



City of Bowling Green

Internal Auditor's Office

Section 8 Housing Choice Voucher Program Audit

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Deborah Jenkins, CFE

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Transmittal Letter

TO: Kevin D. DeFebbo, City Manager
Charles T. Hays, Audit Committee Chair
Harold Wills, Audit Committee Vice-Chair
Jean Cherry, Audit Committee Member
James Martens, Audit Committee Member
Brain Strow, Commissioner and Audit Committee Member

CC: Alice Burks, Housing and Community Development Director
Vallyory Schocke, Housing Division Manager

FROM: Deborah Jenkins, Internal Auditor

Pursuant to the approved 2007/2008 internal audit plan, I hereby submit this internal audit report covering the Section 8 Housing Choice Voucher (HCV) Program of the City of Bowling Green's Housing and Community Development Department. The objective of this audit was to ensure that the City of Bowling Green's Section 8 HCV Program complies with the U.S. Department of Housing and Urban Development (HUD) regulations and City of Bowling Green Policy. The testing was planned to focus on the four main responsibilities assumed by the City as an administrator in the HCV Program. These responsibilities include certification and recertification of tenants, approval of units and leases, payment of housing assistance to the owner, and monitoring program performance and compliance with federal regulations and local policies.

This report includes background information to assist the reader in understanding the HCV Program. The body of the report consists of observations, recommendations and managements responses to the recommendations.

Results in Brief

Overall, the controls and procedures established by the Housing Division do ensure that the Housing Choice Voucher Program is complying with HUD and City policy. However, four recommendations have been made to improve the division's internal controls, documentation and monitoring activities. The four recommendations are:

1. Policy timing restrictions should be consistently documented;
2. Landlord overpayment tracking and monitoring system should be developed;
3. Segregation of duties in the HAP process needs improvement; and
4. Documentation and collection activities for administrative repayment agreements should be strengthened.

I would like to commend the Housing Division for their proactive approach to improving their operations. I would also like to thank the Information and Technology Department for their cooperation and assistance during this audit.

Sincerely,

Deborah Jenkins, CFE
Internal Auditor

Background

The Section 8 Housing Choice Voucher (HCV) Program is a federally funded program administered within the city limits of Bowling Green. The Housing and Community Development Department is responsible for administering the program within the Housing Division. The Housing Division has a \$2,171,231.00 adopted budget for FY2007/2008, of which \$1,780,000.00 is designated for Housing Assistance Payments (HAP). There are currently 606 vouchers approved by HUD for the City's HCV Program, which includes an increase of 97 vouchers that were added in December 2007.

The Section 8 Program was created by the Housing and Community Development Act of 1974 and was amended by the Housing and Community Development Act of 1981, the Housing and Urban-Renewal Recovery Act of 1983, the Technical Amendments Act of 1984, and the Housing and Community Development Act of 1987. The City of Bowling Green began its Section 8 Housing Program in 1981 with the Section 8 Certificate program. Over the next eighteen years, the City added the Voucher Program, and the Mainstream Voucher Program targeting the disabled. Furthermore, on October 1, 1999 the Certificate and Voucher Programs were merged into the HCV Program. Between 1992 and 2008, the City added the Family Self Sufficiency Program and the Housing Choice Voucher Homeownership Program, both of which ended in April, 2008.

The primary goal of Section 8 is rental assistance to persons of very low income, allowing them to rent existing market housing that is decent, safe, and sanitary. The mission of the HCV Program is to promote adequate and affordable housing, economic opportunity and a suitable living environment free from discrimination. The key element of the HCV Program is that the subsidy is tied to the family rather than to a particular unit. Individual subsidy is calculated using household income and the Fair Market Rent standards published by HUD.

The City assumes four main responsibilities as an administrator for HUD:

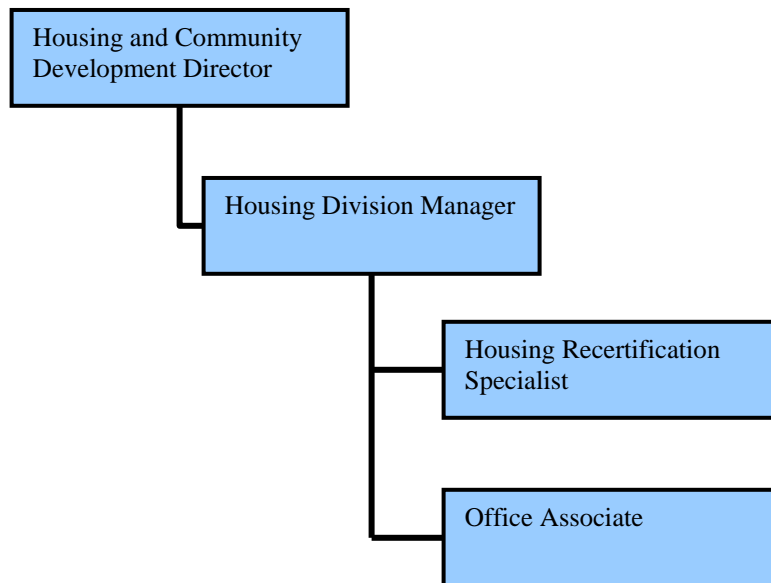
1. Certification and recertification of tenants;
2. Approval of units and leases;
3. Payment of housing assistance to the owner; and
4. Monitoring program performance and compliance with federal regulations and local policies.

Families enter the HCV Program by completing an application which places the family on the program waiting list. When the family reaches the top of the list or has an approved admissions preference, the Housing Division sends a letter notifying them to come in for an intake meeting. The staff will assess if the family qualifies for the program and obtain applicable information and releases to verify pertinent information during the intake meeting. The next step for a potential family is to attend a briefing at which time the voucher is issued to the family. It is the family's responsibility to take the voucher into the open market and find suitable housing to rent under specified guidelines. Once a family finds a suitable home, they submit a Request for Tenancy Approval (RTA) form and if the unit meets the family's size requirements and financial abilities, an inspection of the unit is scheduled. Once the home passes inspection, a closing is scheduled

with both the family and the landlord to review the lease and sign a Payments Contract, after which the family is considered a continuous participant in the HCV Program.

Each year thereafter, the family will go through a recertification process where information is updated and an annual inspection is conducted on their assisted home. The family also has a list of 21 specified obligations that they must sign to uphold. A copy of the family obligations document is enclosed as Attachment A.

The Housing Division is organized as follows:



Objective

The objective of this audit was to ensure that the City of Bowling Green’s Section 8 Housing Choice Voucher Program is complying with the U.S. Department of Housing and Urban Development regulations and City of Bowling Green Policy.

Scope

The scope of this audit included Section 8 HVC Program operations from January 1, 2006 thru June 30, 2007.

Criteria and Approach

This audit was based on documented policies and procedures, as well as general best business practices. My approach consisted of three phases:

1. Understanding the Process:

During Phase One, I held an entrance conference with the Director of Housing and Community Development and the Housing Division Manager to discuss objectives of the audit work, collect information and documentation, and inform them on the audit plan and why they were selected. I then conducted interviews with Housing Division staff to understand their roles and responsibilities and scheduled time to observe key processes. I also reviewed HUD's Handbook 7420.10G and the City's HCV Program Administrative Plan to gain an understanding of the regulations and policy attached to the HCV Program.

2. Sample Determination and Detailed Testing:

During Phase Two, I set a confidence level of 90% to conduct the various testing. The specific items tested were randomly selected thru the use of a research randomizer website. I structured testing based on potential risks associated with each of the four main responsibilities listed in the HCV Program Administrative Plan.

3. Reporting:

During Phase Three, I analyzed and evaluated the results of the tests performed. I then summarized my observations and recommendations based on the analysis as well as best business practices into a report format. An exit conference was conducted with management and their responses are incorporated into this report.

Statement of Standards

The audit was performed in accordance with generally accepted government auditing standards. Those standards required that I plan and perform the audit to afford a reasonable basis for my judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls, compliance requirements under the law, and regulations when necessary to satisfy the audit objectives. I believe this audit provides a reasonable basis for the conclusions.

Audit Conclusion

Based upon the test work performed, it is my opinion that *the controls and procedures established by the Housing Division do ensure that the Housing Choice Voucher Program is complying with policy* in order to meet the four main responsibilities assumed from HUD.

While the observations and recommendations discussed below may not, individually or in the aggregate, significantly impair the operations of the Housing Division, they do present risks that can be more effectively controlled.

Observations and Recommendations

1. Policy timing restrictions should be consistently documented.

Observation

The Housing Division's administrative policy and HUD guidelines contain several timing restrictions which are established to ensure timely processing for applicants and active tenants. The timing restrictions selected for testing are primarily found while processing a new applicant such as:

- Applicant has fourteen (14) days to respond to initial notification letter;
- All required information must be obtained from applicant within thirty (30) days of briefing;
- Request for Tenancy Approval (RTA) document must be submitted within sixty (60) days of voucher issuance or within an approved extension of up to 60 additional days;
- Initial Housing Quality Standards (HQS) inspection must be scheduled within fourteen (14) days of RTA approval; and
- The Housing Assistance Contract must be signed within sixty (60) days of the lease date in order for retroactive Housing Assistance Payment (HAP) to be paid. If not signed within the 60 day limit, HAP is paid only from the date the contract is signed.

Other timing restrictions tested were found within the Housing Quality Standards (HQS) failed inspections and Quality Control (QC) inspections which include:

- Housing staff must require life threatening deficiencies to be repaired within twenty-four (24) hours and other deficiencies to be corrected within thirty (30) days; and
- Quality Control inspections must be selected from HQS inspections that were conducted within the same quarter and by someone other than the original HQS inspector.

I randomly selected twenty-five (25) of the one hundred seventy nine (179) reported new admissions, thirty nine (39) of the two hundred (200) reported HQS failed inspections, and eight (8) of the thirty seven (37) reported QC inspections conducted within the audit period. The majority of the timing restrictions were followed with the following exceptions:

1. Five (5) of the twenty-five (25) new admissions did not have a HQS inspection conducted within the fourteen (14) day requirement and had no documentation to indicate why;
2. Three (3) of the eight (8) QC inspections tested were not selected from HQS inspections within the same quarter.

According to management, the only reason that an inspection would not be conducted within 14 days is due to owner request for a later inspection date, generally because the unit is not ready for inspection.

Risk

Four (4) of the fourteen (14) performance indicators listed on the Section 8 Management Assessment Program (SEMAP) Certification shown in Attachment B relate to either HQS inspections or the QC inspections which could potentially lead to a lower performance rating if

timing restrictions within applicable policies are not followed or fully documented. Customer service is also lowered when the procedures are not conducted in a timely manner.

Noteworthy Accomplishments

Housing management has been very proactive in increasing the efficiency of their operations. Prior to the start of this audit, Housing and Community Development Department management shifted all inspections from the Housing Division, which has a total staff of three (3), to the Code Enforcement Division of the department. In doing so, there are four (4) inspectors and a division supervisor which should increase the timeliness of the HQS inspections and offer supervisory QC inspections, according to management. Also, any inspections that are delayed past the 14 day requirement due to owner request will have a note entered into the Yardi Software documenting the request.

In addition, the quality control inspection documentation was also changed. Prior to the fall of 2006, the QC inspections were maintained and documented within a paper file. The file was lost in 2006 which caused the housing division to conduct all of the year's quality control inspections within a limited amount of time to meet SEMAP reporting deadlines. Since that occurrence, the QC inspections are entered into Yardi software, according to management, as they are completed to ensure proper documentation.

Management Response

Once a Request for Tenancy Approval (RTA) is submitted and approved, housing staff contact the landlord to schedule the initial inspection for the next available time slot. Staff is very conscientious in making sure that the inspection is completed within HUD's prescribed 14 day limit. However, occasionally the landlord may request a later date because the unit is not ready for inspection. Prior to the audit, these anomalies were noted on the weekly schedule, explaining why the inspection may fall outside the 14 day window. As the weekly schedule was destroyed when no longer needed, there was no permanent documentation of the landlord's request. Per the auditor's suggestion, housing staff now documents on the RTA form (1) the date the RTA is approved and (2) any reason that the inspection is scheduled outside the 14 day limit.

2. Landlord Overpayment tracking and monitoring system should be developed.

Observation

Landlord overpayments can occur for various reasons such as a change in income which requires an adjustment to the tenant assistance amount, or if the tenant fails to meet any of the family obligations and is terminated from the HCV Program. Once the housing staff determines an overpayment has been made, a Notification of Repayment Due letter is sent to the landlord requesting repayment by the Housing Recertification Specialist. A copy of the letter is also provided to the Housing Division Manager to file.

The landlord file is the only tracking method maintained by the Housing Division. Periodically the Housing Division Manager will send a follow-up letter and if necessary, a Debarment letter telling the landlord that the repayment must be received by a stated date or they will be ineligible to participate in the City Section 8 Program.

The landlord file contains either copies of the notification letters or some other documentation showing that the landlord was notified either by fax or phone that an amount was due. There is varying documentation of when the overpayment was received by finance verses when the payment was posted to Yardi software. A listing of the overpayment amounts, dates of any applicable notices sent and the date received or posted in Yardi is shown in Attachment C.

Risk

Since the landlord file is the only proof of a repayment due, there would be no documentation to show that a landlord needed to repay the program if the file were misplaced. It is difficult to trace the re-payments to the financial software without consistent documentation of when payments were received by the Finance Department.

Recommendation

The amounts due should be entered to the landlord ledger within the Yardi software. This would help track the notification date and make it easier for the Housing Division Manager to follow up and monitor re-payments. There should be a standard format of notification and documentation as well as consistent procedures in place that require follow-up notices and debarment, if necessary, within a stated timeframe. Once a re-payment is received, the payment should be credited to the landlord's ledger identifying the received date within Yardi so that the re-payment can be easily traced to the City's financial software (Logos).

Management Response

Based on the auditor's recommendation, three procedures will be put in place to track landlord overpayments.

1. A standard form letter will be used to notify a landlord of an overpayment and the amount due to the PHA.
2. A monthly tracking system will be put in place to track any outstanding invoices and a standard schedule of collection notices will be utilized, leading to a notice of debarment after two past due notices.
3. Housing staff has already begun to electronically document amounts due from landlords by entering an outstanding invoice into the Yardi financial software. Once the payment is recovered, this invoice is reconciled and the amount recovered is posted to the electronic landlord ledger as a credit.

3. Segregation of duties in HAP process needs improvement.

Observation

The Housing Recertification Specialist is responsible for processing the monthly Housing Assistance Payments (HAP) to the landlords. The Recertification Specialist creates a batch within the Yardi software and saves the batch as an export file so the Information Technology Department can crosswalk the payments directly into the City's financial software (Logos). This monthly HAP batch contains all the landlord payments that are due on the first of the month. Once the Finance Department processes the batch, the checks are returned to staff person that

initially created the batch. This same staff person prepares the checks for mailing and is responsible for mailing the payments. The Housing Division Manager monitors this process by verifying the amounts of a random sample of checks to the Yardi software payment register each month prior to mailing.

The Housing Recertification Specialist is also responsible for processing mid-month HAP's for new lease agreements as well as the Utility Reimbursement Payments (URP) for tenants who qualify for the reimbursement under HUD guidelines. These payments are not uploaded by batch to the Logos financial software, but entered separately into both Yardi software and Logos software by the specialist. The mid-month checks are processed by the Finance Department and also returned to the Housing Recertification Specialist for preparation and mailing.

Risk

To ensure proper segregation of duties, no one should enter a check request and then have the check returned to them for disbursement because it could lead to a potential loss, error, omission, or fraud.

Recommendation

The Finance Department should directly mail all Housing Division checks each month while providing the Logos software payment registers to the Housing Division Manager prior to mailing for verification and documentation. This would allow housing management to review, verify and approve check payment amounts while creating proper segregation of duties.

Management Response

Housing staff agrees with the auditor's suggestion that there should be segregation of duties regarding processing and mailing of Housing Assistance Payment (HAP) checks. With current staffing levels in the Housing Division, the only solution is to have the checks mailed by staff outside the Housing Division. As the Finance Department mails all other checks from the City, it makes sense that they should also mail the HAP checks from the Housing Division. Shifting this task to the Finance Department has been discussed in the past, but was never implemented. A small number of checks will continue to be mailed by housing staff, due to extra documentation that must accompany them (i.e. mortgage assistance checks for the voucher assisted homeowners), but all others can be mailed directly from the Finance Department once printed.

Housing staff will continue to verify and approve payment amounts by reviewing the Logos payment register prior to mailing.

4. Documentation and collection activities for administrative repayment agreements should be strengthened.

Observation

According to the HCV Program Guidebook, when there are errors or omissions that are the fault of the City, the tenant is not responsible for repayment; however, when the error or omission is clearly the fault of the tenant, the tenant must repay the City within a reasonable period of time. If the amount owed is not repaid, the City may terminate the family's assistance. City policy also

stipulates that if the tenant is found to have \$10,000 or more of unreported income they are automatically terminated from the program.

When the housing staff discovers that a tenant must repay incorrect assistance amounts, they may require a lump-sum payment of the entire amount up to \$100 or enter into an administrative repayment agreement with the tenant for amounts in excess of \$100. A repayment agreement is a formal document prepared by the division and according to policy, must be signed by the tenant. The agreement shows the amount to be repaid as well as the payment amounts and payment schedule. The Office Associate maintains a "Tenant Fraud Postings" spreadsheet which monitors the agreements. The agreements are placed in the tenant file which is to be maintained as long as a balance is due. Currently, the housing staff notifies the tenant by mail, advising of the source and amount of the unreported income and giving an opportunity to appeal the determination. The notice also offers an opportunity to enter into a Repayment Agreement as a means to preserve assistance. If the tenant does not respond timely, their assistance is terminated for non-payment and they are barred from participation in any Section 8 Program as long as a balance is due.

HUD, in an effort to encourage Public Housing Agencies (PHA) to recover overpayments due to fraud and abuse, allows the PHA to retain a portion of the amounts collected as long as the PHA is the principal party initiating or sustaining an action to recover amounts from tenants.

According to the HCV Program Guidebook, fraud recoveries must be obtained by litigation brought by the PHA, a court-ordered restitution pursuant to a criminal proceeding, or a signed administrative agreement. HUD allows the PHA to retain the greater of:

- Fifty (50) percent of the amount it actually collects from a judgment, litigation, or an administrative repayment agreement; or
- Reasonable and necessary costs that the PHA incurs related to the collection from a judgment, litigation or an administrative repayment agreement. Reasonable and necessary costs include the costs of the investigation, legal fees, and collection agency fees.

According to the "Tenant Fraud Postings" spreadsheet maintained by the Office Assistant, there are 265 administrative repayment agreements from December 11, 1996 to February 22, 2008 for a total amount of \$282,332.40. Total HAP expenditures from FY2001 through February 2008 total \$12,629,491.81 with \$231,436.56 in repayment agreements during the respective time period for an average of 1.88% due back from tenant overpayments. Of these 265 agreements, 25 have been repaid in full and another 131 have received partial payments totaling \$53,683.99 which leaves a remaining balance of \$228,648.41 as of February 22, 2008. Attachment D provides additional detail of the repayment agreements currently tracked thru the "Tenant Fraud Postings" spreadsheet. I selected a sample of fifty-eight (58) repayment agreements for testing which included eighteen (18) agreements that were issued during the stated audit period and forty (40) agreements that were issued prior to January 1, 2006. The following items were tested:

- Was the tenant still in the HCV program and if so, was the repayment agreement kept;
- If a balance is still remaining, could the file be located;
- Did the file contain documentation of the action taken by the City if the payments were not made per policy; and

- Was the administrative repayment agreement signed by the tenant in the file?

Five (5) of the tested agreements have been paid in full and four (4) tenants who had repaid the program are still active participants in the HCV Program. Two (2) tenant files could not be located, one (1) of which had no documentation to support the amount due and the other tenant did have a signed repayment agreement. Only ten (10) of the fifty-eight (58) agreements tested had repayment agreements on file that were signed by the tenant. Thirty (30) of the tested agreements had payments posted, but twenty five (25) of the agreements with posted payments were not signed by the tenant.

Risk

Without additional monitoring or actions taken, tenants could potentially be admitted to the HCV Program, immediately obtain a job and retain benefits they aren't eligible to receive until their file is reviewed a year later for recertification. With the ineligibility to re-enter the program being the only recourse for their actions, it could potentially encourage additional abuse or fraud by current and future tenants.

Recommendation

Housing management should research other viable options to collect the balances of the current repayment agreements by potentially partnering up with other governmental agencies or contracting with a collection agency to assist in collecting outstanding balances. I recommend using governmental employment databases to verify employment statuses for tenants with agreement balances for the City to potentially collect the balances. I also recommend implementing a monitoring process on a quarterly basis that can coincide with SEMAP to verify a sample of income reports for tenants who have the ability to be employed and are not due for recertification through available governmental employment databases. This additional monitoring would help catch tenant fraud and abuse earlier and minimize the total repayment amounts due. Lastly, I would recommend that housing staff ensure the repayment agreement has been signed by the tenant when the first payment is received.

Management Response

With sufficient staffing, there are many things that could be done to monitor income more closely so that potentially large repayment amounts could be avoided. Tracking, verifying, and documenting income is very labor intensive. Historically, the Housing Division has been proactive in monitoring income: prior to the implementation of the Enterprise Income Verification (EIV) system in 2005, housing staff verified tenant reported income against local SWICA (State Wage Information Collection Agency) data as part of the annual recertification process. This is not something that was required by HUD, but something that staff felt paid high dividends in an enhanced ability to accurately calculate housing assistance payments and recover overpayment of assistance from under reported income.

Presently, reported income is verified against EIV at annual recertification. Additionally, housing staff uses EIV in the interim between recertification if there is reason to believe that there may be under reporting on the part of the tenant. The auditor's suggestion that this system be utilized more regularly between annual recertification to catch unreported income before the overpayment becomes too large is valid, given adequate staff. However, given current staffing

levels, the demand on staff time to implement this suggestion is too great and would impede staff's ability to remain compliant with required HUD activities.

Many Repayment Agreements are never signed because, once notified of the amount due, the tenant never responds and is eventually terminated from the program. If the tenant never responds to the notification letter and never comes into the office, there is no way to get a signature. However, when a tenant does respond to the notification letter and comes into the office to make an initial payment, the staff person receiving the payment is responsible to secure a signature on the Repayment Agreement. The auditor has pointed out that housing staff has been lax in getting this signature. Housing staff has been reminded that this signature is required.

Turning uncollected Repayment Agreements over to a collection agency is something that the Housing Division will explore. As HUD allows ½ of all collections to be retained by the PHA as administrative fees, only aging uncollected amounts would be considered for collection. As the auditor has pointed out, there is the potential that past tenants with outstanding debts could now have become productive wage earners who have the ability to repay the amounts owed to the PHA. Housing staff will meet with legal staff and management to determine the efficacy of this suggestion and follow up on it as deemed appropriate.

Attachment A

FAMILY OBLIGATIONS UNDER THE SECTION 8 HOUSING CHOICE VOUCHER PROGRAM

Violation of any of these rules may result in termination of assistance or other punitive action and/or a three year period of ineligibility. All information provided to the PHA must be true and complete.

1. The assisted household must supply all information determined by the PHA or HUD to be necessary for the administration of the program. Failure to provide requested documents may result in **termination of assistance**.
2. The assisted household is responsible to provide any utilities and/or appliances not provided by the owner and to maintain service at all times. Lack of utility service and/or appliances makes the unit substandard and may result in **termination of assistance**.
3. The assisted household must allow the PHA to inspect the unit at reasonable times and after reasonable notice. The assisted household is responsible for any damages to the unit during tenancy beyond normal wear and tear and a failed inspection may result in **termination of assistance**.
4. The assisted household may not commit any serious or repeated violation of the lease and must pay Tenant Rent on the first day of each month unless otherwise stipulated in the lease. Violation of the lease agreement may result in **termination of assistance**.
5. The assisted household must notify the PHA and the owner prior to moving or terminating the lease by submitted Intent to Terminate Lease form at least 30 days prior to the anticipated move date. The assisted household is eligible to move anytime after the lease obligation has been met. The lease will terminate on the last day of the month following the 30 day notice period. The assisted household may not move, within the jurisdiction or outside the jurisdiction through portability, during the lease term and may move only once during any 12 month period. Moving without following proper procedure may result in **termination of assistance**.
6. The assisted household must not be evicted from the unit. The family must promptly give the PHA a copy of any owner issued eviction notice and related documents. Court ordered eviction may result in **termination of assistance**.
7. The assisted unit must be used by the family as its primary residence. The assisted household must promptly notify the PHA of any absence from the unit. The absence of all adult household members for more than 30 days may result in **termination of assistance**.
8. The assisted household must promptly report any change in household composition (pursuant to #9) and request PHA approval of any addition to the household. Failure to follow proper procedure for adding household members may result in **termination of assistance**.
9. Any guest who remains in the unit over 24 hours must be reported to the PHA within three (3) days of arrival. If reported within 3 days of arrival, an adult guest may remain in the unit for up to 30 days during any 12 month period and a minor child may remain in the unit for up to 90 days in a 12 month period. Guests who are not reported to the PHA within 3 days of arrival will be assumed to be residing in the unit in violation of program rules which may result in **termination of assistance**. Court custody of a minor child must be granted to a household member in order for the child to remain in the assisted unit over 90 days.
 - i.
10. The assisted household must report all increases in household income between annual reexaminations within 14 days of onset. Failure to report required changes in income within the 14 day grace period will result in forfeiture of the grace period and execution of a Repayment Agreement and/or termination from the program. The PHA will continue to reverify all income at annual recertification. Failure to report income increases as required will constitute possible fraud on the part of the family and may result in **termination of assistance**. A Self Reporting Income Certification or other accepted verification document must be submitted to the Housing Office within 14 days of the date of onset to be considered reported.
 - a. Any lump sum payment for the delayed start of a monthly payment.

1. Some lump sum payments are considered income and must be reported (i.e., unemployment or child support).
 2. Some lump sum payments are not considered income, but add to family assets, and must be reported (i.e., inheritances, insurance settlements, deferred payments of SSI/SS, workers' compensations, etc.)
- b. A decrease in income is not required to be reported but may be reported anytime.
11. The assisted household must not own or have any interest in the unit. The assisted unit must not be owned by a relative as described in the Request for Tenancy. The unit may not be sub-let nor the lease transferred to another person. Violation of these rules may result in **termination of assistance**.
 12. The assisted household must not commit fraud, bribery or any other corrupt or criminal act in connection with the program. Fraud, bribery or other corrupt or criminal act on the part of any household member as it relates to the program may result in **termination of assistance**.
 13. No member of the assisted household, guest, or person in the unit with express or implied permission of the assisted household, may engage in drug related criminal activity, violent criminal activity, or alcohol abuse which interferes with the health, safety, or right to peaceful enjoyment of the premises by other residents. Drug related or violent criminal activity on the part of any household member or drug related or violent criminal activity taking place on the premises of the assisted unit by a household member or other person in the unit may result in **termination of assistance**.
 14. An assisted household may not receive Section 8 assistance while receiving any other housing subsidy under any federal, state, or local housing assistance program. Violation of this rule may result in **termination of assistance**.
 15. The assisted household must keep the unit safe, decent and sanitary at all times. A failing inspection may result in **termination of assistance**.
 16. The assisted household must keep all appointments scheduled with the Section 8 office unless canceled in advance. Failure to keep two scheduled appointments may result in **termination of assistance**.
 17. The assisted household must make monthly payments on executed Repayment Agreements. Missing two consecutive payments or being habitually late may result in **termination of assistance**.
 18. The assisted household must not engage in or threaten abusive or violent behavior toward Housing Agency personnel. Threatening or abusive behavior may result in **termination of assistance**.
 19. Any assisted household participating in the Family Self-Sufficiency Program must comply with the terms of the Contract of Participation. Failure to comply without good cause may result in **termination of assistance**.
 20. The address of the assisted unit may not be used by anyone other than those persons listed on the lease. Use of the address for receipt of mail, or any other reason, by another person may be considered evidence that the individual is residing in the unit without authorization and may result in **termination of assistance**.
 21. Any household member 18 years old or older who is enrolled as a full time student must reverify full time student status each semester. Verification must be submitted to the housing office within 14 days of the start of each semester. Failure to reverify full time student status may result in a repayment agreement or **termination of assistance** due to the disregard of income for individuals who are no longer full time students.

WARNING! You can be fined up to \$500.00 or imprisoned up to five (5) years or both. Be sure to give correct information. Kentucky Revised Statute 514.040 Theft by Deception makes it a crime to knowingly give false information to get a lower rent, or to receive aid or benefits under any state or federally funded assistance program. I, the undersigned, certify that I have attended a briefing session on the Section 8 Program, that I have read the above statement or it has been read to me, and that I understand and agree to abide by the Family Obligations. I understand that violation of any of the above items is

grounds for termination from the Section 8 Program and loss of eligibility for Rental Assistance/Mortgage Assistance and that I am entitled to an Informal Hearing to settle disputes with the Section 8 office.

Signature of Head of Household

Date

Signature of Spouse Other Adult Household Member

Date

Signature of Other Adult Household Member

Date Doc # 197420 11/1/07
Rev 5/08

Attachment B

Attachment C

City of Bowling Green
Section 8 Housing Choice Voucher Audit
Risk Area: Monitoring Program Performance and Compliance
Landlord Overpayment Testing

	Amount	Date of Repayment Notice	Date of Follow-up Letter	Date Repayment Received or Posted
1	242.63			5/25/2006
2	154.00			7/6/2006
3	13.00			7/31/2006
4	714.00			8/28/2006
5	260.00	9/5/2006		9/6/2006
6	171.00			12/5/2006
7	817.00	11/3/2006		12/11/2006
8	4,293.99			12/18/2006
9	500.00	12/12/2006		12/19/2006
10	178.00			12/21/2006
11	254.00			1/3/2007
12	408.00	12/19/2006		2/13/2007
13	15.00			2/13/2007
14	210.70			2/15/2007
15	500.00	2/14/2007		2/16/2007
16	210.70			2/21/2007
17	198.00	3/2/2007		3/1/2007
18	6.00	3/26/2007		4/16/2007
19	516.00			5/1/2007
20	202.00			5/14/2007
21	260.00	6/7/2007		6/12/2007
22	244.00	4/2/2007		6/12/2007
23	244.00			6/12/2007
24	552.00			6/12/2007
25	260.00			6/12/2007
26	205.00			7/9/2007
27	188.62			7/9/2007
28	263.00			7/13/2007
29	233.00	7/27/2007		8/6/2007
30	194.00	8/3/2007		8/10/2007
31	208.00	7/31/2007		8/16/2007
32	178.00	12/4/2006		8/17/2007
33	16.00	12/7/2005		8/17/2007
34	1,086.00	6/20/2006		8/17/2007

35	178.00	7/31/2006		8/17/2007
36	93.00			9/12/2007
37	55.00			9/20/2007
38	454.00			10/19/2007
39	459.00	5/3/2007	11/13/2007	11/19/2007
40	341.00			11/20/2007
41	341.00			12/3/2007
42	139.00			12/4/2007
43	314.00	3/28/2007	11/13/2007	12/12/2007
44	461.00	3/13/2007	11/13/2007	12/12/2007
45	82.00			1/17/2008
46	341.00	12/7/2007	2/12/2008	2/15/2008
47	45.00	2/27/2008		2/18/2008
48	550.00	2/7/2007	3/27/2007	2/21/2008
49	223.00	7/12/2007	11/13/2007	2/21/2008
50	253.00	2/19/2008		2/22/2008
51	341.00	2/1/2008		2/26/2008
52	16.00	3/1/2008		3/3/2008
53	333.00	2/8/2008		3/17/2008
54	450.00	12/7/2006		8/17/2007
55	201.00	11/1/2007		12/17/2007

19,665.64 Total Amount Due 1/1/06-6/30/07

Attachment D

City of Bowling Green
Section 8 Housing Choice Voucher Audit
Risk Area: Payment of HAP and Monitoring Program Performance and Compliance
Repayment Agreement Testing

Date of Agreement	Amount of Agreement	Total Pmts. Collected	Balance 2/22/08	Balance by Fiscal Year
12/11/96	\$ 804.00	\$ -	\$ 804.00	
06/02/97	\$ 1,200.00	\$ -	\$ 1,200.00	
FY1997 Totals				\$ 2,004.00
10/27/97	\$ 1,907.43	\$ -	\$ 1,907.43	
11/03/97	\$ 6,413.55	\$ 2,260.00	\$ 4,153.55	
01/30/98	\$ 473.70	\$ 150.00	\$ 323.70	
02/12/98	\$ 2,316.27	\$ 1,825.10	\$ 491.17	
06/12/98	\$ 2,489.60	\$ 712.00	\$ 1,777.60	
FY1998 Totals				\$ 8,653.45
07/17/98	\$ 1,086.47	\$ 512.50	\$ 573.97	
09/18/98	\$ 1,732.92	\$ 900.00	\$ 832.92	
09/25/98	\$ 1,385.03	\$ 950.00	\$ 435.03	
09/29/98	\$ 1,124.02	\$ 799.80	\$ 324.22	
10/06/98	\$ 360.15	\$ -	\$ 360.15	
11/06/98	\$ 217.42	\$ -	\$ 217.42	
11/25/98	\$ 379.58	\$ -	\$ 379.58	
12/10/98	\$ 1,258.79	\$ -	\$ 1,258.79	
12/10/98	\$ 286.01	\$ -	\$ 286.01	
01/06/99	\$ 423.78	\$ -	\$ 423.78	
01/21/99	\$ 2,188.68	\$ -	\$ 2,188.68	
01/22/99	\$ 2,364.00	\$ -	\$ 2,364.00	
01/28/99	\$ 1,445.00	\$ -	\$ 1,445.00	
02/19/99	\$ 1,648.00	\$ 1,000.00	\$ 648.00	
03/11/99	\$ 1,148.40	\$ -	\$ 1,148.40	
03/23/99	\$ 681.95	\$ -	\$ 681.95	
05/01/99	\$ 330.60	\$ 50.00	\$ 280.60	
06/28/99	\$ 490.29	\$ -	\$ 490.29	
06/30/99	\$ 988.84	\$ -	\$ 988.84	
FY1999 Totals				\$ 15,327.63
07/13/99	\$ 66.83	\$ -	\$ 66.83	
08/04/99	\$ 2,517.75	\$ -	\$ 2,517.75	
08/07/99	\$ 1,017.14	\$ -	\$ 1,017.14	
08/12/99	\$ 895.99	\$ -	\$ 895.99	
09/21/99	\$ 1,080.00	\$ -	\$ 1,080.00	
09/28/99	\$ 958.40	\$ 250.00	\$ 708.40	
11/11/99	\$ 1,633.82	\$ -	\$ 1,633.82	
12/13/99	\$ 1,899.30	\$ -	\$ 1,899.30	

12/16/99	\$ 1,139.47	\$ -	\$ 1,139.47	
01/31/00	\$ 181.80	\$ -	\$ 181.80	
02/10/00	\$ 64.84	\$ -	\$ 64.84	
02/18/00	\$ 500.98	\$ -	\$ 500.98	
02/28/00	\$ 290.08	\$ 200.00	\$ 90.08	
03/13/00	\$ 392.62	\$ 300.00	\$ 92.62	
04/04/00	\$ 401.22	\$ 350.00	\$ 51.22	
04/18/00	\$ 471.83	\$ -	\$ 471.83	
04/18/00	\$ 1,139.49	\$ -	\$ 1,139.49	
05/11/00	\$ 197.30	\$ -	\$ 197.30	
05/26/00	\$ 295.00	\$ 100.00	\$ 195.00	
06/08/00	\$ 607.50	\$ -	\$ 607.50	
FY2000 Totals				\$ 14,551.36
08/01/00	\$ 1,787.66	\$ -	\$ 1,787.66	
08/07/00	\$ 655.00	\$ 450.00	\$ 205.00	
08/09/00	\$ 972.00	\$ 750.00	\$ 222.00	
08/15/00	\$ 466.44	\$ -	\$ 466.44	
09/11/00	\$ 862.08	\$ 340.00	\$ 522.08	
09/11/00	\$ 400.86	\$ 200.00	\$ 200.86	
09/12/00	\$ 1,390.16	\$ 275.00	\$ 1,115.16	
09/29/00	\$ 326.58	\$ -	\$ 326.58	
10/01/00	\$ 2,412.92	\$ -	\$ 2,412.92	
10/05/00	\$ 793.70	\$ -	\$ 793.70	
10/13/00	\$ 226.80	\$ -	\$ 226.80	
11/27/00	\$ 205.62	\$ -	\$ 205.62	
12/14/00	\$ 1,656.68	\$ 450.00	\$ 1,206.68	
01/04/01	\$ 1,974.66	\$ -	\$ 1,974.66	
01/16/01	\$ 817.81	\$ 200.00	\$ 617.81	
02/13/01	\$ 1,833.07	\$ -	\$ 1,833.07	
02/18/01	\$ 1,208.40	\$ -	\$ 1,208.40	
02/18/01	\$ 241.37	\$ -	\$ 241.37	
03/01/01	\$ 1,287.00	\$ -	\$ 1,287.00	
03/09/01	\$ 244.95	\$ -	\$ 244.95	
03/26/01	\$ 446.71	\$ -	\$ 446.71	
04/16/01	\$ 584.60	\$ 100.00	\$ 484.60	
05/01/01	\$ 365.01	\$ -	\$ 365.01	
05/01/01	\$ 179.09	\$ -	\$ 179.09	
05/18/01	\$ 1,758.00	\$ 450.00	\$ 1,308.00	
05/29/01	\$ 1,002.71	\$ 425.69	\$ 577.02	
05/29/01	\$ 2,264.37	\$ -	\$ 2,264.37	
FY2001 Totals				\$ 22,723.56
07/03/01	\$ 2,195.84	\$ 150.00	\$ 2,045.84	
07/09/01	\$ 339.97	\$ -	\$ 339.97	
07/13/01	\$ 91.80	\$ -	\$ 91.80	
08/21/01	\$ 556.35	\$ -	\$ 556.35	
08/21/01	\$ 372.72	\$ -	\$ 372.72	
08/22/01	\$ 432.60	\$ 150.00	\$ 282.60	

08/23/01	\$ 224.70	\$ 124.70	\$ 100.00	
09/13/01	\$ 1,681.00	\$ -	\$ 1,681.00	
09/18/01	\$ 555.75	\$ 550.00	\$ 5.75	
10/19/01	\$ 525.00	\$ -	\$ 525.00	
10/31/01	\$ 184.80	\$ -	\$ 184.80	
11/06/01	\$ 2,889.00	\$ 300.00	\$ 2,589.00	
11/08/01	\$ 769.22	\$ 100.00	\$ 669.22	
11/16/01	\$ 220.88	\$ 196.44	\$ 24.44	
11/19/01	\$ 480.00	\$ 300.00	\$ 180.00	
12/10/01	\$ 4,679.99	\$ -	\$ 4,679.99	
12/13/01	\$ 1,824.26	\$ 1,100.26	\$ 724.00	
12/17/01	\$ 238.50	\$ 150.00	\$ 88.50	
01/07/02	\$ 1,903.39	\$ 900.00	\$ 1,003.39	
02/25/02	\$ 803.02	\$ 300.00	\$ 503.02	
02/28/02	\$ 740.68	\$ 150.00	\$ 590.68	
03/15/02	\$ 882.63	\$ -	\$ 882.63	
04/02/02	\$ 505.70	\$ 100.00	\$ 405.70	
05/02/02	\$ 921.45	\$ 150.00	\$ 771.45	
05/06/02	\$ 482.88	\$ 150.00	\$ 332.88	
05/23/02	\$ 440.45	\$ -	\$ 440.45	
05/25/02	\$ 915.02	\$ 150.00	\$ 765.02	
05/31/02	\$ 540.00	\$ 100.00	\$ 440.00	
06/13/02	\$ 1,390.50	\$ -	\$ 1,390.50	
06/17/02	\$ 842.40	\$ 100.00	\$ 742.40	
FY2002 Totals				\$ 23,409.10
07/16/02	\$ 612.75	\$ 200.00	\$ 412.75	
07/17/02	\$ 564.79	\$ 100.00	\$ 464.79	
08/19/02	\$ 446.73	\$ 250.00	\$ 196.73	
09/23/02	\$ 475.31	\$ 350.00	\$ 125.31	
10/09/02	\$ 271.17	\$ -	\$ 271.17	
10/14/02	\$ 468.72	\$ 300.00	\$ 168.72	
10/28/02	\$ 449.18	\$ -	\$ 449.18	
01/22/03	\$ 262.50	\$ 225.00	\$ 37.50	
01/31/03	\$ 1,591.65	\$ -	\$ 1,591.65	
02/04/03	\$ 821.70	\$ 100.00	\$ 721.70	
02/13/03	\$ 985.00	\$ 100.00	\$ 885.00	
02/21/03	\$ 1,510.62	\$ 100.00	\$ 1,410.62	
02/27/03	\$ 2,461.42	\$ -	\$ 2,461.42	
03/05/03	\$ 375.00	\$ 150.00	\$ 225.00	
03/13/03	\$ 447.02	\$ 100.00	\$ 347.02	
03/20/03	\$ 1,852.22	\$ 150.00	\$ 1,702.22	
04/17/03	\$ 565.73	\$ 550.00	\$ 15.73	
04/23/03	\$ 1,794.83	\$ -	\$ 1,794.83	
05/06/03	\$ 668.72	\$ 350.00	\$ 318.72	
05/27/03	\$ 603.36	\$ -	\$ 603.36	
06/24/03	\$ 978.30	\$ 100.00	\$ 878.30	
FY2003 Totals				\$ 15,081.72

07/22/03	\$ 106.76	\$ 100.00	\$ 6.76	
07/24/03	\$ 183.00	\$ -	\$ 183.00	
08/11/03	\$ 989.40	\$ 450.00	\$ 539.40	
09/08/03	\$ 1,058.40	\$ 100.00	\$ 958.40	
09/08/03	\$ 831.98	\$ -	\$ 831.98	
09/08/03	\$ 1,076.89	\$ 150.00	\$ 926.89	
09/10/03	\$ 267.53	\$ -	\$ 267.53	
09/18/03	\$ 3,259.46	\$ -	\$ 3,259.46	
09/19/03	\$ 912.13	\$ -	\$ 912.13	
10/02/03	\$ 991.81	\$ -	\$ 991.81	
11/13/03	\$ 1,137.90	\$ 390.00	\$ 747.90	
12/01/03	\$ 634.00	\$ 300.00	\$ 334.00	
12/30/03	\$ 295.20	\$ -	\$ 295.20	
02/04/04	\$ 4,800.00	\$ -	\$ 4,800.00	
02/17/04	\$ 714.09	\$ 602.37	\$ 111.72	
03/10/04	\$ 2,480.03	\$ 385.00	\$ 2,095.03	
03/24/04	\$ 5,759.10	\$ -	\$ 5,759.10	
04/07/04	\$ 3,750.00	\$ 50.00	\$ 3,700.00	
04/08/04	\$ 306.00	\$ 200.00	\$ 106.00	
05/07/04	\$ 2,710.78	\$ 350.00	\$ 2,360.78	
05/27/04	\$ 1,600.00	\$ -	\$ 1,600.00	
FY2004 Totals				\$ 30,787.09
08/05/04	\$ 916.56	\$ 84.96	\$ 831.60	
08/05/04	\$ 1,523.40	\$ 50.00	\$ 1,473.40	
08/26/04	\$ 1,197.16	\$ 200.16	\$ 997.00	
09/21/04	\$ 432.60	\$ 299.00	\$ 133.60	
09/30/04	\$ 753.23	\$ 150.00	\$ 603.23	
09/30/04	\$ 165.92	\$ -	\$ 165.92	
10/12/04	\$ 1,550.40	\$ 850.40	\$ 700.00	
11/15/04	\$ 1,141.77	\$ -	\$ 1,141.77	
12/09/04	\$ 1,531.35	\$ 1,531.35	\$ -	
12/14/04	\$ 706.80	\$ 450.00	\$ 256.80	
01/18/05	\$ 612.77	\$ 100.00	\$ 512.77	
01/18/05	\$ 233.94	\$ -	\$ 233.94	
01/19/05	\$ 888.90	\$ -	\$ 888.90	
01/20/05	\$ 480.00	\$ 100.00	\$ 380.00	
01/21/05	\$ 157.50	\$ 50.00	\$ 107.50	
01/31/05	\$ 5,744.15	\$ -	\$ 5,744.15	
02/01/05	\$ 689.99	\$ 100.00	\$ 589.99	
02/09/05	\$ 742.50	\$ 150.00	\$ 592.50	
02/11/05	\$ 1,721.25	\$ 150.00	\$ 1,571.25	
02/18/05	\$ 8,833.83	\$ -	\$ 8,833.83	
02/28/05	\$ 371.38	\$ 100.00	\$ 271.38	
03/10/05	\$ 624.15	\$ 200.00	\$ 424.15	
03/15/05	\$ 467.24	\$ -	\$ 467.24	
03/31/05	\$ 881.06	\$ 380.00	\$ 501.06	
03/31/05	\$ 174.12	\$ 100.00	\$ 74.12	

05/05/05	\$ 2,462.40	\$ -	\$ 2,462.40	
05/09/05	\$ 1,720.98	\$ 1,720.98	\$ -	
05/18/05	\$ 1,676.70	\$ 1,400.00	\$ 276.70	
05/19/05	\$ 1,338.35	\$ -	\$ 1,338.35	
06/02/05	\$ 229.50	\$ -	\$ 229.50	
06/02/05	\$ 346.80	\$ -	\$ 346.80	
06/29/05	\$ 2,170.00	\$ -	\$ 2,170.00	
FY2005 Totals				\$ 34,319.85
09/15/05	\$ 581.83	\$ 250.00	\$ 331.83	
10/05/05	\$ 945.00	\$ -	\$ 945.00	
10/06/05	\$ 720.00	\$ 475.00	\$ 245.00	
11/18/05	\$ 1,087.01	\$ 1,087.01	\$ -	
01/03/06	\$ 201.32	\$ 50.00	\$ 151.32	
01/18/06	\$ 983.91	\$ 983.91	\$ -	
02/14/06	\$ 258.54	\$ -	\$ 258.54	
02/15/06	\$ 264.93	\$ 150.00	\$ 114.93	
03/07/06	\$ 407.81	\$ 350.00	\$ 57.81	
05/23/06	\$ 2,462.10	\$ -	\$ 2,462.10	
05/26/06	\$ 122.45	\$ -	\$ 122.45	
06/08/06	\$ 799.20	\$ 799.20	\$ -	
06/16/06	\$ 2,590.50	\$ 440.00	\$ 2,150.50	
06/16/06	\$ 239.25	\$ -	\$ 239.25	
06/16/06	\$ 1,294.35	\$ 400.00	\$ 894.35	
06/16/06	\$ 741.15	\$ -	\$ 741.15	
06/19/06	\$ 873.00	\$ 873.00	\$ -	
06/20/06	\$ 3,582.38	\$ -	\$ 3,582.38	
06/22/06	\$ 394.03	\$ 100.00	\$ 294.03	
06/28/06	\$ 576.00	\$ 576.00	\$ -	
FY2006 Totals				\$ 12,590.64
07/07/06	\$ 2,812.54	\$ -	\$ 2,812.54	
08/04/06	\$ 328.00	\$ -	\$ 328.00	
08/11/06	\$ 672.50	\$ 672.50	\$ -	
09/01/06	\$ 1,053.90	\$ -	\$ 1,053.90	
10/13/06	\$ 562.15	\$ 562.15	\$ -	
10/24/06	\$ 1,612.50	\$ 750.00	\$ 862.50	
11/07/06	\$ 737.40	\$ 450.00	\$ 287.40	
12/12/06	\$ 2,206.49	\$ 650.00	\$ 1,556.49	
12/19/06	\$ 152.96	\$ -	\$ 152.96	
01/05/07	\$ 808.50	\$ 400.00	\$ 408.50	
01/05/07	\$ 661.50	\$ -	\$ 661.50	
01/22/07	\$ 1,676.00	\$ 550.00	\$ 1,126.00	
02/09/07	\$ 201.00	\$ 201.00	\$ -	
02/20/07	\$ 215.53	\$ 110.00	\$ 105.53	
02/20/07	\$ 1,018.15	\$ 200.00	\$ 818.15	
03/02/07	\$ 1,076.78	\$ 450.00	\$ 626.78	
03/07/07	\$ 1,253.10	\$ 100.00	\$ 1,153.10	
03/08/07	\$ 899.10	\$ 250.00	\$ 649.10	

03/13/07	\$ 476.70	\$ 200.00	\$ 276.70	
03/30/07	\$ 1,169.10	\$ 400.00	\$ 769.10	
04/13/07	\$ 3,382.71	\$ -	\$ 3,382.71	
04/17/07	\$ 3,846.60	\$ -	\$ 3,846.60	
05/11/07	\$ 1,140.90	\$ 400.00	\$ 740.90	
06/15/07	\$ 938.61	\$ -	\$ 938.61	
06/29/07	\$ 723.63	\$ -	\$ 723.63	
FY2007 Totals				\$ 23,280.70
07/09/07	\$ 366.00	\$ 366.00	\$ -	
07/10/07	\$ 630.00	\$ 350.00	\$ 280.00	
07/13/07	\$ 799.17	\$ 300.00	\$ 499.17	
07/17/07	\$ 766.80	\$ 100.00	\$ 666.80	
07/20/07	\$ 1,404.00	\$ -	\$ 1,404.00	
07/20/07	\$ 580.62	\$ 370.00	\$ 210.62	
07/31/07	\$ 1,021.14	\$ 400.00	\$ 621.14	
08/01/07	\$ 4,320.00	\$ -	\$ 4,320.00	
08/10/07	\$ 1,088.00	\$ 300.00	\$ 788.00	
08/22/07	\$ 369.00	\$ 175.00	\$ 194.00	
08/28/07	\$ 135.32	\$ -	\$ 135.32	
08/28/07	\$ 360.74	\$ 100.00	\$ 260.74	
08/29/07	\$ 847.88	\$ 200.00	\$ 647.88	
09/05/07	\$ 366.90	\$ 366.90	\$ -	
09/07/07	\$ 5,774.36	\$ -	\$ 5,774.36	
09/14/07	\$ 156.92	\$ 156.92	\$ -	
09/21/07	\$ 383.59	\$ 250.00	\$ 133.59	
09/28/07	\$ 142.80	\$ 142.80	\$ -	
10/09/07	\$ 1,986.60	\$ 250.00	\$ 1,736.60	
10/12/07	\$ 827.58	\$ 100.00	\$ 727.58	
10/12/07	\$ 551.52	\$ 551.52	\$ -	
10/16/07	\$ 154.50	\$ 154.50	\$ -	
10/19/07	\$ 1,689.36	\$ 200.00	\$ 1,489.36	
10/19/07	\$ 150.04	\$ 150.04	\$ -	
10/23/07	\$ 450.00	\$ 200.00	\$ 250.00	
10/25/07	\$ 37.19	\$ 37.19	\$ -	
10/30/07	\$ 931.55	\$ 250.00	\$ 681.55	
11/19/07	\$ 1,263.60	\$ 150.00	\$ 1,113.60	
11/19/07	\$ 307.20	\$ 200.00	\$ 107.20	
11/20/07	\$ 157.50	\$ 157.50	\$ -	
11/27/07	\$ 195.00	\$ 195.00	\$ -	
12/04/07	\$ 77.73	\$ 77.73	\$ -	
12/04/07	\$ 65.63	\$ 65.63	\$ -	
01/04/08	\$ 1,641.42	\$ 150.00	\$ 1,491.42	
01/08/08	\$ 697.80	\$ 150.00	\$ 547.80	
01/08/08	\$ 91.56	\$ 91.56	\$ -	
01/11/08	\$ 605.96	\$ 100.00	\$ 505.96	
01/15/08	\$ 189.27	\$ 189.27	\$ -	
01/18/08	\$ 710.15	\$ 100.00	\$ 610.15	

01/25/08	\$ 360.00	\$ 100.00	\$ 260.00	
02/08/08	\$ 195.00	\$ -	\$ 195.00	
02/12/08	\$ 15.95	\$ 15.95	\$ -	
02/22/08	\$ 267.47	\$ -	\$ 267.47	
FY2008 Totals thru 2/22/08				\$ 25,919.31
Column Totals	\$ 282,332.40	\$ 53,683.99	\$ 228,648.41	
		Grand Total		\$228,648.41