

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
-----------------------------------	---	--

1.0	PHA Information PHA Name: <u>Housing Commission of Anne Arundel County</u> PHA Code: <u>MD018</u> PHA Type: <input type="checkbox"/> Small <input type="checkbox"/> High Performing <input checked="" type="checkbox"/> Standard <input type="checkbox"/> HCV (Section 8) PHA Fiscal Year Beginning: (MM/YYYY): <u>07/2012</u>				
2.0	Inventory (based on ACC units at time of FY beginning in 1.0 above) Number of PH units: <u>1,026</u> Number of HCV units: <u>1,856</u>				
3.0	Submission Type <input type="checkbox"/> 5-Year and Annual Plan <input checked="" 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
					PH HCV
	PHA 1:				
	PHA 2:				
	PHA 3:				
5.0	5-Year Plan. Complete items 5.1 and 5.2 only at 5-Year Plan update. See attachment md018a01 for information regarding Sections 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: HOUSING CHOICES AND AFFORDABLE COMMUNITIES				
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 md018a01.				
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 6 - 23 of attachment md018a01.				
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 23 - 24 of attachment md018a01.				
8.0	Capital Improvements. Please complete Parts 8.1 through 8.3, as applicable. See pages 24 - 25 of attachment md018a01.				
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 24 of attachment md018a01.				
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 25 of attachment md018a01.				

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 25 of attachment md018a01.</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 25 of attachment md018a01.</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 pages 26 - 28 of attachment md018a01.</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 29 - 41 of attachment md018a01.</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.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY

FY2012 ANNUAL UPDATE TO THE FY2010-FY2014 FIVE-YEAR AGENCY PLAN

SECTION 5.0 THROUGH 10.0

TABLE OF CONTENTS

5.0 Five-Year Plan

5.1	Mission Statement	3
5.2	Goals and Objectives	3

6.0 PHA Plan Update

1.	Eligibility, Selection and Admissions Policies	7
2.	Financial Resources	13
3.	Rent Determination Policies	13
4.	Operations and Management Policies	14
5.	Grievance Procedures	14
6.	Designated Housing for Elderly and Disabled Families	14
7.	Community Service and Self-Sufficiency	15
8.	Safety and Crime Prevention	17
9.	Pets	18
10.	Civil Rights Certifications	22
11.	Fiscal Year Audit	22
12.	Asset Management	23
13.	Violence Against Women Act	23

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	23
(b)	Demolition and/or Disposition	23
(c)	Conversion of Public Housing	24
(d)	Homeownership	24
(e)	Project-based Vouchers	24

8.0 Capital Improvements

8.1	FY2012 Capital Fund Annual Statement and Five-Year Plan	24
8.2	Capital Fund Performance and Evaluation Reports	25
8.3	Capital Fund Financing Program	25

9.0 Housing Needs

9.1	Strategies for Addressing Needs	26
-----	---------------------------------	----

10.0 Other Information

(a)	Progress in Meeting Goals and Objectives	29
(b)	Substantial Deviation and Significant Amendment	34
(c)	Memorandum of Agreement	34
(d)	Resident Advisory Board Comments	34
(e)	Challenged Elements	35
(f)	Off-Line Units	36
(g)	Summary of Changes to ACOP and Administrative	36
(h)	Summary of Changes to the FSS Action Plan	39
(i)	Summary of Changes to the HCV Homeownership Plan	40

5.0 Five-Year Plan

5.1 Mission Statement

Housing Choices and Affordable Communities

5.2 Goals and Objectives

Goal: Expand the supply of assisted housing

Objectives:

- Apply for additional rental vouchers: Dependent upon number and type of vouchers issued by HUD.
- Acquire or build units or developments
- Explore additional partnerships for the development of housing for working families, i.e., School Board, County, etc.
- Purchase deteriorating properties in need of rehabilitation and bring them up to current living standards.
- Continue to apply for the HOPWA Rental Allowance Program and Supportive Housing Program.
- Apply for Tenant Protection Vouchers for the residents of Burwood Gardens.

Goal: Promote self-sufficiency and asset development of assisted households

Objectives:

- Provide or attract supportive services to increase independence for the elderly or families with disabilities.
- Increase participation in the Family Self-Sufficiency Programs for Public Housing and the Housing Choice Voucher Programs.
- Regain momentum in the Housing Choice Voucher Program Homeownership Program by working with those clients who have the best chance of succeeding in purchasing a home.

Goal: Improve the quality of assisted housing

Objectives:

- Increase customer satisfaction: Score above 80% on all sections.
- Renovate or modernize public housing units: Continue to promote curb appeal at all developments; housing stock should continue to be perceived as private housing stock that blends into and remains a valuable asset to the community.
- Demolish or dispose of obsolete public housing: Continue redevelopment and planning activities at Burwood Gardens.
- Regain High Performer status on the Public Housing Assessment System and Maintain High Performer status on the Section Eight Management Assessment Program.

Goal: Increase assisted housing choices

Objectives:

- Enhance services to Housing Choice Voucher Program for private landlords who are interested in the program including listing properties for rent, sending out newsletters and including downloadable documents on the HCAAC's website.
- Convert public housing to vouchers
- Locate new/alternative funding sources and continue development of the partnership with secondary lending partner on homeownership initiatives.

Goal: Provide an improved living environment

Objectives:

- Continue partnerships with current service providers and potential expansion as new housing alternatives are developed, i.e. working family services such as daycare, training, education, after school care, etc.

Goal: Ensure equal opportunity and affirmatively further fair housing

Objectives:

- Implement Federal Regulations related to admissions and occupancy in a consistent manner.
- Enhance ability to effectively provide service to the Latino and Korean communities by including information on the website in Spanish and Korean and providing documents in those languages as well. Also, have HCAAC staff attend Spanish classes to increase verbal communication skills.

Other Goals and Objectives: (list below)

- Use existing equity in current public housing properties to develop new affordable housing opportunities for low income residents of Anne Arundel County.
- As feasible opportunities arise, attempt to convert portion of tenant-based vouchers into project-based vouchers.
- Redevelop existing properties to better meet the needs of the current population.
- Analyze staff needs for training and develop schedule as needed.
- Continue to explore additional areas to decrease operating cost by increasing efficiencies through contracting certain tasks and functions.
- Diversify revenue stream by performing management and maintenance functions for private housing, i.e., condominium management.
- Continue to educate stakeholders and the general public that the Housing Commission of Anne Arundel County does more than just provide public housing to low income families.
- Explore shared housing opportunities with other local housing providers, i.e., SRO/Transitional Housing.

6.0 PHA Plan Update

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

The Housing Commission has revised the following elements:

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

Changes are proposed to the Public Housing Admissions and Continued Occupancy Policy (ACOP) and the Housing Choice Voucher Administrative Plan. The summary of these changes are included as an attachment to the Agency Plan and will be on display with the Plan during the public comment period.

Family Self-Sufficiency Action Plan and Housing Choice Voucher Homeownership Plan

Both of these Plans have been recently updated. Copies of both Plans including the revisions are available for review at the Commission's main office.

Financial Resources

The Financial Resources section has been revised to include projected amounts for FY2012.

Fiscal Year Audit

The Audit for the Fiscal Year ending 6/30/2010 is included. The Audit for the Fiscal Year ending 6/30/2011 is in the process of being completed.

Capital Improvements

The Housing Commission has included a copy of the FY2012 Capital Fund Annual Statement and Five Year Plan. Performance and Evaluation Reports for the FY2009, FY2010 and FY2011 Capital Funds and FY2009 ARRA Competitive Grant are also included. The projections for the FY2012 CFP are based on the actual 2011 amount.

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

The HCAAC's FY2012 Annual Update to the FY2010-2014 Five-Year Agency Plan will be displayed for public review at the following locations:

- (1) Main Administrative Office located at 7477 Baltimore-Annapolis Blvd., Glen Burnie, MD 21060
- (2) All HCAAC Development Offices
- (3) PHA website www.hcaac.org

Supporting documents for the FY2012 Annual Update are available for inspection at the Main Administrative Office.

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

The Housing Commission of Anne Arundel County manages 1,026 public housing units and 1,856 housing choice vouchers. While both programs are operated under the same general eligibility, selection, and admissions requirements, each program has a separate document which covers all of these policies in detail. The Admissions and Occupancy Policy (ACOP) covers all eligibility, selection, and admissions policies for the Public Housing Program while the Administrative Plan covers these policies for the Housing Choice Voucher Program.

Each document can be reviewed in detail at the HCAAC's Main administrative Office. Some of the major items covered in each document are provided below.

Public Housing

The Commission will admit, as tenants, only applicant families who, at the time of admission, satisfy the following economic and non-economic criteria.

A. Economic Criteria

Income – Adjusted family income does not exceed the applicable low income limits established by HUD for occupancy in developments constructed prior to October 1, 1981 or the very low income limits established for occupancy in developments constructed after October 1, 1981.

Assets – Net Family Assets do not exceed the applicable Maximum Assets Limits as set by HUD.

B. Non-Economic Criteria

The applicant must qualify as a family which includes but is not limited to:

- (1) A family with or without children (the temporary absence of a child from the home due to placement in foster care shall not be considered in determining family composition and family size);
- (2) An elderly family;
- (3) A near-elderly family;
- (4) A disabled family;
- (5) A displaced family;
- (6) The remaining member of a tenant family; and
- (7) A single person who is not an elderly or displaced person, or a person with disabilities, or the remaining member of a tenant family.

Elderly family - a family whose head, spouse, or sole member is a person who is at least 62 years of age. It may include two or more persons who are at least 62 years of age living together, or one or more persons who are at least 62 years of age living with one or more live-in aides.

Near-elderly family - a family whose head, spouse, or sole member is a person who is at least 50 years of age but below the age of 62; or two or more persons, who are at least 50 years of age but below the age of 62, living together; or one or more persons who are at least 50 years of age but below the age of 62 living with one or more live-in aides.

Disabled family - a family whose head, spouse, or sole member is a person with disabilities. It may include two or more persons with disabilities living together, or one or more persons with disabilities living with one or more live-in aides.

Person with disabilities:

- (1) Means a person who:
 - (i) Has a disability, as defined in 42 U.S.C. 423;
 - (ii) Is determined, pursuant to HUD regulations, to have a physical, mental, or emotional impairment that:
 - (A) Is expected to be of long-continued and indefinite duration;
 - (B) Substantially impedes his or her ability to live independently, and
 - (C) Is of such a nature that the ability to live independently could be improved by more suitable housing conditions; or
 - (iii) Has a developmental disability as defined in 42 U.S.C. 6001.
- (2) Does not exclude persons who have the disease of acquired immunodeficiency syndrome or any conditions arising from the etiologic agent for acquired immunodeficiency syndrome;
- (3) For purposes of qualifying for low-income housing, does not include a person whose disability is based solely on any drug or alcohol dependence; and
- (4) Means "individual with handicaps", as defined in Sec. 8.3 of this title, for purposes of reasonable accommodation and program accessibility for persons with disabilities.

Displaced family - a family in which each member, or whose sole member, is a person displaced by governmental action, or a person whose dwelling has been extensively damaged or destroyed as a result of a disaster declared or otherwise formally recognized pursuant to Federal disaster relief laws.

Live-in aide - a person who resides with one or more elderly persons, or near-elderly persons, or persons with disabilities, and who:

- (1) Is determined to be essential to the care and well-being of the persons;
- (2) Is not obligated for the support of the persons; and
- (3) Would not be living in the unit except to provide the necessary supportive services.

The definition of a family includes at least one adult who is capable of meeting his or her obligations under the lease and do not pose a danger to their own health and safety or to other residents of the community or HCAAC employees.

The family's past performance and present conditions must indicate a reasonable probability that the family will meet its future financial obligations to the Commission.

The family's past performance in present and prior housing should indicate a reasonable probability that the family:

- (1) Will refrain from habits, practices and conduct, including criminal activity that would likely disturb neighbors, damage property, or adversely affect the health, safety or welfare of the Commission's tenants or employees.
- (2) Has not committed fraud in connection with any Federal housing assistance program.
- (3) Has no record of being an unsatisfactory public housing resident prior to admission.
- (4) Has no record of criminal activity involving acts of physical violence to persons, or property, or other criminal or drug related acts which would adversely affect the health, safety, or welfare of other residents, or the applicant himself.

Applicants are selected from the top of the Public Housing waiting list based on the date and time of application, preference points, and suitable type or size of unit with consideration given to elderly and/or handicapped status and factors which could adversely affect the health, safety, and welfare of other residents.

The procedures used for selection of residents are designed to attain a resident body in each community composed of families with a broad range of incomes and rent paying ability. The selection process or placement of an applicant in Public Housing is based upon the following factors:

- (1) Preference points and ranking status

Primary preferences – All applicants with the following Primary Preferences will receive assistance before any other applicant who is not so qualified.

- (a) Substandard Housing (3 points)
- (b) Involuntary Displacement (3 points)
- (c) Paying in Excess of 50% of Income for Rent (3 points)

Secondary Preferences

- (a) Living or Working in Anne Arundel County (1 point)
- (b) Working Family (1 point)

Regardless of the number of preferences an applicant may qualify for, only a maximum of three (3) preferences shall be assigned to the applicant for a total of five (5) points. The number of points for each preference is listed above.

- (2) Application date and time
- (3) Bedroom size
- (4) Elderly and non-elderly status
- (5) Eligibility

When a vacancy occurs in an elderly or family housing community, one (1) offer of an appropriate size unit will be made to the next applicant on the waiting list based on type and size of the unit available and the date and time the application was received. However, due to the approved income targeting requirement for the Commission applicants may be “skipped” in order to select an income targeted applicant.

If the applicant refuses the offer of a unit for a reason other than the approved valid reasons for health or economic hardship, the applicant will be removed from the waiting list.

The applications of persons making application for admissions to the Public Housing Program shall be suitably filed in the following manner:

- (1) “Active” files – The applications of all apparently eligible applicants shall be alphabetized and filed together with a copy of any notification or apparent eligibility and any supporting and verification documents, and indexed in a central file maintained for “active” applicants.
- (2) “Ineligible” files – The applications of persons determined to be ineligible shall be suitably filed, together with a copy of the notification of ineligibility and any subsequent review notations, and indexed in a central file maintained for “ineligible” applications.
- (3) “Withdrawn” files – Applications that have been withdrawn, for any of the reasons below, shall be suitably filed, with relative documents, and indexed in a central file maintained for “withdrawn” or “inactive” applications. An application will be withdrawn if:
 - (a) the Applicant requests withdrawal;
 - (b) the Applicant fails to confirm continued interest in a Unit in response to the annual purge of the waiting list;
 - (c) the Applicant fails to furnish information or verification, or authorization to obtain information or verification necessary to process the Application.

Section 8

All persons who wish to apply for participation in the Housing Choice Voucher Program must first file a preliminary application with HCAAC's Admissions and Occupancy Department. The application must be made by the head of household, or his/her designee.

To be eligible for assistance, an applicant must meet the following criteria:

Applicant's gross family income must not exceed the income limits established for Housing Choice Vouchers.

The applicant must qualify as a family which includes but is not limited to:

- (1) A family with or without children (the temporary absence of a child from the home due to placement in foster care shall not be considered in determining family composition and family size);
- (2) An elderly family;
- (3) A near-elderly family;
- (4) A disabled family;
- (5) A displaced family;
- (6) The remaining member of a tenant family; and
- (7) A single person who is not an elderly or displaced person, or a person with disabilities, or the remaining member of a tenant family.

Elderly family - a family whose head, spouse, or sole member is a person who is at least 62 years of age. It may include two or more persons who are at least 62 years of age living together, or one or more persons who are at least 62 years of age living with one or more live-in aides.

Near-elderly family - a family whose head, spouse, or sole member is a person who is at least 50 years of age but below the age of 62; or two or more persons, who are at least 50 years of age but below the age of 62, living together; or one or more persons who are at least 50 years of age but below the age of 62 living with one or more live-in aides.

Disabled family - a family whose head, spouse, or sole member is a person with disabilities. It may include two or more persons with disabilities living together, or one or more persons with disabilities living with one or more live-in aides.

Person with disabilities:

- (1) Means a person who:
 - (i) Has a disability, as defined in 42 U.S.C. 423;
 - (ii) Is determined, pursuant to HUD regulations, to have a physical, mental, or emotional impairment that:
 - (A) Is expected to be of long-continued and indefinite duration;
 - (B) Substantially impedes his or her ability to live independently, and

- (C) Is of such a nature that the ability to live independently could be improved by more suitable housing conditions; or
- (iii) Has a developmental disability as defined in 42 U.S.C. 6001.
- (2) Does not exclude persons who have the disease of acquired immunodeficiency syndrome or any conditions arising from the etiologic agent for acquired immunodeficiency syndrome;
- (3) For purposes of qualifying for low-income housing, does not include a person whose disability is based solely on any drug or alcohol dependence; and
- (4) Means "individual with handicaps", as defined in Sec. 8.3 of this title, for purposes of reasonable accommodation and program accessibility for persons with disabilities.

Displaced family - a family in which each member, or whose sole member, is a person displaced by governmental action, or a person whose dwelling has been extensively damaged or destroyed as a result of a disaster declared or otherwise formally recognized pursuant to Federal disaster relief laws.

Live-in aide - a person who resides with one or more elderly persons, or near-elderly persons, or persons with disabilities, and who:

- (1) Is determined to be essential to the care and well-being of the persons;
- (2) Is not obligated for the support of the persons; and
- (3) Would not be living in the unit except to provide the necessary supportive services.

Applicants who qualify for a Selection Preference are given priority on the waiting list. All applicants with the following Primary Preferences will receive assistance before any other applicant who is not so qualified. An applicant qualifies for a preference if they meet any of the following conditions.

- 1. Substandard Housing (3 Points)
- 2. Involuntary Displacement (3 Points)
- 3. Paying in Excess of 50% of Income for Rent (3 Points)

The Commission has also established Ranking Preferences for housing eligibility to include:

- 4. Living or Working in Anne Arundel County (1 Point)
- 5. Working Family (1 Point)
- 6. Income Requirements (1 Point)

Regardless of the number of Preferences an applicant may qualify for, only a maximum of three (3) Preferences shall be assigned to the applicant with a total of five (5) points.

Applicants who do not meet the criteria for any preferences as discussed above will remain on the waiting list according to the date and time of their application.

A list of interested families will be maintained when immediate assistance is not available. The waiting list will be maintained according to the applicant preference and

ranking status, date and time of the family’s application. All applicants must report in writing to the Admissions office any changes in address, family composition, income, or factors affecting preference points when changes occur. The waitlist is updated daily.

2. Financial Resources

The table below lists the Housing Commission of Anne Arundel County’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 public housing and housing choice voucher programs in Fiscal Year 2012.

Funding Source	Amount	Use
FY2012 PH Operating Fund	\$2,803,384	PH Oper.
FY2012 Capital Fund Program	\$1,055,064	PH Mod.
FY2011 Capital Fund Program	\$110,000	PH Mod.
FY2010 Capital Fund Program	\$26,891	PH Mod
Public Housing Dwelling Rent	\$3,151,299	PH Operations
Total Fee Income	\$289,806	PH Operations
HCV Housing Assistance Payments	\$14,000,000	HCV Oper.
HCV Administrative Fee	\$1,120,000	HCV Oper.
Other Income	\$293,996	PH Operations
Total	\$22,850,440	

Note: The Capital Fund amounts for FY2011 and FY2010 are the unobligated amounts as of 12/31/2011.

3. Rent Determination

The total tenant payment of public housing and Housing Choice Voucher families must be the greatest of:

- a) 30% of the family’s monthly adjusted income
- b) 10% of the family’s monthly gross income
- c) Any Minimum Rent set by the Commission
- d) The Flat Rent for the applicable unit

The minimum rent may not exceed \$50 and is currently set a \$0. The minimum rent may be changed at any time due to market conditions.

4. Operation and Management

In addition to the Admissions Policies for each program, the Commission has established other management policies to meet Federal Regulations and good operating procedures. The policies help the Commission operate in a consistent and effective manner. The following includes a list of the more significant policies adopted by the Commission:

Applicant Review	Banning Procedures
Cash Handling	Cash Management and Handling
Disposition of Property	Drug Abuse
Insurance	Lease Violation
Maintenance	One Strike
Performance Evaluation	Personnel
Procurement	Repayment Agreement
Resident Advisory Board	Resident Initiatives
Safety	

Because the Commission owns the Public Housing properties, it is important to ensure they are properly maintained. Each public housing property has a maintenance staff onsite which is responsible for completing work orders in a timely fashion. Because the maintenance staff is assigned to a particular area, they become familiar with that property and can offer recommendations to management concerning improving the property.

To ensure sanitary conditions are kept, periodic pest control visits are made to all apartments.

5. Grievance Procedures

All residents and applicants have the right to appeal decisions or actions of the Housing Commission through application of the Grievance Procedure. The Grievance Procedure cannot be used in cases of criminal activity that threatens the health, safety, or right to peaceful enjoyment of the premises by other residents or employees and any drug-related criminal activity on or near the premises.

6. Designated Housing for Elderly and Disabled Families

The Housing Commission does not plan to designate any additional public housing for occupancy by elderly and/or disabled families in the upcoming Fiscal Year. However, as part of the Five Year Plan it is intended that a portion of Burwood Gardens will be designated elderly only.

7. Community Service and Self-Sufficiency

The Housing Commission offers many programs to residents which help with attaining self-sufficiency. Some of the programs available to public housing residents and Housing Choice Voucher holders are listed below.

The Commission manages a Family Self-Sufficiency Program for both the Public Housing and Housing Choice Voucher Programs. The main focus of the FSS Programs is to help participants find employment and become self-sufficient. As part of the FSS Programs, the Commission offers a homeownership program which allows qualified participants the opportunity to work purchasing a home.

Housing Opportunities for Persons with AIDS

The Housing Commission provides this program to approximately 35 families each year. The county receives funds under a grant that is offered to the entire metropolitan area. This program has been extremely successful in allowing persons struggling with AIDS/HIV to find stable and suitable rental housing, and then be allowed to focus on improved or stabilized health, services and/or employment. This program is available to persons identified by the county health department, whose head of household or spouse are diagnosed with AIDS/HIV, and are on the verge of becoming, or are, homeless.

The Housing Commission may contract with a service provider who may better administer this program.

Mainstream Housing Program

This program is a supplemental program to the Housing Choice Voucher program that maintains a focus on persons with disabilities. The Mainstream Housing Program mirrors the Housing Choice Voucher exactly, except for the limitation on eligibility. Eligible applicants must be designated as a low income family, whose Head or Spouse is a person with disability.

Supportive Housing Programs

The Housing Commission added these programs during the last few years to assist in providing rental assistance to persons with disabilities who were homeless. This program is designed to provide assistance to applicants with disabilities who currently reside in homeless shelters, or have no permanent fixed address.

The Housing Commission may contract with a service provider who may better administer this program.

Dignity

This was one of very first programs created nationwide to assist persons with disabilities transitioning from supervised medical facilities, nursing homes, rehab centers or other types of institutions back into residential communities. The Housing Commission secured financing with it's partner Arundel Community Development Services, Inc, to offer HOME funds for rental assistance. This program has several important restrictions, and is available to low income persons who are currently in a supervised facility waiting to move to a residential situation.

The Housing Commission may contract with a service provider who may better administer this program.

Congregate Housing Programs

These services are provided to eligible residents who currently or may in the future reside in Pinewood Village and Glen Square. Funding has been provided via the Office on Aging to provide limited meal, housekeeping, laundry and hygiene services to frail elderly residents of these communities. Residents must contact the Congregate Housing Manager to obtain eligibility and application information for these services. Residents of other communities are eligible for these services, but must transfer to Pinewood Village or Glen Square for service provision.

Boys and Girls Clubs

Located in Meade and Freetown Villages, the Boys & Girls Clubs offer various programs that address today's most pressing youth issues including: alcohol and drug prevention; teen pregnancy prevention; education, careers and athletics. Additionally, the Clubs offer computer labs, book clubs, homework assistance and social activities.

- Keystone Group
- Computer Lab
- Book Clubs
- Homework Assistance
- Sport League
- Social Activities

Early Enrichment program for Young Children

The Head-Start Program is provided in support for preparing parents and children for the school years. The program encourages parents to be active participants in their child's life-long learning process. This program is offered at Freetown and Meade Villages. The programs services include: Goal -Oriented Curriculum;

Language-Centered Programs; Gross and fine motor skills; Multi-Choice Activities; Sensory areas-Quiet and Activity; Outdoor and Indoor activity arrears; Quiet Area and Focus on self-esteem. Additional special services include nutritious menus, Field trips and transportation to and from field trips. Goal - Oriented Curriculum

- Language-Centered Programs
- Gross and fine motor skills
- Multi-Choice Activities
- Sensory areas-Quiet and Activity
- Outdoor and Indoor activity arrears
- Quiet Area
- Focus on self-esteem

Special Services

- Nutritious menus- to provide a significant portion of the children's daily needs
- Field trips
- Transportation to and from field trips

As required by Federal Regulations, the Commission ensures that all non-exempt public housing residents perform eight (8) of community service each month. Each resident is made aware of the requirement during lease briefings. Management has set up a data base of all non-exempt residents and tracks their progress in meeting the requirement. Any resident who does not meet the requirement is given an opportunity to catch up. If the resident does not get back on schedule, the Commission reserves the right not to renew their lease.

8. Safety and Crime Prevention

Currently, the Housing Commission of Anne Arundel County does not have a significant crime and safety problem at any of its public housing properties. On an on-going basis, the Community Safety Department works to ensure that the properties stay safe for residents by working with the local police department on any problems that may arise. The Community Safety Department includes the Director and two Coordinators. The Coordinators follow up on police reports to determine if lease termination is necessary.

9. Pets

Purpose

In compliance with Section 227 of Title II of the Housing and Urban-Rural Recovery Act of 1983, and with 24 CFR Parts 5, 243, 842, and 942, Final Rule, the Housing Authority will permit residents of housing projects built exclusively for occupancy by the elderly and persons with disabilities, to own and keep common household pets in their apartment. This policy sets forth the conditions and guidelines under which pets will be permitted. This policy is to be adhered to at all times.

The purpose of the policy is to ensure that pet ownership will not be injurious to persons or property, or violate the rights of all residents to clean, quiet, and safe surroundings.

Common Household Pets are Defined as Follows:

Birds: Including canary, parakeet, finch and other species that are normally kept caged; birds of prey are not permitted.

Fish: Tanks or aquariums are not to exceed 10 gallons in capacity. Poisonous or dangerous fish are not permitted. Only one (1) tank or aquarium is permitted per apartment.

Dogs: Not to exceed fifteen (15) pounds at time of maturity. Furthermore, the resident must be able to carry his or her pet. All dogs must be neutered or spayed. Vicious breeds of dogs are prohibited. Vicious breeds will be classified according to Simon & Schuster's Guide to Dogs. Residents must verify breed with management prior to obtaining a dog.

Cats: All cats must be neutered or spayed and declawed.

Exotic pets such as snakes, monkeys, rodents, etc are not allowed.

Registration

Every pet must be registered with the Housing Commission's management prior to moving the pet into the unit and updated annually thereafter. Registration requires the following:

- A. A certificate signed by a licensed veterinarian, or a state or local authority empowered to inoculate animals (or designated agent of such authority), stating that the animal has received all inoculations required by the state and local law, if applicable (dogs, cats).

- B. Proof of current license, if applicable (dogs, cats).
- C. Identification tag bearing the owner's name, address, and phone number (dogs, cats.)
- D. Proof of neutering/spaying and/or declawing, if applicable (dogs, cats.)
- E. Photograph (no smaller than 3x5) of pet or aquarium.
- F. The name, address, and phone number of a responsible party that will care for the pet if the owner becomes temporarily incapacitated.
- G. Fish - size of tank or aquarium must be registered.

Licenses and Tags

Every dog and cat must wear the appropriate local animal license, a valid rabies tag and a tag bearing the owner's name, address and phone number. All licenses and tags must be current.

Density of Pets

Only one (1) dog or cat will be allowed per apartment. Only two (2) birds will be allowed per apartment. The HCAAC will give final approval on type and density of pets.

Visitors and Guests

No visitor or guest will be allowed to bring pets on the premises at anytime. Residents will not be allowed to Pet Sit or House a Pet without fully complying with this policy.

Feeding or caring for stray animals is prohibited and will be considered keeping a pet without permission.

Pet Restraints

- A. All dogs must be on a leash when not in the owner's apartment. The leash must be no longer than three (3) feet.
- B. Cats must be in a caged container or on a leash when taken out of the owner's apartment.
- C. Birds must be in a cage when inside of the resident's apartment or entering or leaving the building.

Liability

Residents owning pets shall be liable for the entire amount of all damages to the Housing Authority premises caused by their pet and all cleaning, defleaing and deodorizing required because of such pet. Pet owners shall be strictly liable for the entire amount of any injury to the person or property of other residents, staff or visitors of the Housing Authority caused by their pet, and shall indemnify the Housing Authority for all costs of litigation and attorney's fees resulting from such damage. Pet liability insurance can be obtained through most insurance agents and companies.

Sanitary Standards and Waste Disposal

- A. Litter boxes must be provided for cats with use of odor-reducing chemicals.
- B. Fur-bearing pets must wear effective flea collars at all times. Should extermination become necessary, cost of such extermination will be charged to pet owner.
- C. Pet owners are responsible for immediate removal of the feces of their pet and shall be charged in instances where damages occur to Authority property due to pet or removal of pet feces by staff.
 - (i) All pet waste must be placed in a plastic bag and tied securely to reduce odor and placed in designated garbage container and/or trash compactor.
 - (ii) Residents with litter boxes must clean them regularly. Noncompliance may result in removal of the pet. The Housing Authority reserves the right to impose a mandatory twice weekly litter box cleaning depending on need. Litter box garbage shall be placed in a plastic bag and deposited outside the building in the garbage container and/or trash compactor.
- D. All apartments with pets must be kept free of pet odors and maintained in a clean and sanitary manner. Pet owner's apartments may be subject to inspections once a month.

General Rules

The resident agrees to comply with the following rules imposed by the Housing Authority:

- A. No pet shall be tied up anywhere on Authority property and left unattended for any amount of time.

- B. Pet owners will be required to make arrangements for their pets in the event of vacation or hospitalization.
- C. No outside cages, fences, or houses are permitted.

Pet Rule Violation and Pet Removal

- A. If it is determined on the basis of objective facts, supported by written statement, that a pet owner has violated a rule governing the pet policy, the Housing Authority shall serve a notice of pet rule violation on the pet owner. Serious or repeated violations may result in pet removal or termination of the pet owner's tenancy, or both.
- B. If a pet poses a nuisance such as excessive noise, barking, or whining which disrupts the peace of other residents, owner will remove the pet from premises upon request of management within 48 hours. Nuisance complaints regarding pets are subject to immediate inspections.
- C. If a pet owner becomes unable either through hospitalization or illness to care for the pet and the person so designated to care for the pet in the pet owner's absence refuses or is unable physically to care for the pet, the Housing Authority can officially remove the pet. The Authority accepts no responsibility for pets so removed.

Rule Enforcement

Violation of these pet rules will prompt a written notice of violation. The pet owner will have seven (7) days to correct the violation or request an informal hearing at which time the Authority's Grievance Procedure will be followed.

Grievance

Management and resident agree to utilize the Grievance Procedure described in the Lease Agreement to resolve any dispute between resident and management regarding a pet.

Damage Deposit

There is a mandatory pet deposit in the amount of \$100.00 for a dog or cat, one-half of which must be paid at the time of the execution of the Addendum of the Dwelling Lease allowing the pet to be present. The balance of the pet deposit must be paid in monthly amounts of no less than \$25.00 per month, exclusive of the rent or other charges, until the full \$100.00 pet deposit is paid.

The pet deposit may be used by the Commission in its discretion to pay for reasonable expenses directly attributed to the presence of the dog or cat on the property, including, but not limited to, the cost of repairs and replacements to, and fumigation of, the resident's dwelling unit, as well as damage to any public or common areas caused by the pet. In the event that the pet deposit or any part of it is used by the HCAAC to pay for such reasonable expenses, the HCAAC will notify the resident and the resident will be required to replenish the initial deposit by monthly payments in accordance with the preceding paragraph.

The HCAAC shall refund the unused portion of the pet deposit to the resident within thirty days after the resident has moved from the property or no longer owns or keeps a pet in the dwelling unit.

Monthly Fee

A monthly fee of \$15.00 will be assessed to each family approved for pet ownership in the family developments. This monthly fee **will not** apply to residents of elderly and disabled communities.

Exceptions

This policy does not apply to animals that are used to assist persons with disabilities. This exclusion applies to animals that reside in the development, as well as animals used to assist persons with disabilities that visit the development. Pets used for the purpose of aiding residents with disabilities must have appropriate certification. The Authority shall maintain a list of agencies that provide and/or train animals to give assistance to individuals with disabilities.

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 Years ended June 30, 2009 and 2010 is attached to the Agency Plan as attachment md018i01. The Fiscal Audit for the Year ended June 30, 2011 is in the process of being completed.

12. Asset Management

The Housing Commission's seven (7) public housing properties have been grouped into five (5) Asset Management Projects (AMPs). The AMPs were determined using various factors including proximity, number of units, etc. Each AMP operates as though it is a separate entity with on-site management and maintenance. Each AMP has its own budget which is monitored very closely.

Management will periodically assess all properties to determine how to keep operating costs down and extend the property life by addressing capital improvement needs. Also, as some properties begin to reach the end of their useful life, management will need to determine what can be done to help keep the properties affordable for low-income residents.

13. Violence Against Women Act

The Housing Commission of Anne Arundel County continues to comply with all requirements of the Violence Against Women Act (VAWA). An admissions preference for victims of domestic violence has been implemented in both programs. This preference means that a person who has been a victim of domestic violence will be placed ahead of other applicants on the wait list who do not have a preference.

The Housing Commission notifies all applicants of the Violence Against Women Act during the application process. Information regarding the Act is also issued to each applicant during the application process.

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

Management does not plan to apply for a Hope VI Grant in the upcoming Fiscal Year.

(b) Demolition and/or Disposition

Management has submitted a Demolition Application for Burwood Gardens to HUD and is waiting on HUD approval.

(c) Conversion of Public Housing

Management has adopted a goal to convert public housing into tenant-based assistance when feasible.

(d) Homeownership

Public Housing

Management does not plan to sell any public housing units as part of a homeownership program in the upcoming Fiscal year.

Section 8 Tenant Based Assistance

Management does not plan to add any additional homeownership programs above what already exists. The Agency will continue to counsel participants about the current homeownership programs.

(e) Project-Based Vouchers

The Housing Commission plans to continue the administration of 71 Project Based Vouchers at the Wiley H. Bates housing complex and intends to commit 16 Project Based Vouchers at Admiral Oaks and 85 Project Based Vouchers at Glenview Gardens. This will help the rents to stay affordable for low income families.

8.0 Capital Improvements

8.1 Capital Fund Annual Statement/Performance and Evaluation Report

See attachments:

- md018b01 – FY2012 CFP Annual Statement
- md018d01 – FY2011 CFP Performance and Evaluation Report
- md018e01 – FY2010 CFP Performance and Evaluation Report
- md018f01 – FY2009 ARRA Competitive Grant Performance and Evaluation Report
- md018g01 – FY2009 CFP Performance and Evaluation Report

8.2 Capital Fund Program Five-Year Plan

See attachment:

md018c01 – FY2012-2016 CFP Five-Year Plan

8.3 Capital Fund Financing Program (CFFP)

The Housing Commission has used the CFFP in the past to expedite capital improvements. Currently, the Commission has committed approximately 33% of its annual Capital Fund to repaying the initial CFFP. Management would like to keep its options open to possibly using the CFFP again.

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	4,292	5	5	5	3	4	4
Income >30% but <=50% of AMI	3,790	4	4	4	3	3	3
Income >50% but <80% of AMI	4,263	3	3	3	3	2	3
Elderly	2,193	3	3	3	4	2	3
Families with Disabilities	2,378	3	4	4	5	4	4
White	8,893	3	3	3	3	3	3
Black	3,809	3	3	3	3	3	3

Housing Needs of Families in the Jurisdiction by Family Type							
Family Type	Overall	Afford-ability	Supply	Quality	Access-ibility	Size	Loca-tion
Hispanic	695	3	3	3	3	3	3
Native American	40	3	3	3	3	3	3
Asian	635	3	3	3	3	3	3

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
- Maintain or increase section 8 lease-up rates by establishing payment standards that will enable families to rent throughout the jurisdiction
- Undertake measures to ensure access to affordable housing among families assisted by the PHA, regardless of unit size required

- Maintain or increase section 8 lease-up rates by marketing the program to owners, particularly those outside of areas of minority and poverty concentration

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

- Apply for additional section 8 units should they become available
- 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
- Exceed HUD federal targeting requirements for families at or below 30% of AMI in tenant-based section 8 assistance

Need: Specific Family Types: Families at or below 50% of median

Strategy 1: Target available assistance to families at or below 50% of AMI

- Employ admissions preferences aimed at families who are working
- Adopt rent policies to support and encourage work

Need: Specific Family Types: The Elderly

Strategy 1: Target available assistance to the elderly:

- Maintain housing that is designated for elderly occupants.

Need: Specific Family Types: Families with Disabilities

Strategy 1: Target available assistance to Families with Disabilities:

- Carry out the modifications needed in public housing based on the section 504 Needs Assessment for Public Housing
- Affirmatively market to local non-profit agencies that assist families with disabilities

Need: Specific Family Types: Races or ethnicities with disproportionate housing needs

Strategy 1: Increase awareness of PHA resources among families of races and ethnicities with disproportionate needs:

- The Housing Commission seeks to do more effective outreach to Hispanic/Latino and Korean families.
- The Housing Commission will seek to identify additional underserved populations.

Strategy 2: Conduct activities to affirmatively further fair housing

- Counsel section 8 tenants as to location of units outside of areas of poverty or minority concentration and assist them to locate those units

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

Goal: Expand the supply of assisted housing

Objectives:

Apply for additional rental vouchers:

Progress: As opportunities arise, HCAAC will apply for additional rental vouchers. Currently, there are no vouchers available.

Acquire or build units or developments

Progress: The Housing Commission is continually searching the local area to determine if there are any opportunities available to purchase existing properties.

Explore additional partnerships for the development of housing for working families, i.e., School Board, County, etc.

Progress: While there are no immediate partnership plans, HCAAC continues to explore partnerships that would be beneficial to both the Commission and working families.

Purchase deteriorating properties in need of rehabilitation and bring them up to current living standards.

Progress: HCAAC has identified a possible opportunity to purchase a property and is in the process of analyzing the financial impact.

Continue to analyze the potential for development of an 80 unit elderly only community at Odenton Station.

Progress: HCAAC has decided not to pursue this project.

Continue to apply for the HOPWA Rental Allowance Program and Supportive Housing Program.

Progress: HCAAC has submitted applications to continue to receive funding for these programs.

Goal: Improve the quality of assisted housing

Objectives:

Increase customer satisfaction:

Progress: Staff continues to administer an in-house survey to address resident concerns on an on-going basis in an effort to keep resident satisfaction at a high level.

Renovate or modernize public housing units: Continue to promote curb appeal at all developments; housing stock should continue to be perceived as private housing stock that blends into and remains a valuable asset to the community.

Progress: The Capital Fund Program is used on an on-going basis to renovate the public housing portfolio. Unfortunately, the amount received continues to decrease each year which means that work items have to be deferred to later years. This Plan includes Performance Reports for the Capital Funds received in 2009, 2010, and 2011 and ARRA funds in 2009. Also, a Five-Year Plan for 2012 – 2016 is included. Please refer to Section 8.0 for location.

Demolish or dispose of obsolete public housing: Burwood Gardens

Progress: A Demolition Application for Burwood Gardens will be submitted to HUD in January 2012. The demolition will be part of an overall redevelopment of the site.

Maintain PHAS and SEMAP scores.

Progress: The PHAS score for the FYE 6/30/2010 was 89 which is one point below the High Performer category. With a score of 103, HCAAC maintained High Performer status in the Housing Choice Voucher Programs for FYE 6/30/2010.

Goal: Increase assisted housing choices

Objectives:

Enhance services to private landlords who are interested in the Housing Choice Voucher Program including listing properties for rent, sending out newsletters and including downloadable documents on the HCAAC's website.

Progress: HCAAC has expanded the landlord section on its website, www.hcaac.org, to include information about participating in the HCV Program.

Convert public housing to vouchers.

Progress: HCAAC is in the preliminary stages of reviewing the feasibility of converting public housing to vouchers.

Locate new/alternative funding sources and continue development of the partnership with secondary lending partner on homeownership initiatives.

Progress: The Housing Commission continues to partner with local funding providers to offer homeownership guidance and assistance for Section 8 clients.

Goal: Provide an improved living environment

Objectives:

Continue partnerships with current service providers and potential expansion as new housing alternatives are developed, i.e. working family services such as daycare, training, education, after school care, etc.

Progress: The Housing Commission continues to work with local service providers to offer services to program participants. There has been an expansion of counseling services at Pinewood Village via a partnership with a non-profit agency.

Goal: Promote self-sufficiency and asset development of assisted households

Objectives:

Provide or attract supportive services to increase independence for the elderly or families with disabilities.

Progress: In 2009, the Housing Commission partnered with local mental health organizations to open a clinic at Burwood Gardens. It is anticipated that the clinics services will remain throughout this plan period.

Increase participation in the Family Self-Sufficiency Programs for Public Housing and Section 8.

Progress: The FSS Coordinator has expanded program services and has increased participation in the programs.

Regain momentum in the Housing Choice Voucher Program Homeownership Program by working with those clients who have the best chance of succeeding in the purchase of a home.

Progress: It is anticipated that five (5) participants will be in the position to purchase a home in the upcoming Fiscal Year.

Goal: Ensure equal opportunity and affirmatively further fair housing

Objectives:

Implement Federal Regulations related to admissions and occupancy in a consistent manner.

Progress: HCAAC continues to follow HUD rules and regulations concerning admissions to and occupancy of their Programs. The ACOP and Administrative Plan are being updated with the Agency Plan. All changes are listed in this Plan.

Enhance ability to effectively provide service to the Latino and Korean communities by including information on the website in Spanish and Korean and providing documents in those languages as well. Also, have HCAAC staff attend Spanish classes to increase verbal communication skills.

Progress: HCAAC has developed a Spanish version of some of the more critical forms used in the housing programs. It is anticipated that language services to the Korean population will be expanded in the upcoming Fiscal Year.

Other PHA Goals and Objectives: (list below)

- Use existing equity in current public housing properties to develop new affordable housing opportunities for low income residents of Anne Arundel County.

Progress: Not feasible at this time due to economic conditions.

- As feasible opportunities arise, attempt to convert portion of tenant-based vouchers into project-based vouchers.

Progress: HCAAC will explore additional opportunities up to the 20% limit.

- Redevelop existing properties to better meet the needs of the current population.

Progress: The redevelopment of Burwood Gardens is underway. There are no other redevelopment plans at any other properties at this time.

- Analyze staff needs for training and develop schedule as needed.

Progress: HCCAC employees receive training on an as needed basis. Because HCAAC is a NAHRO Training Center, employees receive complimentary seats in training seminars given by NAHRO.

- Continue to explore additional areas to decrease operating cost by increasing efficiencies through contracting certain tasks and functions.

Progress: Based on lower funding levels, HCAAC has had to cut some contracts for non-vital services. In these instances, HCAAC either consolidated contracts or reduced services under contract.

A solar powered water heating system is proposed to be installed at Glen Square which should help to reduce the utility cost at that site.

- Diversify revenue stream by performing management and maintenance functions for private housing, i.e., condominium management.

Progress: None

- Continue to educate stakeholders and the general public that the Housing Commission of Anne Arundel County does more than just provide public housing to low-income families.

Progress: As appropriate, the Chief Executive Officer and staff attend governmental and civic meetings to provide information concerning the operations of the Commission.

Explore shared housing opportunities with other local housing providers, i.e., SRO/Transitional Housing.

Progress: Continue to pursue ventures similar to Mainstream Housing, Association of Retarded Citizens (ARC) and Omni House which are in place currently.

(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

As the Housing Commission of Anne Arundel County *is not* a Troubled Agency, there is no need for a Memorandum of Agreement (MOA).

(d) Resident Advisory Board Comments

A meeting to discuss the Agency Plan with the RAB was held on Wednesday, March 21, 2012, at 1:30 PM

In Attendance:
Arthur Payne, Pinewood East
Kay Bayne, Glen Square

Joan Dorsey, Stoney Hill
Coralie Brooks, Glen Square
Kecha Royal, Freetown Village
Kelly Holmes, Freetown Village
Cleve Maynard, Burwood Gardens

Clifton Martin, CEO HCAAC
Diane Haislip, COO HCAAC
Mike Hale, Director of Modernization, HCAAC
John Harris, Director of Community Safety, HCAAC
Lanita Hopkins, Director of Property Management, HCAAC

Comments regarding the Agency Plan:

- 1) Kecha Royal inquired as to whether or not we were applying for Homeless Grant Funds in 2012. Mr. Martin (HCAAC CEO) stated that the County intends to imply and we may be a sub-grantee, but that is to be decided much further down the road.
- 2) Cleve Maynard commented on the Burwood Gardens Revitalization Project. He stated that residents are eager, anxious, worried about the impending move before demolition. He wondered whether another group meeting was necessary, but staff commented that there were already 5 meetings and the individual meetings were going well. At this point, we need to focus intently on the individual relocation plans.
- 3) Mr. Martin spoke about the change to the Eligibility Process allowing an applicant an opportunity to turn down one offer for a PH unit. There were no comments about this.
- 4) There was a large discussion about emergency preparedness for mid rise buildings in light of the recent fire at Pinewood East. Coralie Brooks at Glen Square commented that the fire department has not done a drill at Glen Square in over a year. Staff agreed to get that scheduled.
- 5) Kecha Royal and Kay Bayne both spoke about ongoing issues with Resident Councils and their relationship with the PHA. Mr. Martin offered to seek Resident Council training on bank accounting, budget creation, meeting protocol and by-law updates. The residents agreed that this would be helpful.

(e) Challenged Elements

No element of the FY2012 Annual Update to the FY2010-FY2014 Five-Year Agency Plan has been challenged.

(f) Off-Line Units

HUD has approved the special use of two HCAAC's public housing units. These units are:

Meade Village - #324, 1700 Circle Road, Severn, MD 21144

Freetown Village - #662, 7381 Huff Court, Pasadena, MD 21122

The above units are used for programs to benefit residents such as job search, internet access, counseling, etc. The top floor

(g) Changes to the Public Housing Admissions and Continued Occupancy Plan and the Section 8 Housing Choice Voucher Administrative Plan

Possible Amendments to the Admissions and Continued Occupancy Plan

Note: Changes are in BOLD and UNDERLINED.

Current Statement (Pages 23 and 24):

When a vacancy occurs in an elderly housing community, one (1) offer of an appropriate size unit will be made to the applicant based on type and size of the unit available and date and time the application was received at the property where the greatest number of vacancies.

If the applicant refuses the offer of a unit for a reason other than the approved valid reasons for health hardship, the applicant will be removed from the waiting list at the date and time of refusal of the offer.

When a vacancy occurs in a family housing community, one (1) offer of an appropriate size unit will be made to the applicant based on type and size of the unit available and date and time the application was received at the property where the greatest number of vacancies exists.

If the applicant refuses the offer of a unit for a reason other than the approved valid reasons for health hardship, the applicant will be removed from the waiting list at the date and time of refusal of the offer.

Proposed Statement:

When a vacancy occurs in an elderly housing community, **no more than 2 offers** of an appropriate size unit will be made to the applicant based on type and size of the unit available and date and time the application was received at the property where the greatest number of vacancies.

The applicant is entitled to decline one offer without penalty. If the applicant refuses the second offer of a unit for a reason other than the approved valid reasons for health hardship, the applicant will be removed from the waiting list at the date and time of refusal of the offer.

When a vacancy occurs in a family housing community, **no more than 2 offers** of an appropriate size unit will be made to the applicant based on type and size of the unit available and date and time the application was received at the property where the greatest number of vacancies exists.

The applicant is entitled to decline one offer without penalty. If the applicant refuses the second offer of a unit for a reason other than the approved valid reasons for health hardship, the applicant will be removed from the waiting list at the date and time of refusal of the offer.

Current Statement (Page 10):

Preference points will only be awarded upon written verification of the applicant's preference status at the time of the eligibility interview. An applicant who does not submit verification of their preference status will not be awarded preference points. This requirement is reflected on the application for housing.

Proposed Statement:

Preference points will only be awarded upon written verification of the applicant's preference status at the time of **application or** the eligibility interview. An applicant who does not submit verification of their preference status will not be awarded preference points. This requirement is reflected on the application for housing.

Current Statement (Page 14)

Working Family which is defined as:

Applicant households whose head, spouse, or sole member is age 62 or older or is receiving social security disability, supplemental security income disability benefits, or any other payments based on the individual's inability to work; or those who are in or have completed educational or training programs designed to prepare people for the job market. It may also be narrowed to require that either

the head or spouse be employed for at least three months or that the employment income must be accountable under HUD's definition of "annual income."

Proposed Statement:

Working Family which is defined as:

Applicant households whose head, spouse, or sole member is age 62 or older or is receiving social security disability, supplemental security income disability benefits, or any other payments based on the individual's inability to work; **or unemployment;** or those who are in or have completed educational or training programs designed to prepare people for the job market. It may also be narrowed to require that either the head or spouse be employed for at least three months or that the employment income must be accountable under HUD's definition of "annual income."

Possible Amendments to the HCV Administrative Plan

Current Statement (Page 15):

Omni House, ARC, SHD, Pumphrey House, and other types of group homes which provide sheltered housing for individuals who are either elderly, physically or mentally disabled or handicapped. The group home residents are issued vouchers for the unit size required. The units are filled with applicants from the Housing Choice Voucher waiting list who are participants of their shelter programs. The tenants are selected, however, by the representatives of the group home agency. A head of household is designated and other eligible applicants are considered as household members.

Proposed Statement:

Highest priority for housing will be offered to Omni House, Association of Retarded Citizens, Supportive Housing Developers, County Mental Health (PEP) Program, Main Street Housing Services, Pumphrey House, Willow House and other types of structured group homes which provide sheltered housing for individuals who are either elderly, physically or mentally disabled or participating in a special needs program. The program participants are issued vouchers for the unit size required. The units are filled with applicants from the Housing Choice Voucher waiting list who are participants of their shelter programs. The tenants are selected, however, by the representatives of the group home agency. A head of household is designated and other eligible applicants are considered as household members.

Section V: Briefing of Families and Issuance of Vouchers, Part A- Housing Quality Standards and Inspections

Current Statement:

If the violation(s) are not corrected after a second inspection, within the prescribed time period, the Housing Assistance payments contract will be terminated.

Proposed Statement:

At agency discretion, on a case-by-case basis, physical re-inspections for minor non-life threatening deficiencies may not be required. However statements, invoices, photographs and documents must be submitted within the allowable time period in lieu of the physical inspection. If the violation(s) are not corrected after a second inspection, within the prescribed time period, the Housing Assistance Payments contract will be terminated.

(h) Summary of Changes to the Family Self-Sufficiency Action Plan

Allowance of Previous FSS Participants – Page 6

Added the following:

Clients that have previously successfully completed (graduated) the FSS program will not be allowed to participate so that other families will have the opportunity to participate.

If Client who was previously terminated for cause is allowed to reenter the FSS Program, the family will be placed on a 6-month probationary period whereby they must maintain contact with the FSS coordinator at least monthly.

Forfeiture of FSS Escrow – Page 7

Added the following:

7. Any member of the family commits fraud, per HUD definition of fraud, and/or fails to report timely any change in household composition, income and/or assets.

FSS Activities and Supportive Services – Page 9

Added the following:

Transportation: Vehicles for Change

FSS Program Termination - Page 10

Added the following:

1. Successful Completion of the FSS Program. A Client will be deemed to be a “graduate” and having had successfully completed the FSS program when:
 - a. All goals listed on the ITSP have been met and client is not on cash assistance and is working. All clients who meet this qualification will receive escrow monies and any earned interest available under their name and will then be considered a successful termination.
 - b. Thirty percent (30%) of a client’s monthly adjusted income exceed the Fair Market Rent (FMR) for the number of bedroom voucher size and no family member is receiving cash assistance.
2. Terminations for Cause. Any client terminated for cause from the FSS program will not be allowed to participate in the FSS Program at HCAAC in the future unless client can provide proof that an extenuating circumstance was the cause of termination.

The FSS family will be terminated from the FSS Program if the family does not fulfill the requirements of the Contract of Participation and/or violates the HCV or PH regulations. Also, any member of the family who commits fraud, per HUD definition of fraud, and/or fails to report timely any change in household composition, income and/or assets will be terminated.

All terminations for cause will lead to forfeiture of any FSS escrow money earned. FSS families will be thoroughly briefed prior to signing the Contract of Participation, of the conditions under which the family will be terminated from the FSS Program.

- (i) **Summary of Changes to the Housing Choice Voucher Program Homeownership Program**

Qualifications for Participation – Page 8

Added the following in bold:

8. The family's income must be equal to or exceed 40% of the HUD determined median income for the family's unit size. **This must also be**

at least 2,000 hours multiplied by the federal minimum wage annually. Families with a disabled household member may request an exemption as a reasonable accommodation. **A disabled or elderly family must also have a minimum of the annual income of at least the monthly Federal Supplemental Security or Social Security Income multiplied by twelve. (24 CFR §982.627)**

Financing – Page 11

Added the following in bold:

The household is responsible for obtaining financing. If purchase of the home is financed with Federal Housing Administration (FHA)-insured mortgage financing, the financing is subject to FHA mortgage insurance credit underwriting requirements. **The first mortgage must provide for the escrow of taxes and insurance.**

As a check against predatory lending, HCAAC will review the financing and refinancing of each purchase transaction, including estimated closing costs. HCAAC will not approve loans with features such as: balloon payments, adjustable rate mortgages (ARMS), interest only, and unusually high interest rates. HCAAC will not approve “seller financing” or “owner held” mortgages. HCAAC will review lender qualifications, loan terms, and other family debt and expenses to determine that the debt is affordable and reserves the right to disapprove the loan if it is unaffordable or the terms are considered predatory.

HCAAC must approve any proposed refinancing of the property. Refinancing the property, without prior written approval from HCAAC, may result in termination of the HCV Homeownership assistance.

In making its determination, HCAAC will take into account the reason(s) for the request to refinance, as well as the current assets and liabilities of the family, and how the refinancing will impact the total tenant payment. Homeownership assistance may continue if refinancing is approved, but will be limited to the remaining term on the initial mortgage loan.

Page 16 – Added the Homeownership Housing Assistance Payment Worksheet

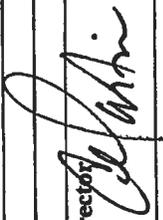
Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

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

Part I: Summary		PHA Name: Housing Commission of Anne Arundel County	Grant Type and Number Capital Fund Program Grant No: MD06P01850112 Replacement Housing Factor	FFY of Grant: 2012
		Grant No: Date of CFFP:		FFY of Grant Approval: 2012
Type of Grant		<input type="checkbox"/> Reserve for Disasters/Emergencies <input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending:		
Summary by Development Account		<input type="checkbox"/> Revised Annual Statement (revision no:) <input type="checkbox"/> Final Performance and Evaluation Report		
Line		Total Estimated Cost	Obligated	Total Actual Cost ¹
		Original	Revised ²	Expended
1	Total non-CFP Funds			
2	1406 Operations (may not exceed 20% of line 21) ³	\$211,013.00		
3	1408 Management Improvements			
4	1410 Administration (may not exceed 10% of line 21)	\$105,506.00		
5	1411 Audit			
6	1415 Liquidated Damages			
7	1430 Fees and Costs	\$15,000.00		
8	1440 Site Acquisition			
9	1450 Site Improvement	\$25,000.00		
10	1460 Dwelling Structures	\$204,345.00		
11	1465.1 Dwelling Equipment - Nonexpendable			
12	1470 Nondwelling Structures	\$25,000.00		
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	\$469,200.00		
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)	\$1,055,064.00		
21	Amount of Line 20 Related to LBP Activities			
22	Amount of Line 20 Related to Section 504 Activities			
23	Amount of Line 20 Related to Security - Soft Costs			
24	Amount of Line 20 Related to Security - Hard Costs			
25	Amount of Line 20 Related to Energy Conservation Measures			

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

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

Part I: Summary		FFY of Grant: 2012
PHA Name: Housing Commission of Anne Arundel County	Grant Type and Number Capital Fund Program Grant No: MD06P01850112 Replacement Housing Factor	FFY of Grant Approval: 2012
Type of Grant	<input type="checkbox"/> Reserve for Disasters/Emergencies	
<input checked="" type="checkbox"/> Original Annual Statement	<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 Actual Cost¹
	Original	Obligated
	Revised²	Expended
Signature of Executive Director	Signature of Public Housing Director	Date
		3/15/2012

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.

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

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

Part II: Supporting Pages		Grant Type and Number		Federal FY of Grant: 2012	
PHA Name: Housing Commission of Anne Arundel County		Capital Fund Program Grant No: MD06P01850112 CFFP (Yes/No): N			
		Replacement Housing Factor Grant No:			
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost	
				Original	Revised¹
					Funds Obligated²
					Funds Expended²
	Operations				
PHA-Wide	Operating Fund	1406	LS	\$211,013.00	
	Subtotal 1406			\$211,013.00	
	Administration				
PHA-Wide	Modernization Coordinator (salary and benefits)	1410	LS	\$105,506.00	
	Subtotal 1410			\$105,506.00	
	Fees and Costs				
PHA-Wide	A and E Fees related to CFP	1430	LS	\$15,000.00	
	Subtotal 1430			\$15,000.00	
	Site Improvements				
PHA-Wide	Hazard/Risk Issues	1450	LS	\$25,000.00	
	Subtotal 1450			\$25,000.00	

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

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

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

Part II: Supporting Pages		Grant Type and Number		Federal FY of Grant: 2012		
PHA Name: Housing Commission of Anne Arundel County		Capital Fund Program Grant No: MD06P01850112 CFFP (Yes/No): N				
		Replacement Housing Factor Grant No:				
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Status of Work
				Original	Revised¹	
						Funds Obligated²
						Funds Expended²
	<u>Dwelling Structures</u>					
PHA-Wide	Interior painting of occupied units	1460	15 units	\$25,000.00		
PHA-Wide	Replace carpet in vacant units	1460	20 units	\$25,000.00		
MD18-1 Burwood Gardens	Costs associated with the redevelopment (Phase 1)	1460	LS	\$0.00		
MD18-4 Freetown Village	Replace roofs (Phase 2)	1460	74 units	\$154,345.00		
	Subtotal 1460			\$204,345.00		
	<u>Non-Dwelling Structures</u>					
PHA-Wide	Equipment replacement	1470	LS	\$25,000.00		
	Subtotal 1470			\$25,000.00		
	<u>Debt Service</u>					
PHA-Wide	Repayment of Bond	1501	LS	\$469,200.00		
	Subtotal 1501			\$469,200.00		
	CFP Total			\$1,055,064.00		

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: Anne Arundel, MD/MD018		Locality (Glen Burnie/Anne Arundel Co., Maryland)			<input checked="" type="checkbox"/> Original 5-Year Plan <input type="checkbox"/> Revision No:	
A.	Development Number and Name	Work Statement for Year 1 FFY 2012	Work Statement for Year 2 FFY 2013	Work Statement for Year 3 FFY 2014	Work Statement for Year 4 FFY 2015	Work Statement for Year 5 FFY 2016
B.	Physical Improvements Subtotal	Annual Statement	\$428,467.00	\$427,607.00	\$425,000.00	\$418,657.00
C.	Management Improvements		\$0.00	\$0.00	\$0.00	\$0.00
D.	PHA-Wide Non-dwelling Structures and Equipment		\$00.00	\$00.00	\$00.00	\$00.00
E.	Administration		\$101,755.00	\$106,999.00	\$112,287.00	\$112,287.00
F.	Other		\$25,000.00	\$21,000.00	\$20,000.00	\$21,000.00
G.	Operations		\$154,000.00	\$154,000.00	\$153,607.00	\$160,000.00
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		\$472,722.00	\$472,338.00	\$471,050.00	\$470,000.00
K.	Total CFP Funds		\$1,181,944.00	\$1,181,944.00	\$1,181,944.00	\$1,181,944.00
L.	Total Non-CFP Funds		\$0.00	\$0.00	\$0.00	\$0.00
M.	Grand Total		\$1,181,944.00	\$1,181,944.00	\$1,181,944.00	\$1,181,944.00

Note: All line items may vary depending on the actual funding awarded for each fiscal year.

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: Anne Arundel, MD/MD018		Locality (Glen Burnie/Anne Arundel Co./Maryland)			<input checked="" type="checkbox"/> Original 5-Year Plan	<input type="checkbox"/> Revision No:
A.	Development Number and Name	Work Statement for Year 1 FFY 2012	Work Statement for Year 2 FFY 2013	Work Statement for Year 3 FFY 2014	Work Statement for Year 4 FFY 2015	Work Statement for Year 5 FFY 2016
	PHA-Wide	Annual Statement	\$850,337.00	\$850,337.00	\$841,944.00	\$909,287.00
	MD18-1 Burwood Gardens		\$100,000.00	\$100,000.00	\$0.00	\$0.00
	MD18-2 Meade Village		\$0.00	\$0.00	\$0.00	\$0.00
	MD18-3 Pinewood Village		\$0.00	\$0.00	\$0.00	\$0.00
	MD18-4 Freetown Village		\$0.00	\$0.00	\$0.00	\$0.00
	MD18-5 Pinewood East		\$0.00	\$0.00	\$0.00	\$0.00
	MD18-6 Glen Square		\$231,607.00	\$231,607.00	\$340,000.00	\$272,657.00
	MD18-7 Stoney Hill		\$0.00	\$0.00	\$0.00	\$0.00

Note: All line items may vary depending on the actual funding awarded for each fiscal year.

Part II: Supporting Pages – Physical Needs Work Statement(s)						
Work Statement for Year 1 FFY 2012	Work Statement for Year 2 FFY 2013			Work Statement for Year 3 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>Operations/PHA-Wide</u>			<u>Operations/PHA-Wide</u>		
	Operating Fund	LS	\$154,000.00	Operating Fund	LS	\$154,000.00
	Subtotal 1406		\$154,000.00	Subtotal 1406		\$154,000.00
	<u>Administration/PHA-Wide</u>			<u>Administration/PHA-Wide</u>		
See Annual Statement	Modernization Coordinator salary and benefits	LS	\$101,755.00	Modernization Coordinator salary and benefits	LS	\$106,999.00
	Subtotal 1410		\$101,755.00	Subtotal 1410		\$106,999.00
	<u>Fees and Costs/PHA-Wide</u>			<u>Fees and Costs/PHA-Wide</u>		
	A and E Fees related to the CFP	LS	\$25,000.00	A and E Fees related to the CFP	LS	\$21,000.00
	Subtotal 1430		\$25,000.00	Subtotal 1430		\$21,000.00
	<u>Site Improvements</u>			<u>Site Improvements</u>		
	Hazard/risk issues/PHA-Wide	LS	\$25,000.00	Hazard/risk issues/PHA-Wide	LS	\$25,000.00
	Subtotal 1450		\$25,000.00	Subtotal 1450		\$25,000.00
	Subtotal of Estimated Cost		See next page	Subtotal of Estimated Cost		See next page

Note: All line items may vary depending on the actual funding awarded for each fiscal year.

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

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

Part I: Summary		PHA Name: Housing Commission of Anne Arundel County	Grant Type and Number Capital Fund Program Grant No: MD06P01850111 Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: 2011 FFY of Grant Approval: 2011
Type of Grant		<input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2011		
<input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2011		<input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no:) <input type="checkbox"/> Final Performance and Evaluation Report		
Line	Summary by Development Account	Total Estimated Cost	Obligated	Total Actual Cost
		Original	Revised ²	Expended
1	Total non-CFP Funds			
2	1406 Operations (may not exceed 20% of line 21) ³	\$236,388.00	\$236,388.00	\$75,489.55
3	1408 Management Improvements			
4	1410 Administration (may not exceed 10% of line 21)	\$118,194.00	\$118,194.00	\$46,833.72
5	1411 Audit			
6	1415 Liquidated Damages			
7	1430 Fees and Costs	\$35,000.00	\$0.00	\$0.00
8	1440 Site Acquisition			
9	1450 Site Improvement	\$25,000.00	\$0.00	\$0.00
10	1460 Dwelling Structures	\$272,231.00	\$247,231.00	\$122,271.00
11	1465.1 Dwelling Equipment - Nonexpendable			
12	1470 Nondwelling Structures	\$25,000.00	\$0.00	\$0.00
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	\$470,131.00	\$470,131.00	\$0.00
19	1502 Contingency (may not exceed 8% of line 20)			
20	Amount of Annual Grant: (sum of line 2- 19)	\$1,181,944.00	\$1,071,944.00	\$244,594.27
21	Amount of Line 20 Related to LBP Activities			
22	Amount of Line 20 Related to Section 504 Activities			
23	Amount of Line 20 Related to Security - Soft Costs			
24	Amount of Line 20 Related to Security - Hard Costs			
25	Amount of Line 20 Related to Energy Conservation Measures			

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

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

Part I: Summary		FFY of Grant: 2011	
PHA Name: Housing Commission of Anne Arundel County		FFY of Grant Approval: 2011	
Grant Type and Number Capital Fund Program Grant No: MD06P01850111		Replacement Housing Factor	
Grant No: Date of CFFP:			
Type of Grant <input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2011		<input type="checkbox"/> Revised Annual Statement (revision no:) <input type="checkbox"/> Final Performance and Evaluation Report	
Summary by Development Account		Total Actual Cost ¹	
Line	Original	Revised ²	Obligated
			Expended
Signature of Executive Director <i>[Signature]</i>		Signature of Public Housing Director	
Date 3/15/2012		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		Grant Type and Number Capital Fund Program Grant No: MD06P01850111 CFFP (Yes/No): N Replacement Housing Factor Grant No:				Federal FY of Grant: 2011		
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	
	Operations							
PHA-Wide	Operating Fund	1406	LS	\$236,388.00		\$236,388.00	\$75,489.55	
	Subtotal 1406			\$236,388.00		\$236,388.00	\$75,489.55	
	Administration							
PHA-Wide	Modernization Coordinator (salary and benefits)	1410	LS	\$118,194.00		\$118,194.00	\$46,833.72	
	Subtotal 1410			\$118,194.00		\$118,194.00	\$46,833.72	
	Fees and Costs							
PHA-Wide	A and E Fees related to CFP	1430	LS	\$35,000.00		\$0.00	\$0.00	
	Subtotal 1430			\$35,000.00		\$0.00	\$0.00	
	Site Improvements							
PHA-Wide	Hazard/Risk Issues	1450	LS	\$25,000.00		\$0.00	\$0.00	
	Subtotal 1450			\$25,000.00		\$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

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

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

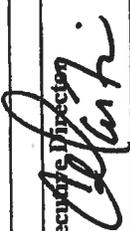
Part II: Supporting Pages		Federal FY of Grant: 2011						
PHA Name: Housing Commission of Anne Arundel County		Grant Type and Number Capital Fund Program Grant No: MD06P01850111 CFFP (Yes/No): N Replacement Housing Factor Grant No:						
Development Number Name/HA-Wide Activities	General Description 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	
	Dwelling Structures							
PHA-Wide	Interior painting of occupied units	1460	30 units	\$25,000.00		\$25,000.00	\$7,221.00	
PHA-Wide	Replace carpet in vacant units	1460	40 units	\$25,000.00		\$0.00	\$0.00	
MD18-4 Freetown Village	Replace roofs (Phase 1)	1460	80 units	\$222,231.00		\$222,231.00	\$115,050.00	
	Subtotal 1460			\$272,231.00		\$247,231.00	\$122,271.00	
	Non-Dwelling Structures							
PHA-Wide	Equipment replacement	1470	LS	\$25,000.00		\$0.00	\$0.00	
	Subtotal 1470			\$25,000.00		\$0.00	\$0.00	
	Debt Service							
PHA-Wide	Repayment of Bond	1501	LS	\$470,131.00		\$470,131.00	\$0.00	
	Subtotal 1501			\$470,131.00		\$470,131.00	\$0.00	
	CFP Total			\$1,181,944.00		\$1,071,944.00	\$244,594.27	

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: Housing Commission of Anne Arundel County	Grant Type and Number Capital Fund Program Grant No: MD06P01850110 Replacement Housing Factor Grant No: _____ Date of CFFP: _____	FFY of Grant: 2010 FFY of Grant Approval: 2010
Type of Grant		<input type="checkbox"/> Reserve for Disasters/Emergencies		
<input type="checkbox"/> Original Annual Statement		<input type="checkbox"/> Revised Annual Statement (revision no:)		
<input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/11		<input type="checkbox"/> Final Performance and Evaluation Report		
Line	Summary by Development Account	Total Estimated Cost	Obligated	Total Actual Cost ¹
		Original	Revised ²	Expended
1	Total non-CFP Funds			
2	1406 Operations (may not exceed 20% of line 21) ³	\$146,563.82	\$146,563.82	\$146,563.82
3	1408 Management Improvements			
4	1410 Administration (may not exceed 10% of line 21)	\$90,000.00	\$90,000.00	\$90,000.00
5	1411 Audit			
6	1415 Liquidated Damages			
7	1430 Fees and Costs	\$75,000.00	\$75,000.00	\$23,577.96
8	1440 Site Acquisition			
9	1450 Site Improvement	\$61,000.00	\$34,109.75	\$34,109.75
10	1460 Dwelling Structures	\$643,328.18	\$643,328.18	\$488,491.27
11	1465.1 Dwelling Equipment - Nonexpendable			
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	\$469,445.00	\$469,445.00	\$469,445.00
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)	\$1,485,337.00	\$1,458,446.75	\$1,252,187.80
21	Amount of Line 20 Related to LBP Activities			
22	Amount of Line 20 Related to Section 504 Activities			
23	Amount of Line 20 Related to Security - Soft Costs			
24	Amount of Line 20 Related to Security - Hard Costs			
25	Amount of Line 20 Related to Energy Conservation Measures			

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

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

Part I: Summary		FFY of Grant: 2010	
PHA Name: Housing Commission of Anne Arundel County		FFY of Grant Approval: 2010	
Grant Type and Number Capital Fund Program Grant No: MD06P01850110		Replacement Housing Factor	
Grant No:			
Date of CFFP:			
<input type="checkbox"/> Reserve for Disasters/Emergencies		<input type="checkbox"/> Revised Annual Statement (revision no:)	
<input type="checkbox"/> Original Annual Statement		<input type="checkbox"/> Final Performance and Evaluation Report	
<input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/11			
<input type="checkbox"/> Summary by Development Account			
Line	Total Estimated Cost	Revised²	Total Actual Cost¹
	Original	Obligated	Expended
Signature of Executive Director 		Signature of Public Housing Director	
Date 3/15/2012		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: Housing Commission of Anne Arundel County			Grant Type and Number Capital Fund Program Grant No: MD06P01850110 CFFP (Yes/No): N			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		
	Operations								
PHA-Wide	Operating Fund	1406	LS	\$146,563.82		\$146,563.82	\$146,563.82		
	Subtotal 1406			\$146,563.82		\$146,563.82	\$146,563.82		
	Administration								
PHA-Wide	Modernization Coordinator (salary and benefits)	1410	LS	\$90,000.00		\$90,000.00	\$90,000.00		
	Subtotal 1410			\$90,000.00		\$90,000.00	\$90,000.00		
	Fees and Costs								
PHA-Wide	A and E Fees related to CFP	1430	LS	\$75,000.00		\$75,000.00	\$23,577.96		
	Subtotal 1430			\$75,000.00		\$75,000.00	\$23,577.96		
	Site Improvements								
PHA-Wide	Hazard/Risk Issues	1450	LS	\$46,000.00		\$24,956.25	\$46,000.00		
MD18-4 Freetown Village	General landscaping	1450	LS	\$15,000.00		\$9,153.50	\$9,153.50		
	Subtotal 1450			\$61,000.00		\$34,109.75	\$34,109.75		

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

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

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

Part II: Supporting Pages		Grant Type and Number		Federal FY of Grant: 2010		
PHA Name: Housing Commission of Anne Arundel County		Capital Fund Program Grant No: MD06P01850110 CFFP (Yes/No):				
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Status of Work
				Original	Revised ¹	
				Funds Obligated ²	Funds Expended ²	
	Dwelling Structures					
PHA-Wide	Interior painting of occupied units	1460	30 units	\$40,000.00	\$40,000.00	
PHA-Wide	Replace carpet in vacant units	1460	40 units	\$45,000.00	\$20,000.00	
MD18-2 Meade Village	Renovate kitchens and baths	1460		\$88,328.18	\$88,328.18	
MD18-6 Glen Square	Renovate elevators	1460	LS	\$470,000.00	\$340,163.09	
	Subtotal 1460			\$643,328.18	\$488,491.27	
	Debt Service					
PHA-Wide	Repayment of Bond	1501	LS	\$469,445.00	\$469,445.00	
	Subtotal 1501			\$469,445.00	\$469,445.00	
	CFP Total			\$1,485,337.00	\$1,252,187.80	

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

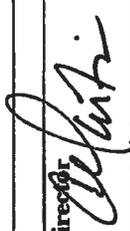
Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

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

Part I: Summary		PHA Name: Housing Commission of Anne Arundel County	Grant Type and Number Capital Fund Program Grant No: MD01800010309R 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 checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/11		
<input type="checkbox"/> Reserve for Disasters/Emergencies <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/11		<input type="checkbox"/> Revised Annual Statement (revision no: 1) <input type="checkbox"/> Final Performance and Evaluation Report		
Line	Summary by Development Account	Total Estimated Cost	Total Actual Cost ¹	Expended
		Original	Revised ²	Obligated
1	Total non-CFP Funds			
2	1406 Operations (may not exceed 20% of line 21) ³			
3	1408 Management Improvements			
4	1410 Administration (may not exceed 10% of line 21)			
5	1411 Audit			
6	1415 Liquidated Damages			
7	1430 Fees and Costs	\$115,188.25		\$115,188.25
8	1440 Site Acquisition			
9	1450 Site Improvement			
10	1460 Dwelling Structures			
11	1465.1 Dwelling Equipment - Nonexpendable	\$1,249,811.75		\$1,249,811.75
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)	\$1,365,000.00		\$1,365,000.00
21	Amount of Line 20 Related to LBP Activities			
22	Amount of Line 20 Related to Section 504 Activities			
23	Amount of Line 20 Related to Security - Soft Costs			
24	Amount of Line 20 Related to Security - Hard Costs			
25	Amount of Line 20 Related to Energy Conservation Measures			

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

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

Part I: Summary		FFY of Grant: 2009	
PHA Name: Housing Commission of Anne Arundel County		FFY of Grant Approval: 2009	
Grant Type and Number Capital Fund Program Grant No: MD01800010309R Replacement Housing Factor Grant No: Date of CFFP:			
Type of Grant <input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/11		<input type="checkbox"/> Revised Annual Statement (revision no: 1) <input type="checkbox"/> Final Performance and Evaluation Report	
Summary by Development Account		Total Actual Cost¹	
		Expended	
		Obligated	
		Revised²	
		Total Estimated Cost	
		Original	
		Revised²	
Signature of Executive Director 		Signature of Public Housing Director	
Date 3/15/2012		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.

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

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

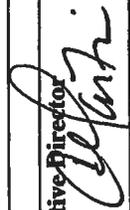
Part II: Supporting Pages									
PHA Name: Housing Commission of Anne Arundel County			Grant Type and Number Capital Fund Program Grant No: MD01800010309R CFFP (Yes/No): N Replacement Housing Factor Grant No:			Federal FY of Grant: 2009			
Development Number Name/HA-Wide Activities	General Description 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		
	Fees and Cost								
PHA-Wide	A and E Fees	1430	LS	\$115,188.25		\$115,188.25	\$115,188.25		
	Subtotal 1430			\$115,188.25		\$115,188.25	\$115,188.25		
	Dwelling Structures								
MD18-3	Replace HVAC at Pinewood East	1460		\$1,149,000.00		\$1,149,000.00	\$899,161.49		
MD18-3	Upgrade HVAC at Pinewood Village	1460		\$100,811.75		\$100,811.75	\$100,811.75		
	Subtotal 1460			\$1,249,811.75		\$1,249,811.75	\$999,973.24		
	Total ARRA Competitive Grant			\$1,365,000.00		\$1,365,000.00	\$1,115,161.49		

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: Housing Commission of Anne Arundel County	Grant Type and Number Capital Fund Program Grant No: MD06P01850109 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 checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/11			
		<input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no: 2) <input type="checkbox"/> Final Performance and Evaluation Report			
Line	Summary by Development Account	Total Estimated Cost Original	Revised ²	Obligated	Total Actual Cost ¹ Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 21) ³	\$82,390.00		\$82,390.00	\$82,390.00
3	1408 Management Improvements				
4	1410 Administration (may not exceed 10% of line 21)	\$84,265.00		\$84,265.00	\$84,265.00
5	1411 Audit				
6	1415 Liquidated Damages				
7	1430 Fees and Costs	\$38,649.90		\$38,649.90	\$38,649.90
8	1440 Site Acquisition				
9	1450 Site Improvement	\$50,000.37		\$50,000.37	\$50,000.37
10	1460 Dwelling Structures	\$713,966.10		\$713,966.10	\$688,446.22
11	1465.1 Dwelling Equipment - Nonexpendable				
12	1470 Nondwelling Structures				
13	1475 Nondwelling Equipment	\$55,000.00		\$55,000.00	\$55,000.00
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	\$473,060.63		\$473,060.63	\$473,060.63
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)	\$1,497,332.00		\$1,497,332.00	\$1,471,812.12
21	Amount of Line 20 Related to LBP Activities				
22	Amount of Line 20 Related to Section 504 Activities				
23	Amount of Line 20 Related to Security - Soft Costs				
24	Amount of Line 20 Related to Security - Hard Costs				
25	Amount of Line 20 Related to Energy Conservation Measures				

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

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

Part I: Summary		FFY of Grant: 2009	
PHA Name: Housing Commission of Anne Arundel County	Grant Type and Number Capital Fund Program Grant No: MD06P01850109 Replacement Housing Factor	FFY of Grant Approval: 2009	
Type of Grant <input type="checkbox"/> Original Annual Statement <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/11 <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no: 2) <input type="checkbox"/> Final Performance and Evaluation Report		Total Actual Cost ¹	
Line	Summary by Development Account	Original	Revised ²
			Obligated
			Expended
Signature of Executive Director 		Signature of Public Housing Director	
Date 3/15/2012		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 RHIF funds shall be included here.

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

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

Part II: Supporting Pages		Grant Type and Number		Federal FY of Grant: 2009		
PHA Name: Housing Commission of Anne Arundel County		Capital Fund Program Grant No: MD06P01850109		CFFP (Yes/No): N		
		Replacement Housing Factor Grant No:				
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Status of Work
				Original	Revised ¹	
				Funds Obligated ²	Funds Expended ²	
	Operations					
PHA-Wide	Operating Fund	1406	LS	\$82,390.00	\$82,390.00	
	Subtotal 1406			\$82,390.00	\$82,390.00	
	Administration					
PHA-Wide	Modernization Coordinator (salary and benefits)	1410	LS	\$84,265.00	\$84,265.00	
	Subtotal 1410			\$84,265.00	\$84,265.00	
	Fees and Costs					
PHA-Wide	A and E Fees related to CFP	1430	LS	\$38,649.90	\$38,649.90	
MD18-5	Judgment and legal settlement	1430	LS	\$0.00	\$0.00	
	Subtotal 1430			\$38,649.90	\$38,649.90	
	Site Improvements					
PHA-Wide	Hazard/Risk Issues	1450	LS	\$50,000.37	\$50,000.37	
	Subtotal 1450			\$50,000.37	\$50,000.37	

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

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

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

Part II: Supporting Pages		Federal FY of Grant: 2009						
PHA Name: Housing Commission of Anne Arundel County		Grant Type and Number Capital Fund Program Grant No: MD06P01850109 CFFP (Yes/No): N Replacement Housing Factor Grant No:						
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	
	Dwelling Structures							
PHA-Wide	Interior painting of occupied units	1460	30 units	\$55,256.00		\$55,256.00	\$55,256.00	
PHA-Wide	Replace carpet in vacant units	1460	40 units	\$49,886.46		\$49,886.46	\$49,886.46	
MD18-2	Roof cleaning	1460		\$15,650.00		\$15,650.00	\$15,650.00	
Meade Village	Renovate kitchens and baths	1460		\$363,458.80		\$363,458.80	\$363,458.80	
	Modernize bathrooms at Crilley Road	1460	120 units	\$0.00		\$0.00	\$0.00	
	Rehab stairwells	1460		\$24,794.04		\$24,794.04	\$24,794.04	
MD18-3	Kitchen rehab at Crilley Road	1460		\$60.00		\$60.00	\$60.00	
Pinewood Village	Office renovations	1460		\$3,507.00		\$3,507.00	\$3,507.00	
	Front entries at Crilley Road	1460		\$22,019.88		\$22,019.88	\$0.00	
	Community Room carpet	1460		\$3,758.68		\$3,758.68	\$3,758.68	
MD18-4	Powerwash siding	1460		\$4,500.00		\$4,500.00	\$4,500.00	
Freetown Village	Replace plantings	1460		\$3,000.00		\$3,000.00	\$3,000.00	
	Replace railroad tie landscaping	1460		\$90,355.00		\$90,355.00	\$90,355.00	
MD18-5	Brick Repair	1460		\$11,000.00		\$11,000.00	\$11,000.00	
Pinewood East	Set up office	1460		\$4,012.33		\$4,012.33	\$4,012.33	
	AC Replacement	1460		\$2,691.52		\$2,691.52	\$2,691.52	
	(continued on the 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		Grant Type and Number		Federal FY of Grant: 2009		
PHA Name: Housing Commission of Anne Arundel County		Capital Fund Program Grant No: MD06P01850109 CFFP (Yes/No):				
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Status of Work
				Replacement Housing Factor Grant No:		
				Original	Revised ¹	
	Dwelling Structures (cont.)					
MD18-6	Refurbish/refurnish lobby	1460		\$29,720.06		\$29,720.06
Glen Square	Community Room carpet	1460		\$4,260.00		\$4,260.00
	Automatic doors – office	1460		\$1,927.00		\$1,927.00
	Front facade	1460		\$16,504.00		\$16,504.00
MD18-7	Office door replacement	1460		\$4,105.33		\$4,105.33
Stoney Hill	Refurbish office	1460		\$3,500.00		\$0.00
	Subtotal 1460			\$713,966.10		\$688,446.22
	Non-Dwelling Equipment					
PHA-Wide	Maintenance vehicles	1475	LS	\$55,000.00		\$55,000.00
	Subtotal 1475			\$55,000.00		\$55,000.00
	Debt Service					
PHA-Wide	Repayment of Bond	1501	LS	\$473,060.63		\$473,060.63
	Subtotal 1501			\$473,060.63		\$473,060.63
	CFP Total			\$1,497,332.00		\$1,471,812.12

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

**HOUSING COMMISSION
OF ANNE ARUNDEL COUNTY**

GLEN BURNIE, MARYLAND

**REPORT ON AUDIT OF
FINANCIAL STATEMENTS AND
SUPPLEMENTAL DATA**

JUNE 30, 2010 AND 2009

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 9
FINANCIAL STATEMENTS	
Balance Sheets	10
Statements of Revenues, Expenses and Changes in Net Assets	11
Statements of Cash Flows	12 - 13
Notes to Financial Statements	14 - 25
SUPPLEMENTAL FINANCIAL INFORMATION	
Financial Data Schedule	26 - 63
Statement of Actual Modernization Costs - Uncompleted	64
SINGLE AUDIT SUPPLEMENT	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	65 - 66
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	67 - 68
Schedule of Expenditures of Federal Awards	69
Notes to Schedule of Expenditures of Federal Awards	70
Schedule of Findings and Recommendations	71 - 72

INDEPENDENT AUDITORS' REPORT

Barbacane, Thornton & Company LLP
200 Springer Building
3411 Silverside Road
Wilmington, Delaware 19810

T 302.478.8940
F 302.468.4001
www.btcpa.com

February 7, 2011

Board of Commissioners
Housing Commission of Anne Arundel County
Glen Burnie, Maryland

We have audited the accompanying financial statements of the Housing Commission of Anne Arundel County, Glen Burnie, Maryland, herein referred to as the Commission, as of and for the years ended June 30, 2010 and 2009 as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Housing Commission of Anne Arundel County, Glen Burnie, Maryland as of June 30, 2010 and 2009 and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2011 on our consideration of the Housing Commission of Anne Arundel County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 considered in assessing the results of our audit.

The Management's Discussion and Analysis 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 procedures, 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, accordingly, express no opinion on it.

Board of Commissioners
Housing Commission of Anne Arundel County

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental financial information on pages 26 to 64, including the financial data schedule, is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Housing Commission of Anne Arundel County. Such information has been subjected to the auditing procedures applied in the audits 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.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED

The Management's Discussion and Analysis ("MD&A") of the Housing Commission of Anne Arundel County (the "Commission") is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Commission's financial activity, and (c) identify changes in the Commission's financial position (its ability to address the next and subsequent year challenges).

This MD&A is presented at the front of each year's financial statements as required by the Government Accounting Standards Board (GASB) Statement No. 34. The MD&A is designed to focus on the current year's activities, resulting changes and currently known facts. Please read it in conjunction with the Commission's financial statements.

FINANCIAL HIGHLIGHTS

- The total assets of the Commission increased by \$1,876,246, or 4.7 percent, during 2010. Total assets were \$41,832,473 and \$39,956,227 for 2010 and 2009, respectively. The increase in total assets is due primarily to capital projects implemented during the period.
- The total liabilities of the Commission decreased by \$296,704, or 1.9 percent, during 2010. The decrease was due to payments on long-term debt. Total liabilities were \$15,026,236 and \$15,322,940 for 2010 and 2009, respectively.
- Total net assets increased by \$2,172,950, or 8.8 percent, in 2010. Total net assets were \$26,806,237 and \$24,633,287 for 2010 and 2009, respectively. The increase in total net assets is primarily due to an increase in current assets.
- The total revenue of the Commission increased by \$3,313,283, or 13 percent, during 2010. Total revenue was \$29,561,284 and \$26,248,001 for 2010 and 2009, respectively. The primary cause of the change to revenue was an increase in HAP subsidy of \$1,856,204, in addition to an increase in funding for state-funded programs. The increase in capital grants of \$1,182,911 was also a primary factor in the change in total revenue during this period.
- Total expenses decreased by \$916,207, or 3.2 percent, during 2010. Total expenses were \$27,388,334 and \$28,304,541 for 2010 and 2009, respectively. The main reason for the change to total expenses was a decrease in Housing Choice Voucher housing assistance payments.

Commission-wide Financial Statements

The Commission-wide financial statements are designed to be corporate-like in that all business-type activities are consolidated into columns that add to a total for the entire Commission. The Commission is engaged only in business-type activities.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (cont'd)

These Statements include a Balance Sheet which reports all financial and capital resources for the Commission. The Balance Sheet reports all financial and capital resources for the Commission. The statement is presented in the format with assets equal liabilities and "Net Assets," formerly known as equity. Assets and liabilities are presented in order of liquidity and are classified as "Current" (convertible into cash within one year) and "Noncurrent" (long-term). The focus of the Statement of Net Assets is the "Unrestricted Net Assets" that are designed to represent the net available liquid (non-capital) assets, net of liabilities, for the entire Commission. Net Assets are reported in three broad categories:

Net Assets, Invested in Capital Assets, Net of Related Debt: This component of net assets consists of all capital assets, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted Net Assets: This component of net assets consists of restricted assets because constraints are placed on the assets by outside sources. Examples include creditors (such as debt covenants), grantors, contributors, laws and regulations.

Unrestricted Net Assets: This component consists of net assets that do not meet the definition of "Net Assets Invested in Capital Assets, Net of Related Debt" or "Restricted Net Assets."

The Commission-wide financial statements also include a Statement of Revenues, Expenses and Changes in Net Assets (similar to an Income Statement). This statement includes "Operating Revenues," such as rental income; "Operating Expenses," such as administration, utilities, maintenance and depreciation; and "Non-operating Revenue and Expenses," such as grant revenue, investment income and interest expense. The focus of the Statement of Revenues, Expenses and Changes in Net Assets is the "Change in Net Assets," which is similar to Net Income or (Net Loss) for commercial enterprises.

Finally, the Statement of Cash Flows is included, which discusses net cash provided or used by operating activities, investing activities, capital and related financing activities, and noncapital financing activities.

Balance Sheet

The following table reflects the condensed Balance Sheet for fiscal year 2010 compared to fiscal year 2009.

TABLE 1

BALANCE SHEET

	<u>2010</u>	<u>2009</u>
ASSETS:		
Current and other current assets	\$ 5,953,685	\$ 4,131,447
Capital Assets and other noncurrent assets	<u>35,878,788</u>	<u>35,824,780</u>
TOTAL ASSETS	<u>41,832,473</u>	<u>39,956,227</u>

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (cont'd)

(continued)	<u>2010</u>	<u>2009</u>
LIABILITIES:		
Current and accrued liabilities	1,978,971	1,728,246
Long-term liabilities	<u>13,047,265</u>	<u>13,594,694</u>
TOTAL LIABILITIES	<u>15,026,236</u>	<u>15,322,940</u>
NET ASSETS:		
Invested in capital assets, net of related debt	22,253,860	21,706,994
Restricted	2,070,979	1,348,991
Unrestricted	<u>2,481,398</u>	<u>1,577,302</u>
TOTAL NET ASSETS	<u>\$ 26,806,237</u>	<u>\$ 24,633,287</u>

Major Factors Affecting the Statement of Net Assets

Total cash increased by \$1,869,172, or 54 percent, from \$3,440,728 in 2009 to \$5,309,900 in 2010. The increase is a direct result of increases in Housing Choice Voucher reserves, both restricted and unrestricted. Contributions of cash for the Oakleaf Villas reserve account in fiscal year 2010 totaled \$16,867 for future repairs of the building. Also in 2010, contributions of \$20,050 were made to the Thomas Pumphrey House reserve account to fund future repairs. The year-end balances of the two reserve accounts were \$92,584 and \$104,452, respectively.

Total accounts receivable decreased by \$43,630, or 10.1 percent, to \$387,387 in 2010 from \$431,017 in 2009. This decrease to accounts receivable was due primarily to tenant accounts receivable and accounts receivable from HUD.

The total increase in current liabilities was \$250,725, or 14.5 percent, to \$1,978,971 in 2010 from \$1,728,246 in 2009 due to an increase in accrued accounts payable for the period. Noncurrent liabilities decreased by \$547,429, or 4.0 percent, to \$13,047,265 from \$13,594,694 in 2009.

Statement of Revenues, Expenses and Changes in Net Assets

The following table reports the condensed Statement of Revenues, Expenses and Changes in Net Assets for fiscal year 2010 compared to fiscal year 2009.

**TABLE 2
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

	<u>2010</u>	<u>2009</u>
REVENUES:		
Tenant revenue - rents and other	\$ 3,748,664	\$ 3,612,180
Operating subsidies and grants	22,854,613	21,020,605
Capital grants	1,966,480	783,569
Investment income	22,452	40,511
Other revenues	<u>969,075</u>	<u>791,136</u>
TOTAL REVENUES	<u>29,561,284</u>	<u>26,248,001</u>

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (cont'd)

(continued)	<u>2010</u>	<u>2009</u>
EXPENSES:		
Administration	3,388,356	3,206,474
Tenant services	472,000	511,156
Utilities	1,430,573	1,560,184
Ordinary maintenance	2,027,661	2,121,756
Protective services	188,783	172,725
Insurance premiums	326,980	337,728
Interest expenses	805,351	821,661
General expenses	167,681	130,680
Housing assistance payments	16,358,778	17,397,340
Depreciation	1,943,719	1,932,581
Nonroutine maintenance	278,452	112,256
TOTAL EXPENSES	<u>27,388,334</u>	<u>28,304,541</u>
 CHANGE IN NET ASSETS	 <u>\$ 2,172,950</u>	 <u>\$ (2,056,540)</u>

MAJOR FACTORS AFFECTING THE STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

Total revenues increased by \$3,313,283, or 13 percent, from fiscal year 2009 to 2010. This change was due to increases in capital grants, operating subsidy and other revenues. Operating subsidy increased by \$1,834,008 from \$21,020,605 in 2009 to \$22,854,613 in 2010 due to increased funding in the HAP subsidy by HUD. Other revenues increased by \$177,939 from \$791,136 in 2009 to \$969,075 in 2010, or 81.1 percent, due primarily to reporting of Port-in reimbursement with corresponding expense of \$219,789 for the same period.

The Housing Choice Voucher ("HCV") program had a decrease in revenue of \$119,481 for that same period due to reduced HAP subsidy from HUD at the beginning of the year. As the number of unit months leased in HCV decreased by 386 unit months from 18,767 in 2009 to 18,381 in 2010, the average monthly housing assistance payment ("HAP") decreased by \$73 from \$887 in 2009 to \$814 in 2010.

The amount of capital grants increased from \$783,569 in 2009 to \$1,966,480 in 2010 as implementation of several modernization projects occurred during this period.

Total expenses decreased by \$916,207, or 3.2 percent, from fiscal year 2009 to 2010. Operating costs decreased slightly for 2010 when compared to the same line items in 2009. The most significant expense decreases were noted in items such as utilities, interest expense and housing assistance payments. Utilities decreased by \$129,611 from 2009 to 2010 as energy savings measures continued. HAP decreased by \$1,038,562 for the same period. Nonroutine maintenance expense increased \$166,196 from 2009 to 2010 due to severe weather conditions during this period.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (cont'd)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of fiscal year end 2010, the Commission had \$32,533,602 invested in many capital assets as reflected in the following schedule, which represents a net increase of \$54,008, or 0.17 percent, after additions, deductions and depreciation from the end of 2009.

TABLE 3

**CAPITAL ASSETS AT YEAR-END
(NET OF ACCUMULATED DEPRECIATION)**

	<u>2010</u>	<u>2009</u>
CAPITAL ASSETS		
Land	\$ 2,228,219	\$ 2,223,081
Buildings and improvements	61,696,344	58,971,509
Furniture and equipment	4,924,904	4,660,078
Accumulated depreciation	(36,368,182)	(34,424,463)
Construction-in-progress	<u>52,317</u>	<u>1,049,389</u>
 TOTAL CAPITAL ASSETS, NET OF DEPRECIATION	 <u>\$ 32,533,602</u>	 <u>\$ 32,479,594</u>

The increase to buildings before depreciation of \$2,724,835, or 4.6 percent, and to equipment before depreciation of \$264,826, or 5.7 percent, from 2009 to 2010 was due to modernization activities at the public housing sites funded primarily by the HUD capital fund program, the completion of construction-in-progress from the previous year.

The following reconciliation summarizes the changes in capital assets for both fiscal years 2010 and 2009:

TABLE 4

CHANGES IN CAPITAL ASSETS

	<u>2010</u>	<u>2009</u>
BEGINNING BALANCE	\$ 32,479,594	\$ 33,630,731
Additions	1,997,727	781,444
Depreciation	<u>(1,943,719)</u>	<u>(1,932,581)</u>
ENDING BALANCE	<u>\$ 32,533,602</u>	<u>\$ 32,479,594</u>

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (cont'd)

The 2010 major additions are:

Capital Improvements Programs (Modernization completed on a variety of the Commission's Public Housing complexes)	\$ 1,823,119
Land and Equipment Purchases	\$ 174,608

Debt Outstanding

At the 2010 year end, the Commission had \$13,520,774 in total debt (long-term and short-term) outstanding compared to \$14,065,638 in debt outstanding for 2009, a 3.54 percent decrease of \$497,985 due to payoff of vehicle loan and operating loan, as well as continued repayment of State Bond.

TABLE 5
OUTSTANDING DEBT, AT YEAR END

	<u>2010</u>	<u>2009</u>
DEBTS:		
Mortgage loans	\$ 7,171,445	\$ 7,291,499
Energy Performance loan	1,160,067	1,274,923
Vehicle loans	63,908	157,000
MD-CDA loan	1,248,801	1,200,714
MD-CDA bonds	3,876,553	4,131,553
Lease-purchase loan	<u>-</u>	<u>9,949</u>
TOTAL DEBT	13,520,774	14,065,638
Less: current portion	<u>(540,632)</u>	<u>(540,437)</u>
TOTAL LONG-TERM DEBT	<u>\$ 12,980,142</u>	<u>\$ 13,525,201</u>

Bank loans are financed with Branch Banking & Trust Co. ("BB&T"), Bank of America and Citibank. The terms, monthly payments and interest rates are disclosed in Footnote 9.

The Maryland Community Development Administration ("MD-CDA") loan is for the Thomas Pumphrey House project. Interest is accrued annually but not paid unless surplus cash exists. The total loan amount and unpaid interest balance is due on September 1, 2042.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY

MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED (cont'd)

MD-CDA issued Capital Fund Securitization Bonds in December 2003 to finance modernization of public housing sites. The Housing Commission of Anne Arundel County was allocated \$5,537,100 of the \$94,295,000 bond issue. According to the debt service payment schedule, principal payments are to be made annually in June each year, and interest is paid semi-annually in June and December each year, starting in June 2004 with repayment in full planned for June 2023. On June 30, 2010, the U.S. Department of Housing and Urban Development ("HUD") disbursed directly to the State of Maryland the third principal payment of \$255,000, and the total interest paid was \$218,061 in 2010.

ECONOMIC FACTORS

Significant economic factors affecting the Commission 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, recession and employment trends, which can affect resident incomes and therefore the amount of rental income;
- Inflationary pressure on utility rates, supplies, interest rates and other costs.

FINANCIAL CONTACT

The individual to contact regarding this report is Kathleen Marcum, Chief Financial Officer of the Housing Commission of Anne Arundel County, at (410) 222-6200, ext. 102. Specific requests may be submitted to:

Kathleen Marcum, Chief Financial Officer
Housing Commission of Anne Arundel County
P.O. Box 817
7477 Baltimore-Annapolis Boulevard
Glen Burnie, MD 21060-2817.

**HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
BALANCE SHEETS
JUNE 30, 2010 AND 2009**

	2010	2009
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 2,811,681	\$ 1,913,315
Restricted cash	2,232,946	1,277,337
Tenant security deposits	265,273	250,076
Accounts receivable, net	387,387	431,017
Prepaid expenses	154,599	170,873
Inventory, net	101,799	88,829
Total current assets	5,953,685	4,131,447
Noncurrent Assets:		
Assets held for sale	3,345,186	3,345,186
Capital assets, net	32,533,602	32,479,594
Total noncurrent assets	35,878,788	35,824,780
TOTAL ASSETS	\$ 41,832,473	\$ 39,956,227
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 956,266	\$ 596,641
Tenant security deposits	265,273	250,076
Accrued compensated absences	104,115	118,619
Accrued interest payable	956	15,536
FSS escrow	111,729	206,937
Bonds payable	260,000	255,000
Notes payable	280,632	285,437
Total current liabilities	1,978,971	1,728,246
Noncurrent Liabilities:		
Accrued compensated absences	20,244	24,662
Accrued interest payable	46,879	44,831
Bonds payable	3,616,553	3,876,553
Notes payable	9,363,589	9,648,648
Total noncurrent liabilities	13,047,265	13,594,694
TOTAL LIABILITIES	15,026,236	15,322,940
Net Assets:		
Invested in capital assets, net of related debt	22,253,860	21,706,994
Restricted	2,070,979	1,348,991
Unrestricted	2,481,398	1,577,302
Total Net Assets	26,806,237	24,633,287
TOTAL LIABILITIES AND NET ASSETS	\$ 41,832,473	\$ 39,956,227

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

**HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>2010</u>	<u>2009*</u>
OPERATING INCOME		
Tenant revenue	\$ 3,748,664	\$ 3,612,180
Government operating grants	22,854,613	21,020,605
Rents and other charges - North Arundel Plaza	423,549	386,145
Other income	545,526	404,991
TOTAL OPERATING INCOME	<u>27,572,352</u>	<u>25,423,921</u>
OPERATING EXPENSES		
Administration	3,388,356	3,206,474
Tenant services	472,000	511,156
Utilities	1,430,573	1,560,184
Housing assistance payments	16,358,778	17,397,340
Maintenance	2,027,661	2,121,756
Nonroutine maintenance	278,452	112,256
Protective services	188,783	172,725
Insurance premiums	326,980	337,728
General expenses	167,681	130,680
Depreciation expense	1,943,719	1,932,581
TOTAL OPERATING EXPENSES	<u>26,582,983</u>	<u>27,482,880</u>
OPERATING INCOME (LOSS)	<u>989,369</u>	<u>(2,058,959)</u>
NONOPERATING REVENUES (EXPENSES)		
Investment income	22,452	40,511
Interest expense	(805,351)	(821,661)
Capital grants	1,966,480	783,569
TOTAL NONOPERATING REVENUES	<u>1,183,581</u>	<u>2,419</u>
CHANGE IN NET ASSETS	2,172,950	(2,056,540)
NET ASSETS, BEGINNING OF YEAR	<u>24,633,287</u>	<u>26,689,827</u>
NET ASSETS, END OF YEAR	<u>\$ 26,806,237</u>	<u>\$ 24,633,287</u>

* Restated for comparative purposes.

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

**HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>2010</u>	<u>2009*</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from tenants	\$ 3,768,969	\$ 3,571,441
Operating grants received	22,783,275	21,049,376
Other operating cash receipts	1,056,103	778,742
Cash payments to employees for services	(3,133,275)	(3,084,455)
Cash payments to suppliers for goods and services	(4,883,215)	(5,031,997)
Cash payments for housing assistance payments	<u>(16,358,778)</u>	<u>(17,397,340)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>3,233,079</u>	<u>(114,233)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from long-term debt	-	77,863
Repayment of debt	(537,907)	(511,699)
Interest paid on long term debt	(558,764)	(554,262)
Cash paid for acquisition of capital assets	(1,997,727)	(781,444)
Capital grants received	<u>1,966,480</u>	<u>783,569</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(1,127,918)</u>	<u>(985,973)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Interest paid on long term debt	(211,032)	(216,776)
Repayment of debt	<u>(55,044)</u>	<u>(89,775)</u>
NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES	<u>(266,076)</u>	<u>(306,551)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment income received	<u>30,087</u>	<u>43,681</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>30,087</u>	<u>43,681</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,869,172	(1,363,076)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>3,440,728</u>	<u>4,803,804</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 5,309,900</u></u>	<u><u>\$ 3,440,728</u></u>
Cash and cash equivalents	\$ 2,811,681	\$ 1,913,315
Restricted cash	2,232,946	1,277,337
Tenant security deposits	<u>265,273</u>	<u>250,076</u>
	<u><u>\$ 5,309,900</u></u>	<u><u>\$ 3,440,728</u></u>

* Restated for comparative purposes.

Continued on next page.

**HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income (loss)	\$ 989,369	\$ (2,058,959)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	1,943,719	1,932,581
Changes in assets and liabilities:		
Decrease (Increase) in accounts receivable	35,995	(24,362)
(Increase) in inventory	(12,970)	(4,434)
Decrease in prepaid expenses	16,274	6,494
Increase (Decrease) in accounts payable and accrued liabilities	359,625	(26,097)
Increase in tenant security deposits	15,197	1,553
(Decrease) Increase in FSS escrow	(95,208)	26,749
(Decrease) Increase in compensated absences	(18,922)	32,242
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 3,233,079	\$ (114,233)
 SUPPLEMENTAL INFORMATION:		
NONCASH NONCAPITAL FINANCING ACTIVITY		
Assets held for sale acquired through incurrence of long-term debt	\$ -	\$ 469,557

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

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Commission's financial statements include the accounts of all Commission operations.

The criteria for including organizations within the Commission's reporting entity, as set forth in GASB No. 14, "The Financial Reporting Entity," as amended by GASB No. 39, relate to financial accountability. On the basis of these criteria, the Commission has no other entities that are required to be included in its financial statements, nor is the Commission includable in the financial statements of any other reporting entity.

Programs

The financial statements of the Housing Commission of Anne Arundel County include the Commission's Public Housing Program; the HUD Section 8 Housing Choice Voucher Program; the Section 8 Mainstream Voucher Program, the Rental Assistance Program; Senior Assisted Living (Congregate); Burwood Redevelopment Fund; Oakleaf Villas; the HOPWA Grant Program; the Housing Corporation for Anne Arundel County Program; the Senior Services Program; the Pumphrey House Program; the North Arundel Plaza; the Supportive Housing for Persons with Disabilities Program; the Capital Fund Program; the Formula Capital Fund Stimulus Fund; the Resource Center; Homeownership Counseling Services; the State Bond Capital Fund; the Key Choices Lease-Purchase Homeownership Program; the Anne Arundel County Dignity Fund; and the Resident Opportunities and Supportive Services ("ROSS") program.

Basis of Presentation

The Commission's accounts are organized as an enterprise fund. The operations are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenses. Enterprise funds are used to account for operations that provide a service to the public financed by charges to users of that service and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Basis of Accounting and Measurement Focus

The Commission's enterprise fund is accounted for on the flow of economic resources measurement focus. Accounting records are maintained on the accrual basis of accounting, under which revenues are recorded when they are earned and expenses are recorded when the corresponding liabilities are incurred. The Commission applies all relevant Governmental Accounting Standards Board ("GASB") pronouncements. In addition, the Commission applies standards of accounting and financial reporting in accordance with the Financial Standards Accounting Board's Accounting Standards Codification ("FASB ASC") issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The Commission has elected not to follow FASB ASC standards issued since that date.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The Commission adheres to the provisions of GASB No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments" and GASB Statement No. 38, "Certain Financial Statement Note Disclosures." Statement No. 34 established standards for external financial reporting for all state and local governmental entities, which includes a statement of net assets; a statement of revenues, expenses and changes in net assets; and a statement of cash flows. It requires the classification of net assets into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

- **Invested in capital assets, net of related debt** - This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.
- **Restricted** - This component of net assets consists of constraints placed on net asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. It is comprised of assets, net of related liabilities, that are required to be set aside by revenue bond covenants for operations, maintenance and renewal and replacements.
- **Unrestricted net assets** - This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt." Administrative expenses are paid with the use of unrestricted resources.

Budgets and Budgetary Accounting

- In February, the Commission holds a meeting with staff to discuss the proposed operating budget.
- During the month of April, the Commission submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
- In April, the budget is formally approved by the Board of Commissioners.
- Budgeted amounts as of June 30 are as originally adopted or as amended by the Board of Commissioners.
- Annual budgets lapse at fiscal year end.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue

The major sources of revenue are various operating subsidies and grants received from HUD and rental charges to tenants.

Federal and state grant revenue - Operating subsidies and Capital Fund Program ("CFP") grant revenue received from HUD are susceptible to accrual and are recognized during the fiscal year earned in accordance with applicable HUD program guidelines. The Commission generally is entitled to receive monies under an established payment schedule or, for the CFP grant, as expenditures are made.

Tenant charges - Tenant charges consist of rental income. Rents are recognized as revenue when assessed. Amounts not received by year end are considered to be accounts receivable, and amounts paid for the subsequent fiscal year (if any) are recorded as deferred revenue.

Other income - Other income is composed primarily of miscellaneous service fees.

Revenues and Expenses

Revenues and expenses are distinguished between operating and nonoperating items. Operating revenues generally result from providing services in connection with the Commission's principal ongoing operations. The principal operating revenues of the Commission are tenant rentals and operating grants/subsidies from HUD.

Operating expenses include the costs associated with the day-to-day operations of the Commission and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

Use of Restricted/Unrestricted Net Assets

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the Commission's policy is to apply restricted net assets first.

Compensated Absences

Employees earn vacation and sick leave in varying amounts based upon length of service. Only 30 vacation days can be carried into the next calendar year. Upon termination, employees are paid for accumulated vacation time earned.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The Commission's policy allows for employees to accumulate unlimited unused sick leave. Sick leave is not paid upon termination. Since the employee's accumulating rights to receive compensation for future sick leave absences are contingent upon the absences being caused by future illnesses, and since such amounts cannot be reasonably estimated, a liability for unused sick leave is not recorded in the financial statements.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Commission considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Inventory

Inventory is recorded at the lower of cost or market using the first-in, first-out ("FIFO") method.

Capital Assets

The Commission follows the practice of capitalizing all expenditures for capital assets in excess of \$1,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized. Capital assets are recorded at cost and depreciated using the straight-line method over the asset's estimated useful life. The estimated useful lives are as follows:

Buildings	40 years
Building improvements	15 years
Furniture and equipment	3 to 20 years

Income Taxes

No provision for income taxes is recorded in the accounts, as the Commission is a nonprofit, tax-exempt entity under the Internal Revenue Code.

Eliminations

Transactions between the Authority's different programs and interprogram receivables and payables have been eliminated for the consolidated financial statements.

NOTE 2 DESCRIPTION OF SIGNIFICANT PROGRAMS

Public Housing Program

The public housing program is designed to provide low-cost housing within the County of Anne Arundel. Under this program, HUD provides funding via an annual contributions contract. These funds, combined with the rental income received from tenants, are available solely to meet the operating expenses of the program.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 2 DESCRIPTION OF SIGNIFICANT PROGRAMS (cont'd)

Capital Fund Program

Substantially all additions to capital assets are accomplished through capital fund programs. The Capital Fund Program replaces or materially upgrades deteriorated portions of existing Commission public housing property.

Housing Choice Voucher Program

The Commission administers a program of rental assistance payments to private owners on behalf of eligible low-income families under Section 8 of the Housing and Urban Development Act 1974. The program provides payments covering the difference between the maximum rental on a dwelling unit, as approved by HUD, and the amount of rent contribution by a participating family.

Key Choices Lease-Purchase Homeownership Program

The Commission administers a lease-purchase homeownership program that provides homeownership opportunities for individuals who lack a traditional credit record or have impaired credit by allowing them a 24 to 36 month lease period to establish or re-establish their credit reputation. This program also benefits individuals who may qualify for market loan rates but have limited financial resources and are unable to afford the required closing costs. Under this program, the individual selects a home that the Commission then purchases through the incurrence of a first and second mortgage equal to approximately 105 percent of the value of the home. These two mortgages cover the full cost of the house, closing costs and program costs. The Commission then leases the home to the individual for a period of 24 to 36 months. The monthly rent payment is sufficient to cover the monthly principal and interest on the first and second mortgages, the monthly mortgage insurance premium, the monthly hazard and the assumption reserve deposit. At the end of the lease term, the individual has the option to purchase the property by assuming the first and second mortgages from the Commission.

If the individual elects to exercise the purchase option, the assumption reserve will be used to fund the assumption costs including, but not limited to, transfer and recordation fees, tax and insurance escrows, title and insurance costs, survey charges, credit evaluation costs and the assumption fee. The individual is responsible for paying the shortfall if the assumption reserve is not sufficient to pay for the assumption costs.

NOTE 3 DEPOSITS

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned. At June 30, 2010, the carrying amount of the Commission's deposits was \$5,309,900 and the bank balance was \$5,413,248. All of the bank balance was covered by federal depository insurance or by collateral held by the Commission's agent in the Commission's

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 3 DEPOSITS (cont'd)

name. At June 30, 2009, the carrying amount of the Commission's deposits was \$3,440,728 and the bank balance was \$3,536,917. All of the bank balance was covered by federal depository insurance or by collateral held by the Commission's agent in the Commission's name.

NOTE 4 CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2010 are as follows:

	Beginning Balance	Additions	Reclass- ification	Deletions	Ending Balance
Land	\$ 2,223,081	\$ 5,138	\$ -	\$ -	\$ 2,228,219
Buildings and building Improvements	58,971,509	1,770,802	954,033	-	61,696,344
Furniture and equipment	4,660,078	169,470	95,356	-	4,924,904
Construction-in-progress	1,049,389	52,317	(1,049,389)	-	52,317
Total Capital Assets	66,904,057	1,997,727	-	-	68,901,784
Accumulated depreciation	34,424,463	1,943,719	-	-	36,368,182
CAPITAL ASSETS, NET	\$ 32,479,594	\$ 54,008	\$ -	\$ -	\$ 32,533,602

The changes in capital assets for the year ended June 30, 2009 are as follows:

	Beginning Balance	Additions	Reclass- ification	Deletions	Ending Balance
Land	\$ 2,223,081	\$ -	\$ -	\$ -	\$ 2,223,081
Buildings and building Improvements	58,481,128	490,381	-	-	58,971,509
Furniture and equipment	4,391,356	268,722	-	-	4,660,078
Construction-in-progress	1,027,048	22,341	-	-	1,049,389
Total Capital Assets	66,122,613	781,444	-	-	66,904,057
Accumulated depreciation	32,491,882	1,932,581	-	-	34,424,463
CAPITAL ASSETS, NET	\$ 33,630,731	\$(1,151,137)	\$ -	\$ -	\$ 32,479,594

NOTE 5 ASSETS HELD FOR SALE

Assets held for sale represent homes purchased by the Commission under the Key Choices Lease-Purchase Homeownership Program. As of June 30, 2010 and 2009, assets held for sale consisted of 13 homes in the amount of \$3,345,186.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 6 RESTRICTED CASH

According to the Oakleaf Village and Pumphrey House regulatory agreements with the State of Maryland Department of Community Development, the Commission was required to set up a project reserve fund for both projects. The balance of these funds as of June 30, 2010 and 2009 was \$197,036 and \$166,521, respectively.

As of June 30, 2010 and 2009, \$111,729 and \$206,937, respectively, was restricted for use in the FSS program.

In connection with the Commission's Key Choices Lease - Purchase Homeownership Program, a portion of the monthly rent paid by the lessee/tenant is set aside into an assumption reserve. Additionally, a deposit into a mortgage reserve fund and a maintenance property reserve fund is made from the closing costs at settlement. As of June 30, 2010 and 2009, the balance of these reserves was \$50,238 and \$41,183, respectively.

As of June 30, 2010 and 2009, the Commission had \$1,873,943 and \$862,696, respectively, restricted by HUD for future housing assistance payments under the Housing Choice Vouchers Program.

NOTE 7 ACCOUNTS RECEIVABLE

As of June 30, 2010 and 2009, accounts receivable consisted of the following:

	2010	2009
HUD	\$ 186,939	\$ 161,946
Other government	41,095	39,053
Dwelling rents	104,822	124,157
Other	56,976	99,701
Accrued interest receivable	1,173	8,808
Allowance for uncollectible accounts	(3,618)	(2,648)
	\$ 387,387	\$ 431,017

NOTE 8 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

As of June 30, 2010 and 2009, accounts payable and accrued liabilities consisted of the following:

	2010	2009
Trade	\$ 574,701	\$ 282,584
HUD	83,522	68,572
Accrued wages/payroll taxes	145,776	142,936
Other accrued liabilities	152,267	102,549
	\$ 956,266	\$ 596,641

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 9 NOTES PAYABLE

On January 26, 2000, the Commission entered into a loan agreement in the amount of \$2,500,000. This agreement runs through March 1, 2015 and requires monthly principal and interest of \$15,137. Interest accrues at a variable rate. The loan is collateralized by the North Arundel Plaza building.

On July 11, 2001, the Commission entered into a loan agreement with the Community Development Administration ("CDA") of the State of Maryland in the amount of \$999,661. The loan matures September 1, 2042 and bears a four percent rate of interest. Interest and principal shall be due and payable in consecutive annual installments in an amount equal to the lesser of surplus cash or the scheduled payments. The annual installments shall commence on the first day of the fourth month following the end of the borrower's first fiscal year after the construction loan payment. In any fiscal year that the scheduled payments are greater than surplus cash, the unpaid difference shall be deferred and all accrued and unpaid interest shall be added to the principal amount of the loan and shall accrue interest at 4.0 percent. During fiscal year 2010, CDA added \$48,087 in accrued interest to the principal balance outstanding. The loan is collateralized by the Pumphrey House development.

On October 7, 2004, the Commission entered into a loan agreement in the amount of \$68,816. This agreement ran through October 5, 2009 and required monthly principal and interest payments of \$1,333 with an interest rate of 6.0 percent. This loan was paid off during fiscal year 2010.

On June 28, 2006, the Commission entered into a loan agreement in the amount of \$2,000,000. Starting on August 15, 2006, this agreement requires monthly principal and interest payments of \$14,977 with an interest rate of 7.5 percent. Any unpaid principal is to be paid in full by July 15, 2016. The loan is collateralized by the North Arundel Plaza building.

On June 28, 2006, the Commission entered into a loan agreement in the amount of \$130,000. Starting on August 15, 2006, this agreement requires monthly principal and interest payments of \$4,223 with an interest rate of 7.75 percent. The loan was uncollateralized and was paid off during fiscal year 2010.

On August 22, 2006, the Commission entered into a note agreement in the amount of \$1,464,505. On August 22, 2007, the Commission is required to make an interest payment of \$62,794. Principal and interest payments in the amount of \$41,923 with an interest rate of 6.96 percent start on November 22, 2007 and are required every three months through August 22, 2018. The loan is collateralized by a first lien on the equipment installed as part of the energy efficiency improvements.

The Commission has entered into various note agreements for the purchase of homes under the Key Choices Lease-Purchase Homeownership Program. As of June 30, 2010 and 2009, the Commission had purchased 13 properties with each property having a first and second mortgage attached to the property. These notes mature at various times through 2038 and accrue interest at rates varying from 6.125 percent to 7.0 percent.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 9 NOTES PAYABLE (cont'd)

In January 2008, the Commission entered into a loan agreement in the amount of \$100,000. This agreement runs through January 2013 and requires monthly principal and interest payments of \$1,973 with an interest rate of 6.75 percent. The loan was collateralized by vehicles and was paid off during fiscal year 2010.

In June 2009, the Commission entered into a loan agreement in the amount of \$77,863. This agreement runs through June 2014 and requires monthly principal and interest payments of \$1,496 with an interest rate of 5.625 percent. The loan is collateralized by vehicles.

The following is a summary of the notes payable for the year ended June 30, 2010:

	Original Amount of Note	Beginning Balance	Additions	Retirement	Ending Balance	Amount Due in One Year
North Arundel Plaza - 1st mortgage	\$ 2,500,000	\$ 2,086,401	\$ -	\$ (39,964)	\$ 2,046,437	\$ 62,315
Pumphrey House - note	999,661	1,200,714	48,087	-	1,248,801	-
Vehicles note - 2005	68,816	5,288	-	(5,288)	-	-
North Arundel Plaza - 2nd mortgage	2,000,000	1,918,970	-	(34,995)	1,883,975	38,233
Lease-purchase note	130,000	9,949	-	(9,949)	-	-
Energy performance contract	1,464,505	1,274,923	-	(114,856)	1,160,067	119,862
Key Choices lease-purchase homeownership notes	Various	3,286,128	-	(45,096)	3,241,032	45,493
Vehicles note - 2008	100,000	73,849	-	(73,849)	-	-
Vehicles note - 2009	77,863	77,863	-	(13,954)	63,909	14,729
TOTAL		\$ 9,934,085	\$ 48,087	\$ (337,951)	\$ 9,644,221	\$ 280,632

The following is a summary of the notes payable for the year ended June 30, 2009:

	Original Amount of Note	Beginning Balance	Additions	Retirement	Ending Balance	Amount Due in One Year
North Arundel Plaza - 1st mortgage	\$ 2,500,000	\$ 2,149,319	\$ -	\$ (62,918)	\$ 2,086,401	\$ 39,943
Pumphrey House - note	999,661	999,661	228,195	(27,142)	1,200,714	-
Vehicles note - 2005	68,816	20,445	-	(15,157)	5,288	5,288
North Arundel Plaza - 2nd mortgage	2,000,000	1,951,410	-	(32,440)	1,918,970	38,450
Lease-purchase note	130,000	57,779	-	(47,830)	9,949	9,949
Energy performance contract	1,464,505	1,384,985	-	(110,062)	1,274,923	114,857
Key Choices lease-purchase homeownership notes	Various	2,860,418	467,655	(41,945)	3,286,128	43,760
Vehicles note - 2008	100,000	92,829	-	(18,980)	73,849	19,262
Vehicles note - 2009	77,863	-	77,863	-	77,863	13,928
TOTAL		\$ 9,516,846	\$ 773,713	\$ (356,474)	\$ 9,934,085	\$ 285,437

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 9 NOTES PAYABLE (cont'd)

As of June 30, 2010, the debt principal and interest payments due for the notes payable are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 280,632	\$ 436,554	\$ 717,186
2012	275,619	431,900	707,519
2013	288,391	417,061	705,452
2014	2,000,365	276,350	2,276,715
2015	241,422	258,783	500,205
2016-2020	2,721,172	1,452,994	4,174,166
2021-2025	512,322	977,629	1,489,951
2026-2030	674,445	782,927	1,457,372
2031-2035	797,486	537,775	1,335,261
2036-2040	603,566	270,043	873,609
2041-2043	1,248,801	39,986	1,288,787
TOTAL	<u>\$ 9,644,221</u>	<u>\$ 5,882,002</u>	<u>\$ 15,526,223</u>

NOTE 10 BONDS PAYABLE

On December 1, 2003, the State of Maryland issued Revenue Bond 2003 for the benefit of Anne Arundel Housing Commission and other housing authorities in Maryland. The Commission's portion of the bond is \$5,537,100. The interest rate accrued on the bond varies between 4.25 percent and 4.75 percent, and the bonds mature through June 2023. The bond will be repaid to the State directly by HUD with capital funds in the name of the Commission. As of June 30, 2010 and 2009, the liability for bonds payable amounted to \$3,876,553 and \$4,131,553, respectively.

The following is a summary of bonds payable for the year ended June 30, 2010:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirement</u>	<u>Ending Balance</u>	<u>Amount Due in One Year</u>
Bonds payable	<u>\$ 4,131,553</u>	<u>\$ -</u>	<u>\$ (255,000)</u>	<u>\$ 3,876,553</u>	<u>\$ 260,000</u>

The following is a summary of bonds payable for the year ended June 30, 2009:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirement</u>	<u>Ending Balance</u>	<u>Amount Due in One Year</u>
Bonds payable	<u>\$ 4,376,553</u>	<u>\$ -</u>	<u>\$ (245,000)</u>	<u>\$ 4,131,553</u>	<u>\$ 255,000</u>

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
 GLEN BURNIE, MARYLAND
 June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 10 BONDS PAYABLE

As of June 30, 2010, the debt principal and interest payments due for bonds payable are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 260,000	\$ 209,445	\$ 69,445
2012	270,000	200,131	470,131
2013	280,000	189,200	469,200
2014	290,000	177,722	472,722
2015	300,000	169,983	469,983
2016-2020	1,330,000	569,674	1,899,674
2021-2024	<u>1,146,553</u>	<u>292,429</u>	<u>1,439,982</u>
 TOTAL	 <u>\$ 3,876,553</u>	 <u>\$ 1,808,584</u>	 <u>\$ 5,685,137</u>

NOTE 11 LEASES

The Commission leases space in the North Arundel Plaza building to various organizations. These leases expire at various times through fiscal year 2014. The lease rent payments to be received are as follows:

<u>Year Ending June 30,</u>	
2011	\$ 225,898
2012	125,904
2013	68,820
2014	<u>65,952</u>
	 <u>\$ 486,574</u>

NOTE 12 PENSION PLAN

Effective July 1, 1999, the Housing Commission of Anne Arundel County adopted the Housing-Renewal and Local Agency Retirement Plan ("HRLARP"). Under the plan, full-time permanent employees have a mandatory contribution of six percent of their base wages/salary, with eight percent contributed by the Commission. Employees employed with the Commission as of July 1, 1999 are eligible to participate in the plan as of the effective date of the plan, while all employees employed after July 1, 1999 are eligible to participate in the plan after six months of continuous employment upon attaining full-time permanent status.

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
June 30, 2010 and 2009

NOTES TO FINANCIAL STATEMENTS

NOTE 12 PENSION PLAN (cont'd)

The Commission also participates in the Anne Arundel County Pension Plan. Under the plan, employees are able to contribute six percent of their base wages/salary, with eight percent contributed by the Commission. New employees are not eligible to participate in the plan since June 30, 1999. Existing employees were grandfathered into the plan as of that date.

The amount of pension contribution made by the Commission and its employees during fiscal year 2010 to both plans was \$243,925 and \$169,640, respectively. The amount of pension contribution made by the Commission and its employees during fiscal year 2009 to both plans was \$208,053 and \$164,466, respectively.

NOTE 13 ECONOMIC DEPENDENCY

The Commission is economically dependent on receiving operating subsidies from the U.S. Department of Housing and Urban Development ("HUD").

NOTE 14 CONTINGENCIES

The Commission is a defendant in various matters of litigation and claims. These matters result from the normal course of business. It is not presently possible to determine the ultimate outcome or settlement cost, if any, of these matters.

NOTE 15 SUBSEQUENT EVENTS

The Commission has evaluated all subsequent events through February 7, 2011, the date the financial statements were available to be issued.

**HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND**

SUPPLEMENTAL FINANCIAL INFORMATION

FOR THE YEAR ENDED JUNE 30, 2010

Housing Commission Of Anne Arundel County (MD018)
 Glen Burnie, Maryland
 Entity Wide Balance Sheet Summary
 June 30, 2010

	Project Total	14,181 Supportive Housing for Persons with Disabilities	14,871 Housing Choice Vouchers	14,870 Resident Opportunity and Supportive Services	2 State/Local	1 Business Activities
111 Cash - Unrestricted	1,379,563	-	520,499	-	328	227,934
112 Cash - Restricted - Modernization and Development	-	-	-	-	-	-
113 Cash - Other Restricted	-	-	1,873,943	-	-	247,274
114 Cash - Tenant Security Deposits	231,848	-	-	-	-	33,425
115 Cash - Restricted for Payment of Current Liabilities	10,295	-	101,434	-	-	-
100 Total Cash	1,621,706	-	2,495,876	-	328	508,633
121 Accounts Receivable - PHA Projects	-	-	-	-	-	-
122 Accounts Receivable - HUD Other Projects	79,154	14,732	-	-	-	-
124 Accounts Receivable - Other Government	-	-	-	-	41,095	-
125 Accounts Receivable - Miscellaneous	-	-	51,726	-	-	5,250
126 Accounts Receivable - Tenants	66,331	-	-	-	-	38,491
126.1 Allowance for Doubtful Accounts - Tenants	(3,588)	-	-	-	-	(30)
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current	-	-	-	-	-	-
128 Fraud Recovery	-	-	54,078	-	-	-
128.1 Allowance for Doubtful Accounts - Fraud	-	-	(54,078)	-	-	-
129 Accrued Interest Receivable	189	-	-	-	-	984
120 Total Receivables, Net of Allowances for Doubtful Accounts	142,086	14,732	51,726	-	41,095	44,695
131 Investments - Unrestricted	-	-	-	-	-	-
132 Investments - Restricted	-	-	-	-	-	-
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-
142 Prepaid Expenses and Other Assets	100,924	-	-	-	-	10,671
143 Inventories	30,265	-	5,615	-	-	-
143.1 Allowance for Obsolete Inventories	(3,026)	-	-	-	-	-
144 Inter Program Due From	1,229,534	-	110,249	-	-	1,071,882
145 Assets Held for Sale	-	-	-	-	-	-
150 Total Current Assets	3,121,489	14,732	2,663,466	-	41,423	1,635,881
161 Land	1,619,931	-	-	-	-	608,288

Housing Commission Of Anne Arundel County (MD018)
 Glen Burnie, Maryland
 Entity Wide Balance Sheet Summary
 June 30, 2010

	Project Total	14.181 Supportive Housing for Persons with Disabilities	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	2 State/Local	1 Business Activities
162 Buildings	55,029,968	-	-	-	-	6,542,872
163 Furniture, Equipment & Machinery - Dwellings	2,756,649	-	-	-	-	62,987
164 Furniture, Equipment & Machinery - Administration	1,284,030	-	61,211	-	-	14,494
165 Leasehold Improvements	-	-	-	-	-	-
166 Accumulated Depreciation	(34,029,646)	-	(42,067)	-	-	(1,705,108)
167 Construction in Progress	-	-	-	-	-	52,317
168 Infrastructure	-	-	-	-	-	-
160 Total Capital Assets, Net of Accumulated Depreciation	26,660,932	-	19,144	-	-	5,575,850
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	-	-	-	-
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-
173 Grants Receivable - Non Current	-	-	-	-	-	-
174 Other Assets	-	-	-	-	-	3,345,186
176 Investments in Joint Ventures	-	-	-	-	-	-
180 Total Non-Current Assets	26,660,932	-	19,144	-	-	8,921,036
190 Total Assets	29,782,421	14,732	2,682,610	-	41,423	10,556,917
311 Bank Overdraft	-	-	-	-	-	-
312 Accounts Payable <= 90 Days	492,234	6,000	32,858	-	260	20,395
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-
321 Accrued Wage/Payroll Taxes Payable	46,124	-	28,532	-	-	4,490
322 Accrued Compensated Absences - Current Portion	21,650	-	18,243	-	-	2,696
324 Accrued Contingency Liability	-	-	-	-	-	-
325 Accrued Interest Payable	956	-	-	-	-	-
331 Accounts Payable - HUD PHA Programs	-	-	83,522	-	-	-
332 Account Payable - PHA Projects	-	-	-	-	-	-
333 Accounts Payable - Other Government	-	-	-	-	-	5,419
341 Tenant Security Deposits	231,848	-	-	-	-	33,425
342 Deferred Revenues	11,045	-	-	-	-	-
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	377,107	-	4,919	-	-	146,041

Housing Commission Of Anne Arundel County (MD018)
 Glen Burnie, Maryland
 Entity Wide Balance Sheet Summary
 June 30, 2010

	Project Total	14,181 Supportive Housing for Persons with Disabilities	14,871 Housing Choice Vouchers	14,870 Resident Opportunity and Supportive Services	2 State/Local	1 Business Activities
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-
345 Other Current Liabilities	-	-	-	-	-	63,315
346 Accrued Liabilities - Other	10,295	-	101,434	-	-	-
347 Inter Program - Due To	1,967,090	8,732	-	-	300,497	-
348 Loan Liability - Current	-	-	-	-	-	-
310 Total Current Liabilities	3,158,349	14,732	269,508	-	300,757	275,781
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	4,632,831	-	17,578	-	-	8,274,204
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-
353 Non-current Liabilities - Other	-	-	-	-	-	46,879
354 Accrued Compensated Absences - Non Current	1,767	-	1,082	-	-	28
355 Loan Liability - Non Current	-	-	-	-	-	-
356 FASB 5 Liabilities	-	-	-	-	-	-
357 Accrued Pension and OPEB Liabilities	-	-	-	-	-	-
350 Total Non-Current Liabilities	4,634,598	-	18,660	-	-	8,321,111
300 Total Liabilities	7,792,947	14,732	288,168	-	300,757	8,596,892
508.1 Invested In Capital Assets, Net of Related Debt	-	-	-	-	-	396,637
509.2 Fund Balance Reserved	21,650,994	-	(3,353)	-	-	-
511.2 Unreserved, Designated Fund Balance	-	-	-	-	-	-
511.1 Restricted Net Assets	-	-	1,873,943	-	-	197,036
512.1 Unrestricted Net Assets	338,480	-	523,852	-	(259,334)	1,366,352
512.2 Unreserved, Undesignated Fund Balance	-	-	-	-	-	-
513 Total Equity/Net Assets	21,989,474	-	2,394,442	-	(259,334)	1,960,025
600 Total Liabilities and Equity/Net Assets	29,782,421	14,732	2,682,610	-	41,423	10,556,917

ousing Commission Of Anne Arundel County (MD018)
 len Burnie, Maryland
 nity Wide Balance Sheet Summary
 ne 30, 2010

	14,885 Formula Capital Fund Stimulus Grant	14,241 Housing Opportunities for Persons with AIDS	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	-	-	652,969	2,781,293	-	2,781,293
112 Cash - Restricted - Modernization and Development	-	-	-	-	-	-
113 Cash - Other Restricted	-	-	-	2,121,217	-	2,121,217
114 Cash - Tenant Security Deposits	-	-	-	265,273	-	265,273
115 Cash - Restricted for Payment of Current Liabilities	-	-	30,388	142,117	-	142,117
100 Total Cash	-	-	683,357	5,309,900	-	5,309,900
121 Accounts Receivable - PHA Projects	-	-	-	-	-	-
122 Accounts Receivable - HUD Other Projects	-	72,727	20,326	186,939	-	186,939
124 Accounts Receivable - Other Government	-	-	-	41,095	-	41,095
125 Accounts Receivable - Miscellaneous	-	-	-	56,976	-	56,976
126 Accounts Receivable - Tenants	-	-	-	104,822	-	104,822
126.1 Allowance for Doubtful Accounts - Tenants	-	-	-	(3,618)	-	(3,618)
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current	-	-	-	-	-	-
128 Fraud Recovery	-	-	-	54,078	-	54,078
128.1 Allowance for Doubtful Accounts - Fraud	-	-	-	(54,078)	-	(54,078)
129 Accrued Interest Receivable	-	-	-	1,173	-	1,173
120 Total Receivables, Net of Allowances for Doubtful Accounts	-	72,727	20,326	387,387	-	387,387
131 Investments - Unrestricted	-	-	-	-	-	-
132 Investments - Restricted	-	-	-	-	-	-
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-
142 Prepaid Expenses and Other Assets	-	-	43,004	154,599	-	154,599
143 Inventories	-	-	76,606	112,486	-	112,486
143.1 Allowance for Obsolete Inventories	-	-	(7,661)	(10,687)	-	(10,687)
144 Inter Program Due From	-	-	-	2,411,665	(2,411,665)	-
145 Assets Held for Sale	-	-	-	-	-	-
150 Total Current Assets	-	72,727	815,632	8,365,350	(2,411,665)	5,953,685
161 Land	-	-	-	2,228,219	-	2,228,219

ousing Commission Of Anne Arundel County (MD018)
 len Burnie, Maryland
 nity Wide Balance Sheet Summary
 June 30, 2010

	14.885 Formula Capital Fund Stimulus Grant	14.241 Housing Opportunities for Persons with AIDS	COCC	Subtotal	ELIM	Total
162 Buildings	-	-	123,504	61,696,344	-	61,696,344
163 Furniture, Equipment & Machinery - Dwellings	-	-	53,023	2,872,659	-	2,872,659
164 Furniture, Equipment & Machinery - Administration	-	-	692,510	2,052,245	-	2,052,245
165 Leasehold Improvements	-	-	-	-	-	-
166 Accumulated Depreciation	-	-	(591,361)	(36,368,182)	-	(36,368,182)
167 Construction in Progress	-	-	-	52,317	-	52,317
168 Infrastructure	-	-	-	-	-	-
160 Total Capital Assets, Net of Accumulated Depreciation	-	-	277,676	32,533,602	-	32,533,602
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	-	-	-	-
172 Notes, Loans & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-
173 Grants Receivable - Non Current	-	-	-	-	-	-
174 Other Assets	-	-	-	3,345,186	-	3,345,186
176 Investments in Joint Ventures	-	-	-	-	-	-
180 Total Non-Current Assets	-	-	277,676	35,878,788	-	35,878,788
190 Total Assets	-	72,727	1,093,308	44,244,138	(2,411,665)	41,832,473
311 Bank Overdraft	-	-	-	-	-	-
312 Accounts Payable <= 90 Days	-	-	22,954	574,701	-	574,701
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-
321 Accrued Wage/Payroll Taxes Payable	-	-	66,630	145,776	-	145,776
322 Accrued Compensated Absences - Current Portion	-	-	61,526	104,115	-	104,115
324 Accrued Contingency Liability	-	-	-	-	-	-
325 Accrued Interest Payable	-	-	-	956	-	956
331 Accounts Payable - HUD PHA Programs	-	-	-	83,522	-	83,522
332 Account Payable - PHA Projects	-	-	-	-	-	-
333 Accounts Payable - Other Government	-	-	-	5,419	-	5,419
341 Tenant Security Deposits	-	-	-	265,273	-	265,273
342 Deferred Revenues	-	-	-	11,045	-	11,045
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	-	-	12,565	540,632	-	540,632

ousing Commission Of Anne Arundel County (MD018)
 len Burnie, Maryland
 nity Wide Balance Sheet Summary
 ne 30, 2010

	14.885 Formula Capital Fund Stimulus Grant	14.241 Housing Opportunities for Persons with AIDS	COCC	Subtotal	ELIM	Total
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-
345 Other Current Liabilities	-	-	72,488	135,803	-	135,803
346 Accrued Liabilities - Other	-	-	-	111,729	-	111,729
347 Inter Program - Due To	-	72,727	62,619	2,411,665	(2,411,665)	-
348 Loan Liability - Current	-	-	-	-	-	-
310 Total Current Liabilities	-	72,727	298,782	4,390,636	(2,411,665)	1,978,971
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-	-	55,529	12,980,142	-	12,980,142
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-
353 Non-current Liabilities - Other	-	-	-	46,879	-	46,879
354 Accrued Compensated Absences - Non Current	-	-	17,367	20,244	-	20,244
355 Loan Liability - Non Current	-	-	-	-	-	-
356 FASB 5 Liabilities	-	-	-	-	-	-
357 Accrued Pension and OPEB Liabilities	-	-	-	-	-	-
350 Total Non-Current Liabilities	-	-	72,896	13,047,265	-	13,047,265
300 Total Liabilities	-	72,727	371,678	17,437,901	(2,411,665)	15,026,236
508.1 Invested in Capital Assets, Net of Related Debt	-	-	209,582	22,253,860	-	22,253,860
509.2 Fund Balance Reserved	-	-	-	-	-	-
511.2 Unreserved, Designated Fund Balance	-	-	-	-	-	-
511.1 Restricted Net Assets	-	-	-	2,070,979	-	2,070,979
512.1 Unrestricted Net Assets	-	-	512,048	2,481,398	-	2,481,398
512.2 Unreserved, Undesignated Fund Balance	-	-	-	-	-	-
513 Total Equity/Net Assets	-	-	721,630	26,806,237	-	26,806,237
600 Total Liabilities and Equity/Net Assets	-	72,727	1,093,308	44,244,138	(2,411,665)	41,832,473

Housing Commission Of Anne Arundel County (MD018)
 Glen Burnie, Maryland
 Entity Wide Revenue and Expense Summary
 For the Year Ended June 30, 2010

	Project Total	14,181 Supportive Housing for Persons with Disabilities	14,871 Housing Choice Vouchers	14,870 Resident Opportunity and Supportive Services	2 State/Local	1 Business Activities
70300 Net Tenant Rental Revenue	3,020,406	-	-	-	-	722,826
70400 Tenant Revenue - Other	5,432	-	-	-	-	-
70500 Total Tenant Revenue	3,025,838	-	-	-	-	722,826
70600 HUD PHA Operating Grants	3,829,494	388,419	17,891,763	63,000	52,580	31,816
70610 Capital Grants	1,460,435	-	-	-	-	-
70710 Management Fee	-	-	-	-	-	-
70720 Asset Management Fee	-	-	-	-	-	-
70730 Book Keeping Fee	-	-	-	-	-	-
70740 Front Line Service Fee	-	-	-	-	-	-
70750 Other Fees	-	-	-	-	-	-
70700 Total Fee Revenue	5,289,929	388,419	17,891,763	63,000	52,580	31,816
70800 Other Government Grants	32,508	-	-	-	177,535	25,800
71100 Investment Income - Unrestricted	431	-	80	-	-	19,176
71200 Mortgage Interest Income	-	-	-	-	-	-
71300 Proceeds from Disposition of Assets Held for Sale	-	-	-	-	-	-
71310 Cost of Sale of Assets	-	-	-	-	-	-
71400 Fraud Recovery	-	-	14,646	-	-	-
71500 Other Revenue	583,684	-	277,556	-	42,553	702,262
71600 Gain or Loss on Sale of Capital Assets	-	-	-	-	-	-
72000 Investment Income - Restricted	-	-	1,361	-	-	-
70000 Total Revenue	8,932,390	388,419	18,185,406	63,000	272,668	1,501,880
91100 Administrative Salaries	508,439	-	402,713	54,352	-	231,233
91200 Auditing Fees	21,886	-	24,065	-	-	3,906
91300 Management Fee	1,234,219	-	-	-	-	42,672
91310 Book-keeping Fee	91,606	-	371,887	-	-	5,003
91400 Advertising and Marketing	-	-	-	-	-	-
91500 Employee Benefit contributions - Administrative	105,505	-	95,726	-	1,651	33,311
91600 Office Expenses	212,204	-	219,239	-	-	51,759

Housing Commission Of Anne Arundel County (MD018)
 Glen Burnie, Maryland
 Entity Wide Revenue and Expense Summary
 For the Year Ended June 30, 2010

	Project Total	14,181 Supportive Housing for Persons with Disabilities	14,871 Housing Choice Vouchers	14,870 Resident Opportunity and Supportive Services	2 State/Local	1 Business Activities
91700 Legal Expense	10,624	-	1,134	-	-	1,264
91800 Travel	3,824	-	5,216	-	22	2,774
91810 Allocated Overhead	-	-	-	-	-	-
91900 Other	84,876	-	125,305	-	60	64,269
91000 Total Operating - Administrative	2,273,183	-	1,245,285	54,352	1,733	436,191
92000 Asset Management Fee	24,000	-	-	-	-	-
92100 Tenant Services - Salaries	78,529	15,314	16,752	-	86,135	22,972
92200 Relocation Costs	-	-	-	-	-	-
92300 Employee Benefit Contributions - Tenant Services	16,897	3,969	7,260	-	21,210	12,015
92400 Tenant Services - Other	41,597	35,000	29,215	-	43,634	6,091
92500 Total Tenant Services	161,023	54,283	53,227	-	150,979	41,078
93100 Water	90,910	-	92	-	-	6,454
93200 Electricity	791,522	-	9,121	-	-	43,762
93300 Gas	290,990	-	2,703	-	-	1,714
93400 Fuel	-	-	-	-	-	-
93500 Labor	-	-	-	-	-	-
93600 Sewer	153,764	-	131	-	-	8,036
93700 Employee Benefit Contributions - Utilities	-	-	-	-	-	-
93800 Other Utilities Expense	-	-	-	-	-	-
93000 Total Utilities	1,327,186	-	12,047	-	-	59,966
94100 Ordinary Maintenance and Operations - Labor	444,431	-	-	-	-	6,646
94200 Ordinary Maintenance and Operations - Materials and Other	226,244	-	612	-	-	16,922
94300 Ordinary Maintenance and Operations Contracts	1,101,422	-	4,519	-	-	157,151
94500 Employee Benefit Contributions - Ordinary Maintenance	99,256	-	-	-	-	2,038
94000 Total Maintenance	1,871,353	-	5,131	-	-	182,757
95100 Protective Services - Labor	-	-	-	8,546	-	-
95200 Protective Services - Other Contract Costs	-	-	-	-	-	-

Housing Commission Of Anne Arundel County (MD018)
 Glen Burnie, Maryland
 Entity Wide Revenue and Expense Summary
 For the Year Ended June 30, 2010

	Project Total	14,181 Supportive Housing for Persons with Disabilities	14,871 Housing Choice Vouchers	14,870 Resident Opportunity and Supportive Services	2 State/Local	1 Business Activities
95300 Protective Services - Other	187,827	-	-	-	-	10,005
95500 Employee Benefit Contributions - Protective Services	-	-	-	-	-	18
95000 Total Protective Services	187,827	-	-	8,546	-	10,023
96110 Property Insurance	117,566	-	-	-	-	15,904
96120 Liability Insurance	32,712	-	-	-	-	2,180
96130 Workmen's Compensation	17,195	481	7,594	102	1,745	4,903
96140 All Other Insurance	37,062	-	23,994	-	-	39,716
96100 Total Insurance Premiums	204,535	481	31,588	102	1,745	62,703
96200 Other General Expenses	18,334	-	-	-	-	4,890
96210 Compensated Absences	(1,634)	-	4,225	-	(3,915)	(11,193)
96300 Payments in Lieu of Taxes	-	-	-	-	-	-
96400 Bad debt - Tenant Rents	131,088	-	-	-	-	13,588
96500 Bad debt - Mortgages	-	-	-	-	-	-
96600 Bad debt - Other	5,000	-	-	-	-	-
96800 Severance Expense	-	-	-	-	-	-
96000 Total Other General Expenses	152,788	-	4,225	-	(3,915)	7,285
96710 Interest of Mortgage (or Bonds) Payable	218,060	-	4,083	-	-	526,835
96720 Interest on Notes Payable (Short and Long Term)	53,724	-	-	-	-	-
96730 Amortization of Bond Issue Costs	-	-	-	-	-	-
96700 Total Interest Expense and Amortization Cost	271,784	-	4,083	-	-	526,835
96900 Total Operating Expenses	6,449,679	54,764	1,355,586	63,000	150,542	1,326,838
97000 Excess of Operating Revenue over Operating Expenses	2,482,711	333,655	16,829,820	-	122,126	175,042
97100 Extraordinary Maintenance	282,773	-	-	-	-	17,355
97200 Casualty Losses - Non-capitalized	(22,850)	-	-	-	-	-
97300 Housing Assistance Payments	-	333,655	15,445,592	-	81,480	-

Housing Commission Of Anne Arundel County (MD018)
 Glen Burnie, Maryland
 Entity Wide Revenue and Expense Summary
 For the Year Ended June 30, 2010

	Project Total	14,181 Supportive Housing for Persons with Disabilities	14,871 Housing Choice Vouchers	14,870 Resident Opportunity and Supportive Services	2 State/Local	1 Business Activities
97350 HAP Portability-In	-	-	219,789	-	-	-
97400 Depreciation Expense	1,700,016	-	5,461	-	-	178,337
97500 Fraud Losses	-	-	-	-	-	-
97600 Capital Outlays - Governmental Funds	-	-	-	-	-	-
97700 Debt Principal Payment - Governmental Funds	-	-	-	-	-	-
97800 Dwelling Units Rent Expense	-	-	-	-	-	-
90000 Total Expenses	8,409,618	388,419	17,026,428	63,000	232,022	1,522,530
10010 Operating Transfer In	-	-	-	-	-	-
10020 Operating transfer Out	-	-	-	-	-	-
10030 Operating Transfers from/to Primary Government	-	-	-	-	-	-
10040 Operating Transfers from/to Component Unit	-	-	-	-	-	-
10050 Proceeds from Notes, Loans and Bonds	-	-	-	-	-	-
10060 Proceeds from Property Sales	-	-	-	-	-	-
10070 Extraordinary Items, Net Gain/Loss	-	-	-	-	-	-
10080 Special Items (Net Gain/Loss)	-	-	-	-	-	-
10091 Inter Project Excess Cash Transfer In	-	-	-	-	-	-
10092 Inter Project Excess Cash Transfer Out	-	-	-	-	-	-
10093 Transfers between Program and Project - In	-	-	-	-	-	-
10094 Transfers between Project and Program - Out	-	-	-	-	-	-
10100 Total Other financing Sources (Uses)	-	-	-	-	-	-
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	522,772	-	1,158,978	-	40,646	(20,650)
11020 Required Annual Debt Principal Payments	444,430	-	4,629	-	-	130,004
11030 Beginning Equity	20,974,237	-	1,302,252	-	(299,980)	1,980,675
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	492,465	-	(66,788)	-	-	-
11050 Changes in Compensated Absence Balance	-	-	-	-	-	-
11060 Changes in Contingent Liability Balance	-	-	-	-	-	-
11070 Changes in Unrecognized Pension Transition Liability	-	-	-	-	-	-
11080 Changes in Special Term/Severance Benefits Liability	-	-	-	-	-	-

Housing Commission Of Anne Arundel County (MD018)
 Glen Burnie, Maryland
 Entity Wide Revenue and Expense Summary
 For the Year Ended June 30, 2010

	Project Total	14.181 Supportive Housing for Persons with Disabilities	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	2 State/Local	1 Business Activities
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents	-	-	-	-	-	-
11100 Changes in Allowance for Doubtful Accounts - Other	-	-	-	-	-	-
11170 Administrative Fee Equity	-	-	520,499	-	-	-
11180 Housing Assistance Payments Equity	-	-	1,873,943	-	-	-
11190 Unit Months Available	12,313	370	22,272	-	163	467
11210 Number of Unit Months Leased	12,241	370	19,374	-	163	464
11270 Excess Cash	(669,507)	-	-	-	-	-
11610 Land Purchases	-	-	-	-	-	-
11620 Building Purchases	1,107,021	-	-	-	-	-
11630 Furniture & Equipment - Dwelling Purchases	289,814	-	-	-	-	-
11640 Furniture & Equipment - Administrative Purchases	83,320	-	-	-	-	-
11650 Leasehold Improvements Purchases	-	-	-	-	-	-
11660 Infrastructure Purchases	-	-	-	-	-	-
13510 CFFP Debt Service Payments	473,061	-	-	-	-	-
13901 Replacement Housing Factor Funds	-	-	-	-	-	-

ousing Commission Of Anne Arundel County (MD018)
 len Burnie, Maryland
 nity Wide Revenue and Expense Summary
 or the Year Ended June 30, 2010

	14.885 Formula Capital Fund Stimulus Grant	14.241 Housing Opportunities for Persons with AIDS	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	-	-	-	3,743,232	-	3,743,232
70400 Tenant Revenue - Other	-	-	-	5,432	-	5,432
70500 Total Tenant Revenue	-	-	-	3,748,664	-	3,748,664
70600 HUD PHA Operating Grants	48,106	313,592	-	22,618,770	-	22,618,770
70610 Capital Grants	476,015	-	30,030	1,966,480	-	1,966,480
70710 Management Fee	-	-	694,285	694,285	(694,285)	-
70720 Asset Management Fee	-	-	30,720	30,720	(30,720)	-
70730 Book Keeping Fee	-	-	96,608	96,608	(96,608)	-
70740 Front Line Service Fee	-	-	313,322	313,322	(313,322)	-
70750 Other Fees	-	-	655,969	655,969	(655,969)	-
70700 Total Fee Revenue	524,121	313,592	1,820,934	26,376,154	(1,790,904)	24,585,250
70800 Other Government Grants	-	-	-	235,843	-	235,843
71100 Investment Income - Unrestricted	-	-	1,404	21,091	-	21,091
71200 Mortgage Interest Income	-	-	-	-	-	-
71300 Proceeds from Disposition of Assets Held for Sale	-	-	-	-	-	-
71310 Cost of Sale of Assets	-	-	-	-	-	-
71400 Fraud Recovery	-	-	-	14,646	-	14,646
71500 Other Revenue	-	-	108,542	1,714,597	(760,168)	954,429
71600 Gain or Loss on Sale of Capital Assets	-	-	-	-	-	-
72000 Investment Income - Restricted	-	-	-	1,361	-	1,361
70000 Total Revenue	524,121	313,592	1,930,880	32,112,356	(2,551,072)	29,561,284
91100 Administrative Salaries	-	-	1,001,174	2,197,911	-	2,197,911
91200 Auditing Fees	-	-	10,889	60,746	-	60,746
91300 Management Fee	48,106	-	-	1,324,997	(1,324,997)	-
91310 Book-keeping Fee	-	-	-	468,496	(468,496)	-
91400 Advertising and Marketing	-	-	1,350	1,350	-	1,350
91500 Employee Benefit contributions - Administrative	-	-	264,679	500,872	-	500,872
91600 Office Expenses	-	-	151,432	634,634	(367,657)	266,977

ousing Commission Of Anne Arundel County (MD018)
 len Burnie, Maryland
 nity Wide Revenue and Expense Summary
 or the Year Ended June 30, 2010

	14.885 Formula Capital Fund Stimulus Grant	14.241 Housing Opportunities for Persons with AIDS	COCC	Subtotal	ELIM	Total
91700 Legal Expense	-	-	8,122	21,144	-	21,144
91800 Travel	-	-	33,756	45,592	-	45,592
91810 Allocated Overhead	-	-	-	-	-	-
91900 Other	-	-	53,840	328,350	(34,586)	293,764
91000 Total Operating - Administrative	48,106	-	1,525,242	5,584,092	(2,195,736)	3,388,356
92000 Asset Management Fee	-	-	-	24,000	(2,400)	21,600
92100 Tenant Services - Salaries	-	9,322	-	229,024	-	229,024
92200 Relocation Costs	-	-	-	-	-	-
92300 Employee Benefit Contributions - Tenant Services	-	3,168	-	64,519	-	64,519
92400 Tenant Services - Other	-	22,604	316	178,457	(21,600)	156,857
92500 Total Tenant Services	-	35,094	316	496,000	(24,000)	472,000
93100 Water	-	-	3,458	100,914	-	100,914
93200 Electricity	-	-	23,559	867,964	-	867,964
93300 Gas	-	-	-	295,407	-	295,407
93400 Fuel	-	-	-	-	-	-
93500 Labor	-	-	-	-	-	-
93600 Sewer	-	-	4,357	166,288	-	166,288
93700 Employee Benefit Contributions - Utilities	-	-	-	-	-	-
93800 Other Utilities Expense	-	-	-	-	-	-
93000 Total Utilities	-	-	31,374	1,430,573	-	1,430,573
94100 Ordinary Maintenance and Operations - Labor	-	-	74,324	525,401	-	525,401
94200 Ordinary Maintenance and Operations - Materials and Other	-	-	6,384	250,162	-	250,162
94300 Ordinary Maintenance and Operations Contracts	-	-	9,267	1,272,359	(138,121)	1,134,238
94500 Employee Benefit Contributions - Ordinary Maintenance	-	-	16,566	117,860	-	117,860
94000 Total Maintenance	-	-	106,541	2,165,782	(138,121)	2,027,661
95100 Protective Services - Labor	-	-	144,519	153,065	-	153,065
95200 Protective Services - Other Contract Costs	-	-	-	-	-	-

ousing Commission Of Anne Arundel County (MD018)
 len Burnie, Maryland
 nity Wide Revenue and Expense Summary
 or the Year Ended June 30, 2010

	14.885 Formula Capital Fund Stimulus Grant	14.241 Housing Opportunities for Persons with AIDS	COCC	Subtotal	ELIM	Total
95300 Protective Services - Other	-	-	-	197,832	(193,215)	4,617
95500 Employee Benefit Contributions - Protective Services	-	-	31,083	31,101	-	31,101
95000 Total Protective Services	-	-	175,602	381,998	(193,215)	188,783
96110 Property Insurance	-	-	-	133,470	-	133,470
96120 Liability Insurance	-	-	104	34,996	-	34,996
96130 Workmen's Compensation	-	236	8,151	40,407	-	40,407
96140 All Other Insurance	-	-	17,335	118,107	-	118,107
96100 Total Insurance Premiums	-	236	25,590	326,980	-	326,980
96200 Other General Expenses	-	-	13,702	36,926	-	36,926
96210 Compensated Absences	-	-	(6,404)	(18,921)	-	(18,921)
96300 Payments in Lieu of Taxes	-	-	-	-	-	-
96400 Bad debt - Tenant Rents	-	-	-	144,676	-	144,676
96500 Bad debt - Mortgages	-	-	-	-	-	-
96600 Bad debt - Other	-	-	-	5,000	-	5,000
96800 Severance Expense	-	-	-	-	-	-
96000 Total Other General Expenses	-	-	7,298	167,681	-	167,681
96710 Interest of Mortgage (or Bonds) Payable	-	-	-	748,978	-	748,978
96720 Interest on Notes Payable (Short and Long Term)	-	-	2,649	56,373	-	56,373
96730 Amortization of Bond Issue Costs	-	-	-	-	-	-
96700 Total Interest Expense and Amortization Cost	-	-	2,649	805,351	-	805,351
96900 Total Operating Expenses	48,106	35,330	1,874,612	11,358,457	(2,551,072)	8,807,385
97000 Excess of Operating Revenue over Operating Expenses	476,015	278,262	56,268	20,753,899	-	20,753,899
97100 Extraordinary Maintenance	-	-	-	300,128	-	300,128
97200 Casualty Losses - Non-capitalized	-	-	1,174	(21,676)	-	(21,676)
97300 Housing Assistance Payments	-	278,262	-	16,138,989	-	16,138,989

ousing Commission Of Anne Arundel County (MD018)
 len Burnie, Maryland
 nity Wide Revenue and Expense Summary
 or the Year Ended June 30, 2010

	14.885 Formula Capital Fund Stimulus Grant	14.241 Housing Opportunities for Persons with AIDS	COCC	Subtotal	ELIM	Total
97350 HAP Portability-In	-	-	-	219,789	-	219,789
97400 Depreciation Expense	-	-	59,905	1,943,719	-	1,943,719
97500 Fraud Losses	-	-	-	-	-	-
97600 Capital Outlays - Governmental Funds	-	-	-	-	-	-
97700 Debt Principal Payment - Governmental Funds	-	-	-	-	-	-
97800 Dwelling Units Rent Expense	-	-	-	-	-	-
99000 Total Expenses	48,106	313,592	1,935,691	29,939,406	(2,551,072)	27,388,334
10010 Operating Transfer In	-	-	-	-	-	-
10020 Operating transfer Out	-	-	-	-	-	-
10030 Operating Transfers from/to Primary Government	-	-	-	-	-	-
10040 Operating Transfers from/to Component Unit	-	-	-	-	-	-
10050 Proceeds from Notes, Loans and Bonds	-	-	-	-	-	-
10060 Proceeds from Property Sales	-	-	-	-	-	-
10070 Extraordinary Items, Net Gain/Loss	-	-	-	-	-	-
10080 Special Items (Net Gain/Loss)	-	-	-	-	-	-
10091 Inter Project Excess Cash Transfer In	-	-	-	-	-	-
10092 Inter Project Excess Cash Transfer Out	-	-	-	-	-	-
10093 Transfers between Program and Project - In	-	-	-	-	-	-
10094 Transfers between Project and Program - Out	-	-	-	-	-	-
10100 Total Other financing Sources (Uses)	-	-	-	-	-	-
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	476,015	-	(4,811)	2,172,950	-	2,172,950
11020 Required Annual Debt Principal Payments	-	-	13,888	592,951	-	592,951
11030 Beginning Equity	16,450	-	659,653	24,633,287	-	24,633,287
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	(492,465)	-	66,788	-	-	-
11050 Changes in Compensated Absence Balance	-	-	-	-	-	-
11060 Changes in Contingent Liability Balance	-	-	-	-	-	-
11070 Changes in Unrecognized Pension Transition Liability	-	-	-	-	-	-
11080 Changes in Special Term/Severance Benefits Liability	-	-	-	-	-	-

ousing Commission Of Anne Arundel County (MD018)
 len Burnie, Maryland
 nity Wide Revenue and Expense Summary
 or the Year Ended June 30, 2010

	14.885 Formula Capital Fund Stimulus Grant	14.241 Housing Opportunities for Persons with AIDS	COCC	Subtotal	ELIM	Total
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents	-	-	-	-	-	-
11100 Changes in Allowance for Doubtful Accounts - Other	-	-	-	-	-	-
11170 Administrative Fee Equity	-	-	-	520,499	-	520,499
11180 Housing Assistance Payments Equity	-	-	-	1,873,943	-	1,873,943
11190 Unit Months Available	-	-	-	35,585	-	35,585
11210 Number of Unit Months Leased	-	-	-	32,612	-	32,612
11270 Excess Cash	-	-	-	(669,507)	-	(669,507)
11610 Land Purchases	-	-	-	-	-	-
11620 Building Purchases	-	-	-	1,107,021	-	1,107,021
11630 Furniture & Equipment - Dwelling Purchases	-	-	-	289,814	-	289,814
11640 Furniture & Equipment - Administrative Purchases	-	-	-	83,320	-	83,320
11650 Leasehold Improvements Purchases	-	-	-	-	-	-
11660 Infrastructure Purchases	-	-	-	-	-	-
13510 CFFP Debt Service Payments	-	-	-	473,061	-	473,061
13901 Replacement Housing Factor Funds	-	-	-	-	-	-

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

Project Data

As and for the year ended June 30, 2010

	MD018000101	MD018000102	MD018000103	MD018000104	MD018000105	Total
111 Cash - Unrestricted	79,444	113,791	286,397	698,489	201,442	1,379,563
112 Cash - Restricted - Modernization and Development	-	-	-	-	-	-
113 Cash - Other Restricted	-	-	-	-	-	-
114 Cash - Tenant Security Deposits	41,769	61,441	67,513	31,909	29,216	231,848
115 Cash - Restricted for Payment of Current Liabilities	-	4,313	-	5,982	-	10,295
100 Total Cash	121,213	179,545	353,910	736,380	230,658	1,621,706
121 Accounts Receivable - PHA Projects	-	-	-	-	-	-
122 Accounts Receivable - HUD Other Projects	2,568	36,864	33,010	2,734	3,978	79,154
124 Accounts Receivable - Other Government	-	-	-	-	-	-
125 Accounts Receivable - Miscellaneous	-	-	-	-	-	-
126 Accounts Receivable - Tenants	-	43,474	3,943	14,822	4,092	66,331
126.1 Allowance for Doubtful Accounts - Tenants	-	(2,167)	(101)	(1,316)	(4)	(3,588)
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current	-	-	-	-	-	-
128 Fraud Recovery	-	-	-	-	-	-
128.1 Allowance for Doubtful Accounts - Fraud	34	50	55	26	24	189
129 Accrued Interest Receivable	2,602	78,221	36,907	16,266	8,090	142,086
120 Total Receivables, Net of Allowances for Doubtful Accounts	-	-	-	-	-	-
131 Investments - Unrestricted	-	-	-	-	-	-
132 Investments - Restricted	-	-	-	-	-	-
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-
142 Prepaid Expenses and Other Assets	16,093	40,706	22,035	15,012	7,078	100,924
143 Inventories	6,008	9,062	5,667	5,954	3,574	30,265
143.1 Allowance for Obsolete Inventories	(601)	(906)	(567)	(595)	(357)	(3,026)
144 Inter Program Due From	445,581	217,504	552,598	-	13,851	1,229,534
145 Assets Held for Sale	-	-	-	-	-	-
150 Total Current Assets	590,896	524,132	970,550	773,017	262,894	3,121,489
161 Land	202,893	369,260	470,719	328,650	248,409	1,619,931
162 Buildings	6,550,087	14,671,346	16,918,337	9,755,921	7,134,277	55,029,968
163 Furniture, Equipment & Machinery - Dwellings	381,040	815,837	677,897	340,615	541,260	2,756,649
164 Furniture, Equipment & Machinery - Administration	176,828	285,411	364,261	172,111	285,419	1,284,030
165 Leasehold Improvements	-	-	-	-	-	-
166 Accumulated Depreciation	(4,602,626)	(10,379,916)	(8,760,761)	(5,698,571)	(4,587,772)	(34,029,646)
167 Construction in Progress	-	-	-	-	-	-
168 Infrastructure	-	-	-	-	-	-
160 Total Capital Assets, Net of Accumulated Depreciation	2,708,222	5,761,938	9,670,453	4,898,726	3,621,593	26,660,932
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	-	-	-	-
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-
173 Grants Receivable - Non Current	-	-	-	-	-	-
174 Other Assets	-	-	-	-	-	-

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

Project Data

As and for the year ended June 30, 2010

	MD018000101	MD018000102	MD018000103	MD018000104	MD018000105	Total
176 Investments in Joint Ventures	-	-	-	-	-	-
180 Total Non-Current Assets	2,708,222	5,761,938	9,670,453	4,898,726	3,621,593	26,660,932
190 Total Assets	3,299,118	6,286,070	10,641,003	5,671,743	3,884,487	29,752,421
311 Bank Overdraft	-	-	-	-	-	-
312 Accounts Payable <= 90 Days	51,427	224,066	131,772	46,623	38,346	492,234
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-
321 Accrued Wage/Payroll Taxes Payable	4,861	13,758	11,570	8,771	7,164	46,124
322 Accrued Compensated Absences - Current Portion	5,255	8,386	5,332	686	1,991	21,650
324 Accrued Contingency Liability	-	-	-	-	-	-
325 Accrued Interest Payable	4	226	577	142	7	956
331 Accounts Payable - HUD PHA Programs	-	-	-	-	-	-
332 Account Payable - PHA Projects	-	-	-	-	-	-
333 Accounts Payable - Other Government	-	-	-	-	-	-
341 Tenant Security Deposits	41,769	61,441	67,513	31,909	29,216	231,848
342 Deferred Revenues	3,192	4,941	-	2,912	-	11,045
343 Current Portion of Long-term Debt - Capital Projects/Mortgage	13,007	107,198	185,454	41,998	29,450	377,107
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-
345 Other Current Liabilities	-	-	-	-	-	-
346 Accrued Liabilities - Other	-	4,313	-	5,982	-	10,295
347 Inter Program - Due To	-	1,274,706	149,125	543,259	-	1,967,090
348 Loan Liability - Current	-	-	-	-	-	-
310 Total Current Liabilities	119,515	1,699,035	551,343	682,282	106,174	3,158,349
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	118,313	1,251,303	2,430,982	567,138	265,095	4,632,831
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-
353 Non-current Liabilities - Other	-	-	-	-	-	-
354 Accrued Compensated Absences - Non Current	28	383	987	-	369	1,767
355 Loan Liability - Non Current	-	-	-	-	-	-
356 FASB 5 Liabilities	-	-	-	-	-	-
357 Accrued Pension and OPEB Liabilities	-	-	-	-	-	-
350 Total Non-Current Liabilities	118,341	1,251,686	2,431,969	567,138	265,464	4,634,598
300 Total Liabilities	237,856	2,950,721	2,983,312	1,249,420	371,638	7,792,947
508.1 Invested in Capital Assets, Net of Related Debt	2,576,902	4,403,437	7,054,017	4,289,590	3,327,048	21,650,994
509.2 Fund Balance Reserved	-	-	-	-	-	-
511.2 Unreserved, Designated Fund Balance	-	-	-	-	-	-
511.1 Restricted Net Assets	-	-	-	-	-	-
512.1 Unrestricted Net Assets	484,360	(1,068,088)	603,674	132,733	185,801	338,480
512.2 Unreserved, Undesignated Fund Balance	-	-	-	-	-	-
513 Total Equity/Net Assets	3,061,262	3,335,349	7,657,691	4,422,323	3,512,849	21,989,474

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

Project Data

As and for the year ended June 30, 2010

	MD018000101	MD018000102	MD018000103	MD018000104	MD018000105	Total
600 Total Liabilities and Equity/Net Assets	3,299,118	6,286,070	10,641,003	5,671,743	3,884,487	29,782,421
70300 Net Tenant Rental Revenue	608,765	670,240	956,830	371,326	413,245	3,020,406
70400 Tenant Revenue - Other	1,890	1,910	912	600	120	5,432
70500 Total Tenant Revenue	610,655	672,150	957,742	371,926	413,365	3,025,838
70600 HUD PHA Operating Grants	596,425	1,097,347	1,028,561	632,612	474,548	3,829,494
70610 Capital Grants	22,592	225,970	1,052,466	129,816	29,591	1,460,435
70710 Management Fee	-	-	-	-	-	-
70720 Asset Management Fee	-	-	-	-	-	-
70730 Book Keeping Fee	-	-	-	-	-	-
70740 Front Line Service Fee	-	-	-	-	-	-
70750 Other Fees	-	-	-	-	-	-
70700 Total Fee Revenue	619,017	1,323,317	2,081,027	762,428	504,140	5,289,929
70800 Other Government Grants	-	22,508	-	10,000	-	32,508
71100 Investment Income - Unrestricted	81	115	125	56	54	431
71200 Mortgage Interest Income	-	-	-	-	-	-
71300 Proceeds from Disposition of Assets Held for Sale	-	-	-	-	-	-
71310 Cost of Sale of Assets	-	-	-	-	-	-
71400 Fraud Recovery	-	-	-	-	-	-
71500 Other Revenue	64,823	171,691	176,366	129,853	40,951	583,684
71600 Gain or Loss on Sale of Capital Assets	-	-	-	-	-	-
72000 Investment Income - Restricted	-	-	-	-	-	-
70000 Total Revenue	1,294,576	2,189,781	3,215,260	1,274,263	958,510	8,932,390
91100 Administrative Salaries	63,917	115,130	195,820	85,258	48,314	508,439
91200 Auditing Fees	3,906	7,213	4,168	4,715	1,884	21,886
91300 Management Fee	217,493	315,890	372,143	184,347	144,346	1,234,219
91310 Book-keeping Fee	17,925	22,665	25,958	13,695	11,363	91,606
91400 Advertising and Marketing	-	-	-	-	-	-
91500 Employee Benefit contributions - Administrative	14,908	24,762	31,494	22,517	11,824	105,505
91600 Office Expenses	44,894	57,457	49,340	35,402	25,111	212,204
91700 Legal Expense	235	4,291	1,984	3,651	463	10,624
91800 Travel	248	162	927	2,363	124	3,824
91810 Allocated Overhead	-	-	-	-	-	-
91900 Other	8,968	11,590	22,370	14,592	27,356	84,876
91000 Total Operating - Administrative	372,494	559,160	704,204	366,540	270,785	2,273,183
92000 Asset Management Fee	24,000	-	-	-	-	24,000
92100 Tenant Services - Salaries	5,006	2,804	30,355	13,318	27,048	78,529
92200 Relocation Costs	-	-	-	-	-	-
92300 Employee Benefit Contributions - Tenant Services	1,243	734	6,610	3,544	4,768	16,897
92400 Tenant Services - Other	5,205	7,078	15,805	3,753	9,756	41,597
92500 Total Tenant Services	35,454	10,616	52,770	20,615	41,568	161,023

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

Project Data

As and for the year ended June 30, 2010

	MD018000101	MD018000102	MD018000103	MD018000104	MD018000105	Total
93100 Water	6,814	38,812	20,274	18,812	6,198	90,910
93200 Electricity	166,920	169,197	244,607	74,775	136,023	791,522
93300 Gas	62,142	65,291	107,212	28,952	27,393	290,990
93400 Fuel	-	-	-	-	-	-
93500 Labor	-	-	-	-	-	-
93600 Sewer	11,819	65,582	34,483	31,669	10,211	153,764
93700 Employee Benefit Contributions - Utilities	-	-	-	-	-	-
93800 Other Utilities Expense	-	-	-	-	-	-
95000 Total Utilities	247,695	338,882	406,576	154,208	179,825	1,327,186
94100 Ordinary Maintenance and Operations - Labor	70,369	166,802	91,694	85,876	29,690	444,431
94200 Ordinary Maintenance and Operations - Materials and Other	35,096	85,149	49,523	35,700	20,776	226,244
94300 Ordinary Maintenance and Operations Contracts	146,590	351,658	217,886	209,671	175,617	1,101,422
94500 Employee Benefit Contributions - Ordinary Maintenance	20,073	36,185	18,096	20,986	3,916	99,256
94000 Total Maintenance	272,128	639,794	377,199	352,233	229,999	1,871,353
95100 Protective Services - Labor	-	-	-	-	-	-
95200 Protective Services - Other Contract Costs	-	-	-	-	-	-
95300 Protective Services - Other	35,897	46,220	52,027	30,900	22,783	187,827
95500 Employee Benefit Contributions - Protective Services	-	-	-	-	-	-
95000 Total Protective Services	35,897	46,220	52,027	30,900	22,783	187,827
96110 Property Insurance	16,781	57,115	21,360	17,560	4,750	117,566
96120 Liability Insurance	5,413	9,229	8,448	5,735	3,887	32,712
96130 Workmen's Compensation	2,540	5,015	4,567	3,344	1,729	17,195
96140 All Other Insurance	7,814	7,291	11,285	5,130	5,542	37,062
96100 Total Insurance Premiums	32,548	78,650	45,660	31,769	15,908	204,535
96200 Other General Expenses	-	11,598	-	2,046	4,690	18,334
96210 Compensated Absences	(732)	(588)	2,741	(1,808)	(1,249)	(1,634)
96300 Payments in Lieu of Taxes	-	-	-	-	-	-
96400 Bad debt - Tenant Rents	8,254	50,766	22,018	48,891	1,159	131,088
96500 Bad debt - Mortgages	-	-	-	-	-	-
96600 Bad debt - Other	-	-	5,000	-	-	5,000
96800 Severance Expense	-	-	-	-	-	-
96000 Total Other General Expenses	7,522	61,778	29,759	49,129	4,600	152,788
96710 Interest of Mortgage (or Bonds) Payable	872	51,462	131,709	32,491	1,526	218,060
96720 Interest on Notes Payable (Short and Long Term)	9,989	15,144	13,066	9,782	5,743	53,724
96730 Amortization of Bond Issue Costs	-	-	-	-	-	-
96700 Total Interest Expense and Amortization Cost	10,861	66,606	144,775	42,273	7,269	271,784
96900 Total Operating Expenses	1,014,599	1,801,706	1,812,970	1,047,667	772,737	6,449,679

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

Project Data

As and for the year ended June 30, 2010

	MD018000101	MD018000102	MD018000103	MD018000104	MD018000105	Total
97000 Excess of Operating Revenue over Operating Expenses	279,977	388,075	1,402,290	226,596	185,773	2,482,711
97100 Extraordinary Maintenance	51,773	69,870	100,417	30,182	30,531	282,773
97200 Casualty Losses - Non-capitalized	1,813	(25,525)	-	862	-	(22,850)
97300 Housing Assistance Payments	-	-	-	-	-	-
97350 HAP Portability-In	-	-	-	-	-	-
97400 Depreciation Expense	206,044	447,464	512,247	309,815	224,446	1,700,016
97500 Fraud Losses	-	-	-	-	-	-
97600 Capital Outlays - Governmental Funds	-	-	-	-	-	-
97700 Debt Principal Payment - Governmental Funds	-	-	-	-	-	-
97800 Dwelling Units Rent Expense	-	-	-	-	-	-
90000 Total Expenses	1,274,229	2,293,515	2,425,634	1,388,526	1,027,714	8,409,618
10010 Operating Transfer In	-	-	-	-	-	-
10020 Operating transfer Out	-	-	-	-	-	-
10030 Operating Transfers from/to Primary Government	-	-	-	-	-	-
10040 Operating Transfers from/to Component Unit	-	-	-	-	-	-
10050 Proceeds from Notes, Loans and Bonds	-	-	-	-	-	-
10060 Proceeds from Property Sales	-	-	-	-	-	-
10070 Extraordinary Items: Net Gain/Loss	-	-	-	-	-	-
10080 Special Items (Net Gain/Loss)	-	-	-	-	-	-
10091 Inter Project Excess Cash Transfer In	-	-	-	-	-	-
10092 Inter Project Excess Cash Transfer Out	-	-	-	-	-	-
10093 Transfers between Program and Project - In	-	-	-	-	-	-
10094 Transfers between Project and Program - Out	-	-	-	-	-	-
10100 Total Other financing Sources (Uses)	-	-	-	-	-	-
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	20,347	(103,734)	789,626	(114,263)	(69,204)	522,772
11020 Required Annual Debt Principal Payments	13,333	124,440	217,771	48,887	39,999	444,430
11030 Beginning Equity	3,040,915	3,417,996	6,396,687	4,536,586	3,582,063	20,974,237
11040 Prior Period Adjustments, Equity Transfers and Correction of	-	21,087	471,378	-	-	492,465
11050 Changes in Compensated Absence Balance	-	-	-	-	-	-
11060 Changes in Contingent Liability Balance	-	-	-	-	-	-
11070 Changes in Unrecognized Pension Transition Liability	-	-	-	-	-	-
11080 Changes in Special Term/Severance Benefits Liability	-	-	-	-	-	-
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents	-	-	-	-	-	-
11100 Changes in Allowance for Doubtful Accounts - Other	-	-	-	-	-	-
11170 Administrative Fee Equity	-	-	-	-	-	-
11180 Housing Assistance Payments Equity	-	-	-	-	-	-
11190 Unit Months Available	2,400	3,060	3,480	1,848	1,525	12,313
11210 Number of Unit Months Leased	2,394	3,033	3,467	1,829	1,518	12,241
11270 Excess Cash	369,385	(1,366,573)	253,679	(12,559)	86,561	(669,507)
11610 Land Purchases	-	-	-	-	-	-
11620 Building Purchases	47,090	210,193	786,608	48,811	14,319	1,107,021

Housing Commission Of Anne Arundel County (MD018)
 Glen Burnie, Maryland
 Project Data

As and for the year ended June 30, 2010

	MD018000101	MD018000102	MD018000103	MD018000104	MD018000105	Total
11630 Furniture & Equipment - Dwelling Purchases	19,861	99,973	58,778	94,119	17,083	289,814
11640 Furniture & Equipment - Administrative Purchases	19,130	19,130	19,130	25,930	-	83,320
11650 Leasehold Improvements Purchases	-	-	-	-	-	-
11660 Infrastructure Purchases	-	-	-	-	-	-
13510 CFFP Debt Service Payments	1,892	111,642	289,041	70,486	-	473,061
13901 Replacement Housing Factor Funds	-	-	-	-	-	-

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Balance Sheet									
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CPP	State / Local	Lease purchase	Foreclosure Mitigation
111	Cash-unrestricted	328	-	-	-	-	328	-	-
112	Cash-restricted-modernization and development	-	-	-	-	-	-	-	-
113	Cash-other restricted	-	-	-	-	-	-	50,238	-
114	Cash-tenant security deposits	-	-	-	-	-	-	6,152	-
115	Cash - Restricted for payment of current liability	-	-	-	-	-	-	-	-
100	Total Cash	328	-	-	-	-	328	56,390	-
121	Accounts receivable - PHA projects	-	-	-	-	-	-	-	-
122-010	Accounts receivable - HUD other projects - Operating Subsidy	-	-	-	-	-	-	-	-
122-020	Accounts receivable - HUD other projects - Capital fund	-	-	-	-	-	-	-	-
122-030	Accounts receivable - HUD other projects - Other	-	-	-	-	-	-	-	-
122	Accounts receivable - HUD other projects	-	-	-	-	-	-	-	-
124	Account receivable - other government	39,286	1,809	-	-	-	41,095	-	-
125-010	Account receivable - miscellaneous - Not For Profit	-	-	-	-	-	-	-	-
125-020	Account receivable - miscellaneous - Partnership	-	-	-	-	-	-	-	-
125-030	Account receivable - miscellaneous - Joint Venture	-	-	-	-	-	-	-	-
125-040	Account receivable - miscellaneous - Tax Credit	-	-	-	-	-	-	-	-
125-050	Account receivable - miscellaneous - Other	-	-	-	-	-	-	5,250	-
	Other - Comment	-	-	-	-	-	-	-	-
125	Account receivable - miscellaneous	-	-	-	-	-	-	5,250	-
126	Accounts receivable - tenants	-	-	-	-	-	-	18,133	-
126.1	Allowance for doubtful accounts - tenants	-	-	-	-	-	-	-	-
126.2	Allowance for doubtful accounts - other	-	-	-	-	-	-	-	-
127	Notes, Loans, & Mortgages Receivable - Current	-	-	-	-	-	-	-	-
128	Fraud recovery	-	-	-	-	-	-	-	-
128.1	Allowance for doubtful accounts - fraud	-	-	-	-	-	-	-	-
129	Accrued interest receivable	-	-	-	-	-	-	-	-
120	Total receivables, net of allowance for doubtful accounts	39,286	1,809	-	-	-	41,095	23,383	-
131	Investments - unrestricted	-	-	-	-	-	-	-	-
132	Investments - restricted	-	-	-	-	-	-	-	-
135	Investments - Restricted for payment of current liability	-	-	-	-	-	-	-	-
142	Prepaid expenses and other assets	-	-	-	-	-	-	3,873	-
143	Inventories	-	-	-	-	-	-	-	-
143.1	Allowance for obsolete inventories	-	-	-	-	-	-	-	-
144	Inter program - due from	-	-	-	-	-	-	(577,717)	(44,710)
145	Assets held for sale	-	-	-	-	-	-	-	-
150	Total Current Assets	39,614	1,809	-	-	-	41,423	(494,071)	(44,710)
161	Land	-	-	-	-	-	-	-	-
162	Buildings	-	-	-	-	-	-	13,766	-
163	Furniture, equipment and machinery - dwellings	-	-	-	-	-	-	3,039	-
164	Furniture, equipment and machinery - administration	-	-	-	-	-	-	-	-
165	Leasehold improvements	-	-	-	-	-	-	-	-
166	Accumulated depreciation	-	-	-	-	-	-	(434)	-
167	Construction in progress	-	-	-	-	-	-	-	-
168	Infrastructure	-	-	-	-	-	-	-	-
160	Total capital assets, net of accumulated depreciation	-	-	-	-	-	-	16,371	-

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Line Item No.	Balance Sheet										TOTAL	Foreclosure Mitigation
	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CFP	State / Local	Lease purchase				
171-010	Notes, Loans, & mortgages receivable - Non-current - Not For Profit	-	-	-	-	-	-	-	-	-	-	-
171-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	-	-	-	-	-	-	-	-	-	-	-
171-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	-	-	-	-	-	-	-	-	-	-	-
171-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	-	-	-	-	-	-	-	-	-	-	-
171-050	Notes, Loans, & mortgages receivable - Non-current - Other	-	-	-	-	-	-	-	-	-	-	-
	Other - Comment	-	-	-	-	-	-	-	-	-	-	-
171	Notes, Loans, & mortgages receivable - Non-current	-	-	-	-	-	-	-	-	-	-	-
172-010	Notes, Loans, & mortgages receivable - Non-current - past due - Not For Profit	-	-	-	-	-	-	-	-	-	-	-
172-020	Notes, Loans, & mortgages receivable - Non-current - Partnership	-	-	-	-	-	-	-	-	-	-	-
172-030	Notes, Loans, & mortgages receivable - Non-current - Joint Venture	-	-	-	-	-	-	-	-	-	-	-
172-040	Notes, Loans, & mortgages receivable - Non-current - Tax Credit	-	-	-	-	-	-	-	-	-	-	-
172-050	Notes, Loans, & mortgages receivable - Non-current - Other	-	-	-	-	-	-	-	-	-	-	-
	Other - Comment	-	-	-	-	-	-	-	-	-	-	-
172	Notes, Loans, & mortgages receivable - Non-current - past due	-	-	-	-	-	-	-	-	-	-	-
173	Grants receivable - Non-current	-	-	-	-	-	-	-	-	-	-	-
174-010	Other assets - Not For Profit	-	-	-	-	-	-	-	-	-	-	-
174-020	Other assets - Partnership	-	-	-	-	-	-	-	-	-	-	-
174-030	Other assets - Joint Venture	-	-	-	-	-	-	-	-	-	-	-
174-040	Other assets - Tax Credit	-	-	-	-	-	-	-	-	-	-	-
174-050	Other assets - Other	-	-	-	-	-	-	-	-	-	3,345,186	-
	Other - Comment	-	-	-	-	-	-	-	-	-	-	-
174	Other assets	-	-	-	-	-	-	-	-	-	3,345,186	-
176-010	Investment in Joint venture - Not For Profit	-	-	-	-	-	-	-	-	-	-	-
176-020	Investment in Joint venture - Partnership	-	-	-	-	-	-	-	-	-	-	-
176-030	Investment in Joint venture - Joint Venture	-	-	-	-	-	-	-	-	-	-	-
176-040	Investment in Joint venture - Tax Credit	-	-	-	-	-	-	-	-	-	-	-
176-050	Investment in Joint venture - Other	-	-	-	-	-	-	-	-	-	-	-
	Other - Comment	-	-	-	-	-	-	-	-	-	-	-
176	Investment in Joint venture	-	-	-	-	-	-	-	-	-	-	-
180	Total Non-current Assets	39,614	1,809	-	-	-	-	-	-	-	41,423	2,867,486
190	Total Assets	39,614	1,809	-	-	-	-	-	-	-	41,423	2,867,486
311	Bank overdraft	-	-	-	-	-	-	-	-	-	-	-
312	Accounts payable <= 90 days	-	-	-	-	-	-	-	-	-	-	-
313	Accounts payable > 90 days past due	-	260	-	-	-	-	-	-	-	260	1,804
321	Accrued wage/payroll taxes payable	-	-	-	-	-	-	-	-	-	-	-
322	Accrued compensated absences - current portion	-	-	-	-	-	-	-	-	-	-	-
324	Accrued contingency liability	-	-	-	-	-	-	-	-	-	-	-
325	Accrued interest payable	-	-	-	-	-	-	-	-	-	-	-
331-010	Accounts payable - HUD PHA Programs - Operating Subsidy	-	-	-	-	-	-	-	-	-	-	-
331-020	Accounts payable - HUD PHA Programs - Capital fund	-	-	-	-	-	-	-	-	-	-	-
331-030	Accounts payable - HUD PHA Programs - Other	-	-	-	-	-	-	-	-	-	-	-
331	Accounts payable - HUD PHA Programs	-	-	-	-	-	-	-	-	-	-	-
332	Accounts payable - PHA Projects	-	-	-	-	-	-	-	-	-	-	-
333	Accounts payable - other government	-	-	-	-	-	-	-	-	-	-	-
341	Tenant security deposits	-	-	-	-	-	-	-	-	-	-	5,419
342-010	Deferred revenue - Operating Subsidy	-	-	-	-	-	-	-	-	-	-	6,152

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Balance Sheet										
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CFP	State / Local	Lease purchase	Foreclosure Mitigation	TOTAL
342-020	Deferred revenue - Capital fund									
342-030	Deferred revenue - Other									
342	Deferred revenue									
343-010	CFPP									
343-020	Capital Projects/ Mortgage Revenue							45,493		
343	Current portion of long-term debt - capital projects/mortgage revenue bonds							45,493		
344	Current portion of long-term debt - operating borrowings									
345	Other current liabilities							63,315		
346	Accrued liabilities - other									
347	Inter program - due to	(6,202)	306,699				300,497			
348-010	Loan liability - current - Not For Profit									
348-020	Loan liability - current - Partnership									
348-030	Loan liability - current - Joint Venture									
348-040	Loan liability - current - Tax Credit									
348-050	Loan liability - current - Other									
348	Other - Comment									
348	Loan liability - current									
310	Total Current Liabilities	(6,202)	306,959				300,757	122,183		81
351-010	Long-term debt - CFPP									
351-020	Long-term - Capital Projects/ Mortgage Revenue							3,195,539		
351	Capital Projects/ Mortgage Revenue Bonds							3,195,539		
352	Long-term debt, net of current - operating borrowings									
353	Non-current liabilities - other									
354	Accrued compensated absences- Non-current									
355-010	Loan liability - Non-current - Not For Profit									
355-020	Loan liability - Non-current - Partnership									
355-030	Loan liability - Non-current - Joint Venture									
355-040	Loan liability - Non-current - Tax Credit									
355-050	Loan liability - Non-current - Other									
355	Other - Comment									
355	Loan liability - Non-current									
356	FASB 5 Liabilities									
357	Accrued Pension and OPEB Liability							3,195,539		
350	Total Non-current liabilities							3,195,539		
300	Total Liabilities	(6,202)	306,959				300,757	3,317,722		81
508.1	Invested in capital assets, net of related debt							16,371		
511.1	Restricted Net Assets									
512.1	Unrestricted Net Assets	45,816	(305,150)				(259,334)	(466,607)		(44,791)
513	Total Equity/Net Assets	45,816	(305,150)				(259,334)	(450,236)		(44,791)
600	Total Liabilities and Equity/Net assets	39,614	1,809				41,423	2,867,486		(44,710)

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Balance Sheet							TOTAL			
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CPP	State / Local	Lease purchase	Foreclosure Mitigation	
70300	Net tenant rental revenue	-	-	-	-	-	-	257,921	-	
70400	Tenant revenue - other	-	-	-	-	-	-	-	-	
70500	Total Tenant Revenue	-	-	-	-	-	-	257,921	-	

Income Statement							TOTAL			
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CPP	State / Local	Lease purchase	Foreclosure Mitigation	
70600-010	Housing assistance payments	-	-	-	-	-	-	-	-	
70600-020	Ongoing administrative fees earned	-	-	-	-	-	-	-	-	
70600-030	FSS Coordinator	-	-	-	-	-	-	-	-	
70600-040	Actual independent public accountant audit costs	-	-	-	-	-	-	-	-	
70600-050	Total preliminary fees earned	-	-	-	-	-	-	-	-	
70600-060	Interest earned on advances	-	-	-	-	-	-	-	-	
70600-070	Admin fee calculation description	-	-	-	52,580	-	-	-	-	
70600	HUD PHA operating grants	-	-	-	-	-	52,580	-	-	

Capital grants							TOTAL			
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CPP	State / Local	Lease purchase	Foreclosure Mitigation	
70610	Management Fee	-	-	-	-	-	-	-	-	
70710	Asset Management Fee	-	-	-	-	-	-	-	-	
70720	Book-Keeping Fee	-	-	-	-	-	-	-	-	
70730	Front Line Service Fee	-	-	-	-	-	-	-	-	
70740	Other Fees	-	-	-	-	-	-	-	-	
70750	Total Fee Revenue	-	-	-	-	-	-	-	-	

Other government grants							TOTAL			
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CPP	State / Local	Lease purchase	Foreclosure Mitigation	
70800	Housing Assistance Payment	60,760	116,775	-	-	-	177,535	-	25,800	
71100-010	Administrative Fee	-	-	-	-	-	-	-	-	
71100-020	Investment income - unrestricted	-	-	-	-	-	-	-	-	
71200	Mortgage interest income	-	-	-	-	-	-	-	-	
71300	Proceeds from disposition of assets held for sale	-	-	-	-	-	-	-	-	
71310	Cost of sale of assets	-	-	-	-	-	-	-	-	
71400-010	Housing Assistance Payment	-	-	-	-	-	-	-	-	
71400-020	Administrative Fee	-	-	-	-	-	-	-	-	
71400	Fraud recovery	-	-	-	-	-	-	-	-	
71600	Other revenue	-	42,553	-	-	-	42,553	17,353	3,125	
72000-010	Gain or loss on sale of capital assets	-	-	-	-	-	-	-	-	
72000-020	Housing Assistance Payment	-	-	-	-	-	-	-	-	
72000	Administrative Fee	-	-	-	-	-	-	-	-	
72000	Investment income - restricted	-	-	-	-	-	-	-	-	
70000	Total Revenue	60,760	159,328	-	52,580	-	272,668	275,274	28,925	

Administrative salaries							TOTAL			
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CPP	State / Local	Lease purchase	Foreclosure Mitigation	
91100	Administrative salaries	-	-	-	-	-	-	-	42,932	

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Balance Sheet									
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CFP	TOTAL	Lease purchase	Foreclosure Mitigation
91200	Auditing fees	-	-	-	-	-	-	-	-
91300	Management Fee	-	-	-	-	-	-	-	-
91310	Book-Keeping Fee	-	-	-	-	-	-	-	-
91400	Advertising and Marketing	-	-	-	-	-	-	-	-
91500	Employee benefit contributions - administrative	-	1,651	-	-	-	1,651	-	11,501
91600	Office Expenses	-	-	-	-	6	-	6	14,248
91700	Legal Expense	-	-	-	-	-	-	421	309
91800	Travel	-	22	-	-	-	22	-	1,738
91810	Allocated Overhead	-	-	-	-	-	-	-	-
91900	Other	-	60	-	-	-	60	5,351	8,164
91000	Total Operating-Administrative	-	1,733	-	-	-	1,733	5,778	78,892
92000	Asset Management Fee	-	-	-	-	-	-	-	-
92100	Tenant services - salaries	-	86,135	-	-	-	86,135	-	-
92200	Relocation Costs	-	-	-	-	-	-	-	-
92300	Employee benefit contributions - tenant services	-	21,210	-	-	-	21,210	-	-
92400	Tenant services - other	-	43,634	-	-	-	43,634	-	-
92500	Total Tenant Services	-	150,979	-	-	-	150,979	-	-
93100	Water	-	-	-	-	-	-	3,129	-
93200	Electricity	-	-	-	-	-	-	1,926	673
93300	Gas	-	-	-	-	-	-	369	-
93400	Fuel	-	-	-	-	-	-	-	-
93500	Labor	-	-	-	-	-	-	-	-
93600	Sewer	-	-	-	-	-	-	-	-
93700	Employee benefit contributions - utilities	-	-	-	-	-	-	2,347	-
93750	HAP Portability-In	-	-	-	-	-	-	-	-
93800	Other utilities expense	-	-	-	-	-	-	-	-
93000	Total Utilities	-	-	-	-	-	-	7,771	673
94100	Ordinary maintenance and operations - labor	-	-	-	-	-	-	-	-
94200	Ordinary maintenance and operations - materials and other	-	-	-	-	-	-	3,298	18
94300-010	Ordinary Maintenance and Operations Contracts - Garbage and Trash Removal Contracts	-	-	-	-	-	-	3,675	-
94300-020	Ordinary Maintenance and Operations Contracts - Heating & Cooling Contracts	-	-	-	-	-	-	592	-
94300-030	Ordinary Maintenance and Operations Contracts - Snow Removal Contracts	-	-	-	-	-	-	-	-
94300-040	Ordinary Maintenance and Operations Contracts - Elevator Maintenance Contracts	-	-	-	-	-	-	-	-
94300-050	Ordinary Maintenance and Operations Contracts - Landscape & Grounds Contracts	-	-	-	-	-	-	2,600	-
94300-060	Ordinary Maintenance and Operations Contracts - Unit Turnaround Contracts	-	-	-	-	-	-	1,785	-
94300-070	Ordinary Maintenance and Operations Contracts - Electrical Contracts	-	-	-	-	-	-	695	-
94300-080	Ordinary Maintenance and Operations Contracts - Plumbing Contracts	-	-	-	-	-	-	810	-

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Line Item No.	Description	Balance Sheet							TOTAL		
		RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CFP	State / Local	Lease purchase	Foreclosure Mitigation		
94300-090	Ordinary Maintenance and Operations Contracts - Extermination Contracts	-	-	-	-	-	-	-	-	595	-
94300-100	Ordinary Maintenance and Operations Contracts - Janitorial Contracts	-	-	-	-	-	-	-	-	-	-
94300-110	Ordinary Maintenance and Operations Contracts - Routine Maintenance Contracts	-	-	-	-	-	-	-	-	143	-
94300-120	Ordinary Maintenance and Operations Contracts - Misc Contracts	-	-	-	-	-	-	-	-	7,190	-
94300	Ordinary Maintenance and Operations Contracts	-	-	-	-	-	-	-	-	18,085	-
94500	Employee benefit contribution - ordinary maintenance	-	-	-	-	-	-	-	-	-	-
94000	Total Maintenance	-	-	-	-	-	-	-	-	21,383	18
95100	Protective services - labor	-	-	-	-	-	-	-	-	-	-
95200	Protective services - other contract costs	-	-	-	-	-	-	-	-	-	-
95300	Protective services - other	-	-	-	-	-	-	-	-	-	-
95500	Employee benefit contributions - protective services	-	-	-	-	-	-	-	-	-	-
95000	Total Protective Services	-	-	-	-	-	-	-	-	-	-
96110	Property Insurance	-	-	-	-	-	-	-	-	6,375	-
96120	Liability Insurance	-	-	-	-	-	-	-	-	462	-
96130	Workmen's Compensation	-	1,745	-	-	-	-	-	1,745	-	1,864
96140	All Other Insurance	-	-	-	-	-	-	-	-	36,775	-
96100	Total Insurance Premiums	-	1,745	-	-	-	-	-	1,745	43,612	1,864
96200	Other general expenses	-	-	-	-	-	-	-	-	90	-
96210	Compensated absences	-	(3,915)	-	-	-	-	-	(3,915)	-	(7,731)
96300	Payments in lieu of taxes	-	-	-	-	-	-	-	-	-	-
96400	Bad debt - tenant rents	-	-	-	-	-	-	-	-	5,553	-
96500	Bad debt - mortgages	-	-	-	-	-	-	-	-	-	-
96600	Bad debt - other	-	-	-	-	-	-	-	-	-	-
96800	Severance expense	-	-	-	-	-	-	-	-	-	-
96000	Total Other General Expenses	-	(3,915)	-	-	-	-	-	(3,915)	5,643	(7,731)
96710	Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	-	-	211,032	-
96720	Interest on Notes Payable (Short and Long Term)	-	-	-	-	-	-	-	-	-	-
96730	Amortization of Bond Issue Costs	-	-	-	-	-	-	-	-	-	-
96700	Interest expense and Amortization cost	-	-	-	-	-	-	-	-	211,032	-
96900	Total Operating Expenses	-	150,542	-	-	-	-	-	150,542	295,219	73,716
97000	Excess Revenue Over Operating Expenses	60,760	8,786	-	52,580	-	-	-	122,126	(19,945)	(44,791)
97100	Extraordinary maintenance	-	-	-	-	-	-	-	-	1,285	-
97200	Casualty losses- Non-capitalized	-	-	-	-	-	-	-	-	-	-
97300-010	Mainstream 1 & 5 year	-	-	-	-	-	-	-	-	-	-
97300-020	Home-Ownership	-	-	-	-	-	-	-	-	-	-
97300-025	Litigation	-	-	-	-	-	-	-	-	-	-
97300-030	Hope IV	-	-	-	-	-	-	-	-	-	-
97300-035	Moving to Work	-	-	-	-	-	-	-	-	-	-
97300-040	Tenant Protection	-	-	-	-	-	-	-	-	-	-
97300-050	Portability In	-	-	-	-	-	-	-	-	-	-
97300-060	Enhanced	-	-	-	-	-	-	-	-	-	-

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Balance Sheet										
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CPP	State / Local	Lease purchase	Foreclosure Mitigation	TOTAL
97300-070	All Other									
97300-100	Total HAP Payment									
97300	Housing assistance payments	28,900			52,580		81,480			
97400	Depreciation expense							434		
97500	Fraud losses									
97800	Dwelling units rent expense									
99000	Total Expenses	28,900	150,542		52,580		232,022	296,938		73,716
10010	Operating transfer in									
10020	Operating transfer out									
10030-010	Not For Profit									
10030-020	Partnership									
10030-030	Joint Venture									
10030-040	Tax Credit									
10030-050	Other									
	Other Comment									
10030	Operating transfers from / to primary government									
10040	Operating transfers from / to component unit									
10070	Extraordinary items, net gain/loss									
10080	Special items, net gain/loss									
10091	Inter AMP Excess Cash Transfer In									
10092	Inter AMP Excess Cash Transfer Out									
10093	Transfers from Program to AMP									
10094	Transfers from AMP to Program									
10100	Total other financing sources (uses)									
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	31,860	8,786				40,646	(21,664)		(44,791)
11020	Required Annual Debt Principal Payments							55,045		
11030	Beginning equity	13,956	(313,936)				(299,980)	(428,572)		
11040-010	Prior period adjustments and correction of errors - Equity transfers between programs									
11040-020	Prior period adjustments and correction of errors - Adjust prior year cip equity									
11040-030	Prior period adjustments and correction of errors - Adjust MR & SFO equity balances to HUD statements									
11040-040	Prior period adjustments and correction of errors - Editable									
11040-050	Prior period adjustments and correction of errors - Editable									
11040-060	Prior period adjustments and correction of errors - Editable									
11040-070	Equity Transfers - Fixed Asssets									
11040-080	Equity Transfers - Notes Receivable									
11040-090	Equity Transfers - Transfer PY Restricted Equity									
11040-100	Equity Transfers - Equity between COCC & AMP									
11040-110	Equity Transfers									
11040	Prior period adjustments, equity transfers, and correction of errors									
11170-001	Administrative Fee Equity- Beginning Balance									
11170-010	Administrative Fee Revenue									

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Balance Sheet											
Line Item No.	Description	RAP	Congregate	IRS / Senior Services	Dignity Fund	State Bond / CFP	TOTAL		Lease purchase	Foreclosure Mitigation	
							State / Local				
11170-020	Hard to House Fee Revenue										
11170-030	Audit Costs										
11170-040	Investment Income										
11170-045	Fraud Recovery Revenue										
11170-050	Other Revenue										
11170-051	Comment for Other Revenue										
11170-060	Total Admin Fee Revenues										
11170-080	Total Operating Expenses										
11170-090	Depreciation										
11170-100	Other Expenses										
11170-101	Comment for Other Expense										
11170-110	Total Expenses										
11170-002	Net Administrative Fee										
11170-003	Administrative Fee Equity- Ending Balance										
11170	Administrative Fee Equity										
11180-010	Housing Assistance Payments Equity - Beginning Balance										
11180-020	Net Housing Assistance Payments										
11180-030	Housing Assistance Payments Equity - Ending Balance										
11180-040	Housing Assistance Payment Revenues										
11180-050	Fraud Recovery Revenue										
11180-060	Other Revenue										
11180-070	Other Comments										
11180-080	Investment Income										
11180-090	Total Housing Assistance Payments Revenues										
11180-100	Housing Assistance Payments										
11180-110	Other Expenses										
11180-120	Other Comments										
11180-130	Total Housing Assistance Payments Expenses										
11180	Housing Assistance Payments										
11190	Unit Months Available	76			87		163				
11210	Unit Months Leased	76			87		163				
11270	Excess Cash										
11610	Land Purchases										
11620	Building Purchases										
11630	Furniture & Equipment-Dwelling Purchases										
11640	Furniture & Equipment-Administrative Purchases										
11650	Leasehold Improvements Purchases										
11660	Infrastructure Purchases										
13510	CFPP Debt Service Payments										
13901	Replacement Housing Factor Funds										

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Balance Sheet							TOTAL		
Line Item No.	Description	Burwood Redevelopment	Oakleaf Villas	Pumphrey House	Housing Resource Center	North Arundel Plaza	Consulting Services	Housing Corp	Total Business Activities

Income Statement							TOTAL		
Line Item No.	Description	Burwood Redevelopment	Oakleaf Villas	Pumphrey House	Housing Resource Center	North Arundel Plaza	Consulting Services	Housing Corp	Total Business Activities
70300	Net tenant rental revenue	-	319,682	166,743	-	(21,520)	-	-	722,826
70400	Tenant revenue - other	-	-	-	-	-	-	-	-
70500	Total Tenant Revenue	-	319,682	166,743	-	(21,520)	-	-	722,826

70600-010	Housing assistance payments								
70600-020	Ongoing administrative fees earned								
70600-030	FSS Coordinator								
70600-040	Actual independent public accountant audit costs								
70600-050	Total preliminary fees earned								
70600-060	Interest earned on advances								
70600-070	Admin fee calculation description				31,816				
70600	HUD PHA operating grants								31,816

70610	Capital grants								
70710	Management Fee								
70720	Asset Management Fee								
70730	Book-Keeping Fee								
70740	Front Line Service Fee								
70750	Other Fees								
70700	Total Fee Revenue								

70800	Other government grants								
71100-010	Housing Assistance Payment								25,800
71100-020	Administrative Fee								
71100	Investment income - unrestricted		4	1,147		18,025			19,176
71200	Mortgage interest income								
71300	Proceeds from disposition of assets held for sale								
71310	Cost of sale of assets								
71400-010	Housing Assistance Payment								
71400-020	Administrative Fee								
71400	Fraud recovery								
71500	Other revenue		6,072	10,160	207,417	423,549		34,586	702,262
71600	Gain or loss on sale of capital assets								
72000-010	Housing Assistance Payment								
72000-020	Administrative Fee								
72000	Investment income - restricted								
70000	Total Revenue		325,758	178,060	239,233	420,054		34,586	1,501,880
91100	Administrative salaries		1,209	767	185,607	718			231,233

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Balance Sheet										
Line Item No.	Description	Burwood Redevelopment	Oakleaf Villas	Pumphrey House	Housing Resource Center	North Arundel Plaza	Consulting Services	Housing Corp	TOTAL	Total Business Activities
91200	Auditing fees	-	315	191	-	-	-	3,400	3,906	-
91300	Management Fee	-	18,242	11,394	-	13,036	-	-	42,672	-
91310	Book-Keeping Fee	-	2,138	1,335	-	1,530	-	-	5,003	-
91400	Advertising and Marketing	-	-	-	-	-	-	-	-	-
91500	Employee benefit contributions - administrative	-	895	561	19,812	542	-	-	33,311	-
91600	Office Expenses	-	6,288	3,644	25,690	1,883	-	-	51,759	-
91700	Legal Expense	-	21	13	-	212	-	288	1,264	-
91800	Travel	-	-	-	-	-	-	1,015	2,774	-
91810	Allocated Overhead	-	-	-	-	-	-	-	-	-
91900	Other	-	25,711	12,625	5,832	371	-	6,215	64,269	-
91000	Total Operating-Administrative	-	54,819	30,530	236,962	18,292	-	10,918	436,191	-
92000	Asset Management Fee	-	-	-	-	-	-	-	-	-
92100	Tenant services - salaries	-	-	22,972	-	-	-	-	22,972	-
92200	Relocation Costs	-	-	-	-	-	-	-	-	-
92300	Employee benefit contributions - tenant services	-	-	4,013	8,002	-	-	-	12,015	-
92400	Tenant services - other	-	32	5,929	120	10	-	-	6,091	-
92500	Total Tenant Services	-	32	32,914	8,122	10	-	-	41,078	-
93100	Water	-	2,230	795	35	265	-	-	6,454	-
93200	Electricity	-	3,927	29,553	4,357	3,326	-	-	43,762	-
93300	Gas	-	-	1,345	-	-	-	-	1,714	-
93400	Fuel	-	-	-	-	-	-	-	-	-
93500	Labor	-	-	-	-	-	-	-	-	-
93600	Sewer	-	3,903	1,367	46	373	-	-	8,036	-
93700	Employee benefit contributions - utilities	-	-	-	-	-	-	-	-	-
93750	HAP Portability-In	-	-	-	-	-	-	-	-	-
93800	Other utilities expense	-	-	-	-	-	-	-	-	-
93000	Total Utilities	-	10,060	33,060	4,438	3,964	-	-	59,966	-
94100	Ordinary maintenance and operations - labor	-	628	5,629	-	389	-	-	6,646	-
94200	Ordinary maintenance and operations - materials and other	-	2,839	4,486	-	6,281	-	-	16,922	-
94300-010	Ordinary Maintenance and Operations Contracts - Garbage and Trash Removal Contracts	-	2,342	3,730	-	10,856	-	-	20,603	-
94300-020	Ordinary Maintenance and Operations Contracts - Heating & Cooling Contracts	-	2,228	1,292	-	10,235	-	-	14,347	-
94300-030	Ordinary Maintenance and Operations Contracts - Snow Removal Contracts	-	-	458	-	1,208	-	-	1,666	-
94300-040	Ordinary Maintenance and Operations Contracts - Elevator Maintenance Contracts	-	-	2,844	-	6,157	-	-	9,001	-
94300-050	Ordinary Maintenance and Operations Contracts - Landscape & Grounds Contracts	-	15,253	244	-	-	-	-	18,097	-
94300-060	Ordinary Maintenance and Operations Contracts - Unit Turnaround Contracts	-	8,665	2,321	-	465	-	-	13,236	-
94300-070	Ordinary Maintenance and Operations Contracts - Electrical Contracts	-	-	473	-	1,042	-	-	2,210	-
94300-080	Ordinary Maintenance and Operations Contracts - Plumbing Contracts	-	655	750	-	927	-	-	3,142	-

Housing Commission Of Anne Arundel County (MD018)

Glen Burnie, Maryland

State/Local and Business Type Activities

As of and for the Year Ended June 30, 2010

Balance Sheet										TOTAL
Line Item No.	Description	Barwood Redevelopment	Oakleaf Villas	Pumphrey House	Housing Resource Center	North Arundel Plaza	Consulting Services	Housing Corp		Total Business Activities
97300-070	All Other									-
97300-100	Total HAP Payment									-
97300	Housing assistance payments									-
97400	Depreciation expense		50,703	47,678	163	79,359				178,537
97500	Fraud losses									-
97800	Dwelling units rent expense									-
90000	Total Expenses		188,411	264,983	252,672	433,510		12,300		1,527,530
10010	Operating transfer in									-
10020	Operating transfer out									-
10030-010	Not For Profit									-
10030-020	Partnership									-
10030-030	Joint Venture									-
10030-040	Tax Credit									-
10030-050	Other									-
	Other Comment									-
10030	Operating transfers from / to primary government									-
10040	Operating transfers from / to component unit									-
10070	Extraordinary items, net gain/loss									-
10080	Special items, net gain/loss									-
10091	Inter AMP Excess Cash Transfer In									-
10092	Inter AMP Excess Cash Transfer Out									-
10093	Transfers from Program to AMP									-
10094	Transfers from AMP to Program									-
10100	Total other financing sources (uses)									-
10000	Excess (Deficiency) of Revenue Over (Under) Expenses		137,347	(86,533)	(13,439)	(13,456)		22,286		(20,650)
11020	Required Annual Debt Principal Payments					74,959				130,004
11030	Beginning equity		2,767,094	470,288	(205,065)	(769,099)		146,029		1,980,675
11040-010	Prior period adjustments and correction of errors - Equity transfers between programs									-
11040-020	Prior period adjustments and correction of errors - Adjust prior year cfp equity									-
11040-030	Prior period adjustments and correction of errors - Adjust MR & SRO equity balances to HUD statements									-
11040-040	Prior period adjustments and correction of errors - Editable									-
11040-050	Prior period adjustments and correction of errors - Editable									-
11040-060	Prior period adjustments and correction of errors - Editable									-
11040-070	Equity Transfers - Fixed Assets									-
11040-080	Equity Transfers - Notes Receivable									-
11040-090	Equity Transfers - Transfer PY Restricted Equity									-
11040-100	Equity Transfers - Equity between COCC & AMP									-
11040-110	Equity Transfers									-
11040	Prior period adjustments, equity transfers, and correction of errors									-
11170-001	Administrative Fee Equity- Beginning Balance									-
11170-010	Administrative Fee Revenue									-

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
 GLEN BURNIE, MARYLAND
 STATEMENT OF ACTUAL MODERNIZATION COSTS - UNCOMPLETED
 JUNE 30, 2010

	Capital Fund 2007	Capital Fund 2008	Capital Fund 2009	Capital Fund Stimulus	Totals
Funds Approved	\$ 1,372,255	\$ 1,500,726	\$ 1,497,332	\$ 1,899,622	\$ 6,269,935
Funds Expended	1,349,905	1,474,338	668,624	541,711	4,034,578
Excess of Funds Approved	<u>\$ 22,350</u>	<u>\$ 26,388</u>	<u>\$ 828,708</u>	<u>\$ 1,357,911</u>	<u>\$ 2,235,357</u>
Funds Advanced	\$ 1,327,571	\$ 1,466,244	\$ 599,572	\$ 541,711	\$ 3,935,098
Funds Expended	1,349,905	1,474,338	668,624	541,711	4,034,578
Deficiency of Funds Advanced	<u>\$ (22,334)</u>	<u>\$ (8,094)</u>	<u>\$ (69,052)</u>	<u>\$ -</u>	<u>\$ (99,480)</u>

**HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND**

SINGLE AUDIT SUPPLEMENT

FOR THE YEAR ENDED JUNE 30, 2010

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

Barbacane, Thornton & Company LLP
200 Springer Building
3411 Silverside Road
Wilmington, Delaware 19810
T 302.478.8940
F 302.468.4001
www.btcpa.com

February 7, 2011

Board of Commissioners
Housing Commission of Anne Arundel County
Glen Burnie, Maryland

We have audited the financial statements of Housing Commission of Anne Arundel County, Glen Burnie, Maryland as of and for the year ended June 30, 2010, and have issued our report thereon dated February 7, 2011.

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.

Internal Control Over Financial Reporting

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

A deficiency in internal control 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Housing Commission of Anne Arundel County'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

Board of Commissioners
Housing Commission of Anne Arundel County

have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Board of Commissioners, management and federal awarding agencies and pass-through entities; and is not intended to be and should not be used by anyone other than these specified parties.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133

Barbacane, Thornton & Company LLP
200 Springer Building
3411 Silverside Road
Wilmington, Delaware 19810
T 302.478.8940
F 302.468.4001
www.btcpa.com

February 7, 2011

Board of Commissioners
Housing Commission of Anne Arundel County
Glen Burnie, Maryland

Compliance

We have audited the compliance of the Housing Commission of Anne Arundel County, Glen Burnie, Maryland with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2010. The Housing Commission of Anne Arundel County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and recommendations. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Housing Commission of Anne Arundel County's management. Our responsibility is to express an opinion on the Housing Commission of Anne Arundel County'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 Nonprofit 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 Housing Commission of Anne Arundel County'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 Housing Commission of Anne Arundel County's compliance with those requirements.

In our opinion, the Housing Commission of Anne Arundel County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

The management of the Housing Commission of Anne Arundel County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the

Board of Commissioners
Housing Commission of Anne Arundel County

Housing Commission of Anne Arundel County 's internal control over compliance with 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Housing Commission of Anne Arundel County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Housing Commission of Anne Arundel County as of and for the year ended June 30, 2010, and have issued our report thereon dated February 7, 2011.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Commissioners, management and federal awarding agencies and pass-through entities; and is not intended to be and should not be used by anyone other than these specified parties.

Barbacane, Thornton & Company LLP
BARBACANE, THORNTON & COMPANY LLP

**HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

<u>FEDERAL GRANTOR/PROGRAM TITLE</u>	<u>Expenditures</u>
<u>DEPARTMENT OF HUD (DIRECT PROGRAMS)</u>	
Public and Indian Housing (CFDA No. 14.850) Operating Subsidies	\$ 3,433,535
Resident Opportunities and Supportive Services (ROSS) (CFDA No. 14.870)	63,000
Section 8 Housing Choice Voucher Program (CFDA No. 14.871)	16,908,809
Capital Fund Program (CFDA No. 14.872)	1,886,424
Mainstream Voucher Program (CFDA No. 14.879)	982,954
Capital Fund Stimulus (Formula) Recovery Act Funded (CFDA No. 14.885)	<u>524,121</u>
TOTAL DIRECT PROGRAMS	<u><u>23,798,843</u></u>
<u>DEPARTMENT OF HUD (INDIRECT PROGRAMS)</u>	
Passed through Arundel Community Development Services, Inc.	
Supportive Housing for Persons with Disabilities (CFDA No. 14.181)	388,419
Home Investment Partnership Program (CFDA No. 14.239)	52,580
Public Housing Family Self Sufficiency under Resident Opportunity and Supportive Services (CFDA No. 14.877)	31,816
Housing Opportunities for Persons with AIDS (HOPWA) (CFDA No. 14.241)	<u>313,592</u>
TOTAL INDIRECT PROGRAMS	<u><u>786,407</u></u>
TOTAL FEDERAL AWARDS	<u><u><u>\$24,585,250</u></u></u>

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A BASIS OF ACCOUNTING

All expenditures included in the Schedule of Expenditures of Federal Awards are presented on the basis that expenditures are reported to the respective federal grantor agencies. Accordingly, expenditures are recorded when the federal obligation is determined.

**HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND**

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

FOR THE YEAR ENDED JUNE 30, 2010

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

PART A - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued [*unqualified, qualified, adverse or disclaimer*]:

Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes _____ X No
- Significant deficiency(ies) identified? _____ Yes _____ X None reported
- Noncompliance material to financial statements noted? _____ Yes _____ X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes _____ X No
- Significant deficiency(ies) identified? _____ Yes _____ X None reported

Type of auditors' report issued on compliance for major programs [*unqualified, qualified, adverse or disclaimer*]:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?

_____ Yes _____ X No

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

14.850
14.871
14.872

14.885
14.879

Public and Indian Housing Program
Section 8 Housing Choice Voucher Program
Capital Fund Program
Capital Fund Stimulus (Formula) - Recovery Act
Funded
Mainstream Voucher Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 737,558

Auditee qualified as low-risk auditee?

_____ Yes _____ X No

HOUSING COMMISSION OF ANNE ARUNDEL COUNTY
GLEN BURNIE, MARYLAND

PART B - FINDINGS RELATED TO FINANCIAL STATEMENTS

PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

PART C - FINDINGS RELATED TO FEDERAL AWARDS

PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

**PHA Certifications of Compliance
with PHA Plans and Regulated
Regulations**

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

RESOLUTION 595

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

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairman or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the X 5-Year and/ or X Annual PHA Plan for the PHA fiscal year beginning 7/1/2012 , hereinafter referred to as " the Plan ", of which this document is a part and make the following certifications and agreements with the Department of Housing and Urban Development (HUD) in connection with the submission of the Plan and implementation thereof:

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

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

Housing Commission of
Anne Arundel County

MD 018

PHA Name

PHA Number/HA Code

5-Year PHA Plan for Fiscal Years 2010 - 2014

Annual PHA Plan for Fiscal Year 2012

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

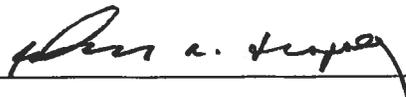
Name of Authorized Official Peter J. Ponne	Title Board Chairman
Signature X 	Date 3/15/2012

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

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

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

I, John R. Leopold the County Executive certify that the Five Year and
Annual PHA Plan of the Housing Commission of Anne Arundel County is consistent with the Consolidated Plan of
Anne Arundel County prepared pursuant to 24 CFR Part 91.

 3.16.12
Signed / Dated by Appropriate State or Local Official

Certification for a Drug-Free Workplace

U.S. Department of Housing and Urban Development

Applicant Name

Housing Commission of Anne Arundel County

Program/Activity Receiving Federal Grant Funding

Public Housing Capital Fund Program

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

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

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

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

- (1) The dangers of drug abuse in the workplace;
- (2) The Applicant's policy of maintaining a drug-free workplace;
- (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
- (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

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

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

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

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

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

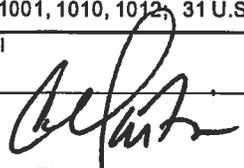
- (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
- (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

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

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

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

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

Name of Authorized Official Clifton C. Martin	Title Chief Executive Officer
Signature 	Date 03/15/12

X

**Certification of Payments
to Influence Federal Transactions**

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

Applicant Name

Housing Commission of Anne Arundel County

Program/Activity Receiving Federal Grant Funding

Public Housing Capital Fund Program

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

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

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

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

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

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

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

Name of Authorized Official Clifton C. Martin	Title Chief Executive Officer
Signature 	Date (mm/dd/yyyy) 03/15/12

Civil Rights Certification

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

Civil Rights Certification**Annual Certification and Board Resolution**

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairman or other authorized PHA official if there is no Board of Commissioner, I approve the submission of the Plan for the PHA of which this document is a part and make the following certification and agreement with the Department of Housing and Urban Development (HUD) in connection with the submission of the Plan and implementation thereof:

The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964, the Fair Housing Act, section 504 of the Rehabilitation Act of 1973, and title II of the Americans with Disabilities Act of 1990, and will affirmatively further fair housing.

Housing Commission of Anne Arundel County

MD018

 PHA Name

 PHA Number/HA Code

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)	
Name of Authorized Official	Peter J. Ponne
Title	Board Chairman
Signature	
Date	3/21/2012