

**COLLIER COUNTY HOUSING AUTHORITY**  
Immokalee, Florida

**Farm Worker Subsidized Housing Program**

**Supplemental Information**  
**September 30, 2016**

The following is supplemental information requested by the U.S. Department of Agriculture – Rural Housing Services (formerly Farmers Home Administration).

**1. Schedule of Insurance Coverages**

At September 30, 2016, the Authority had the following insurance coverage in effect:

<u>Insurance Carrier</u>	<u>Type of Coverage</u>	<u>Amount of Coverage</u>	<u>Term</u>
Hartford Insurance Company	Fidelity bond/Employee Dishonesty		
Opticom Insurance	\$100,000 Deductible	\$2,000,000	07/12/16-07/12/16
Florida PH Authority Insurance	Workers' Compensation	Statutory	10/01/15-10/01/16
	Automobile liability	\$1,000,000	05/01/16-05/01/17
Florida PH Authority Insurance	Property, Office Building & Personal Property, Fire & Extended Coverage (90% coinsurance)	\$44,169,134	05/01/16-05/01/17
Florida PH Authority Insurance	General Liability Personal Injury, products, advertising, property damage	\$1,000,000 Agreg \$2,000,000 per occ	05/01/16-05/01/17 05/01/16-05/01/17
US Liability Insurance	Directors & Officers Liability	\$1,000,000	10/01/15-05/22/16
PHASIF	Directors & Officers Liability	\$1,000,000	05/22/16-05/22/17
Fidelity & Deposit Company	Employee dishonesty	\$103,000	07/12/16-07/12/17
ITT Harford Insurance Company	Employee dishonesty (ERISA Bond)	\$100,000	07/11/16-07/11/17

2. **Exemption from Real Estate and Income Taxes** - The Authority is a public body corporate and politic pursuant to Chapter 421, Laws of the State of Florida, which is subsidized by the federal government. The Authority is not subject to federal, state income taxes, or local property taxes, nor is it required to file federal and state income tax returns as a public body corporate and politic pursuant to Chapter 423, Laws of the State of Florida Laws of the State of Florida.
3. **Reserves** - The Housing Authority has maintained adequate reserves for operations and Bond debt service at September 30, 2016. See also notes to basic financial statements.
4. **Accounting Records and Fixed Asset Control** - The accounting records maintained are adequate to facilitate budgetary reporting and analytical purposes. The fixed assets are also adequately safeguarded by the Authority personnel.
5. **Financial Reports** - The financial reports included in this audit are in agreement with the accounting records of the Authority after audit adjustments have been made.

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**Supplemental Information**  
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6. **Deposit Funds** - We noted that deposit funds are adequately insured by the FDIC and properly collateralized and are at or exceed the required reserve levels required under the Loan and Grant Agreement as of September 30, 2016.
7. **Comments on Compliance and Administrative Internal Control** - We have audited the basic financial statements of the Collier County Housing Authority and have issued our report thereon dated February 4, 2017.

We have also issued a report dated February 4, 2017, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Finally, we have also issued a report on the Authority's compliance with the types of compliance requirements described in the *Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended September 30, 2016. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

8. **Other Findings or Recommendations for the Period Ended September 30, 2016** – See the schedule of findings and questioned cost as well as the management letter dated February 4, 2017 for findings and management comments.
9. **The Required Schedule of Expenditures of Federal Awards** along with required reports on Internal Controls and Federal Compliance as outlined under Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* were issued to the Authority as one report, as mandated by the Amended Single Audit Act of 1996 Amendment (Public Law 104-156).
10. **Accounts Receivable-Tenants** - Tenants accounts receivable at September 30, 2016 totaling \$54,211 were accounts aged at ninety days (90) or less.
11. **Accounts Payable** consists of \$43,219 at September 30, 2016. This balance which is payable to reoccurring vendors is for services or purchases of ninety days (90) or less.
12. **Management Fees** - The Collier County Housing Authority is the owner of the Farm Worker Subsidized Housing Program. Management fees of \$153,750 were charged by the COCC.

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**Supplemental Information**  
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**13. Schedule of Financial Institutions Where the Housing Authority Maintains its Bank Accounts**

<u>Name of Financial Institution</u>	<u>Account Name</u>	<u>Account Balance</u>	<u>Classification</u>
First 1 Bank 1300 N. 15 St Suite 2 Immokalee, FL 34142	USDA Reserve Account	2,270,902	USDA Restricted
	COCC Account	565	
	COCC Payroll Account	447	
	COCC Insurance Reserve	750	
	CCHA Land, Inc.	31,354	
	AB Revenue Account	15,666	
	AB Security Deposit Fund	69,271	
	Section A&B Insurance Reserve	17,000	
	Horizon Village Operating	33,926	
	Horizon Village Insurance Reserve	3,000	
		<u>2,442,881</u>	
First Florida Integrity Bank PO Box 10910 Naples, FL 34101-0910	Security Deposit Fund USDA	85,240	USDA Restricted
	Certificates of Deposit	100,002	
	Certificates of Deposit	100,603	
	Bond & Sinking Fund	30,780	
	Revenue Account USDA	114,550	
	TBRA HOME Operating	63,178	
	Section 8-Admin Funds	251,969	
	Section 8- HAP	94,713	
	Construction Account	100	
	Family Self Sufficiency	34,333	
	O & M Operating	257,013	
	COCC Laundry	6,591	
	USDA Insurance Reserves	22,000	
	Section 8 Admin Insurance Reserves	1,900	
		<u>1,162,972</u>	
	Petty Cash & Return Check Fund	<u>557</u>	
		<u>\$ 3,606,410</u>	

The above amounts were confirmed with the institutions listed at September 30, 2016.

14. **Schedule and Computation of Current Return to Owners Allowed** - Not applicable, because the Authority is a legal public Authority and not a private enterprise.

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Immokalee, Florida

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**Supplemental Information**  
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- 15. Schedule of Changes in Owners and Board of Commissioners** - This is a local Public Authority and can never change its owners. The following is a list of the current Board of Commissioners.

<u>Commissioner</u>	<u>Expiration of Term</u>	<u>Address</u>
Z Floyd Crews	October 27, 2015	Immokalee, Florida
David B. Genson	November 7, 2018	Naples, Florida
Bill McDaniel	October 17, 2018	Naples, Florida
Rebecca M. Vaccariello	November 7, 2017	Naples, Florida

**16. Schedule of Rental Information**

<u>Unit Size</u>	<u>Number of Units</u>	<u>Rental Rate</u>	<u>Months</u>	<u>Gross Potential Rent</u>
One bedroom unit	33	\$ 425	12	\$ 168,300
Two bedroom unit	111	451	12	600,732
Three bedroom unit	102	477	12	583,848
Four bedroom unit	69	499	12	413,172
	<u>315</u>			<u>\$ 1,766,052</u>

The Authority is planning to demolish/convert 50 units and rehabilitate the remaining 315 units. The rehabilitation project started in early 2016.

<u>Actual Rental Revenue</u>	<u>Percentage</u>	<u>Amount</u>
Tenants	57.45%	\$ 820,366
RHA rental assistance subsidy	42.55%	<u>607,642</u>
		<u><b>\$1,428,008</b></u>

Note 1- Rental rates were effective October 1, 2008. Management provides for the monthly collection of rent.

- 17. Real Estate Taxes** - The Authority is a local public body corporate and politic and is tax exempt by State of Florida, Section 423.



February 4, 2017

USDA Rural Development Office  
420 South State Road 7  
Suite #166  
Royal Palm Beach, FL 33414

In accordance with the criteria specified in Section 5; Paragraph 4.32 C. of the USDA Rural Development Handbook (HB-2-3560) for the year ended September 30, 2016, the borrower must self-certify that Collier County Housing Authority (the Authority) is in compliance with the nine performance standards. The following is a summary of our compliance with the performance standards.

1. The required accounts are properly maintained and tracked separately. The accounts we maintain are marked below:

<input checked="" type="checkbox"/> Operating Account(s)	<input checked="" type="checkbox"/> Security Deposit Account
<input checked="" type="checkbox"/> Tax and Insurance Account	<input checked="" type="checkbox"/> Reserve Account
<input checked="" type="checkbox"/> Other Accounts: <u>Debt Service</u>	
2. The payments from operating account(s) are disclosed and accurately represented.
3. The reserve account(s):
  - a. is on schedule with the Agency required minimum funding requirements;
  - b. is maintained in a supervised bank account that requires the Agency's countersignature on all withdrawals;
  - c. is on schedule with contributions to the reserve account for the current year with the Agency required minimum funding; and
  - d. has no encumbrances on the reserve funds.
4. The tenant security deposits accounts are fully funded and are maintained in separate accounts.
5. The payment of owner return was: Not Applicable (owner is a government entity)

<u>N/A</u>	paid in the amount of \$-0- for the 2016 fiscal year and was in accordance with the Agency's requirements OR
<u>N/A</u>	not paid during the reporting year OR
<u>N/A</u>	not allowable due to our nonprofit status OR
<u>N/A</u>	not allowable due to our nonprofit status. An asset management fee in the amount of \$-0

was paid for 2016 fiscal year.

6. The borrower has maintained proper insurance in accordance with the requirements in 7CFR 3560.105. Coverage maintained for the Authority is as follows:

<input checked="" type="checkbox"/> Liability Insurance	<input type="checkbox"/> Flood Insurance
<input checked="" type="checkbox"/> Property Insurance	<input type="checkbox"/> Earthquake Insurance
<input checked="" type="checkbox"/> Fidelity Bond	<input checked="" type="checkbox"/> Other: Public Officials Liability

7. All financial records are adequate and suitable for examination.
8. There have been no changes in the ownership of the Farm Worker Subsidized Housing Program, other than those approved by the Agency and identified in the certification. The Board of Commissioners is active and maintains oversight responsibilities for the project.
9. Exemptions from Real Estate and Income Taxes: The Authority is a public body corporate and politic pursuant to Chapter 421, Laws of the State of Florida, which is subsidized by the Federal Government. The Authority is not subject to Federal, State income taxes, or Local property taxes, nor is it required to file Federal and State income tax returns as a public body corporate and politic pursuant to Chapter 423, Laws of the State of Florida

I certify that the above is true, accurate and is properly supported by documentation kept in our files



Oscar Hentschel, Executive Director  
Collier County Housing Authority



**Barton,  
Gonzalez  
& Myers, P.A.**  
Certified Public Accountants

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**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**

Board of Commissioners  
Collier County Housing Authority  
Immokalee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standard* issued by the Comptroller General of the United States, the financial statements of the Collier County Housing Authority (the "Authority"), as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 4, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

*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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

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

We noted certain matters that we reported to management of the Authority in a separate letter dated February 4, 2017.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Barton, Gonzalez & Myers, P.A." in a cursive script.

Barton, Gonzalez & Myers, P.A.  
Certified Public Accountants  
February 4, 2017



**Barton,  
Gonzalez  
& Myers, P.A.**  
Certified Public Accountants

13137 - 66th Street, Largo, FL 3377  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Commissioners  
Collier County Housing Authority  
Immokalee, Florida

**Report on Compliance for Each Major Federal Program**

We have audited the Collier County Housing Authority's (the "Authority") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended September 30, 2016. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

***Basis for Qualified Opinion on Rural Rental Assistance Payments Program***

As described in the accompanying schedule of findings and questioned costs, the Collier County Housing Authority did not comply with requirements regarding CFDA 10.427 Rural Rental Assistance Payments Program as described in finding number 2016-001 for eligibility. Compliance with such requirements is necessary, in our opinion, for the Collier County Housing Authority to comply with the requirements applicable to that program.

### ***Qualified Opinion on Rural Rental Assistance Payments Program***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on Rural Rental Assistance Payments Program paragraph, the Authority, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Rural Rental Assistance Payments Program for the year ended September 30, 2016.

### ***Basis for Qualified Opinion on Housing Choice Voucher Program***

As described in the accompanying schedule of findings and questioned costs, the Collier County Housing Authority did not comply with requirements regarding CFDA 14.871 Housing Choice Voucher Program as described in finding number 2016-002 for eligibility. Compliance with such requirement is necessary, in our opinion, for the Collier County Housing Authority to comply with the requirements applicable to that program.

### ***Qualified Opinion on Housing Choice Voucher Program***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on Housing Choice Voucher Program paragraph, the Authority, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Housing Choice Voucher Program for the year ended September 30, 2016.

### ***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, the Collier County Housing Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2016.

### ***Other Matters***

The Collier County Housing Authority's response to the noncompliance findings identified in our audit is described in the accompanying corrective action plan. The Collier County Housing Authority's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control Over Compliance***

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2016-001 and 2016-002 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The Authority's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Authority's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Barton, Gonzalez & Myers, P.A." in a cursive, flowing script.

Barton, Gonzalez & Myers, P.A.  
Certified Public Accountants  
February 4, 2017

**COLLIER COUNTY HOUSING AUTHORITY  
Immokalee, Florida**

**Schedule of Findings and Questioned Costs**

**September 30, 2016**

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**Section I - Summary of Auditor's Results:**

**Financial Statements**

Type of report issued on the financial statements:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None Reported
Noncompliance material to the financial statements noted?	No

**Federal Awards**

Internal controls over major program:	
Material weakness(es) identified?	Yes
Significant deficiencies identified not considered to be material weaknesses?	No
Type of reports issued on the compliance for major programs:	
14.871 Section 8 – Housing Choice Voucher	Qualified
10.427 Rural Rental Assistance Payments	Qualified
10.415 Rural Rental Housing Loans	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	Yes
Identification of major program:	
14.871 Section 8 – Housing Choice Voucher	
10.427 Rural Rental Assistance Payments	
10.415 Rural Rental Housing Loans	
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Did the Authority qualify as a low-risk auditee?	No

**COLLIER COUNTY HOUSING AUTHORITY**  
**Immokalee, Florida**

**Schedule of Findings and Questioned Costs**

**September 30, 2016**

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**Section II - Financial Statement Findings:**

There were no findings relating to this area for the year ended September 30, 2016.

**Section III - Federal Awards:**

The following findings were disclosed relating to this area for the year ended September 30, 2016:

**2016-001 USDA Tenant Files**

Program: U.S. Department of Agriculture: Rural Rental Assistance Payments (CFDA 10.427)  
Type of Finding: Internal Control – Material Weakness, Compliance – Eligibility  
Repeat of finding 2015-002 from September 30, 2015.

**Statement of Condition**

The Authority did not have adequate controls over tenant files to assure it is maintaining adequate documentation, that income and deductions are calculated properly, and that units are inspected annually. In 27 USDA files tested, we noted the following errors:

- 1 error noted where the MINC report showed an incorrect rent amount for a tenant (\$499 for a four bedroom unit), while the rent should have been \$477 (for a three bedroom unit). The rent roll listed the correct amount of \$477 and that was the amount of rent paid. Since this was not a subsidized unit, no amounts were billed to the USDA and thus there was no effect to the Authority. However, the MINC reported incorrect information.
- 1 error noted in income calculations where the amount of income listed was \$27,392 while the amount of income should have been \$20,979. However, since using flat rent of \$477, would not have changed the amount of rent due but care should be taken to calculate income correctly.
- 4 errors (2 files) were noted where 2 children had incorrect birth dates (in one unit) listed and a separate tenant (in another unit) also had an incorrect birth date listed. Also, one of the children's social security number listed was incorrect.
- We also noted 13 unit inspections not completed during the year for the USDA program. Of that amount, 5 inspections were not completed for A/B units used for the USDA program. Also, 2 tenants moved back to USDA units from A/B units but there was no evidence in the file of inspections for the USDA units. Finally, we noted an additional 6 files for USDA units where there was no evidence of an annual inspection performed. For safety reasons, all units should be inspected annually and any repairs needed should be corrected.

**Criteria**

Regulations require that the Authority perform certain prescribed verification procedures and obtain the required documentation to assure that tenants qualify for the USDA program and that amounts submitted to the USDA for rental assistance are calculated according to USDA rules. In addition, units should be inspected annually.

**Questioned Costs** None

**COLLIER COUNTY HOUSING AUTHORITY**  
**Immokalee, Florida**

**Schedule of Findings and Questioned Costs**

**September 30, 2016**

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**2016-001 USDA Tenant Files (Continued)**

**Effect**

The Housing Authority is not in compliance with applicable USDA regulations.

**Cause**

The Authority did not maintain adequate controls over required documentation in tenant files and did not perform unit inspections on certain properties.

**Recommendation**

The Authority should improve review procedures and increase training to employees and reviewers to ensure that the Authority is in compliance with USDA rules for verification of tenant information and calculation of tenant rents and that units are annually inspected.

**Views of Responsible Officials of the Auditee**

We concur with the recommendation and are in the process of establishing controls (including review procedures) to ensure that USDA program requirements are being followed. We are doing 100% file reviews to ensure a second set of eyes assess the file for correct and complete information, and catch and resolve any discrepancies as soon as possible.

**2016-002 HCV Enterprise Income Verification (EIV) and Tenant Files**

Program: U.S. Department of HUD: Section 8 – Housing Choice Voucher (CFDA 14.871)

Type of Finding: Internal Control – Material Weakness, Compliance – Eligibility

Repeat of finding 2015-003 from September 30, 2015.

**Statement of Condition**

The Authority did not have adequate controls over tenant files to include the required Enterprise Income Verification ("EIV") documentation. We noted 7 out of 27 files tested where the EIV was not included in the tenant file.

In addition, the Authority did not have adequate controls over tenant files to assure it is maintaining adequate documentation. We noted the following exceptions in 27 files tested:

- In 1 tenant file the HAP contract and the lease agreement were not signed by the landlord and the tenant respectively.
- In 1 tenant file a dependent's name was missing on the HAP contract.
- In 1 tenant file the income was not calculated correctly for the current period – the Authority used prior year information and not the current year for the child support income (change of \$33 in the HAP payment amount).
- In 1 tenant file a dependent was claimed as a full time student, but the dependent is not a full time student. This had an \$11 difference in the HAP payment amount.
- In 1 tenant file the zip code on the HAP contract and the HAP register was different from the 50058 form and the lease agreement. The zip code on the HAP contract was incorrect.

**COLLIER COUNTY HOUSING AUTHORITY  
Immokalee, Florida**

**Schedule of Findings and Questioned Costs**

**September 30, 2016**

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2016-002 HCV Enterprise Income Verification (EIV) and Tenant Files (Continued)

Criteria

HUD's EIV regulation at 24 CFR 5.233 (See Notice PIH 2010-19) requires the use of the EIV system in its entirety to verify tenant employment and income during mandatory recertifications of family composition and income and to reduce administrative and subsidy payment errors. In addition, HUD regulations require that the Authority perform certain prescribed verification procedures and obtain the required documentation to assure that tenants qualify for section 8 housing and that amounts submitted to HUD for tenant assistance are calculated according to HUD rules.

Questioned Costs None

Effect

The Authority did not use the EIV tool for some tenants to verify tenant employment and income during reexaminations. Not using the EIV system could lead to subsidy payment errors. In addition, the Authority is not complying with HUD rules regarding tenant verifications and documentation.

Cause

The Authority had some employee turnover in the HCV program and the person conducting the certifications and recertifications was not aware of the requirement to document that the EIV system was being used and the Authority did not maintain adequate controls over required documentation in tenant files.

Recommendation

The Authority should establish controls to ensure that the EIV system is being used to verify tenant employment and income during recertifications and should improve review procedures and increase training to employees and reviewers to ensure that the Authority is in compliance with HUD rules for verification of tenant information and calculation of tenant portion of the rent.

Views of Responsible Officials of the Auditee

We concur with the recommendation and are in the process of establishing controls (including review procedures) to ensure that the EIV system use is properly documented and to ensure that HUD program requirements are being followed.

**COLLIER COUNTY HOUSING AUTHORITY**  
Immokalee, Florida

**Summary Schedule of Prior Year Findings**

September 30, 2016

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The prior audit report for the year ended September 30, 2015 contained the following findings.

**2015-001 Inadequate Controls Over Disbursements and Expenses**

Program: U.S. Department of Agriculture: Rural Rental Assistance Payments (CFDA 10.427)  
Type of Finding: Internal Control – Material Weakness, Compliance – Allowable Costs

**Statement of Condition**

The Authority should have the necessary controls over disbursements and expenses to assure that the program is only charged reasonable and necessary expenses of the USDA program. The Authority improperly allocated expenses to the USDA program that belonged to other programs. As a result, and after correction, other programs (mostly business activities) owe the Rural Housing program \$1,776,406.

**Recommendation**

The Authority should establish controls to ensure that only reasonable, necessary and appropriate expenses are charged to each fund. We recommend that a study be performed to determine a reasonable allocation of expenses. In addition, we recommend only direct costs be paid out of each program and indirect costs be allocated (whenever possible) from the COCC using a reasonable basis for the allocation of costs.

**Status**

The finding has been corrected.

**2015-002 USDA Tenant Files**

Program: U.S. Department of Agriculture: Rural Rental Assistance Payments (CFDA 10.427)  
Type of Finding: Internal Control – Material Weakness, Compliance – Eligibility

**Statement of Condition**

The Authority did not have adequate controls over tenant files to assure it is maintaining adequate documentation, that income and deductions are calculated properly, and that units are inspected annually. In 25 USDA files tested, we noted the following errors:

- 1 error noted where the lease agreement did not show the correct rent (should have been \$499 for 3 bedroom, but the lease agreement showed \$477 for a 3 bedroom)
- 3 errors noted in income calculations which affected the tenant and Rental Assistance portions of the rent
- 3 errors (2 files) were noted where 2 children had incorrect birth dates (in one unit) listed and a separate tenant (in another unit) also had an incorrect birth date listed.
- We also noted 8 unit inspections not completed during the year for A/B units used for USDA rental assistance. These units should be inspected annually and any repairs needed corrected.

COLLIER COUNTY HOUSING AUTHORITY  
Immokalee, Florida

Summary Schedule of Prior Year Findings

September 30, 2016

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2015-002 USDA Tenant Files (Continued)

Recommendation

The Authority should improve review procedures and increase training to employees and reviewers to insure that the Authority is in compliance with USDA rules for verification of tenant information and calculation of tenant rents and that units are annually inspected.

Status

The finding has not been corrected. See finding 2016-001.

2015-003 HCV Enterprise Income Verification (EIV)

Program: U.S. Department of HUD: Section 8 – Housing Choice Voucher (CFDA 14.871)  
Type of Finding: Internal Control – Material Weakness, Compliance – Eligibility

Statement of Condition

The Authority did not have adequate controls over tenant files to include the required Enterprise Income Verification ("EIV") documentation. The majority of the tenant files (20 out of 25 files) tested in the Housing Choice Voucher program did not show evidence of using the EIV system.

Recommendation

The Authority should establish controls to ensure that the EIV system is being used to verify tenant employment and income during recertifications.

Status

The finding has not been corrected. See finding 2016-002.

**COLLIER COUNTY HOUSING AUTHORITY**  
Immokalee, Florida

Corrective Action Plan

September 30, 2016

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The following is the corrective action planned by the Authority regarding the current findings:

Finding  
No.

2016-001 USDA Tenant Files

Federal Award Finding

Program: U.S. Department of Agriculture: Rural Rental Assistance Payments (CFDA 10.427)  
Type of Finding: Internal Control – Material Weakness, Compliance – Eligibility

Statement of Condition

The Authority did not have adequate controls over tenant files to assure it is maintaining adequate documentation, that income and deductions are calculated properly, and that units are inspected annually. In 27 USDA files tested, we noted the following errors:

- 1 error noted where the MINC report showed an incorrect rent amount for a tenant (\$499 for a four bedroom unit), while the rent should have been \$477 (for a three bedroom unit). The rent roll listed the correct amount of \$477 and that was the amount of rent paid. Since this was not a subsidized unit, no amounts were billed to the USDA and thus there was no effect to the Authority. However, the MINC reported incorrect information.
- 1 error noted in income calculations where the amount of income listed was \$27,392 while the amount of income should have been \$20,979. However, since using flat rent of \$477, would not have changed the amount of rent due but care should be taken to calculate income correctly.
- 4 errors (2 files) were noted where 2 children had incorrect birth dates (in one unit) listed and a separate tenant (in another unit) also had an incorrect birth date listed. Also, one of the children's social security number listed was incorrect.
- We also noted 13 unit inspections not completed during the year for the USDA program. Of that amount, 5 inspections were not completed for A/B units used for the USDA program. Also, 2 tenants moved back to USDA units from A/B units but there was no evidence in the file of inspections for the USDA units. Finally, we noted an additional 6 files for USDA units where there was no evidence of an annual inspection performed. For safety reasons, all units should be inspected annually and any repairs needed should be corrected.

Recommendation

The Authority should improve review procedures and increase training to employees and reviewers to ensure that the Authority is in compliance with USDA rules for verification of tenant information and calculation of tenant rents and that units are annually inspected.

Action Taken

We concur with the recommendation and are in the process of establishing controls (including review procedures) to ensure that USDA program requirements are being followed. We are doing 100% file reviews to ensure a second set of eyes assess the file for correct and complete information, and catch and resolve any discrepancies as soon as possible.

**COLLIER COUNTY HOUSING AUTHORITY**  
Immokalee, Florida

**Corrective Action Plan**

**September 30, 2016**

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**2016-002 HCV Enterprise Income Verification (EIV) and Tenant Files**

**Federal Award Finding**

Program: U.S. Department of HUD: Section 8 – Housing Choice Voucher (CFDA 14.871)  
Type of Finding: Internal Control – Material Weakness, Compliance – Eligibility

**Statement of Condition**

The Authority did not have adequate controls over tenant files to include the required Enterprise Income Verification ("EIV") documentation. We noted 7 out of 27 files tested where the EIV was not included in the tenant file.

In addition, the Authority did not have adequate controls over tenant files to assure it is maintaining adequate documentation. We noted the following exceptions in 27 files tested:

- In 1 tenant file the HAP contract and the lease agreement were not signed by the landlord and the tenant respectively.
- In 1 tenant file a dependent's name was missing on the HAP contract.
- In 1 tenant file the income was not calculated correctly for the current period – the Authority used prior year information and not the current year for the child support income (change of \$33 in the HAP payment amount).
- In 1 tenant file a dependent was claimed as a full time student, but the dependent is not a full time student. This had an \$11 difference in the HAP payment amount.
- In 1 tenant file the zip code on the HAP contract and the HAP register was different from the 50058 form and the lease agreement. The zip code on the HAP contract was incorrect.

**Recommendation**

The Authority should establish controls to ensure that the EIV system is being used to verify tenant employment and income during recertifications and should improve review procedures and increase training to employees and reviewers to ensure that the Authority is in compliance with HUD rules for verification of tenant information and calculation of tenant portion of the rent.

**Action Taken**

We concur with the recommendation and are in the process of establishing controls (including review procedures) to ensure that the EIV system use is properly documented and to ensure that HUD program requirements are being followed.

Effective Date: February 4, 2017

**Contact Information**

Oscar Hentschel, Executive Director  
Collier County Housing Authority  
1800 Farm Worker Way  
Immokalee, FL 34142  
(239) 657-3649

**Collier County Housing Authority**  
Immokalee, Florida

**Schedule of Expenditures of Federal Awards**

For the Year Ended September 30, 2016

<b>FEDERAL GRANTOR</b>	<b>Federal CFDA Number</b>	<b>Program or Award Amount</b>	<b>Disbursements or Expenditures</b>
<b>U. S. Department of Agriculture</b>			
Rural Rental Housing Debt (Loan)	* + 10.415	\$ 3,975,143	\$ 3,975,143
Rural Rental Assistance Payments	** + 10.427	<u>607,642</u>	<u>607,642</u>
<b>Total U.S. Department of Agriculture</b>		4,582,785	4,582,785
<b>U. S. Department of HUD</b>			
<b>Section 8 Housing Assistance Payments</b>			
Housing Choice Voucher Program	* + 14.871	3,645,932	3,645,932
Home Partnership - TBRA	** 14.239	19,837	19,837
Resident Opportunity & Supporting Services	** 14.870	<u>17,469</u>	<u>17,469</u>
<b>Total U.S. Department of HUD</b>		3,683,238	3,683,238
<b>TOTAL</b>		<u><u>\$ 8,266,023</u></u>	<u><u>\$ 8,266,023</u></u>

**Notes to the Schedule of Expenditures of Federal Awards**

**A. Basis of Accounting and Presentation**

This schedule includes the federal grant activity of the Collier County Housing Authority and is presented on the full accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance (Title 2 U.S. Code of Federal Regulations (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. The Authority has not elected to use the 10% de minimis cost rate.

**B. Reconciliation of Total Federal Awards Expenditures to Financial Data Schedule**

FDS Line 70600	HUD PHA Grants	\$ 3,683,238
FDS Line 70800	Other Government Grants	607,642
FDS Line 343 & 351	Rural Rental Loan Debt	<u>3,975,143</u>
		<u><u>\$ 8,266,023</u></u>

**C. Other Considerations in Determining Major and Non-major Program Requirements**

The Authority is administering housing under the U.S. Department of Agriculture's Rural Housing Services Program. The financing for construction of this housing project was provided by the Agency for Farm Labor Housing Loans & Grants (Federal CFDA #10.415). At September 30, 2016, the balance of the long-term debt due to the U.S. Department of Agriculture's Rural Housing Services was \$3,975,143. This loan balance has been considered as a part of the computation to determine the major and non-major program requirement under the Uniform Guidance.

**D. Program Type**

- \* Type A Program
- \*\* Type B Program
- + Major Program

See auditor's report.



**Barton,  
Gonzalez  
& Myers, P.A.**  
Certified Public Accountants

13137 - 66th Street, Largo, FL 33773  
**Phone: (727) 344-1040 Fax: (727) 533-8483**  
*www.bartoncpas.com*

February 4, 2017

Mr. Oscar Hentschel, Executive Director  
and Board of Commissioners  
Collier County Housing Authority  
Immokalee, Florida

Dear Mr. Hentschel and Board of Commissioners:

In planning and performing our audit of the financial statements of the Collier County Housing Authority for the year ended September 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) 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 organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

However, during our audit we became aware of a certain matter that is an opportunity for strengthening internal controls and operating efficiency. This letter does not affect our report dated February 4, 2017, on the financial statements of the Collier County Housing Authority.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various Authority personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment is summarized as follows:

**Prior year management comments that continue to apply:**

**Rental Registers for Business Activities**

We noted that Horizon Village (business activities) is using manual tenant registers to track tenant activity. We recommend the Authority use tenant register software to track tenant activity to limit the amount of possible errors as a result of manual calculations.

**Current year management comments:**

None.

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

Sincerely,

*Barton, Gonzalez & Myers, P.A.*

Barton, Gonzalez & Myers, P.A.  
Certified Public Accountants

## Financial Data Schedule

[illegible]

Collier County Housing Authority (FL141)  
Immokalee, FL

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 09/30/2016

	10.415 Rural Rental Housing Loans	10.427 Rural Rental Assistance Payments	14.670 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	16.2 Component Unit - Blended	14.229 HOME Investment Partnerships Program	1 Business Activities	COCC	Subtotal	ELIM	Total
180 Total Non-Current Assets	\$0	\$8,992,405	\$0	\$5,069	\$0	\$0	\$3,710,867	\$29,847	\$10,638,078	\$0	\$10,638,078
200 Deferred Outflow of Resources											
290 Total Assets and Deferred Outflow of Resources	\$0	\$12,395,408	\$2,169	\$397,378	\$31,354	\$63,178	\$3,988,654	\$49,776	\$18,925,917	-\$1,758,270	\$15,167,647
311 Bank Overdraft											
312 Accounts Payable <= 90 Days		\$43,219		\$18,406			\$41,312	\$3,947	\$104,884		\$104,884
317 Accounts Payable > 90 Days Past Due											
321 Accrued Wage/Payroll Taxes Payable		\$1,398		\$1,141			\$2,458	\$2,011	\$7,008		\$7,008
322 Accrued Compensated Absences - Current Portion		\$776		\$488			\$933	\$1,397	\$3,592		\$3,592
324 Accrued Contingency Liability											
325 Accrued Interest Payable		\$4,404					\$4,200		\$8,604		\$8,604
331 Accounts Payable - HUD PHA Programs											
332 Account Payable - PHA Projects											
333 Accounts Payable - Other Government				\$355					\$355		\$355
341 Tenant Security Deposits		\$89,240					\$88,267		\$154,507		\$154,507
342 Unearned Revenue		\$50,134					\$53,411		\$103,545		\$103,545
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue		\$109,000							\$109,000		\$109,000
344 Current Portion of Long-term Debt - Operating Borrowings							\$244,517		\$244,517		\$244,517
345 Other Current Liabilities		\$861,835							\$861,835		\$861,835
346 Accrued Liabilities - Other											
347 Inter Program - Due To			\$8,998				\$1,749,274		\$1,758,270	-\$1,758,270	\$0
348 Loan Liability - Current											
310 Total Current Liabilities	\$0	\$1,157,004	\$8,998	\$18,388	\$0	\$0	\$2,164,372	\$7,355	\$3,358,115	-\$1,758,270	\$1,597,845
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue		\$3,868,143					\$0		\$3,868,143		\$3,868,143
352 Long-term Debt, Net of Current - Operating Borrowings							\$502,321		\$502,321		\$502,321
353 Non-current Liabilities - Other				\$32,285					\$32,285		\$32,285
354 Accrued Compensated Absences - Non Current		\$6,988		\$4,378			\$6,384	\$12,570	\$32,330		\$32,330
355 Loan Liability - Non Current											
356 FASB 5 Liabilities											
357 Accrued Pension and OPEB Liabilities											
350 Total Non-Current Liabilities	\$0	\$3,873,131	\$0	\$36,673	\$0	\$0	\$510,715	\$12,570	\$4,433,089	\$0	\$4,433,089
300 Total Liabilities	\$0	\$5,030,135	\$8,998	\$55,061	\$0	\$0	\$2,675,087	\$19,925	\$7,791,204	-\$1,758,270	\$6,032,934
400 Deferred Inflow of Resources											
508.4 Net Investment in Capital Assets	\$0	\$2,917,352		\$5,069			\$3,710,867	\$29,847	\$6,682,935		\$6,682,935
511.4 Restricted Net Position		\$2,502,784		\$88,310					\$2,591,094		\$2,591,094
512.4 Unrestricted Net Position	\$0	\$1,945,137	-\$6,827	\$250,538	\$31,354	\$63,178	-\$2,389,300	\$204	-\$1,153,316		-\$1,153,316
513 Total Equity - Net Assets / Position	\$0	\$7,365,273	-\$6,827	\$342,317	\$31,354	\$63,178	\$1,311,567	\$29,851	\$9,136,713	\$0	\$9,136,713
800 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$0	\$12,395,408	\$2,169	\$397,378	\$31,354	\$63,178	\$3,988,654	\$49,776	\$18,925,917	-\$1,758,270	\$15,167,647

### Entity Wide Revenue and Expense Summary

Fiscal Year End: 09/30/2016

[illegible]

Collier County Housing Authority (FL141)  
Immokalee, FL

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 09/30/2016

	10.415 Rural Rental Housing Loans	10.427 Rural Rental Assistance Payments	14.970 Resident Opportunity and Supportive Services	14.971 Housing Choice Vouchers	6.2 Component Unit - Blended	14.239 HOME Investment Partnership Program	1 Business Activities	COCC	Subtotal	ELIM	Total
93700 Employee Benefit Contributions - Utilities											
93800 Other Utilities Expense											
93000 Total Utilities	\$0	\$30,030	\$0	\$2,546	\$0	\$0	\$75,043	\$9,316	\$119,535	\$0	\$119,535
94100 Ordinary Maintenance and Operations - Labor											
94200 Ordinary Maintenance and Operations - Materials and Other		\$106,264					\$173,464		\$279,728		\$279,728
94300 Ordinary Maintenance and Operations Contracts		\$41,018		\$4,011			\$129,046	\$4,588	\$178,663		\$178,663
94500 Employee Benefit Contributions - Ordinary Maintenance		\$112,087		\$253			\$98,538	\$5,209	\$214,085		\$214,085
94000 Total Maintenance	\$0	\$40,735					\$82,314		\$103,049		\$103,049
95100 Protective Services - Labor											
95200 Protective Services - Other Contract Costs											
95300 Protective Services - Other		\$2,083		\$1,341			\$16,931	\$1,289	\$21,624		\$21,624
95500 Employee Benefit Contributions - Protective Services											
95000 Total Protective Services	\$0	\$2,083	\$0	\$1,341	\$0	\$0	\$16,931	\$1,289	\$21,624	\$0	\$21,624
96110 Property Insurance											
96120 Liability Insurance		\$100,352		\$204			\$125,468	\$571	\$221,595		\$221,595
96130 Workers' Compensation		\$29,344		\$2,530			\$4,242	\$2,263	\$48,379		\$48,379
96140 All Other Insurance		\$5,126		\$3,597			\$7,577	\$1,534	\$17,834		\$17,834
96100 Total Insurance Premiums	\$0	\$62,118		\$1,938			\$4,044	\$230	\$12,428		\$12,428
96200 Other General Expenses											
96210 Compensated Absences		\$0		\$9,949			\$12,920		\$24,556		\$24,556
96300 Payments in Lieu of Taxes		\$3,150					\$3,000		\$6,150		\$6,150
96400 Bad debt - Tenant Rents		\$19,438					\$22,498		\$41,936		\$41,936
96500 Bad debt - Mortgages											
96600 Bad debt - Other											
96800 Severance Expense											
96900 Total Other General Expenses	\$0	\$22,588	\$0	\$9,949	\$1,687	\$0	\$38,418	\$0	\$72,642	\$0	\$72,642
96710 Interest of Mortgage (or Bonds) Payable											
96720 Interest on Notes Payable (Short and Long Term)		\$20,584					\$16,018		\$36,600		\$36,600
96730 Amortization of Bond Issue Costs							\$2,637		\$2,637		\$2,637
96700 Total Interest Expense and Amortization Cost	\$0	\$20,584	\$0	\$0	\$0	\$0	\$18,653	\$0	\$39,237	\$0	\$39,237
96900 Total Operating Expenses	\$0	\$895,936	\$25,667	\$328,557	\$11,704	\$64	\$1,119,331	\$353,056	\$2,734,335	\$-389,134	\$2,345,201
97000 Excess of Operating Revenue over Operating Expenses	\$0	\$616,515	\$-8,196	\$3,554,239	\$-2,103	\$21,929	\$-47,147	\$31,295	\$4,166,530	\$0	\$4,166,530
97100 Extraordinary Maintenance											
97200 Casualty Losses - Non-capitalized											
97300 Housing Assistance Payments							\$11,875		\$11,875		\$11,875
97350 HAP Profitability In				\$3,239,926		\$1,688	\$3,241,614		\$3,241,614		\$3,241,614
97400 Depreciation Expense		\$391,246		\$183,075			\$183,075		\$183,075		\$183,075
97500 Fraud Losses				\$3,686			\$262,164	\$1,444	\$659,540		\$659,540
97600 Capital Outlays - Governmental Funds											
97700 Debt Principal Payment - Governmental Funds											
97800 Dwelling Units Rent Expense											
98000 Total Expenses	\$0	\$1,287,182	\$25,667	\$3,765,244	\$11,704	\$1,772	\$1,360,370	\$354,500	\$6,839,439	\$-389,134	\$6,450,305

Collier County Housing Authority (FL141)

Immokalee, FL

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 09/30/2016

	10.415 Rural Rental Housing Loans	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.2 Component Unit - Blended	14.229 HOME Investment Partnerships Program	1 Business Activities	COCC	Subtotal	ELIM	Total
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$0	\$225,269	\$8,198	\$117,552	\$42,103	\$20,241	\$321,186	\$29,851	\$61,428	\$0	\$61,428
11020 Required Annual Debt Principal Payments	\$0	\$108,000	\$0	\$0	\$0	\$0	\$82,484	\$0	\$168,484		\$168,484
11030 Beginning Equity	\$0	\$7,002,753	\$1,371	\$224,765	\$33,457	\$42,837	\$1,359,352	\$80,000	\$8,754,635		\$8,754,635
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors		\$137,251					\$273,401	\$-80,000	\$320,652		\$320,652
11050 Changes in Compensated Absence Balance											
11060 Changes in Contingent Liability Balance											
11070 Changes in Unrecognized Pension Transition Liability											
11080 Changes in Special Term/Sovereign Benefits Liability											
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents											
11100 Changes in Allowance for Doubtful Accounts - Other											
11170 Administrative Fee Equity				\$258,007					\$258,007		\$258,007
11180 Housing Assistance Payments Equity											
11190 Unit Months Available	0	3780		\$86,310					\$86,310		\$86,310
11210 Number of Unit Months Leased	0	3127		\$484		2	5816	0	14882		14882
11270 Excess Cash				\$584		2	2571	0	11064		11064
11610 Land Purchases											
11620 Building Purchases								\$0	\$0		\$0
11630 Furniture & Equipment - Dwelling Purchases								\$0	\$0		\$0
11640 Furniture & Equipment - Administrative Purchases								\$0	\$0		\$0
11650 Leasehold Improvements Purchases								\$0	\$0		\$0
11660 Infrastructure Purchases								\$0	\$0		\$0
13510 CFFP Debt Service Payments								\$0	\$0		\$0
13601 Replacement Housing Factor Funds								\$0	\$0		\$0