

SINGLE AUDIT REPORTS
SAN DIEGO HOUSING COMMISSION
JUNE 30, 2007

San Diego Housing Commission

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	3
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	5
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	8
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	10
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	11
AUDITEE'S COMMENTS ON AUDIT RESOLUTION MATTERS	13

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners
San Diego Housing Commission

We have audited the financial statements of San Diego Housing Commission as of and for the year ended June 30, 2007, and have issued our report thereon dated March 5, 2008. 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 San Diego Housing Commission'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 Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Diego Housing Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions and regulations 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.

We noted certain matters involving the internal control over financial reporting which we have reported to the management of the Commission in a separate letter dated March 5, 2008.

This report is intended solely for the information and use of the Audit Committee, 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.

Reznick Group, P.C.

Sacramento, California
March 5, 2008

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

To the Board of Commissioners
San Diego Housing Commission

Compliance

We have audited the compliance of San Diego Housing Commission 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, 2007. San Diego Housing Commission's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of San Diego Housing Commission's management. Our responsibility is to express an opinion on San Diego Housing Commission's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about San Diego Housing Commission'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 San Diego Housing Commission's compliance with those requirements.

In our opinion, San Diego Housing Commission 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, 2007.

Internal Control Over Compliance

The management of San Diego Housing Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered San Diego Housing Commission's internal control over compliance with the types of compliance 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. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over compliance.

A control deficiency in an entity's 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 noncompliance with a type of compliance requirement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a major program that is more than inconsequential will not be prevented or detected.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a major program will not be prevented or detected.

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

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of San Diego Housing Commission as of and for the year ended June 30, 2007, and have issued our report thereon dated March 5, 2008. Our audit was performed for the purpose of forming an opinion on the basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



This report is intended solely for the information and use of the Audit Committee, the Board of Commissioners, management, others within the Commission 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.

Reznick Group, P.C.

Sacramento, California
March 5, 2008

San Diego Housing Commission

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2007

Federal Grantor / Passthrough Grantor Program Title:	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures Amount
U.S. Department of Housing and Urban Development			
<i>Passed-Through Programs</i>			
CDBG (City)-Passed through the City of San Diego	14.218	B-04-MC-06-0542	\$ 2,247,338
CDBG (County)-Passed through the County of San Diego	14.218	B-04-UC-06-0501	65,000
Healthy Homes-Passed through the Family Health Center of San Diego	14.901	1H1BCS00074-1	<u>23,872</u>
Subtotal			<u>2,336,210</u>
<i>Direct Programs</i>			
Shelter Plus Care: CA16C60-1021	14.238	CA16C601021	111,291
Shelter Plus Care: CA16C94-0081	14.238	CA16C940081	178,135
Shelter Plus Care: CA16C60-1020	14.238	CA16C601020	86,890
Shelter Plus Care: CA16C00-1001	14.238	CA16C001001	38,974
Shelter Plus Care: CA16C60-1016	14.238	CA16C601016	204,893
Shelter Plus Care: CA16C60-1017	14.238	CA16C601017	139,161
Shelter Plus Care: CA16C60-1018	14.238	CA16C601018	143,985
Shelter Plus Care: CA16C60-1019	14.238	CA16C601019	155,371
Shelter Plus Care: CA16C40-1001	14.238	CA16C401001	<u>200,388</u>
Subtotal			<u>1,259,088</u>
HOME Program - 99/00/01/02/03	14.239 ¹	M-99/00/01/02/03- MC-06-0533	<u>10,872,681</u>
Low Income Housing Assistance Program - Conventional Public Housing	14.850	CA06301304J	<u>1,654,534</u>
Section 8 Moderate Rehabilitation			
Project 1 -MR1	14.856	CA063MR0001	572,940
Project 2 -MR2	14.856	CA063MR0002	45,869
Project 3 -MR3	14.856	CA063MR0003	25,207
Project 7 -MR7	14.856	CA063MR0007	<u>327,449</u>
Subtotal			<u>971,465</u>

1 - audited as major programs

(continued)

San Diego Housing Commission

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

Year ended June 30, 2007

Federal Grantor / Passthrough Grantor Program Title:	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures Amount
Housing Assistance Payments Program:			
For Low Income Families - Mariner's Cove	14.871 ¹	CA063NC0079	1,242,548
For Low Income Families - Voucher	14.871 ¹	CA063VO	121,932,938
HCV FSS Program Coordinator	14.871 ¹	CA063FSF001	126,000
HCV FSS Homeownership	14.871 ¹	CA063FSH0012	63,000
HCV FSS Homeowner Coordinator	14.871 ¹	CA063FSF002	106,894
HCV FSS Homeownership	14.871 ¹	CA063FSH003	45,689
Subtotal			123,517,069
Resident Opport and Support Serv-Service Coordinator-FFY03	14.870	CA063RNN013A003	16,011
Resident Opportunity and Supportive Services-FFY03	14.870	CA063REF005A003	112,581
Resident Opportunity and Supportive Services Neighborhood Networks-FFY04	14.870	CA063REF005A004	151,279
Resident Opport and Support Serv-Service Coordinator-FFY03	14.870	CA063RNN011A004	107,777
Resident Opport and Support Serv-Neighborhood Network-FFY05	14.870	CA063RFS116A005	130,000
Resident Opport and Support Serv-RSDM FFY05	14.870	CA063REF053A005	87,976
Resident Opportunity and Supportive Services-FFY06	14.870	CA063RFS016A006	42,106
Subtotal			647,730
Economic Development Initiative	14.246	B04SPCA0123	283,477
Public Housing Capital Fund 501-03	14.872	CA16P06350103	32,167
Public Housing Capital Fund 501-04	14.872	CA16P06350104	23,456
Public Housing Capital Fund 501-05	14.872	CA16P06350105	944,856
Public Housing Capital Fund 501-06	14.872	CA16P06350106	391,952
Subtotal			1,392,431
Lead-Base Paint Hazard Control	14.900 ¹	CALHB0288-05	1,559,259
Lead Hazard Reduction Demo	14.900 ¹	CALHD0141-05	1,839,313
Subtotal			3,398,572
Disaster Voucher Program	14. DVP	CA063DVP	237,180
Subtotal			237,180
TOTAL			\$ 146,570,437

1 - audited as major programs

See accompanying notes to the Schedule of Expenditures of Federal Awards

San Diego Housing Commission

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2007

NOTE 1 - REPORTING ENTITY

San Diego Housing Commission (the Commission) is a government agency formed by the City of San Diego (the City) under Ordinance No. 2515 on December 5, 1978 in accordance with the Housing Authority Law of the State of California. The Commission is an integral part (component unit) of the reporting entity of the City. The Commission primarily serves low income families by providing housing assistance payments, rental housing, loans and grants to individuals and not-for-profit organizations and other services.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The expenditures included in the Schedule of Expenditures of Federal Awards (the Schedule) were reported under the accrual basis of accounting.

Schedule of Expenditures of Federal Awards

The Schedule summarizes the expenditures of the Commission under the programs of the federal government for the year ended June 30, 2007. Award amounts may represent multi-year awards while the expenditures represent current year expenditures only.

The Schedule presents only the expenditures incurred by the Commission that are reimbursable under federal programs of federal agencies providing financial assistance. For the purpose of the Schedule, financial assistance includes both federal financial assistance received directly from a federal agency, as well as federal funds received indirectly by the Commission from a non-federal agency or other organization. Only the portion of program expenditures reimbursable with such federal funds is reported in the Schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with state, local or other non-federal funds are excluded from the Schedule.

The Schedule was prepared from only the accounts of the grant programs and, therefore does not represent the financial position or results of operations of the Commission.

San Diego Housing Commission

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2007

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of San Diego Housing Commission.
2. No significant deficiencies were identified during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of San Diego Housing Commission were disclosed during the audit.
4. No significant deficiencies were identified during the audit of the major federal award programs.
5. The auditors' report on compliance for the major federal award programs for San Diego Housing Commission expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for San Diego Housing Commission.
7. The programs tested as major programs include:

<u>Major Programs</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures Amount</u>
Housing Assistance Payments Program	14.871	\$ 123,517,069
HOME Investment Partnership Program	14.239	10,872,681
Lead Based Paint	14.900	<u>3,398,572</u>
Total Major Program Expenditures		<u>\$ 137,788,322</u>
Total Federal Award Expenditures		<u>\$ 146,570,437</u>
Percentage of total federal award expenditures		<u>94%</u>

8. The threshold for distinguishing Type A and B programs was \$3,000,000.
9. San Diego Housing Commission was determined to be a low-risk auditee.

San Diego Housing Commission

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

June 30, 2007

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No matters were reported.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

No matters were reported.

San Diego Housing Commission

AUDITEE'S COMMENTS ON AUDIT RESOLUTION MATTERS

June 30, 2007

Finding No. 1

San Diego Housing Commission did not maintain appropriate information system security and controls; as a result, there were some deficiencies in the computer and information system functions surrounding the access controls and segregation of duties, the physical access controls, the contingency planning controls, and the change control methodology.

Status:

Cleared

Reporting Period:

June 30, 2006

Previous Finding Reference No.:

2006-1

**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS AND NONPROFIT ORGANIZATIONS
for Fiscal Year Ending Dates in 2004, 2005, 2006 or 2007**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments and Nonprofit Organizations."

**RETURN
TO**

**Federal Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132**

PART I GENERAL INFORMATION (To be completed by auditee, except for Item 4 and 7)

1. Fiscal period ending date for this submission
 Month Day Year Fiscal Period End Dates Must Be in 2004, 2005, or 2006
 0 6 / 3 0 / 0 7

2. Type of Circular A-133 audit
 1 Single audit 2 Program-specific audit

3. Audit period covered
 1 Annual 2 Biennial 3 Other - Months

4. FEDERAL GOVERNMENT USE ONLY
 Date received by Federal clearinghouse

5. Auditee Identification Numbers
 a. Primary Employer Identification Number (EIN) 9 5 - 3 3 9 0 8 9 6
 b. Are multiple EINs covered in this report? 1 Yes 2 No
 c. If Part 1, Item 5b = "Yes," complete Part I, Item 5c on the continuation sheet on Page 4

d. Data Universal Numbering System (DUNS) Number 0 4 - 1 4 8 - 1 2 7 6
 e. Are multiple DUNS covered in this report? 1 Yes 2 No
 f. If Part 1, Item 5e = "Yes," complete Part I, Item 5f on the continuation sheet on Page 4

6. AUDITEE INFORMATION
 a. Auditee name
 San Diego Housing Commission
 b. Auditee address (Number and street)
 1122 Broadway, Suite 300
 City
 San Diego
 State ZIP + 4 Code 9 2 1 0 1 -
 CA
 c. Auditee contact
 Name
 Carrol Vaughan
 Title
 Interim President and Chief Executive Officer
 d. Auditee contact telephone
 (619) 578-7700
 e. Auditee contact FAX
 (619) 544-9193
 f. Auditee contact E-mail
 sdhinfo@sdhc.org.

7. AUDITOR INFORMATION (To be completed by auditor)
 a. Auditor name
 Reznick Group, P.C.
 b. Auditor address (Number and street)
 400 Capitol Mall - Suite 900
 City
 Sacramento
 State ZIP + 4 Code 9 5 8 1 4 -
 CA
 c. Auditor Contact
 Name
 Stephen I. Shumrak
 Title
 Principal
 d. Auditor contact telephone
 (916) 442-9100
 e. Auditor contact FAX
 (916) 442-9103
 f. Auditor contact E-mail
 stephen.shumrak@reznickgroup.com

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9f, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of certifying official Date
 Month Day Year
 / /

Printed Name of certifying official

Printed Title of certifying official

Signature of auditor Date
 Month Day Year
 Stephen Shumrak 9 3 / 0 5 / 0 8

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)

Mark either: ² Unqualified opinion **OR** ³ Adverse opinion ⁴ Disclaimer of opinion
 any combination of: ² Qualified opinion

2. Is a "going concern" explanatory paragraph included in the audit report? ¹ Yes ² No

3. Is a reportable condition disclosed? ¹ Yes ² No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness? ¹ Yes ² No

5. Is a material noncompliance disclosed? ¹ Yes ² No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12) ¹ Yes ² No

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 §____.520(b)) \$

3. Did the auditee qualify as a low-risk auditee? (§____.530) ¹ Yes ² No

4. Is a reportable condition disclosed for any major program? (§____.510(a)(1)) ¹ Yes ² No - SKIP to Item 6

5. Is any reportable condition reported as a material weakness? (§____.510(a)(1)) ¹ Yes ² No

6. Are any known questioned costs reported? (§____.510(a)(3) or (4)) ¹ Yes ² No

7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§____.315(b)) ¹ Yes ² No

8. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. (Mark (X) all that apply or None)

- | | | | |
|---|---|--|---|
| ⁹⁸ <input type="checkbox"/> U.S. Agency for International Development | ⁸³ <input type="checkbox"/> Federal Emergency Management Agency | ⁴³ <input type="checkbox"/> National Aeronautics and Space Administration | ⁹⁶ <input type="checkbox"/> Social Security Administration |
| ¹⁰ <input type="checkbox"/> Agriculture | ³⁹ <input type="checkbox"/> General Services Administration | ⁸⁹ <input type="checkbox"/> National Archives and Records Administration | ¹⁹ <input type="checkbox"/> U.S. Department of State |
| ²³ <input type="checkbox"/> Appalachian Regional Commission | ⁹³ <input type="checkbox"/> Health and Human Services | ⁰⁵ <input type="checkbox"/> National Endowment for the Arts | ²⁰ <input type="checkbox"/> Transportation |
| ¹¹ <input type="checkbox"/> Commerce | ¹⁴ <input checked="" type="checkbox"/> Housing and Urban Development | ⁰⁶ <input type="checkbox"/> National Endowment for the Humanities | ²¹ <input type="checkbox"/> Treasury |
| ⁹⁴ <input type="checkbox"/> Corporation for National and Community Service | ⁰³ <input type="checkbox"/> Institute for Museum Library Services | ⁴⁷ <input type="checkbox"/> National Science Foundation | ⁸² <input type="checkbox"/> United States Information Agency |
| ¹² <input type="checkbox"/> Defense | ¹⁵ <input type="checkbox"/> Interior | ⁰⁷ <input type="checkbox"/> Office of National Drug Control Policy | ⁶⁴ <input type="checkbox"/> Veterans Affairs |
| ⁸⁴ <input type="checkbox"/> Education | ¹⁶ <input type="checkbox"/> Justice | ⁵⁹ <input type="checkbox"/> Small Business Administration | ⁰⁰ <input type="checkbox"/> None |
| ⁸¹ <input type="checkbox"/> Energy | ¹⁷ <input type="checkbox"/> Labor | | <input type="checkbox"/> Other - Specify <input type="text"/> |
| ⁶⁶ <input type="checkbox"/> Environmental Protection Agency | ⁰⁹ <input type="checkbox"/> Legal Services Corporation | | <input type="text"/> |

Each agency identified is required to receive a copy of the reporting package.

In addition, one copy each of the reporting package is required for:

- The Federal Audit Clearinghouse archives:
 - and, if not marked above, the cognizant agency:
- Count total number of boxes marked above and submit this number of reporting packages

PART III FEDERAL PROGRAMS - Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR							10. AUDIT FINDINGS			
CFDA Number			Research and development (c)	Name of Federal program (d)	Amount expended (e)	Direct award (f)	Major program		Type(s) of compliance requirements(s) (a)	Audit finding reference number(s) (b)
Federal Agency Prefix (a)	Extension (b)						Major program (g)	If yes, type of audit report (h)		
1	4	218	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Community Development Block Grant	\$ 2,312,338 .00	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1	4	901	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Healthy Homes Programs	\$ 23,872 .00	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1	4	238	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Shelter Plus Care Programs	\$ 1,259,088 .00	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1	4	239	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	HOME Investment Partnership Program	\$ 10,872,681 .00	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	U	O	N/A
1	4	850	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Low Income Housing Assistance Program - Conventional Public Housing	\$ 1,654,534 .00	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1	4	856	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Section 8 Moderate rehabilitation	\$ 971,465 .00	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1	4	871	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Housing Assistance Payment program	\$ 123,517,069 .00	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	U	O	N/A
1	4	870	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Resident Opportunity and Supportive Services	\$ 647,730 .00	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1	4	872	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Public Housing Capital Fund Program	\$ 1,392,431 .00	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
1	4	900	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Lead-Base Paint Hazard Control Program	\$ 3,398,572 .00	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	U	O	N/A
TOTAL FEDERAL AWARDS EXPENDED					520,657	<i>IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE. ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS.</i>				
					\$ 146,570,437 .00					

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

³ If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

⁴ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § _____.510(a)) reported for each Federal program.

- | | | | |
|------------------------------------|--|--|---------------------------------|
| A. Activities allowed or unallowed | E. Eligibility | I. Procurement and suspension and debarment | L. Reporting |
| B. Allowable costs/cost principles | F. Equipment and real property management | J. Program income | M. Subrecipient monitoring |
| C. Cash management | G. Matching, level of effort, earmarking | K. Real property acquisition and relocation assistance | N. Special tests and provisions |
| D. Davis - Bacon Act | H. Period of availability of Federal funds | | O. None |
| | | | P. Other |

⁵ N/A for NONE

PART III FEDERAL PROGRAMS - Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR							10. AUDIT FINDINGS			
CFDA Number			Research and development (c)	Name of Federal program (d)	Amount expended (e)	Direct award (f)	Major program		Type(s) of compliance requirements(s) (a)	Audit finding reference number(s) (b)
Federal Agency Prefix (a)	Extension (b)						Major program (g)	If yes, type of audit report (h)		
1	4	246	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	Community Development Block Grants/Economic Development Initiative	\$ 283,477 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No			
1	4	DVP	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	Disaster Voucher Program	\$ 237,180 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No			
		.	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		.	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		.	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		.	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		.	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		.	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		.	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
		.	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$.00	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
TOTAL FEDERAL AWARDS EXPENDED					\$ 520,657 .00	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE. ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS.				

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

³ If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No,

⁴ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § _____.510(a))

- | | | | |
|------------------------------------|--|--|---------------------------------|
| A. Activities allowed or unallowed | E. Eligibility | I. Procurement and suspension and debarment | L. Reporting |
| B. Allowable costs/cost principles | F. Equipment and real property management | J. Program income | M. Subrecipient monitoring |
| C. Cash management | G. Matching, level of effort, earmarking | K. Real property acquisition and relocation assistance | N. Special tests and provisions |
| D. Davis - Bacon Act | H. Period of availability of Federal funds | | O. None |
| | | | P. Other |

⁵ N/A for NONE