUD requirements and requirements of the State of Florida.

III. Receivables

All tenants receivables are shown net of an allowance for uncollectibles. Tenants accounts receivable in excess of 60 days comprise the tenant's accounts receivable allowance for uncollectibles. No allowance is established for HUD and other governmental receivables since management believes that these amounts are fully collectible.

IV. Inventory and prepaid items

All inventories are valued on a first-in first-out (FIFO) basis. Inventories consist of expendable building materials and supplies held for consumption in the course of the Authority's operations.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

V. Restricted assets

Restricted assets are comprised of tenant security deposits received under the Low Income Public Housing program and the other Non-HUD assisted affordable housing properties. These deposits are held in escrow by the Authority for the term of the rental contract with a tenant. Upon termination of the rental contract, the deposit can offset the costs for damages to the unit caused by the tenant. The remaining balance is refunded to the tenant. Restricted cash also includes repairs and replacement, insurance and debt service reserves are required under trust indentures.

VI. Capital assets

The Authority capitalizes capital assets with a cost of \$1,500 or more and a useful life of one year or more. The Authority capitalizes as capital assets the costs of land acquisition and improvement, structures, equipment and direct development costs. Capital assets are recorded at cost or estimated historical cost if actual historical cost is not available. Land contributed by third parties or obtained in an asset exchange is recorded at fair value (appraised value) at the date of contribution or the date of the exchange. The cost of buildings and equipment is depreciated over the estimated useful lives of the related assets on a composite basis using the straight-line method. Depreciation on modernization and development assets commences in the year following completion. The Authority capitalizes as capital assets the cost of the site acquisition and improvement, structures, equipment and direct development costs. As construction in progress is completed it is transferred out of construction in progress to the appropriate fixed asset category.

The useful lives of buildings and equipment for purposes of computing depreciation are as follows:

Buildings	40 years
Building modernization	10 years
Vehicles	7 years
Office and other equipment	3-5 years

When property is disposed of, the related costs and accumulated depreciation are removed from the accounts and any gain or loss on disposition is reflected in the results of operations.

Interest is capitalized on assets, other than infrastructure assets, acquired with tax-exempt debt. The amount of interest capitalized is the net interest expense incurred (interest expense less interest income) from the date of the borrowing until completion of the project.

VII. Inter-program transactions- Due From/Due to Other Programs/Activities

Amounts receivable from or payable to other program/activities are reflected in the accounts of the program/activity until liquidated by payments or other authorized inter-program/activity transactions.

These inter-program receivables and payables have been eliminated in preparing the basic financial statements.

VIII. Compensated absences

Compensated absences represent vacation and sick leave liability accrued for each employee for services already rendered and that are not contingent on a specific future event that is outside the control of the Authority and its employees. In addition, compensated absences are accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the Authority and its employees are accounted for in the period in which such services are rendered or in which such events take place.

VII. Loan issue costs

Loan issue costs on mortgage payable are amortized on a straight-line method over the life of the related debt.

VIII. Net assets

In accordance with GASB No. 34, total equity as of September 30, 2008, is classified into three components of net assets:

(a) Invested in capital assets, net of related debt

This category consists of capital assets (including restricted capital assets), net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, and improvements of those assets.

(b) Restricted net assets

This category consists of net assets restricted in their use by (1) external groups such as grantors, creditors or laws and regulations of other governments; or (2) law, through constitutional provisions or enabling legislation.

(c) Unrestricted net assets

This category includes all of the remaining net assets that do not meet the definition of the other two categories.

IX. Tenant revenue

In accordance with GASB Statement No. 34 and related guidance, tenant revenue is presented in the financial statements net of the bad debt expense for uncollectible amounts of \$54,000.

X. Grant revenue

Grants received for the acquisition or construction of capital assets or for specific programs, are recorded as revenue when earned. Grants are earned when reimbursable costs relating to such activities have been incurred.

For financial reporting purposes, the Authority considers its HUD operating grants as operating revenue as these funds more closely represent revenues generated from operating activities than non-operating activities. Capital grants are considered non-operating as they are non-recurring and for capital projects.

XI. Inter-program transactions- transfers

Accounting principles generally accepted in the United States of America defines non-reciprocal inter-program activity as the "flow of assets (such as cash or goods) without equivalent flow of assets in return and without repayment". These types of transactions are required to be reported as transfers and reported as other financing sources and uses.

The Authority makes two types of non-reciprocal inter-program transactions. The first type involves the transfer of cash from one program to another to assist in paying for the costs of operations without a requirement for repayment. The second involves the transfer of other assets (primarily net capital assets) from grant programs that have been fully expended and closed out to the benefiting program.

These inter-program transfers have been eliminated in preparing the basic financial statements.

XII. Budgets

Budgets are prepared on an annual basis for each program/activity and are used as a management tool throughout the accounting cycle. The budgets for the Capital Fund Program and certain multi-year grant programs are adopted on a "project length" basis. Budgets are not, however, legally adopted nor legally required for financial statement presentation.

XIII. Income taxes

The Authority is a public body corporate and politic pursuant to Chapter 421, Laws of the State of Florida, which is subsidized by the Federal Government. The Authority is not subject to Federal or State income taxes, nor is it required to file Federal and State income tax returns, as a public body corporate and politic pursuant to Chapter 423, Laws of the State of Florida, and applicable provisions of the Internal Revenue Code of 1986, as amended.

XIV. Use of estimates

The preparation of financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States of America. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenses during the period reported. These estimates include assessing the collectibility of receivables, the use and recoverability of inventory, and the useful lives and impairment of tangible assets. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statement in the period they are determined to be necessary. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

2. DETAILED NOTES

A. Deposits

At September 30, 2008, the Authority's cash and cash equivalents consisted of demand deposits, money market funds and escrows held with agents totaling \$1,579,564.

Custodial Credit Risk - Exposure to custodial credit related to deposits exists when the Authority holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Authority's name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the Authority holds investment that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the Authority's name.

The Authority's policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 100% of the uninsured deposits and accrued interest thereon. The investment policy also limits acceptable collateral to U.S. Treasury securities obligation of federal agencies, securities of government-sponsored agencies, and other instruments which may be approved by the U.S. Department of HUD. As required by Federal 12 U.S. C.A., Section 1823(e), all financial institutions pledging collateral to the Authority must have a written collateral agreement approved by the board of directors or loan committee.

At September 30, 2008, the Authority was not exposed to custodial credit risks as defined above.

As of September 30, 2008, the Authority had the following investments:

<u>Investment Type</u>	S&P Credit <u>Rating</u>	Fair <u>Value</u>	Less than 1 <u>Year</u>	<u>Investment Maturities (in Years)</u>		
				<u>1-5 Years</u>	<u>6-10 Years</u>	<u>More than 10 Years</u>
Asset Backed Securities	N/A	\$89,856	\$ -	\$ -	\$21,184	\$ 68,672
U.S. Agencies	AAA	745,546	-	158,389	587,157	-
Corporate bonds	AAA	<u>79,261</u>	<u>79,261</u>	-	-	-
Total fixed income securities		<u>\$914,663</u>	<u>\$79,261</u>	<u>\$158,389</u>	<u>\$608,341</u>	<u>\$68,672</u>

Interest Rate Risk - Interest rate risk refers to the portfolio's exposure to fair value losses arising from increasing interest rates. The Authority manages its exposure to declines in fair values by limiting the weighted average monthly maturity of its investment portfolio.

Credit Risk - This is risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The Authority's investment policy is that none of its total portfolio may be invested in securities, other than the US Government, its agencies and instrumentalities, and other items specifically permitted by the U.S. Department of HUD for public housing agencies.

At September 30, 2008, the Authority's investments were limited to asset-backed securities, corporate bonds and U.S. Treasury/Agency securities as permitted by the U.S. Department of HUD.

Concentration of Credit Risk - Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the Authority. Investments issued or explicitly guaranteed by HUD-approved instruments are excluded from this consideration.

At September 30, 2008, the Authority had no concentration of credit risk as defined above.

B. Capital assets

Capital assets activity for the fiscal year ended September 30, 2008, is as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	Ending <u>Balance</u>
<u>Capital assets not being depreciated</u>				
Land	\$ 1,885,768	\$ -	\$ -	\$ 1,885,768
Construction in progress	<u>278,784</u>	<u>35,566</u>	-	<u>314,350</u>
Total capital assets not being depreciated	<u>2,164,552</u>	<u>35,566</u>	-	<u>2,200,118</u>
<u>Capital assets being depreciated</u>				
Buildings & Improvements	22,874,256	3,497,974	(14,401)	26,357,829
Equipment	<u>253,306</u>	<u>53,650</u>	<u>(84,222)</u>	<u>222,734</u>
Total capital assets being depreciated	23,127,562	3,551,624	(98,623)	26,580,563
Less accumulated depreciation for:				
Buildings & Improvements	(7,532,988)	(880,895)	-	(8,413,883)
Equipment	<u>(130,273)</u>	<u>(19,573)</u>	-	<u>(149,846)</u>
Total Accumulated depreciation	(7,663,261)	(900,468)	-	(8,563,729)
Total capital assets being depreciated, net	<u>15,464,301</u>	<u>2,651,156</u>	<u>(98,623)</u>	<u>18,016,834</u>
Total capital assets, net	<u>\$ 17,628,853</u>	<u>\$ 2,686,722</u>	<u>\$ (98,623)</u>	<u>\$ 20,216,952</u>

The Authority capitalized approximately \$120,000 of interest costs during 2008.

C. Railroad Apartments Ground Lease

The Housing Authority of the City of Winter Park has entered into a ground lease with the City of Winter Park. The lease commenced April 8, 2003, and ends thirty-one (31) years from the date the leased land receives its final certificate of occupancy (2034). The lease may be extended for two additional five (5) year terms.

D. Long term debt

I. Winter Park Oaks

	<u>WPO Note 1</u>	<u>WPO Note 2</u>	<u>WPO Note 3</u>	<u>WPO Note 4</u>	<u>WPO Note 5</u>
Loan #:	FCPWP004	FCCWP002	FCPWP1012	WPO03	FCPWP2013
Also known as:	NA	NA	WPO I	WPO III	WPO II
Original loan amount:	\$285,000	\$400,000	\$1,500,000	\$850,000	\$1,380,000
Original loan date:	April 30, 1996	January 10, 2001	April 30, 1996	June 30, 2003	January 10, 2001
Refinance date:	NA	NA	August 1, 2003	NA	NA
Original interest rate:	1.5%	1.5%	6.72%	4.65%	5.0%
Holder:	FCCC	FCCC	FCPI	FCPI	FCPI
Current interest rate:	1.5%	1.5%	4.65%	4.65%	5.0%
Level monthly P&I payment:	\$1,769	\$1,600	\$6,675	\$5,447	\$8,067
Term:	15 years	30 years	8 yrs 9 mo on a 20-year amortization	8 yrs 10 mo on a 20-year amortization	30 years
Maturity date:	April 1, 2012	July 1, 2027	May 1, 2012	May 1, 2012	June 30, 2027
Balloon payment:	\$0	\$0	\$696,683	\$571,694	\$0
HOME grant - interest reduction:	Yes	Yes	No	No	No
Collateral:	WPO	WPO	WPO	WPO*	WPO

Legend:

FCCC - Florida Community Capital Corporation

FCPI - Florida Community Partners, Inc.

P&I - Principal and interest

WPO - Winter Park Oaks Apartments

* The Proceeds from the WPO III Note were for the purpose of assisting in the funding of the purchase of Santa Barbara Apartments.

D. Long term debt (Continued)

II. Railroad Avenue Apartments

	<u>RAA Note 1</u>	<u>RAA Note 2</u>	<u>RAA Note 3</u>
Identifier:	1st Mtg MFN	2nd Mtg MFN	3rd Mtg MFN
Loan number:	FCPRR001	FAFCCRR002	OFCCRR003
Permanent note amount:	\$590,000	\$600,000	\$551,737
Loan date:	December 01, 2004	December 01, 2004	December 01, 2004
Interest rate:	4.7285%	1.5%	1.5%
Lender:	FCPI	FCCC	FCCC
Term:	30 years	30 years	30 years
Maturity Date:	September 01, 2034	September 01, 2034	September 01, 2034
Level monthly P&I payment:	3,070	2,071	1,904
Balloon payment:	\$0	\$0	\$0
Collateral:	RAA	RAA	RAA

Legend:

MFN - Multifamily Note
 FCPI - Florida Community Partners, Inc.
 FCCC - Florida Community Capital Corporation
 P&I - Principal and interest
 RAA - Railroad Avenue Apartments buildings

III. Santa Barbara Apartments

	<u>SBA Note 1</u>	<u>SBA Note 2a</u>	<u>SBA Note 2b</u>
Loan/Agreement #:	40-0032523	OFCCSanta2	CDFISanta2
Loan amount:	\$5,420,319	\$367,535	\$368,325
Loan date:	June 30, 2003	April 6, 2004	April 6, 2004
Interest rate:	6.965%	1.50%	1.50%
Lender:	Fannie Mae	FCCC	FCCC
Servicer:	Wachovia	NA	NA
Borrower/Recipient:	CFLHC	CFLHC	CFLHC
Level monthly P&I payment:	\$37,543	\$1,268	\$1,271
Term:	5 years 9 mo	30 years	30 years
Maturity date:	April 1, 2009	April 6, 2035	April 6, 2035
Balloon payment:	\$4,943,533	\$0	\$0
Collateral:	SBA	SBA	SBA

Legend:

FCCC - Florida Community Capital Corporation
 ONIC - Orlando Neighborhood Improvement Corporation
 CFLHC - Central Florida Leased Housing Corporation, which is a component unit of the Authority
 P&I - Principal and interest
 SBA - Santa Barbara Apartments

Subsequent to year end, the Authority refinanced the Santa Barbara Apartment loans for \$5,400,000 and extended the terms to 2014.

D. Long term debt (Continued)

IV. The Plymouth Apartments

	<u>Note 1</u>	<u>Note 2</u>	<u>Note 3</u>	<u>Note 4</u>	<u>Note 5</u>	<u>Note 6</u>	<u>Note 7</u>
Original note amount	\$1,200,000	\$2,600,000	\$683,500	\$185,000	\$1,000,000	\$219,261	\$597,384
Original loan date	Dec 29, 2006	Dec 29, 2006	Dec 29, 2006	Dec 29, 2006	Dec 29, 2006	Dec 29, 2006	Jan 30, 2008
Advanced to date	\$1,200,000	\$2,062,361	\$683,500	\$ -	\$200,000	\$219,261	\$545,893
Also known as	Tranche A	Tranche B	Tranche C	Tranche D	NA	NA	NA
Holder	FCP	FCP	FCP	FCP	C of WP	MRCI	FHFC
Construction period interest rate	5.53%	5.53%	NA	NA	0.00%	0.00%	1% deferred until maturity
Permanent interest rate	5.31%	5.31%	6.38%	1.50%	0.00%	0.00%	1% deferred until maturity
Term	30 yr upon stabilization	30 yr upon stabilization	5 yr 10 mo	5 yr 10 mo	15 years	30 years	15 years
Maturity date	30 yr following stabilization	30 yr following stabilization	Nov. 1, 2012	Nov. 1, 2012	Jan 1, 2022	Dec 28, 2036	2023
Level monthly P&I payment	6,671	14,454	HUD determines	NA	NA	NA	NA

Legend:

FCP = Florida Community Partners

C of WP = City of Winter Park

MRCI = Mayflower Retirement Center, Inc.

P&I = Principal and interest

FHFC = Florida Housing Finance Corporation

For Notes 1 and 2, the construction phase was completed subsequent to year end and the stabilization period will begin July 2009. At which time monthly principal and interest payments will begin.

For Note 5, the Authority may prepay the balance due on the loan at a discounted amount of \$1 and the remaining \$99,999 of principal is treated as a grant from the City of Winter Park, Florida.

For Note 6, principal and interest payments are only required from "available cash" as defined in the loan agreement.

D. Long term debt (Continued)

Schedule of future debt service principal and interest payment:

	Winter Park Oaks		Railroad Avenue Apts.		Santa Barbara Apts.		Plymouth Apts.	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2009	\$148,046	\$135,931	\$43,563	\$40,977	\$5,015,067	\$213,847	\$111,096	\$34,976
2010	154,096	129,853	44,589	39,951	20,781	9,694	118,389	27,683
2011	160,416	123,566	45,646	38,894	21,095	9,380	126,161	19,911
2012	1,404,076	100,884	46,739	37,801	21,413	9,062	134,443	11,629
2013	63,028	53,220	47,866	36,674	21,737	8,738	23,250	5,644
2014-2018	357,797	223,443	257,625	165,075	113,709	38,666	-	27,295
2019-2023	442,543	138,697	292,170	130,530	122,559	29,816	545,893	27,295
2024-2028	406,238	34,967	333,258	89,442	132,099	20,276	-	-
2029-2033	-	-	382,428	40,272	142,381	9,994	-	-
2034-2035	-	-	83,226	1,313	60,008	942	-	-
	<u>\$3,136,240</u>	<u>\$940,562</u>	<u>\$1,577,110</u>	<u>\$620,929</u>	<u>\$5,670,849</u>	<u>\$350,415</u>	<u>\$1,059,232</u>	<u>\$154,433</u>

The activity related to the notes payable for the year ended September 30, 2008 is as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	Ending <u>Balance</u>	Due within <u>one year</u>
Winter Park Oaks	\$3,277,392	\$ -	\$ 141,152	\$3,136,240	\$148,046
Railroad Ave. Apts.	1,619,681	-	42,571	1,577,110	43,563
Santa Barbara Apts. (*)	5,793,278	-	122,429	5,670,849	20,472
Plymouth Apts.	<u>2,2994,396</u>	<u>1,741,713</u>	<u>204,252</u>	<u>4,540,857</u>	<u>111,096</u>
Total Notes Payable	<u>13,684,747</u>	<u>1,741,713</u>	510,404	14,925,056	323,177
Compensated Absences	<u>82,289</u>	<u>488</u>	-	<u>82,777</u>	-
	<u>\$13,767,036</u>	<u>\$1,742,201</u>	<u>\$510,404</u>	<u>\$15,007,833</u>	<u>\$323,177</u>

(*) Subsequent to year end the loan was refinanced and terms extended to 2014.

E. Pension plan

The Authority provides pension benefits for all its full-time employees through a defined contribution plan entitled "Housing Authority of the City of Winter Park". The plan is administered by ICMA Retirement Corporation. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The Board of Commissioners for the Authority is authorized to establish and amend plan benefits. Employees are eligible to participate after 12 months of employment. The Authority contributes 8.5% of the employee's base salary each month, while the employees contribute 20%. The Authority's contributions for each employee (and interest allocated to the employee's account) are fully vested after 5 years of continuous service, or until age 62, whichever is first. Authority contributions for, and interest forfeited by, employees who leave employment before vesting are used to reduce the Authority's current-period contribution requirement.

The Authority's total payroll in fiscal year 2008 was approximately \$101,000. The Authority's and employee's contributions were calculated using the same amount. The Authority made the required contribution amounting of \$28,356.

F. Risk management

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority carries commercial insurance for certain risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. Additionally, there have been no significant reductions in insurance coverage from the prior year.

The Authority participates in a public entity risk pool (Florida Housing Authorities Risk Management Insurance) for all other risks of loss, including general liability, and Directors and Officers liability. Settled claims resulting from these risks have not exceeded risk pool coverage in any of the past three fiscal years. Rights and responsibilities of the Authority and the pool are contained within the pool agreement and the scope of coverage documents.

G. Commitments and contingencies

Grants

The Authority is subject to possible examinations made by Federal, State and County authorities who determine compliance with terms, conditions, laws and regulations governing other grants given to the Authority in the current and prior years. Failure to comply with these provisions could result in the return of the funds to the grantor. Although this is a possibility, management deems the contingency remote since, in their opinion, the Authority has fully complied with the provisions of the grants.

HOME Program

In March of 2004, the Central Florida Leased Housing Corporation (a component unit of the Authority) received a grant of \$1,353,350 from the Orange County (the County) HOME Program. The Agreement requires, the Central Florida Leased Housing Corporation to utilize the Santa Barbara Apartments for affordable housing purposes in accordance with percentages of median income as specified in the Agreement, over a period of 25 years.

In March of 2007, the Authority received a grant of \$1,680,000 from the Orange County HOME Program. The Agreement requires, the Authority to utilize the Plymouth Apartments for affordable housing purposes in accordance with percentages of median income as specified in the Agreement, over a period of 20 years.

In April of 1996, the Authority received a grant of \$1,622,918 from the Orange County HOME Program. The Agreement requires, the Authority to utilize the Winter Park Oaks Apartments for affordable housing purposes in accordance with percentages of median income as specified in the Agreement, over a period of 15 years.

The County can legally enforce the restrictions and conditions of the Agreements through either covenants running with the properties or deed restrictions.

H. Leasing activities

The Authority is the lessor of dwelling units to low-income residents. The rents under the leases are determined generally by the resident's income as adjusted for eligible deductions regulated by HUD, although the resident may opt for a flat rent. Leases may be cancelled by the lessee at any time or renewed every year. The Authority may cancel the leases only for cause. Revenues associated with these leases are recorded in the accompanying financial statements and related schedules within tenant revenue. Primarily all of the capital assets of the Authority are for these leasing activities except for administrative offices and equipment.

I. Concentrations

The Authority's operations are concentrated in the real estate market. The Authority operates in a heavily regulated environment. The operations of the Authority are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

J. Prior Period Adjustments and Restatements

As part of a comprehensive review of account activity and accounting policies, management has determined that certain prior year transactions should be restated in the current year ended September 30, 2008.

The following restatements resulted in adjustments to September 30, 2007 net assets, as follows:

Balance at September 30, 2007 (as reported)	\$4,624,976
Adjustments to Net Assets:	
To recognize refundable advance for the Santa Barbara HOME Grant in accordance with GASB 33	1,190,942
To capitalize interest expense expensed in prior year	48,219
To adjust for 2008 expenses accrued in 2007	25,526
Restated Balance at September 30, 2007	<u>\$5,889,663</u>

OTHER SUPPLEMENTARY INFORMATION

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
SCHEDULE AND RECONCILIATION OF ACTUAL
CAPITAL FUND PROGRAMS COSTS AND ADVANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

PROGRAM	<u>501-04</u>	<u>501-05</u>	<u>501-06</u>	<u>501-07</u>	<u>Total</u>
BUDGET	<u>\$ 272,610</u>	<u>\$ 248,045</u>	<u>\$ 239,450</u>	<u>\$ 245,102</u>	<u>\$ 1,005,207</u>
ADVANCES:					
Cash receipts - prior years	\$ 272,610	\$ 78,052	\$ 36,691	\$ -	\$ 387,353
Cash receipts - current year	<u>-</u>	<u>169,993</u>	<u>40,650</u>	<u>4,600</u>	<u>215,243</u>
Cumulative as of September 30, 2008	<u><u>\$ 272,610</u></u>	<u><u>\$ 248,045</u></u>	<u><u>\$ 77,341</u></u>	<u><u>\$ 4,600</u></u>	<u><u>\$ 602,596</u></u>
COSTS:					
Prior years	\$ 272,610	\$ 78,052	\$ 36,691	\$ -	\$ 387,353
Current year	<u>-</u>	<u>169,993</u>	<u>40,650</u>	<u>4,600</u>	<u>215,243</u>
Cumulative as of September 30, 2008	<u><u>\$ 272,610</u></u>	<u><u>\$ 248,045</u></u>	<u><u>\$ 77,341</u></u>	<u><u>\$ 4,600</u></u>	<u><u>\$ 602,596</u></u>
Deficiency of advances due from HUD (net)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Soft costs					
Prior years	\$ 40,131	\$ 40,883	\$ 27,555	\$ -	\$ 108,569
Current year	<u>-</u>	<u>141,627</u>	<u>38,050</u>	<u>-</u>	<u>179,677</u>
Cumulative as of September 30, 2008	<u><u>\$ 40,131</u></u>	<u><u>\$ 182,510</u></u>	<u><u>\$ 65,605</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 288,246</u></u>
Hard costs					
Prior years	\$ 232,479	\$ 37,169	\$ 9,136	\$ -	\$ 278,784
Prior year correction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current year	<u>-</u>	<u>28,366</u>	<u>2,600</u>	<u>4,600</u>	<u>35,566</u>
Cumulative as of September 30, 2008	<u><u>\$ 232,479</u></u>	<u><u>\$ 65,535</u></u>	<u><u>\$ 11,736</u></u>	<u><u>\$ 4,600</u></u>	<u><u>\$ 314,350</u></u>
Cumulative hard and soft costs	<u><u>\$ 272,610</u></u>	<u><u>\$ 248,045</u></u>	<u><u>\$ 77,341</u></u>	<u><u>\$ 4,600</u></u>	<u><u>\$ 602,596</u></u>

COMPLIANCE SECTION



Alberni, Caballero
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**INDEPENDENT AUDITORS' 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**

To the Board of Commissioners of the
Housing Authority of the City of Winter Park
Winter Park, Florida

We have audited the basic financial statements of the Housing Authority of the City of Winter Park (the "Authority") as of and for the fiscal year ended September 30, 2008, and have issued our report thereon dated April 28, 2009. We conducted our audits 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.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies in internal control over financial reporting, listed as items 2007-1 and 2007-2.

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 the 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 the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. Of the significant deficiencies noted above, 2007-1 is considered to be material weaknesses.

To the Board of Commissioners of the
Housing Authority of the City of Winter Park

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard* and which are described in the accompanying schedule of findings and responses as item 2007-2.

The Authority's responses to the findings and recommendations identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the Authority's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Commissioners, management, others within the Authority, and U.S. Department of Housing and Urban Development and is not intended to be and should not be used by anyone other than these specified parties.

Albion Caballero & Castellanos LLP

April 28, 2009
Coral Gables, FL



Alberni, Caballero
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Commissioners of the
Housing Authority of the City of Winter Park
Winter Park, Florida

Compliance

We have audited the compliance of the Housing Authority of the City of Winter Park (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 its major federal program for the fiscal year ended September 30, 2008. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and Responses. Compliance with the requirements of laws, regulations, contracts and grants applicable to 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.

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 on the Authority's compliance with those requirements.

As described in item 2007-1 and 2007-2 in the accompanying schedule of findings and questioned costs, the Authority did not comply with requirements regarding reporting that are applicable to its Low Rent Public Housing. Compliance with such requirements is necessary, in our opinion, for the Authority to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Authority complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the fiscal year ended September 30, 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.

To the Board of Commissioners of the
Housing Authority of the City of Winter Park

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the Authority's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

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 noncompliance with a type of compliance requirement of a federal program on a timely basis. 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 entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2007-1 and 2007-2 to be significant deficiencies.

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 entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider items 2007-1 and 2007-2 to be material weaknesses.

The Authority's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Authority's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Authority's Board of Commissioners and management, others within the Authority and the U.S. Department of Housing and Urban Development and is not intended to be and should not be used by anyone other than these specified parties.

Alfonso Caballero & Castellanos LLP

April 28, 2009
Coral Gables, FL

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Expenditures
U.S. Department of Housing and Urban Development		
Low Rent Public Housing	14.850a	\$460,022
Capital Grant	14.872	215,243
Pass-through the Orange County, Florida		
HOME Investment Partnership Program	14.239	1,592,776
Interest Reduction Payments-Rental & Cooperative Housing	14.103	<u>149,774</u>
Housing for Lower Income Families		
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$2,417,815</u>

The accompanying notes are an integral part of this schedule

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROGRAMS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Housing Authority of the City of Winter Park 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.

NOTE B - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-133

All Federal grant operations of the Authority are included in the scope of the Office of Management and Budget (OMB) Circular A-133 audit (the Single Audit). The Single Audit was performed in accordance with the provisions of the OMB *Circular A-133 Compliance Supplement*, revised. Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the grant program noted below. The programs represent Federal award programs with fiscal 2008 cash and noncash expenditures that ensure coverage of at least 50% of Federally granted funds. Actual coverage is approximately 85% of total cash and non-cash Federal award program expenses.

<u>Major Federal Award Programs Description</u>	<u>Fiscal 2008 Expenses</u>
HOME Program	\$1,592,776
Low Rent Public Housing	<u>460,022</u>
	<u>\$2,052,798</u>

HOUSING AUTHORITY OF THE CITY OF WINTER PARK
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

SECTION I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiencies identified that are not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	Yes
Significant deficiencies identified that are not considered to be material weakness(es)?	Yes
Type of auditor's report issued on compliance for major programs:	Qualified
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 Section .510(a)?	Yes

Identification of major programs:	
<u>CFDA Number</u>	<u>Federal Program or Cluster</u>
14.850a	Low Rent Public Housing
14.239	HOME Program
Dollar threshold used to distinguish between type A and type B programs:	<u>\$300,000</u>
Auditee qualified as low-risk auditee?	No

SECTION II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

A. Current Year Deficiencies

See deficiencies 2007-1 and 2007-2 below.

B. Follow Up To Prior Year Deficiencies

2007-1 Internal Control Weaknesses Over Financial Accounting

Condition:

The Authority did not complete certain necessary accounting processes accurately or on a timely basis. The unaudited financial statements contained various errors and evidenced material omissions. Some of these areas of weakness were as follows:

- Cash reconciliations contained numerous old uncorrected items
- Escrow accounts were not reconciled
- Allowances for doubtful accounts were not established
- Various accounts were not adjusted to reflect changes from the prior year
- Vendor accruals were significantly understated in some cases and overstated in other cases
- Contract retainages not recorded
- Capital items were expensed
- Depreciation expense was inaccurate
- Revenue recognition errors and omissions
- Debt service recording errors and omissions
- Errors in computing Investment in Fixed Assets, Restricted Net Assets and Unrestricted Net Assets
- Disbursements vouchers not readily available for examination

During the course of the audit, the Authority's staff made corrections and accepted recommended corrections to the financial statements to the extent that the financial statements are not materially misstated as adjusted. The extent of the deficiency is evidenced by the extensive list of proposed audit adjustments.

CFDA Number: 14.850a

Questioned Costs: None

Criteria: Generally Accepted Accounting Principles

Cause/Effect:

The Authority relies upon several external entities for its financial accounting and reporting.

For the Meadows/Terrace Apartments, Winter Park Oaks, Railroad Apartments and Santa Barbara, the Authority had one management company under contract. In mid-year another management company took possession of this account. Certain program knowledge was lost in the transition.

SECTION II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS (Continued)

B. Follow Up To Prior Year Deficiencies (Continued)

2007-1 Internal Control Weaknesses Over Financial Accounting (Continued)

Cause/Effect: (Continued)

A newly acquired project, The Plymouth, was managed by a different company. This company took responsibility only for operational accounting, and not for accounting in relation to an extensive rehabilitation program. Neither debt service transactions nor rehabilitation expenditures (several million dollars) were booked by the management company. Fortunately, the developer and the debt servicer provided essential documentation in order for the financial statements to be adjusted and correctly stated.

The Authority in the past utilized a secondary accounting firm to pull all financial statements together and create the GAAP-compliant financial statements. This did not occur this year on a timely basis.

The Authority (although a large entity given the numerous projects in its portfolio) did not have, throughout the year, the internal capacity to prepare financial statements or to review financial statements to determine the level of accuracy or the extent of omissions. The management companies are primarily concerned with managing housing developments and reporting operational results. They are not concerned with technical and very time-consuming issues such as fixed asset accounting, debt service accounting, maintaining escrow account details, properly recording and reporting rehabilitation activities, and reporting on a true GAAP basis.

In short, we believe that the cause of these serious deficiencies is the absence of internal financial accounting controls in the Authority's central office. Such internal controls can be established only by the regular presence of an accountant charged with the responsibility of collecting financial data from all the various facets of the operation and consolidating them into reports and records which are understandable, useful, timely and documented.

Prior Year Recommendation:

We recommend that the Authority immediately hire an individual or a company to assess the financial condition of the Authority, prepare entity-wide financials, and establish internal control policies and procedures for the preparation financial statements and the retention of underlying documentation. This individual would, on a monthly basis, review financial statements from management companies, developers, debt servicers, etc. Based upon this review process, this individual would direct the management companies in corrections and enhancements to their reporting package. On an annual basis this individual would prepare the GAAP financial statements for internal and external reporting purposes.

Time is of extreme essence in this recommendation. Internal control deficiencies of this nature and magnitude should not be allowed to carry over into the 2008 year-end closing process.

Current Year Status:

During 2008, the Authority hired a certified public accounting firm to perform the duties recommended by the prior auditors. Most of the deficiencies reported have been resolved; however, we have the following deficiencies reported in finding 2007-1 still unresolved:

- Cash reconciliations contained numerous old uncorrected items
- One escrow account was not reconciled
- Contract retainage was not recorded
- Depreciation and amortization expense were not accurate
- Debt service recording errors and omissions

We also noted the following additional deficiencies:

- Of 31 cash disbursement selected for testing, supporting documentation was not provided for 2 of those disbursements
- Interprogram due to/from and transfers in/out account had not been reconciled
- Timely closing of books and completion of audit

SECTION II. FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS (Continued)

B. Follow Up To Prior Year Deficiencies (Continued)

2007-1 Internal Control Weaknesses Over Financial Accounting (Continued)

Recommendation:

We recommend that the Authority direct the consultant to continue to review financial statements from management companies, developers, debt servicers, etc. Based upon this review process, the consultant should direct the management companies to correct their reporting packages. On a monthly or quarterly basis the consultant should prepare the GAAP financial statements for internal and external reporting purposes.

Corrective Action Plan and Responsible Official:

As indicated by the results of the current audit, significant progress has been made in correcting the deficiencies cited in the September 30, 2007 audit. The primary causes for not having corrected the remainder of the issues are primarily matters of the time necessary to work through the preexisting problems, the establishment of internal controls sufficient to insure the problems do not reoccur, and the establishment of a monitoring system to insure that the controls have been implemented. We expect to have all such controls and monitoring procedures in place by September 30, 2009. This should correct the remaining problems. The responsible official is the Executive Director of the Authority.

2007-2 Financial Statements Not Timely Reported to HUD

Condition:

The Authority is required to report its entity-wide financial information to HUD within 75 days after the end of its fiscal year. The Authority did not meet this deadline. Data to HUD was uploaded approximately 5 months after the date it was due.

CFDA Number: 14.850a

Questioned Costs: None

Criteria: HUD UFRS reporting requirements

Cause/Effect:

The Authority believed that because it did not have a Public Housing Assessment System requirement in the current year, that it also did not have a financial reporting requirement. However, internal controls over financial accounting was such that it would not have been likely that the deadline could have been met.

Recommendation:

We recommend that the Authority establish internal controls sufficient to ensure that future deadlines for financial reporting are not missed.

Current Year Status:

The Authority did not meet the deadline for submission of its un-audited financials to HUD for the fiscal year ended September 30, 2008. This finding and recommendation will be repeated.

Corrective Action Plan and Responsible Official:

Our change in external service providers coupled with HUD's changes in reporting formats resulted in the reporting delinquency. We have made all parties aware of the deadline, and of the necessity to meet that deadline in all future periods. We believe that the actions we have taken, coupled with Administration's monitoring of the deadline, will be sufficient to ensure that future reporting will be timely. The responsible official is the Executive Director of the Authority.

SECTION III. FINDINGS AND RESPONSES FOR FEDERAL AWARDS

A. Current Year Deficiencies

See follow up to deficiency 2007-1 in Section II above.

See follow up to prior year deficiency 2007-2 in Section II above.

B. Follow Up To Prior Year Deficiencies

2007-1 Internal Control Weaknesses Over Financial Accounting

See follow up to prior year deficiency 2007-1 in Section II above.

2007-2 Financial Statements Not Timely Reported to HUD

See follow up to prior year deficiency 2007-2 in Section II above.