

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Farm Worker Subsidized Housing Program

Supplemental Information
September 30, 2015

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, 2015, the Authority had the following insurance coverage in effect:

Insurance Carrier	Type of Coverage	Amount of Coverage	Term
	Fidelity bond/Employee Dishonesty		
Hartford Insurance Company	\$100,000 Deductible	\$2,000,000	07/12/15-07/12/16
Opticom Insurance	Workers' Compensation	Statutory	10/01/14-10/01/15
Florida PH Authority Insurance	Automobile liability	\$500,000	05/01/15-05/01/16
Florida PH Authority Insurance	Property, Office Building & Personal Property. Fire & Extended Coverage (90% coinsurance)	\$49,076,795	05/01/15-05/01/16
Florida PH Authority Insurance	General Liability Personal Injury, products, advertising, property damage	\$2,000,000	05/01/15-05/01/16
US Liability Insurance	Directors & Officers Liability	\$1,000,000	05/22/15-05/22/16
Fidelity & Deposit Company	Employee dishonesty	\$100,000	07/12/15-07/12/16
ITT Harford Insurance Company	Employee dishonesty (ERISA Bond)	\$100,000	07/12/15-07/12/16

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, 2015. 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.

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Farm Worker Subsidized Housing Program

Supplemental Information
September 30, 2015

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, 2015.
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 March 15, 2016.

We have also issued a report dated March 15, 2016, 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 *OMB Circular A-133 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, 2015. 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, 2015** – See the schedule of findings and questioned cost as well as the management letter dated March 15, 2016 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 Office of Management and Budget (OMB) Circular A-133 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, 2015 totaling \$67,201 were accounts aged at ninety days (90) or less.
11. **Accounts Payable** consists of \$44,382 at September 30, 2015. 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, and does not charge any management fees to administer this project.

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Farm Worker Subsidized Housing Program

Supplemental Information
September 30, 2015

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>
Florida Community Bank 1255 Tamiami Trail Port Charlotte, FL 33953	Certificates of Deposit	\$ 100,000	USDA Restricted
	CCHA Land, Inc.	6,596	
		<u>106,596</u>	
Bank of America PO Box 31590 Tampa, Florida 33631-3590	Section 8 Operation	206,782	
	Payroll Account	12,561	
	Operational Maintenance -RD	9,036	
	TBRA Operating	295	
		<u>228,674</u>	
First 1 Bank 1300 N. 15 St Suite 2 Immokalee, FL 34142	USDA Reserve Account	1,989,963	USDA Restricted
	COCC Payroll Account	90,000	
	CCHA Land, Inc.	34,221	
	Horizon Village Operating	15,410	
	AB Revenue Account	255,803	
	AB Security Deposit Fund	47,853	
		<u>2,433,250</u>	
First Florida Integrity Bank PO Box 10910 Naples, FL 34101-0910	Security Deposit Fund - RD	128,130	USDA Restricted
	Certificates of Deposit	100,000	
	Bond & Sinking Fund	1,760	
	Revenue Account USDA	115,364	
	TBRA HOME Operating	42,642	
	Section 8 -Admin Funds	53,473	
	Section 8 -Escrow	7,475	
	Construction Account	-	
		<u>448,844</u>	
	Petty Cash & Return Check Fund	<u>388</u>	
		<u>\$ 3,217,752</u>	

The above amounts were confirmed with the institutions listed at September 30, 2015.

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.

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Farm Worker Subsidized Housing Program

Supplemental Information
September 30, 2015

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
Cynthia Buckley	November 4, 2016	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	55.44%	\$ 851,991
RHA rental assistance subsidy	44.56%	<u>684,895</u>
		<u>\$1,536,886</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.



March 15, 2016

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, 2015, 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)

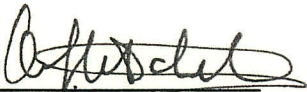
N/A paid in the amount of \$-0- for the 2015 fiscal year and was in accordance with the Agency's requirements OR
N/A not paid during the reporting year OR
N/A not allowable due to our nonprofit status OR
N/A not allowable due to our nonprofit status. An asset management fee in the amount of \$-0 was paid for 2015 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

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

**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, 2015, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 15, 2016.

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.

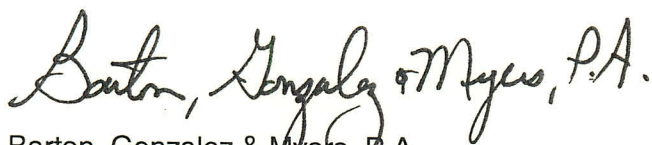
Compliance and Other Matters

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 March 15, 2016.

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
March 15, 2016



**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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

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 Circular A-133 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, 2015. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion 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 2015-001 for allowable costs and finding number 2015-002 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, 2015.

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 2015-003 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, 2015.

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

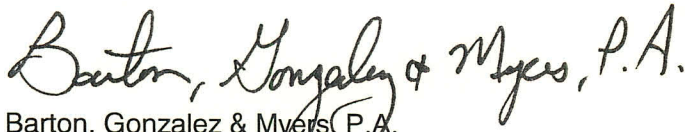
Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 2015-001, 2015-002, and 2015-003 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 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 OMB Circular A-133. 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 script.

Barton, Gonzalez & Myers, P.A.
Certified Public Accountants
March 15, 2016

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Schedule of Findings and Questioned Costs

September 30, 2015

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
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(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:	\$300,000
Did the Authority qualify as a low-risk auditee?	Yes

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Schedule of Findings and Questioned Costs

September 30, 2015

Section II - Financial Statement Findings:

There were no findings relating to this area for the year ended September 30, 2015.

Section III - Federal Awards:

The following findings were disclosed relating to this area for the year ended September 30, 2015:

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.

Criteria

The Authority should have the necessary controls over disbursements and expenses to assure that each program is only charged reasonable and necessary expenses of the program. 7 CFR 3560.303(b) states "expenses charged to project operations, whether for management agent services or other expenses, must be reasonable, typical, necessary and show a clear benefit to the residents of the property. Services and expenses charged to the property must show value added and be for authorized purposes." In addition, 7 CFR 3560.303(b) (1) states the following: "allowable expenses include those expenses that are directly attributable to housing project operations and are necessary to carry out successful operations." Also, 7 CFR 3560.303(b) (2) (ii) specifically states that housing project funds may not be used for "purposes unrelated to the housing project."

Questioned Costs \$1,776,406

Effect

The Authority retained a forensic auditor to determine the amount of expenses charged to the USDA program that should have been charged to other programs.

As a result of the outside forensic audit and the financial audit, the Authority recorded the following adjustments to each program:

2013 business activity expenses paid by the USDA program	\$ 227,300
2014 business activity expenses paid by the USDA program	438,987
2015 business activity expenses paid by the USDA program	511,985
Other 2015 audit adjustments:	36,903
Prior and current year amount due from business activities:	<u>561,231</u>
Total	<u>\$ 1,776,406</u>

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Schedule of Findings and Questioned Costs

September 30, 2015

2015-001 Inadequate Controls Over Disbursements and Expenses (Continued)

Cause

The USDA released certain units back to the Authority in 2013. However, the Authority continued to account for the units as if they were still in the USDA program and as such, expenses that should have been charged to business activities continued to be charged to the USDA program.

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.

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.

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

Effect

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

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Schedule of Findings and Questioned Costs

September 30, 2015

2015-002 USDA Tenant Files (Continued)

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 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.

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.

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.

Questioned Costs None

Effect

The Authority did not document the use of 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.

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.

Recommendation

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

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Summary Schedule of Prior Year Findings

September 30, 2015

The prior audit report for the year ended September 30, 2014 contained no findings.

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Corrective Action Plan

September 30, 2015

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

Finding
No.

2015-001 Inadequate Controls Over Disbursements and Expenses

Federal Award Finding

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.

Action Taken

We concur with the recommendation and are in the process of establishing controls to ensure that only direct costs are paid by programs. For all expenses, whenever possible, the purchase/work orders are being placed by project, and request that each project be invoiced separately.

We have established separate bank accounts for each project and only project's income and expenses are posted to these accounts; to prevent comingling of funds.

We started operation as of October 1st, 2015 of the COCC (Central Office Cost Center). The Central Office Cost Center will operate like a property management company, it is a Business unit within the CCHA that earns income from fees and/or by overseeing other business activity.

The general finance/administrative expenses are charged to the COCC. This provides greater flexibility to support the mission of CCHA, this system enhancements will allow CCHA to operate more efficiently.

COLLIER COUNTY HOUSING AUTHORITY
Immokalee, Florida

Corrective Action Plan

September 30, 2015

2015-002 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 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.

Recommendation

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.

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.

- Even though the lease agreement showed incorrect rent of \$477 (a typo) the tenant was charged the correct rent of \$499.00. Previous lease agreements showed correct rent charge of \$499.
- For the income calculation errors, there was one error in which the pass-rate that was used was 2% (it had changed to 0.6% in February 2015) in the calculation of assets that affected the tenant's RA; the other 2 files were corrected.
- The errors on birth dates were corrected. There was no change in RA.
- Unit inspections for USDA tenants in A&B were not done, because we were expecting for these tenants to be moved to the USDA side at any moment. All repairs reported by tenants were corrected via work-order.

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, 2015

2015-003 HCV Enterprise Income Verification (EIV)

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. 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.

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.

Even-though files did not show proof of EIV (Enterprise Income Verification), the CCHA had been utilizing the EIV system, but due to changes in staffing, reports were not printed from September 2014 to August 2015. Evidence was shown that the EIV reports were printed prior to September 2014 and after August 2015.

To avoid these issues, we will revise the checklist to include all policies and procedures.

Effective Date: March 15, 2016

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, 2015

<u>FEDERAL GRANTOR</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Disbursements or Expenditures</u>
U. S. Department of Agriculture			
Rural Rental Housing Debt (Loan)	* + 10.415	\$ 1,618,000	\$ 1,618,000
Rural Rental Assistance Payments	* + 10.427	684,895	684,895
Total U.S. Department of Agriculture		2,302,895	2,302,895
U. S. Department of HUD			
Section 8 Housing Assistance Payments			
Housing Choice Voucher Program	* + 14.871	3,133,390	3,133,390
Home Partnership - TBRA	** 14.239	27,597	27,597
Community Development Block Grant	** 14.218	246,403	246,403
Resident Opportunity & Supporting Services	** 14.870	23,759	23,759
Total U.S. Department of HUD		3,431,149	3,431,149
TOTAL		<u>\$ 5,734,044</u>	<u>\$ 5,734,044</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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

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

FDS Line 70600	HUD PHA Grants	\$ 3,184,746
FDS Line 70610	Capital Grants	246,403
FDS Line 70800	Other Government Grants	684,895
FDS Line 343 & 351	Rural Rental Loan Debt	1,618,000
		<u>\$ 5,734,044</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, 2015, the balance of the long-term debt due to the U.S. Department of Agriculture's Rural Housing Services was \$1,618,000. This loan balance has been considered as a part of the computation to determine the major and non-major program requirement under OMB Circular A-133.

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

March 15, 2016

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, 2015, 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 certain matters that are an opportunity for strengthening internal controls and operating efficiency. This letter does not affect our report dated March 15, 2016, on the financial statements of the Collier County Housing Authority.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Authority personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Current year management comments:

Rental Registers for Business Activities

We noted that business activities (Horizon Village and AB Units) are using manual tenant registers to track tenant activity. We recommend the Authority use the registers provided by the Lindsey software to limit the amount of possible errors as a result of manual calculations.

Rural Housing Budget

We noted in budget to actual testing for the USDA program that some areas were significantly over budget (i.e. insurance, salaries, etc.). This issue was also identified by the USDA and relates to USDA funds being used in business activities and which resulted in the forensic audit (see Finding 2015-001). We recommend that future budgets include only the activity related to the USDA units (315 units).

HCV FSS Escrow Liability

The Authority did not seem to be maintaining the FSS escrow liability schedule properly. We noted that the ending balance for the FSS escrow liability declined significantly and it was later determined that the schedule was incorrect (and was subsequently corrected for financial statement purposes). Care should be taken to monitor and record the activity for the FSS escrow account to assure that the balances are correct.

Other Intercompany Program Issues.

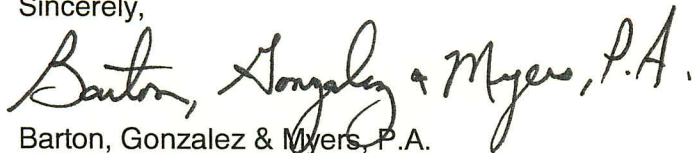
See below for other issues noted (in addition to Finding 2015-001). Care should be taken to assure that all activity is reported in the proper program.

- We noted that the activity (and assets) for the AB units were recorded under the blended component unit. However, the AB units are owned by the Authority (as title rests with the Authority) and therefore should not have been recorded in the blended component unit. All of the activity (and assets) recorded in the blended component unit for the AB units for the fiscal year was reclassified to business activities.
- The assets related to the AB units should have been transferred in March/April 2013 when the USDA released these properties back to the Authority. However, the actual book transfer of the assets did not occur until March/April 2015. As a result, the financials were adjusted for the effect of the depreciation expensed in Rural Housing, but that should have been expensed in Business Activities in the amount of \$710,903.
- The HCV program performs unit inspections for other entities and is paid a fee for those inspections. However, the income (\$4,475) for these inspections was recorded in business activities and should have been recorded in the HCV program. An adjustment was recorded in the HCV program to reflect a receivable from Business Activities for these funds.
- We noted the Authority recorded construction in progress through the CDBG program. However, the construction was completed as of September 30, 2015 and should have been recorded under buildings and improvements under Business Activities. As a result, \$255,403 was transferred from the CDBG program to Business Activities.
- The Authority paid off its existing debt with Bank of America (originally recorded in the USDA program) with new debt and recorded the new debt in the COCC. However, the debt should have been recorded in business activities. As a result, \$209,843 of debt recorded in the COCC was transferred to Business Activities.
- As noted above the Bank of America debt was originally recorded in the USDA program and should have been recorded in Business Activities (the debt related to an old pension liability payoff). As a result, the general ledger was adjusted to show \$36,903 owed to the USDA program from business activities for current year principal and interest payments paid out of the USDA program, but should have been Business Activities.

- Allocations for benefits were incorrectly allocated between programs due to an error in recording the allocations. We corrected the allocation error between programs. However, care should be taken to assure that benefits are allocated properly to all programs. The benefit allocations should mirror the allocation of payroll costs as all employees participate in health insurance benefits (which is the largest employee benefit).

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,

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

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

Financial Data Schedule

Collier County Housing Authority (FL141)
Immokalee, FL

Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 09/30/2015

	10415 Rural Rental Housing Loans	10427 Rural Rental Assistance Payments	14218 Community Development Block Grant/Entitlement Grants	14871 Housing Choice Vouchers	62 Component Unit - Blended	14238 Shelter Plus Care	14239 HOME Investment Partnerships Program	2 State/Local	1 Business Activities	14870 Resident Opportunity and Supportive Services	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted		\$197,180		\$187,144	\$40,818		\$42,837		\$260,381		\$90,000	\$819,460		\$819,460
112 Cash - Restricted - Modernization and Development														
113 Cash - Other Restricted		\$2,189,963		\$70,207								\$2,260,170		\$2,260,170
114 Cash - Tenant Security Deposits		\$90,098			\$0				\$49,024			\$139,122		\$139,122
115 Cash - Restricted for Payment of Current Liabilities														
100 Total Cash	\$0	\$2,477,241	\$0	\$257,351	\$40,818	\$0	\$42,837	\$0	\$309,405	\$0	\$90,000	\$3,217,752	\$0	\$3,217,752
121 Accounts Receivable - PHA Projects				\$889								\$889		\$889
122 Accounts Receivable - HUD Other Projects										\$4,099		\$4,099		\$4,099
124 Accounts Receivable - Other Government		\$55,543			\$0				\$25,540			\$81,083		\$81,083
125 Accounts Receivable - Miscellaneous														
126 Accounts Receivable - Tenants		\$67,201			\$0				\$5,510			\$72,711		\$72,711
126.1 Allowance for Doubtful Accounts - Tenants														
126.2 Allowance for Doubtful Accounts - Other		\$-28,881			\$0				\$-2,204			\$-29,085		\$-29,085
127 Notes, Loans, & Mortgages Receivable - Current		\$0		\$0	\$0				\$0	\$0		\$0		\$0
128 Fraud Recovery				\$26,577								\$26,577		\$26,577
128.1 Allowance for Doubtful Accounts - Fraud				\$-11,431								\$-11,431		\$-11,431
129 Accrued Interest Receivable														
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$95,853	\$0	\$18,035	\$0	\$0	\$0	\$0	\$28,846	\$4,099	\$0	\$146,843	\$0	\$146,843
131 Investments - Unrestricted														
132 Investments - Restricted														
135 Investments - Restricted for Payment of Current Liability									\$4,576			\$106,888		\$106,888
142 Prepaid Expense and Other Assets		\$101,180		\$1,132	\$0				\$19,692			\$48,188		\$48,188
143 Inventories		\$-2,850			\$0				\$-1,969			\$-4,819		\$-4,819
143.1 Allowance for Obsolete Inventories														
144 Inter Program Due From		\$1,776,406		\$37,174	\$0				\$15,115	\$1,371		\$1,830,066	\$-1,830,066	\$0
145 Assets Held for Sale														
150 Total Current Assets	\$0	\$4,476,336	\$0	\$313,692	\$40,818	\$0	\$42,837	\$0	\$375,665	\$5,470	\$90,000	\$5,344,918	\$-1,830,066	\$3,514,852
161 Land		\$1,413,339			\$0				\$1,155,374			\$2,568,713		\$2,568,713
162 Buildings		\$11,210,298			\$0				\$13,721,417			\$24,931,715		\$24,931,715
163 Furniture, Equipment & Machinery - Dwellings		\$434,777			\$0				\$15,030			\$449,807		\$449,807
164 Furniture, Equipment & Machinery - Administration		\$1,203,468		\$85,458	\$0				\$310,016			\$1,598,942		\$1,598,942
165 Leasehold Improvements														
166 Accumulated Depreciation		\$-13,188,562		\$-76,683	\$0				\$-19,586,786			\$-26,862,031		\$-26,862,031
167 Construction in Progress		\$410,228	\$0		\$0				\$1,889,327			\$410,228		\$410,228
168 Infrastructure		\$2,890,547			\$0				\$3,494,578	\$0	\$0	\$4,780,074		\$4,780,074
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$4,374,115	\$0	\$8,755	\$0	\$0	\$0	\$0	\$3,494,578	\$0	\$0	\$7,877,448	\$0	\$7,877,448
171 Notes, Loans and Mortgages Receivable - Non-Current														
172 Notes, Loans, & Mortgages Receivable - Non-Current - Past Due														
173 Grants Receivable - Non-Current														
174 Other Assets														
176 Investments in Joint Ventures														
180 Total Non-Current Assets	\$0	\$4,374,115	\$0	\$8,755	\$0	\$0	\$0	\$0	\$3,494,578	\$0	\$0	\$7,877,448	\$0	\$7,877,448
200 Deferred Outflow of Resources														
290 Total Assets and Deferred Outflow of Resources	\$0	\$9,850,451	\$0	\$322,447	\$40,818	\$0	\$42,837	\$0	\$3,870,543	\$5,470	\$90,000	\$13,222,366	\$-1,830,066	\$11,392,300
311 Bank Overdraft														
312 Accounts Payable <= 90 Days														
313 Accounts Payable >90 Days Past Due		\$44,382		\$51,308	\$7,361				\$40,466			\$143,517		\$143,517
321 Accrued Wage/Payroll Taxes Payable														
322 Accrued Compensated Absences - Current Portion														
		\$6,437		\$5,230	\$0				\$4,399			\$16,066		\$16,066

Collier County Housing Authority (FL141)
Immokalee, FL

Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 09/30/2015

	10.415 Rural Rental Housing Loans	10.427 Rural Rental Assistance Payments	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	6.2 Component Unit - Blended	14.238 Shelter Plus Care	14.239 HOME Investment Partnerships Program	2 State/Local	1 Business Activities	14.870 Resident Opportunity and Supportive Services	COC	Subtotal	ELIM	Total
324 Accrued Contingency Liability									\$4,499			\$4,499		\$4,499
325 Accrued Interest Payable														
331 Accounts Payable - HUD PHA Programs														
332 Account Payable - PHA Projects														
333 Accounts Payable - Other Government														
341 Tenant Security Deposits		\$90,098			\$0				\$49,024			\$139,122		\$139,122
342 Unearned Revenue		\$37,257			\$0				\$319			\$39,076		\$39,076
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue		\$106,000										\$106,000		\$106,000
344 Current Portion of Long-term Debt - Operating Borrowings					\$0				\$61,596			\$61,596		\$61,596
345 Other Current Liabilities														
346 Accrued Liabilities - Other		\$45,066												
347 Inter Program - Due To									\$1,780,881	\$4,099		\$1,830,066	-\$1,830,066	\$0
348 Loan Liability - Current									\$1,941,684	\$4,099	\$0	\$2,338,942	-\$1,830,066	\$508,876
310 Total Current Liabilities	\$0	\$329,280	\$0	\$56,538	\$7,361	\$0	\$0	\$0						
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue		\$1,512,000												\$1,512,000
352 Long-term Debt, Net of Current - Operating Borrowings									\$564,807			\$564,807		\$564,807
353 Non-current Liabilities - Other														
354 Accrued Compensated Absences - Non Current		\$6,438		\$35,913										\$35,913
355 Loan Liability - Non Current				\$5,231	\$0				\$4,400			\$16,069		\$16,069
356 FASB 5 Liabilities														
357 Accrued Pension and OPEB Liabilities														
350 Total Non-Current Liabilities	\$0	\$1,518,438	\$0	\$41,144	\$0	\$0	\$0	\$0	\$569,207	\$0	\$0	\$2,128,789	\$0	\$2,128,789
300 Total Liabilities	\$0	\$1,847,698	\$0	\$97,682	\$7,361	\$0	\$0	\$0	\$2,510,891	\$4,099	\$0	\$4,467,731	-\$1,830,066	\$2,637,665
400 Deferred Inflow of Resources														
508.4 Net Investment in Capital Assets		\$2,756,115	\$0	\$8,755	\$0				\$3,494,578			\$6,250,448		\$6,250,448
511.4 Restricted Net Position		\$2,169,963		\$34,294								\$2,224,257		\$2,224,257
512.4 Unrestricted Net Position	\$0	\$2,056,675	\$0	\$181,716	\$33,457	\$0	\$42,837	\$0	\$2,135,226	\$1,371	\$90,000	\$270,930		\$270,930
513 Total Equity - Net Assets / Position	\$0	\$7,002,753	\$0	\$224,765	\$33,457	\$0	\$42,837	\$0	\$1,369,352	\$1,371	\$90,000	\$8,754,635	\$0	\$8,754,635
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$0	\$8,850,451	\$0	\$322,417	\$40,818	\$0	\$42,837	\$0	\$3,870,243	\$5,470	\$90,000	\$13,222,366	-\$1,830,066	\$11,392,300

Collier County Housing Authority (FL141)
Immokalee, FL

Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 09/30/2015

	10,415 Rural Rental Housing Loans	10,427 Rural Rental Assistance Payments	14,218 Community Development Block Grant/Entitlement Grants	14,871 Housing Choice Vouchers	6,2 Component Unit - Blended	14,238 Shelter Plus Care	14,239 HOME Investment Partnerships Program	2 State/Local	1 Business Activities	14,870 Resident Opportunity and Supportive Services	COC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue		\$830,925			\$0				\$695,693			\$1,526,618		\$1,526,618
70400 Tenant Revenue - Other		\$21,066							\$21,066			\$21,066		\$21,066
70500 Total Tenant Revenue	\$0	\$851,991	\$0	\$0	\$0	\$0	\$0	\$0	\$695,693	\$0	\$0	\$1,547,684		\$1,547,684
70600 HUD PHA Operating Grants				\$3,133,390			\$27,597			\$23,759		\$3,184,746		\$3,184,746
70610 Capital Grants			\$246,403									\$246,403		\$246,403
70710 Management Fee														
70720 Asset Management Fee														
70730 Book Keeping Fee														
70740 Front Line Service Fee														
70750 Other Fees														
70700 Total Fee Revenue											\$0	\$0		\$0
70800 Other Government Grants		\$684,895										\$684,895		\$684,895
71100 Investment Income - Unrestricted		\$9,960		\$33	\$15							\$10,008		\$10,008
71200 Mortgage Interest Income														
71300 Proceeds from Disposition of Assets Held for Sale														
71310 Cost of Sale of Assets														
71400 Fraud Recovery				\$16,068					\$9,848			\$16,068		\$16,068
71500 Other Revenue		\$96,179		\$247,222	\$50,176		\$121		\$10,559			\$403,546		\$403,546
71600 Gain or Loss on Sale of Capital Assets					\$0							\$0		\$0
72000 Investment Income - Restricted														
70000 Total Revenue	\$0	\$1,643,025	\$246,403	\$3,396,713	\$50,191	\$0	\$27,718	\$0	\$716,100	\$23,759	\$0	\$6,103,909		\$6,103,909
91100 Administrative Salaries		\$178,389		\$117,571	\$0				\$162,188	\$17,106		\$475,254		\$475,254
91200 Auditing Fees		\$8,257		\$3,000					\$6,243			\$17,500		\$17,500
91300 Management Fee														
91310 Book-keeping Fee				\$476	\$0				\$2,967			\$7,417		\$7,417
91400 Advertising and Marketing		\$3,974		\$36,306	\$0				\$52,223	\$5,282		\$146,750		\$146,750
91500 Employee Benefit Contributions - Administrative		\$32,939			\$0				\$44,710			\$136,921		\$136,921
91600 Office Expenses		\$18,418		\$54,319	\$19,380		\$54		\$13,990			\$32,176		\$32,176
91700 Legal Expense		\$17,245		\$981	\$0				\$438			\$1,872		\$1,872
91800 Travel		\$39		\$1,395	\$0									
91810 Allocated Overhead														
91900 Other		\$9,334		\$37,938	\$411	\$121	\$17		\$14,770			\$62,591		\$62,591
91000 Total Operating - Administrative	\$0	\$285,625	\$0	\$251,966	\$19,801	\$121	\$71	\$0	\$297,489	\$22,398	\$0	\$880,481		\$880,481
92000 Asset Management Fee														
92100 Tenant Services - Salaries														
92200 Relocation Costs														
92300 Employee Benefit Contributions - Tenant Services														
92400 Tenant Services - Other		\$2,077	\$0	\$0	\$53,784	\$0	\$0	\$0	\$0	\$0	\$0	\$55,861		\$55,861
92500 Total Tenant Services	\$0	\$2,077	\$0	\$0	\$53,784	\$0	\$0	\$0	\$0	\$0	\$0	\$55,861		\$55,861
93100 Water		\$6,540			\$0				\$19,708			\$26,248		\$26,248
93200 Electricity		\$13,769		\$2,861	\$0				\$61,213			\$77,863		\$77,863
93300 Gas														
93400 Fuel														
93500 Labor														
93600 Sewer														
93700 Employee Benefit Contributions - Utilities														
93800 Other Utilities Expense														
93000 Total Utilities	\$0	\$20,329	\$0	\$2,861	\$0	\$0	\$0	\$0	\$80,921	\$0	\$0	\$104,111		\$104,111
94100 Ordinary Maintenance and Operations - Labor		\$79,714			\$0				\$114,573			\$194,287		\$194,287
94200 Ordinary Maintenance and Operations - Materials and Other		\$44,018		\$6,470	\$0				\$79,127			\$128,615		\$128,615

Collier County Housing Authority (FL141)
Immokalee, FL

Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 09/30/2015

	10,415 Rural Rental Housing Loans	10,427 Rural Rental Assistance Payments	14,218 Community Development Block Grants/Entitlement Grants	14,871 Housing Choice Vouchers	6,2 Component Unit - Blended	14,238 Shelter Plus Care	14,239 HOME Investment Partnerships Program	2 State/Local	1 Business Activities	14,870 Resident Opportunity and Supportive Services	COC	Subtotal	ELIM	Total
94300 Ordinary Maintenance and Operations Contracts		\$94,354		\$1,863	\$0				\$81,845			\$178,062		\$178,062
94500 Employee Benefit Contributions - Ordinary Maintenance		\$22,711			\$0				\$37,275			\$59,986		\$59,986
94000 Total Maintenance	\$0	\$240,797	\$0	\$7,333	\$0	\$0	\$0	\$0	\$312,820	\$0	\$0	\$560,950		\$560,950
95100 Protective Services - Labor		\$29,863							\$22,205			\$52,068		\$52,068
95200 Protective Services - Other Contract Costs		\$3,378			\$0				\$14,672			\$18,050		\$18,050
95300 Protective Services - Other					\$0				\$2,184			\$2,184		\$2,184
95500 Employee Benefit Contributions - Protective Services		\$9,222							\$6,857			\$16,079		\$16,079
95000 Total Protective Services	\$0	\$42,463	\$0	\$0	\$0	\$0	\$0	\$0	\$45,918	\$0	\$0	\$88,381		\$88,381
96110 Property Insurance		\$142,979		\$1,110					\$128,012			\$272,101		\$272,101
96120 Liability Insurance		\$9,849		\$21,036					\$6,375			\$37,260		\$37,260
96130 Workmen's Compensation		\$14,079		\$2,542					\$508			\$17,129		\$17,129
96140 All Other Insurance		\$2,537		\$2,939					\$1,488			\$5,944		\$5,944
96100 Total Insurance Premiums	\$0	\$169,444	\$0	\$27,627	\$0	\$0	\$0	\$0	\$136,363	\$0	\$0	\$333,434		\$333,434
96200 Other General Expenses				\$9,937								\$9,937		\$9,937
96210 Compensated Absences														
96300 Payments in Lieu of Taxes		\$10,135			\$0				\$2,204			\$12,339		\$12,339
96400 Bad debt - Tenant Rentals														
96500 Bad debt - Mortgages														
96600 Bad debt - Other									\$4,596			\$4,596		\$4,596
96600 Severance Expense					\$0				\$5,800	\$0	\$0	\$26,872		\$26,872
96000 Total Other General Expenses	\$0	\$10,135	\$0	\$9,937	\$0	\$0	\$0	\$0	\$6,800	\$0	\$0	\$56,972		\$56,972
96710 Interest of Mortgage (or Bonds) Payable														
96720 Interest on Notes Payable (Short and Long Term)		\$17,240										\$17,240		\$17,240
96730 Interest on Notes Payable (Short and Long Term)		\$0										\$16,609		\$16,609
96730 Amortization of Bond Issue Costs									\$16,609					
96700 Total Interest Expense and Amortization Cost	\$0	\$17,240	\$0	\$0	\$0	\$0	\$0	\$0	\$16,609	\$0	\$0	\$33,849		\$33,849
96900 Total Operating Expenses	\$0	\$791,110	\$0	\$299,744	\$73,585	\$121	\$71	\$0	\$996,920	\$22,386	\$0	\$2,083,939		\$2,083,939
97000 Excess of Operating Revenue over Operating Expenses	\$0	\$551,915	\$246,403	\$3,086,969	-\$23,394	-\$121	\$27,647	\$0	-\$180,820	\$1,371	\$0	\$4,019,970		\$4,019,970
97100 Extraordinary Maintenance														
97200 Casualty Losses - Non-capitalized														
97300 Housing Assistance Payments				\$2,918,654			\$47,715					\$2,966,369		\$2,966,369
97350 HAP Portability-In				\$202,942								\$202,942		\$202,942
97400 Depreciation Expense		\$553,443		\$3,686	\$0				\$592,658			\$1,149,787		\$1,149,787
97500 Fraud Losses														
97600 Capital Outlays - Governmental Funds														
97700 Debt Principal Payment - Governmental Funds														
97800 Dwelling Units Rent Expense														
98000 Total Expenses	\$0	\$1,344,553	\$0	\$3,425,026	\$73,585	\$121	\$47,766	\$0	\$1,489,578	\$22,388	\$0	\$6,403,037		\$6,403,037
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														

Collier County Housing Authority (FL141)
Immokalee, FL

Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 09/30/2015

	10.415 Rural Rental Housing Loans	10.427 Rural Rental Assistance Payments	14.218 Community Development Block Grants/Entitlement Grants	14.871 Housing Choice Vouchers	6.2 Component Unit - Blended	14.238 Shelter Plus Care	14.239 HOME Investment Partnerships Program	2 State/Local	1 Business Activities	14.870 Resident Opportunity and Supportive Services	COCC	Subtotal	ELIM	Total
10994 Transfers between Project and Program - Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
10100 Total Other financing Sources (Uses)														
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$0	\$298,472	\$246,403	-\$28,313	-\$23,394	-\$121	-\$20,068	\$0	-\$773,478	\$1,371	\$0	-\$298,128		-\$298,128
11020 Required Annual Debt Principal Payments	\$0	\$106,000	\$0	\$0	\$0	\$0	\$0	\$0	\$281,194	\$0	\$0	\$387,194		\$387,194
11030 Beginning Equity	\$0	\$7,011,041	\$9,000	\$253,078	\$131,957	\$121	\$48,999	\$14,006	\$1,585,561	\$0	\$0	\$9,053,763		\$9,053,763
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors		-\$306,760	-\$255,403		-\$75,108		\$14,008	-\$14,008	\$47,269		\$90,000	\$0		\$0
11050 Changes in Compensated Absence Balance														
11060 Changes in Contingent Liability Balance														
11070 Changes in Unrecognized Pension Transition Liability														
11080 Changes in Special Term/Severance Benefits Liability														
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents														
11100 Changes in Allowance for Doubtful Accounts - Other														
11170 Administrative Fee Equity				\$190,471								\$190,471		\$190,471
11180 Housing Assistance Payments Equity				\$34,294								\$34,294		\$34,294
11190 Unit Months Available	0	3780	0	592	0	0	144	0	3600	0		13116		13116
11210 Number of Unit Months Leased	0	3300	0	4849	0	0	144	0	1404	0		9797		9797
11270 Excess Cash														
11610 Land Purchases											\$0	\$0		\$0
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
13901 Replacement Housing Factor Funds											\$0	\$0		\$0