LAKELAND HOUSING AUTHORITY

430 Hartsell Avenue
Lakeland, FL 33815

(863) 687-6911

https://LakelandHousing.org

BOARD OF COMMISSIONERS

David Samples, Chairman
Annie Gibson, Vice-Chairman
Michael Konen
Stacy Campbell- Domineck
Curtisha James
Charles Welch
Dewey Chancey

Commissioner Emeritus
Rev. Richard Richardson

REGULAR BOARD MEETING

September 21, 2026

Benjamin Stevenson, Executive Director

AGENDA

Regular Board Meeting of the Board of Commissioners for The Housing Authority of the City of Lakeland, Florida

Monday, September 21, 2026, at 6:00 P.M.
LHA Board Room

Pledge of Allegiance
Moment of Silence
Establish a Quorum

1. **Acceptance of the Meeting Agenda**

2. **Acceptance of the Board Meeting Minutes for August 17, 2026**
   Commissioners present during last meeting were Samples, Gibson, Campbell-Domineck, Welch, and Chancey.

3. **Old Business**

4. **New Business**
   • Employee of the Month

5. **Committee Reports**
   - Sustainability Plan Review Committee

6. **Secretary's Report**
   • Housing and Finance

7. **Resolutions**

   Resolution No. 26-1575 - The Board of Commissioners is requested to authorize its Executive Director to submit for review and approval the FY 2027 Annual Agency Plan, Moving to Work supplement, public housing operating budget, program plans, policies, certifications, and related attachments; authorizing submission to HUD; authorizing implementation; and providing an effective date.

   Resolution No. 26-1576 - The Board of Commissioners is requested to approve Fiscal Year 2027 payment standards for the housing choice voucher program.

8. **Legal Report**

9. **Other Business**
    - 2026 Outstanding Agency Awards Advertisement

10. **Public Comment**

11. **Adjournment**

MINUTES

Regular Board Meeting of the
Board of Commissioners of the Housing Authority of the City of Lakeland
Monday, August 17, 2026
430 Hartsell Avenue, Lakeland, Florida.

LHA Board Members Present: David Samples, Chairman
Annie Gibson, Commissioner
Stacy Campbell-Domineck, Commissioner
Dewey Chancey, Commissioner
Charles Welch, Commissioner

Secretary: Benjamin Stevenson
Legal Counsel: Riccardo Gilmore

The meeting was called to order at 6:00 p.m. by Chairman Samples.
The Pledge of Allegiance and a Moment of Silence were observed.
A quorum was established.

APPROVAL OF THE AGENDA

● Motion to accept the agenda.
Motion by Commissioner Gibson, seconded by Commissioner Campbell-Domineck

Vote:

David Samples – Aye	Charles Welch – Aye	Dewey Chancey – Aye
Annie Gibson – Aye	Stacy Campbell Domineck – Aye	

APPROVAL OF THE MINUTES

● Motion to accept the minutes of the meeting of Board of Commissioners held on July 20, 2026.
Motion by Commissioner Campbell-Domineck, seconded by Commissioner Gibson.

Vote:

David Samples – Aye	Charles Welch – Aye	Dewey Chancey – Aye
Annie Gibson – Aye	Stacy Campbell Domineck – Aye	

OLD BUSINESS

None.

NEW BUSINESS

Employee of the Month

Patrick Roberts presented Alfredo Machuca, Air Condition Technician, as the July 2026 Employee of the Month. Eduardo Velezquez, Maintenance Supervisor, said Mr. Machuca is a very good worker and has grown tremendously as a air conditioner technician. Mr. Stevenson also acknowledged the outstanding work that Mr. Machuca is doing. He stated that Mr. Machuca is a very valuable employee.

COMMITTEE REPORTS

Commissioner Gibson gave updates on the Sustainability Review Plan Committee meeting held on August 13, 2026. She stated Mr. Stevenson gave updates on the housing developments. Mr. Pizarro gave updates on properties, RAD, resident services programs and the financial report. Both will give those updates in tonight's meeting. Commissioner Gibson and Commissioner Campbell-Domineck attended the FAHRO conference in Ft. Lauderdale. Commissioner Gibson indicated the conference was very informative, and they learned a lot of things in regard to existing procedures, changes and legal information.

SECRETARY REPORT

Mr. Stevenson gave an update on the 10th Street development project. The Developer Partner applied for the local government contribution with the City of Lakeland. They were informed the project is not eligible due to the current award given to the Twin Lakes III project. The City does not allow two awards at the same time to a development entity. The Developer Partner also checked with Polk County about their local government contribution process. The County is not giving a local government contribution this year. The Developer Partner will explore other funding options.

The Medulla Project is moving slowly but surely. Mr. Stevenson has met with the Sweet Family and the Developer Partner. The Developer Partner drafted an MOU with the Sweet family. It is being reviewed.

Twin Lakes Estates Phase III is moving slowly but surely toward the financial closing. The closing will probably be around February or March of next year.

Mr. Stevenson met with the City of Bartow City Manager, City Attorney, and other staff. They are requesting that LHA do a similar MOU with the Bartow Housing Authority that was done with the West Bartow housing project. The MOU would allow LHA to do affordable housing development in the city limits of Bartow.

HOUSING AND OPERATION

Mr. Pizarro gave updates on the properties. All properties are doing well. The Section 8 program is serving 1,536 families, and the staff did 171 certifications and 105 inspections, 35 new move-ins. LHA has not received any new vouchers. Staff will continue to work with RAD.

The Move to Work program is still working with families and there are no changes.

The FSS Program has 196 participants enrolled. The escrow saving is $350,000.

The Residence Service Program coordinated a back-to-school activity, and eighty-eight (88) families were assisted with supplies. The supplies were also delivered door to door. Staff are developing a senior wellness and health program that serves the seniors.

FINANCE AND ADMINISTRATION

Mr. Pizarro gave an overview of the Financial Report and grants updates.

RESOLUTION

Resolution No. 26-1573 - The Board of Commissioners is requested to authorize its Executive Director to submit a Section 18 Demolition/Disposition application to the U.S. Department of Housing and Urban Development for the Twin Lakes Estates Phase I, Twin Lakes Estates Phase II, Micro-Cottages at Williamstown, Renaissance at Washington Ridge, Colton/Bonnet (John Wright Homes and Cecil Gober Villas) and Dakota Park Apartments properties

- Motion to approved Resolution 26-1573.

Motion by Commissioner Gibson, second by Commissioner Campbell-Domineck.

Vote:

David Samples – Aye	Charles Welch – Aye	Dewey Chancey – Aye
Annie Gibson – Aye	Stacy Campbell Domineck – Aye	

Resolution No. 26-1574 - The Board of Commissioners is requested to authorize revisions to the current utility allowance schedule for both the Public Housing and the Housing Choice Voucher participants.

● Motion to approved Resolution No. 26-1574.
Motion by Commissioner Chancey, second by Commissioner Campbell-Domineck

Vote:

David Samples – Aye	Charles Welch – Aye	Dewey Chancey – Aye
Annie Gibson – Aye	Stacy Campbell Domineck – Aye	

LEGAL REPORT

Mr. Gilmore gave updates from the FAHRO Conference – Ft. Lauderdale. He gave information related to Employment Law and public employer compliance with FMLA. He shared that HUD – OMB (Office of Management and Budget) has proposed transforming its standard Uniform Guidance into legally binding federal regulations. The impact of this legislation would strip HUD of their discretion to tailor grant rules to their own specific housing programs. If this proposed legislation goes into effect, it will start October 1, 2026.
The proposal can be found on the FAHRO website.

OTHER BUSINESS

Mr. Stevenson announced the $2 million award received for the YouthBuild grant. The grant award is for 3 years. It will also allow the program to increase the class sizes to 30 students.

Lakeland Housing Authority was selected as the 2026 Outstanding Housing Authority Agency in the state of Florida at the FAHRO Conference in Ft. Lauderdale. This is the second time that this agency has been selected as the best housing authority in the state of Florida. Mr. Stevenson recognized the awesome work of the LHA staff is doing on a daily basis to make these types of awards possible.

Commissioner Campbell-Domineck asked if LHA have a succession plan in the event if something were to happen to the executive director. Mr. Stevenson replied that there is no official succession plan in place and the Board can schedule a workshop to discuss this matter. Mr. Gilmore also replied that he has recently conducted a workshop that addresses the matter. He would gladly conduct a workshop with LHA Commissioners.

PUBLIC FORUM

None.

Mr. Stevenson mentioned that the person that gave public comments at the July meeting was sent a response to her concerns via certified mail.

ADJOURNMENT

The meeting adjourned at 6:51p.m.

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Benjamin Stevenson, Secretary

SECRETARY'S REPORT

◂ August 2026

Secretary's Report
September 2026
DEVELOPMENT UPDATES

Twin Lakes Estates Phases III

The City of Lakeland has approved for the Local Government Contribution (LGC) of approximately $670,000 for Twin Lakes Estates Phase III. The Developer Partner was also successful in submitting an application for a 4% bond and SAIL funding for this phase. The applications have been awarded funding. At this time, we are anticipating a February/March 2027 financial closing. The delay is due to the Florida Housing Finance Corporation internal processes.

Renaissance at Washington Ridge

LHA staff continues to explore funding opportunities for the redevelopment of this property. Staff are exploring using the Rental Assistance Demonstration (RAD) process in combination with a 4% bond, and Public Housing Capital Fund to finance demolition and new construction at this site. HUD made some revisions to the RAD application process that provides extra incentives for projects that combine RAD and 4% bonds.

Staff and the Development Consultant submitted an application for low-income housing tax credits via a 4% bond and SAIL (State Apartment Incentive Loan) Program funds in November 2025. Florida Housing Finance Corporation extended an Invitation To Credit Underwriting for this project. This is the next step in the loan closing process. Darrow Everett, LHA legal counsel, will provide assistance with the closing process.

Secretary's Report
September 2026
Carrington Place Apartments, formerly known as Dakota Park Apartments

LHA staff continues to explore funding opportunities for the redevelopment of this property. Staff are exploring using the RAD process in combination with a 4% bond, and Public Housing Capital Fund to finance demolition and new construction at this site. HUD made some revisions to the RAD application process that provides extra incentives for projects that combine RAD and 4% bonds.

The new strategy is to submit an application for low-income housing tax credits via a 4% bond. The 4% bond will be combined with a RAD application that will provide project-based vouchers for the property. A consultant has been engaged to assist with the RAD application process as well as the tax credit application.

Previously, staff has had two (2) meetings with the neighborhood leaders and the Paul A. Diggs Neighborhood Association. The City of Lakeland approval process requires public meetings with the neighborhood association for the neighborhood in which the proposed project is located.

LHA has received written approval from HUD to proceed with the demolition and disposition of the property. A copy of the HUD approval letter is included with this month's Board Packet under "Other Business." All of the tenants must be relocated off site prior to the start of any demolition activities. All of the public housing tenants will receive Section 8 tenant protection vouchers. The tax credit tenants are not eligible for Section 8 voucher assistance but will receive relocation assistance from LHA. LHA is hopeful that all of the families be relocated into their new homes by Christmas.

Staff will continue having community meetings with the residents of the property. We are discussing the demolition application, relocation, and other related items.

Eddie Woodard Apartments

LHA staff has submitted a request to HUD for approval to use approximately $2-2.3 million of the Arbor Manor sales proceeds to join a partnership with a Private Developer, Housing Trust Group, to manage a new construction affordable housing development in Mulberry. This is a 96-unit 100% affordable housing development. HUD must approve the request for use of funds and PBVs associated with this project. LHA will continue to manage the property.

The property is now 100% occupied. All applicants were approved by an outside third party on behalf of the Developer Partner, Housing Trust Group.

10th Street Apartments

LHA staff issued a Request for Qualifications to find a new developer partner for this project in April of 2025. A new developer partner, Paces Preservation Partners, LLC, was selected by the Review Panel after final interviews with the respondents. LHA Legal Counsel, Darrow Everett, wrote a Master Developer Agreement (MDA) to formalize the partnership and outline terms and conditions for moving forward with the development. LHA Board approved the MDA at April's Board meeting.

The City of Lakeland has released its Request For Proposals for the Local Government Contribution for the 2026 tax credit application cycle. The Developer Partner prepared a response to the RFP. We were advised the project is not eligible for the local government contribution since LHA currently has received the award for the Twin Lakes property.

The Developer Partner has agreed to name the new development in honor of Commissioner Emeritus Rev. Richard W. Richardson. They have also suggested establishing a library in the community center in honor of Rev. Richardson.

Move To Work

Staff continue to work on the Move To Work process with HUD. LHA will be converting to Module #2 which will help tenants to build and repair credit. Tenants that pay rent timely will receive a credit rating that is included with standard reports and help to improve their credit rating. They will also be allowed to participate in HUD Family Self-Sufficiency programs. Staff participate in training sessions with HUD staff on a minimum monthly basis.

Move to Work is a demonstration program for public housing authorities (PHAs) that provides them with the opportunity to design and test innovative, locally designed strategies that use federal funds more efficiently, help residents find employment and become self-sufficient, and increase housing choices for low-income families. Move to Work allows PHAs exemptions from many existing public

housing and voucher rules and provides funding flexibility with how they use their federal funds.

Activities that LHA is proposing for its tenants include the following:

- Cost Savings
  - Using Move to Work flexibility to leverage funds for future developments
  - Streamlining HUD processes
  - Risk-based inspections
  - Rent simplification
- Self-Sufficiency
  - Linking rental assistance with supportive services
  - Escrow accounts
  - Earned income exclusions
  - Increased case management services
  - Self-sufficiency requirements
- Housing Choices
  - Developing mixed income and tax credit properties
  - Landlord incentives
  - Foreclosure prevention, mortgage assistance, and homeownership programs
  - Increasing the percentage of project-based vouchers
  - Continue public-private partnerships that provide opportunities for the development of additional affordable housing rental units

LHA staff are hopeful the Move To Work initiative will improve affordable housing opportunities for citizens of Lakeland and Polk County. We intend to continue to provide self-sufficiency programs and training for our families. These efforts include parenting training and counseling, credit repair, and building, after school tutorial programs, SAT and ACT training programs, housekeeping and other programs that improve the overall quality of life for LHA tenants.

Family Self-Sufficiency

LHA received official notification of the 2025 Family Self-Sufficiency (FSS) grant from the U.S. Department of Housing and Urban Development (HUD). The notification was sent via email. I logged into the HUD online system to accept the award. Notification and acceptance of the grant had been delayed due to technical issues in the HUD system. A copy of the acceptance of the grant is included in this month's Board Packet under "Other Business."

The objective of the FSS program is to assist families in obtaining employment that will allow them to become self-sufficient, reducing the dependency of low-income families on welfare assistance, voucher program assistance, public assistance or any federal, state, or local rental programs.

To meet our objective the LHA will continue to network with existing community services, social service providers, colleges, financial institutions, transportation providers, vocational/technical schools, businesses, and other local partners to develop a comprehensive program that gives participating FSS families the skills and experience to enable them to sustain gainful employment and education.

The FSS Program is a purpose and employment driven program with a savings incentive program for low-income families that have Housing Choice Section Vouchers, to include all special purpose vouchers, such as Public Housing residents. The FSS Program is intended to promote the development of local strategies for coordinating House Choice Vouchers with public and private resources to assist eligible families; the program is open to current families participating in the FSS Program - Housing Choice Voucher and Public Housing tenants who are unemployed or underemployed.

Some of the program services offered by LHA under the Section 8 FSS Program are listed below in the following paragraphs. LHA also plans to submit some of these services to NAHRO, SERC and FAHRO for award consideration. The submissions will be placed under the NAHRO Category - Client and Resident Services.

Section 8 Housing Choice Voucher Homeownership Program provides an opportunity for persons holding a tenant voucher to move into homeownership. The voucher holder is able to use their Section 8 voucher to pay a portion of their home mortgage. Since November 2023, LHA has assisted three voucher holders to become first time homebuyers. Our in-house broker works with the participants to correct their credit, learn the process of securing a mortgage lender, set up a household budget and other skills necessary to become a homeowner.

Renaissance Medical Clinic in partnership with UniHealth Primary Care provides medical services for senior citizens. The clinic is located within the Senior Building at Renaissance, but services are available for the seniors at other LHA properties. Seniors that live at Williamstown, Cecil Gober or Twin Lakes Estates are bused to the site. The clinic has a nurse that makes appointments, checks vital signs/blood pressure, provides wound care and other services. A doctor visits the clinic at least once a week for appointments as well as providing video conferences with seniors. LHA provides a bus service for appointments and medical visits. The seniors need only to coordinate their visits with the bus driver.

The HUD-VASH Program offers an opportunity for public housing authorities to partner with their local Veterans Administration Office to provide Section 8 vouchers for U.S. military veterans to find affordable rental housing. There are seventy-five participants in this program. LHA provides administrative services for the vouchers.

Tutoring Solutions, LLC, in partnership with LHA, is providing after-school tutoring and standardized test preparation for low-income students. Any student residing on an LHA property, or in its surrounding neighborhood may stop by for services. The current properties are Twin Lakes Estates Phase II, Colton Meadows, and the Villas of Lake Bonnet.

Community and Other Activities

LHA was selected as the **2026 Agency of the Year** in the State of Florida by the Florida Association of Housing and Redevelopment Officials (FAHRO). The award was presented at the State-wide conference held in Ft. Lauderdale on August 4-6, 2026. Many staff and LHA commissioners were in attendance. This is second time LHA has received this recognition. Staff also published an advertisement in the Ledger to highlight the achievement. It was published on September 9, 2026.

Secretary's Report
September 2026

I and several other LHA staff attended the CareerSource Polk Annual Meeting on Thursday, August 20, 2026. YouthBuild staff and former program participants also attended. The event was held at the RP Funding Center. It was extremely well attended.

I attended the 2026 Statewide Affordable Housing Conference sponsored by Florida Housing Coalition. The event was held in Orlando on August 24-26, 2026. The event was attended by City, County, State, housing authority, and private sector representatives. There were many workshops and panel discussions.

I attended the 2026 Lead With Impact Summit II in Tampa on August 27-28, 2026. The summit was attended by Executive Directors and Senior Executives from across the nation. It included panel discussions, a tour of Tampa Housing Authority development properties and networking opportunities. The event was sponsored by Gans, Gans and Associates and was hosted by Tampa Housing Authority.

I received the Community Service Award from NAACP Lakeland Branch at their 79th Annual Banquet. The award was in recognition of several years of service to the local community. Lakeland Housing Authority also received a Certificate of Appreciation. The event was held on August 29, 2026.

The new website for the agency is up and running. Commissioners may review the website by visiting www.lakelandhousing.org . The website shows the new layout for LHA and includes likes to properties, Section 8, Youth-Build, and other agency functions. Bios of all LHA commissioners have been uploaded to the website.

Respectfully submitted,

Benjamin Stevenson

Secretary

Agency Annual Report - City of Lakeland Housing Authority

AFFORDABLE HOUSING REPORT

◄ Housing Report

◄ FSS and Resident Activities

◄Youth Build Report

LAKELAND HOUSING AUTHORITY

SEPTEMBER 2026 BOARD REPORT

Financial and Operational Activity through August 31, 2026

Prepared by: Carlos R. Pizarro An, SVP

Board of Commissioners Meeting | September 21, 2026

Executive Summary

The September 2026 Board Report summarizes financial and operational activity through August 31, 2026. The report reflects strong Housing Choice Voucher financial performance, positive results across most non-AMP reporting units, improved occupancy at John Wright, active Resident Services programming, continued Moving to Work implementation, and ongoing RAD and Section 18 monitoring. AMP 1 remains the primary financial watch item.

- HCV served 1,536 families under lease and completed 21 move-ins, 112 annual reexaminations, 127 inspections, and 33 Requests for Tenancy Approval.
- Eight of ten financial reporting units posted positive August results on the report's stated bottom-line measure; AMP 1 and COCC remain primary monitoring areas.
- Eddie Woodard was 98.96%, Cecil Gober 97.30%, Colton Meadow 100%, Villas at Lake Bonnet 100%, and Renaissance 97%.
- FSS reported 188 HCV enrollees, 21 Public Housing enrollees, and strong escrow participation across HCV, Public Housing, and homeownership.
- MTW work included continued coordination on the Asset Building Cohort and rent-study reporting, while HUD issued a revised MTW Expansion Operations Notice.
- RAD/Section 18 monitoring remains active following updated HUD Section 18 guidance that connects demolition/disposition requirements with RAD blends and Tenant Protection Vouchers. Dakota Apartments received the final HUD approval for demolition.
- Two resolutions are presented for Board action: Resolution No. 26-1575 approving the FY 2027 Annual Agency Plan package, and Resolution No. 26-1576 adopting FY 2027 HCV Payment Standards effective October 1, 2026.

Board Snapshot

Area	August Result	Board Note
HCV families under lease	1,536	Stable month-end leasing count
HCV move-ins / vouchers	21 / 14	Continued leasing activity
HCV annual reexaminations	112	Certification workload
HCV inspections	127	Operational production
Front desk visitors	709	Reported August total
FSS HCV escrow	$328,361	64 participants with escrow
FSS PH escrow	$75,043	18 participants with escrow
CFP available	$986,227	Reported grant balance
YouthBuild available	$2,572,760	Includes 2026 award

Financial Performance

The summary below uses the bottom-line measures identified in the August 2026 budget comparison reports. HCV is shown as "Net Income from Administrative Funds"; YouthBuild is shown as reported net income; the remaining entities are shown as "Net Income After Depreciation."

Property / Program	August	YTD	Status
COCC	$12,673	$14,530	Monitor
HCV administrative funds	$80,129	$332,422	Positive
AMP 1	($55,571)	($79,477)	Watch
Dakota Park	$3,676	$28,116	Positive
Renaissance	$23,859	$144,421	Positive

Property / Program	August	YTD	Status
Colton Meadow	$12,364	$93,049	Positive
Villas at Lake Bonnet	$27,055	$94,054	Positive
Manor at West Bartow	$45,881	$332,992	Positive
YouthBuild	$38,540	$88,902	Positive
Williamstown	$10,920	$108,362	Positive

- AMP 1 reported an August loss after depreciation of approximately $55,571 and a year-to-date loss of approximately $79,477.
- COCC reported positive August income after depreciation/amortization of approximately $12,673 and a positive year-to-date result of approximately $14,530; revenue remains below budget.
- HCV reported approximately $80,129 in August net income from administrative funds and approximately $332,422 year-to-date.
- Manor at West Bartow and HCV reported the strongest year-to-date bottom-line results in the attached comparisons.

Housing Choice Voucher Program

Activity	August 2026
Families under lease	1,536
Portability	7 searching; 6 moved in; 1 ported out
Vouchers issued	14
Move-ins	21
End of participation	10
Rent increases	29
Annual reexaminations	112
Change forms	47
Quality control reviews	25 first; 6 second; 1 third
Requests for Tenancy Approval	33
Inspections	127
Retroactive actions	7

- Continue monitoring HAP costs, portability, administrative-fee revenue, shortfall exposure, leasing, and payment-standard impacts.
- The August financial report shows HAP and utility payments above budget year-to-date, while HCV administrative-fee income was below budget.

Moving to Work Program

- Resident Services continued coordination related to MTW Asset Building Cohort reporting and rent-study activities.
- The final MTW rent-study reporting work remained part of departmental coordination following the prior reporting period.
- HUD published a revised MTW Expansion Operations Notice on September 1, 2026. Reported changes include use of “MTW Plan-Expansion,” changes to funding flexibility, and revisions to selected Appendix I and Appendix II requirements.
- Management should review the revised notice against LHA’s approved MTW activities, hardship protections, impact analyses, resident notices, and annual reporting documents before implementing changes.

RAD and Section 18 Initiatives

- HUD published PIH Notice 2026-23 on August 28, 2026, updating demolition and disposition guidance under Section 18.
- The attached federal update states that the notice expands definitions and clarifies Section 18 requirements, including connections to RAD blends and Tenant Protection Voucher guidance.
- LHA should continue coordinating RAD pre-development, relocation, environmental, resident-notice, financing, and Board-approval requirements for applicable redevelopment activities.
- Dakota Park reported positive August and year-to-date bottom-line results; redevelopment and relocation planning should continue to be tracked separately from routine property operations. The community also received its final HUD approval for demolition.

Family Self-Sufficiency

Program	Enrolled	Exited	With Escrow	Escrow Balance
HCV FSS	188	3	64	$328,361
HCV Homeownership	5	0	4	$16,151
Public Housing FSS	21	0	18	$75,043
PH Homeownership	5	0	4	$15,122

- The HCV FSS waitlist remains open.
- Two participants were reported ready to submit home-loan applications by the end of September, and one participant received preapproval.
- One graduation application was submitted and awaiting final approval.
- Interim withdrawal requests addressed homeownership startup costs and an education-related account balance.
- Public Housing FSS planned participant status reviews and Contract of Participation extension determinations, as applicable.

Resident Services

- Completed extensive back-to-school outreach and book-bag distribution across multiple properties.
- Planned and coordinated the Starlight Cruise, including registrations, waivers, transportation, and wheelchair-accessibility considerations.
- Expanded partnerships with Heartland for Children, AARP, Dedicated/Humana, You Thrive Florida, CareerSource, and other community organizations.
- Continued daycare-development research involving licensing, fire, building, zoning, staffing, and management review requirements.
- Provided individual assistance related to Social Security, insurance, transportation, accessibility, housing concerns, and waiting-list questions.
- September priorities included the Caribbean Luncheon, interview-preparation activities, cruise planning, partnership development, and daycare follow-up.

Grants and Capital Funding

Funding Area	Authorized	Disbursed	Available
Capital Fund Program	$11,558,748	$10,572,521	$986,227
ROSS Programs	$828,046	$637,849	$190,197
YouthBuild	$4,858,376	$2,285,616	$2,572,760

- CFP 2026 accounts for $938,151 of the reported available Capital Fund balance.
- ROSS balances support Service Coordinator and FSS activities.
- YouthBuild available funding includes the 2026 grant authorization of $2,000,000.

Board Resolutions for Action

The following resolutions are scheduled for consideration at the September 21, 2026 Board of Commissioners meeting.

Resolution	Subject	Brief Summary	Requested Board Action
Resolution No. 26-1575	FY 2027 Annual Agency Plan Package	Approves the FY 2027 Annual Agency Plan, MTW Supplement, Public Housing operating budget, program plans and policies, HUD certifications, and related attachments. The resolution authorizes HUD submission, implementation, and non-substantive technical corrections. The package includes the HCV Administrative Plan, Public Housing ACOP, FSS Action Plan, Maintenance Plan, ADA/Section 504 policy, Cash Handling Policy, Procurement Policy, LEP/Language Access Policy, NSPIRE and other supporting materials.	Approve the plan package and authorize required HUD submissions and implementation.
Resolution No. 26-1576	FY 2027 HCV Payment Standards	Establishes general payment standards at 95 percent of the FY 2027 Fair Market Rents for the Lakeland-Winter Haven area, effective October 1, 2026: efficiency $1,195; one-bedroom $1,271; two-bedroom $1,528; three-bedroom $2,101; four-bedroom $2,554. Reasonable-accommodation exceptions may be considered individually under applicable HUD requirements; the 110 percent reference amounts are not automatic.	Approve the FY 2027 payment standards effective October 1, 2026.

Management follow-up: After adoption, complete signatures and minutes, reconcile final forms and data, issue required notices, submit applicable HUD materials, and retain the executed resolutions and supporting records.

Federal Policy and Funding Monitor

Issue	Board Significance	Management Focus
FY 2026 FSS funding	HUD made $156.4 million available; applications are due October 13, 2026, at 11:59 p.m. ET.	Confirm eligibility, position request, HUD-52651, cost-adjustment support, and expenditure offsets.
Continuing resolution	Federal agencies are funded through December 11, 2026.	Monitor final FY 2027 appropriations and operational risk.
FY 2027 THUD	House allocation reported at $92.224 billion, 10.4% below FY 2026 enacted.	Continue advocacy and scenario planning.
Public Housing Operating Fund	PIH Notice 2026-21 includes newly reported grant-performance and compliance provisions.	Review certification, reporting, and compliance implications.
MTW Expansion	HUD published a revised Operations Notice.	Complete policy and implementation crosswalk.
Section 18 / RAD	PIH Notice 2026-23 updates demolition/disposition guidance and links to RAD blends and TPVs.	Update redevelopment and relocation compliance checklists.

Board Watch List and Recommended Follow-Up

Priority	Recommended Follow-Up
AMP 1 financial performance	Continue monthly variance review.
COCC	Monitor revenue shortfalls, administrative variances, cash, and interfund balances.
HCV funding	Track HAP, administrative fees, utilization, and shortfall controls.
MTW	Complete revised Operations Notice crosswalk and update affected

Priority	Recommended Follow-Up
	plans/procedures.
RAD / Section 18	Update compliance, relocation, TPV, and Board-approval tracking.
Occupancy	Very stable.
Maintenance	Close Renaissance pending work orders and continue preventive-maintenance documentation.
FSS grant	Prepare FY 2026 application materials before the October 13 deadline.
Federal budget	Monitor FY 2027 THUD negotiations before December 11.
Resolution 26-1575	Complete execution, HUD submission, document control, and implementation tracking for the FY 2027 Agency Plan package.
Resolution 26-1576	Implement the approved FY 2027 payment standards, issue required notices, and monitor HAP and leasing impacts.

Overall Assessment

LHA entered the September 21, 2026, Board meeting with continued strength in HCV administration, positive bottom-line results across most reporting entities, active resident engagement, and substantial federal grant resources. The most important oversight items are AMP 1, COCC revenue and balance-sheet conditions, HCV funding exposure, MTW implementation updates, RAD/Section 18 compliance, occupancy recovery, and priority maintenance completion. The Board agenda also includes action on the FY 2027 Annual Agency Plan package under Resolution No. 26-1575 and FY 2027 HCV Payment Standards under Resolution No. 26-1576.

Central Cost Office
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3120-00-000	Other Tenant Income									
3120-06-100	Section 8 Processing Fees (Accounting)	1,000.00	1,000.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	12,000.00
3129-00-000	Total Other Tenant Income	1,000.00	1,000.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	12,000.00
3199-00-000	TOTAL TENANT INCOME	1,000.00	1,000.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00	12,000.00
3600-00-000	OTHER INCOME									
3610-01-000	Interest Income - Unrestricted	0.01	0.00	0.01	N/A	91.34	0.00	91.34	N/A	0.00
3620-00-000	Mgmt Fee Income (generic)	7,772.05	7,684.43	87.62	1.14	62,176.40	61,475.44	700.96	1.14	92,213.16
3620-00-600	Mgmt Fee Income - HCV	17,988.00	20,500.00	-2,512.00	-12.25	144,000.00	164,000.00	-20,000.00	-12.20	246,000.00
3620-00-700	Mgmt Fee Income - PH	4,239.12	4,236.81	2.31	0.05	33,912.96	33,894.48	18.48	0.05	50,841.72
3620-01-000	Bookkeeping Fee Income	11,625.00	14,427.50	-2,802.50	-19.42	93,060.00	115,420.00	-22,360.00	-19.37	173,130.00
3620-02-000	Asset Management Fee Income	510.00	0.00	510.00	N/A	4,080.00	0.00	4,080.00	N/A	0.00
3620-03-000	Administrative Fees - ROSS	483.34	483.34	0.00	0.00	3,383.38	3,866.72	-483.34	-12.50	5,800.08
3660-01-000	West Lake Mgmt. Income Fees	14,000.00	14,000.00	0.00	0.00	112,000.00	112,000.00	0.00	0.00	168,000.00
3690-00-000	Other Income	9,414.65	11,392.24	-1,977.59	-17.36	78,384.29	91,137.92	-12,753.63	-13.99	136,706.88
3690-01-000	Grants Salary Cont.(YB-Director)	825.67	825.67	0.00	0.00	6,605.36	6,605.36	0.00	0.00	9,908.04
3691-09-001	Operations & Other Income	19,430.13	19,211.06	219.07	1.14	155,441.04	153,688.48	1,752.56	1.14	230,532.72
3699-00-000	TOTAL OTHER INCOME	86,287.97	92,761.05	-6,473.08	-6.98	693,134.77	742,088.40	-48,953.63	-6.60	1,113,132.60
3999-00-000	TOTAL INCOME	87,287.97	93,761.05	-6,473.08	-6.90	701,134.77	750,088.40	-48,953.63	-6.53	1,125,132.60
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	48,180.40	48,078.73	-101.67	-0.21	395,389.22	462,747.85	67,358.63	14.56	681,102.14
4110-00-001	401K-401A Admin	3,764.30	4,086.69	322.39	7.89	30,032.87	37,120.21	7,087.34	19.09	53,466.97
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	3,684.23	3,846.30	162.07	4.21	32,027.32	37,019.84	4,992.52	13.49	54,488.19
4110-00-004	Workers Comp Admin	1,473.35	1,923.15	449.80	23.39	8,045.31	15,385.20	7,339.89	47.71	23,077.80
4110-00-006	Legal Shield - Administrative	315.20	214.45	-100.75	-46.98	1,973.75	1,715.60	-258.15	-15.05	2,573.40
4110-00-007	Payroll Prep Fees	1,009.69	480.79	-528.90	-110.01	7,812.32	4,627.49	-3,184.83	-68.82	6,811.04
4110-07-000	Health/Life Insurance	10,217.34	12,802.26	2,584.92	20.19	68,224.26	102,418.08	34,193.82	33.39	153,627.12
4110-99-000	Total Administrative Salaries	68,644.51	71,432.37	2,787.86	3.90	543,505.05	661,034.27	117,529.22	17.78	975,146.66
4130-00-000	Legal Expense									
4130-02-000	Criminal Background / Credit Checks/Dr	0.00	75.00	75.00	100.00	60.00	600.00	540.00	90.00	900.00
4130-04-000	General Legal Expense	0.00	250.00	250.00	100.00	5.25	2,000.00	1,994.75	99.74	3,000.00
4130-99-000	Total Legal Expense	0.00	325.00	325.00	100.00	65.25	2,600.00	2,534.75	97.49	3,900.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	142.34	2,500.00	2,357.66	94.31	24,517.93	20,000.00	-4,517.93	-22.59	30,000.00
4140-00-100	Travel/Mileage	454.72	90.00	-364.72	-405.24	644.72	720.00	75.28	10.46	1,080.00
4189-00-000	Total Other Admin Expenses	597.06	2,590.00	1,992.94	-310.93	25,162.65	20,720.00	-4,442.65	-12.13	31,080.00
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	159.90	750.00	590.10	78.68	7,389.72	6,000.00	-1,389.72	-23.16	9,000.00
4190-02-000	Printing/Publications & Subscriptions	0.00	0.00	0.00	N/A	70.00	0.00	-70.00	N/A	0.00
4190-04-000	Stationery & Office Supplies	132.55	350.00	217.45	62.13	6,072.17	2,800.00	-3,272.17	-116.86	4,200.00
4190-06-000	Computer Equipment	0.00	200.00	200.00	100.00	1,576.07	1,600.00	23.93	1.50	2,400.00
4190-07-000	Telephone	1,244.36	1,300.00	55.64	4.28	10,551.58	10,400.00	-151.58	-1.46	15,600.00
4190-08-000	Postage	509.58	160.00	-349.58	-218.49	1,585.60	1,280.00	-305.60	-23.88	1,920.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.95	0.00	-8.95	N/A	0.00

Central Cost Office
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4190-09-000	Computer Software License Fees/Exp	471.31	160.00	-311.31	-194.57	3,730.70	1,280.00	-2,450.70	-191.46	1,920.00
4190-10-000	Copiers - Lease & Service	556.55	650.00	93.45	14.38	7,760.71	5,200.00	-2,560.71	-49.24	7,800.00
4190-11-001	Fee Accounting Contract	0.00	0.00	0.00	N/A	1,208.50	0.00	-1,208.50	N/A	0.00
4190-13-000	Internet	553.26	850.00	296.74	34.91	6,376.28	6,800.00	423.72	6.23	10,200.00
4190-18-000	Small Office Equipment	0.00	0.00	0.00	N/A	4,777.92	0.00	-4,777.92	N/A	0.00
4190-19-000	IT Contract Fees	199.16	200.00	0.84	0.42	1,613.43	1,600.00	-13.43	-0.84	2,400.00
4190-20-100	Bank Fees - Unrestricted	0.00	0.00	0.00	N/A	90.50	0.00	-90.50	N/A	0.00
4190-22-000	Other Misc Admin Expenses	39.74	1,500.00	1,460.26	97.35	15,704.77	12,000.00	-3,704.77	-30.87	18,000.00
4190-22-100	Business Development & Relations	106.00	0.00	-106.00	N/A	3,286.94	0.00	-3,286.94	N/A	0.00
4190-24-000	Govt Licenses-Fees-Permits	0.00	0.00	0.00	N/A	87.89	0.00	-87.89	N/A	0.00
4190-28-000	Charitable Contributions	0.00	0.00	0.00	N/A	16,170.87	0.00	-16,170.87	N/A	0.00
4190-30-000	Equipment Service Contracts	695.50	0.00	-695.50	N/A	1,337.50	0.00	-1,337.50	N/A	0.00
4191-00-000	Total Miscellaneous Admin Expenses	4,667.91	6,120.00	1,452.09	-20.91	89,400.10	48,960.00	-40,440.10	-430.04	73,440.00
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	73,909.48	80,467.37	6,557.89	-227.94	658,133.05	733,314.27	75,181.22	-326.90	1,083,566.66
4300-00-000	UTILITIES									
4340-00-000	Garbage/Trash Removal	555.68	409.27	-146.41	-35.77	4,375.23	3,274.16	-1,101.07	-33.63	4,911.24
4399-00-000	TOTAL UTILITY EXPENSES	555.68	409.27	-146.41	-35.77	4,375.23	3,274.16	-1,101.07	-33.63	4,911.24
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4411-00-000	Maintenance Uniforms	0.00	0.00	0.00	N/A	708.51	0.00	-708.51	N/A	0.00
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	-169.19	900.00	1,069.19	118.80	5,610.97	7,200.00	1,589.03	22.07	10,800.00
4419-00-000	Total General Maint Expense	-169.19	900.00	1,069.19	118.80	6,319.48	7,200.00	880.52	12.23	10,800.00
4420-00-000	Materials									
4420-01-000	Supplies-Grounds	0.00	45.00	45.00	100.00	0.00	360.00	360.00	100.00	540.00
4420-02-000	Supplies-Appliance Parts	0.00	0.00	0.00	N/A	1,349.18	0.00	-1,349.18	N/A	0.00
4420-03-000	Supplies-Painting/Decorating	0.00	0.00	0.00	N/A	52.90	0.00	-52.90	N/A	0.00
4420-03-100	Hardware Doors/Windows/Locks	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4420-04-000	Electrical - Supplies/Fixtures	0.00	150.00	150.00	100.00	706.44	1,200.00	493.56	41.13	1,800.00
4420-06-000	Supplies-Janitorial/Cleaning	0.00	300.00	300.00	100.00	1,558.11	2,400.00	841.89	35.08	3,600.00
4420-07-000	Repairs - Materials & Supplies	0.00	0.00	0.00	N/A	273.04	0.00	-273.04	N/A	0.00
4420-09-000	Supplies- Tools Equipmt	0.00	0.00	0.00	N/A	126.98	0.00	-126.98	N/A	0.00
4420-09-100	Security Equipment,Locks,Alarms	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4420-12-000	Supplies- Painting	0.00	25.00	25.00	100.00	313.04	200.00	-113.04	-56.52	300.00
4429-00-000	Total Materials	0.00	570.00	570.00	100.00	4,379.69	4,560.00	180.31	3.95	6,840.00
4430-00-000	Contract Costs									
4430-01-000	Contract-Fire Alarm/Extinguisher	75.50	10.00	-65.50	-655.00	75.50	80.00	4.50	5.62	120.00
4430-07-000	Contract-Exterminating/Pest Control	0.00	90.00	90.00	100.00	470.00	720.00	250.00	34.72	1,080.00
4430-13-000	Contract-HVAC - Repairs & Maint	0.00	0.00	0.00	N/A	61.50	0.00	-61.50	N/A	0.00
4430-15-000	Contract-Equipment Rental	0.00	10.00	10.00	100.00	0.00	80.00	80.00	100.00	120.00
4430-18-000	Contract-Alarm Monitoring	85.96	55.00	-30.96	-56.29	1,966.99	440.00	-1,526.99	-347.04	660.00
4430-23-000	Contract-Consultants	0.00	0.00	0.00	N/A	3,081.94	0.00	-3,081.94	N/A	0.00
4430-24-000	Contract-Grounds-Landscaping	0.00	0.00	0.00	N/A	1,047.50	0.00	-1,047.50	N/A	0.00
4430-99-000	Other Contracted Services	0.00	0.00	0.00	N/A	650.00	0.00	-650.00	N/A	0.00
4439-00-000	Total Contract Costs	161.46	165.00	3.54	2.15	7,353.43	1,320.00	-6,033.43	-457.08	1,980.00
4499-00-000	TOTAL MAINTENANCE EXPENSES	-7.73	1,635.00	1,642.73	100.47	18,052.60	13,080.00	-4,972.60	-38.02	19,620.00
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	0.00	750.00	750.00	100.00	4,785.26	6,000.00	1,214.74	20.25	9,000.00
4510-01-000	General Liability Insurance - Auto	0.00	825.00	825.00	100.00	0.00	6,600.00	6,600.00	100.00	9,900.00
4599-00-000	TOTAL GENERAL EXPENSES	0.00	1,575.00	1,575.00	100.00	4,785.26	12,600.00	7,814.74	62.02	18,900.00
4800-00-000	FINANCING EXPENSE									
4855-00-100	Interest Expense	157.27	60.00	-97.27	-162.12	1,258.16	480.00	-778.16	-162.12	720.00
4899-00-000	TOTAL FINANCING EXPENSES	157.27	60.00	-97.27	-162.12	1,258.16	480.00	-778.16	-162.12	720.00

Central Cost Office
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	0.00	550.00	550.00	100.00	0.00	4,400.00	4,400.00	100.00	6,600.00
5100-50-000	Amortization Expense	9,391.21	11,392.24	2,001.03	17.56	75,129.68	91,137.92	16,008.24	17.56	136,706.88
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	9,391.21	11,942.24	2,551.03	21.36	75,129.68	95,537.92	20,408.24	21.36	143,306.88
8000-00-000	TOTAL EXPENSES	84,005.91	96,088.88	12,082.97	-204.00	761,733.98	858,286.35	96,552.37	-477.29	1,271,024.78
9000-00-000	NET INCOME	3,282.06	-2,327.83	-18,556.05	197.10	-60,599.21	-108,197.95	-145,506.00	470.76	-145,892.18
	Net Income After Depreciation	**12,673.27**				**14,530.47**				

COCC (.cocc)

Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	64,937.39
1111-15-000	Cash-Payroll	-427,832.38
1111-45-000	Regions Operating	1,661.52
1111-99-000	Total Unrestricted Cash	-361,233.47
1119-00-000	TOTAL CASH	-361,233.47
1125-00-000	Cash - Vending	3,116.05
1128-99-000	Cleared Interfund Account	-58,952.45
1129-10-000	Due from Public Housing General	287,291.94
1129-11-000	A/R - ROSS/HUD	8,662.14
1129-17-000	Due from Renaissance FAM Non ACC	355.13
1129-49-000	A/R - Youthbuild DOL	-73,537.21
1129-50-000	A/R - Capital Fund Grants/HUD	15,173.72
1129-78-000	Due From FSS	-88.31
1129-80-000	Due from Section 8 HCV	1,475.90
1129-99-000	TOTAL: DUE FROM	238,978.18
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	183,496.91
1160-00-000	OTHER CURRENT ASSETS	
1211-01-000	Prepaid Insurance	4,215.39
1211-02-000	Prepaid Software Licenses	2,950.00
1299-00-000	TOTAL OTHER CURRENT ASSETS	7,165.39
1300-00-000	TOTAL CURRENT ASSETS	-170,571.17
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-07-001	Automobiles/Vehicles	-57.50
1400-08-000	Furniture & Fixtures	32,301.60
1400-08-100	Furn, Fixt, & Equip	24,482.83
1405-02-000	Accum Depreciation- Misc FF&E	-54,306.98
1410-00-000	Intangible Assets	
1410-04-000	Lease-Right of Use Asset	446,515.00
1410-04-001	Lease Amortization	363,844.34
1420-00-000	TOTAL FIXED ASSETS (NET)	85,090.61
1499-00-000	TOTAL NONCURRENT ASSETS	85,090.61
1999-00-000	TOTAL ASSETS	-85,480.56
2000-00-000	LIABILITIES & EQUITY	

2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	3,193.57
2117-03-000	Misc Payroll Witholdings	46.16
2117-09-000	State Unemployment Tax	-3,160.22
2117-10-000	Workers Compensation	33,350.06
2117-11-000	401 Plan Payable	95,437.56
2117-12-000	457 Plan Payable	-84,446.28
2117-13-000	Aflac Payable	-11,531.73
2117-17-000	Health Insurance Payable	13,223.41
2119-90-000	Other Current Liabilities	65,458.31
2130-00-001	Lease payable-Short Term	51,613.98
2135-00-000	Accrued Payroll & Payroll Taxes	14,039.88
2145-00-000	Due to Federal Master	50,000.00
2145-29-000	Due to Polk County Housing Dev.	315,837.78
2145-62-000	Due to West Bartow	100.00
2146-00-000	Due to LPHC General	50,000.00
2149-01-000	Due to Magnolia Pointe	110,000.00
2149-29-000	Due to Polk County Developers, Inc.	-62,527.75
2149-70-000	Due to Development	242,500.00
2260-00-000	Accrued Compensated Absences-Curre	45,770.53
2299-00-000	TOTAL CURRENT LIABILITIES	928,905.26
2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	85,002.38
2321-00-000	Lease Payable	-201,115.91
2399-00-000	TOTAL NONCURRENT LIABILITIES	-116,113.53
2499-00-000	TOTAL LIABILITIES	812,791.73
2800-00-000	EQUITY	
2809-00-000	RETAINED EARNINGS	
2809-02-000	Retained Earnings-Unrestricted Net Ass	-898,272.29
2809-99-000	TOTAL RETAINED EARNINGS:	-898,272.29
2899-00-000	TOTAL EQUITY	-898,272.29
2999-00-000	TOTAL LIABILITIES AND EQUITY	-85,480.56

Housing Choice Voucher Section 8 (.sec8)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3400-00-000	GRANT INCOME									
3410-01-000	Section 8 HAP Earned	2,193,103.00	1,758,826.00	434,277.00	24.69	14,793,353.00	14,070,608.00	722,745.00	5.14	21,105,912.00
3410-02-000	Section 8 Admin. Fee Income	96,137.00	115,900.00	-19,763.00	-17.05	908,683.00	927,200.00	-18,517.00	-2.00	1,390,800.00
3410-04-000	Section 8 Port-In Admin Fees	2,956.48	0.00	2,956.48	N/A	10,893.72	0.00	10,893.72	N/A	0.00
3410-06-000	Port In HAP Earned	76,276.00	0.00	76,276.00	N/A	302,827.00	0.00	302,827.00	N/A	0.00
3410-07-000	Section 8 HAP Earned EHV	0.00	56,796.00	-56,796.00	-100.00	6,056.00	454,368.00	-448,312.00	-98.67	681,552.00
3410-08-000	Section 8 EHV Admin Fee	0.00	4,500.00	-4,500.00	-100.00	14,037.00	36,000.00	-21,963.00	-61.01	54,000.00
3499-00-000	TOTAL GRANT INCOME	2,368,472.48	1,936,022.00	432,450.48	22.34	16,035,849.72	15,488,176.00	547,673.72	3.54	23,232,264.00
3600-00-000	OTHER INCOME									
3610-00-000	Interest Income - Restricted	0.00	25.00	-25.00	-100.00	0.00	200.00	-200.00	-100.00	300.00
3610-01-000	Interest Income - Unrestricted	0.00	25.00	-25.00	-100.00	290.14	200.00	90.14	45.07	300.00
3640-00-000	Fraud Recovery - UNP	0.00	550.00	-550.00	-100.00	0.00	4,400.00	-4,400.00	-100.00	6,600.00
3640-01-000	Fraud Recovery - RNP	0.00	550.00	-550.00	-100.00	0.00	4,400.00	-4,400.00	-100.00	6,600.00
3650-00-000	Miscellaneous Other Income	0.00	600.00	-600.00	-100.00	2,385.00	4,800.00	-2,415.00	-50.31	7,200.00
3699-00-000	TOTAL OTHER INCOME	0.00	1,750.00	-1,750.00	-100.00	2,675.14	14,000.00	-11,324.86	-80.89	21,000.00
3999-00-000	TOTAL INCOME	2,368,472.48	1,937,772.00	430,700.48	22.23	16,038,524.86	15,502,176.00	536,348.86	3.46	23,253,264.00
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	29,620.80	33,973.00	4,352.20	12.81	265,266.73	315,591.58	50,324.85	15.95	467,419.47
4110-00-001	401K-401A Admin	2,079.33	2,717.71	638.38	23.49	19,784.09	24,620.77	4,836.68	19.64	35,491.61
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	2,226.08	2,717.84	491.76	18.09	20,257.79	25,247.32	4,989.53	19.76	37,393.55
4110-00-004	Workers Comp Admin	905.77	1,019.19	113.42	11.13	5,241.02	9,467.75	4,226.73	44.64	14,022.59
4110-00-006	Legal Shield - Administrative	262.35	359.10	96.75	26.94	2,856.85	2,872.80	15.95	0.56	4,309.20
4110-00-007	Payroll Prep Fees	620.21	339.73	-280.48	-82.56	5,215.88	3,155.92	-2,059.96	-65.27	4,674.20
4110-07-000	Health/Life Insurance	8,829.92	9,905.90	1,075.98	10.86	69,907.54	79,247.20	9,339.66	11.79	118,870.80
4110-99-000	Total Administrative Salaries	44,544.46	51,032.47	6,488.01	12.71	388,529.90	460,203.34	71,673.44	15.57	682,181.42
4130-00-000	Legal Expense									
4130-02-000	Criminal Background / Credit Checks/Dr	940.00	500.00	-440.00	-88.00	7,106.00	4,000.00	-3,106.00	-77.65	6,000.00
4130-03-000	Tenant Screening	0.00	0.00	0.00	N/A	108.41	0.00	-108.41	N/A	0.00
4130-04-000	General Legal Expense	730.00	1,400.00	670.00	47.86	37,908.15	11,200.00	-26,708.15	-238.47	16,800.00
4130-99-000	Total Legal Expense	1,670.00	1,900.00	230.00	12.11	45,122.56	15,200.00	-29,922.56	-196.86	22,800.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	251.00	4,000.00	3,749.00	93.72	20,917.23	32,000.00	11,082.77	34.63	48,000.00
4140-00-100	Travel/Mileage	0.00	0.00	0.00	N/A	10.07	0.00	-10.07	N/A	0.00
4171-00-000	Auditing Fees	950.00	0.00	-950.00	N/A	6,650.00	0.00	-6,650.00	N/A	0.00
4172-00-000	Port Out Admin Fee Paid	2,441.05	1,400.00	-1,041.05	-74.36	19,337.42	11,200.00	-8,137.42	-72.66	16,800.00
4173-00-000	Management Fee	17,988.00	20,500.00	2,512.00	12.25	144,000.00	164,000.00	20,000.00	12.20	246,000.00
4173-01-000	Bookkeeping Fee	11,242.50	14,327.50	3,085.00	21.53	90,000.00	114,620.00	24,620.00	21.48	171,930.00
4182-00-000	Consultants	0.00	2,000.00	2,000.00	100.00	239.00	16,000.00	15,761.00	98.51	24,000.00
4189-00-000	Total Other Admin Expenses	32,872.55	42,227.50	9,354.95	22.15	281,153.72	337,820.00	56,666.28	16.77	506,730.00
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	0.00	75.00	75.00	100.00	4,608.57	600.00	-4,008.57	-668.10	900.00
4190-02-000	Printing/Publications & Subscriptions	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4190-03-000	Advertising Publications	0.00	0.00	0.00	N/A	4,160.00	0.00	-4,160.00	N/A	0.00
4190-04-000	Stationery & Office Supplies	81.05	500.00	418.95	83.79	4,253.54	4,000.00	-253.54	-6.34	6,000.00
4190-06-000	Computer Equipment	0.00	175.00	175.00	100.00	3,589.28	1,400.00	-2,189.28	-156.38	2,100.00

Housing Choice Voucher Section 8 (.sec8)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4190-07-000	Telephone	1,115.26	800.00	-315.26	-39.41	12,273.51	6,400.00	-5,873.51	-91.77	9,600.00
4190-08-000	Postage	3,008.33	1,400.00	-1,608.33	-114.88	9,752.31	11,200.00	1,447.69	12.93	16,800.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00
4190-09-000	Computer Software License Fees/Exp	7,551.55	7,458.65	-92.90	-1.25	64,184.71	59,669.20	-4,515.51	-7.57	89,503.80
4190-10-000	Copiers - Lease & Service	345.79	1,200.00	854.21	71.18	9,968.24	9,600.00	-368.24	-3.84	14,400.00
4190-11-001	Fee Accounting Contract	0.00	0.00	0.00	N/A	1,208.50	0.00	-1,208.50	N/A	0.00
4190-13-000	Internet	663.34	490.00	-173.34	-35.38	5,306.72	3,920.00	-1,386.72	-35.38	5,880.00
4190-19-000	IT Contract Fees	2,155.94	250.00	-1,905.94	-762.38	28,892.68	2,000.00	-26,892.68	-1,344.63	3,000.00
4190-22-000	Other Misc Admin Expenses	66.00	600.00	534.00	89.00	3,061.87	4,800.00	1,738.13	36.21	7,200.00
4190-24-000	Govt Licenses-Fees-Permits	0.00	25.00	25.00	100.00	248.20	200.00	-48.20	-24.10	300.00
4191-00-000	Total Miscellaneous Admin Expenses	14,987.26	12,998.65	-1,988.61	-15.30	151,517.06	103,989.20	-47,527.86	-45.70	155,983.80
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	94,074.27	108,158.62	14,084.35	13.02	866,323.24	917,212.54	50,889.30	5.55	1,367,695.22
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4411-00-000	Maintenance Uniforms	183.08	60.00	-123.08	-205.13	913.40	480.00	-433.40	-90.29	720.00
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	30.23	360.00	329.77	91.60	4,422.68	2,880.00	-1,542.68	-53.57	4,320.00
4419-00-000	Total General Maint Expense	213.31	420.00	206.69	49.21	5,336.08	3,360.00	-1,976.08	-58.81	5,040.00
4420-00-000	Materials									
4420-03-100	Hardware Doors/Windows/Locks	0.00	0.00	0.00	N/A	40.61	0.00	-40.61	N/A	0.00
4420-06-000	Supplies-Janitorial/Cleaning	0.00	300.00	300.00	100.00	0.00	2,400.00	2,400.00	100.00	3,600.00
4420-07-000	Repairs - Materials & Supplies	0.00	100.00	100.00	100.00	0.00	800.00	800.00	100.00	1,200.00
4420-10-200	Carpet and Flooring Supplies	0.00	0.00	0.00	N/A	66.64	0.00	-66.64	N/A	0.00
4429-00-000	Total Materials	0.00	400.00	400.00	100.00	107.25	3,200.00	3,092.75	96.65	4,800.00
4430-00-000	Contract Costs									
4430-09-000	Contract-Other	0.00	350.00	350.00	100.00	49.21	2,800.00	2,750.79	98.24	4,200.00
4430-18-000	Contract-Alarm Monitoring	0.00	36.00	36.00	100.00	1,486.67	288.00	-1,198.67	-416.20	432.00
4430-23-000	Contract-Consultants	0.00	150.00	150.00	100.00	3,081.94	1,200.00	-1,881.94	-156.83	1,800.00
4430-27-000	Contract - Lease	818.48	1,690.36	871.88	51.58	7,409.12	13,522.88	6,113.76	45.21	20,284.32
4439-00-000	Total Contract Costs	818.48	2,226.36	1,407.88	63.24	12,026.94	17,810.88	5,783.94	32.47	26,716.32
4499-00-000	TOTAL MAINTENANCE EXPENSES	1,031.79	3,046.36	2,014.57	66.13	17,470.27	24,370.88	6,900.61	28.32	36,556.32
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	0.00	750.00	750.00	100.00	5,380.26	6,000.00	619.74	10.33	9,000.00
4510-01-000	General Liability Insurance - Auto	134.73	180.00	45.27	25.15	808.38	1,440.00	631.62	43.86	2,160.00
4599-00-000	TOTAL GENERAL EXPENSES	134.73	930.00	795.27	85.51	6,188.64	7,440.00	1,251.36	16.82	11,160.00
4700-00-000	HOUSING ASSISTANCE PAYMENTS									
4715-00-000	Housing Assistance Payments	1,729,891.00	1,708,272.00	-21,619.00	-1.27	13,883,205.00	13,666,176.00	-217,029.00	-1.59	20,499,264.00
4715-01-000	Tenant Utility Payments-S8	27,962.00	26,732.00	-1,230.00	-4.60	231,025.00	213,856.00	-17,169.00	-8.03	320,784.00
4715-02-000	Portable Out HAP Payments	65,285.00	71,138.00	5,853.00	8.23	532,576.46	569,104.00	36,527.54	6.42	853,656.00
4715-03-000	FSS Escrow Payments	16,589.98	12,678.97	-3,911.01	-30.85	150,444.88	101,431.76	-49,013.12	-48.32	152,147.64
4715-03-002	FSS Escrow Forfeitures/Adjustments	0.00	0.00	0.00	N/A	-60,393.48	0.00	60,393.48	N/A	0.00
4799-00-000	TOTAL HOUSING ASSISTANCE PAYMENTS	1,839,727.98	1,818,820.97	-20,907.01	-1.15	14,736,857.86	14,550,567.76	-186,290.10	-1.28	21,825,851.64
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	0.00	1,000.00	1,000.00	100.00	0.00	8,000.00	8,000.00	100.00	12,000.00
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	0.00	1,000.00	1,000.00	100.00	56,678.00	8,000.00	-48,678.00	-608.48	12,000.00
5700-99-000	Intra-Funds Transfer In/Out	0.00	0.00	0.00	N/A	56,678.00	0.00	-56,678.00	N/A	0.00
8000-00-000	TOTAL EXPENSES	1,934,968.77	1,931,955.95	-3,012.82	-0.16	15,626,840.01	15,507,591.18	-119,248.83	-0.77	23,253,263.18
9000-00-000	NET INCOME	433,503.71	5,816.05	427,687.66	7,353.58	411,684.85	-5,415.18	417,100.03	7,702.42	0.82
	Net Income From Administrative Funds	**80,128.69**				**332,421.57**				

Housing Choice Voucher Section 8 (.sec8)
Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	62,220.84
1111-15-000	Cash-Payroll	-104,409.62
1111-20-100	Cash Operating 2B	221,262.59
1111-99-000	Total Unrestricted Cash	179,073.81
1112-00-000	Restricted Cash	
1112-02-000	Cash Restricted - FSS Escrow	426,995.05
1112-02-100	Cash Restricted - FSS Escrow Forfei	125,306.21
1112-99-000	Total Restricted Cash	552,301.26
1119-00-000	TOTAL CASH	731,375.07
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R-Tenants/Vendors	453,011.13
1122-00-001	AR Port in Hap-Suspense	-50,729.74
1122-01-000	Allowance for Doubtful Accounts-Tenar	-250,141.92
1122-99-000	TOTAL: AR	152,139.47
1123-01-000	Allowance for Doubtful Accounts-Aff. H	-4,550.48
1129-81-000	Due from Section 8 Mainstream	222,855.32
1129-90-000	Due from Portpay	90,000.00
1129-99-000	TOTAL: DUE FROM	90,000.00
1135-01-000	A/R-HUD	184,175.72
1135-03-000	A/R-Other Government	9,061.95
1135-03-001	AR Port in Fee Suspense	-210.07
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	653,471.91
1160-00-000	OTHER CURRENT ASSETS	
1211-01-000	Prepaid Insurance	404.13
1211-02-000	Prepaid Software Licenses	119,253.39
1213-06-000	S8 EHV Tenant Security Deposit	56,671.45
1299-00-000	TOTAL OTHER CURRENT ASSETS	176,328.97
1300-00-000	TOTAL CURRENT ASSETS	1,561,175.95
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-07-001	Automobiles/Vehicles	15,900.00
1400-08-000	Furniture & Fixtures	29,333.07
1405-02-000	Accum Depreciation- Misc FF&E	-44,767.08
1410-00-000	Intangible Assets	
1420-00-000	TOTAL FIXED ASSETS (NET)	465.99
1475-01-000	Non-Dwelling Equipment	2,406.00

1499-00-000	TOTAL NONCURRENT ASSETS	2,871.99
1999-00-000	TOTAL ASSETS	1,564,047.94
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	-422,544.12
2114-00-000	Tenant Security Deposits	600.00
2116-00-000	A/P-HUD	-6,442.00
2135-00-000	Accrued Payroll & Payroll Taxes	14,329.32
2138-00-001	Accrued audit fees - LHA	-5,350.00
2145-00-000	Due to Federal Master	73,949.25
2148-00-000	Due to Section 8	315,814.32
2149-01-000	Due to Magnolia Pointe	25,000.00
2240-00-000	Tenant Prepaid Rents	14,098.54
2255-00-004	State of FL Unclaimed Funds	20,932.76
2260-00-000	Accrued Compensated Absences-Curre	6,228.50
2298-03-000	Deferred Revenue	534.30
2298-03-001	Deferred Revenue EHV	23,141.60
2299-00-000	TOTAL CURRENT LIABILITIES	60,292.47
2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	11,567.22
2307-00-000	FSS Due to Tenant Long Term	426,995.05
2399-00-000	TOTAL NONCURRENT LIABILITIES	438,562.27
2499-00-000	TOTAL LIABILITIES	498,854.74
2800-00-000	EQUITY	
2809-00-000	RETAINED EARNINGS	
2809-02-000	Retained Earnings-Unrestricted Net Ass	1,065,193.20
2809-99-000	TOTAL RETAINED EARNINGS:	1,065,193.20
2899-00-000	TOTAL EQUITY	1,065,193.20
2999-00-000	TOTAL LIABILITIES AND EQUITY	1,564,047.94

Cecil Gober & John Wright-LHA Owned (.amp1)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3101-00-000	Rental Income									
3111-00-000	Tenant Rent	17,313.00	16,322.00	991.00	6.07	143,747.57	130,576.00	13,171.57	10.09	195,864.00
3119-00-000	Total Rental Income	17,313.00	16,322.00	991.00	6.07	143,747.57	130,576.00	13,171.57	10.09	195,864.00
3120-00-000	Other Tenant Income									
3120-01-600	FSS Forfeitures	0.00	150.00	-150.00	-100.00	0.00	1,200.00	-1,200.00	-100.00	1,800.00
3120-03-000	Damages & Cleaning	0.00	0.00	0.00	N/A	450.00	0.00	450.00	N/A	0.00
3120-04-000	Late and Admin Charges	0.00	0.00	0.00	N/A	75.00	0.00	75.00	N/A	0.00
3120-05-000	Legal Fees - Tenant	0.00	150.00	-150.00	-100.00	1,467.96	1,200.00	267.96	22.33	1,800.00
3120-06-000	NSF Charges	0.00	25.00	-25.00	-100.00	0.00	200.00	-200.00	-100.00	300.00
3120-11-000	Forfeited Security Deposits	0.00	100.00	-100.00	-100.00	0.00	800.00	-800.00	-100.00	1,200.00
3129-00-000	Total Other Tenant Income	0.00	425.00	-425.00	-100.00	1,992.96	3,400.00	-1,407.04	-41.38	5,100.00
3199-00-000	TOTAL TENANT INCOME	17,313.00	16,747.00	566.00	3.38	145,740.53	133,976.00	11,764.53	8.78	200,964.00
3400-00-000	GRANT INCOME									
3401-00-000	Government Subsidy Income	18,054.00	30,015.00	-11,961.00	-39.85	144,752.00	240,120.00	-95,368.00	-39.72	360,180.00
3420-00-000	Capital Fund Grants	0.00	0.00	0.00	N/A	242,577.50	0.00	-242,577.50	N/A	0.00
3499-00-000	TOTAL GRANT INCOME	18,054.00	30,015.00	-11,961.00	-39.85	387,329.50	240,120.00	-337,945.50	-39.72	360,180.00
3600-00-000	OTHER INCOME									
3610-00-000	Interest Income - Restricted	9,129.73	9,129.73	0.00	0.00	73,037.84	73,037.84	0.00	0.00	109,556.76
3610-01-000	Interest Income - Unrestricted	0.42	0.00	0.42	N/A	0.42	0.00	0.42	N/A	0.00
3699-00-000	TOTAL OTHER INCOME	9,130.15	9,129.73	0.42	0.00	73,038.26	73,037.84	0.42	0.00	109,556.76
3999-00-000	TOTAL INCOME	44,497.15	55,891.73	-11,394.58	-36.47	606,108.29	447,133.84	-326,180.55	-30.94	670,700.76
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	12,581.64	5,503.57	-7,078.07	-128.61	75,865.70	55,001.60	-20,864.10	-37.93	80,673.56
4110-00-001	401K-401A Admin	1,069.43	467.80	-601.63	-128.61	6,104.88	4,364.22	-1,740.66	-39.88	6,235.42
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	948.18	440.29	-507.89	-115.35	5,734.50	4,400.15	-1,334.35	-30.33	6,453.92
4110-00-004	Workers Comp Admin	384.74	220.14	-164.60	-74.77	1,534.70	2,200.05	665.35	30.24	3,226.92
4110-00-006	Legal Shield - Administrative	73.80	56.85	-16.95	-29.82	471.75	454.80	-16.95	-3.73	682.20
4110-00-007	Payroll Prep Fees	263.65	55.04	-208.61	-379.02	1,450.53	550.03	-900.50	-163.72	806.76
4110-07-000	Health/Life Insurance	2,748.72	2,941.90	193.18	6.57	18,642.02	23,535.20	4,893.18	20.79	35,302.80
4110-99-000	Total Administrative Salaries	18,070.16	9,685.59	-8,384.57	-86.57	109,804.08	90,506.05	-19,298.03	-21.32	133,381.58
4130-00-000	Legal Expense									
4130-00-001	Eviction Legal Fees	0.00	0.00	0.00	N/A	3,779.56	0.00	-3,779.56	N/A	0.00
4130-02-000	Criminal Background / Credit Checks/Dr	48.00	50.00	2.00	4.00	272.00	400.00	128.00	32.00	600.00
4130-03-000	Tenant Screening	0.00	0.00	0.00	N/A	123.34	0.00	-123.34	N/A	0.00
4130-04-000	General Legal Expense	2,057.50	300.00	-1,757.50	-585.83	12,877.25	2,400.00	-10,477.25	-436.55	3,600.00
4130-99-000	Total Legal Expense	2,105.50	350.00	-1,755.50	-501.57	17,052.15	2,800.00	-14,252.15	-509.01	4,200.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	0.00	450.00	450.00	100.00	0.00	3,600.00	3,600.00	100.00	5,400.00
4140-00-100	Travel/Mileage	0.00	0.00	0.00	N/A	11.00	0.00	-11.00	N/A	0.00
4150-00-000	Commissioner Travel	0.00	100.00	100.00	100.00	3,326.00	800.00	-2,526.00	-315.75	1,200.00
4171-00-000	Auditing Fees	950.00	1,332.02	382.02	28.68	7,982.02	10,656.16	2,674.14	25.09	15,984.24
4173-00-000	Management Fee	4,239.12	4,275.00	35.88	0.84	33,912.96	34,200.00	287.04	0.84	51,300.00
4173-01-000	Bookkeeping Fee	382.50	427.50	45.00	10.53	3,060.00	3,420.00	360.00	10.53	5,130.00
4173-02-000	Asset Management Fee	510.00	570.00	60.00	10.53	4,080.00	4,560.00	480.00	10.53	6,840.00
4182-00-000	Consultants	0.00	300.00	300.00	100.00	6,705.80	2,400.00	-4,305.80	-179.41	3,600.00

Cecil Gober & John Wright-LHA Owned (.amp1)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4189-00-000	Total Other Admin Expenses	6,081.62	7,454.52	1,372.90	18.42	59,077.78	59,636.16	558.38	0.94	89,454.24
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	0.00	25.00	25.00	100.00	901.81	200.00	-701.81	-350.90	300.00
4190-02-000	Printing/Publications & Subscriptions	55.69	30.00	-25.69	-85.63	399.55	240.00	-159.55	-66.48	360.00
4190-04-000	Stationery & Office Supplies	0.00	200.00	200.00	100.00	481.80	1,600.00	1,118.20	69.89	2,400.00
4190-06-000	Computer Equipment	0.00	0.00	0.00	N/A	1,576.06	0.00	-1,576.06	N/A	0.00
4190-07-000	Telephone	1,113.16	750.00	-363.16	-48.42	10,687.99	6,000.00	-4,687.99	-78.13	9,000.00
4190-08-000	Postage	458.33	75.00	-383.33	-511.11	1,402.58	600.00	-802.58	-133.76	900.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00
4190-09-000	Computer Software License Fees/Exp	1,654.81	900.00	-754.81	-83.87	12,854.64	7,200.00	-5,654.64	-78.54	10,800.00
4190-10-000	Copiers - Lease & Service	641.27	460.00	-181.27	-39.41	2,915.56	3,680.00	764.44	20.77	5,520.00
4190-11-001	Fee Accounting Contract	0.00	150.00	150.00	100.00	4,253.50	1,200.00	-3,053.50	-254.46	1,800.00
4190-13-000	Internet	941.06	800.00	-141.06	-17.63	8,953.10	6,400.00	-2,553.10	-39.89	9,600.00
4190-18-000	Small Office Equipment	0.00	0.00	0.00	N/A	837.00	0.00	-837.00	N/A	0.00
4190-19-000	IT Contract Fees	3,045.61	1,300.00	-1,745.61	-134.28	12,919.43	10,400.00	-2,519.43	-24.23	15,600.00
4190-20-000	Bank Fees - Restricted	0.00	0.00	0.00	N/A	30.00	0.00	-30.00	N/A	0.00
4190-20-100	Bank Fees - Unrestricted	2,344.98	200.00	-2,144.98	-1,072.49	7,665.41	1,600.00	-6,065.41	-379.09	2,400.00
4190-22-000	Other Misc Admin Expenses	386.81	300.00	-86.81	-28.94	5,031.14	2,400.00	-2,631.14	-109.63	3,600.00
4190-24-000	Govt Licenses-Fees-Permits	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4191-00-000	Total Miscellaneous Admin Expenses	10,641.72	5,240.00	-5,401.72	-1,621.78	70,918.50	41,920.00	-28,998.50	-1,324.45	62,880.00
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	36,899.00	22,730.11	-14,168.89	-2,191.50	256,852.51	194,862.21	-61,990.30	-1,853.84	289,915.82
4200-00-000	TENANT SERVICES									
4230-00-000	Resident Services Exp	-923.68	0.00	923.68	N/A	92.23	0.00	-92.23	N/A	0.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	-923.68	0.00	923.68	N/A	92.23	0.00	-92.23	N/A	0.00
4300-00-000	UTILITIES									
4310-00-000	Water	3,981.63	1,500.00	-2,481.63	-165.44	19,161.52	12,000.00	-7,161.52	-59.68	18,000.00
4320-00-000	Electricity	2,023.68	1,800.00	-223.68	-12.43	18,055.88	14,400.00	-3,655.88	-25.39	21,600.00
4340-00-000	Garbage/Trash Removal	2,640.85	3,000.00	359.15	11.97	23,173.59	24,000.00	826.41	3.44	36,000.00
4390-00-000	Sewer	5,087.13	1,500.00	-3,587.13	-239.14	29,295.24	12,000.00	-17,295.24	-144.13	18,000.00
4399-00-000	TOTAL UTILITY EXPENSES	13,733.29	7,800.00	-5,933.29	-76.07	89,686.23	62,400.00	-27,286.23	-43.73	93,600.00
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4410-00-000	Maintenance Salaries	12,303.37	3,615.64	-8,687.73	-240.28	102,089.78	36,305.12	-65,784.66	-181.20	53,227.68
4410-06-000	401K-401A Maintenance	705.79	307.33	-398.46	-129.65	5,582.83	2,876.84	-2,705.99	-94.06	4,106.16
4410-07-000	Payroll Taxes Maintenance	936.57	289.25	-647.32	-223.79	7,883.87	2,904.40	-4,979.47	-171.45	4,258.20
4410-08-000	Health/Life Insurance Maint.	3,311.90	560.00	-2,751.90	-491.41	21,676.05	4,480.00	-17,196.05	-383.84	6,720.00
4410-09-000	Workers Comp Maintenance	376.23	108.47	-267.76	-246.85	2,080.43	1,089.16	-991.27	-91.01	1,596.84
4410-10-000	Payroll Prep Fees Maint.	257.52	36.16	-221.36	-612.17	1,927.60	363.08	-1,564.52	-430.90	532.32
4410-11-000	Legal Shield - Maint	99.70	99.70	0.00	0.00	797.60	797.60	0.00	0.00	1,196.40
4411-00-000	Maintenance Uniforms	227.00	250.00	23.00	9.20	1,929.45	2,000.00	70.55	3.53	3,000.00
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	-125.15	556.00	681.15	122.51	3,584.35	4,448.00	863.65	19.42	6,672.00
4419-00-000	Total General Maint Expense	18,092.93	5,822.55	-12,270.38	-210.74	147,551.96	55,264.20	-92,287.76	-166.99	81,309.60
4420-00-000	Materials									
4420-01-000	Supplies-Grounds	0.00	70.00	70.00	100.00	625.10	560.00	-65.10	-11.62	840.00
4420-02-000	Supplies-Appliance Parts	0.00	25.00	25.00	100.00	944.17	200.00	-744.17	-372.08	300.00
4420-03-000	Supplies-Painting/Decorating	0.00	0.00	0.00	N/A	487.01	0.00	-487.01	N/A	0.00
4420-03-100	Hardware Doors/Windows/Locks	0.00	100.00	100.00	100.00	1,050.01	800.00	-250.01	-31.25	1,200.00
4420-03-200	Window Treatments	0.00	35.00	35.00	100.00	786.83	280.00	-506.83	-181.01	420.00
4420-04-000	Electrical - Supplies/Fixtures	436.02	150.00	-286.02	-190.68	1,130.67	1,200.00	69.33	5.78	1,800.00
4420-06-000	Supplies-Janitorial/Cleaning	0.00	150.00	150.00	100.00	619.10	1,200.00	580.90	48.41	1,800.00
4420-07-000	Repairs - Materials & Supplies	0.00	100.00	100.00	100.00	2,352.51	800.00	-1,552.51	-194.06	1,200.00
4420-08-000	Supplies-Plumbing	983.84	150.00	-833.84	-555.89	5,491.42	1,200.00	-4,291.42	-357.62	1,800.00
4420-09-000	Supplies- Tools Equipmt	0.00	25.00	25.00	100.00	73.38	200.00	126.62	63.31	300.00
4420-10-000	Maint - Miscellaneous Supplies	213.98	0.00	-213.98	N/A	213.98	0.00	-213.98	N/A	0.00

Cecil Gober & John Wright-LHA Owned (.amp1)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4420-11-000	Supplies- HVAC	1,101.88	100.00	-1,001.88	-1,001.88	3,494.64	800.00	-2,694.64	-336.83	1,200.00
4420-12-000	Supplies- Painting	0.00	150.00	150.00	100.00	1,449.85	1,200.00	-249.85	-20.82	1,800.00
4420-13-000	Materials- Emergency Roof	119.96	0.00	-119.96	N/A	119.96	0.00	-119.96	N/A	0.00
4429-00-000	Total Materials	2,855.68	1,055.00	-1,800.68	-170.68	18,838.63	8,440.00	-10,398.63	-123.21	12,660.00
4430-00-000	Contract Costs									
4430-01-000	Contract-Fire Alarm/Extinguisher	547.50	50.00	-497.50	-995.00	547.50	400.00	-147.50	-36.88	600.00
4430-02-000	Contract-Appliance	0.00	0.00	0.00	N/A	1,425.07	0.00	-1,425.07	N/A	0.00
4430-03-000	Contract-Building Repairs - Exterior	0.00	50.00	50.00	100.00	900.00	400.00	-500.00	-125.00	600.00
4430-03-100	Contract-Building Repairs - Interior	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4430-03-300	Repairs - Windows/Glass	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4430-05-200	Painting Contract - Cycle Paint	0.00	0.00	0.00	N/A	580.00	0.00	-580.00	N/A	0.00
4430-06-000	Contract-Electrical	775.00	0.00	-775.00	N/A	775.00	0.00	-775.00	N/A	0.00
4430-07-000	Contract-Exterminating/Pest Control	1,142.00	400.00	-742.00	-185.50	8,416.00	3,200.00	-5,216.00	-163.00	4,800.00
4430-09-000	Contract-Other	437.00	0.00	-437.00	N/A	437.00	0.00	-437.00	N/A	0.00
4430-11-000	Contract-Plumbing	8,641.00	100.00	-8,541.00	-8,541.00	12,955.00	800.00	-12,155.00	-1,519.38	1,200.00
4430-13-000	Contract-HVAC - Repairs & Maint	1,170.00	500.00	-670.00	-134.00	15,928.77	4,000.00	-11,928.77	-298.22	6,000.00
4430-14-000	Contract-Vehicle Maintenance	0.00	200.00	200.00	100.00	0.00	1,600.00	1,600.00	100.00	2,400.00
4430-15-000	Contract-Equipment Rental	0.00	150.00	150.00	100.00	0.00	1,200.00	1,200.00	100.00	1,800.00
4430-18-000	Contract-Alarm Monitoring	0.00	0.00	0.00	N/A	1,486.63	0.00	-1,486.63	N/A	0.00
4430-23-000	Contract-Consultants	594.80	200.00	-394.80	-197.40	15,185.24	1,600.00	-13,585.24	-849.08	2,400.00
4430-24-000	Contract-Grounds-Landscaping	4,780.00	4,500.00	-280.00	-6.22	34,250.00	36,000.00	1,750.00	4.86	54,000.00
4430-24-200	Grounds-Tree Cutting	0.00	800.00	800.00	100.00	7,000.00	6,400.00	-600.00	-9.38	9,600.00
4430-24-300	Contract-Pressure Wash	0.00	700.00	700.00	100.00	0.00	5,600.00	5,600.00	100.00	8,400.00
4430-27-000	Contract - Lease	1,550.74	1,110.69	-440.05	-39.62	11,470.63	8,885.52	-2,585.11	-29.09	13,328.28
4430-28-000	Unit Inspections	0.00	200.00	200.00	100.00	0.00	1,600.00	1,600.00	100.00	2,400.00
4430-99-000	Other Contracted Services	0.00	100.00	100.00	100.00	0.00	800.00	800.00	100.00	1,200.00
4439-00-000	Total Contract Costs	19,638.04	9,160.69	-10,477.35	-114.37	111,356.84	73,285.52	-38,071.32	-51.95	109,928.28
4499-00-000	TOTAL MAINTENANCE EXPENSES	40,586.65	16,038.24	-24,548.41	-153.06	277,747.43	136,989.72	-140,757.71	-102.75	203,897.88
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	9,470.96	4,481.36	-4,989.60	-111.34	56,825.76	35,850.88	-20,974.88	-58.51	53,776.32
4510-01-000	General Liability Insurance - Auto	202.09	202.09	0.00	0.00	1,212.54	1,616.72	404.18	25.00	2,425.08
4599-00-000	TOTAL GENERAL EXPENSES	9,673.05	4,683.45	-4,989.60	-106.54	58,038.30	37,467.60	-20,570.70	-54.90	56,201.40
4700-00-000	HOUSING ASSISTANCE PAYMENTS									
4715-01-001	Tenant Utility Payments-PH	100.00	500.00	400.00	80.00	508.00	4,000.00	3,492.00	87.30	6,000.00
4715-03-000	FSS Escrow Payments	0.00	1,106.00	1,106.00	100.00	2,661.02	8,848.00	6,186.98	69.93	13,272.00
4799-00-000	TOTAL HOUSING ASSISTANCE PAYMENTS	100.00	1,606.00	1,506.00	93.77	3,169.02	12,848.00	9,678.98	75.33	19,272.00
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	5,538.89	7,782.12	2,243.23	28.83	44,311.32	62,256.96	17,945.64	28.83	93,385.44
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	5,538.89	7,782.12	2,243.23	28.83	44,311.32	62,256.96	125,432.50	201.48	93,385.44
8000-00-000	TOTAL EXPENSES	105,607.20	60,639.92	-44,967.28	-2,404.57	729,897.04	506,824.49	-115,585.69	75.43	756,272.54
9000-00-000	NET INCOME	-61,110.05	-4,748.19	33,572.70	2,368.10	-123,788.75	-59,690.65	-210,594.86	-106.37	-85,571.78
	Net Income After Depreciation	**-55,571.16**				**-79,477.43**				

Cecil Gober & John Wright-LHA Owned (.amp1)
Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	284,174.45
1111-15-000	Cash-Payroll	-20,484.78
1111-45-000	Regions Operating	2,813.60
1111-90-000	Petty Cash	500.00
1111-90-100	Petty Cash Public Housing	300.00
1111-99-000	Total Unrestricted Cash	267,303.27
1112-00-000	Restricted Cash	
1112-01-001	Cash Restricted-Regions SD	15,809.62
1112-02-000	Cash Restricted - FSS Escrow	37,914.19
1112-02-100	Cash Restricted - FSS Escrow Forfei	985.39
1112-99-000	Total Restricted Cash	54,709.20
1118-00-000	Clearing	-300.00
1119-00-000	TOTAL CASH	321,712.47
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R-Tenants/Vendors	15,178.79
1122-01-000	Allowance for Doubtful Accounts-Tenar	-729.33
1122-05-000	AR-TPA/Fraud Recovery	995.99
1122-99-000	TOTAL: AR	15,445.45
1123-04-000	Waste Deposit	547.00
1128-99-000	Cleared Interfund Account	58,952.45
1129-00-099	Due From Wiliamstown	4,611.10
1129-05-000	Due from John Wright Homes	-2,637.30
1129-06-000	Due from Cecil Gober	-5,000.79
1129-11-000	A/R - ROSS/HUD	73,886.17
1129-16-000	Due from Dakota Park Non-ACC	4,431.31
1129-17-000	Due from Renaissance FAM Non ACC	62,112.52
1129-50-000	A/R - Capital Fund Grants/HUD	-1,378,655.27
1129-78-000	Due From FSS	105,240.95
1129-80-000	Due from Section 8 HCV	73,949.25
1129-96-000	Due from Central Office Cost Center	40,482.34
1129-99-000	TOTAL: DUE FROM	-1,083,145.24
1130-00-000	Lakeridge Homes 3rd Mortgage	251,000.00
1130-01-000	Lakeridge Homes 2nd Mortgage	50,034.40
1131-00-000	Colton Meadow Mortgage	450,845.00
1132-00-000	Villas at Lake Bonnet Mortgage	1,009,877.00
1132-50-000	A/R Villas at Lake Bonnet Mort. Interes	1,035,689.68
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	1,850,811.26

1160-00-000	OTHER CURRENT ASSETS	
1162-00-000	Investments-Unrestricted	38,346.00
1170-01-000	Eviction Deposit Acct.	1,000.00
1211-01-000	Prepaid Insurance	111,515.40
1211-02-000	Prepaid Software Licenses	18,828.74
1212-00-000	Insurance Deposit	37,400.00
1213-03-000	Utility Deposit - Electric	2,600.00
1299-00-000	TOTAL OTHER CURRENT ASSETS	209,690.14
1300-00-000	TOTAL CURRENT ASSETS	2,382,213.87
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-05-000	Land	1,466,869.23
1400-06-000	Buildings	388,223.77
1400-06-200	Building Improvements	8,959.23
1400-07-000	Machinery & Equipment	7,427.78
1400-07-001	Automobiles/Vehicles	124,883.93
1400-08-000	Furniture & Fixtures	3,402.00
1400-10-000	Site Improvement-Infrastructure	585,923.20
1400-15-000	Construction In Progress	56,576.45
1405-01-000	Accum Depreciation-Buildings	-10,164,354.18
1405-02-000	Accum Depreciation- Misc FF&E	-857,264.18
1405-03-000	Accum Depreciation-Infrastructure	-582,079.00
1410-00-000	Intangible Assets	
1420-00-000	TOTAL FIXED ASSETS (NET)	-8,961,431.77
1430-01-000	Fees & Costs - Architect & Engineering	72,255.82
1450-01-000	Site Improvement	4,064,767.49
1460-01-000	Dwelling Structures	5,154,722.42
1465-01-000	Dwelling Equipment	26,717.87
1470-01-000	Non-Dwelling Structures	679,307.53
1475-01-000	Non-Dwelling Equipment	737,435.65
1499-00-000	TOTAL NONCURRENT ASSETS	1,773,775.01
1999-00-000	TOTAL ASSETS	4,155,988.88
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	16,691.99
2114-00-000	Tenant Security Deposits	16,100.00
2114-02-000	Security Deposit Clearing Account	3,046.28
2114-03-000	Security Deposit-Pet	900.00
2135-00-000	Accrued Payroll & Payroll Taxes	4,821.33
2138-00-001	Accrued audit fees - LHA	19,982.02
2145-00-000	Due to Federal Master	-214,931.68
2145-29-000	Due to Polk County Housing Dev.	30,500.00

2145-62-000	Due to West Bartow	200.00
2149-12-000	Due to Hampton Hills	57,497.99
2149-33-000	Due to Magnolia Pointe Sales	95,000.00
2149-96-000	Due to Central Office Cost Center	231,929.91
2160-00-100	DAK CARES ACT Subsidy Payable	-27.00
2164-00-200	Twin Lake II Subsidy Payable	195,625.17
2202-00-000	Resident Participation Funds - LHA	-514.01
2240-00-000	Tenant Prepaid Rents	938.58
2260-00-000	Accrued Compensated Absences-Curre	6,702.51
2299-00-000	TOTAL CURRENT LIABILITIES	464,463.09
2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	12,447.53
2307-00-000	FSS Due to Tenant Long Term	37,904.41
2310-00-000	Notes Payable-LT	303,000.00
2399-00-000	TOTAL NONCURRENT LIABILITIES	353,351.94
2499-00-000	TOTAL LIABILITIES	817,815.03
2800-00-000	EQUITY	
2809-00-000	RETAINED EARNINGS	
2809-01-000	Invested in Capital Assets-Net of Debt	5,668,053.00
2809-02-000	Retained Earnings-Unrestricted Net Ass	-2,329,879.15
2809-99-000	TOTAL RETAINED EARNINGS:	3,338,173.85
2899-00-000	TOTAL EQUITY	3,338,173.85
2999-00-000	TOTAL LIABILITIES AND EQUITY	4,155,988.88

Dakota Park Partnership (.partdak)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3101-00-000	Rental Income									
3111-00-000	Tenant Rent	11,520.00	15,663.00	-4,143.00	-26.45	79,604.68	125,304.00	-45,699.32	-36.47	187,956.00
3112-02-000	Gain to Lease Sec8	0.00	1,568.00	-1,568.00	-100.00	0.00	12,544.00	-12,544.00	-100.00	18,816.00
3114-00-000	Less: Concessions	-150.00	0.00	-150.00	N/A	-900.00	0.00	-900.00	N/A	0.00
3119-00-000	Total Rental Income	11,370.00	17,231.00	-5,861.00	-34.01	78,704.68	137,848.00	-59,143.32	-42.90	206,772.00
3120-00-000	Other Tenant Income									
3120-03-000	Damages & Cleaning	0.00	150.00	-150.00	-100.00	0.00	1,200.00	-1,200.00	-100.00	1,800.00
3120-04-000	Late and Admin Charges	0.00	200.00	-200.00	-100.00	0.00	1,425.00	-1,425.00	-100.00	2,225.00
3120-05-000	Legal Fees - Tenant	0.00	10.00	-10.00	-100.00	1,143.00	80.00	1,063.00	1,328.75	120.00
3120-06-000	NSF Charges	0.00	50.00	-50.00	-100.00	0.00	375.00	-375.00	-100.00	575.00
3120-09-000	Misc.Tenant Income	0.00	0.00	0.00	N/A	3,500.00	0.00	3,500.00	N/A	0.00
3120-10-000	Application Fees	40.00	0.00	40.00	N/A	200.00	0.00	200.00	N/A	0.00
3120-11-000	Forfeited Security Deposits	0.00	100.00	-100.00	-100.00	300.00	1,000.00	-700.00	-70.00	1,400.00
3129-00-000	Total Other Tenant Income	40.00	510.00	-470.00	-92.16	5,143.00	4,080.00	1,063.00	26.05	6,120.00
3199-00-000	TOTAL TENANT INCOME	11,410.00	17,741.00	-6,331.00	-35.69	83,847.68	141,928.00	-58,080.32	-40.92	212,892.00
3400-00-000	GRANT INCOME									
3401-00-000	Government Subsidy Income	10,185.00	10,758.50	-573.50	-5.33	102,331.00	85,646.00	16,685.00	19.48	128,680.00
3499-00-000	TOTAL GRANT INCOME	10,185.00	10,758.50	-573.50	-5.33	102,331.00	85,646.00	16,685.00	19.48	128,680.00
3600-00-000	OTHER INCOME									
3610-01-000	Interest Income - Unrestricted	9.12	15.00	-5.88	-39.20	94.76	120.00	-25.24	-21.03	180.00
3650-00-000	Miscellaneous Other Income	0.00	40.00	-40.00	-100.00	0.00	320.00	-320.00	-100.00	480.00
3690-00-000	Other Income	0.00	0.00	0.00	N/A	5,826.41	0.00	5,826.41	N/A	0.00
3699-00-000	TOTAL OTHER INCOME	9.12	55.00	-45.88	-83.42	5,921.17	440.00	5,481.17	1,245.72	660.00
3999-00-000	TOTAL INCOME	21,604.12	28,554.50	-6,950.38	-24.34	192,099.85	228,014.00	-35,914.15	-15.75	342,232.00
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	0.00	1,797.70	1,797.70	100.00	0.00	14,381.60	14,381.60	100.00	21,572.40
4110-00-001	401K-401A Admin	0.00	152.80	152.80	100.00	0.00	1,222.40	1,222.40	100.00	1,833.60
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	0.00	143.82	143.82	100.00	0.00	1,150.56	1,150.56	100.00	1,725.84
4110-00-004	Workers Comp Admin	0.00	71.91	71.91	100.00	0.00	575.28	575.28	100.00	862.92
4110-00-007	Payroll Prep Fees	0.00	17.98	17.98	100.00	0.00	143.84	143.84	100.00	215.76
4110-07-000	Health/Life Insurance	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4110-99-000	Total Administrative Salaries	0.00	2,234.21	2,234.21	100.00	0.00	17,873.68	17,873.68	100.00	26,810.52
4130-00-000	Legal Expense									
4130-00-001	Eviction Legal Fees	0.00	100.00	100.00	100.00	791.50	800.00	8.50	1.06	1,200.00
4130-02-000	Criminal Background / Credit Checks/Dr	56.00	25.00	-31.00	-124.00	379.85	200.00	-179.85	-89.92	300.00
4130-03-000	Tenant Screening	0.00	100.00	100.00	100.00	108.41	800.00	691.59	86.45	1,200.00
4130-04-000	General Legal Expense	0.00	100.00	100.00	100.00	7,332.75	800.00	-6,532.75	-816.59	1,200.00
4130-99-000	Total Legal Expense	56.00	325.00	269.00	82.77	8,612.51	2,600.00	-6,012.51	-231.25	3,900.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	0.00	25.00	25.00	100.00	1,338.24	200.00	-1,138.24	-569.12	300.00
4140-00-100	Travel/Mileage	0.00	10.00	10.00	100.00	0.00	80.00	80.00	100.00	120.00
4171-00-000	Auditing Fees	950.00	1,841.56	891.56	48.41	7,568.64	14,732.48	7,163.84	48.63	22,098.72
4173-00-000	Management Fee	2,079.28	1,986.60	-92.68	-4.67	16,634.24	15,892.80	-741.44	-4.67	23,839.20
4173-01-000	Bookkeeping Fee	292.50	0.00	-292.50	N/A	2,340.00	0.00	-2,340.00	N/A	0.00
4173-02-000	Asset Management Fee	200.00	500.00	300.00	60.00	1,600.00	4,000.00	2,400.00	60.00	6,000.00

Dakota Park Partnership (.partdak)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4182-00-000	Consultants	0.00	75.00	75.00	100.00	0.00	600.00	600.00	100.00	900.00
4189-00-000	Total Other Admin Expenses	3,521.78	4,438.16	916.38	20.65	29,481.12	35,505.28	6,024.16	16.97	53,257.92
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	0.00	25.00	25.00	100.00	234.07	200.00	-34.07	-17.04	300.00
4190-02-000	Printing/Publications & Subscriptions	0.00	90.00	90.00	100.00	38.33	720.00	681.67	94.68	1,080.00
4190-03-000	Advertising Publications	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4190-04-000	Stationery & Office Supplies	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4190-07-000	Telephone	0.00	100.00	100.00	100.00	0.00	800.00	800.00	100.00	1,200.00
4190-08-000	Postage	208.33	50.00	-158.33	-316.66	652.59	400.00	-252.59	-63.15	600.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00
4190-09-000	Computer Software License Fees/Exp	215.75	215.75	0.00	0.00	2,164.20	1,726.00	-438.20	-25.39	2,589.00
4190-11-001	Fee Accounting Contract	0.00	0.00	0.00	N/A	1,208.50	0.00	-1,208.50	N/A	0.00
4190-13-000	Internet	104.28	94.27	-10.01	-10.62	834.23	754.16	-80.07	-10.62	1,131.24
4190-19-000	IT Contract Fees	177.90	177.90	0.00	0.00	1,423.20	1,423.20	0.00	0.00	2,134.80
4190-20-100	Bank Fees - Unrestricted	0.00	0.00	0.00	N/A	241.28	0.00	-241.28	N/A	0.00
4190-22-000	Other Misc Admin Expenses	0.00	100.00	100.00	100.00	1,297.38	800.00	-497.38	-62.17	1,200.00
4190-22-001	Finance Manager Share Salary	0.00	0.00	0.00	N/A	52.95	0.00	-52.95	N/A	0.00
4190-22-100	Business Development & Relations	106.00	0.00	-106.00	N/A	106.00	0.00	-106.00	N/A	0.00
4190-23-000	Compliance Fees	1,641.03	216.00	-1,425.03	-659.74	2,759.43	1,728.00	-1,031.43	-59.69	2,592.00
4190-24-000	Govt Licenses-Fees-Permits	0.00	150.00	150.00	100.00	2,120.00	1,200.00	-920.00	-76.67	1,800.00
4190-28-000	Charitable Contributions	0.00	0.00	0.00	N/A	833.33	0.00	-833.33	N/A	0.00
4191-00-000	Total Miscellaneous Admin Expenses	2,453.29	1,293.92	-1,159.37	-89.60	13,921.47	10,351.36	-3,570.11	-34.49	15,527.04
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	6,031.07	8,291.29	2,260.22	27.26	52,068.05	66,330.32	14,262.27	21.50	99,495.48
4200-00-000	TENANT SERVICES									
4230-00-000	Resident Services Exp	0.00	25.00	25.00	100.00	946.20	200.00	-746.20	-373.10	300.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	0.00	25.00	25.00	100.00	946.20	200.00	-746.20	-373.10	300.00
4300-00-000	UTILITIES									
4310-00-000	Water	106.22	100.00	-6.22	-6.22	1,354.45	800.00	-554.45	-69.31	1,200.00
4320-00-000	Electricity	906.13	800.00	-106.13	-13.27	7,664.98	6,400.00	-1,264.98	-19.77	9,600.00
4340-00-000	Garbage/Trash Removal	1,443.91	1,100.00	-343.91	-31.26	13,082.21	8,800.00	-4,282.21	-48.66	13,200.00
4390-00-000	Sewer	182.94	262.00	79.06	30.18	2,015.15	2,096.00	80.85	3.86	3,144.00
4399-00-000	TOTAL UTILITY EXPENSES	2,639.20	2,262.00	-377.20	-16.68	24,116.79	18,096.00	-6,020.79	-33.27	27,144.00
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4410-00-000	Maintenance Salaries	0.00	2,912.56	2,912.56	100.00	0.00	23,300.48	23,300.48	100.00	34,950.72
4410-06-000	401K-401A Maintenance	0.00	247.57	247.57	100.00	0.00	1,980.56	1,980.56	100.00	2,970.84
4410-07-000	Payroll Taxes Maintenance	0.00	233.00	233.00	100.00	0.00	1,864.00	1,864.00	100.00	2,796.00
4410-08-000	Health/Life Insurance Maint.	0.00	109.98	109.98	100.00	0.00	879.84	879.84	100.00	1,319.76
4410-09-000	Workers Comp Maintenance	0.00	116.50	116.50	100.00	0.00	932.00	932.00	100.00	1,398.00
4410-10-000	Payroll Prep Fees Maint.	0.00	29.13	29.13	100.00	0.00	233.04	233.04	100.00	349.56
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	170.11	25.00	-145.11	-580.44	993.39	200.00	-793.39	-396.70	300.00
4419-00-000	Total General Maint Expense	170.11	3,673.74	3,503.63	95.37	993.39	29,389.92	28,396.53	96.62	44,084.88
4420-00-000	Materials									
4420-01-000	Supplies-Grounds	0.00	25.00	25.00	100.00	429.81	200.00	-229.81	-114.90	300.00
4420-02-000	Supplies-Appliance Parts	57.52	130.00	72.48	55.75	792.25	1,040.00	247.75	23.82	1,560.00
4420-03-000	Supplies-Painting/Decorating	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4420-03-100	Hardware Doors/Windows/Locks	0.00	150.00	150.00	100.00	1,438.95	1,200.00	-238.95	-19.91	1,800.00
4420-03-200	Window Treatments	0.00	25.00	25.00	100.00	99.40	200.00	100.60	50.30	300.00
4420-04-000	Electrical - Supplies/Fixtures	0.00	50.00	50.00	100.00	654.24	400.00	-254.24	-63.56	600.00
4420-06-000	Supplies-Janitorial/Cleaning	0.00	25.00	25.00	100.00	1,200.16	200.00	-1,000.16	-500.08	300.00
4420-07-000	Repairs - Materials & Supplies	177.45	250.00	72.55	29.02	3,050.02	2,000.00	-1,050.02	-52.50	3,000.00
4420-08-000	Supplies-Plumbing	0.00	150.00	150.00	100.00	1,218.13	1,200.00	-18.13	-1.51	1,800.00
4420-09-000	Supplies- Tools Equipmt	0.00	0.00	0.00	N/A	12.71	0.00	-12.71	N/A	0.00
4420-09-100	Security Equipment,Locks,Alarms	0.00	0.00	0.00	N/A	1,087.68	0.00	-1,087.68	N/A	0.00

Dakota Park Partnership (.partdak)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4420-10-000	Maint - Miscellaneous Supplies	500.00	50.00	-450.00	-900.00	512.81	400.00	-112.81	-28.20	600.00
4420-10-100	Countertops/Cabinets	1,260.00	0.00	-1,260.00	N/A	2,902.70	0.00	-2,902.70	N/A	0.00
4420-10-200	Carpet and Flooring Supplies	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4420-11-000	Supplies- HVAC	0.00	250.00	250.00	100.00	78.14	2,000.00	1,921.86	96.09	3,000.00
4420-12-000	Supplies- Painting	0.00	40.00	40.00	100.00	3,166.78	320.00	-2,846.78	-889.62	480.00
4429-00-000	Total Materials	1,994.97	1,195.00	-799.97	-66.94	16,643.78	9,560.00	-7,083.78	-74.10	14,340.00
4430-00-000	Contract Costs									
4430-01-000	Contract-Fire Alarm/Extinguisher	0.00	60.00	60.00	100.00	660.00	480.00	-180.00	-37.50	720.00
4430-03-000	Contract-Building Repairs - Exterior	0.00	100.00	100.00	100.00	0.00	800.00	800.00	100.00	1,200.00
4430-03-100	Contract-Building Repairs - Interior	0.00	100.00	100.00	100.00	1,325.00	800.00	-525.00	-65.62	1,200.00
4430-03-300	Repairs - Windows/Glass	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4430-05-200	Painting Contract - Cycle Paint	0.00	0.00	0.00	N/A	775.00	0.00	-775.00	N/A	0.00
4430-07-000	Contract-Exterminating/Pest Control	886.00	500.00	-386.00	-77.20	3,364.00	4,000.00	636.00	15.90	6,000.00
4430-11-000	Contract-Plumbing	0.00	100.00	100.00	100.00	0.00	800.00	800.00	100.00	1,200.00
4430-13-000	Contract-HVAC - Repairs & Maint	1,500.00	300.00	-1,200.00	-400.00	4,950.00	2,400.00	-2,550.00	-106.25	3,600.00
4430-14-000	Contract-Vehicle Maintenance	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4430-15-000	Contract-Equipment Rental	0.00	0.00	0.00	N/A	9.80	0.00	-9.80	N/A	0.00
4430-18-000	Contract-Alarm Monitoring	1,601.24	452.55	-1,148.69	-253.83	6,245.87	3,620.40	-2,625.47	-72.52	5,430.60
4430-23-000	Contract-Consultants	0.00	0.00	0.00	N/A	18,000.00	0.00	-18,000.00	N/A	0.00
4430-24-000	Contract-Grounds-Landscaping	1,000.00	1,000.00	0.00	0.00	7,000.00	8,000.00	1,000.00	12.50	12,000.00
4430-24-200	Grounds-Tree Cutting	0.00	500.00	500.00	100.00	0.00	4,000.00	4,000.00	100.00	6,000.00
4430-24-300	Contract-Pressure Wash	0.00	300.00	300.00	100.00	0.00	2,400.00	2,400.00	100.00	3,600.00
4430-28-000	Unit Inspections	0.00	300.00	300.00	100.00	0.00	2,400.00	2,400.00	100.00	3,600.00
4430-99-000	Other Contracted Services	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4439-00-000	Total Contract Costs	4,987.24	3,812.55	-1,174.69	-30.81	42,329.67	30,500.40	-11,829.27	-38.78	45,750.60
4499-00-000	TOTAL MAINTENANCE EXPENSES	7,152.32	8,681.29	1,528.97	17.61	59,966.84	69,450.32	9,483.48	13.66	104,175.48
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	0.00	5,839.31	5,839.31	100.00	0.00	46,714.48	46,714.48	100.00	70,071.72
4510-01-000	General Liability Insurance - Auto	593.31	262.50	-330.81	-126.02	3,559.86	2,100.00	-1,459.86	-69.52	3,150.00
4525-00-000	Real Estate Taxes	1,080.40	966.76	-113.64	-11.75	8,643.20	7,734.08	-909.12	-11.75	11,601.12
4570-00-000	Reduction in Rental Income	0.00	85.00	85.00	100.00	0.00	680.00	680.00	100.00	1,020.00
4599-00-000	TOTAL GENERAL EXPENSES	1,673.71	7,153.57	5,479.86	76.60	12,203.06	57,228.56	45,025.50	78.68	85,842.84
4700-00-000	HOUSING ASSISTANCE PAYMENTS									
4715-01-002	Tenant Utility Payments - PH	367.00	648.00	281.00	43.36	2,984.00	5,184.00	2,200.00	42.44	7,776.00
4715-03-000	FSS Escrow Payments	65.00	625.00	560.00	89.60	520.00	5,000.00	4,480.00	89.60	7,500.00
4715-03-002	FSS Escrow Forfeitures/Adjustments	0.00	0.00	0.00	N/A	-1,312.67	0.00	1,312.67	N/A	0.00
4799-00-000	TOTAL HOUSING ASSISTANCE PAYMENTS	432.00	1,273.00	841.00	66.06	2,191.33	10,184.00	7,992.67	78.48	15,276.00
4800-00-000	FINANCING EXPENSE									
4851-00-000	HOPE VI Mortgage Note Interest	3,394.31	0.00	-3,394.31	N/A	27,154.48	0.00	-27,154.48	N/A	0.00
4899-00-000	TOTAL FINANCING EXPENSES	3,394.31	0.00	-3,394.31	N/A	27,154.48	0.00	-27,154.48	N/A	0.00
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	2,113.74	2,113.74	0.00	0.00	16,909.92	16,909.92	0.00	0.00	25,364.88
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	2,113.74	-5,686.26	-7,800.00	-137.17	5,831.85	-45,490.08	-51,321.93	-112.82	-68,235.12
8000-00-000	TOTAL EXPENSES	23,436.35	37,599.89	12,975.44	34.51	196,969.77	300,799.12	103,829.35	34.52	451,198.68
9000-00-000	NET INCOME	-1,832.23	-9,045.39	-19,925.82	-58.85	-4,869.92	-72,785.12	-139,743.50	-50.27	-108,966.68
	Net Income After Depreciation	**3,675.82**				**28,116.41**				

Dakota Park Partnership (.partdak)
Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	16,262.22
1111-45-000	Regions Operating	39.68
1111-90-000	Petty Cash	600.00
1111-99-000	Total Unrestricted Cash	16,901.90
1112-00-000	Restricted Cash	
1112-01-000	Cash Restricted-Security Deposits	300.00
1112-01-001	Cash Restricted-Regions SD	12,605.73
1112-02-000	Cash Restricted - FSS Escrow	13,926.31
1112-04-000	Cash Restricted-Reserve for Replac	23,537.86
1112-99-000	Total Restricted Cash	50,369.90
1119-00-000	TOTAL CASH	67,271.80
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R-Tenants/Vendors	14,627.68
1122-01-000	Allowance for Doubtful Accounts-Tenar	-2,966.91
1122-99-000	TOTAL: AR	11,660.77
1129-14-000	Due from Renaissance Fam PH	428.52
1129-20-000	Due from LPHC	75,251.87
1129-99-000	TOTAL: DUE FROM	428.52
1135-01-000	A/R-HUD	27,764.00
1138-13-000	Dakota Park-Operating Subsidy Receiva	13,327.00
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	128,432.16
1160-00-000	OTHER CURRENT ASSETS	
1170-01-000	Eviction Deposit Acct.	500.00
1211-00-000	Prepaid Expenses and Other Assets	1,080.00
1211-01-000	Prepaid Insurance	2,488.62
1211-02-000	Prepaid Software Licenses	21,716.97
1213-00-000	Utility Deposit	7,060.00
1299-00-000	TOTAL OTHER CURRENT ASSETS	32,845.59
1300-00-000	TOTAL CURRENT ASSETS	228,549.55
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-05-000	Land	34,672.00
1400-06-000	Buildings	892,048.00
1400-06-200	Building Improvements	14,150.00
1400-08-000	Furniture & Fixtures	36,739.53
1405-01-000	Accum Depreciation-Buildings	-342,964.68

1405-02-000	Accum Depreciation- Misc FF&E	-10,595.70
1410-00-000	Intangible Assets	
1410-02-000	Compliance Fees	1,640.00
1410-03-000	Monitoring Fees	41,744.00
1411-01-000	AA Compliance Fees	-1,640.00
1411-02-000	AA Monitoring Fees	-41,744.00
1420-00-000	TOTAL FIXED ASSETS (NET)	624,049.15
1499-00-000	TOTAL NONCURRENT ASSETS	624,049.15
1999-00-000	TOTAL ASSETS	852,598.70
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	23,904.99
2114-00-000	Tenant Security Deposits	12,850.00
2114-02-000	Security Deposit Clearing Account	1,051.71
2119-92-000	Accrued Property Taxes	7,158.29
2119-94-000	Accrued Interest - HOPE VI	990,661.59
2131-00-000	Accrued Interest Payable	73,967.00
2134-00-000	Accrued Interest - Future Advance	37,588.00
2135-00-000	Accrued Payroll & Payroll Taxes	1,772.27
2138-00-000	Accrued Audit Fees	-2,532.41
2138-00-001	Accrued audit fees - LHA	6,811.84
2145-00-000	Due to Federal Master	4,431.31
2145-05-000	Due to (17) Renaissance Family Non-A(	3,902.07
2145-62-000	Due to West Bartow	400.00
2146-00-000	Due to LPHC General	15,500.00
2149-33-000	Due to Magnolia Pointe Sales	9,111.88
2240-00-000	Tenant Prepaid Rents	13,562.00
2250-00-000	Contract Retentions	19,974.37
2298-00-002	Note Payable PCHD	239,503.97
2299-00-000	TOTAL CURRENT LIABILITIES	1,459,618.88
2300-00-000	NONCURRENT LIABILITIES	
2307-00-000	FSS Due to Tenant Long Term	2,873.51
2310-01-000	Due to Affiliates	149,860.50
2310-02-000	Due to Partner	19,033.64
2310-03-000	Due to GP	84,778.00
2310-04-000	Due to LP	21,142.00
2310-10-000	Permanent Loan - HOPE VI	714,591.00
2310-30-000	Permanent Loan - LHA	101,380.00
2399-00-000	TOTAL NONCURRENT LIABILITIES	1,093,658.65
2499-00-000	TOTAL LIABILITIES	2,553,277.53

2800-00-000	EQUITY	
2801-00-000	CONTRIBUTED CAPITAL	
2802-01-000	Capital - LP	-1,219,110.00
2802-02-000	Capital - GP2	240,496.13
2805-99-000	TOTAL CONTRIBUTED CAPITAL	-978,613.87
2809-00-000	RETAINED EARNINGS	
2809-02-000	Retained Earnings-Unrestricted Net Ass	-722,064.96
2809-99-000	TOTAL RETAINED EARNINGS:	-722,064.96
2899-00-000	TOTAL EQUITY	-1,700,678.83
2999-00-000	TOTAL LIABILITIES AND EQUITY	852,598.70

Renaissance Partnership (.partren)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3101-00-000	Rental Income									
3111-00-000	Tenant Rent	71,758.00	71,149.00	609.00	0.86	603,111.58	569,192.00	33,919.58	5.96	1,636,427.00
3112-02-000	Gain to Lease Sec8	19,039.00	22,575.00	-3,536.00	-15.66	161,373.00	180,600.00	-19,227.00	-10.65	519,225.00
3119-00-000	Total Rental Income	90,797.00	93,724.00	-2,927.00	-3.12	764,484.58	749,792.00	14,692.58	1.96	2,155,652.00
3120-00-000	Other Tenant Income									
3120-01-000	Vending Income	0.00	50.00	-50.00	-100.00	0.00	400.00	-400.00	-100.00	1,150.00
3120-01-100	Laundry Room Income	0.00	365.00	-365.00	-100.00	1,791.40	2,920.00	-1,128.60	-38.65	8,395.00
3120-03-000	Damages & Cleaning	38.00	300.00	-262.00	-87.33	149.00	2,400.00	-2,251.00	-93.79	6,900.00
3120-04-000	Late and Admin Charges	-70.00	50.00	-120.00	-240.00	-140.00	400.00	-540.00	-135.00	1,150.00
3120-05-000	Legal Fees - Tenant	0.00	50.00	-50.00	-100.00	0.00	400.00	-400.00	-100.00	1,150.00
3120-06-000	NSF Charges	0.00	10.00	-10.00	-100.00	10.00	80.00	-70.00	-87.50	230.00
3120-07-000	Tenant Owed Utilities	0.00	0.00	0.00	N/A	60.22	0.00	60.22	N/A	0.00
3120-09-000	Misc.Tenant Income	0.00	0.00	0.00	N/A	70.00	0.00	70.00	N/A	0.00
3120-10-000	Application Fees	0.00	160.00	-160.00	-100.00	640.00	1,280.00	-640.00	-50.00	3,680.00
3120-11-000	Forfeited Security Deposits	300.00	150.00	150.00	100.00	600.00	1,200.00	-600.00	-50.00	3,450.00
3129-00-000	Total Other Tenant Income	268.00	1,135.00	-867.00	-76.39	3,180.62	9,080.00	-5,899.38	-64.97	26,105.00
3199-00-000	TOTAL TENANT INCOME	91,065.00	94,859.00	-3,794.00	-4.00	767,665.20	758,872.00	8,793.20	1.16	2,181,757.00
3400-00-000	GRANT INCOME									
3401-00-000	Government Subsidy Income	91,489.00	36,247.54	55,241.46	152.40	588,351.00	289,980.32	298,370.68	102.89	833,693.42
3499-00-000	TOTAL GRANT INCOME	91,489.00	36,247.54	55,241.46	152.40	588,351.00	289,980.32	298,370.68	102.89	833,693.42
3600-00-000	OTHER INCOME									
3610-00-000	Interest Income - Restricted	0.00	3,598.02	-3,598.02	-100.00	0.00	28,784.16	-28,784.16	-100.00	82,754.46
3610-01-000	Interest Income - Unrestricted	439.81	50.00	389.81	779.62	6,018.05	400.00	5,618.05	1,404.51	1,150.00
3690-00-000	Other Income	0.00	0.00	0.00	N/A	146.37	0.00	146.37	N/A	0.00
3699-00-000	TOTAL OTHER INCOME	439.81	3,648.02	-3,208.21	-87.94	6,164.42	29,184.16	-23,019.74	-78.88	83,904.46
3999-00-000	TOTAL INCOME	182,993.81	134,754.56	48,239.25	35.80	1,362,180.62	1,078,036.48	284,144.14	26.36	3,099,354.88
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	12,462.06	10,134.71	-2,327.35	-22.96	102,629.74	92,652.80	-9,976.94	-10.77	273,611.25
4110-00-001	401K-401A Admin	825.45	861.45	36.00	4.18	6,591.97	7,383.54	791.57	10.72	21,289.18
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	949.46	810.78	-138.68	-17.10	7,945.91	7,412.24	-533.67	-7.20	21,888.92
4110-00-004	Workers Comp Admin	381.03	405.39	24.36	6.01	2,102.61	3,706.12	1,603.51	43.27	10,944.46
4110-00-006	Legal Shield - Administrative	76.80	153.96	77.16	50.12	614.40	1,231.68	617.28	50.12	3,541.08
4110-00-007	Payroll Prep Fees	259.84	101.35	-158.49	-156.38	1,944.58	926.54	-1,018.04	-109.88	2,736.13
4110-07-000	Health/Life Insurance	2,972.64	3,231.98	259.34	8.02	20,520.61	25,855.84	5,335.23	20.63	74,335.54
4110-99-000	Total Administrative Salaries	17,927.28	15,699.62	-2,227.66	-14.19	142,349.82	139,168.76	-3,181.06	-2.29	408,346.56
4130-00-000	Legal Expense									
4130-00-001	Eviction Legal Fees	0.00	525.00	525.00	100.00	65.00	4,200.00	4,135.00	98.45	12,075.00
4130-02-000	Criminal Background / Credit Checks/Dr	112.00	100.00	-12.00	-12.00	1,334.75	800.00	-534.75	-66.84	2,300.00
4130-03-000	Tenant Screening	0.00	0.00	0.00	N/A	108.41	0.00	-108.41	N/A	0.00
4130-04-000	General Legal Expense	0.00	450.00	450.00	100.00	2,016.00	3,600.00	1,584.00	44.00	10,350.00
4130-99-000	Total Legal Expense	112.00	1,075.00	963.00	89.58	3,524.16	8,600.00	5,075.84	59.02	24,725.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	0.00	100.00	100.00	100.00	7,784.65	800.00	-6,984.65	-873.08	2,300.00
4140-00-100	Travel/Mileage	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	575.00
4170-00-000	Accounting/Bookkeeping Fees	0.00	1,470.00	1,470.00	100.00	0.00	11,760.00	11,760.00	100.00	33,810.00

Renaissance Partnership (.partren)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4171-00-000	Auditing Fees	1,872.92	3,403.24	1,530.32	44.97	16,513.68	27,225.92	10,712.24	39.35	78,274.52
4173-00-000	Management Fee	13,218.59	11,297.72	-1,920.87	-17.00	105,748.72	90,381.76	-15,366.96	-17.00	259,847.56
4173-01-000	Bookkeeping Fee	1,440.00	0.00	-1,440.00	N/A	11,520.00	0.00	-11,520.00	N/A	0.00
4173-02-000	Asset Management Fee	1,070.00	1,080.00	10.00	0.93	8,560.00	8,640.00	80.00	0.93	24,840.00
4182-00-000	Consultants	0.00	75.00	75.00	100.00	0.00	600.00	600.00	100.00	1,725.00
4189-00-000	Total Other Admin Expenses	17,601.51	17,450.96	-150.55	-0.86	150,127.05	139,607.68	-10,519.37	-7.54	401,372.08
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	0.00	20.00	20.00	100.00	234.07	160.00	-74.07	-46.29	460.00
4190-02-000	Printing/Publications & Subscriptions	302.49	130.00	-172.49	-132.68	880.64	1,040.00	159.36	15.32	2,990.00
4190-03-000	Advertising Publications	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	575.00
4190-04-000	Stationery & Office Supplies	420.76	450.00	29.24	6.50	5,281.55	3,600.00	-1,681.55	-46.71	10,350.00
4190-06-000	Computer Equipment	366.67	300.00	-66.67	-22.22	366.67	2,400.00	2,033.33	84.72	6,900.00
4190-07-000	Telephone	2,572.34	1,253.00	-1,319.34	-105.29	16,987.06	10,024.00	-6,963.06	-69.46	28,819.00
4190-08-000	Postage	458.33	225.00	-233.33	-103.70	1,722.08	1,800.00	77.92	4.33	5,175.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00
4190-09-000	Computer Software License Fees/Exp	1,147.77	1,051.81	-95.96	-9.12	9,236.52	8,414.48	-822.04	-9.77	24,191.63
4190-10-000	Copiers - Lease & Service	1.98	409.00	407.02	99.52	2,711.60	3,272.00	560.40	17.13	9,407.00
4190-11-001	Fee Accounting Contract	0.00	0.00	0.00	N/A	1,208.50	0.00	-1,208.50	N/A	0.00
4190-13-000	Internet	733.93	649.75	-84.18	-12.96	5,769.92	5,198.00	-571.92	-11.00	14,944.25
4190-18-000	Small Office Equipment	0.00	0.00	0.00	N/A	1,278.78	0.00	-1,278.78	N/A	0.00
4190-19-000	IT Contract Fees	982.50	825.00	-157.50	-19.09	7,742.04	6,600.00	-1,142.04	-17.30	18,975.00
4190-20-100	Bank Fees - Unrestricted	0.00	0.00	0.00	N/A	180.96	0.00	-180.96	N/A	0.00
4190-22-000	Other Misc Admin Expenses	421.95	920.00	498.05	54.14	4,035.52	7,360.00	3,324.48	45.17	21,160.00
4190-22-100	Business Development & Relations	106.00	0.00	-106.00	N/A	318.39	0.00	-318.39	N/A	0.00
4190-23-000	Compliance Fees	6,482.84	863.40	-5,619.44	-650.85	7,421.98	6,907.20	-514.78	-7.45	19,858.20
4190-24-000	Govt Licenses-Fees-Permits	0.00	250.00	250.00	100.00	1,138.75	2,000.00	861.25	43.06	5,750.00
4190-28-000	Charitable Contributions	0.00	0.00	0.00	N/A	833.33	0.00	-833.33	N/A	0.00
4190-30-000	Equipment Service Contracts	695.50	0.00	-695.50	N/A	1,337.50	0.00	-1,337.50	N/A	0.00
4191-00-000	Total Miscellaneous Admin Expenses	14,693.06	7,371.96	-7,321.10	-99.31	68,694.79	58,975.68	-9,719.11	-16.48	169,555.08
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	50,333.85	41,597.54	-8,736.31	-21.00	364,695.82	346,352.12	-18,343.70	-5.30	1,003,998.72
4200-00-000	TENANT SERVICES									
4230-00-000	Resident Services Exp	76.32	200.00	123.68	61.84	1,327.24	1,600.00	272.76	17.05	4,600.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	76.32	200.00	123.68	61.84	1,327.24	1,600.00	272.76	17.05	4,600.00
4300-00-000	UTILITIES									
4310-00-000	Water	1,296.85	1,600.00	303.15	18.95	10,943.17	12,800.00	1,856.83	14.51	36,800.00
4320-00-000	Electricity	4,897.00	4,200.00	-697.00	-16.60	32,961.11	33,600.00	638.89	1.90	96,600.00
4320-01-000	Electricity-Vacant Units	0.00	0.00	0.00	N/A	43.65	0.00	-43.65	N/A	0.00
4340-00-000	Garbage/Trash Removal	1,584.95	1,850.00	265.05	14.33	14,294.62	14,800.00	505.38	3.41	42,550.00
4390-00-000	Sewer	3,781.62	4,200.00	418.38	9.96	30,847.12	33,600.00	2,752.88	8.19	96,600.00
4399-00-000	TOTAL UTILITY EXPENSES	11,560.42	11,850.00	289.58	2.44	89,089.67	94,800.00	5,710.33	6.02	272,550.00
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4410-00-000	Maintenance Salaries	15,439.07	17,017.95	1,578.88	9.28	156,101.93	144,699.64	-11,402.29	-7.88	421,358.99
4410-02-500	Maintenance - Temporary Labor	0.00	0.00	0.00	N/A	14,653.47	0.00	-14,653.47	N/A	0.00
4410-06-000	401K-401A Maintenance	1,312.32	1,446.53	134.21	9.28	11,877.46	11,935.87	58.41	0.49	35,088.30
4410-07-000	Payroll Taxes Maintenance	1,176.41	1,361.44	185.03	13.59	11,741.56	11,576.00	-165.56	-1.43	33,708.76
4410-08-000	Health/Life Insurance Maint.	4,428.42	6,213.95	1,785.53	28.73	34,647.77	49,711.60	15,063.83	30.30	142,920.85
4410-09-000	Workers Comp Maintenance	472.15	680.72	208.57	30.64	3,212.08	5,788.00	2,575.92	44.50	16,854.38
4410-10-000	Payroll Prep Fees Maint.	324.14	170.18	-153.96	-90.47	3,186.82	1,447.00	-1,739.82	-120.24	4,213.59
4410-11-000	Legal Shield - Maint	137.65	137.65	0.00	0.00	1,101.20	1,101.20	0.00	0.00	3,165.95
4411-00-000	Maintenance Uniforms	222.96	300.00	77.04	25.68	2,171.09	2,400.00	228.91	9.54	6,900.00
4412-00-000	Maintenance Travel/Training	0.00	0.00	0.00	N/A	259.00	0.00	-259.00	N/A	0.00
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	70.69	970.00	899.31	92.71	8,674.91	7,760.00	-914.91	-11.79	22,310.00
4419-00-000	Total General Maint Expense	23,583.81	28,298.42	4,714.61	16.66	247,368.29	236,419.31	-10,948.98	-4.63	686,520.82

Renaissance Partnership (.partren)
Budget Comparison

Period = Aug 2026

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		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4420-00-000	Materials									
4420-01-000	Supplies-Grounds	0.00	450.00	450.00	100.00	2,430.15	3,600.00	1,169.85	32.50	10,350.00
4420-02-000	Supplies-Appliance Parts	0.00	950.00	950.00	100.00	5,508.24	7,600.00	2,091.76	27.52	21,850.00
4420-03-000	Supplies-Painting/Decorating	0.00	290.00	290.00	100.00	0.00	2,320.00	2,320.00	100.00	6,670.00
4420-03-100	Hardware Doors/Windows/Locks	91.92	350.00	258.08	73.74	1,180.62	2,800.00	1,619.38	57.84	8,050.00
4420-03-200	Window Treatments	0.00	200.00	200.00	100.00	1,393.77	1,600.00	206.23	12.89	4,600.00
4420-04-000	Electrical - Supplies/Fixtures	0.00	750.00	750.00	100.00	3,796.72	6,000.00	2,203.28	36.72	17,250.00
4420-05-000	Supplies-Exterminating	33.59	0.00	-33.59	N/A	128.37	0.00	-128.37	N/A	0.00
4420-06-000	Supplies-Janitorial/Cleaning	967.67	280.00	-687.67	-245.60	3,705.55	2,240.00	-1,465.55	-65.43	6,440.00
4420-07-000	Repairs - Materials & Supplies	74.27	350.00	275.73	78.78	1,195.01	2,800.00	1,604.99	57.32	8,050.00
4420-08-000	Supplies-Plumbing	393.42	780.00	386.58	49.56	6,126.64	6,240.00	113.36	1.82	17,940.00
4420-09-000	Supplies- Tools Equipmt	16.02	50.00	33.98	67.96	146.41	400.00	253.59	63.40	1,150.00
4420-09-100	Security Equipment,Locks,Alarms	0.00	0.00	0.00	N/A	1,122.80	0.00	-1,122.80	N/A	0.00
4420-10-000	Maint - Miscellaneous Supplies	588.34	200.00	-388.34	-194.17	1,346.88	1,600.00	253.12	15.82	4,600.00
4420-10-100	Countertops/Cabinets	0.00	400.00	400.00	100.00	0.00	3,200.00	3,200.00	100.00	9,200.00
4420-10-200	Carpet and Flooring Supplies	1,000.56	0.00	-1,000.56	N/A	3,460.46	0.00	-3,460.46	N/A	0.00
4420-11-000	Supplies- HVAC	2,797.88	375.00	-2,422.88	-646.10	4,214.19	3,000.00	-1,214.19	-40.47	8,625.00
4420-12-000	Supplies- Painting	290.74	330.00	39.26	11.90	6,474.58	2,640.00	-3,834.58	-145.25	7,590.00
4429-00-000	Total Materials	6,254.41	5,755.00	-499.41	-8.68	42,489.39	46,040.00	3,550.61	7.71	132,365.00
4430-00-000	Contract Costs									
4430-01-000	Contract-Fire Alarm/Extinguisher	3,201.50	450.00	-2,751.50	-611.44	3,201.50	3,600.00	398.50	11.07	10,350.00
4430-01-100	Fire Alarms/Extinguisher Repairs	0.00	0.00	0.00	N/A	835.00	0.00	-835.00	N/A	0.00
4430-03-000	Contract-Building Repairs - Exterior	0.00	300.00	300.00	100.00	0.00	2,400.00	2,400.00	100.00	6,900.00
4430-03-300	Repairs - Windows/Glass	0.00	350.00	350.00	100.00	1,418.00	2,800.00	1,382.00	49.36	8,050.00
4430-05-000	Contract-Decorating/Painting	0.00	100.00	100.00	100.00	0.00	800.00	800.00	100.00	2,300.00
4430-05-200	Painting Contract - Cycle Paint	0.00	0.00	0.00	N/A	2,010.00	0.00	-2,010.00	N/A	0.00
4430-06-000	Contract-Electrical	0.00	100.00	100.00	100.00	0.00	800.00	800.00	100.00	2,300.00
4430-07-000	Contract-Exterminating/Pest Control	1,920.00	987.00	-933.00	-94.53	14,419.00	7,896.00	-6,523.00	-82.61	22,701.00
4430-09-000	Contract-Other	0.00	150.00	150.00	100.00	0.00	1,200.00	1,200.00	100.00	3,450.00
4430-13-000	Contract-HVAC - Repairs & Maint	5,850.00	1,000.00	-4,850.00	-485.00	18,425.00	8,000.00	-10,425.00	-130.31	23,000.00
4430-13-400	Repairs/Maint - A/C Units	0.00	0.00	0.00	N/A	1,875.00	0.00	-1,875.00	N/A	0.00
4430-17-000	Contract-Elevator Monitoring	2,010.00	800.00	-1,210.00	-151.25	8,322.00	6,400.00	-1,922.00	-30.03	18,400.00
4430-18-000	Contract-Alarm Monitoring	0.00	1,707.00	1,707.00	100.00	11,792.76	13,656.00	1,863.24	13.64	39,261.00
4430-23-000	Contract-Consultants	0.00	100.00	100.00	100.00	14,979.00	800.00	-14,179.00	-1,772.38	2,300.00
4430-24-000	Contract-Grounds-Landscaping	4,000.00	5,000.00	1,000.00	20.00	29,500.00	40,000.00	10,500.00	26.25	115,000.00
4430-24-200	Grounds-Tree Cutting	0.00	1,100.00	1,100.00	100.00	0.00	8,800.00	8,800.00	100.00	25,300.00
4430-24-300	Contract-Pressure Wash	0.00	1,000.00	1,000.00	100.00	0.00	8,000.00	8,000.00	100.00	23,000.00
4430-27-000	Contract - Lease	2,362.76	1,110.69	-1,252.07	-112.73	18,724.63	8,885.52	-9,839.11	-110.73	25,545.87
4430-28-000	Unit Inspections	0.00	850.00	850.00	100.00	0.00	6,800.00	6,800.00	100.00	19,550.00
4439-00-000	Total Contract Costs	19,344.26	15,104.69	-4,239.57	-28.07	125,501.89	120,837.52	-4,664.37	-3.86	347,407.87
4499-00-000	TOTAL MAINTENANCE EXPENSES	49,182.48	49,158.11	-24.37	-0.05	415,359.57	403,296.83	-12,062.74	-2.99	1,166,293.69
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	38,613.15	27,766.02	-10,847.13	-39.07	270,242.49	222,128.16	-48,114.33	-21.66	638,618.46
4510-01-000	General Liability Insurance - Auto	269.45	810.00	540.55	66.73	3,188.70	6,480.00	3,291.30	50.79	18,630.00
4570-00-000	Reduction in Rental Income	0.00	350.00	350.00	100.00	0.00	2,800.00	2,800.00	100.00	8,050.00
4599-00-000	TOTAL GENERAL EXPENSES	38,882.60	28,926.02	-9,956.58	-34.42	273,431.19	231,408.16	-42,023.03	-18.16	665,298.46
4700-00-000	HOUSING ASSISTANCE PAYMENTS									
4715-01-002	Tenant Utility Payments - PH	3,308.00	1,539.00	-1,769.00	-114.94	22,960.00	12,312.00	-10,648.00	-86.48	35,397.00
4715-03-000	FSS Escrow Payments	1,579.01	3,304.00	1,724.99	52.21	19,353.98	26,432.00	7,078.02	26.78	75,992.00
4715-03-002	FSS Escrow Forfeitures/Adjustments	0.00	0.00	0.00	N/A	-1,768.33	0.00	1,768.33	N/A	0.00
4799-00-000	TOTAL HOUSING ASSISTANCE PAYMENTS	4,887.01	4,843.00	-44.01	-0.91	40,545.65	38,744.00	-1,801.65	-4.65	111,389.00
4800-00-000	FINANCING EXPENSE									
4856-00-000	TD Bank Loan	20,639.37	20,639.37	0.00	0.00	165,163.78	165,114.96	-48.82	-0.03	474,705.51
4857-00-000	Debt Service Contra Account	-16,427.20	-16,314.22	112.98	0.69	-131,853.60	-130,513.76	1,339.84	1.03	-375,227.06

Renaissance Partnership (.partren)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4899-00-000	TOTAL FINANCING EXPENSES	4,212.17	4,325.15	112.98	2.61	33,310.18	34,601.20	1,291.02	3.73	99,478.45
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	71,727.11	67,122.00	-4,605.11	-6.86	573,816.88	536,976.00	-36,840.88	-6.86	1,543,806.00
5100-50-000	Amortization Expense	247.99	247.99	0.00	0.00	1,983.92	1,983.92	0.00	0.00	5,703.77
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	71,975.10	67,369.99	-4,605.11	-6.86	575,800.80	538,959.92	-36,840.88	-6.86	1,549,509.77
8000-00-000	TOTAL EXPENSES	231,109.95	208,269.81	-22,840.14	3.65	1,793,560.12	1,689,762.23	-103,797.89	-11.16	4,873,118.09
9000-00-000	NET INCOME	-48,116.14	-73,515.25	71,079.39	32.15	-431,379.50	-611,725.75	387,942.03	37.52	-1,773,763.21
	Net Income After Depreciation	**23,858.96**				**144,421.30**				

Renaissance Partnership (.partren)
Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	90,573.23
1111-15-000	Cash-Payroll	-175,858.99
1111-45-000	Regions Operating	202.68
1111-90-000	Petty Cash	1,000.00
1111-99-000	Total Unrestricted Cash	-84,083.08
1112-00-000	Restricted Cash	
1112-01-001	Cash Restricted-Regions SD	60,541.90
1112-02-000	Cash Restricted - FSS Escrow	89,096.90
1112-02-100	Cash Restricted - FSS Escrow Forfei	21,633.43
1112-04-000	Cash Restricted-Reserve for Replace	61,436.95
1112-06-000	Cash Restricted - Reserve/Escrow	240,965.07
1112-07-000	Restricted Cash - Partnership Devm	1,179.16
1112-08-000	Restricted Cash - OA Reserve	81,917.08
1112-09-000	Restricted Cash - AA Reserve	50,096.11
1112-99-000	Total Restricted Cash	606,866.60
1119-00-000	TOTAL CASH	522,783.52
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R-Tenants/Vendors	60,330.45
1122-01-000	Allowance for Doubtful Accounts-Tenar	-20,034.00
1122-99-000	TOTAL: AR	40,296.45
1129-00-000	A/R-Other	1,927.36
1129-16-000	Due from Dakota Park Non-ACC	3,902.07
1129-56-000	Due from Colton Meadow	159,647.25
1129-96-000	Due from Central Office Cost Center	65,458.31
1129-99-000	TOTAL: DUE FROM	229,007.63
1135-01-000	A/R-HUD	320,502.00
1138-14-000	Renaissance Family-Operating Subsidy	61,603.00
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	653,336.44
1160-00-000	OTHER CURRENT ASSETS	
1170-01-000	Eviction Deposit Acct.	2,000.00
1211-00-000	Prepaid Expenses and Other Assets	5,518.00
1211-01-000	Prepaid Insurance	19,446.81
1211-02-000	Prepaid Software Licenses	19,118.13
1213-03-000	Utility Deposit - Electric	20,500.00
1299-00-000	TOTAL OTHER CURRENT ASSETS	66,582.94
1300-00-000	TOTAL CURRENT ASSETS	1,242,702.90

1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-06-000	Buildings	21,088,272.28
1400-06-200	Building Improvements	3,058,538.48
1400-07-000	Machinery & Equipment	150,483.39
1400-07-001	Automobiles/Vehicles	9,799.80
1400-08-000	Furniture & Fixtures	704,391.58
1400-10-000	Site Improvement-Infrastructure	2,382,356.15
1405-01-000	Accum Depreciation-Buildings	-12,441,076.28
1405-02-000	Accum Depreciation- Misc FF&E	-803,218.99
1405-03-000	Accum Depreciation-Infrastructure	-2,729,234.68
1410-00-000	Intangible Assets	
1410-01-000	Loan Costs	141,178.00
1410-01-001	Amortization Loan Cost	-6,131.00
1410-02-000	Compliance Fees	100.00
1410-03-000	Monitoring Fees	131,658.00
1411-01-000	AA Compliance Fees	-82.04
1411-02-000	AA Monitoring Fees	-131,658.00
1411-03-000	AA Loan Costs	-32,698.28
1420-00-000	TOTAL FIXED ASSETS (NET)	11,534,940.41
1465-01-000	Dwelling Equipment	4,463.00
1499-00-000	TOTAL NONCURRENT ASSETS	11,539,403.41
1999-00-000	TOTAL ASSETS	12,782,106.31
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	15,395.38
2114-00-000	Tenant Security Deposits	54,596.39
2114-02-000	Security Deposit Clearing Account	3,038.00
2114-03-000	Security Deposit-Pet	6,205.60
2135-00-000	Accrued Payroll & Payroll Taxes	10,976.17
2138-00-000	Accrued Audit Fees	-17,525.46
2138-00-001	Accrued audit fees - LHA	18,662.24
2145-00-000	Due to Federal Master	62,112.52
2145-04-000	Due to (16) Dakota Park Non-ACC	428.52
2145-62-000	Due to West Bartow	300.00
2146-00-000	Due to LPHC General	10,000.00
2149-27-000	Due to West Lake Mgmt.	1,623.00
2149-96-000	Due to Central Office Cost Center	355.13
2150-00-000	HAP Overpayments	900.00
2240-00-000	Tenant Prepaid Rents	70,314.29
2250-00-000	Contract Retentions	38,732.51
2260-00-000	Accrued Compensated Absences-Curre	6,941.44
2299-00-000	TOTAL CURRENT LIABILITIES	283,055.73

2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	12,891.24
2307-00-000	FSS Due to Tenant Long Term	101,753.98
2310-00-000	Notes Payable-LT	381,200.32
2310-40-000	Note Payable	1,587,885.78
2310-40-001	Short Term - Note Payable	207,769.85
2399-00-000	TOTAL NONCURRENT LIABILITIES	2,291,501.17
2499-00-000	TOTAL LIABILITIES	2,574,556.90
2800-00-000	EQUITY	
2801-00-000	CONTRIBUTED CAPITAL	
2802-01-000	Capital - LP	6,924,129.41
2802-02-000	Capital - GP2	7,123,264.00
2803-00-000	GP Equity	1,308,453.00
2805-99-000	TOTAL CONTRIBUTED CAPITAL	15,355,846.41
2809-00-000	RETAINED EARNINGS	
2809-02-000	Retained Earnings-Unrestricted Net Ass	-5,148,297.00
2809-99-000	TOTAL RETAINED EARNINGS:	-5,148,297.00
2899-00-000	TOTAL EQUITY	10,207,549.41
2999-00-000	TOTAL LIABILITIES AND EQUITY	12,782,106.31

Colton Meadow, LLLP (56)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3101-00-000	Rental Income									
3111-00-000	Tenant Rent	54,267.40	55,720.00	-1,452.60	-2.61	423,401.80	445,760.00	-22,358.20	-5.02	668,640.00
3112-02-000	Gain to Lease Sec8	27,464.60	27,504.00	-39.40	-0.14	228,263.20	220,032.00	8,231.20	3.74	330,048.00
3119-00-000	Total Rental Income	81,732.00	83,224.00	-1,492.00	-1.79	651,665.00	665,792.00	-14,127.00	-2.12	998,688.00
3120-00-000	Other Tenant Income									
3120-03-000	Damages & Cleaning	0.00	150.00	-150.00	-100.00	0.00	1,200.00	-1,200.00	-100.00	1,800.00
3120-04-000	Late and Admin Charges	0.00	50.00	-50.00	-100.00	0.00	400.00	-400.00	-100.00	600.00
3120-05-000	Legal Fees - Tenant	0.00	50.00	-50.00	-100.00	0.00	400.00	-400.00	-100.00	600.00
3120-06-000	NSF Charges	0.00	25.00	-25.00	-100.00	0.00	200.00	-200.00	-100.00	300.00
3120-09-000	Misc.Tenant Income	0.00	15.00	-15.00	-100.00	0.00	120.00	-120.00	-100.00	180.00
3120-10-000	Application Fees	30.00	60.00	-30.00	-50.00	180.00	480.00	-300.00	-62.50	720.00
3120-11-000	Forfeited Security Deposits	0.00	100.00	-100.00	-100.00	0.00	800.00	-800.00	-100.00	1,200.00
3129-00-000	Total Other Tenant Income	30.00	450.00	-420.00	-93.33	180.00	3,600.00	-3,420.00	-95.00	5,400.00
3199-00-000	TOTAL TENANT INCOME	81,762.00	83,674.00	-1,912.00	-2.29	651,845.00	669,392.00	-17,547.00	-2.62	1,004,088.00
3600-00-000	OTHER INCOME									
3610-00-000	Interest Income - Restricted	0.00	2,167.75	-2,167.75	-100.00	12,058.57	17,342.00	-5,283.43	-30.47	26,013.00
3610-01-000	Interest Income - Unrestricted	950.82	35.00	915.82	2,616.63	1,310.80	280.00	1,030.80	368.14	420.00
3690-00-000	Other Income	0.00	0.00	0.00	N/A	28,360.87	0.00	28,360.87	N/A	0.00
3699-00-000	TOTAL OTHER INCOME	950.82	2,202.75	-1,251.93	-56.83	41,730.24	17,622.00	24,108.24	136.81	26,433.00
3999-00-000	TOTAL INCOME	82,712.82	85,876.75	-3,163.93	-3.68	693,575.24	687,014.00	6,561.24	0.96	1,030,521.00
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	5,016.97	4,231.58	-785.39	-18.56	41,394.77	47,956.93	6,562.16	13.68	69,584.68
4110-00-001	401K-401A Admin	337.59	359.68	22.09	6.14	2,696.31	3,676.70	980.39	26.66	5,115.42
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	382.07	338.53	-43.54	-12.86	3,194.00	3,836.57	642.57	16.75	5,566.80
4110-00-004	Workers Comp Admin	153.40	169.26	15.86	9.37	846.48	1,918.26	1,071.78	55.87	2,783.36
4110-00-006	Legal Shield - Administrative	80.80	36.90	-43.90	-118.97	339.10	295.20	-43.90	-14.87	442.80
4110-00-007	Payroll Prep Fees	104.64	42.32	-62.32	-147.26	784.29	479.59	-304.70	-63.53	695.88
4110-07-000	Health/Life Insurance	1,255.82	1,394.07	138.25	9.92	8,717.89	11,152.56	2,434.67	21.83	16,728.84
4110-99-000	Total Administrative Salaries	7,331.29	6,572.34	-758.95	-11.55	57,972.84	69,315.81	11,342.97	16.36	100,917.78
4130-00-000	Legal Expense									
4130-00-001	Eviction Legal Fees	0.00	350.00	350.00	100.00	0.00	2,800.00	2,800.00	100.00	4,200.00
4130-02-000	Criminal Background / Credit Checks/Dr	23.00	75.00	52.00	69.33	824.75	600.00	-224.75	-37.46	900.00
4130-04-000	General Legal Expense	0.00	150.00	150.00	100.00	53,019.32	1,200.00	-51,819.32	-4,318.28	1,800.00
4130-99-000	Total Legal Expense	23.00	575.00	552.00	96.00	53,844.07	4,600.00	-49,244.07	-1,070.52	6,900.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	0.00	420.00	420.00	100.00	5,261.65	3,360.00	-1,901.65	-56.60	5,040.00
4170-00-000	Accounting/Bookkeeping Fees	540.00	540.00	0.00	0.00	4,320.00	4,320.00	0.00	0.00	6,480.00
4171-00-000	Auditing Fees	922.92	992.22	69.30	6.98	7,383.36	7,937.76	554.40	6.98	11,906.64
4173-00-000	Management Fee	5,239.75	4,674.86	-564.89	-12.08	43,799.31	37,398.88	-6,400.43	-17.11	56,098.32
4173-03-000	Asset Management Fee-FHFC	0.00	400.00	400.00	100.00	3,000.00	3,200.00	200.00	6.25	4,800.00
4189-00-000	Total Other Admin Expenses	6,702.67	7,027.08	324.41	4.62	63,764.32	56,216.64	-7,547.68	-13.43	84,324.96
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	0.00	150.00	150.00	100.00	592.77	1,200.00	607.23	50.60	1,800.00
4190-02-000	Printing/Publications & Subscriptions	413.78	95.00	-318.78	-335.56	2,744.05	760.00	-1,984.05	-261.06	1,140.00
4190-03-000	Advertising Publications	0.00	450.00	450.00	100.00	0.00	3,600.00	3,600.00	100.00	5,400.00
4190-04-000	Stationery & Office Supplies	529.97	290.00	-239.97	-82.75	1,141.90	2,320.00	1,178.10	50.78	3,480.00

Colton Meadow, LLLP (56)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4190-06-000	Computer Equipment	0.00	60.00	60.00	100.00	0.00	480.00	480.00	100.00	720.00
4190-07-000	Telephone	254.20	150.00	-104.20	-69.47	1,709.97	1,200.00	-509.97	-42.50	1,800.00
4190-08-000	Postage	208.33	25.00	-183.33	-733.32	723.29	200.00	-523.29	-261.64	300.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00
4190-09-000	Computer Software License Fees/Exp	388.86	388.86	0.00	0.00	3,549.08	3,110.88	-438.20	-14.09	4,666.32
4190-10-000	Copiers - Lease & Service	95.56	75.00	-20.56	-27.41	1,275.53	600.00	-675.53	-112.59	900.00
4190-13-000	Internet	246.27	260.00	13.73	5.28	1,929.94	2,080.00	150.06	7.21	3,120.00
4190-18-000	Small Office Equipment	0.00	0.00	0.00	N/A	179.49	0.00	-179.49	N/A	0.00
4190-19-000	IT Contract Fees	626.22	560.00	-66.22	-11.82	4,885.66	4,480.00	-405.66	-9.05	6,720.00
4190-20-100	Bank Fees - Unrestricted	30.32	0.00	-30.32	N/A	120.64	0.00	-120.64	N/A	0.00
4190-22-000	Other Misc Admin Expenses	79.45	200.00	120.55	60.28	1,724.79	1,600.00	-124.79	-7.80	2,400.00
4190-22-100	Business Development & Relations	106.00	0.00	-106.00	N/A	295.18	0.00	-295.18	N/A	0.00
4190-23-000	Compliance Fees	371.84	348.80	-23.04	-6.61	3,149.72	2,790.40	-359.32	-12.88	4,185.60
4190-24-000	Govt Licenses-Fees-Permits	0.00	315.00	315.00	100.00	777.50	2,520.00	1,742.50	69.15	3,780.00
4190-28-000	Charitable Contributions	0.00	0.00	0.00	N/A	833.33	0.00	-833.33	N/A	0.00
4191-00-000	Total Miscellaneous Admin Expenses	3,350.80	3,367.66	16.86	0.50	25,641.77	26,941.28	1,299.51	4.82	40,411.92
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	17,407.76	17,542.08	134.32	0.77	201,223.00	157,073.73	-44,149.27	-28.11	232,554.66
4200-00-000	TENANT SERVICES									
4230-00-000	Resident Services Exp	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4300-00-000	UTILITIES									
4320-00-000	Electricity	436.01	800.00	363.99	45.50	4,540.64	6,400.00	1,859.36	29.05	9,600.00
4340-00-000	Garbage/Trash Removal	8,736.18	3,500.00	-5,236.18	-149.61	47,569.53	28,000.00	-19,569.53	-69.89	42,000.00
4390-01-100	Water/Sewer Combined	6,289.00	5,900.00	-389.00	-6.59	49,993.00	47,200.00	-2,793.00	-5.92	70,800.00
4399-00-000	TOTAL UTILITY EXPENSES	15,461.19	10,200.00	-5,261.19	-51.58	102,103.17	81,600.00	-20,503.17	-25.13	122,400.00
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4410-00-000	Maintenance Salaries	7,634.90	4,488.10	-3,146.80	-70.11	51,912.24	45,860.91	-6,051.33	-13.20	68,382.75
4410-01-000	Maintenance Labor-Grounds	0.00	0.00	0.00	N/A	1,800.00	0.00	-1,800.00	N/A	0.00
4410-06-000	401K-401A Maintenance	648.97	381.49	-267.48	-70.11	3,969.97	3,618.41	-351.56	-9.72	5,253.00
4410-07-000	Payroll Taxes Maintenance	576.98	359.05	-217.93	-60.70	3,925.38	3,668.87	-256.51	-6.99	5,470.62
4410-08-000	Health/Life Insurance Maint.	2,375.42	1,824.18	-551.24	-30.22	12,855.25	14,593.44	1,738.19	11.91	21,890.16
4410-09-000	Workers Comp Maintenance	233.48	179.52	-53.96	-30.06	1,108.69	1,834.41	725.72	39.56	2,735.27
4410-10-000	Payroll Prep Fees Maint.	160.22	44.88	-115.34	-257.00	1,210.83	458.62	-752.21	-164.02	683.84
4410-11-000	Legal Shield - Maint	36.90	36.90	0.00	0.00	295.20	295.20	0.00	0.00	442.80
4411-00-000	Maintenance Uniforms	99.84	60.00	-39.84	-66.40	718.49	480.00	-238.49	-49.69	720.00
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	25.79	190.00	164.21	86.43	2,249.89	1,520.00	-729.89	-48.02	2,280.00
4419-00-000	Total General Maint Expense	11,792.50	7,564.12	-4,228.38	-55.90	80,045.94	72,329.86	-7,716.08	-10.67	107,858.44
4420-00-000	Materials									
4420-01-000	Supplies-Grounds	0.00	650.00	650.00	100.00	5,094.11	5,200.00	105.89	2.04	7,800.00
4420-02-000	Supplies-Appliance Parts	0.00	1,000.00	1,000.00	100.00	1,247.33	8,000.00	6,752.67	84.41	12,000.00
4420-03-000	Supplies-Painting/Decorating	0.00	125.00	125.00	100.00	0.00	1,000.00	1,000.00	100.00	1,500.00
4420-03-100	Hardware Doors/Windows/Locks	0.00	100.00	100.00	100.00	436.26	800.00	363.74	45.47	1,200.00
4420-03-200	Window Treatments	166.88	130.00	-36.88	-28.37	877.27	1,040.00	162.73	15.65	1,560.00
4420-04-000	Electrical - Supplies/Fixtures	2,471.61	900.00	-1,571.61	-174.62	7,035.80	7,200.00	164.20	2.28	10,800.00
4420-05-000	Supplies-Exterminating	0.00	0.00	0.00	N/A	147.14	0.00	-147.14	N/A	0.00
4420-06-000	Supplies-Janitorial/Cleaning	170.89	150.00	-20.89	-13.93	1,284.76	1,200.00	-84.76	-7.06	1,800.00
4420-07-000	Repairs - Materials & Supplies	83.82	100.00	16.18	16.18	233.39	800.00	566.61	70.83	1,200.00
4420-08-000	Supplies-Plumbing	798.71	870.00	71.29	8.19	1,849.40	6,960.00	5,110.60	73.43	10,440.00
4420-09-000	Supplies- Tools Equipmt	0.00	150.00	150.00	100.00	73.71	1,200.00	1,126.29	93.86	1,800.00
4420-09-100	Security Equipment,Locks,Alarms	0.00	300.00	300.00	100.00	758.88	2,400.00	1,641.12	68.38	3,600.00
4420-10-000	Maint - Miscellaneous Supplies	74.91	400.00	325.09	81.27	95.17	3,200.00	3,104.83	97.03	4,800.00
4420-10-100	Countertops/Cabinets	0.00	0.00	0.00	N/A	-3,286.38	0.00	3,286.38	N/A	0.00
4420-10-200	Carpet and Flooring Supplies	0.00	0.00	0.00	N/A	51.84	0.00	-51.84	N/A	0.00

Colton Meadow, LLLP (56)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4420-11-000	Supplies- HVAC	159.43	300.00	140.57	46.86	268.39	2,400.00	2,131.61	88.82	3,600.00
4420-12-000	Supplies- Painting	0.00	200.00	200.00	100.00	1,499.37	1,600.00	100.63	6.29	2,400.00
4429-00-000	Total Materials	3,926.25	5,375.00	1,448.75	26.95	17,666.44	43,000.00	25,333.56	58.92	64,500.00
4430-00-000	Contract Costs									
4430-01-000	Contract-Fire Alarm/Extinguisher	749.00	160.00	-589.00	-368.12	749.00	1,280.00	531.00	41.48	1,920.00
4430-03-000	Contract-Building Repairs - Exterior	0.00	300.00	300.00	100.00	0.00	2,400.00	2,400.00	100.00	3,600.00
4430-03-100	Contract-Building Repairs - Interior	0.00	150.00	150.00	100.00	0.00	1,200.00	1,200.00	100.00	1,800.00
4430-03-300	Repairs - Windows/Glass	0.00	25.00	25.00	100.00	1,173.41	200.00	-973.41	-486.70	300.00
4430-05-000	Contract-Decorating/Painting	0.00	75.00	75.00	100.00	0.00	600.00	600.00	100.00	900.00
4430-07-000	Contract-Exterminating/Pest Control	425.02	550.00	124.98	22.72	3,687.14	4,400.00	712.86	16.20	6,600.00
4430-13-000	Contract-HVAC - Repairs & Maint	2,875.00	1,000.00	-1,875.00	-187.50	8,125.00	8,000.00	-125.00	-1.56	12,000.00
4430-18-000	Contract-Alarm Monitoring	71.90	594.00	522.10	87.90	4,728.49	4,752.00	23.51	0.49	7,128.00
4430-24-000	Contract-Grounds-Landscaping	2,000.00	2,585.00	585.00	22.63	16,500.00	20,680.00	4,180.00	20.21	31,020.00
4430-24-300	Contract-Pressure Wash	0.00	739.58	739.58	100.00	0.00	5,916.64	5,916.64	100.00	8,874.96
4430-26-000	Contract-Security Camera System	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4430-27-000	Contract - Lease	1,352.42	1,271.52	-80.90	-6.36	5,932.40	10,172.16	4,239.76	41.68	15,258.24
4430-28-000	Unit Inspections	0.00	400.00	400.00	100.00	0.00	3,200.00	3,200.00	100.00	4,800.00
4439-00-000	Total Contract Costs	7,473.34	7,900.10	426.76	5.40	40,895.44	63,200.80	22,305.36	35.29	94,801.20
4499-00-000	TOTAL MAINTENANCE EXPENSES	23,192.09	20,839.22	-2,352.87	-11.29	138,607.82	178,530.66	39,922.84	22.36	267,159.64
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	7,984.59	8,613.27	628.68	7.30	64,665.43	68,906.16	4,240.73	6.15	103,359.24
4510-01-000	General Liability Insurance - Auto	0.00	835.00	835.00	100.00	5,572.65	6,680.00	1,107.35	16.58	10,020.00
4525-00-000	Real Estate Taxes	3,485.63	2,769.95	-715.68	-25.84	27,885.04	22,159.60	-5,725.44	-25.84	33,239.40
4570-00-000	Reduction in Rental Income	0.00	250.00	250.00	100.00	0.00	2,000.00	2,000.00	100.00	3,000.00
4599-00-000	TOTAL GENERAL EXPENSES	11,470.22	12,468.22	998.00	8.00	98,123.12	99,745.76	1,622.64	1.63	149,618.64
4800-00-000	FINANCING EXPENSE									
4853-02-000	Loan Servicing Fee	0.00	223.20	223.20	100.00	669.59	1,785.60	1,116.01	62.50	2,678.40
4855-00-000	Interest Expense-Mortgage	0.00	1,026.19	1,026.19	100.00	23,862.30	8,209.52	-15,652.78	-190.67	12,314.28
4855-03-000	Interest Expense - Home Loan	0.00	152.16	152.16	100.00	2,050.90	1,217.28	-833.62	-68.48	1,825.92
4855-04-000	Interest Expense - LHA	2,818.00	2,818.00	0.00	0.00	22,544.00	22,544.00	0.00	0.00	33,816.00
4858-00-000	Regions Bank Loan Interest	0.00	0.00	0.00	N/A	11,342.23	0.00	-11,342.23	N/A	0.00
4899-00-000	TOTAL FINANCING EXPENSES	2,818.00	4,219.55	1,401.55	33.22	60,469.02	33,756.40	-26,712.62	-79.13	50,634.60
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	39,177.19	39,177.19	0.00	0.00	313,417.52	313,417.52	0.00	0.00	470,126.28
5100-50-000	Amortization Expense	1,159.42	1,159.42	0.00	0.00	9,275.36	9,275.36	0.00	0.00	13,913.04
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	40,336.61	26,316.61	-14,020.00	-53.27	322,692.88	210,532.88	-112,160.00	-53.27	315,799.32
8000-00-000	TOTAL EXPENSES	110,685.87	91,635.68	-19,050.19	25.85	923,219.01	761,639.43	-161,579.58	-61.65	1,138,766.86
9000-00-000	NET INCOME	-27,973.05	-5,758.93	15,886.26	-29.53	-229,643.77	-74,625.43	168,140.82	62.61	-108,245.86
	Net Income After Depreciation	**12,363.56**				**93,049.11**				

Colton Meadow, LLLP (56)
Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	777,706.34
1111-15-000	Cash-Payroll	28,554.98
1111-45-000	Regions Operating	33,858.84
1111-90-000	Petty Cash	600.00
1111-99-000	Total Unrestricted Cash	840,720.16
1112-00-000	Restricted Cash	
1112-01-001	Cash Restricted-Regions SD	30,134.79
1112-04-000	Cash Restricted-Reserve for Replac	4,919.34
1112-05-000	Cash-Tax & Insurance Escrow	17,063.80
1112-99-000	Total Restricted Cash	52,117.93
1119-00-000	TOTAL CASH	892,838.09
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R-Tenants/Vendors	20,317.71
1122-99-000	TOTAL: AR	20,317.71
1129-39-000	Due from Colton Meadow GP, Inc.	101,151.61
1129-99-000	TOTAL: DUE FROM	101,151.61
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	121,469.32
1160-00-000	OTHER CURRENT ASSETS	
1170-01-000	Eviction Deposit Acct.	2,000.00
1211-00-000	Prepaid Expenses and Other Assets	2,147.85
1211-01-000	Prepaid Insurance	55,610.23
1211-02-000	Prepaid Software Licenses	21,241.66
1213-00-000	Utility Deposit	5,000.00
1299-00-000	TOTAL OTHER CURRENT ASSETS	85,999.74
1300-00-000	TOTAL CURRENT ASSETS	1,100,307.15
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-05-000	Land	300,000.00
1400-06-000	Buildings	856,353.89
1400-06-100	Building Acquisition	2,010,000.00
1400-06-200	Building Improvements	5,861,925.11
1400-07-000	Machinery & Equipment	67,970.48
1400-07-001	Automobiles/Vehicles	15,484.50
1400-08-000	Furniture & Fixtures	1,503,657.00
1400-10-000	Site Improvement-Infrastructure	1,496,187.97
1405-01-000	Accum Depreciation-Buildings	-6,578,644.19

1410-00-000	Intangible Assets	
1410-01-000	Loan Costs	292,723.32
1410-02-001	Amortization Tax Credit Fees	-216,796.68
1410-03-000	Monitoring Fees	208,695.00
1420-00-000	TOTAL FIXED ASSETS (NET)	5,817,556.40
1450-01-000	Site Improvement	16,364.00
1470-01-000	Non-Dwelling Structures	28,019.32
1475-01-000	Non-Dwelling Equipment	60,262.45
1499-00-000	TOTAL NONCURRENT ASSETS	5,922,202.17
1999-00-000	TOTAL ASSETS	7,022,509.32
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	9,101.58
2114-00-000	Tenant Security Deposits	27,625.00
2114-02-000	Security Deposit Clearing Account	-2,851.00
2114-03-000	Security Deposit-Pet	1,400.00
2119-92-000	Accrued Property Taxes	25,309.90
2119-96-000	Accrued Management Fee Payable	3,000.00
2131-00-000	Accrued Interest Payable	27,941.22
2135-00-000	Accrued Payroll & Payroll Taxes	3,283.30
2138-00-000	Accrued Audit Fees	14,950.83
2145-05-000	Due to (17) Renaissance Family Non-A	159,647.25
2145-62-000	Due to West Bartow	200.00
2146-00-000	Due to LPHC General	43,960.00
2149-29-000	Due to Polk County Developers, Inc.	362,901.17
2240-00-000	Tenant Prepaid Rents	7,929.00
2260-00-000	Accrued Compensated Absences-Curre	-54.14
2296-01-000	Tax Credit Exchange Program (TCEP)	3.32
2297-00-000	Mortgage Note Payable	450,845.00
2299-00-000	TOTAL CURRENT LIABILITIES	1,132,192.43
2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	2,471.23
2310-00-000	Notes Payable-LT	2,141,161.08
2399-00-000	TOTAL NONCURRENT LIABILITIES	2,146,632.31
2499-00-000	TOTAL LIABILITIES	3,278,824.74
2800-00-000	EQUITY	
2801-00-000	CONTRIBUTED CAPITAL	
2802-01-000	Capital - LP	1,205,286.00
2803-00-000	GP Equity	46.12

2805-99-000	TOTAL CONTRIBUTED CAPITAL	1,205,332.12
2809-00-000	RETAINED EARNINGS	
2809-02-000	Retained Earnings-Unrestricted Net Ass	2,538,352.46
2809-99-000	TOTAL RETAINED EARNINGS:	2,538,352.46
2899-00-000	TOTAL EQUITY	3,743,684.58
2999-00-000	TOTAL LIABILITIES AND EQUITY	7,022,509.32

Villas at Lake Bonnet, LLLP (57)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3101-00-000	Rental Income									
3111-00-000	Tenant Rent	55,122.00	51,414.00	3,708.00	7.21	429,908.00	411,312.00	18,596.00	4.52	616,968.00
3112-02-000	Gain to Lease Sec8	34,313.00	28,476.00	5,837.00	20.50	263,162.00	227,808.00	35,354.00	15.52	341,712.00
3119-00-000	Total Rental Income	89,435.00	79,890.00	9,545.00	11.95	693,070.00	639,120.00	53,950.00	8.44	958,680.00
3120-00-000	Other Tenant Income									
3120-03-000	Damages & Cleaning	0.00	65.00	-65.00	-100.00	0.00	520.00	-520.00	-100.00	780.00
3120-04-000	Late and Admin Charges	0.00	50.00	-50.00	-100.00	5.00	400.00	-395.00	-98.75	600.00
3120-05-000	Legal Fees - Tenant	0.00	25.00	-25.00	-100.00	0.00	200.00	-200.00	-100.00	300.00
3120-07-000	Tenant Owed Utilities	0.00	25.00	-25.00	-100.00	0.00	200.00	-200.00	-100.00	300.00
3120-09-000	Misc.Tenant Income	0.00	50.00	-50.00	-100.00	0.00	400.00	-400.00	-100.00	600.00
3120-10-000	Application Fees	0.00	50.00	-50.00	-100.00	240.00	400.00	-160.00	-40.00	600.00
3120-11-000	Forfeited Security Deposits	0.00	100.00	-100.00	-100.00	0.00	800.00	-800.00	-100.00	1,200.00
3129-00-000	Total Other Tenant Income	0.00	365.00	-365.00	-100.00	245.00	2,920.00	-2,675.00	-91.61	4,380.00
3199-00-000	TOTAL TENANT INCOME	89,435.00	80,255.00	9,180.00	11.44	693,315.00	642,040.00	51,275.00	7.99	963,060.00
3600-00-000	OTHER INCOME									
3610-00-000	Interest Income - Restricted	0.00	2,532.00	-2,532.00	-100.00	16,201.36	20,256.00	-4,054.64	-20.02	30,384.00
3610-01-000	Interest Income - Unrestricted	119.80	35.00	84.80	242.29	670.73	280.00	390.73	139.55	420.00
3699-00-000	TOTAL OTHER INCOME	119.80	2,567.00	-2,447.20	-95.33	16,872.09	20,536.00	-3,663.91	-17.84	30,804.00
3999-00-000	TOTAL INCOME	89,554.80	82,822.00	6,732.80	8.13	710,187.09	662,576.00	47,611.09	7.19	993,864.00
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	5,016.97	4,132.58	-884.39	-21.40	41,394.77	42,064.96	670.19	1.59	61,596.72
4110-00-001	401K-401A Admin	337.59	351.27	13.68	3.89	2,696.31	3,320.40	624.09	18.80	4,725.48
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	382.07	330.61	-51.46	-15.57	3,215.63	3,365.21	149.58	4.44	4,927.76
4110-00-004	Workers Comp Admin	153.40	165.30	11.90	7.20	846.48	1,682.58	836.10	49.69	2,463.84
4110-00-006	Legal Shield - Administrative	36.90	36.90	0.00	0.00	295.20	295.20	0.00	0.00	442.80
4110-00-007	Payroll Prep Fees	104.64	41.33	-63.31	-153.18	784.29	420.67	-363.62	-86.44	616.00
4110-07-000	Health/Life Insurance	1,599.72	1,853.11	253.39	13.67	11,238.97	14,824.88	3,585.91	24.19	22,237.32
4110-99-000	Total Administrative Salaries	7,631.29	6,911.10	-720.19	-10.42	60,471.65	65,973.90	5,502.25	8.34	97,009.92
4130-00-000	Legal Expense									
4130-00-001	Eviction Legal Fees	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4130-02-000	Criminal Background / Credit Checks/Dr	0.00	50.00	50.00	100.00	532.55	400.00	-132.55	-33.14	600.00
4130-04-000	General Legal Expense	0.00	50.00	50.00	100.00	9,668.75	400.00	-9,268.75	-2,317.19	600.00
4130-99-000	Total Legal Expense	0.00	150.00	150.00	100.00	10,201.30	1,200.00	-9,001.30	-750.11	1,800.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	0.00	150.00	150.00	100.00	4,963.11	1,200.00	-3,763.11	-313.59	1,800.00
4140-00-100	Travel/Mileage	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4170-00-000	Accounting/Bookkeeping Fees	562.50	562.50	0.00	0.00	4,500.00	4,500.00	0.00	0.00	6,750.00
4171-00-000	Auditing Fees	922.92	922.92	0.00	0.00	7,383.36	7,383.36	0.00	0.00	11,075.04
4173-00-000	Management Fee	5,887.42	5,592.30	-295.12	-5.28	46,726.14	44,738.40	-1,987.74	-4.44	67,107.60
4173-03-000	Asset Management Fee-FHFC	0.00	250.00	250.00	100.00	3,000.00	2,000.00	-1,000.00	-50.00	3,000.00
4189-00-000	Total Other Admin Expenses	7,372.84	7,502.72	129.88	1.73	66,572.61	60,021.76	-6,550.85	-10.91	90,032.64
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	0.00	50.00	50.00	100.00	383.34	400.00	16.66	4.16	600.00
4190-02-000	Printing/Publications & Subscriptions	413.78	50.00	-363.78	-727.56	2,682.05	400.00	-2,282.05	-570.51	600.00
4190-03-000	Advertising Publications	0.00	225.00	225.00	100.00	0.00	1,800.00	1,800.00	100.00	2,700.00
4190-04-000	Stationery & Office Supplies	0.00	200.00	200.00	100.00	385.60	1,600.00	1,214.40	75.90	2,400.00

Villas at Lake Bonnet, LLLP (57)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4190-06-000	Computer Equipment	0.00	125.00	125.00	100.00	0.00	1,000.00	1,000.00	100.00	1,500.00
4190-07-000	Telephone	216.71	125.00	-91.71	-73.37	1,057.52	1,000.00	-57.52	-5.75	1,500.00
4190-08-000	Postage	458.33	25.00	-433.33	-1,733.32	1,346.84	200.00	-1,146.84	-573.42	300.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00
4190-09-000	Computer Software License Fees/Exp	452.53	404.55	-47.98	-11.86	3,866.52	3,236.40	-630.12	-19.47	4,854.60
4190-10-000	Copiers - Lease & Service	161.81	80.00	-81.81	-102.26	737.95	640.00	-97.95	-15.30	960.00
4190-13-000	Internet	238.40	209.33	-29.07	-13.89	1,905.65	1,674.64	-231.01	-13.79	2,511.96
4190-18-000	Small Office Equipment	0.00	0.00	0.00	N/A	837.00	0.00	-837.00	N/A	0.00
4190-19-000	IT Contract Fees	626.92	800.00	173.08	21.64	4,882.36	6,400.00	1,517.64	23.71	9,600.00
4190-20-000	Bank Fees - Restricted	0.00	0.00	0.00	N/A	30.00	0.00	-30.00	N/A	0.00
4190-20-100	Bank Fees - Unrestricted	0.00	0.00	0.00	N/A	590.64	0.00	-590.64	N/A	0.00
4190-22-000	Other Misc Admin Expenses	79.45	220.00	140.55	63.89	1,997.08	1,760.00	-237.08	-13.47	2,640.00
4190-22-100	Business Development & Relations	106.00	0.00	-106.00	N/A	106.00	0.00	-106.00	N/A	0.00
4190-23-000	Compliance Fees	385.25	361.25	-24.00	-6.64	3,257.00	2,890.00	-367.00	-12.70	4,335.00
4190-24-000	Govt Licenses-Fees-Permits	0.00	200.00	200.00	100.00	1,001.80	1,600.00	598.20	37.39	2,400.00
4190-28-000	Charitable Contributions	0.00	0.00	0.00	N/A	833.33	0.00	-833.33	N/A	0.00
4191-00-000	Total Miscellaneous Admin Expenses	3,139.18	3,075.13	-64.05	-2.08	25,909.61	24,601.04	-1,308.57	-5.32	36,901.56
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	18,143.31	17,638.95	-504.36	-2.86	163,155.17	151,796.70	-11,358.47	-7.48	225,744.12
4200-00-000	TENANT SERVICES									
4230-00-000	Resident Services Exp	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4300-00-000	UTILITIES									
4320-00-000	Electricity	522.96	400.00	-122.96	-30.74	3,491.45	3,200.00	-291.45	-9.11	4,800.00
4340-00-000	Garbage/Trash Removal	7,864.37	3,250.00	-4,614.37	-141.98	38,535.24	26,823.00	-11,712.24	-43.66	39,823.00
4390-01-100	Water/Sewer Combined	2,281.19	4,600.00	2,318.81	50.41	27,408.07	36,800.00	9,391.93	25.52	55,200.00
4399-00-000	TOTAL UTILITY EXPENSES	10,668.52	8,250.00	-2,418.52	-29.32	69,434.76	66,823.00	-2,611.76	-3.91	99,823.00
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4410-00-000	Maintenance Salaries	3,893.78	4,569.86	676.08	14.79	42,559.44	43,413.67	854.23	1.97	63,978.04
4410-06-000	401K-401A Maintenance	330.97	388.44	57.47	14.80	3,174.97	3,495.96	320.99	9.18	5,049.72
4410-07-000	Payroll Taxes Maintenance	296.94	365.59	68.65	18.78	3,296.51	3,473.09	176.58	5.08	5,118.24
4410-08-000	Health/Life Insurance Maint.	1,231.80	1,806.52	574.72	31.81	9,903.80	14,452.16	4,548.36	31.47	21,678.24
4410-09-000	Workers Comp Maintenance	119.07	182.79	63.72	34.86	887.65	1,736.52	848.87	48.88	2,559.08
4410-10-000	Payroll Prep Fees Maint.	81.82	45.70	-36.12	-79.04	1,023.97	434.15	-589.82	-135.86	639.80
4410-11-000	Legal Shield - Maint	36.90	36.90	0.00	0.00	295.20	295.20	0.00	0.00	442.80
4411-00-000	Maintenance Uniforms	78.68	50.00	-28.68	-57.36	311.37	445.00	133.63	30.03	660.00
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	55.63	200.00	144.37	72.18	1,470.76	1,600.00	129.24	8.08	2,400.00
4419-00-000	Total General Maint Expense	6,125.59	7,645.80	1,520.21	19.88	62,923.67	69,345.75	6,422.08	9.26	102,525.92
4420-00-000	Materials									
4420-01-000	Supplies-Grounds	0.00	250.00	250.00	100.00	5,293.19	2,000.00	-3,293.19	-164.66	3,000.00
4420-02-000	Supplies-Appliance Parts	0.00	675.00	675.00	100.00	3,114.66	5,400.00	2,285.34	42.32	8,100.00
4420-03-000	Supplies-Painting/Decorating	0.00	300.00	300.00	100.00	629.13	2,400.00	1,770.87	73.79	3,600.00
4420-03-100	Hardware Doors/Windows/Locks	0.00	100.00	100.00	100.00	187.28	800.00	612.72	76.59	1,200.00
4420-03-200	Window Treatments	0.00	50.00	50.00	100.00	1,211.37	400.00	-811.37	-202.84	600.00
4420-04-000	Electrical - Supplies/Fixtures	164.00	650.00	486.00	74.77	7,220.67	5,200.00	-2,020.67	-38.86	7,800.00
4420-05-000	Supplies-Exterminating	0.00	0.00	0.00	N/A	97.18	0.00	-97.18	N/A	0.00
4420-06-000	Supplies-Janitorial/Cleaning	158.93	200.00	41.07	20.54	1,240.59	1,600.00	359.41	22.46	2,400.00
4420-07-000	Repairs - Materials & Supplies	0.00	25.00	25.00	100.00	235.91	200.00	-35.91	-17.95	300.00
4420-08-000	Supplies-Plumbing	0.00	400.00	400.00	100.00	1,235.71	3,200.00	1,964.29	61.38	4,800.00
4420-09-000	Supplies- Tools Equipmt	0.00	100.00	100.00	100.00	34.20	800.00	765.80	95.72	1,200.00
4420-09-100	Security Equipment,Locks,Alarms	0.00	0.00	0.00	N/A	758.88	0.00	-758.88	N/A	0.00
4420-10-000	Maint - Miscellaneous Supplies	0.00	125.00	125.00	100.00	522.07	1,000.00	477.93	47.79	1,500.00
4420-10-100	Countertops/Cabinets	0.00	0.00	0.00	N/A	354.17	0.00	-354.17	N/A	0.00
4420-11-000	Supplies- HVAC	52.21	700.00	647.79	92.54	1,010.25	5,600.00	4,589.75	81.96	8,400.00

Villas at Lake Bonnet, LLLP (57)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4420-12-000	Supplies- Painting	0.00	400.00	400.00	100.00	4,285.15	3,200.00	-1,085.15	-33.91	4,800.00
4429-00-000	Total Materials	375.14	3,975.00	3,599.86	90.56	27,430.41	31,800.00	4,369.59	13.74	47,700.00
4430-00-000	Contract Costs									
4430-01-100	Fire Alarms/Extinguisher Repairs	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4430-02-000	Contract-Appliance	0.00	0.00	0.00	N/A	294.00	0.00	-294.00	N/A	0.00
4430-03-300	Repairs - Windows/Glass	0.00	0.00	0.00	N/A	69.33	0.00	-69.33	N/A	0.00
4430-05-000	Contract-Decorating/Painting	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4430-07-000	Contract-Exterminating/Pest Control	419.52	548.50	128.98	23.52	4,176.16	4,388.00	211.84	4.83	6,582.00
4430-11-000	Contract-Plumbing	0.00	150.00	150.00	100.00	0.00	1,200.00	1,200.00	100.00	1,800.00
4430-13-000	Contract-HVAC - Repairs & Maint	1,750.00	900.00	-850.00	-94.44	4,790.00	7,200.00	2,410.00	33.47	10,800.00
4430-18-000	Contract-Alarm Monitoring	80.35	570.82	490.47	85.92	6,515.25	4,566.56	-1,948.69	-42.67	6,849.84
4430-23-000	Contract-Consultants	0.00	50.00	50.00	100.00	3,925.00	400.00	-3,525.00	-881.25	600.00
4430-24-000	Contract-Grounds-Landscaping	2,083.33	2,700.00	616.67	22.84	17,583.31	21,600.00	4,016.69	18.60	32,400.00
4430-24-200	Grounds-Tree Cutting	0.00	1,000.00	1,000.00	100.00	0.00	8,000.00	8,000.00	100.00	12,000.00
4430-24-300	Contract-Pressure Wash	0.00	500.00	500.00	100.00	0.00	4,000.00	4,000.00	100.00	6,000.00
4430-27-000	Contract - Lease	449.26	379.43	-69.83	-18.40	6,582.29	3,035.44	-3,546.85	-116.85	4,553.16
4430-28-000	Unit Inspections	0.00	420.00	420.00	100.00	0.00	3,360.00	3,360.00	100.00	5,040.00
4430-99-000	Other Contracted Services	0.00	0.00	0.00	N/A	550.00	0.00	-550.00	N/A	0.00
4439-00-000	Total Contract Costs	4,782.46	7,318.75	2,536.29	34.65	44,485.34	58,550.00	14,064.66	24.02	87,825.00
4499-00-000	TOTAL MAINTENANCE EXPENSES	11,283.19	18,939.55	7,656.36	40.43	134,839.42	159,695.75	24,856.33	15.56	238,050.92
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	8,702.04	9,582.04	880.00	9.18	71,226.60	76,656.32	5,429.72	7.08	114,984.48
4510-01-000	General Liability Insurance - Auto	0.00	628.75	628.75	100.00	5,572.65	5,030.00	-542.65	-10.79	7,545.00
4521-00-000	Misc. Taxes/Licenses/Insurance	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4525-00-000	Real Estate Taxes	4,044.81	3,523.52	-521.29	-14.79	32,358.48	28,188.16	-4,170.32	-14.79	42,282.24
4570-00-000	Reduction in Rental Income	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4599-00-000	TOTAL GENERAL EXPENSES	12,746.85	13,809.31	1,062.46	7.69	109,157.73	110,474.48	1,316.75	1.19	165,711.72
4800-00-000	FINANCING EXPENSE									
4853-02-000	Loan Servicing Fee	0.00	645.98	645.98	100.00	5,813.82	5,167.84	-645.98	-12.50	7,751.76
4855-00-000	Interest Expense-Mortgage	3,182.71	3,182.71	0.00	0.00	25,461.68	25,461.68	0.00	0.00	38,192.52
4855-03-000	Interest Expense - Home Loan	163.79	171.98	8.19	4.76	1,310.32	1,375.84	65.52	4.76	2,063.76
4855-04-000	Interest Expense - LHA	6,311.73	6,311.73	0.00	0.00	50,493.84	50,493.84	0.00	0.00	75,740.76
4899-00-000	TOTAL FINANCING EXPENSES	9,658.23	10,312.40	654.17	6.34	83,079.66	82,499.20	-580.46	-0.70	123,748.80
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	39,609.87	42,300.06	2,690.19	6.36	316,878.96	338,400.48	21,521.52	6.36	507,600.72
5100-50-000	Amortization Expense	1,542.52	1,542.52	0.00	0.00	12,340.16	12,340.16	0.00	0.00	18,510.24
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	41,152.39	30,342.58	-10,809.81	-35.63	329,219.12	242,740.64	-86,478.48	-35.63	364,110.96
8000-00-000	TOTAL EXPENSES	103,652.49	126,317.79	14,816.30	11.73	945,352.64	1,030,229.77	84,877.13	8.24	1,541,489.52
9000-00-000	NET INCOME	-14,097.69	-43,495.79	-8,083.50	-3.60	-235,165.55	-367,653.77	-37,266.04	-1.05	-547,625.52
	Net Income After Depreciation	**27,054.70**				**94,053.57**				

Villas at Lake Bonnet, LLLP (57)
Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	103,737.78
1111-15-000	Cash-Payroll	-1,808.59
1111-45-000	Regions Operating	202.68
1111-90-000	Petty Cash	600.00
1111-99-000	Total Unrestricted Cash	102,731.87
1112-00-000	Restricted Cash	
1112-01-001	Cash Restricted-Regions SD	31,604.79
1112-03-000	Cash Restricted-Operating Reserve	498,080.98
1112-04-000	Cash Restricted-Reserve for Replac	308,958.21
1112-05-000	Cash-Tax & Insurance Escrow	96,127.28
1112-99-000	Total Restricted Cash	934,771.26
1119-00-000	TOTAL CASH	1,037,503.13
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R-Tenants/Vendors	8,115.00
1122-01-000	Allowance for Doubtful Accounts-Tenar	-3,126.00
1122-99-000	TOTAL: AR	4,989.00
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	4,989.00
1160-00-000	OTHER CURRENT ASSETS	
1170-01-000	Eviction Deposit Acct.	2,000.00
1211-00-000	Prepaid Expenses and Other Assets	2,084.86
1211-01-000	Prepaid Insurance	69,047.93
1211-02-000	Prepaid Software Licenses	23,996.10
1213-00-000	Utility Deposit	5,000.00
1299-00-000	TOTAL OTHER CURRENT ASSETS	102,128.89
1300-00-000	TOTAL CURRENT ASSETS	1,144,621.02
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-05-000	Land	300,000.00
1400-06-000	Buildings	11,478,455.60
1400-06-200	Building Improvements	20,181.47
1400-07-000	Machinery & Equipment	498.98
1400-07-001	Automobiles/Vehicles	24,842.11
1400-08-000	Furniture & Fixtures	437,374.39
1400-10-000	Site Improvement-Infrastructure	688,655.00
1405-01-000	Accum Depreciation-Buildings	-6,599,782.32
1405-02-000	Accum Depreciation- Misc FF&E	-466,641.51

1405-03-000	Accum Depreciation-Infrastructure	-713,949.16
1410-00-000	Intangible Assets	
1410-01-000	Loan Costs	41,419.00
1410-01-001	Amortization Loan Cost	32,465.28
1410-02-000	Compliance Fees	246,589.00
1410-02-001	Amortization Tax Credit Fees	-257,550.08
1420-00-000	TOTAL FIXED ASSETS (NET)	5,167,627.20
1497-00-000	Investment in Bonnet Shores Partnership LTD	11,795.00
1499-00-000	TOTAL NONCURRENT ASSETS	5,179,422.20
1999-00-000	TOTAL ASSETS	6,324,043.22
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	2,001.35
2114-00-000	Tenant Security Deposits	29,025.00
2114-02-000	Security Deposit Clearing Account	150.00
2114-03-000	Security Deposit-Pet	2,600.00
2119-92-000	Accrued Property Taxes	26,934.02
2119-96-000	Accrued Management Fee Payable	11,369.00
2131-00-000	Accrued Interest Payable	61,253.17
2131-03-000	Accrued Interest - Home Loan	4,128.00
2132-00-000	Accrued Interest - 2nd Mortgage	1,035,689.68
2135-00-000	Accrued Payroll & Payroll Taxes	4,132.94
2138-00-000	Accrued Audit Fees	14,950.83
2145-62-000	Due to West Bartow	200.00
2240-00-000	Tenant Prepaid Rents	6,687.00
2260-00-000	Accrued Compensated Absences-Curre	2,840.12
2296-00-000	First Mortgage - TCAP	3,819,255.00
2296-02-000	HOME Funds	131,028.00
2297-00-000	Mortgage Note Payable	1,009,877.00
2299-00-000	TOTAL CURRENT LIABILITIES	6,150,752.11
2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	4,914.46
2399-00-000	TOTAL NONCURRENT LIABILITIES	16,283.46
2499-00-000	TOTAL LIABILITIES	6,167,035.57
2800-00-000	EQUITY	
2801-00-000	CONTRIBUTED CAPITAL	
2802-00-000	Contributed Capital	-57,442.26
2802-01-000	Capital - LP	6,807,962.00
2803-00-000	GP Equity	-162.00

2804-00-000	Syndication Costs	-40,000.00
2805-99-000	TOTAL CONTRIBUTED CAPITAL	6,710,357.74
2809-00-000	RETAINED EARNINGS	
2809-02-000	Retained Earnings-Unrestricted Net Ass	-6,553,350.09
2809-99-000	TOTAL RETAINED EARNINGS:	-6,553,350.09
2899-00-000	TOTAL EQUITY	157,007.65
2999-00-000	TOTAL LIABILITIES AND EQUITY	6,324,043.22

The Manor at West Bartow (62)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3101-00-000	Rental Income									
3111-00-000	Tenant Rent	25,772.00	25,445.00	327.00	1.29	202,098.00	203,560.00	-1,462.00	-0.72	305,340.00
3112-02-000	Gain to Lease Sec8	128,634.00	122,034.00	6,600.00	5.41	1,021,540.00	976,272.00	45,268.00	4.64	1,464,408.00
3119-00-000	Total Rental Income	154,406.00	147,479.00	6,927.00	4.70	1,223,638.00	1,179,832.00	43,806.00	3.71	1,769,748.00
3120-00-000	Other Tenant Income									
3120-01-100	Laundry Room Income	0.00	175.00	-175.00	-100.00	187.50	1,400.00	-1,212.50	-86.61	2,100.00
3120-03-000	Damages & Cleaning	82.00	30.00	52.00	173.33	535.00	240.00	295.00	122.92	360.00
3120-04-000	Late and Admin Charges	0.00	10.00	-10.00	-100.00	0.00	80.00	-80.00	-100.00	120.00
3120-06-000	NSF Charges	0.00	10.00	-10.00	-100.00	0.00	80.00	-80.00	-100.00	120.00
3120-06-100	Section 8 Processing Fees (Accounting)	-1,000.00	-1,000.00	0.00	0.00	-8,000.00	-8,000.00	0.00	0.00	-12,000.00
3120-09-000	Misc.Tenant Income	0.00	25.00	-25.00	-100.00	225.00	200.00	25.00	12.50	300.00
3120-10-000	Application Fees	0.00	100.00	-100.00	-100.00	0.00	800.00	-800.00	-100.00	1,200.00
3120-11-000	Forfeited Security Deposits	0.00	50.00	-50.00	-100.00	0.00	400.00	-400.00	-100.00	600.00
3129-00-000	Total Other Tenant Income	-918.00	-600.00	-318.00	-53.00	-7,052.50	-4,800.00	-2,252.50	-46.93	-7,200.00
3199-00-000	TOTAL TENANT INCOME	153,488.00	146,879.00	6,609.00	4.50	1,216,585.50	1,175,032.00	41,553.50	3.54	1,762,548.00
3600-00-000	OTHER INCOME									
3610-00-000	Interest Income - Restricted	59.12	185.00	-125.88	-68.04	471.81	1,480.00	-1,008.19	-68.12	2,220.00
3610-01-000	Interest Income - Unrestricted	1.57	110.00	-108.43	-98.57	290.02	880.00	-589.98	-67.04	1,320.00
3699-00-000	TOTAL OTHER INCOME	60.69	295.00	-234.31	-79.43	761.83	2,360.00	-1,598.17	-67.72	3,540.00
3999-00-000	TOTAL INCOME	153,548.69	147,174.00	6,374.69	4.33	1,217,347.33	1,177,392.00	39,955.33	3.39	1,766,088.00
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	11,916.24	8,641.12	-3,275.12	-37.90	99,740.00	85,202.51	-14,537.49	-17.06	125,124.84
4110-00-001	401K-401A Admin	1,012.88	734.50	-278.38	-37.90	8,044.29	6,786.82	-1,257.47	-18.53	9,724.82
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	895.59	691.29	-204.30	-29.55	7,564.00	6,816.21	-747.79	-10.97	10,010.00
4110-00-004	Workers Comp Admin	364.43	259.23	-105.20	-40.58	2,004.49	2,976.03	971.54	32.65	4,313.68
4110-00-006	Legal Shield - Administrative	137.65	87.80	-49.85	-56.78	752.25	702.40	-49.85	-7.10	1,053.60
4110-00-007	Payroll Prep Fees	250.52	86.41	-164.11	-189.92	1,860.18	852.02	-1,008.16	-118.33	1,251.24
4110-07-000	Health/Life Insurance	3,323.92	2,955.89	-368.03	-12.45	24,379.88	23,647.12	-732.76	-3.10	35,470.68
4110-99-000	Total Administrative Salaries	17,901.23	13,456.24	-4,444.99	-33.03	144,345.09	126,983.11	-17,361.98	-13.67	186,948.86
4130-00-000	Legal Expense									
4130-00-001	Eviction Legal Fees	0.00	98.00	98.00	100.00	0.00	784.00	784.00	100.00	1,176.00
4130-02-000	Criminal Background / Credit Checks/Dr	0.00	0.00	0.00	N/A	922.00	0.00	-922.00	N/A	0.00
4130-03-000	Tenant Screening	46.00	110.00	64.00	58.18	565.00	880.00	315.00	35.80	1,320.00
4130-04-000	General Legal Expense	0.00	400.00	400.00	100.00	4,420.24	3,200.00	-1,220.24	-38.13	4,800.00
4130-99-000	Total Legal Expense	46.00	608.00	562.00	92.43	5,907.24	4,864.00	-1,043.24	-21.45	7,296.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	0.00	370.00	370.00	100.00	4,963.10	2,960.00	-2,003.10	-67.67	4,440.00
4140-00-100	Travel/Mileage	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4171-00-000	Auditing Fees	922.92	922.22	-0.70	-0.08	7,383.36	7,377.76	-5.60	-0.08	11,066.64
4173-00-000	Management Fee	9,481.83	8,848.74	-633.09	-7.15	73,263.85	70,789.92	-2,473.93	-3.49	106,184.88
4189-00-000	Total Other Admin Expenses	10,404.75	10,165.96	-238.79	-2.35	85,610.31	81,327.68	-4,282.63	-5.27	121,991.52
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	0.00	102.00	102.00	100.00	2,287.48	816.00	-1,471.48	-180.33	1,224.00

The Manor at West Bartow (62)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4190-02-000	Printing/Publications & Subscriptions	0.00	25.00	25.00	100.00	117.89	200.00	82.11	41.06	300.00
4190-03-000	Advertising Publications	275.00	275.00	0.00	0.00	2,200.00	2,200.00	0.00	0.00	3,300.00
4190-04-000	Stationery & Office Supplies	200.81	100.00	-100.81	-100.81	2,167.27	800.00	-1,367.27	-170.91	1,200.00
4190-06-000	Computer Equipment	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4190-07-000	Telephone	1,065.92	1,100.00	34.08	3.10	8,635.89	8,800.00	164.11	1.86	13,200.00
4190-08-000	Postage	308.33	75.00	-233.33	-311.11	968.18	600.00	-368.18	-61.36	900.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00
4190-09-000	Computer Software License Fees/Exp	635.36	539.40	-95.96	-17.79	5,137.24	4,315.20	-822.04	-19.05	6,472.80
4190-10-000	Copiers - Lease & Service	235.23	170.00	-65.23	-38.37	1,569.48	1,360.00	-209.48	-15.40	2,040.00
4190-13-000	Internet	510.36	126.46	-383.90	-303.57	4,838.27	1,011.68	-3,826.59	-378.24	1,517.52
4190-18-000	Small Office Equipment	0.00	0.00	0.00	N/A	837.00	0.00	-837.00	N/A	0.00
4190-19-000	IT Contract Fees	697.32	800.00	102.68	12.84	5,449.56	6,400.00	950.44	14.85	9,600.00
4190-20-000	Bank Fees - Restricted	32.00	250.00	218.00	87.20	317.00	2,000.00	1,683.00	84.15	3,000.00
4190-20-100	Bank Fees - Unrestricted	0.00	0.00	0.00	N/A	198.11	0.00	-198.11	N/A	0.00
4190-22-000	Other Misc Admin Expenses	0.00	100.00	100.00	100.00	1,728.71	800.00	-928.71	-116.09	1,200.00
4190-22-100	Business Development & Relations	106.00	0.00	-106.00	N/A	106.00	0.00	-106.00	N/A	0.00
4190-23-000	Compliance Fees	447.00	0.00	-447.00	N/A	447.00	0.00	-447.00	N/A	0.00
4190-24-000	Govt Licenses-Fees-Permits	0.00	100.00	100.00	100.00	902.50	800.00	-102.50	-12.81	1,200.00
4190-28-000	Charitable Contributions	0.00	0.00	0.00	N/A	1,666.66	0.00	-1,666.66	N/A	0.00
4190-30-000	Equipment Service Contracts	255.00	1,400.00	1,145.00	81.79	14,208.47	11,200.00	-3,008.47	-26.86	16,800.00
4191-00-000	Total Miscellaneous Admin Expenses	4,768.33	5,212.86	444.53	8.53	53,791.64	41,702.88	-12,088.76	-28.99	62,554.32
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	33,120.31	29,443.06	-3,677.25	-12.49	289,654.28	254,877.67	-34,776.61	-13.64	378,790.70
4200-00-000	TENANT SERVICES									
4230-00-000	Resident Services Exp	92.43	90.00	-2.43	-2.70	1,687.59	720.00	-967.59	-134.39	1,080.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	92.43	90.00	-2.43	-2.70	1,687.59	720.00	-967.59	-134.39	1,080.00
4300-00-000	UTILITIES									
4310-00-000	Water	2,292.71	1,680.00	-612.71	-36.47	17,988.81	13,440.00	-4,548.81	-33.85	20,160.00
4320-00-000	Electricity	2,989.50	2,192.00	-797.50	-36.38	19,412.08	17,536.00	-1,876.08	-10.70	26,304.00
4320-01-000	Electricity-Vacant Units	141.22	0.00	-141.22	N/A	187.85	0.00	-187.85	N/A	0.00
4330-00-000	Gas	1,524.36	825.00	-699.36	-84.77	6,315.17	6,600.00	284.83	4.32	9,900.00
4340-00-000	Garbage/Trash Removal	2,075.65	1,501.88	-573.77	-38.20	16,084.05	12,015.04	-4,069.01	-33.87	18,022.56
4390-00-000	Sewer	2,703.90	2,900.00	196.10	6.76	21,528.63	23,200.00	1,671.37	7.20	34,800.00
4399-00-000	TOTAL UTILITY EXPENSES	11,727.34	9,098.88	-2,628.46	-28.89	81,516.59	72,791.04	-8,725.55	-11.99	109,186.56
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4410-00-000	Maintenance Salaries	7,978.12	8,953.15	975.03	10.89	62,855.10	83,294.84	20,439.74	24.54	122,997.32
4410-02-500	Maintenance - Temporary Labor	0.00	0.00	0.00	N/A	3,140.66	0.00	-3,140.66	N/A	0.00
4410-06-000	401K-401A Maintenance	258.54	761.02	502.48	66.03	2,808.55	6,749.44	3,940.89	58.39	9,793.52
4410-07-000	Payroll Taxes Maintenance	610.33	716.25	105.92	14.79	4,888.72	6,663.57	1,774.85	26.64	9,839.76
4410-08-000	Health/Life Insurance Maint.	2,264.14	1,659.96	-604.18	-36.40	11,780.52	17,074.20	5,293.68	31.00	24,978.88
4410-09-000	Workers Comp Maintenance	243.95	268.59	24.64	9.17	1,237.30	2,884.11	1,646.81	57.10	4,203.60
4410-10-000	Payroll Prep Fees Maint.	166.85	89.53	-77.32	-86.36	1,410.40	832.94	-577.46	-69.33	1,229.96
4410-11-000	Legal Shield - Maint	43.90	45.00	1.10	2.44	351.20	356.70	5.50	1.54	535.60
4411-00-000	Maintenance Uniforms	217.76	160.00	-57.76	-36.10	1,345.63	1,280.00	-65.63	-5.13	1,920.00
4412-00-000	Maintenance Travel/Training	0.00	0.00	0.00	N/A	259.00	0.00	-259.00	N/A	0.00
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	574.67	602.00	27.33	4.54	6,267.22	4,816.00	-1,451.22	-30.13	7,224.00
4419-00-000	Total General Maint Expense	12,358.26	13,255.50	897.24	6.77	96,085.30	123,951.80	27,866.50	22.48	182,722.64
4420-00-000	Materials									
4420-01-000	Supplies-Grounds	40.15	45.00	4.85	10.78	47.41	360.00	312.59	86.83	540.00
4420-02-000	Supplies-Appliance Parts	506.47	260.00	-246.47	-94.80	2,083.42	2,080.00	-3.42	-0.16	3,120.00
4420-03-000	Supplies-Painting/Decorating	0.00	0.00	0.00	N/A	194.30	0.00	-194.30	N/A	0.00
4420-03-100	Hardware Doors/Windows/Locks	58.36	200.00	141.64	70.82	845.89	1,600.00	754.11	47.13	2,400.00
4420-03-200	Window Treatments	205.20	150.00	-55.20	-36.80	1,133.64	1,200.00	66.36	5.53	1,800.00
4420-04-000	Electrical - Supplies/Fixtures	1,305.45	800.00	-505.45	-63.18	5,884.81	6,400.00	515.19	8.05	9,600.00

The Manor at West Bartow (62)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4420-06-000	Supplies-Janitorial/Cleaning	324.28	500.00	175.72	35.14	2,509.04	4,000.00	1,490.96	37.27	6,000.00
4420-08-000	Supplies-Plumbing	250.61	200.00	-50.61	-25.30	1,570.66	1,600.00	29.34	1.83	2,400.00
4420-09-000	Supplies- Tools Equipmt	0.00	0.00	0.00	N/A	12.30	0.00	-12.30	N/A	0.00
4420-11-000	Supplies- HVAC	308.79	250.00	-58.79	-23.52	1,592.14	2,000.00	407.86	20.39	3,000.00
4420-12-000	Supplies- Painting	404.60	200.00	-204.60	-102.30	1,002.73	1,600.00	597.27	37.33	2,400.00
4429-00-000	Total Materials	3,403.91	2,605.00	-798.91	-30.67	17,135.34	20,840.00	3,704.66	17.78	31,260.00
4430-00-000	Contract Costs									
4430-01-000	Contract-Fire Alarm/Extinguisher	0.00	100.00	100.00	100.00	0.00	800.00	800.00	100.00	1,200.00
4430-06-000	Contract-Electrical	475.00	0.00	-475.00	N/A	475.00	0.00	-475.00	N/A	0.00
4430-07-000	Contract-Exterminating/Pest Control	374.00	400.00	26.00	6.50	4,892.00	3,200.00	-1,692.00	-52.88	4,800.00
4430-11-000	Contract-Plumbing	0.00	400.00	400.00	100.00	378.40	3,200.00	2,821.60	88.18	4,800.00
4430-13-000	Contract-HVAC - Repairs & Maint	0.00	1,125.00	1,125.00	100.00	3,016.50	9,000.00	5,983.50	66.48	13,500.00
4430-13-400	Repairs/Maint - A/C Units	0.00	200.00	200.00	100.00	0.00	1,600.00	1,600.00	100.00	2,400.00
4430-17-000	Contract-Elevator Monitoring	602.46	545.00	-57.46	-10.54	5,455.39	4,360.00	-1,095.39	-25.12	6,540.00
4430-18-000	Contract-Alarm Monitoring	1,633.85	700.00	-933.85	-133.41	21,592.15	5,600.00	-15,992.15	-285.57	8,400.00
4430-24-000	Contract-Grounds-Landscaping	1,000.00	2,500.00	1,500.00	60.00	8,561.00	20,000.00	11,439.00	57.20	30,000.00
4430-24-200	Grounds-Tree Cutting	0.00	416.67	416.67	100.00	0.00	3,333.36	3,333.36	100.00	5,000.04
4430-24-300	Contract-Pressure Wash	0.00	1,000.00	1,000.00	100.00	0.00	8,000.00	8,000.00	100.00	12,000.00
4430-24-400	Unit Turn Services	0.00	500.00	500.00	100.00	0.00	4,000.00	4,000.00	100.00	6,000.00
4430-26-000	Contract-Security Camera System	0.00	400.00	400.00	100.00	0.00	3,200.00	3,200.00	100.00	4,800.00
4430-27-000	Contract - Lease	187.52	0.00	-187.52	N/A	1,325.75	0.00	-1,325.75	N/A	0.00
4430-28-000	Unit Inspections	0.00	583.33	583.33	100.00	0.00	4,666.64	4,666.64	100.00	6,999.96
4430-99-000	Other Contracted Services	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4439-00-000	Total Contract Costs	4,272.83	8,920.00	4,647.17	52.10	45,696.19	71,360.00	25,663.81	35.96	107,040.00
4499-00-000	TOTAL MAINTENANCE EXPENSES	20,035.00	24,780.50	4,745.50	19.15	158,916.83	216,151.80	57,234.97	26.48	321,022.64
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	11,043.58	12,293.36	1,249.78	10.17	90,555.27	98,346.88	7,791.61	7.92	147,520.32
4510-01-000	General Liability Insurance - Auto	0.00	658.75	658.75	100.00	5,572.65	5,270.00	-302.65	-5.74	7,905.00
4521-00-000	Misc. Taxes/Licenses/Insurance	34.00	25.00	-9.00	-36.00	34.00	200.00	166.00	83.00	300.00
4525-00-000	Real Estate Taxes	444.72	119.62	-325.10	-271.78	3,557.76	956.96	-2,600.80	-271.78	1,435.44
4525-10-000	Personal Property Tax	0.00	0.00	0.00	N/A	721.94	0.00	-721.94	N/A	0.00
4599-00-000	TOTAL GENERAL EXPENSES	11,522.30	13,096.73	1,574.43	12.02	100,441.62	104,773.84	4,332.22	4.13	157,160.76
4800-00-000	FINANCING EXPENSE									
4853-02-000	Loan Servicing Fee	0.00	225.00	225.00	100.00	0.00	1,800.00	1,800.00	100.00	2,700.00
4855-00-000	Interest Expense-Mortgage	0.00	19,000.00	19,000.00	100.00	0.00	152,000.00	152,000.00	100.00	228,000.00
4855-01-000	Interest - Third Mortgage	0.00	464.28	464.28	100.00	6,637.44	3,714.24	-2,923.20	-78.70	5,571.36
4858-00-000	Regions Bank Loan Interest	31,170.12	0.00	-31,170.12	N/A	245,500.92	0.00	-245,500.92	N/A	0.00
4899-00-000	TOTAL FINANCING EXPENSES	31,170.12	19,689.28	-11,480.84	-58.31	252,138.36	157,514.24	-94,624.12	-60.07	236,271.36
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	31,003.74	31,003.74	0.00	0.00	248,029.92	248,029.92	0.00	0.00	372,044.88
5100-50-000	Amortization Expense	2,665.70	2,665.70	0.00	0.00	21,325.60	21,325.60	0.00	0.00	31,988.40
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	33,669.44	22,494.44	-11,175.00	-49.68	269,355.52	179,955.52	-89,400.00	-49.68	269,933.28
8000-00-000	TOTAL EXPENSES	141,336.94	118,692.89	-22,644.05	-120.90	1,153,710.79	986,784.11	-166,926.68	-239.16	1,473,445.30
9000-00-000	NET INCOME	12,211.75	28,481.11	29,018.74	125.23	63,636.54	190,607.89	206,882.01	242.55	292,642.70
	Net Income After Depreciation	**45,881.19**				**332,992.06**				

The Manor at West Bartow (62)
Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	109,895.03
1111-15-000	Cash-Payroll	-27,026.80
1111-45-000	Regions Operating	38,287.40
1111-90-000	Petty Cash	600.00
1111-99-000	Total Unrestricted Cash	121,755.63
1112-00-000	Restricted Cash	
1112-01-001	Cash Restricted-Regions SD	11,322.04
1112-03-000	Cash Restricted-Operating Reserve	19.62
1112-12-000	Restricted Investment	154,720.07
1112-99-000	Total Restricted Cash	166,061.73
1118-00-000	Clearing	-229,304.37
1119-00-000	TOTAL CASH	58,512.99
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R-Tenants/Vendors	4,275.35
1122-01-000	Allowance for Doubtful Accounts-Tenar	-2,529.00
1122-99-000	TOTAL: AR	1,746.35
1129-08-000	Due from Bonnet Shores	200.00
1129-10-000	Due from Public Housing General	200.00
1129-12-000	Due from Hampton Hills	100.00
1129-16-000	Due from Dakota Park Non-ACC	200.00
1129-17-000	Due from Renaissance FAM Non ACC	200.00
1129-20-000	Due from LPHC	485,495.01
1129-27-000	Due from West Lake Realty	100.00
1129-28-000	Due from West Lake Management, LLC	100.00
1129-29-000	Due from Polk County Housing Develop	100.00
1129-33-000	Due from Magnolia Pointe Sales	100.00
1129-56-000	Due from Colton Meadow	200.00
1129-70-000	Due from Development-General	100.00
1129-96-000	Due from Central Office Cost Center	100.00
1129-99-000	TOTAL: DUE FROM	1,500.00
1129-99-001	Due from Williamstown Property	200.00
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	489,141.36
1160-00-000	OTHER CURRENT ASSETS	
1170-01-000	Eviction Deposit Acct.	500.00
1211-00-000	Prepaid Expenses and Other Assets	-2,409.94
1211-01-000	Prepaid Insurance	87,657.22
1211-02-000	Prepaid Software Licenses	22,917.29

1299-00-000	TOTAL OTHER CURRENT ASSETS	108,664.57
1300-00-000	TOTAL CURRENT ASSETS	656,318.92
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-05-000	Land	432,717.00
1400-06-000	Buildings	12,796,743.00
1400-06-200	Building Improvements	96,983.63
1400-08-100	Furn, Fixt, & Equip	1,253,206.42
1405-01-000	Accum Depreciation-Buildings	-5,539,679.08
1405-02-000	Accum Depreciation- Misc FF&E	-1,241,933.67
1405-03-000	Accum Depreciation-Infrastructure	-610,788.84
1410-00-000	Intangible Assets	
1410-01-000	Loan Costs	335,121.42
1410-01-001	Amortization Loan Cost	319,591.84
1410-02-000	Compliance Fees	200,558.00
1410-02-001	Amortization Tax Credit Fees	-222,842.36
1420-00-000	TOTAL FIXED ASSETS (NET)	7,180,493.68
1450-01-000	Site Improvement	711,597.00
1499-00-000	TOTAL NONCURRENT ASSETS	7,892,090.68
1999-00-000	TOTAL ASSETS	8,548,409.60
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	-62,645.37
2114-00-000	Tenant Security Deposits	9,600.00
2114-02-000	Security Deposit Clearing Account	1,571.00
2114-03-000	Security Deposit-Pet	1,400.00
2119-92-000	Accrued Property Taxes	2,376.60
2131-01-000	Accrued Interest NLP Loan	16,551.64
2131-02-000	Accrued Interest - Pacific Life Loan	53,419.00
2135-00-000	Accrued Payroll & Payroll Taxes	5,309.31
2138-00-000	Accrued Audit Fees	15,257.08
2146-00-000	Due to LPHC General	59,500.00
2149-27-000	Due to West Lake Mgmt.	25,000.00
2149-29-000	Due to Polk County Developers, Inc.	61,150.00
2240-00-000	Tenant Prepaid Rents	1,829.01
2260-00-000	Accrued Compensated Absences-Curre	1,555.80
2299-00-000	TOTAL CURRENT LIABILITIES	191,874.07
2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	2,889.35
2310-01-000	Due to Affiliates	10,600.00
2310-40-000	Note Payable	6,079,759.84

2310-40-001	Short Term - Note Payable	30,644.52
2399-00-000	TOTAL NONCURRENT LIABILITIES	6,123,893.71
2499-00-000	TOTAL LIABILITIES	6,315,767.78
2800-00-000	EQUITY	
2801-00-000	CONTRIBUTED CAPITAL	
2802-02-001	Capital Private Investors	5,163,544.00
2803-00-000	GP Equity	-89.00
2803-01-000	Special LP Equity	1,530,905.56
2804-00-000	Syndication Costs	-30,000.00
2805-99-000	TOTAL CONTRIBUTED CAPITAL	6,664,360.56
2809-00-000	RETAINED EARNINGS	
2809-02-000	Retained Earnings-Unrestricted Net Ass	-4,431,718.74
2809-99-000	TOTAL RETAINED EARNINGS:	-4,431,718.74
2899-00-000	TOTAL EQUITY	2,232,641.82
2999-00-000	TOTAL LIABILITIES AND EQUITY	8,548,409.60

Youthbuild (.ybuild)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3400-00-000	GRANT INCOME									
3415-00-000	Other Government Grants	63,423.76	41,667.00	21,756.76	52.22	435,804.08	333,336.00	102,468.08	30.74	500,004.00
3499-00-000	TOTAL GRANT INCOME	63,423.76	41,667.00	21,756.76	52.22	435,804.08	333,336.00	102,468.08	30.74	500,004.00
3600-00-000	OTHER INCOME									
3610-01-000	Interest Income - Unrestricted	18.09	0.00	18.09	N/A	165.17	0.00	165.17	N/A	0.00
3690-00-000	Other Income	0.00	0.00	0.00	N/A	5,600.00	0.00	5,600.00	N/A	0.00
3699-00-000	TOTAL OTHER INCOME	18.09	0.00	18.09	N/A	5,765.17	0.00	5,765.17	N/A	0.00
3999-00-000	TOTAL INCOME	63,441.85	41,667.00	21,774.85	52.26	441,569.25	333,336.00	108,233.25	32.47	500,004.00
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	10,754.86	15,288.49	4,533.63	29.65	152,469.48	122,307.92	-30,161.56	-24.66	183,461.88
4110-00-001	401K-401A Admin	1,458.08	1,299.52	-158.56	-12.20	11,648.29	10,396.16	-1,252.13	-12.04	15,594.24
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	1,312.25	1,133.00	-179.25	-15.82	12,187.05	9,064.00	-3,123.05	-34.46	13,596.00
4110-00-004	Workers Comp Admin	524.55	566.00	41.45	7.32	3,143.88	4,528.00	1,384.12	30.57	6,792.00
4110-00-006	Legal Shield - Administrative	36.90	36.90	0.00	0.00	258.30	295.20	36.90	12.50	442.80
4110-00-007	Payroll Prep Fees	359.50	142.00	-217.50	-153.17	3,022.15	1,136.00	-1,886.15	-166.03	1,704.00
4110-07-000	Health/Life Insurance	3,365.60	4,460.96	1,095.36	24.55	25,629.37	35,687.68	10,058.31	28.18	53,531.52
4110-99-000	Total Administrative Salaries	17,811.74	22,926.87	5,115.13	22.31	208,358.52	183,414.96	-24,943.56	-13.60	275,122.44
4130-00-000	Legal Expense									
4130-02-000	Criminal Background / Credit Checks/Dr	0.00	0.00	0.00	N/A	1,440.79	0.00	-1,440.79	N/A	0.00
4130-99-000	Total Legal Expense	0.00	0.00	0.00	N/A	1,440.79	0.00	-1,440.79	N/A	0.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	3,064.59	1,000.00	-2,064.59	-206.46	31,497.69	8,000.00	-23,497.69	-293.72	12,000.00
4140-00-100	Travel/Mileage	0.00	141.00	141.00	100.00	0.00	1,128.00	1,128.00	100.00	1,692.00
4170-00-000	Accounting/Bookkeeping Fees	0.00	138.00	138.00	100.00	0.00	1,104.00	1,104.00	100.00	1,656.00
4189-00-000	Total Other Admin Expenses	3,064.59	1,279.00	-1,785.59	-139.61	31,497.69	10,232.00	-21,265.69	-207.84	15,348.00
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	0.00	0.00	0.00	N/A	99.00	0.00	-99.00	N/A	0.00
4190-03-000	Advertising Publications	0.00	0.00	0.00	N/A	1,850.00	0.00	-1,850.00	N/A	0.00
4190-04-000	Stationery & Office Supplies	0.00	2,288.00	2,288.00	100.00	335.38	18,304.00	17,968.62	98.17	27,456.00
4190-06-000	Computer Equipment	0.00	0.00	0.00	N/A	1,105.72	0.00	-1,105.72	N/A	0.00
4190-07-000	Telephone	442.35	250.00	-192.35	-76.94	2,966.71	2,000.00	-966.71	-48.34	3,000.00
4190-08-000	Postage	50.00	30.00	-20.00	-66.67	155.43	240.00	84.57	35.24	360.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00
4190-09-000	Computer Software License Fees/Exp	47.98	0.00	-47.98	N/A	191.92	0.00	-191.92	N/A	0.00
4190-10-000	Copiers - Lease & Service	567.38	289.00	-278.38	-96.33	1,462.72	2,312.00	849.28	36.73	3,468.00
4190-11-000	Admin Service Contracts	825.67	1,514.00	688.33	45.46	6,605.36	12,112.00	5,506.64	45.46	18,168.00
4190-19-000	IT Contract Fees	199.24	150.00	-49.24	-32.83	1,786.64	1,200.00	-586.64	-48.89	1,800.00
4190-20-100	Bank Fees - Unrestricted	60.50	0.00	-60.50	N/A	90.50	0.00	-90.50	N/A	0.00
4190-22-000	Other Misc Admin Expenses	1,640.95	0.00	-1,640.95	N/A	3,275.66	0.00	-3,275.66	N/A	0.00
4190-24-000	Govt Licenses-Fees-Permits	0.00	0.00	0.00	N/A	87.89	0.00	-87.89	N/A	0.00
4191-00-000	Total Miscellaneous Admin Expenses	3,834.07	4,521.00	686.93	15.19	20,021.86	36,168.00	16,146.14	44.64	54,252.00
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	24,710.40	28,726.87	4,016.47	13.98	261,318.86	229,814.96	-31,503.90	-13.71	344,722.44
4200-00-000	TENANT SERVICES									
4210-00-000	Tenant Services Salaries	0.00	6,605.00	6,605.00	100.00	66,705.13	52,840.00	-13,865.13	-26.24	79,260.00

Youthbuild (.ybuild)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4210-00-002	Payroll Taxes - Tenant Svc	0.00	528.00	528.00	100.00	5,570.62	4,224.00	-1,346.62	-31.88	6,336.00
4210-00-004	Workers Comp - Tenant Svc	0.00	264.00	264.00	100.00	1,234.88	2,112.00	877.12	41.53	3,168.00
4210-00-007	Payroll Prep Fees Ten Svc	0.00	66.00	66.00	100.00	1,119.42	528.00	-591.42	-112.01	792.00
4220-01-000	Other Tenant Svcs.	0.00	3,247.00	3,247.00	100.00	0.00	25,976.00	25,976.00	100.00	38,964.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	0.00	10,710.00	10,710.00	100.00	74,630.05	85,680.00	11,049.95	12.90	128,520.00
4300-00-000	UTILITIES									
4320-00-000	Electricity	0.00	275.00	275.00	100.00	0.00	2,200.00	2,200.00	100.00	3,300.00
4399-00-000	TOTAL UTILITY EXPENSES	0.00	275.00	275.00	100.00	0.00	2,200.00	2,200.00	100.00	3,300.00
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	-19.50	300.00	319.50	106.50	3,951.19	2,400.00	-1,551.19	-64.63	3,600.00
4419-00-000	Total General Maint Expense	-19.50	300.00	319.50	106.50	3,951.19	2,400.00	-1,551.19	-64.63	3,600.00
4420-00-000	Materials									
4420-06-000	Supplies-Janitorial/Cleaning	148.00	0.00	-148.00	N/A	1,109.70	0.00	-1,109.70	N/A	0.00
4420-11-000	Supplies- HVAC	0.00	0.00	0.00	N/A	64.47	0.00	-64.47	N/A	0.00
4429-00-000	Total Materials	148.00	0.00	-148.00	N/A	1,174.17	0.00	-1,174.17	N/A	0.00
4430-00-000	Contract Costs									
4430-27-000	Contract - Lease	63.41	0.00	-63.41	N/A	443.87	0.00	-443.87	N/A	0.00
4439-00-000	Total Contract Costs	63.41	0.00	-63.41	N/A	443.87	0.00	-443.87	N/A	0.00
4499-00-000	TOTAL MAINTENANCE EXPENSES	191.91	300.00	108.09	36.03	5,569.23	2,400.00	-3,169.23	-132.05	3,600.00
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	0.00	1,255.00	1,255.00	100.00	5,578.58	10,040.00	4,461.42	44.44	15,060.00
4510-01-000	General Liability Insurance - Auto	0.00	400.00	400.00	100.00	5,570.95	3,200.00	-2,370.95	-74.09	4,800.00
4599-00-000	TOTAL GENERAL EXPENSES	0.00	1,655.00	1,655.00	100.00	11,149.53	13,240.00	2,090.47	15.79	19,860.00
8000-00-000	TOTAL EXPENSES	24,902.31	41,666.87	16,764.56	40.23	352,667.67	333,334.96	-19,332.71	-5.80	500,002.44
9000-00-000	**NET INCOME**	**38,539.54**	0.13	38,539.41	12.03	**88,901.58**	1.04	127,565.96	38.27	1.56

Youthbuild (.ybuild)
Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	95,978.14
1111-15-000	Cash-Payroll	1,527.84
1111-45-000	Regions Operating	9.50
1111-90-000	Petty Cash	1,000.00
1111-99-000	Total Unrestricted Cash	98,515.48
1119-00-000	TOTAL CASH	98,515.48
1160-00-000	OTHER CURRENT ASSETS	
1211-01-000	Prepaid Insurance	4,781.85
1299-00-000	TOTAL OTHER CURRENT ASSETS	4,781.85
1300-00-000	TOTAL CURRENT ASSETS	103,297.33
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-07-001	Automobiles/Vehicles	122,378.86
1405-02-000	Accum Depreciation- Misc FF&E	-21,299.00
1410-00-000	Intangible Assets	
1420-00-000	TOTAL FIXED ASSETS (NET)	101,079.86
1499-00-000	TOTAL NONCURRENT ASSETS	101,079.86
1999-00-000	TOTAL ASSETS	204,377.19
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	441.23
2145-62-000	Due to West Bartow	100.00
2146-00-000	Due to LPHC General	3,500.00
2149-33-000	Due to Magnolia Pointe Sales	447,679.86
2149-96-000	Due to Central Office Cost Center	54,389.76
2260-00-000	Accrued Compensated Absences-Curre	6,678.41
2298-03-000	Deferred Revenue	3,972.45
2299-00-000	TOTAL CURRENT LIABILITIES	516,761.71
2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	12,402.76
2399-00-000	TOTAL NONCURRENT LIABILITIES	12,402.76

2499-00-000	TOTAL LIABILITIES	529,164.47
2800-00-000	EQUITY	
2809-00-000	RETAINED EARNINGS	
2809-02-000	Retained Earnings-Unrestricted Net Ass	-332,279.03
2809-03-000	Retained Earnings - Restricted Net Asse	7,491.75
2809-99-000	TOTAL RETAINED EARNINGS:	-324,787.28
2899-00-000	TOTAL EQUITY	-324,787.28
2999-00-000	TOTAL LIABILITIES AND EQUITY	204,377.19

Micro Cottages at Williamstown (99)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
2999-99-999	Revenue & Expenses									
3000-00-000	INCOME									
3100-00-000	TENANT INCOME									
3101-00-000	Rental Income									
3111-00-000	Tenant Rent	13,575.00	13,550.00	25.00	0.18	107,094.00	108,400.00	-1,306.00	-1.20	162,600.00
3119-00-000	Total Rental Income	13,575.00	13,550.00	25.00	0.18	107,094.00	108,400.00	-1,306.00	-1.20	162,600.00
3120-00-000	Other Tenant Income									
3120-01-100	Laundry Room Income	2,250.00	350.00	1,900.00	542.86	2,250.00	2,800.00	-550.00	-19.64	4,200.00
3120-03-000	Damages & Cleaning	0.00	50.00	-50.00	-100.00	0.00	400.00	-400.00	-100.00	600.00
3120-04-000	Late and Admin Charges	0.00	25.00	-25.00	-100.00	0.00	200.00	-200.00	-100.00	300.00
3120-06-000	NSF Charges	0.00	0.00	0.00	N/A	20.00	0.00	20.00	N/A	0.00
3120-11-000	Forfeited Security Deposits	0.00	0.00	0.00	N/A	300.00	0.00	300.00	N/A	0.00
3129-00-000	Total Other Tenant Income	2,250.00	425.00	1,825.00	429.41	2,570.00	3,400.00	-830.00	-24.41	5,100.00
3199-00-000	TOTAL TENANT INCOME	15,825.00	13,975.00	1,850.00	13.24	109,664.00	111,800.00	-2,136.00	-1.91	167,700.00
3400-00-000	GRANT INCOME									
3401-00-000	Government Subsidy Income	20,751.00	12,865.00	7,886.00	61.30	215,784.00	102,920.00	112,864.00	109.66	154,380.00
3499-00-000	TOTAL GRANT INCOME	20,751.00	12,865.00	7,886.00	61.30	215,784.00	102,920.00	112,864.00	109.66	154,380.00
3600-00-000	OTHER INCOME									
3610-01-000	Interest Income - Unrestricted	226.63	10.00	216.63	2,166.30	1,867.30	80.00	1,787.30	2,234.12	120.00
3699-00-000	TOTAL OTHER INCOME	226.63	10.00	216.63	2,166.30	1,867.30	80.00	1,787.30	2,234.12	120.00
3999-00-000	TOTAL INCOME	36,802.63	26,850.00	9,952.63	37.07	327,315.30	214,800.00	112,515.30	52.38	322,200.00
4000-00-000	EXPENSES									
4100-00-000	ADMINISTRATIVE									
4100-99-000	Administrative Salaries									
4110-00-000	Administrative Salaries	2,881.97	2,323.41	-558.56	-24.04	23,703.87	18,587.28	-5,116.59	-27.53	27,880.92
4110-00-001	401K-401A Admin	188.85	197.49	8.64	4.37	1,507.99	1,579.92	71.93	4.55	2,369.88
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	219.63	185.87	-33.76	-18.16	1,812.52	1,486.96	-325.56	-21.89	2,230.44
4110-00-004	Workers Comp Admin	88.11	92.94	4.83	5.20	486.24	743.52	257.28	34.60	1,115.28
4110-00-007	Payroll Prep Fees	60.08	23.23	-36.85	-158.63	449.16	185.84	-263.32	-141.69	278.76
4110-07-000	Health/Life Insurance	796.62	886.13	89.51	10.10	5,533.84	7,089.04	1,555.20	21.94	10,633.56
4110-99-000	Total Administrative Salaries	4,235.26	3,709.07	-526.19	-14.19	33,493.62	29,672.56	-3,821.06	-12.88	44,508.84
4130-00-000	Legal Expense									
4130-00-001	Eviction Legal Fees	0.00	10.00	10.00	100.00	0.00	80.00	80.00	100.00	120.00
4130-02-000	Criminal Background / Credit Checks/Dr	0.00	10.00	10.00	100.00	0.00	80.00	80.00	100.00	120.00
4130-04-000	General Legal Expense	0.00	150.00	150.00	100.00	529.00	1,200.00	671.00	55.92	1,800.00
4130-99-000	Total Legal Expense	0.00	170.00	170.00	100.00	529.00	1,360.00	831.00	61.10	2,040.00
4139-00-000	Other Admin Expenses									
4140-00-000	Travel/Training Expense	0.00	0.00	0.00	N/A	1,338.28	0.00	-1,338.28	N/A	0.00
4170-00-000	Accounting/Bookkeeping Fees	0.00	360.00	360.00	100.00	0.00	2,880.00	2,880.00	100.00	4,320.00
4171-00-000	Auditing Fees	1,872.92	2,025.28	152.36	7.52	15,135.72	16,202.24	1,066.52	6.58	24,303.36
4173-00-000	Management Fee	3,906.64	3,567.84	-338.80	-9.50	31,253.12	28,542.72	-2,710.40	-9.50	42,814.08
4173-01-000	Bookkeeping Fee	352.50	0.00	-352.50	N/A	2,820.00	0.00	-2,820.00	N/A	0.00
4173-02-000	Asset Management Fee	470.00	480.00	10.00	2.08	3,760.00	3,840.00	80.00	2.08	5,760.00
4182-00-000	Consultants	0.00	250.00	250.00	100.00	0.00	2,000.00	2,000.00	100.00	3,000.00
4189-00-000	Total Other Admin Expenses	6,602.06	6,683.12	81.06	1.21	54,307.12	53,464.96	-842.16	-1.58	80,197.44
4190-00-000	Miscellaneous Admin Expenses									
4190-01-000	Membership/Subscriptions/Fees	0.00	0.00	0.00	N/A	234.07	0.00	-234.07	N/A	0.00
4190-02-000	Printing/Publications & Subscriptions	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4190-04-000	Stationery & Office Supplies	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4190-07-000	Telephone	322.85	137.39	-185.46	-134.99	2,571.73	1,099.12	-1,472.61	-133.98	1,648.68

Micro Cottages at Williamstown (99)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4190-08-000	Postage	50.00	25.00	-25.00	-100.00	455.43	200.00	-255.43	-127.72	300.00
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00
4190-09-000	Computer Software License Fees/Exp	261.65	261.65	0.00	0.00	2,093.20	2,093.20	0.00	0.00	3,139.80
4190-11-001	Fee Accounting Contract	0.00	0.00	0.00	N/A	1,208.50	0.00	-1,208.50	N/A	0.00
4190-13-000	Internet	1,182.72	1,332.62	149.90	11.25	9,461.76	10,660.96	1,199.20	11.25	15,991.44
4190-18-000	Small Office Equipment	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4190-20-100	Bank Fees - Unrestricted	0.00	0.00	0.00	N/A	180.96	0.00	-180.96	N/A	0.00
4190-22-000	Other Misc Admin Expenses	0.00	25.00	25.00	100.00	905.24	200.00	-705.24	-352.62	300.00
4190-24-000	Govt Licenses-Fees-Permits	0.00	50.00	50.00	100.00	500.00	400.00	-100.00	-25.00	600.00
4190-28-000	Charitable Contributions	0.00	0.00	0.00	N/A	1,666.66	0.00	-1,666.66	N/A	0.00
4191-00-000	Total Miscellaneous Admin Expenses	1,817.22	1,906.66	89.44	4.69	19,286.48	15,253.28	-4,033.20	-26.44	22,879.92
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	12,654.54	12,468.85	-185.69	-1.49	107,616.22	99,750.80	-7,865.42	-7.89	149,626.20
4200-00-000	TENANT SERVICES									
4230-00-000	Resident Services Exp	0.00	0.00	0.00	N/A	106.54	0.00	-106.54	N/A	0.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	0.00	0.00	0.00	N/A	106.54	0.00	-106.54	N/A	0.00
4300-00-000	UTILITIES									
4310-00-000	Water	365.16	1,163.00	797.84	68.60	9,812.33	9,304.00	-508.33	-5.46	13,956.00
4320-00-000	Electricity	334.19	300.00	-34.19	-11.40	2,127.61	2,400.00	272.39	11.35	3,600.00
4340-00-000	Garbage/Trash Removal	627.90	545.68	-82.22	-15.07	5,057.00	4,365.44	-691.56	-15.84	6,548.16
4390-00-000	Sewer	591.70	560.28	-31.42	-5.61	5,057.33	4,482.24	-575.09	-12.83	6,723.36
4399-00-000	TOTAL UTILITY EXPENSES	1,918.95	2,568.96	650.01	25.30	22,054.27	20,551.68	-1,502.59	-7.31	30,827.52
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4410-00-000	Maintenance Salaries	2,459.23	2,886.23	427.00	14.79	26,879.64	23,089.84	-3,789.80	-16.41	34,634.76
4410-06-000	401K-401A Maintenance	209.03	115.45	-93.58	-81.06	2,005.26	923.60	-1,081.66	-117.11	1,385.40
4410-07-000	Payroll Taxes Maintenance	187.54	230.90	43.36	18.78	2,039.63	1,847.20	-192.43	-10.42	2,770.80
4410-08-000	Health/Life Insurance Maint.	800.28	1,152.11	351.83	30.54	6,433.45	9,216.88	2,783.43	30.20	13,825.32
4410-09-000	Workers Comp Maintenance	75.24	115.45	40.21	34.83	560.73	923.60	362.87	39.29	1,385.40
4410-10-000	Payroll Prep Fees Maint.	51.67	28.86	-22.81	-79.04	514.66	230.88	-283.78	-122.91	346.32
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	93.04	250.00	156.96	62.78	2,400.07	2,000.00	-400.07	-20.00	3,000.00
4419-00-000	Total General Maint Expense	3,876.03	4,779.00	902.97	18.89	40,833.44	38,232.00	-2,601.44	-6.80	57,348.00
4420-00-000	Materials									
4420-01-000	Supplies-Grounds	0.00	100.00	100.00	100.00	1,048.04	800.00	-248.04	-31.00	1,200.00
4420-02-000	Supplies-Appliance Parts	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4420-03-000	Supplies-Painting/Decorating	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4420-03-100	Hardware Doors/Windows/Locks	28.40	50.00	21.60	43.20	750.59	400.00	-350.59	-87.65	600.00
4420-03-200	Window Treatments	94.12	0.00	-94.12	N/A	142.25	0.00	-142.25	N/A	0.00
4420-04-000	Electrical - Supplies/Fixtures	0.00	50.00	50.00	100.00	324.75	400.00	75.25	18.81	600.00
4420-06-000	Supplies-Janitorial/Cleaning	0.00	50.00	50.00	100.00	1,236.43	400.00	-836.43	-209.11	600.00
4420-07-000	Repairs - Materials & Supplies	0.00	25.00	25.00	100.00	458.45	200.00	-258.45	-129.22	300.00
4420-08-000	Supplies-Plumbing	0.00	25.00	25.00	100.00	868.48	200.00	-668.48	-334.24	300.00
4420-09-100	Security Equipment,Locks,Alarms	0.00	25.00	25.00	100.00	0.00	200.00	200.00	100.00	300.00
4420-10-000	Maint - Miscellaneous Supplies	0.00	0.00	0.00	N/A	64.10	0.00	-64.10	N/A	0.00
4420-11-000	Supplies- HVAC	324.85	50.00	-274.85	-549.70	338.29	400.00	61.71	15.43	600.00
4420-12-000	Supplies- Painting	401.25	50.00	-351.25	-702.50	1,072.98	400.00	-672.98	-168.24	600.00
4420-13-000	Materials- Emergency Roof	0.00	0.00	0.00	N/A	-1,000.00	0.00	1,000.00	N/A	0.00
4429-00-000	Total Materials	848.62	525.00	-323.62	-61.64	5,304.36	4,200.00	-1,104.36	-26.29	6,300.00
4430-00-000	Contract Costs									
4430-01-000	Contract-Fire Alarm/Extinguisher	0.00	25.00	25.00	100.00	736.00	200.00	-536.00	-268.00	300.00
4430-07-000	Contract-Exterminating/Pest Control	145.00	165.00	20.00	12.12	1,015.00	1,320.00	305.00	23.11	1,980.00
4430-13-000	Contract-HVAC - Repairs & Maint	1,250.00	125.00	-1,125.00	-900.00	6,650.00	1,000.00	-5,650.00	-565.00	1,500.00
4430-18-000	Contract-Alarm Monitoring	0.00	185.00	185.00	100.00	1,349.34	1,480.00	130.66	8.83	2,220.00
4430-24-000	Contract-Grounds-Landscaping	1,000.00	1,100.00	100.00	9.09	7,000.00	8,800.00	1,800.00	20.45	13,200.00
4430-24-300	Contract-Pressure Wash	0.00	400.00	400.00	100.00	0.00	3,200.00	3,200.00	100.00	4,800.00

Micro Cottages at Williamstown (99)
Budget Comparison

Period = Aug 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4430-28-000	Unit Inspections	0.00	280.00	280.00	100.00	1,200.00	2,240.00	1,040.00	46.43	3,360.00
4439-00-000	Total Contract Costs	2,395.00	2,280.00	-115.00	-5.04	17,950.34	18,240.00	289.66	1.59	27,360.00
4499-00-000	TOTAL MAINTENANCE EXPENSES	7,119.65	7,584.00	464.35	6.12	64,088.14	60,672.00	-3,416.14	-5.63	91,008.00
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	4,079.09	4,000.00	-79.09	-1.98	24,474.54	32,000.00	7,525.46	23.52	48,000.00
4570-00-000	Reduction in Rental Income	0.00	50.00	50.00	100.00	0.00	400.00	400.00	100.00	600.00
4599-00-000	TOTAL GENERAL EXPENSES	4,079.09	4,050.00	-29.09	-0.72	24,474.54	32,400.00	7,925.46	24.46	48,600.00
4700-00-000	HOUSING ASSISTANCE PAYMENTS									
4715-01-001	Tenant Utility Payments-PH	110.00	0.00	-110.00	N/A	614.00	0.00	-614.00	N/A	0.00
4799-00-000	TOTAL HOUSING ASSISTANCE PAYMENTS	110.00	0.00	-110.00	N/A	614.00	0.00	-614.00	N/A	0.00
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	7,814.69	7,814.69	0.00	0.00	62,517.52	62,517.52	0.00	0.00	93,776.28
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	7,814.69	7,814.69	0.00	0.00	62,517.52	62,517.52	0.00	0.00	93,776.28
8000-00-000	TOTAL EXPENSES	33,696.92	34,486.50	789.58	29.21	281,471.23	275,892.00	-5,579.23	3.63	413,838.00
9000-00-000	NET INCOME	3,105.71	-7,636.50	9,163.05	7.86	45,844.07	-61,092.00	118,094.53	48.75	-91,638.00
	Net Income After Depreciation	**10,920.40**				**108,361.59**				

Micro Cottages at Williamstown (99)
Balance Sheet

Period = Aug 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	166,269.86
1111-15-000	Cash-Payroll	23,425.77
1111-45-000	Regions Operating	39.68
1111-99-000	Total Unrestricted Cash	189,735.31
1112-00-000	Restricted Cash	
1112-01-001	Cash Restricted-Regions SD	14,439.74
1112-04-000	Cash Restricted-Reserve for Replac	90,611.12
1112-99-000	Total Restricted Cash	105,050.86
1119-00-000	TOTAL CASH	294,786.17
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R-Tenants/Vendors	10,575.00
1122-01-000	Allowance for Doubtful Accounts-Tenar	3,364.00
1122-99-000	TOTAL: AR	13,939.00
1135-01-000	A/R-HUD	129,444.00
1138-99-000	Williamstown Operating Subsidy Rec	26,582.00
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	169,965.00
1160-00-000	OTHER CURRENT ASSETS	
1211-01-000	Prepaid Insurance	50,776.34
1211-02-000	Prepaid Software Licenses	22,107.77
1299-00-000	TOTAL OTHER CURRENT ASSETS	72,884.11
1300-00-000	TOTAL CURRENT ASSETS	537,635.28
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-05-000	Land	296,687.00
1400-06-000	Buildings	3,751,341.13
1400-08-000	Furniture & Fixtures	8,494.29
1405-01-000	Accum Depreciation-Buildings	-720,680.52
1405-02-000	Accum Depreciation- Misc FF&E	-8,493.59
1410-00-000	Intangible Assets	
1420-00-000	TOTAL FIXED ASSETS (NET)	3,327,348.31
1499-00-000	TOTAL NONCURRENT ASSETS	3,327,348.31
1999-00-000	TOTAL ASSETS	3,864,983.59
2000-00-000	LIABILITIES & EQUITY	

2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	4,892.69
2114-00-000	Tenant Security Deposits	13,813.00
2114-02-000	Security Deposit Clearing Account	287.00
2114-03-000	Security Deposit-Pet	300.00
2135-00-000	Accrued Payroll & Payroll Taxes	2,203.82
2138-00-000	Accrued Audit Fees	15,758.39
2138-00-001	Accrued audit fees - LHA	19,752.36
2145-00-000	Due to Federal Master	4,611.10
2145-62-000	Due to West Bartow	300.00
2240-00-000	Tenant Prepaid Rents	27,014.00
2260-00-000	Accrued Compensated Absences-Curre	976.91
2299-00-000	TOTAL CURRENT LIABILITIES	89,909.27
2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	1,814.26
2399-00-000	TOTAL NONCURRENT LIABILITIES	1,814.26
2499-00-000	TOTAL LIABILITIES	91,723.53
2800-00-000	EQUITY	
2809-00-000	RETAINED EARNINGS	
2809-02-000	Retained Earnings-Unrestricted Net Ass	3,773,260.06
2809-99-000	TOTAL RETAINED EARNINGS:	3,773,260.06
2899-00-000	TOTAL EQUITY	3,773,260.06
2999-00-000	TOTAL LIABILITIES AND EQUITY	3,864,983.59

LAKELAND HOUSING AUTHORITY
Grant Report
Updated as of July 2026

FUNDING SOURCE	START DATE	OBLIGATION END DATE	DISTRIBUTION END DATE	AUTHORIZED	OBLIGATION 90% THRESHOLD	OBLIGATED AMOUNT	DISBURSED	AVAILABLE BALANCE
Capital Fund Program (HUD)								
CFP - 2023	17-Feb-23	16-Feb-27	16-Feb-27	$ 932,646.00	$ 839,381.40	$ 932,646.00	$ 932,009.69	$ 636.31
CFP - 2024	6-May-24	5-May-26	5-May-28	$ 970,310.00	$ 873,279.00	$ 970,310.00	$ 922,870.04	$ 47,439.96
CFP - 2025	13-May-25	12-May-27	12-May-29	$ 922,131.00	$ 829,917.90	$ 922,131.00	$ 922,131.00	$ -
CFP - 2026	1-Apr-26	31-Mar-28	31-Mar-30	$ 938,151.00	$ -	$ -	$ -	$ 938,151.00
			CFP Total:	**$ 11,558,748.00**	**$ 9,558,537.30**	**$ 10,620,597.00**	**$ 10,572,520.73**	**$ 986,227.27**
Resident Opportunities and Self Sufficiency (HUD)								
ROSS-Service Coordinator 2020	1-Jun-21	31-May-24	31-May-24	$ 198,900.00	$ 179,010.00	$ 198,900.00	$ 194,406.85	$ 4,493.15
ROSS-Service Coordinator 2023	1-Jun-24	31-May-27	31-May-27	$ 147,487.00	$ 132,738.30	$ 147,487.00	$ 92,381.08	$ 55,105.92
ROSS-Family Self Sufficiency 2026	1-Jan-26	31-Dec-26	31-Dec-26	$ 251,799.00	$ 226,619.10	$ 251,799.00	$ 121,200.66	$ 130,598.34
			ROSS Total:	**$ 828,046.00**	**$ 518,622.30**	**$ 828,046.00**	**$ 637,848.59**	**$ 190,197.41**
YouthBuild 2021 Grant	1-May-22		1-Sep-25	$ 1,500,000.00	$ 1,500,000.00	$ 1,500,000.00	$ 1,500,000.00	$ -
YouthBuild 2023 Grant	1-Jun-24		30-Sep-27	$ 1,358,376.00	$ 1,222,538.40	$ 785,616.34	$ 785,616.34	$ 572,759.66
YouthBuild 2026 Grant	1-Jul-26		31-Dec-30	$ 2,000,000.00	$ 1,800,000.00	$ -	$ -	$ 2,000,000.00
			YouthBuild Total:	**$ 4,858,376.00**	**$ 4,522,538.40**	**$ 2,285,616.34**	**$ 2,285,616.34**	**$ 2,572,759.66**

	Property		NOI	
			Period	YTD
1	96	COCC	12,673	14,530
2	80	HCV	80,129	332,422
3	10	Amp1	(55,571)	(79,477)
4	16	Dakota	3,676	28,116
5	17	Renaissance	23,858	144,421
6	56	Colton	12,364	93,049
7	57	Bonnet	27,055	94,054
8	62	Bartow	45,881	332,992
9	49	Youthbuild	38,540	88,902
10	99	Williamstown	10,920	108,362

RESOLUTIONS

FY 2027
ANNUAL AGENCY PLAN

A focused roadmap for preservation, development, resident opportunity and accountable operations.

HUD-50075-ST

MTW COHORT 4

BOARD OF COMMISSIONERS
SEPTEMBER 21, 2026

Resolution No. 26-1575

Prepared by: Carlos R. Pizarro An

What the FY 2027 plan delivers

1. **Preserve** — RAD / Section 18 repositioning with resident protections
2. **Build** — Affordable housing pipeline and PBV strategy
3. **Empower** — FSS, ROSS, YouthBuild and homeownership pathways
4. **Perform** — HOTMA, NSPIRE, VAWA, fair housing and strong controls

Public Housing • HCV • MTW • RAD • Capital Funds • Resident Services

From recognition to the next chapter

Twin Lakes Estates Phase III

92 new units

Construction scheduled March 2027

Rev. Richard W. Richardson

100 new units

Construction scheduled December 2027

Morning Pointe Apartments

100 new units

Construction scheduled December 2027

Renaissance at Washington Ridge

178-unit rehabilitation

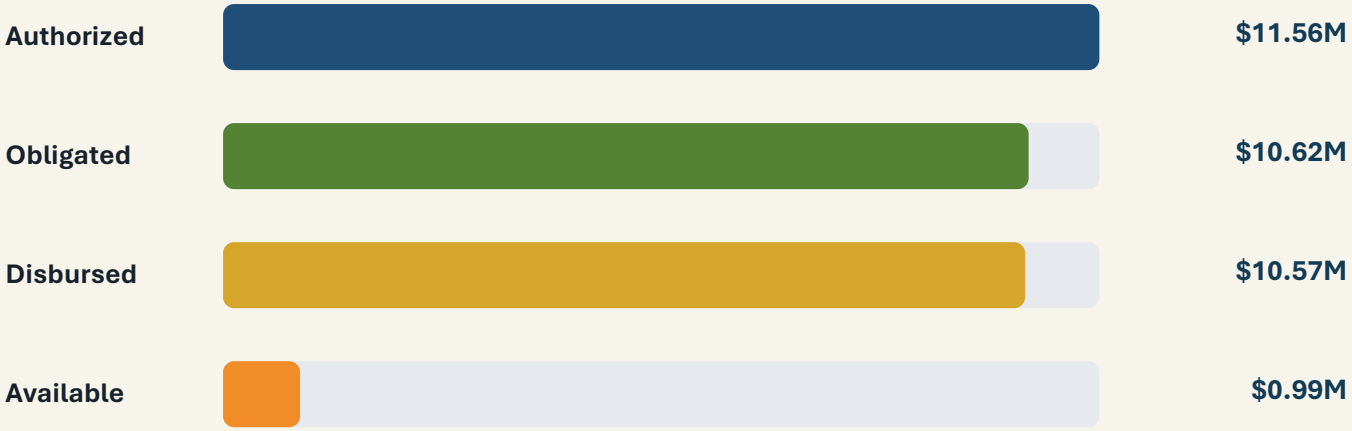
Construction scheduled December 2027

$211M active and planned development projects

Financial stewardship supports the plan

Operating income	Operating expenses	Projected surplus
$693,297	$692,932	$365

Capital Fund portfolio



CONTROL PRIORITIES

- ✓ Monthly budget-to-actual review
- ✓ HAP utilization and shortfall monitoring
- ✓ Grant obligation and expenditure deadlines
- ✓ EPIC / LOCCS / general ledger reconciliation
- ✓ RAD sources and uses tracked separately

One plan package. Clear operating standards.

HCV Administrative Plan

HOTMA, NSPIRE-V, PBV, hearings and program controls

Public Housing ACOP

Admissions, rents, occupancy, RAD and grievances

FSS Action Plan

Employment, education, escrow and mobility goals

Maintenance Plan

Preventive maintenance, unit turns and life safety

ADA / Section 504

Accessible services, accommodations and communication

Procurement + Cash

Competition, federal clauses, segregation of duties and fraud controls

Resident protections carried throughout: VAWA • reasonable accommodation • language access • RAD right to return • due process

FROM EXCELLENCE TO EXECUTION

The agency plan converts strong performance into a disciplined FY 2027 roadmap for housing, residents and operations.

01 **Approve the FY 2027 Annual Agency Plan**

02 **Approve the MTW Supplement and operating budget**

03 **Adopt the supporting plans and policies**

04 **Authorize HUD certifications and submissions**

BOARD ACTION | RESOLUTION NO. 26-1575

FY 2027 ANNUAL AGENCY PLAN PACKAGE

Board Resolution No. 26-1575

Board of Commissioners Meeting | September 21, 2026

Housing Authority of the City of Lakeland, Florida
430 Hartsell Avenue | Lakeland, Florida 33815 | PHA Code FL011

Board Package Executive Summary

Purpose. This consolidated front section provides the Board with a single action memorandum, Resolution No. 26-1575, a document-by-document summary, an attachment register, and a final execution checklist for the FY 2027 Annual Agency Plan package.

REQUESTED BOARD ACTION

Approve the FY 2027 Annual Agency Plan and MTW Supplement; approve the FY 2027 Public Housing operating budget and related HUD budget resolution; adopt the listed plans and policies; authorize required HUD submissions and certifications; and authorize non-substantive technical corrections required for HUD acceptance or legal accuracy.

Package at a Glance

Component	Board-Level Summary
Annual Agency Plan	Integrated FY 2027 operating, financial, capital, resident-services, development, civil-rights, and public-accountability roadmap under HUD-50075-ST.
MTW Supplement	Cohort 4 MTW submission covering approved and proposed activities, safe-harbor controls, hardship protections, statutory requirements, public comments, evaluations, and certifications.
Budget	FY 2027 Public Housing operating income of $693,297.24, operating expense of $692,932.01, and a projected operating surplus of $365.23, subject to final reconciliation.
Program policies	Comprehensive HCV Administrative Plan, Public Housing ACOP, FSS Action Plan, Employee Handbook, Maintenance Plan, ADA/Section 504 policy, Cash Handling Policy, Procurement Policy, and LEP/Language Access Policy.
HUD certifications	HUD-52574, HUD-50077-ST-HCV-HP, HUD-50077-SL/local consistency materials, HUD-50071 lobbying certification, SF-LLL, and HUD-2991.
Public process	Notice posted May 21, 2026; Public meetings scheduled June 12 and July 3, 2026; public hearing held July 17, 2026; Annual Plan states no public comments were received.

Strategic and Compliance Highlights

- Preservation and repositioning: The Annual Plan addresses 257 initial public housing units, including the separate 20-unit Dakota Park Section 18 action and a 237-unit Small PHA Blend repositioning framework, subject to project-specific HUD approvals and final system reconciliation.
- Housing development: The plan identifies preservation, rehabilitation, redevelopment, and development activity involving Twin Lakes Estates, Micro-Cottages at Williamstown, Renaissance at Washington Ridge, Colton/Bonnet, Dakota Park/Carrington Place, Twin Lakes Phase III, 10th Street, Combee Road, and other approved opportunities.
- MTW governance: Activities must remain within approved MTW authority and safe harbors, with impact analysis, hardship protection, public process, system controls, evaluation, and reporting.
- HOTMA and NSPIRE readiness: The HCV Administrative Plan and ACOP integrate current HOTMA implementation controls, verification, hardship, rent, asset, reexamination, inspection, and quality-assurance procedures.
- Resident protections: The HCV Plan and ACOP include RAD right-to-return, no-rescreening, relocation, accessibility, language access, VAWA, grievance, and post-conversion protections.
- Resident opportunity: The FSS Action Plan coordinates voluntary employment, education, financial capability, escrow, economic mobility, and community partnerships.
- Internal stewardship: The procurement, cash handling, maintenance, employee, ADA/Section 504, and language-access policies establish updated controls, training, monitoring, and accountability.

Important Finalization Controls Before Signature or HUD Upload

- Reconcile all inventory, voucher, budget, grant, Capital Fund, MTW, RAD/Section 18, and development figures to the final HUD systems and approved transaction documents.
- Use the executed Board minutes record to support all certifications.
- Confirm the current HUD form version and OMB expiration before submission, particularly for forms whose displayed expiration dates have passed or are approaching expiration.
- Complete all blank signatures, dates, official titles, filing dates, approval dates, and portal fields. Do not submit forms containing placeholders such as “XXXX,” “Insert,” or incomplete program data.
- Review the FSS Action Plan for participant-level information and move any individual case details to the confidential administrative file rather than the public Board package.
- Reconcile cross-document policy inconsistencies before adoption, including payment-standard percentages, MTW activity status, FSS counts/capacity, and any program values that differ among the Annual Plan, MTW Supplement, HCV Plan, ACOP, and supporting schedules.
- Obtain final legal, finance, fair housing/Section 504, MTW, procurement, and records review as applicable before certification.

RESOLUTION NO. 26-1575

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE HOUSING AUTHORITY OF THE CITY OF LAKELAND, FLORIDA, APPROVING THE FY 2027 ANNUAL AGENCY PLAN, MOVING TO WORK SUPPLEMENT, PUBLIC HOUSING OPERATING BUDGET, PROGRAM PLANS, POLICIES, CERTIFICATIONS, AND RELATED ATTACHMENTS; AUTHORIZING SUBMISSION TO HUD; AUTHORIZING IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, The Housing Authority of the City of Lakeland, Florida ("LHA") is required to prepare and submit an Annual PHA Plan and related certifications in accordance with Section 5A of the United States Housing Act of 1937, 24 CFR Part 903, and applicable HUD requirements;

WHEREAS, LHA is an MTW Expansion Agency, Cohort 4, and has prepared an FY 2027 MTW Supplement addressing activities, waivers, safe harbors, hardship protections, impact analysis, statutory requirements, public process, reporting, and evaluation;

WHEREAS, LHA prepared the FY 2027 Public Housing operating budget and HUD-52574 budget resolution for the fiscal year beginning January 1, 2027;

WHEREAS, LHA prepared or updated the HCV Administrative Plan, ACOP, FSS Action Plan, Employee Handbook, Comprehensive Maintenance Plan, ADA/Section 504 and Reasonable Accommodation Policy, Cash Handling Policy, Procurement Policy, and LEP/Language Access Policy for Board consideration;

WHEREAS, LHA published notice and made the proposed plan materials available for public inspection, consulted the Resident Advisory Board and the public, conducted the scheduled public hearing, and considered the public record before Board action;

WHEREAS, The Board has reviewed the FY 2027 Annual Agency Plan package and finds approval and implementation to be in the best interests of LHA, assisted families, residents, applicants, employees, partners, and the public, subject to required HUD approvals and controlling law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE HOUSING AUTHORITY OF THE CITY OF LAKELAND, FLORIDA:

1. Approval of Annual Agency Plan. The Board approves the FY 2027 Annual Agency Plan, HUD-50075-ST, together with the supporting narratives, schedules, policies, certifications, public-process record, and attachments included in the package.

2. Approval of MTW Supplement. The Board approves the FY 2027 MTW Supplement and authorizes implementation only to the extent each activity is approved by HUD and operated within applicable safe harbors, approved waivers, hardship protections, civil-rights requirements, funding restrictions, and reporting obligations.

3. Approval of Budget. The Board approves the FY 2027 Public Housing operating budget and HUD-52574 budget resolution, subject to final reconciliation, available funding, lawful amendments, and ongoing Board and HUD reporting requirements.

4. Adoption of Plans and Policies. The Board adopts the HCV Administrative Plan, ACOP, FSS Action Plan, Employee Handbook, Comprehensive Maintenance Plan, ADA/Section 504 and Reasonable Accommodation Policy, Cash Handling Policy, Procurement Policy, and LEP/Language Access Policy included in the package, subject to controlling authority and any stated HUD-approval condition.

5. Certifications and Submission. The Executive Director/President and CEO, Board Chair, or other duly authorized official is authorized to execute and submit HUD-50075-ST, HUD-52574, HUD-50077-ST-HCV-HP, HUD-50077-SL, HUD-50071, HUD-2991, SF-LLL when required, MTW certifications, and all other required forms, certifications, exhibits, and portal submissions.

6. Implementation. The Executive Director or designee is authorized to implement the approved package; issue consistent procedures, forms, notices, schedules, training, and internal controls; assign responsibility; and take actions necessary to administer the plans and policies.

7. Technical Corrections. The Executive Director or designee may make non-substantive technical, typographical, formatting, citation, data-reconciliation, form-version, and HUD-directed corrections that do not materially change Board-approved policy. Substantive discretionary changes remain subject to applicable Board, resident-consultation, public-process, and HUD requirements.

8. Controlling Authority. Federal and Florida law, final regulations, HUD notices and approvals, the ACC and MTW ACC Amendment, grant and award terms, court orders, executed transaction documents, and other controlling authority supersede inconsistent package language.

9. Severability. If any provision of this Resolution is held invalid, the remaining provisions shall remain in effect to the fullest extent permitted by law.

10. Effective Date. This Resolution shall take effect upon adoption on September 21, 2026, except where a plan, policy, HUD approval, grant condition, or controlling authority establishes a different implementation date.

Adoption and Certification

ADOPTED AND APPROVED by the Board of Commissioners of the Housing Authority of the City of Lakeland, Florida, at a duly noticed meeting held on September 21, 2026.

_____	_____
David Samples, Board Chairman	**Date**
_____	_____
Benjamin Stevenson, Executive Director	**Date**

ATTEST: _____

Date: _____

Attachment Register and Package Summary

Tab	Document	Purpose / Scope
A-1	**FY 2027 Annual Agency Plan, HUD-50075-ST**	Main Annual Plan and integrated compliance roadmap.
A-2	**FY 2027 MTW Supplement / Agency Plan Amendment**	MTW activities, waivers, statutory requirements, public comments, and certifications.
A-3	**FY 2027 Public Housing Proposed Operating Budget**	Detailed operating budget workbook.
A-4	**HUD-52574 Public Housing Budget Resolution**	Board certification approving the operating budget.
A-5	**HCV Administrative Plan**	HCV/PBV operations, HOTMA, NSPIRE-V, MTW, RAD, fair housing, hearings, and financial controls.
A-6	**Admissions and Continued Occupancy Policy**	Public Housing admissions, occupancy, rents, leases, NSPIRE, MTW, HOTMA, RAD, grievance, and resident protections.
A-7	**Employee Handbook**	Employment practices, benefits, conduct, technology, safety, ethics, and acknowledgment.
A-8	**FSS Action Plan**	FSS governance, enrollment, CoP/ITSP, supportive services, escrow, portability, due process, and performance.
A-9	**Comprehensive Maintenance Plan**	Preventive maintenance, NSPIRE, unit turns, work orders, mold/moisture, life safety, capital planning, and hurricane response.
A-10	**ADA, Section 504 and Reasonable Accommodation Policy**	Program access, accommodations, modifications, effective communication, digital access, accessible units, and assistance animals.
A-11	**Cash Handling Policy**	Receipts, deposits, cards, ACH/EFT, wires, banking changes, reconciliation, fraud prevention, and incident response.
A-12	**Procurement Policy**	2 CFR Parts 184/200, competition, methods, BABA, Section 3, Florida requirements, contract clauses, and administration.
A-13	**LEP and Language Access Policy**	Title VI-based language access, four-factor assessment, vital documents, interpreters, vendor management, and monitoring.
A-14	**Public Notice and Public Hearing Record**	45-day notice, public meetings, public hearing, access information, and review locations.

Tab	Document	Purpose / Scope
A-15	**HUD-50077-ST-HCV-HP**	PHA Plan, civil-rights, and regulatory compliance certification.
A-16	**HUD-50077-SL and Consolidated Plan Consistency Materials**	Local consistency certification and supporting narrative.
A-17	**HUD-50071**	Certification of payments to influence federal transactions.
A-18	**SF-LLL**	Lobbying disclosure form when disclosure is required.
A-19	**HUD-2991**	Certification of consistency with the consolidated plan or other applicable HUD certification, subject to final form validation.

Final Execution and HUD Submission Checklist

☐ Board packet agenda identifies Resolution No. 26-1575 and all adoption items.

☐ Final Resolution No. 26-1575 is signed and dated by the appropriate officials.

☐ Board minutes accurately state the motion, vote, documents approved, recusals if any, and public-comment disposition.

☐ HUD-52574 is complete, signed, and uses the final approved budget and filing date.

☐ HUD-50077-ST-HCV-HP is completed, signed, dated, and matches the Annual Plan year and PHA code.

☐ HUD-50077-SL is signed by the appropriate State or local official and does not contain placeholders.

☐ MTW certification is signed by an authorized official consistent with the form and Board authorization.

☐ HUD-50071, HUD-2991, and SF-LLL are validated, completed as applicable, and signed where required.

☐ Annual Plan and MTW data are reconciled to IMS/PIC or successor, VMS, EPIC, LOCCS, FDS, final budget, grant records, RAD/SAC approvals, and approved MTW activities.

☐ Capital Fund 5-Year Action Plan reference includes the final HUD approval date.

☐ Final files are accessibility-checked, named consistently, version controlled, and saved in the official Board/HUD submission record.

☐ Confidential participant, medical, VAWA, banking, personnel, or security information is excluded from the public package.

☐ HUD portal submission confirmation, correction correspondence, and final acceptance are retained.

LAKELAND HOUSING AUTHORITY

FY 2027 ANNUAL AGENCY PLAN

HUD Form 50075-ST • Moving to Work Agency

Plan Item	Board-Ready Information
PHA	Housing Authority of the City of Lakeland, Florida
PHA Code	FL011
Fiscal Year Beginning	January 1, 2027
Submission Type	Annual Submission
PHA Type	Standard PHA; MTW Expansion Agency, Cohort 4
Board Resolution	Resolution No. 26-1575
Board Meeting / Effective Date	September 21, 2026
Board Chair	David Samples
President/CEO	Benjamin Stevenson
Prepared by	Carlos R. Pizarro, Senior Vice President
Principal Office	430 Hartsell Avenue, Lakeland, Florida 33815

ACTION: *This package is designed as the comprehensive board and public-review document supporting completion and electronic submission of the official HUD-50075-ST and required certifications. Items explicitly labeled "Final HUD validation" must be reconciled to the Public Housing Portal, IMS/PIC, VMS, EPIC, LOCCS, approved MTW Supplement, final RAB/public-hearing record, and executed certifications before upload.*

Document Control and Executive Certification

Control	Information
Document title	FY 2027 Annual Agency Plan, HUD-50075-ST and Supporting Attachments
Version	Comprehensive Board-Ready Draft
Effective period	January 1 through December 31, 2027
Primary authorities	Section 5A, U.S. Housing Act of 1937; 24 CFR Part 903; current HUD-50075-ST; applicable HUD notices and program rules
Supersession	Replace prior FY 2027 working drafts after adoption
Technical corrections	President/CEO or designee may make non-substantive corrections required by HUD; substantive changes follow Board and public-process requirements
Record retention	Maintain signed plan, notices, affidavits, RAB record, comments/responses, certifications, upload confirmations, and supporting data in the official plan file

Recommended Board Motion

Move to approve the Housing Authority of the City of Lakeland FY 2027 Annual Agency Plan and MTW Supplement, including the policies, budgets, grants, Capital Fund references, repositioning and development activities, certifications, attachments, and public-process materials described herein; authorize the President/CEO or designee to execute and submit required HUD forms and certifications; and authorize non-substantive technical corrections required for HUD acceptance.

Approval	Signature / Date
Board Chair, David Samples	Signature: _____ Date: 09/21/2026
President/CEO, Benjamin Stevenson	Signature: _____ Date: 09/21/2026

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- 7. Financial Resources and FY 2027 Budget
- 8. Rent Determination and HOTMA
- 9. Operations, Management and Organization
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- 11. Safety, VAWA, Pets, Smoke-Free and Civil Rights
- 12. Asset Management, Capital Fund and Physical Needs
- 13. Section B.2: New Activities
- 14. RAD/Section 18 Small PHA Blend and ACC Closeout
- 15. PBV Strategy and Development Pipeline
- 16. Progress Report and Performance Measures
- 17. Audit, Public Process and Required Certifications
- 18. MTW Supplement and Governance
- 19. Implementation Calendar and Risk Controls
- Appendices A–M: Inventory, budgets, grants, org chart, policies, forms, public process and source register

1. Executive Summary

The FY 2027 Annual Agency Plan is the Authority's integrated operating, compliance, financial, capital, resident-services, development, and public-accountability roadmap. It follows every substantive element identified in the current HUD-50075-ST instructions and organizes the supporting record that must accompany the electronic submission.

Strategic Pillar	FY 2027 Commitment	Primary Evidence / Measure
Preserve and reposition assisted housing	Advance HUD-accepted RAD/Section 18 Small PHA Blend transactions, tenant protections, PBV conversion, and Section 9 ACC closeout sequencing.	HUD milestones; resident notices; relocation records; transaction approvals
Expand affordable supply	Advance Twin Lakes Estates Phase III, Renaissance infill, 10th Street, Combee Road, and other approved opportunities subject to financing and approvals.	Units financed, under construction, delivered or preserved
Protect HCV performance	Maintain high-performing administration, monthly HAP utilization and shortfall controls, timely reexaminations and NSPIRE-V inspections.	SEMAP, VMS, HAP burn rate, leasing success
Resident opportunity	Integrate FSS, ROSS, YouthBuild, homeownership, wellness, digital literacy, education and workforce partnerships.	Enrollment, credentials, escrow, graduations and placements
Financial sustainability	Implement the adopted FY 2027 public housing budget, grant controls, capital tracking, reserve monitoring and cost discipline.	Monthly budget variance, grant burn rate and reserve reporting
Compliance excellence	Maintain HOTMA readiness for the MTW implementation date, NSPIRE, VAWA, fair housing, Section 504, procurement, Section 3 and audit controls.	Training, file QA, corrective action and no repeat findings

ACTION: *The attached RAD source materials contain older alternatives and inconsistent unit counts. The plan uses the later Board/HUD-accepted repositioning framework: 257 initial units, Dakota Park 20-unit Section 18 action, and 237 remaining units in the Small PHA Blend plan. Project-level final numbers must match each approved RAD/SAC application and Financing Plan.*

Agency Profile

Metric	FY 2027 Plan Value / Status
Public Housing ACC inventory	257 units at the initial plan baseline; update the official form to inventory at the start of FY 2027 after any completed removals
Housing Choice Vouchers	1,416 shown in the existing form draft; include special-purpose vouchers and reconcile to VMS/ACC before upload
Total combined inventory	1,673 shown in the existing form draft; final HUD validation required
2025 portfolio occupancy	99% average reported in the annual-report material
HCV households assisted	1,746 households reported for Sept. 2024 through Dec. 2025
HCV assistance administered	$16.5 million annual rental-assistance portfolio reported
HCV performance	12th consecutive HUD High Performer recognition reported; 100% SEMAP cited in strategic materials
MTW	Expansion Agency, Cohort 4; approved activities and safe harbors govern implementation

2. HUD-50075-ST Compliance Crosswalk

Form Item	Required Content	Location in Package
A.1	PHA identity, type, FY, inventory, submission and public availability	Sections 3 and Appendix A

Form Item	Required Content	Location in Package
B.1	All 13 existing plan elements, revision status and narrative	Sections 4 through 12
B.1(c)	Deconcentration Policy for Field Office review	Section 6 and Appendix E
B.2	All 13 new-activity categories	Sections 13 through 15
B.3	Progress toward five-year mission and goals	Section 16
B.4	Most recent HUD-approved CFP 5-Year Action Plan in EPIC	Section 12; final approval date required
B.5	Most recent fiscal-year audit findings	Section 17; attach audit or summary
C.1	RAB comments and PHA responses	Section 17 and Appendix J
C.2	HUD-50077-SL local consistency certification	Appendix K
C.3	HUD-50077-ST-HCV-HP civil-rights/compliance certification	Appendix L
C.4	Challenged elements and response	Section 17 / Appendix J
C.5	Troubled PHA MOA/recovery plan, if applicable	Not applicable if current status is not troubled
MTW	Annual MTW Supplement, impacts, hardships, safe harbors, public process	Section 18 and separate approved Supplement

3. Section A: PHA Information

Field	FY 2027 Entry	Validation Source
PHA Name	The Housing Authority of the City of Lakeland	ACC / legal name
PHA Code	FL011	HUD systems
PHA Type	Standard PHA; not troubled, subject to final designation confirmation	PHAS/SEMAP
Fiscal Year Beginning	01/2027	ACC / Board budget
PH Units	257 in current form draft	IMS/PIC as of FY start
HCVs	1,416 in current form draft, including applicable special-purpose vouchers	VMS / ACC
Total	1,673 in current form draft	Reconciled inventory
Submission	Annual Submission	HUD portal
Consortia	No	Board/ACC records

Public Availability and Participation

- City of Lakeland, 228 S. Massachusetts Avenue, Lakeland, Florida 33801.
- LHA principal office, 430 Hartsell Avenue, Lakeland, Florida 33815.
- Management offices and public posting locations at each Asset Management Project and applicable LHA communities.
- LHA official website and electronic access upon request.
- Accessible formats, reasonable accommodations, language assistance, and alternative methods upon request.

4. Section B.1: Revision of Existing PHA Plan Elements

Plan Element	Revised?	FY 2027 Treatment
Housing Needs and Strategies	Yes	Expanded needs analysis, supply, affordability, accessibility, bedroom size and location strategies.

Plan Element	Revised?	FY 2027 Treatment
Deconcentration / Eligibility / Admissions	Yes	Updated waiting-list preferences, fair housing, RAD/PBV transition and HOTMA coordination.
Financial Resources	Yes	Adopted operating budget, Capital Fund, HCV, ROSS, FSS, YouthBuild and other resources.
Rent Determination	Yes	HOTMA readiness, MTW minimum-rent activity, hardship policy and payment-standard monitoring.
Operations and Management	Yes	NSPIRE, pest control, work orders, asset management, program integrity and organizational structure.
Grievance Procedures	Yes	Public housing grievance and HCV applicant/participant review and hearing crosswalk.
Homeownership	Yes	HCV homeownership, counseling and public-housing home-sale history.
Community Service / Self-Sufficiency	Yes	FSS, ROSS, YouthBuild, Resident Services, Section 3 and MTW asset-building.
Safety and Crime Prevention	Yes	Property safety, law-enforcement coordination, emergency preparedness and VAWA.
Pet Policy	No material revision unless ACOP changes	Policy remains in ACOP; assistance animals handled under civil-rights requirements.
Asset Management	Yes	RAD/Section 18, capital planning, maintenance, reserves and long-term preservation.
Substantial Deviation	Yes	Clarified mission/goal/material portfolio change standard and RAD exclusions.
Significant Amendment / Modification	Yes	Updated triggers for waiting lists, capital work, conversions, demolition/disposition, PBV and MTW actions.

5. Housing Needs and Strategy

LHA will address the needs of extremely low-income, very low-income and low-income families; elderly families; persons with disabilities; families with children; veterans; youth aging out of foster care; people experiencing homelessness; and households of different races and ethnicities. The analysis addresses affordability, supply, quality, accessibility, bedroom size and location, as required by HUD-50075-ST.

Need	Evidence in LHA Materials	FY 2027 Strategy
Severe affordability and limited supply	Approximately 8,000 families reported on the HCV waiting list; demand remains high.	Preserve existing assistance; maximize HCV leasing within funding; expand PBV and new affordable development.
Extremely low-income households	Most assisted families have very low incomes; average voucher household income reported as $18,082.	Meet income targeting; protect subsidy; coordinate benefits and hardship protections.
Elderly households	363 units identified for elderly residents; senior wellness and clinic services are active.	Preserve senior housing; aging-in-place, accessibility, transportation and wellness partnerships.
Persons with disabilities	Mainstream vouchers and reasonable-accommodation needs are material.	Accessible communications, reasonable accommodations, UFAS/504 reviews and landlord recruitment.
Family-sized units	Family communities and bedroom-size needs vary across the portfolio.	Preserve and build appropriate 2-, 3- and larger-bedroom units where evidence supports need.
Veterans	48 veteran-oriented units and HUD-VASH activity are reported.	Maintain veteran preference/services where authorized and coordinate HUD-VASH and local partners.

Need	Evidence in LHA Materials	FY 2027 Strategy
Homelessness and foster youth	EHV, permanent supportive housing, FYI/FUP and Continuum-of-Care partnerships are active.	Target eligible special-purpose vouchers, transition EHV families consistent with approved policy, and strengthen referrals.
Location and opportunity	Voucher families face market competition and uneven unit availability.	110% FMR payment standards as adopted, landlord engagement, mobility information and exception standards where justified.
Housing quality and preservation	Aging public housing and capital needs require modernization or conversion.	NSPIRE, preventive maintenance, Capital Fund, RAD/Section 18 and mixed-finance rehabilitation.

Reasons for Selecting These Strategies

- Federal funding and HAP limitations; HCV shortfall controls; staffing and system capacity.
- Documented waiting-list demand and local housing cost pressure.
- Need to preserve resident rights while repositioning aging public housing.
- Availability of MTW flexibility, PBV, RAD, Section 18, LIHTC and local/state financing tools.
- Resident, RAB, Board, local-government, HUD and partner consultation.
- Need for accessible, geographically diverse and family-appropriate units.

6. Deconcentration, Eligibility, Selection and Admissions

LHA will administer public housing and HCV admissions consistently with the ACOP, HCV Administrative Plan, MTW approvals, income targeting, fair housing, Section 504, VAWA, Equal Access, LEP and reasonable-accommodation requirements. LHA will complete and submit its deconcentration policy for Field Office review.

FY 2027 Waiting-List Preferences

Preference	Points / Priority	Control
Current Emergency Voucher Program families at risk of termination due to lack of funding	100	Use only under the Board-approved transition/shortfall policy and applicable HUD authority.
Foster Youth	45	Verify through child-welfare/FYI/FUP documentation.
Veteran	30	Verify through reliable military or VA documentation.
Elderly	25	Verify age for head, spouse, co-head or sole member.
Working Family	5	Apply the approved definition consistently.
Tie-breaker	Original application date and time	Subject to income targeting and special admissions.

LHA will publicly announce openings and closings; accept applications through accessible methods; provide alternative access for disability or limited-English-proficiency needs; verify preferences before admission; maintain an auditable selection record; and provide notice and review rights when a preference is denied or an applicant is removed.

Deconcentration and Income Mixing

- Analyze covered family developments using average tenant income and HUD-defined thresholds.
- Where required, use incentives, outreach and admissions methods to attract higher-income families to lower-income developments and lower-income families to higher-income developments, without violating fair housing or income targeting.
- Provide voucher search information and landlord outreach supporting access outside areas of poverty or minority concentration.
- Document exemptions for developments not subject to the deconcentration rule.
- Reassess the policy as public housing converts under RAD/Section 18 and site-based or PBV waiting lists change.

7. Financial Resources and FY 2027 Budget

The statement below distinguishes adopted or source-supported amounts from estimates requiring annual reconciliation. A final HUD submission should use the latest Board-approved budget, VMS, LOCCS, EPIC and grant-award data and should not double count interfund transfers, restricted funds or project financing.

FY 2027 Public Housing Operating Budget

Category	FY 2027 Proposed Amount
Tenant income	$223,560.48
Government subsidy / grant income	$360,180.00
Other income, including restricted interest	$109,556.76
Total operating income	$693,297.24
Administrative expense	$277,258.18
Tenant services	$1,741.56
Utilities	$132,806.06
Maintenance and operations	$270,862.18
General expense	$83,798.74
HAP / utility / FSS-related expense	$19,850.16
Total operating expense	$692,932.01
Projected operating surplus	$365.23

ACTION: *This budget is for John Wright Homes and Cecil Gober Villas and was modeled using 2026 budget/YTD run rates and inflation assumptions. Management must reconcile subsidy, payroll, insurance, utility, capital and RAD-transition assumptions before final adoption and throughout FY 2027.*

Federal Grants and Capital Resources

Resource	Authorized / Source Amount	Available Balance / Status	Planned Use
CFP 2023	$932,646	$636.31 as of July 2026	Complete eligible obligated work and closeout.
CFP 2024	$970,310	$47,439.96 as of July 2026	Eligible modernization, management improvements and closeout.
CFP 2025	$922,131	$0 reported as of July 2026	Obligated/disbursed; reconcile closeout.
CFP 2026	$938,151	$938,151 reported as of July 2026	FY 2027 capital work, subject to EPIC and ACC amendment.
ROSS Service Coordinator 2023	$147,487	$55,105.92 reported	Resident services and service coordination through grant term.
ROSS FSS 2026	$251,799	$130,598.34 reported	FSS coordinator and eligible grant activities.
YouthBuild 2023	$1,358,376	$636,183.42 reported	Education, occupational training, placement and supportive services.
YouthBuild 2026	$2,000,000	$2,000,000 reported	New grant implementation through 2030, subject to DOL requirements.
HCV HAP / annual contributions	$16,500,000 estimate in existing 50075 draft	Monthly VMS and shortfall monitoring	Housing assistance payments and authorized uses.

Resource	Authorized / Source Amount	Available Balance / Status	Planned Use
Public Housing Operating Fund	$1,208,001 estimate in existing 50075 draft	Final subsidy eligibility required	Operations and eligible expenses.
Other income / investment / business activities	Existing draft shows estimates totaling $7,000,000 across categories	Prevent duplicate counting; validate	Support authorized programs and activities.

Financial Controls

- Monthly budget-to-actual variance by AMP/program and consolidated entity.
- Monthly HAP utilization, UML, per-unit cost, leasing, NRP/shortfall and administrative fee dashboard.
- Grant obligation and expenditure deadlines, eligible-cost review, draw reconciliation and closeout checklist.
- Capital Fund work items reconciled to EPIC, procurement, contracts, physical completion and financial reporting.
- RAD transaction sources-and-uses maintained separately from operating budgets.
- Reserve policy, liquidity monitoring, interfund receivable/payable reconciliation and Board reporting.

8. Rent Determination and HOTMA

LHA will govern public housing and HCV rents through the ACOP and Administrative Plan. Policies include annual income, adjusted income, assets, deductions, minimum rent and hardship, flat rents, utility allowances, payment standards, rent reasonableness, family share and interim reexaminations.

HOTMA 102/104 Readiness

- Maintain Board-approved HOTMA policies for income exclusions, annual income, net family assets, deductions, hardship, safe-harbor determinations, interim reexaminations, EIV and de minimis errors.
- Notice PIH 2026-15 excludes MTW Expansion agencies from the January 1, 2027 full-compliance deadline until HUD can accept the applicable 2024 HUD-50058 MTW Expansion data. LHA will implement provisions already effective and maintain system, form, training and policy readiness for HUD's MTW deadline.
- Use current HUD annual inflation-adjusted amounts rather than hard-coding changing thresholds.
- Coordinate software configuration, test files, staff training, tenant notices and quality control before the effective transaction date.
- Determine whether any implementation change requires a significant amendment and complete public process before implementation.

Key Local Rent Policies

Policy Area	FY 2027 Direction
Public Housing rent	Income-based rent and flat-rent option as required; minimum rent and hardship under ACOP and approved MTW authority.
HCV family share	Generally 30% of monthly adjusted income, subject to statutory calculation and affordability at initial lease-up.
Payment standards	Maintain Board-approved schedule, reported at 100% of applicable FMR, and evaluate success rates, rent burdens and market conditions.
MTW minimum rent	Apply only as approved, with exclusions and hardship protections for affected families.
Interims	Apply HOTMA and approved MTW thresholds on the legally effective date.
PHA error	Correct overcharges and undercharges under HOTMA and adopted policy; preserve de minimis-error controls.
Utility allowances	Review schedules as required and update when regulatory thresholds are met.

9. Operations, Management and Organization

The Board of Commissioners governs policy. The President/Chief Executive Officer directs agency administration. The operating structure includes executive administration, procurement/Section 3/business and development, maintenance and construction, affordable housing programs/COO, finance and administration, HCV, public housing and mixed-finance property management, Resident Services/FSS/ROSS, YouthBuild, IT/marketing, real estate and affiliated management entities.

Organizational Chart, Functional Summary

Governance / Executive	Primary Functions	Key Operating Units
Board of Commissioners	Policy, fiduciary oversight, plan and budget approval	Board committees and public accountability
President/CEO	Executive leadership and HUD-authorized official	Executive administration and office management
SVP Affordable Housing Programs / COO	Public housing, HCV, Development, Resident Services, property operations, compliance and resident outcomes	HCV, property management, FSS, ROSS, inspections, Development, Resident Services and contract administration
VP Finance and Administration	Budgeting, accounting, grants, reporting, treasury and audit	Finance director, assistant director, finance coordinator
VP Procurement, Section 3, Business and Development	Procurement, federal clauses, Section 3, and business initiatives	Procurement
Maintenance and Construction Manager	Preventive/corrective maintenance, modernization, forced account and capital work	Maintenance, construction, HVAC, landscaping and work-order coordination
West Lake Management LLC	Public housing, mixed-finance and LIHTC property management	Community managers, leasing, maintenance and compliance
YouthBuild	DOL grant, education, occupational training and placement	Program manager, teacher, career development, case management and trainees
Information Technology / Marketing	Systems, cybersecurity, public communications and digital access	Internal support, website and public notices

Management and Maintenance Standards

- NSPIRE/NSPIRE-V inspection readiness, correction timeframes, quality-control inspections, lead-based paint and smoke/CO compliance.
- Preventive maintenance schedules for major building systems, grounds, life safety and accessibility.
- Work-order classification, emergency response, resident notification, documentation and completion quality review.
- Integrated pest management addressing cockroaches, rodents, bedbugs and other infestations without unlawful disability discrimination.
- Vacancy turnover, unit readiness, leasing coordination and approved vacancy reporting.
- Procurement, inventory, fleet, tools, warranty, contractor and forced-account controls.
- Disaster preparedness, continuity of operations, cybersecurity and records protection.

10. Grievances, Homeownership and Resident Services

Grievance and Hearing Procedures

Program	Process
Public Housing residents	Written grievance procedure under 24 CFR Part 966, Subpart B and ACOP, including notice, informal settlement where applicable, hearing, decision and accommodation.
Public Housing applicants	Informal review under ACOP and applicable due process.
HCV applicants	Informal review for covered denials under 24 CFR Part 982 and Administrative Plan.

Program	Process
HCV participants	Informal hearing for covered determinations, with notice, evidence access, impartial decisionmaker and written decision.
VAWA / Fair Housing	Confidential processing, emergency transfer, reasonable accommodation, anti-retaliation and complaint referrals.

Homeownership

LHA will continue the HCV Homeownership Program and related counseling subject to HUD rules, lender approval, affordability, inspections and family eligibility. Since 2023, four HCV families were reported to have become homeowners; more than 200 participants were reported to be working toward goals. LHA also reports having sold 11 former public housing homes to eligible families over the last decade. Current participant counts and outcomes will be updated annually.

Resident Services and Self-Sufficiency Portfolio

Program	FY 2027 Purpose	Measures
FSS	Employment, education, financial capability, asset building, escrow and homeownership readiness.	Enrollment, goals, earnings, credentials, escrow, graduations.
ROSS	Service coordination for public housing residents and seniors.	Participants, referrals, benefits, wellness and housing stability.
YouthBuild	Education, construction training, leadership, placement and supportive services.	Enrollment, diplomas/GED, credentials, placement and retention.
MTW Asset Building	Savings/credit-building and locally approved self-sufficiency strategies.	Participation, deposits, credit outcomes and hardship reviews.
Homeownership	Education, credit, lender readiness and purchase support.	Readiness milestones and closings.
Senior Wellness / Clinic	Health screenings, medication coordination, transportation and referrals.	Contacts, encounters and referrals.
Digital Access / Tutoring	Portal access, literacy, after-school tutoring and test preparation.	Participation and education outcomes.
Section 3 / Workforce	Economic opportunities connected to HUD-funded construction and contracts.	Labor hours, hires, trainees and business participation.

11. Safety, VAWA, Pets, Smoke-Free and Civil Rights

Safety and Crime Prevention

- Assess safety needs using resident complaints, incident reports, property observations, law-enforcement data and management records.
- Coordinate with the Lakeland Police Department and other public-safety partners consistent with civil-rights obligations.
- Use lighting, access controls, cameras where approved, environmental design, patrols, emergency communications and property rules.
- Address domestic violence and stalking through VAWA protections rather than adverse action against survivors.
- Maintain emergency, hurricane, fire, active-threat and continuity procedures; conduct training and drills as appropriate.

VAWA 2022

LHA supports and will comply with VAWA. Applicants, residents and participants will not be denied or terminated solely because they are survivors of domestic violence, dating violence, sexual assault or stalking. LHA will provide required HUD notices and certification forms, maintain confidentiality, permit emergency transfers under the Emergency Transfer Plan, consider lease/HAP bifurcation where authorized, protect affiliated individuals, prohibit retaliation, and coordinate voluntary referrals to qualified local service providers.

Pet and Assistance Animal Policy

The public housing pet policy is maintained in the ACOP and lease. Registration, sanitation, animal control, nuisance, damage and enforcement standards will be applied consistently. Service animals and other assistance animals are not pets and will be evaluated under fair housing, Section 504 and reasonable-accommodation requirements without pet fees or breed/weight restrictions applied as pet rules.

Smoke-Free Housing

Smoking of prohibited tobacco products is prohibited in public housing living units, interior common areas, administrative areas, and outdoor areas within 25 feet of public housing and administrative buildings, consistent with 24 CFR Part 965 Subpart G and applicable LHA lease provisions. LHA will provide notices, signage, cessation information and progressive lease enforcement with due process.

Civil Rights and AFFH

- Fair Housing Act; Title VI; Section 504; ADA; Age Discrimination Act; Equal Access Rule; VAWA; LEP and effective-communication obligations.
- Examine programs for barriers, address known impediments within available resources, coordinate with local consolidated-planning efforts, and maintain records of actions and outcomes.
- Provide reasonable accommodations, accessible formats, physical accessibility, language assistance and anti-retaliation protections.
- Conduct affirmative marketing and owner outreach, support housing choice and avoid policies with unlawful disparate impact.
- Submit HUD-50077-ST-HCV-HP and HUD-50077-SL or successor certifications with authorized signatures.

12. Asset Management, Capital Fund and Physical Needs

LHA will use project-based budgeting, physical-needs information, work-order and inspection data, utility use, occupancy, accounts receivable, reserves, grant deadlines, and redevelopment feasibility to guide long-term asset decisions. Conversion does not eliminate the duty to preserve resident protections, affordability, accessibility and sound property operations.

Capital Fund Program

The official HUD-50075-ST entry must state: “See Capital Fund 5-Year Action Plan in EPIC approved by HUD on [insert approval date].” The final package will include or reference the current EPIC 5-Year Action Plan, annual statements, ACC amendments, budget revisions, obligation/expenditure reports, environmental reviews, procurement documentation and closeout records.

Capital Control	FY 2027 Requirement
Needs basis	Current physical-needs assessment, NSPIRE findings, work-order history, accessibility, life safety and resident input.
Budget alignment	Every work item reconciled to EPIC, Board approvals, grant year, development/AMP, eligible cost and procurement.
Deadlines	Track 90% obligation thresholds, full obligation and expenditure deadlines; request extensions only under HUD authority.
RAD impact	Adjust Capital Fund eligibility and budgets for converted units; document approved contributions to closing.
Forced account	Use only when approved and cost-effective; maintain labor, materials, equipment, procurement and cost-allocation records.
Reporting	Monthly project status; quarterly Board dashboard; annual HUD/EPIC reporting and closeout.

13. Section B.2: New Activities

Activity	Yes / No	FY 2027 Description
Choice Neighborhoods Grants	No, unless a NOFO opportunity is authorized	No specific application identified; Board action and separate HUD process required.

Activity	Yes / No	FY 2027 Description
Modernization or Development	Yes	RAD rehabilitation, mixed-finance and planned affordable developments described below.
Demolition and/or Disposition	Yes	Section 18 and RAD/Section 18 actions for identified ACC units; separate SAC approval required.
Designated Housing	No new designation identified	Continue approved occupancy preferences and senior properties under applicable program documents.
Conversion to Tenant-Based Assistance	No separate voluntary/mandatory conversion identified	Repositioning is planned primarily to PBV under RAD/Section 18.
RAD PBRA/PBV Conversion	Yes	RAD/Section 18 Small PHA Blend and PBV conversion across remaining public housing portfolio.
Homeownership under 5(h), Section 32 or 8(y)	Yes, continuing HCV homeownership	No new Section 32 application identified unless separately approved.
Over-Income Families	No new activity	Apply HOTMA over-income rules; do not lease to over-income applicants absent all regulatory conditions.
Police Officers	No new activity identified	Any future occupancy requires location, terms, necessity and Board/HUD compliance.
Non-Smoking	Continuing	Maintain existing smoke-free public housing policy.
Project-Based Vouchers	Yes	RAD/Section 18 replacement PBVs, existing commitments and development pipeline.
Approved Vacancies for Modernization	As approved	Identify only units with HUD-approved vacancy status and report accurately.
Other Capital Grant Programs	Pursue if available	Lead hazards, housing-related hazards, emergency safety/security and other eligible NOFOs.

14. RAD/Section 18 Small PHA Blend and ACC Closeout

HUD-PIH accepted LHA's Board-approved repositioning plan under Notice PIH 2024-40. The accepted plan addresses 237 remaining public housing units through RAD/Section 18 Small PHA Blend transactions and recognizes the separate removal of Dakota Park's 20 public housing units under Section 18, DDA0013834. The acceptance was recorded on the RAD Resource Desk/PIH summary review page.

Development	PIC ID	ACC Units	Planned Treatment	Target / Status
Dakota Park / Carrington Place	FL011000002	20	Section 18 disposition and redevelopment; TPV replacement subject to HUD award.	Removal action reviewed; redevelopment planning.
Twin Lakes Estates Phase I	FL011000006	10	Small PHA Blend; project-level RAD and Section 18 unit split per approved application.	2026-2027 transaction activity.
Twin Lakes Estates Phase II	FL011000007	14	Small PHA Blend; project-level split per approved application.	2026-2027 transaction activity.
Micro-Cottages at Williamstown	FL011000005	48	Small PHA Blend; preservation/no major rehab anticipated in prior draft.	Transaction sequencing per HUD approvals.

Development	PIC ID	ACC Units	Planned Treatment	Target / Status
Renaissance at Washington Ridge	FL011000003	108	Small PHA Blend with rehabilitation; potential additional townhome development/PBV use subject to approvals.	2027 planning/financing.
Colton/Bonnet: John Wright and Cecil Gober	FL011000001	57	Small PHA Blend with rehabilitation or redevelopment scope to be finalized.	Later phase; prior plan showed 2029 removal.
Total initial public housing inventory		257	20-unit Dakota action plus 237-unit accepted repositioning plan.	Final inventory must match HUD systems.

Resident Rights and Transaction Controls

- Meaningful resident consultation and required RAD meetings/notices.
- Uniform Relocation Act and applicable RAD/Section 18 relocation requirements, advisory services and written relocation plan.
- Right to return, no rescreening solely because of conversion, continued affordability, grievance and resident-organization rights as applicable.
- FHEO review and approval of relocation/fair-housing materials when required.
- Environmental review, Section 106, accessibility, site and neighborhood, subsidy layering and closing conditions.
- TPV request, PBV project-basing, HAP contract, ownership/ground lease, reserves, financing and post-closing compliance.
- Section 9 ACC closeout under PIH Notice 2019-13 or successor, only after all applicable assets, liabilities, grants, records and closeout deliverables are resolved.

ACTION: *Earlier source drafts describe Faircloth-to-RAD at Twin Lakes Estates Phase III, while the later July 2026 HUD correspondence states that Faircloth was no longer being considered in the submitted closeout plan. This plan treats Faircloth/Restore-Rebuild as an option only if reauthorized by the Board and accepted by HUD, and not as a current commitment.*

15. PBV Strategy and Development Pipeline

PBV activities must identify projected unit count, general location, planned work, number of PBVs to be added, consistency with the PHA Plan, selection method, program and project caps, exceptions, site and neighborhood standards, environmental review, subsidy layering, accessibility, rent reasonableness and HAP requirements.

Project / Location	FY 2027 Plan	PBV / Financing Treatment
Twin Lakes Estates Phase I, 615 Navy Drive	Preserve existing assisted senior housing and complete approved conversion activities.	RAD/Section 18 replacement PBVs per final approved documents.
Twin Lakes Estates Phase II, 935 Army Street	Preserve existing mixed-income/LIHTC housing and complete conversion activities.	RAD/Section 18 replacement PBVs per final approved documents.
Micro-Cottages at Williamstown, 1450 Kennedy Blvd	Preserve 48-unit veteran-oriented community.	RAD/Section 18 PBVs per approved transaction.
Renaissance at Washington Ridge, 150 W. 14th Street and related site	Rehabilitate 108 ACC units; evaluate additional townhomes.	RAD/Section 18 PBVs; approximately 10 non-RAD PBVs for new townhomes were identified in earlier Board material, subject to final approval.
Colton/Bonnet, Elizabeth Street / Cecil Gober area	Rehabilitate or redevelop 57 ACC units.	RAD/Section 18 PBVs and financing package.
Dakota Park / Carrington Place, 1411 Kettles Avenue	Replace obsolete units through planned 100-unit mixed-income redevelopment.	TPV/PBV and LIHTC or other financing, subject to HUD approvals.
Twin Lakes Estates Phase III	Advance planned multifamily development, current strategic materials show 92 units while older amendment materials show 98.	Existing draft references 80 PBVs; final unit mix and source must be reconciled to financing and Board/HUD approvals.
The Manor at West Bartow	Operate existing senior project-based housing.	Existing draft references 99 PBVs; confirm HAP and cap exception.

Project / Location	FY 2027 Plan	PBV / Financing Treatment
Villas at Lake Bonnet	Operate existing family mixed-income housing.	Existing draft references 18 PBVs; confirm HAP.
10th Street	Advance approximately 100 planned units subject to site, entitlements and financing.	PBV allocation only after Board approval and applicable selection.
Combee Road	Advance approximately 100 planned units subject to site, entitlements and financing.	PBV allocation only after Board approval and applicable selection.

16. Progress Report and Performance Measures

LHA's mission is to provide quality affordable housing and self-sufficiency opportunities effectively, equitably and professionally. The progress report below converts the five-year goals into auditable FY 2027 measures.

Goal	Reported Progress / Baseline	FY 2027 Measure
Increase affordable housing inventory	Twin Lakes I and II completed; Micro-Cottages completed; pipeline includes Twin Lakes III, 10th Street, Combee Road and Renaissance infill.	Units preserved, financed, under construction and placed in service.
Maintain high-performing HCV	12th consecutive SEMAP High Performer recognition and 100% SEMAP cited in source materials.	SEMAP, utilization, success rate, inspections, reexams and shortfall plan compliance.
Maintain occupancy and quality	99% average portfolio occupancy reported for 2025.	Occupancy by property, turnaround days, NSPIRE scores, work-order response and rent collection.
Advance repositioning	Board plan adopted; HUD accepted repositioning plan in August 2026.	RAD/SAC milestones, resident/FHEO approvals, financing plan and closing progress.
Promote self-sufficiency	FSS, ROSS, YouthBuild, homeownership and tutoring/wellness programs active.	Enrollment, goals, escrow, credentials, placements, graduations and closings.
Strengthen finance	FY 2027 public housing operating budget projects a $365 surplus.	Monthly variance, reserves, grant deadlines, HCV shortfall metrics and audit results.
Improve internal operations	Comprehensive policy updates, training and Board dashboards underway.	Training completion, file QA, procurement timelines, corrective action aging and records completeness.
Fair housing and accessibility	Reasonable accommodation, VAWA, LEP and fair housing policies integrated.	Timeliness, complaint tracking, accessible units/features and outreach outcomes.

17. Audit, Public Process and Required Certifications

Most Recent Audit

The most recent opened strategic material states that the FY 2024 audit had no findings. Before final HUD submission, LHA will verify the most recent completed audit year, mark B.5 accurately, and describe any findings, questioned costs, material weaknesses, significant deficiencies, management responses and current corrective-action status.

Resident Advisory Board and Public Hearing

Required Record	Status / Placeholder
Public notice	Posted 05/21/2026
Public hearing	07/17/2026
Public comments	None received
Board action	Resolution No. 26-1575, final signed copy.
Challenged elements	None

Required Submission Attachments

- Executed HUD-50075-ST or completed Public Housing Portal submission.
- HUD-50077-SL, local official certification of consistency with the Consolidated Plan.
- HUD-50077-ST-HCV-HP, PHA certifications of compliance, civil rights and revised elements.
- Deconcentration Policy.
- RAB comments and PHA responses.
- Public comments/challenged elements and responses.
- Board resolution approving the Annual Plan and MTW Supplement.
- MTW Supplement and required MTW certifications/impact analyses/hardship policies.
- RAD/Section 18 significant-amendment material and accepted repositioning plan, if required for the submission.
- Capital Fund 5-Year Action Plan reference and current EPIC approval date.
- Current organizational chart, financial-resources schedule, grant schedule, development inventory and applicable supporting policies.

18. MTW Supplement and Governance

LHA is an MTW Expansion Agency, Cohort 4. The Annual PHA Plan does not replace the HUD-prescribed MTW Supplement. LHA will submit the current MTW Supplement through the prescribed system, identify each activity and waiver, cite statutory objectives, provide impact analyses and hardship policies, address safe harbors, document public process, and report outcomes.

MTW Control	FY 2027 Requirement
Authority	Use only approved waivers, activities and funding flexibilities.
Statutory objectives	Cost effectiveness; self-sufficiency; housing choice.
Statutory requirements	Serve substantially the same total number of eligible low-income families, maintain a comparable mix, preserve housing quality, and comply with applicable requirements.
Safe harbors	Adopt any alternative requirement only through HUD-approved process.
Impact analysis	Assess families affected, rent/term changes, demographics, hardship risk and mitigation.
Hardship policy	Accessible request, immediate suspension where required, written decision, duration/renewal and hearing rights.
Special-purpose vouchers	Respect non-fungibility and program-specific restrictions unless HUD expressly approves.
Funds	Maintain accounting, cost allocation, Board authorization and HUD reporting.
Evaluation	Track outputs, outcomes, cost and unintended effects; modify or discontinue when justified.
Public process	RAB consultation, public notice/hearing, comments/responses and Board approval.

Illustrative LHA MTW Priorities

- Asset-building and credit-building strategies for participating families.
- Administrative simplification only where approved and supported by quality controls.
- Landlord recruitment, incentives and leasing supports.
- Minimum-rent or rent-policy activities with exclusions and hardship protections.
- Resident-services coordination, economic mobility and self-sufficiency outcomes.
- Project-basing or funding flexibility when expressly authorized.

19. Implementation Calendar and Risk Controls

Period	Milestone	Owner / Evidence
September 2026	Board adoption of plan, budget and related policies; finalize public process record.	Board resolution, signed forms and minutes.

Period	Milestone	Owner / Evidence
October–December 2026	HUD portal submission/acceptance; final PHA inventory, VMS, EPIC, MTW and certification reconciliation.	Submission confirmation and correction log.
Q1 2027	Launch annual dashboard; HOTMA/MTW readiness review; grant and Capital Fund deadline review.	Board dashboard, training and system test records.
Q2 2027	RAD/Section 18 resident/FHEO/financing milestones; development pipeline gate reviews.	Transaction and risk registers.
Q3 2027	Midyear budget, grant, capital, HCV and resident-outcomes review.	Corrective action and budget revision, if needed.
Q4 2027	Draft FY 2028 plan; evaluate goals, MTW outcomes, audits and public-process improvements.	Annual evaluation and Board briefing.

Enterprise Risk Register

Risk	Trigger	Mitigation / Board Reporting
HCV shortfall	HAP burn exceeds forecast, leasing/PUC pressure or HUD designation	Monthly VMS and cash forecast; issuance and cost controls consistent with HUD-approved action plan.
RAD/FHEO delay	Relocation plan or fair-housing approval unresolved	Dedicated issue log, legal/FHEO coordination, resident notices and closing-condition tracker.
Capital Fund lapse	Obligation/expenditure pace below required threshold	Monthly EPIC/grant dashboard and project recovery plan.
HOTMA implementation	HUD sets MTW deadline or software not ready	Policy crosswalk, vendor testing, training and parallel QA.
Construction/financing	Cost escalation, gap, schedule or award risk	Decision gates, contingencies, value engineering and Board approval thresholds.
Occupancy / collections	Vacancy, turnaround or receivables deteriorate	Weekly property action plan and monthly Board KPI.
Compliance / audit	Repeat file, procurement, civil-rights or reporting exception	QA sampling, corrective action owner/date, legal review and training.
Data integrity	PIC/VMS/EPIC/financial records disagree	Formal reconciliation and certification before submission.

Appendix A. Public Housing / RAD Inventory

PIC ID	Development	ACC Units	2027 Status
FL011000001	Colton/Bonnet: John Wright Homes and Cecil Gober Villas	57	RAD/Section 18 Small PHA Blend, later-phase rehab/redevelopment.
FL011000002	Dakota Park / Carrington Place	20	Section 18 removal/redevelopment.
FL011000003	Renaissance at Washington Ridge	108	RAD/Section 18 Small PHA Blend with rehabilitation.
FL011000005	Micro-Cottages at Williamstown	48	RAD/Section 18 Small PHA Blend preservation.
FL011000006	Twin Lakes Estates Phase I	10	RAD/Section 18 Small PHA Blend.
FL011000007	Twin Lakes Estates Phase II	14	RAD/Section 18 Small PHA Blend.
	Total	257	Reconcile to FY-start inventory.

Appendix B. Financial Resource Register

Use the financial schedules in Section 7 and attach the adopted detailed public housing operating budget, HUD-52574 Board resolution, grant report, Capital Fund annual statements/5-Year Action Plan, HCV budget/shortfall plan, and project financing schedules. Each schedule must identify whether amounts are budget, award, obligation, expenditure, available balance or forecast.

Appendix C. Organizational Chart

The current chart begins with the Board of Commissioners and President/CEO and includes executive administration; procurement/Section 3/business/development; maintenance/construction; Senior Vice President of Affordable Housing Programs/COO; finance/administration; West Lake Management; HCV; YouthBuild; FSS/ROSS; property-level management, leasing and maintenance; landscaping/forced account; real estate; and IT/marketing. Attach the approved graphic organizational chart and reconcile titles, reporting lines, vacancies, grant-funded positions and affiliated-entity roles.

Appendix D. Deconcentration Policy

Attach the full Board-approved policy. At minimum it shall define covered developments and exemptions, calculate average tenant income, identify higher- and lower-income developments, state incentives and admissions measures, describe waiting-list organization, avoid skipping families in violation of fair housing or income targeting, and require annual documentation and Field Office submission.

Appendix E. Significant Amendment and Substantial Deviation Definitions

A substantial deviation is a discretionary change that materially alters LHA's mission, strategic goals, major objectives, or planned use of resources. A significant amendment includes Board-level changes to admissions preferences or waiting-list organization; additions of material non-emergency Capital Fund work not in the approved plan; material demolition, disposition, designation, homeownership, RAD, Section 18, PBV, conversion, mixed-finance or MTW activities; or another change that HUD rules require to undergo the significant-amendment process.

Consistent with applicable RAD guidance, approved RAD conversions may exclude specified changes in conversion type, Capital Fund budget, rehabilitation/construction plan or financing structure from the significant-amendment definition when HUD permits and the change does not otherwise materially alter resident rights, relocation, unit count, affordability, fair housing, Board commitments or approved MTW activities.

Appendix F. Policy and Compliance Attachment Register

Attachment	Required / Reference
ACOP	Deconcentration, admissions, rent, grievance, pets, smoke-free, CSSR, VAWA, HOTMA.
HCV Administrative Plan	Waiting list, preferences, HOTMA, NSPIRE-V, PBV, hearings, payment standards, SPVs, MTW.

Attachment	Required / Reference
FSS Action Plan	24 CFR Part 984, escrow, selection, services, portability and performance.
Emergency Transfer Plan	VAWA confidentiality, transfer criteria and records.
Reasonable Accommodation and LEP Plans	Accessible process, effective communication and language access.
Procurement Policy	2 CFR Part 200, HUD procurement, ethics, Section 3 and federal clauses.
Capital Fund 5-Year Action Plan	EPIC approval, annual statements and amendments.
RAD/Section 18 Repositioning Plan	HUD-accepted plan, resident process, FHEO, Section 9 closeout.
MTW Supplement	Activities, waivers, safe harbors, impact and hardship.
Organizational Chart	Board, executive, departments, property management and affiliates.

Appendix G. Public Process Checklist

- ☐ Draft completed and reviewed for data consistency.
- ☐ Public notice published and plan available for required period.
- ☐ Public hearing held; accessible participation and LEP supports available.
- ☐ Local consistency certification obtained.
- ☐ Civil-rights/compliance certification executed.
- ☐ Board resolution adopted after considering comments.
- ☐ Portal submission completed; acceptance/correction correspondence retained.

Appendix H. Annual Compliance Calendar

Monthly / Quarterly	Annual / Event-Based
VMS, HAP utilization and shortfall monitoring	PHA Plan, MTW Supplement and public process
Budget variance and cash/reserve review	SEMAP/PHAS and audit/FDS reporting
Occupancy, work orders, rent collection and inspections	Flat rents, payment standards and utility allowances
Grant, Capital Fund and procurement dashboard	HOTMA inflation adjustments and forms/software updates
FSS/ROSS/YouthBuild outcomes	Capital Fund annual statement / EPIC plan updates
RAD/development risk register	RAB, resident meeting and Board approvals
File QA and corrective action aging	Civil rights, VAWA, Section 504 and LEP review

Appendix J. HUD-50077-SL

Attach the fully executed Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan or State Consolidated Plan.

Appendix K. HUD-50077-ST-HCV-HP

Attach the fully executed PHA Certifications of Compliance with the PHA Plan, Civil Rights and Related Laws and Regulations, including the list of policy/program elements revised since the last Annual Plan.

Appendix L. Board Resolution

Attach executed Resolution No. 26-1575 approving the FY 2027 Annual Agency Plan, MTW Supplement, operating budget and associated policies/attachments, with accurate date and signatures.

Appendix M. Source Register and Reconciliation Notes

Source	Use in This Plan	Reconciliation Note
04 - HUD-50075-ST 2027 EXP New RAD.pdf	Official form structure and prior LHA narrative.	Correct stale dates, garbled text, contradictory project counts and obsolete alternatives.
Lakeland Housing Authority Strategic Plan.docx	Strategic pillars, portfolio and planning direction.	Modeled financial scenarios are not adopted budgets.
HOTMA Compliance Webinar June 2026.pdf	PIH 2026-15 timing and implementation readiness.	MTW Expansion deadline remains subject to HUD direction.
11 - 07-2026 Grant Board Report.pdf	CFP, ROSS and YouthBuild award/balance data.	Amounts are as of July 2026 and must be updated.
Significant Amendment 2.20.2026 v2.pdf	Repositioning narrative, development IDs and unit counts.	Later HUD acceptance and current transaction documents control.
Resolution 26-0000 - Section 18 Disposition v2.docx	Proposed Section 18 Board authorization.	Correct placeholder resolution/date and confirm final adopted document.
Carlos Pizarro portion of annual report.docx	Occupancy, HCV, FSS, ROSS, homeownership and services.	Primarily 2025 performance data; label dates.
Org Chart 2026.xlsx	Functional organizational structure.	Attach final approved graphic and verify reporting lines.
HUD accepted repositioning email, Aug. 6, 2026	Evidence of accepted 237-unit plan and Dakota 20-unit action.	Retain in official transaction and plan files.
FY 2027 Public Housing Operating Budget workbook	Detailed adopted/model budget and assumptions.	Reconcile to final Board-approved figures and general ledger.
FY 2027 FSS Action Plan and HCV Administrative Plan	Current detailed program policies.	Control where adopted and consistent with HUD authority.

Final HUD Submission Sign-Off

Certification	Responsible Official	Date / Initials
Inventory reconciled to IMS/PIC and ACC	Housing / Finance	_____
HCV inventory and funding reconciled to VMS	HCV / Finance	_____
Capital Fund and EPIC records reconciled	Capital / Finance	_____
Budget and grant amounts reconciled	Finance	_____
RAD/Section 18 narrative reconciled to approved applications	Development / Counsel	_____
RAB/public comments and responses complete	Executive / Housing	_____
Civil-rights, LEP, VAWA and accessibility review complete	504/Fair Housing Coordinator	_____
MTW Supplement and hardship/impact documents complete	MTW Lead	_____
Board resolution and certifications executed	Executive Office	_____
Portal upload accepted and archive complete	Authorized Submitter	_____

LAKELAND HOUSING AUTHORITY

HOUSING CHOICE VOUCHER PROGRAM ADMINISTRATIVE PLAN

HOTMA • NSPIRE • PROJECT-BASED VOUCHERS • RAD • MOVING TO WORK

Plan Item	Board-Ready Information
Organization	Housing Authority of the City of Lakeland d/b/a Lakeland Housing Authority
Office	430 Hartsell Avenue, Lakeland, Florida 33815
Board Resolution	Resolution No. 26-1575
Board Meeting / Effective Date	September 21, 2026
Board Chairman	David Samples
Executive Director	Benjamin Stevenson
Plan Status	Final Comprehensive 2026-2027 Edition
Primary Programs	HCV, PBV, MTW Expansion, FSS, HUD-VASH, Mainstream, FYI/FUP, TPV and other special-purpose vouchers

Controlling-authority clause. Mandatory statutes, regulations, HUD notices, forms, program instructions, approved MTW waivers, appropriations requirements, and court orders supersede inconsistent language in this Plan. Proposed rules are identified as pending and are not treated as final requirements.

BOARD ADOPTION AND CERTIFICATION

The Board of Commissioners adopts this Housing Choice Voucher Program Administrative Plan under Resolution No. 26-1575. The Plan is effective September 21, 2026, except where a controlling authority or an approved MTW activity establishes another date. The Executive Director or designee is authorized to administer the Plan, issue consistent procedures and forms, and make non-substantive technical corrections required by law or HUD guidance. Substantive discretionary policy changes remain subject to applicable Board and public-process requirements.

Approval	Signature / Date
Board Chairman	David Samples Signature: _____ Date: 09/21/2026
Executive Director	Benjamin Stevenson Signature: _____ Date: 09/21/2026

Legal review and implementation note. This Plan is designed for Board adoption and program administration. LHA should maintain implementing procedures, forms, notices, software configurations, staff training records, and an annual legal/regulatory review file.

EXECUTIVE SUMMARY

This Plan establishes LHA policy for administering the tenant-based and project-based Housing Choice Voucher programs and integrates the local decisions required by 24 CFR parts 5, 8, 35, 100, 903, 982, 983, 984 and 985; HOTMA implementation guidance; NSPIRE standards; VAWA; fair housing and civil rights requirements; special-purpose voucher rules; and LHA's approved Moving to Work designation and activities.

Priority	Policy direction
HOTMA 102/104	Implement currently effective requirements, preserve delayed MTW reporting provisions until HUD establishes the applicable MTW compliance date, maintain system readiness, and use annual HUD inflation adjustments.
MTW	Apply only HUD-approved waivers and safe harbors; maintain impact analyses, hardship policies, public process, statutory assurances, separate SPV controls, and accurate reporting.
Eligibility integrity	Use uniform eligibility, SSN, citizenship and eligible immigration-status procedures; run required EIV/SAVE reports; provide notice, due process, privacy protection and equal treatment.
Public safety	Apply mandatory criminal screening and locally adopted permissive standards uniformly; provide individualized consideration where required; protect VAWA survivors and reasonable-accommodation rights.
Inspections	Use NSPIRE-V requirements and HUD correction timeframes, quality control, HAP withholding/abatement, owner and family notices, and relocation assistance when required.
PBV	Administer selection, environmental review, subsidy layering, site and neighborhood standards, HAP/Agreement requirements, owner selection, waiting lists and family rights under current Part 983.

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11. Subsidy Standards and Occupancy

Bedroom-size occupancy ranges

LHA applies the following minimum and maximum household-size ranges by bedroom size. These ranges match the occupancy standards adopted in LHA's ACOP. The subsidy standard remains the smallest appropriate voucher size, generally one bedroom for every two persons, subject to the exceptions below. A family may lease a larger unit, but subsidy is based on the lower of the voucher size or actual unit size.

Bedrooms	Minimum household size	Maximum household size
0	1	1
1	1	3
2	2	5
3	3	7
4	5	9
5	7	11

Occupancy and subsidy-standard exceptions

- The head of household and spouse or co-head ordinarily share a bedroom unless a verified disability-related need requires separate bedrooms.
- A separate bedroom may be approved for an authorized live-in aide. An additional bedroom may be approved for disability-related equipment, overnight care, foster placement, joint custody, or another verified accommodation need.
- LHA does not require persons of different sex, gender, age, generation, or relationship to share when an approved exception applies. A single head of household is not required to share a bedroom with a child.
- Foster children and foster adults are considered for unit size but are not treated as family members for income and asset calculations. Guests do not create bedroom entitlement.
- If household composition changes, LHA will determine the correct voucher size at the next regular reexamination or move unless immediate action is required by reasonable accommodation, health and safety, or controlling HUD authority.
- A unit must also satisfy applicable NSPIRE-V space, egress, habitability, state/local occupancy, owner, and lease requirements. If another lawful standard is more restrictive, the more restrictive requirement controls.

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RAD First Component authority and project approval

- LHA will administer a public housing RAD conversion under the current RAD Notice, Revision 4, as amended by Supplemental Notices 4B and 4C, the RAD Fair Housing, Civil Rights and Relocation Notice, the RAD Conversion Commitment, closing documents and project-specific HUD approvals.
- As an Expansion MTW agency, LHA will process RAD transactions through the applicable RAD amendment to the PHA Plan in the manner HUD requires for non-MTW PHAs unless HUD issues different project-specific direction. An Initial MTW Attachment A amendment is not a substitute for the RAD PHA Plan amendment.
- The RAD amendment and project file will identify the converting project, conversion to PBV or PBRA, transfer of assistance if any, assisted units, unit mix, construction scope, relocation, resident rights, accessibility, financing, ownership/control, capital needs and public comments.
- No project may proceed merely because it is discussed in this Administrative Plan. LHA must obtain all required HUD, environmental, FHEO/accessibility, relocation, financing, Board, lender/investor and closing approvals.

MANDATORY RAD RESIDENT PROTECTION. Existing public housing residents are not new HCV or PBV applicants. RAD conversion, temporary relocation and return may not be conditioned on new-admission income, criminal, credit, landlord, housekeeping or suitability screening.

Resident notice, meetings and meaningful participation

- Provide the RAD notices and conduct the resident meetings required at application, financing-plan, relocation and material-change stages. Explain conversion type, proposed work, relocation, resident rights, rent, lease, grievance rights, choice mobility and contact information.
- Provide effective communication and meaningful language access, including accessible documents, sign-language or other qualified interpreters, translated vital information, alternative meeting methods and reasonable accommodations when required.
- Log resident questions, comments and objections and provide responses. Give additional notice and consultation when changes materially affect conversion type, transfer of assistance, relocation, unit mix, work scope, ownership/control or resident rights.
- Recognize resident-organizing and participation rights and provide required resident-organization funding under the RAD Notice and applicable PBV or PBRA requirements.

No displacement, continued assistance and guaranteed right to return

- No resident may lose rental assistance as a result of RAD. A resident temporarily relocated for construction has a guaranteed right to return to an assisted unit at the converted property or, for an approved transfer of assistance, at the approved receiving property.
- A resident may not be permanently displaced against the resident's will solely because of RAD. If planned unit configuration cannot accommodate a returning household, LHA must offer permissible alternatives and revise the plan when HUD requires preservation of the right to return.
- Any decision to accept another permanent housing option or relinquish the right to return must be voluntary, informed, written and free from coercion after the resident receives a clear explanation of all available assisted-housing options and consequences.
- Maintain a confidential return roster showing household composition, bedroom need, accessibility features, temporary address, contact history, offers, resident elections and reoccupancy status.

RAD no-rescreening and eligibility treatment

Issue	Required treatment for existing residents
Income eligibility	Do not deny continued assistance or return because the resident exceeds a new-admission income limit. Apply post-conversion rent and recertification rules.
Criminal/suitability screening	Do not impose new-applicant criminal, credit, landlord, housekeeping or suitability screening as a condition of conversion or return.
Citizenship / SSN	Continue assistance subject to current family status and applicable law; do not use conversion to restart admission screening. Resolve ordinary compliance matters with notice and due process.
Household composition	Use the assisted household of record and approved changes; apply the occupancy ranges in Chapter 11, accessibility needs, and available unit configuration.
Lease compliance	Address actual lease violations through ordinary documented procedures, VAWA, accommodation, evidence access, hearing/grievance and court process where applicable.
Accessible units	Match households needing accessibility features before assigning accessible units to households not needing them. Preserve effective communication and approved accommodations.
LIHTC layering	Administer tax-credit requirements without using LIHTC screening or unit configuration to defeat RAD continued-assistance or right-to-return protections. Escalate conflicts to HUD/counsel.

Relocation plan, notices and benefits

- Before relocation, complete the project-specific relocation plan, resident survey, phasing schedule, relocation budget, comparable-unit analysis, accessibility assessment, moving-cost method, advisory-services plan and HUD/FHEO Accessibility and Relocation Checklist.
- Relocation will not begin before the applicable RAD Conversion Commitment and delivery of the required written notice. Use the notice period required by RAD, the URA and project approval, including 30-day or 90-day notice where applicable.
- Temporary housing must be decent, safe, sanitary, affordable and accessible as required. Plan to minimize moves and disruption to employment, school, health care, disability services, transportation and community support.
- LHA or the project owner will pay reasonable and necessary moving and related expenses and provide advisory services, packing or mobility assistance, utility-transfer support, accessible transportation, reasonable accommodations and language assistance when required.
- Apply the Uniform Relocation Assistance and Real Property Acquisition Policies Act, 49 CFR part 24, 24 CFR part 42, section 104(d), RAD alternative requirements and project-specific funding requirements according to the facts. Identify the controlling authority for every notice, benefit and appeal.
- Do not pressure a resident to move early, waive benefits or sign a release to accelerate construction. Any voluntary early move must be informed, written, noncoercive and permitted by HUD.

Post-conversion rent, phase-in, deposits and lease

- Following conversion, calculate tenant rent under the applicable RAD PBV or PBRA rules. Residents ordinarily continue to pay income-based rent, subject to utility allowance, minimum rent, hardship and other applicable rules.
- If tenant rent and utilities increase solely because of RAD conversion by more than the greater of 10 percent or $25, apply the HUD-authorized three-year or five-year rent phase-in selected for the project and disclosed in writing at conversion.
- Administer the selected phase-in uniformly and do not modify the methodology after conversion except as HUD expressly permits. Process later recertifications, interim changes, hardships and utility allowances under applicable rules.
- Provide the applicable Section 8 lease and RAD-required attachments. The lease may be terminated or not renewed only for good cause and in accordance with RAD, PBV/PBRA, VAWA and state-law requirements.
- Do not charge a new security deposit solely because of conversion when prohibited. Transfer, credit or account for the existing public housing deposit under the closing documents and applicable law.

RAD grievance, hearing, termination and nonretaliation

- Residents receive the procedural rights required for the selected conversion type. Notices state the specific facts, effective date, legal/lease basis, evidence rights, accommodation/LEP contact, VAWA protections and deadline and method for requesting review.
- For RAD PBV, provide the grievance and informal-hearing protections required by the RAD Notice and 24 CFR part 983, including an informal hearing before eviction where required by RAD.
- For RAD PBRA, the owner and contract administrator provide the termination, procedural and hearing rights required by the RAD Notice, Section 8 lease and applicable multifamily requirements.
- Do not evict, terminate, pressure, delay return or otherwise retaliate because a resident exercised consultation, organizing, complaint, relocation, fair housing, VAWA, disability, language-access, grievance or right-to-return protections.

Choice mobility and resident services

- After conversion, eligible residents receive choice-mobility rights for the project's PBV or PBRA assistance, subject to the applicable waiting period, voucher availability, turnover caps, HUD-approved exemptions and good-cause provisions.
- Maintain a written choice-mobility request, date/time, priority, status and issuance log. Reasonable-accommodation, VAWA emergency and fair-housing moves are evaluated independently of ordinary choice-mobility limits.
- Preserve or properly transition FSS, ROSS and other eligible resident-services participation, escrow, grant, case-management, service-coordinator and data responsibilities before closing.
- Administer Section 3, resident employment and contracting opportunities when triggered by the project's funding and work.

One-for-one replacement, ownership/control and long-term preservation

- Preserve the required number of assisted units, subject only to HUD-authorized de minimis reductions, transfers of assistance or other approved exceptions.
- Maintain the required long-term PBV or PBRA HAP contract, use agreement, public or nonprofit ownership/control, renewal, reserves, capital-needs completion, reporting and enforcement provisions.
- Monitor post-closing affordability, assisted-unit count, reserves, capital completion, accessibility, resident rights, choice mobility, services and other responsibilities assigned in the RAD documents.
- Administer disposition proceeds, replacement reserves, operating reserves, developer fees, seller financing and other sources/uses under HUD approval, governing documents, procurement, financial controls and conflict-of-interest requirements.

RAD environmental, accessibility, VAWA and civil-rights controls

- No prohibited choice-limiting action may occur before completion of the applicable environmental review and authorization. Incorporate mitigation into closing, construction and operations documents.
- Complete accessibility due diligence and identify Section 504, ADA, UFAS and Fair Housing Act requirements. Preserve accessible-unit distribution and integrate reasonable accommodations into design, relocation and return.
- Provide accessible and language-appropriate relocation and return communication. VAWA emergency-transfer and confidentiality protections continue during relocation and after conversion.
- Treat resident disability, language and safety information as confidential and share it only with authorized personnel who need it to provide a benefit, accommodation, communication aid or safe unit match.

RAD compliance-file checklist

File component	Required evidence
PHA Plan/public process	RAD amendment, notices, RAB consultation, hearing, comments/responses, Board action and HUD approval
Resident engagement	Meeting notices/materials, attendance, accessibility/LEP services, questions, responses and material-change notices
Relocation	Survey, confidential roster, notices, advisory log, temporary housing, offers, benefits/payments, accommodations, return and reoccupancy
Civil rights/FHEO	Accessibility and Relocation Checklist, site/accessibility analysis, fair-housing review, accommodations and language access
Conversion	CHAP, concept-call record, financing plan, RAD Conversion Commitment, environmental clearance, closing checklist and executed documents
Post-closing	HAP/use agreements, leases, rent phase-in, choice mobility, resident services, reserves, capital completion and monitoring
Quality control	Legal/compliance review, executive certification, open-issue register, due dates and validated correction

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Appendix D. Regulatory Authorities and Source Register

1. Governance, Authority and Plan Administration

LHA administers the HCV program under its ACC, applicable law, HUD requirements, the PHA Plan, approved MTW Supplement, and this Administrative Plan.

Purpose and controlling authority

This Plan states local policy where LHA has discretion. Staff shall follow the stricter controlling requirement when authorities conflict and shall elevate unresolved questions to the Executive Director or designee and counsel as appropriate.

Adoption, amendment and availability

The Board formally adopts the Plan and substantive revisions. LHA will make the current Plan available for public review and will complete any required PHA Plan significant-amendment, resident advisory board, notice, hearing, accessibility and certification processes.

Delegation and procedures

The Executive Director may delegate administrative functions in writing. Departmental procedures may implement but may not contradict this Plan.

Ethics and conflicts

Commissioners, employees, contractors and agents must comply with ACC conflict-of-interest restrictions, procurement ethics, disclosure duties and post-employment limitations. Waivers require HUD approval when applicable.

Operating authority and document control

- The HCV Director is the plan owner and maintains a controlled master copy, revision log, implementation calendar, staff acknowledgments, and crosswalk to forms, software fields, and standard operating procedures.
- A mandatory federal change may be implemented immediately through a technical bulletin. A discretionary policy change requires review for public-process, PHA Plan, MTW Supplement, Board, and HUD approval requirements before implementation.
- Program staff must use the policy in effect on the transaction effective date. The case record must identify any superseding HUD notice, approved waiver, court order, or reasonable accommodation applied.
- At least quarterly, management will review HUDCLIPS, Federal Register publications, MTW communications, HCV Connect, NSPIRE notices, and annual inflation-adjustment publications.

Required chapter records

Record	Minimum control
Master plan	Current signed edition and all superseded editions
Revision log	Authority, effective date, affected chapters/forms, trainer and system release
Delegation log	Function delegated, employee/position, limitations and approval date
Public process file	Notices, RAB materials, hearing record, comments, responses and certifications

2. Fair Housing, Civil Rights, Accessibility and LEP

LHA will administer every phase of the program without unlawful discrimination and will affirmatively further fair housing.

Protected rights and uniform administration

Admissions, waiting-list management, briefings, inspections, rent determinations, portability, hearings and terminations will be administered consistently without unlawful discrimination. Retaliation is prohibited.

Reasonable accommodations and modifications

LHA will provide an accessible request process, engage in an individualized interactive review, request only information necessary to verify disability-related need, consider alternatives, issue written decisions and preserve appeal rights. No special form or terminology is required.

Effective communication and LEP

LHA will provide auxiliary aids, accessible formats, interpreters or translated vital documents when required. Family members, especially minors, will not be used as interpreters except in a genuine emergency.

Complaints and corrective action

Staff will provide fair-housing complaint information, preserve records, refer allegations to appropriate agencies, protect against retaliation and correct identified barriers.

Operational civil-rights workflow

- Staff must provide notice of the right to request a reasonable accommodation at application, briefing, reexamination, inspection, hearing and termination stages.
- An accommodation request may be oral or written. Staff will date-stamp the request, acknowledge it, identify the functional limitation and requested change, obtain only necessary verification when the need is not obvious, analyze alternatives, and issue a written decision.
- Urgent requests affecting homelessness, voucher expiration, inspection access, disability-related unit size, or imminent adverse action receive priority review.
- Vital documents will be identified for language access. Interpretation will be provided without charge when required; minors will not be used except during a genuine emergency.
- Civil-rights complaints and retaliation allegations are routed to designated leadership, preserved separately from routine case notes, and referred to HUD/FHEO or another appropriate agency when applicable.

3. Violence Against Women Act and Emergency Transfers

LHA protects applicants, participants and affiliated individuals who are survivors of domestic violence, dating violence, sexual assault or stalking.

Notices and certifications

LHA will provide HUD-5380 and HUD-5382 at required times and accept any form of permissible third-party documentation. Requests will remain confidential except as authorized by law.

Adverse-factor protection

Status as a survivor or criminal activity directly relating to covered abuse will not be treated as a basis to deny assistance or terminate the survivor when VAWA applies.

Bifurcation and emergency transfer

LHA may bifurcate assistance to remove a perpetrator while preserving assistance for eligible members and will implement its Emergency Transfer Plan, confidentiality requirements and reasonable transfer priorities.

Notice and due process

Any denial of VAWA relief will identify the basis without exposing protected confidential information and will include applicable review or hearing rights.

VAWA processing standards

- Provide HUD-5380 and HUD-5382 at denial of admission, admission, and notice of termination or eviction when required.
- Accept HUD-5382, a statement from a victim-service provider/attorney/medical professional, a police/court/administrative record, or other permissible evidence. Do not require third-party evidence when self-certification is sufficient.
- If conflicting certifications are received, give the person the HUD-authorized period to submit third-party documentation.
- Keep VAWA records in restricted-access files. Do not disclose location or transfer information except with written consent or as required by law.
- Emergency-transfer requests are screened for eligibility, immediate danger, sexual assault timing where applicable, unit availability, portability, reasonable accommodation, and confidentiality.

4. Outreach, Owner Engagement and Housing Choice

LHA will conduct affirmative outreach to eligible families and owners and will expand housing opportunities, including access to low-poverty and high-opportunity areas.

Family outreach

Outreach may include community organizations, schools, disability organizations, veterans groups, child-welfare partners, homeless-service systems and accessible electronic communication.

Owner engagement

LHA will provide owner orientations, leasing support, direct deposit, timely payment, inspection guidance, landlord incentives where approved under MTW, and information about fair housing and VAWA.

Mobility and discrimination assistance

Families will receive information on neighborhood choice, school and transportation resources, exception payment standards, reasonable accommodation and how to report discrimination.

Owner and family outreach operations

- Maintain an owner registry, briefing calendar, landlord contact log, leasing-barrier tracker, and annual outreach plan.
- At issuance, provide families with search tools, estimated utility costs, payment standards, opportunity-area information, accessible-unit resources, discrimination contacts, and instructions for requesting an exception payment standard.
- Owner orientations cover RFTA completion, ownership verification, rent reasonableness, NSPIRE/HQS, lead and smoke/CO requirements, HAP contracts, prohibited side payments, direct deposit, rent increases, ownership changes, VAWA, and fair housing.
- Track voucher success, failed RFTAs, owner withdrawals, inspection failures, days to lease, zip codes leased, and requests for accommodation or exception payment standards.

5. Applications, Waiting List and Selection

LHA will maintain one or more waiting lists using documented opening, closing, update, purge, preference and selection procedures.

Opening and closing

LHA will publish notice through adequate media, provide reasonable accommodations and accessible application methods, state the opening period and describe preferences and selection method.

Application and placement

LHA may use preapplications, electronic portals, lotteries or date-and-time methods described in public notice. Applicants are responsible for current contact information, subject to reasonable accommodation.

Preferences and equal treatment

Only Board-approved and properly published preferences will be used. Preference verification occurs before admission; denial of a preference does not automatically deny eligibility unless a separate ground exists.

Income targeting and special admissions

LHA will meet extremely-low-income targeting and may admit families outside the waiting list only when HUD rules or special-purpose funding authorize special admission.

Waiting-list opening, application and selection procedures

- The Board-approved HCV preference schedule is applied by aggregated point/rank value. Current operational points are: Emergency Voucher Program current families at risk of termination due to lack of funding, 100 points; Foster Youth, 45 points; Veteran, 30 points; Elderly, 25 points; Working Family, 5 points.
- Applicants with the highest aggregate preference value are selected first. Ties are ordered by original application date and time. Applicants without a preference are selected by application date and time after preference applicants, subject to income targeting and special admissions.
- Foster Youth, current EHV families subject to the approved transition preference, and verified veterans may apply when the general waiting list is closed if the applicable admission authority and public notice permit.
- Applications may be accepted online, by telephone, in person, mail, or another announced method. LHA must provide a reasonable accommodation and meaningful access method for applicants unable to use the primary method.
- The opening notice states programs, bedroom sizes if applicable, opening and closing date/time, application method, preferences, selection method, income limits, accommodation/LEP contacts, and equal housing statement.
- LHA may use a limited application period and may close a list when the number of applicants is sufficient for projected admissions. Closure and reopening are publicly announced.
- Applicants must report address, household, income, and preference changes within 10 business days. Preference changes do not alter the original application date/time but may move the applicant up or down by point value.
- LHA will send periodic update or purge notices. Failure to respond by the stated deadline may result in removal after reasonable accommodation, returned-mail, and due-process procedures are completed.

Local preference schedule

Preference	Points	Verification examples
Insufficient Funding	100	LHA program record and approved transition/shortfall criteria
Foster Youth	45	Child-welfare referral or FYI/FUP verification

Preference	Points	Verification examples
Veteran/Local Residency-Polk County	30	DD-214, VA documentation or other reliable verification
Elderly/Disabled	25	Age verification for head, spouse, co-head or sole member, to qualify for the Disabled Family preference the Head of the House must be Disabled, Family Members will not qualify.
Working Family	5	Employment verification; definition applied consistently with approved policy
Tie breaker	N/A	Original application date and time

6. Eligibility, Family and Household Definitions

Eligibility requires a qualifying family, income eligibility, eligible status under Section 214, SSN compliance, no mandatory prohibition and satisfaction of other program requirements.

Family and household

LHA recognizes single persons, families with or without children, elderly families, disabled families, remaining members and other configurations permitted by HUD. Foster children, foster adults and live-in aides are household members but not family members for income and subsidy calculations except as HUD directs.

Students

Eligibility for students of higher education will be determined under 24 CFR 5.612 and applicable exclusions, independence tests and parental income rules.

Asset ownership limitation

LHA will apply the HOTMA asset limitation at admission when effective and reportable. Enforcement at reexamination follows the discretionary policy in Appendix A, approved hardship and real-property exceptions, and any MTW implementation date established by HUD.

Continuously assisted status

LHA will apply HUD definitions and preserve documentation supporting eligibility and any exception.

Eligibility determination workflow

- Complete eligibility screening before voucher issuance: family status, income limits, citizenship/eligible status, SSNs, student restrictions, asset limitation when effective, criminal prohibitions, prior program obligations, and duplicate subsidy.
- Issue a document request identifying each missing item and deadline. Grant extensions for good cause and reasonable accommodation.
- Do not treat a live-in aide, foster child, or foster adult as a family member for income or voucher ownership. Verify the need for a live-in aide when not obvious and screen the proposed aide under applicable standards.
- Use the admission income limit in effect at the eligibility effective date and document any special-purpose voucher authority or continuously assisted exception.

7. Citizenship, Eligible Immigration Status and SSNs

LHA will comply with Section 214, 24 CFR part 5 subpart E, SSN rules and current HUD instructions.

Current enforceable standard

Each household member must submit the declaration and documentation required by current final regulations. Eligible noncitizen documentation will be verified through SAVE. Assistance for mixed families will be prorated as current law requires.

EIV-SAVE controls

LHA will retrieve and resolve HUD-required EIV/SAVE matching reports, document corrections, preserve audit trails and protect personally identifiable information.

Pending rulemaking

The February 20, 2026 citizenship-verification rule is proposed, not final. LHA will monitor final publication and will not implement proposed provisions as mandatory until legally effective, unless separate controlling HUD direction requires action.

Notice and review

Families will receive written notice of documentation deficiencies, extensions when authorized, prorated assistance or denial/termination decisions, and applicable hearing rights. Administration will be neutral, uniform and nondiscriminatory.

Citizenship, SAVE and SSN operations

- Collect declaration of citizenship/eligible immigration status for each member. Verify eligible noncitizen documentation through SAVE and use secondary verification when required.
- Prorate assistance for mixed families under current final rules unless an eligible preservation provision applies.
- Obtain and verify SSNs in accordance with HUD requirements; resolve EIV identity mismatches and maintain copies or electronic verification evidence permitted by policy.
- Give written notice of missing or disputed documentation, eligible extensions, the proposed eligibility or proration decision, and review/hearing rights.
- Do not implement the February 20, 2026 proposed citizenship rule as a final requirement unless and until legally effective or separately directed by controlling HUD authority.

8. Criminal Screening, Suitability and Public Safety

LHA balances resident safety, mandatory screening, local discretion, individualized consideration, fair housing, VAWA and due process.

Mandatory denials

LHA will deny admission for the mandatory grounds in 24 CFR 982.553, including applicable drug-related eviction, current illegal drug use threatening safety, methamphetamine production in federally assisted housing, lifetime sex-offender registration and threatening alcohol abuse.

Permissive standards

LHA may deny admission for recent criminal activity that demonstrates a current threat to health, safety or peaceful enjoyment. Records will be assessed for reliability, nature, seriousness, recency, pattern, rehabilitation, disability-related considerations, household-member culpability and mitigating circumstances.

Arrest records and adverse information

An arrest alone is not treated as proof of criminal conduct. LHA may consider reliable underlying conduct and corroborating evidence consistent with current law, rescinded HUD guidance, state law, fair housing and due process.

Ongoing monitoring

LHA will investigate credible information during participation and may conduct checks when authorized. As of the date of this Plan, HUD regulations do not universally require criminal background checks at each reexamination; LHA will monitor new final requirements and OIG recommendations.

Dispute rights and confidentiality

Before adverse action based on a criminal record, LHA will provide the subject and family an opportunity to review and dispute the accuracy and relevance of the record, with appropriate redactions and privacy safeguards.

Admissions screening standards

- Mandatory screening includes lifetime state sex-offender registration, methamphetamine production in federally assisted housing, current illegal drug use that threatens health/safety, qualifying prior drug-related eviction, and threatening alcohol abuse.
- Permissive screening uses reliable evidence of recent drug-related, violent, or other criminal activity threatening health, safety or peaceful enjoyment. An arrest alone is not proof of conduct.
- Before denial, give the applicant and record subject a copy of relied-upon criminal information and a meaningful opportunity to dispute accuracy and relevance.
- Document individualized factors where permitted: nature, seriousness, recency, pattern, culpability, rehabilitation, effect on nonculpable members, disability-related circumstances, VAWA, and proposed removal of the culpable member.
- Consumer reports are used in compliance with applicable notice and authorization requirements. Criminal and sex-offender records receive restricted access and are destroyed or retained only as authorized.

9. Income, Assets and Adjusted Income under HOTMA

LHA will implement HOTMA income, asset and deduction requirements in accordance with effective final rules, HUD notices, applicable MTW instructions and annual inflation adjustments.

Annual income

LHA will apply current inclusions, exclusions, treatment of earned and unearned income, nonrecurring income, student financial assistance, foster payments, lump sums and imputed asset income.

Net family assets

LHA will classify necessary and non-necessary personal property, real property, trusts, retirement accounts, business assets and disposed assets under current definitions and will use HUD's annually published thresholds and passbook rate.

Adjusted income

LHA will provide mandatory dependent and elderly/disabled family deductions at current inflation-adjusted amounts, childcare deduction, and qualifying health and medical care and disability assistance expense deductions.

Health and medical threshold and hardship

When enforceable for LHA as an MTW Expansion agency, the general threshold is 10 percent of annual income, subject to the statutory phase-in and temporary hardship relief. LHA will give written notices, limit documentation to what is sufficient, redact unnecessary clinical information and allow extensions under Appendix A.

De minimis errors

LHA will correct family undercharges prospectively as permitted and repay or credit family overcharges in accordance with HOTMA and Appendix A. Intentional family misrepresentation is not a de minimis PHA error.

MTW timing

Notice PIH 2026-15 excludes MTW agencies from the January 1, 2027 full-compliance deadline pending HUD system changes. LHA will continue mandatory provisions already effective, maintain policy readiness, and implement remaining provisions by HUD's MTW deadline.

HOTMA income and asset operations

- Use current HUD annual inflation adjustments rather than hard-coding thresholds in the Plan. Maintain an annual desk guide listing the dependent deduction, elderly/disabled deduction, asset self-certification threshold, asset limitation, passbook rate and other adjusted amounts.
- At admission, project anticipated income for the 12-month period and apply current inclusions/exclusions. At reexamination, use required prior-year or current-income methods and safe-harbor determinations when all conditions are met.
- Classify assets as necessary or non-necessary personal property, real property, trusts, retirement accounts, business assets and disposed assets. Verify ownership, cash value, income and exclusions.
- For the MTW minimum rent, use $130 monthly for non-elderly, non-disabled HCV families, subject to the approved MTW activity and hardship policy. Elderly and disabled families are excluded.
- Minimum-rent hardship includes loss or delay of assistance, decreased income, loss of employment, eviction risk caused by minimum rent, death in the family, and comparable case-specific circumstances. Suspend minimum rent while determining the request.
- Temporary hardship is generally less than 90 days. Long-term hardship continues more than 90 days and remains exempt while the qualifying condition continues. Denial is subject to informal hearing.

10. Verification, EIV, SAVE and Quality Control

Verification will be proportionate, reliable, timely and documented.

Hierarchy

LHA will use EIV and HUD's verification hierarchy, including upfront income verification, written third-party verification, oral verification, review of documents and self-certification in the order required or permitted.

Safe-harbor determinations

LHA may use prior-year means-tested federal benefit determinations when all HOTMA safe-harbor conditions are satisfied and documented.

Assets and self-certification

LHA may accept family self-certification of net family assets at or below the current HUD threshold when permitted, with full verification at the frequency HUD requires and whenever information is inconsistent.

Quality control

Supervisory review will target overrides, zero income, identity mismatches, deceased-tenant reports, multiple subsidy, unreported income, asset declarations, portability and HAP discrepancies.

Verification hierarchy and file standards

- Review EIV Income Report and Income Validation Tool data at required transactions. Resolve substantial discrepancies and document why reported information was accepted or rejected.
- Use third-party verification generated within the permitted age window. When unavailable, document attempts and move through HUD's verification hierarchy.
- Families with assets at or below the current authorized threshold may self-certify when permitted. Obtain full third-party verification at least every three years and whenever information is inconsistent.
- Run and resolve required EIV reports, including deceased tenant, existing tenant search, multiple subsidy, identity verification and new hires when applicable.
- Every calculation file must include a transaction checklist, verification summary, calculation worksheet, notices, HUD-50058/HIP evidence and supervisor approval when an override, retroactive adjustment, repayment, or exception is used.

11. Subsidy Standards and Occupancy

Subsidy standards will provide the smallest appropriate voucher size without overcrowding and will be applied uniformly.

General standard

LHA generally assigns one bedroom for each two persons, with exceptions for age, generation, relationship, disability, medical equipment, live-in aides, foster placements and other documented needs.

Reasonable accommodation

An additional bedroom may be approved when necessary as a reasonable accommodation. Approval does not guarantee that the gross rent will be affordable or that a larger payment standard is available beyond applicable rules.

Changes during participation

LHA will adjust voucher size at the next regular reexamination or move unless an immediate change is required by law, safety or reasonable accommodation.

Subsidy standards

- LHA generally assigns one bedroom for each two persons. The head and spouse/co-head share a bedroom unless a verified disability-related need requires otherwise.
- Children and adults may share in accordance with the two-person standard; LHA does not require persons of different sex, gender, age, or generation to share when an approved exception applies.
- A live-in aide is allocated a separate bedroom when approved. Additional bedrooms may be approved for disability-related equipment, overnight care, foster placement, joint custody, or another verified need.
- A family may lease a larger or smaller unit if the unit meets occupancy standards. Subsidy is based on the lower of the voucher size or actual unit size.
- Voucher-size changes are effective at the next regular reexamination or move, unless immediate action is required by reasonable accommodation, safety, or controlling authority.

12. Briefings and Voucher Issuance

Every family will receive an oral briefing and a briefing packet in an accessible format.

Required topics

Briefings will address family obligations, voucher term, subsidy standards, payment standards, rent burden, inspections, leasing, portability, discrimination, VAWA, reasonable accommodation, prohibited side payments and program integrity.

Voucher term and extension

The initial voucher term and extension criteria will be stated in the voucher and briefing materials. LHA will consider documented search efforts, market conditions, disability-related need, delays outside the family's control and approved MTW policy.

Suspension

Voucher time will be suspended for the period required by HUD while LHA processes a complete RFTA, and for additional periods required by reasonable accommodation or law.

Briefing and voucher issuance

- The initial voucher term is 60 calendar days. The family must submit a complete RFTA before expiration.
- The voucher term is suspended from receipt of a complete RFTA until written approval or denial. The suspended days are added to the remaining search term.
- LHA may grant up to two extensions totaling no more than 60 additional days based on a timely written request, documented search efforts, market conditions, delayed inspection/owner documents, or circumstances beyond the family's control.
- Extensions required as a reasonable accommodation are for the time reasonably necessary and are not limited by the ordinary extension cap.
- The briefing packet includes the voucher, family obligations, subsidy standards, current payment standards, utility schedule, RFTA, tenancy addendum, portability information, fair housing/VAWA notices, lead and smoke/CO information, landlord list/resources, hearing rights, program integrity and contact information.

13. Tenancy Approval and RFTA Processing

LHA will evaluate the RFTA, unit eligibility, ownership, rent, affordability, inspection status and required documents before approving tenancy.

Complete package

A complete submission includes the current RFTA, proposed lease, owner certifications, ownership and tax information, utility responsibility, requested rent and all conflict-of-interest disclosures.

Owner approval

LHA will disapprove owners when required and may disapprove for permitted grounds, with notice and an opportunity to provide relevant information.

PHA-owned units

Independent rent reasonableness and inspection requirements will be satisfied for PHA-owned units as required.

Multiple RFTAs

LHA may allow more than one active RFTA when administratively feasible or necessary as a reasonable accommodation; only one tenancy may be approved.

RFTA and tenancy-approval workflow

- LHA accepts one active RFTA at a time unless an exception or reasonable accommodation is approved.
- A complete package includes HUD-52517, unsigned proposed lease, tenancy addendum, owner W-9/tax identification, ownership evidence, management authorization, direct-deposit information, requested rent, utilities and appliance responsibilities, and conflict-of-interest disclosures.
- Screen the unit for prohibited housing, duplicate subsidy, owner identity, family relationship to owner, debarment/limited denial status when applicable, and PHA-owned independent-review requirements.
- Complete affordability, rent reasonableness and inspection review before HAP approval. Inform the family and owner in writing of missing items, denial reasons, or approval conditions.
- The lease term, rent, utilities, appliances, security deposit, parties and tenancy addendum must be consistent. Prohibited side payments are not allowed.

14. Payment Standards and Exception Payment Standards

Payment standards will support leasing while preserving affordability and budget integrity.

Schedule

LHA will establish bedroom-size payment standards within HUD's basic range unless an exception is approved or MTW authority applies. The schedule will be reviewed at least annually.

Small Area FMR and designated areas

LHA will implement SAFMRs or designated-area payment standards when required or adopted, document the geographic basis and publish the schedule.

Reasonable accommodation

LHA may approve an exception payment standard up to the level permitted without HUD approval and will seek HUD approval above that level when necessary and supported.

Decreases

A decreased payment standard for a continuing family will be applied at the time required by current 24 CFR 982.505 and the HOTMA voucher rule, with proper notice.

Payment-standard operations

- LHA's MTW policy establishes payment standards at 120 percent of the applicable published FMR, subject to approved MTW authority, HUD reporting, funding availability, rent reasonableness and adopted schedules.
- Management reviews payment standards at least annually and when FMRs, lease-up success, rent burden, utilization, per-unit cost, geographic outcomes, or shortfall conditions materially change.
- The schedule identifies each bedroom size and geographic payment-standard area. Any SAFMR or designated-area schedule must state the zip code or geographic basis.
- For an individual reasonable accommodation, LHA may approve the maximum amount permitted without HUD approval and request HUD approval for a higher exception when documented as necessary.
- At initial occupancy where gross rent exceeds the payment standard, the approved MTW initial family-share ceiling is 50 percent of adjusted monthly income. Rent reasonableness still applies.

15. Utility Allowances and Utility Reimbursements

Utility allowances will reflect typical consumption by an energy-conservative household for tenant-paid utilities and services.

Schedule and review

LHA will review the schedule annually and revise when required by 24 CFR 982.517. The schedule may vary by unit type, bedroom size, utility and fuel.

Individual relief

LHA will provide a higher utility allowance as a reasonable accommodation when a family member's disability results in greater utility use, supported by documentation sufficient to establish need.

Community solar and credits

Utility credits will be treated in accordance with current HUD guidance and the family's actual utility responsibility.

Utility allowance operations

- Review the utility allowance schedule annually and document rate data, consumption method, unit type, bedroom size, utility/fuel, appliances, climate assumptions and effective date.
- Revise the schedule when the cumulative utility-rate change reaches the applicable regulatory threshold or another controlling requirement applies.
- Apply a revised schedule at the family's next required reexamination or other transaction as directed by HUD.
- Approve an individualized higher allowance as a reasonable accommodation when disability-related use is supported. Verify only the need and incremental utility impact, not unnecessary medical details.
- Calculate utility reimbursement when the utility allowance exceeds TTP and issue it to the family or utility provider as permitted.

16. Rent Reasonableness and Rent to Owner

The rent to owner may not exceed a reasonable rent compared with unassisted comparable units.

Timing

LHA will determine reasonableness before initial lease approval, before any rent increase, when FMR or payment standard reductions require review, and when directed by HUD.

Comparables

The determination will consider location, quality, size, unit type, age, amenities, housing services, maintenance and utilities. Owner-provided comparables may be considered but do not control.

Documentation

The file will identify data sources, adjustments, reviewer, conclusion and date. PHA-owned units require an independent entity when applicable.

Rent reasonableness procedures

- Determine reasonable rent before the initial HAP contract, before approving any owner rent increase, when directed by HUD, and when a qualifying decrease in FMR triggers review.
- Use comparable unassisted units and consider location, quality, size, type, age, amenities, services, maintenance and owner-paid utilities. Document source, date, adjustments and conclusion.
- The owner's rent may not exceed rent charged for comparable unassisted units on the premises. Require owner certification of comparable on-site rents and changes.
- Owner requests for rent increases must be submitted with the notice required by the lease and at least 60 days before the proposed effective date.
- PHA-owned units require an independent HUD-approved entity for inspection and rent reasonableness.

17. NSPIRE-V Inspections and Enforcement

LHA will inspect assisted units under NSPIRE-V and current HUD notices, including required life-threatening and severe correction standards.

Inspection types

Initial, periodic, special/complaint, quality-control and supervisory inspections will be completed by trained inspectors or authorized contractors.

Deficiencies and timeframes

Life-threatening and severe deficiencies will be addressed within HUD timeframes. Other deficiencies will be corrected within the period stated in the notice, subject to approved extension for good cause.

Verification methods

LHA may verify correction through reinspection, owner certification, photographs, invoices, video or other HUD-authorized methods based on deficiency severity and risk.

HAP enforcement

LHA may withhold, abate, reduce or terminate HAP for owner-caused noncompliance and will not make retroactive payment except as HUD authorizes. Family-caused deficiencies may lead to termination after notice and opportunity for hearing.

Relocation

When a unit remains noncompliant, LHA will issue a voucher or other relocation assistance as required, coordinate reasonable accommodation and VAWA needs, and protect the family from owner-caused loss of assistance.

Inspection schedule and enforcement

- Periodic HCV inspections are conducted at least once every two years, unless a different approved MTW schedule or controlling HUD rule applies. Initial, special/complaint, quality-control and supervisory inspections occur as needed.
- Before February 1, 2027, LHA will operate under the inspection standards and transition plan permitted by PIH 2026-18; smoke alarm, carbon monoxide, lead-based paint and already-effective statutory requirements apply regardless of transition date.
- A unit must pass the applicable initial inspection standard before HAP begins, except where HUD-authorized non-life-threatening deficiency or alternative inspection provisions are formally adopted.
- Life-threatening deficiencies must be corrected within 24 hours. Other deficiencies follow the applicable HUD/LHA correction period, generally not more than 30 days unless an allowable extension is documented.
- Verification may include reinspection, owner certification, photographs, video, invoice or another HUD-authorized method based on deficiency severity and risk.
- Owner-caused noncompliance may result in HAP withholding, abatement and HAP-contract termination. Family-caused deficiencies may result in termination after notice and hearing rights.
- LHA will assist a family to relocate when owner-caused deficiencies remain uncorrected and HUD requires relocation protection.

18. Lease, Tenancy Addendum and HAP Contract

The approved lease, HUD tenancy addendum and HAP contract form the controlling tenancy documents.

Lease approval

The lease must be consistent with the tenancy addendum and state the term, rent, utilities, appliances and parties. Any prohibited side agreement is void and may constitute program fraud.

HAP effective date

HAP begins only after required approvals, execution and inspection conditions are satisfied. No payment may be made beyond the permitted contract period.

Owner changes

Ownership, management, banking and address changes require verification and assignment documentation before payments are redirected.

Lease and HAP contract controls

- The HAP contract begins only after eligibility, affordability, rent reasonableness, inspection and lease requirements are satisfied.
- Execute the HAP contract within HUD's required period after lease execution. Late execution beyond the permitted period may limit or prohibit retroactive HAP.
- The HUD tenancy addendum prevails over conflicting lease provisions. Changes in rent, utilities, lease term or ownership require prior review when required.
- Verify owner/management/bank changes independently before redirecting payments. Do not rely solely on an emailed bank-change request.
- Terminate the HAP contract upon family move-out, owner breach, zero-HAP expiration, insufficient funding action, ineligible unit, or another authorized ground after required notice.

19. Family Share, HAP and Financial Controls

LHA will calculate TTP, family share, utility reimbursement and HAP accurately and maintain segregation of duties.

TTP and family share

Calculations will use current 24 CFR part 5 and 982 rules, minimum rent and hardship exemptions. At initial occupancy, the family share may not exceed the applicable maximum rent burden.

Zero HAP

LHA may continue the HAP contract for the HUD-authorized zero-HAP period and will terminate at the end of that period after notice unless subsidy resumes.

Payment controls

New vendors, ownership changes, bank changes, retroactive adjustments and manual payments require independent verification and supervisory approval.

TTP, minimum rent and HAP calculations

- TTP is calculated under applicable law and approved MTW policy. For the approved MTW HCV minimum-rent activity, the minimum rent is $130 for non-elderly, non-disabled families, subject to hardship.
- At initial lease-up, the family share may not exceed the approved MTW maximum of 50 percent of adjusted monthly income when gross rent exceeds the payment standard.
- Maximum subsidy equals the lower applicable payment standard minus TTP. HAP is the lower of payment standard minus TTP or gross rent minus TTP, and may not exceed rent to owner.
- If HAP becomes zero during participation, the HAP contract remains in effect for 180 days. If subsidy does not resume, terminate after notice.
- Manual payments, retroactive adjustments, new owner setup, banking changes and repayment offsets require independent review and supervisor approval.

20. Reexaminations and Interim Changes

LHA will schedule and process regular and interim reexaminations under current HOTMA and MTW requirements.

Frequency

Regular reexamination frequency will follow the approved MTW activity, if any, and otherwise federal requirements. Elderly or fixed-income streamlined procedures will be used when permitted.

Household composition

Following PIH 2026-09 / H 2026-05, an interim reexamination is required when a household member is added or removed, subject to the permitted final-three-month policy described in Appendix A.

Income decreases and increases

LHA will process qualifying decreases and increases using HOTMA percentage thresholds and earned-income rules. Families must report changes within the period stated in implementing procedures.

Effective dates and notice

Decreases will be effective as required when timely reported. Increases will receive advance notice. Untimely reporting may result in retroactive charges or prospective action consistent with HUD rules and due process.

Reexamination schedule and interim reporting

- Under the approved MTW alternative schedule, conduct a regular reexamination of family income and composition once every three years. The anniversary date is the first day of the month corresponding to the initial HAP effective date, measured at 36 months; a move may reset the date based on the new HAP contract.
- Begin regular processing sufficiently early, generally no later than 120 days before the anniversary month, to obtain documents, complete EIV review, calculate rent and provide notice.
- Full third-party verification of assets is completed at least every three years and whenever information is inconsistent; self-certification may be used between full verifications when authorized.
- Conduct an interim reexamination whenever a household member is added or removed, including family members, foster children/adults and live-in aides, regardless of income effect, except when the adopted final-three-month policy and HUD guidance permit deferral.
- Process qualifying decreases in adjusted income and required increases using HOTMA thresholds and current earned-income rules. Families must report required changes within 10 business days unless a different written notice or controlling requirement applies.
- Rent decreases are effective under timely-reporting rules; increases receive required advance notice. Untimely reporting may result in retroactive family charges or prospective decreases consistent with due process.

21. Moves and Portability

Eligible families may move with continued assistance subject to lease, notice, family-obligation and funding requirements.

Move approval

LHA may deny a move for permitted grounds, including an initial lease term, serious lease violation, debt, insufficient funding or violation of family obligations, subject to VAWA and reasonable accommodation.

Portability

LHA will perform initial and receiving PHA duties, billing, absorption, deadlines, family communication and record transfer under 24 CFR 982.353 through 982.355.

MTW and SPVs

MTW activities may not be applied to portability payments or special-purpose vouchers unless specifically authorized. Program-specific rules control when inconsistent.

Move and portability operations

- A family must give the owner the notice required by the lease and provide LHA a copy before moving. Moving without approval may violate family obligations.
- For outgoing portability, determine eligibility, issue or extend the voucher, prepare HUD-52665 and supporting documents, identify the receiving PHA, and track billing or absorption.
- For incoming portability, schedule briefing within two weeks after complete documents when practicable, issue a receiving-PHA voucher, apply LHA subsidy standards, and do not delay issuance for optional rescreening of a current participant.
- Initial portability billing is due within 90 days after the initial PHA voucher expiration; qualifying voucher suspension may extend the billing deadline by 30 days. Pay initial billings within 30 days of receipt and subsequent billings by the fifth business day of the month.
- Report billing changes within 10 business days of the effective date and termination of billing within 10 business days.
- Apply VAWA emergency move, reasonable accommodation and special-purpose voucher rules before ordinary move restrictions.

22. Absence, Family Breakup and Remaining Members

LHA will define and verify absence and determine continued assistance fairly when family composition changes.

Absence

The assisted unit must be the family's sole residence. The entire family may not be absent beyond the maximum permitted by 24 CFR 982.312, and LHA may adopt a shorter reasonable period stated in procedure.

Family breakup

LHA will consider court orders, custody, domestic violence, interests of minor children, family-member eligibility, culpability, actual occupancy and other equitable factors. VAWA protections control where applicable.

Remaining member

A remaining member must have been an approved household member and must satisfy continuing eligibility and occupancy requirements, subject to reasonable accommodation and survivor protections.

Absence and household-change procedures

- The assisted unit must be the family's sole residence. The family must notify LHA of anticipated absence and provide requested verification.
- The entire family may not be absent longer than the maximum allowed by 24 CFR 982.312. Absence does not authorize subleasing or use by unapproved occupants.
- For family breakup, consider court orders, custody, actual occupancy, interests of minor children, culpability, eligibility, VAWA and equitable factors. Issue a written decision and hearing rights.
- A remaining member must have been an approved household member and meet continued eligibility. A live-in aide has no right to become head of household or retain assistance solely by aide status.

23. Program Integrity, Debts and Repayment Agreements

LHA will prevent, detect, investigate and resolve program abuse while protecting confidentiality and due process.

Investigations

Potential violations may be identified through EIV, SAVE, tips, data matches, owner records, inspection findings and file reviews. Investigators will preserve chain of custody and distinguish error from intentional misrepresentation.

Debts and repayment

Debts will be calculated, noticed and collected under written standards. Repayment agreements will state balance, payment schedule, default consequences and prohibition on concurrent undisclosed obligations.

Owner claims

Owner overpayments, duplicate payments, prohibited side payments and damage claims will be recovered through offset, demand, referral or litigation as appropriate.

OIG hotline

LHA will publicize the HUD OIG Hotline and preserve whistleblower and anti-retaliation protections.

Investigation, debt and repayment operations

- Log referrals, identify the allegation and source, protect confidentiality, avoid retaliation, and obtain only relevant evidence.
- Calculate participant debt by transaction period, correct income/rent, HAP paid, family obligation and applicable limitation. Provide a calculation worksheet and proposed action notice.
- Repayment agreements state principal, initial payment if any, installment, due date, term, default, collection remedies and effect on program participation.
- Do not approve concurrent repayment agreements unless an exception is documented. Default may result in termination or collection action after notice and hearing rights.
- Recover owner overpayments through demand, offset, repayment agreement, referral or litigation. Maintain segregation between calculation, approval and posting.

24. Termination, Informal Review and Informal Hearing

Adverse actions will be based on reliable evidence, written notice and the review or hearing procedures required by 24 CFR 982.554 and 982.555.

Termination standards

Mandatory and discretionary grounds will be applied consistently. LHA will consider all relevant circumstances where permitted, including seriousness, culpability, effect on nonculpable members, rehabilitation, disability and VAWA.

Notice

Notices will identify the action, effective date, factual and legal basis, right and deadline to request review/hearing, inspection rights, accommodation process and continued-assistance rules.

Hearing officer

The hearing officer will be impartial and not subordinate to the person who made or approved the decision. Decisions will address material issues and state findings and conclusions.

Evidence and accessibility

Families may examine relevant documents before hearing. LHA will provide effective communication, interpreters and reasonable accommodations.

Denial, termination and hearing procedures

- Notices identify the action, effective date, specific facts, legal/policy basis, right and deadline to request review or hearing, accommodation/LEP contact, evidence-review rights and continued-assistance status.
- Applicant informal reviews and participant informal hearings are scheduled by an impartial officer who did not make or approve the challenged decision and is not subordinate to that decision-maker.
- Provide the family the opportunity to examine relevant documents before hearing, subject to lawful redactions. LHA may not rely on undisclosed documents when disclosure is required.
- The decision states issues, findings, evidence relied upon, conclusions and effective action. Management tracks implementation and required HUD-50058/HIP updates.
- VAWA, disability, due process, mitigating circumstances and effect on nonculpable household members must be analyzed before discretionary termination.

25. Special Housing Types and Homeownership

LHA may administer special housing types when authorized and operationally feasible.

Types

Policies may cover SRO, congregate housing, group homes, shared housing, cooperative housing, manufactured homes and homeownership.

Program-specific calculations

LHA will apply special rent, utility, subsidy, occupancy, inspection and owner requirements for each type.

Homeownership

Eligible families must satisfy income, employment, first-time homeowner, counseling, financing and inspection requirements, subject to disability exceptions and applicable MTW authority.

Special housing type operations

- LHA may approve SRO, congregate housing, group homes, shared housing, cooperative housing, manufactured homes and homeownership when program administration is feasible and the unit/type meets special rules.
- The case file identifies the special housing type and uses the applicable occupancy, rent, payment standard, utility allowance, inspection and HAP calculation.
- Homeownership applicants must complete counseling and satisfy applicable income, employment, first-time homeowner, financing, inspection and affordability requirements, subject to disability exceptions.
- Manufactured-home assistance distinguishes space rent, ownership costs, utilities and eligible subsidy components.

26. Project-Based Voucher and RAD Conversion Program

LHA administers PBV assistance under 24 CFR part 983, HOTMA voucher-rule changes, appropriations limits and approved MTW authority.

Selection and cap

Projects will be selected competitively or noncompetitively only as authorized. LHA will document program and project caps, exceptions, census-tract and poverty concentration requirements, and units excluded from caps.

Site and environmental review

No prohibited choice-limiting action may occur before environmental clearance when applicable. LHA will evaluate site and neighborhood standards, deconcentration, accessibility, displacement and civil rights compliance.

Agreement and HAP

New construction and rehabilitation require the correct Agreement before work. HAP contracts will identify units, rents, utilities, services, term, extension and replacement-reserve or other obligations when applicable.

Waiting list and referrals

LHA may use a central or site-based list. Owner referrals and preferences must be approved, nondiscriminatory and described. Families retain statutory right-to-move protections after the required occupancy period, subject to voucher availability.

Inspections and rent

Initial and periodic inspection, rent reasonableness, comparables and independent review for PHA-owned units will be completed as required.

PBV operating procedures

- Before project selection, document statutory and program caps, project-cap exceptions, eligible units, site/neighborhood standards, environmental review, subsidy layering and civil-rights review.
- Use competitive selection unless noncompetitive selection is specifically authorized. Preserve the solicitation, scoring, conflict certifications, Board action and selection notice.
- No choice-limiting action may occur before environmental clearance when prohibited. Execute the correct Agreement before construction or rehabilitation begins.
- The HAP contract identifies contract units, bedroom sizes, term, rents, utilities, services, accessible units, waiting-list method, inspections and owner obligations.
- Maintain a central or approved site-based waiting list. Owner referrals do not replace LHA eligibility and selection. Preferences must be stated, verified and nondiscriminatory.
- Explain the family right to move with tenant-based assistance after the required occupancy period, subject to voucher availability and priority order.
- PHA-owned PBV units require independent inspection and rent reasonableness.

27. Special-Purpose Vouchers

Special-purpose voucher funding and eligibility restrictions remain controlling and are not automatically fungible under MTW.

HUD-VASH

VA referral, case management and HUD-VASH operating requirements control. Applying an MTW flexibility requires the approval process stated by HUD when applicable.

FUP and FYI

Child-welfare referral, age, time limit, extension, service and reporting rules apply. Funding is tracked separately, and MTW flexibility may be used only when program authority permits.

Mainstream and NED

Target population, disability, age, NOFO and reporting requirements control. Funds are not treated as general MTW fungible funds.

TPV, enhanced, EHV and stability vouchers

LHA will follow the specific allocation, reissuance, turnover, service-fee, portability, sunset and reporting rules for each increment.

Special-purpose voucher controls

- Maintain separate program codes, funding restrictions, eligibility/referral records, turnover rules, service-fee records and reporting for each special-purpose allocation.
- HUD-VASH admissions rely on VA referral and case-management rules; apply current waivers, portability and continuation requirements.
- FUP/FYI admissions require public child-welfare agency referral and compliance with youth/family definitions, time limits, extensions and supportive-service rules.
- Mainstream vouchers serve the population defined by the controlling allocation/NOFO and remain separately tracked.
- TPV, enhanced, EHV and Stability Voucher rules control over general HCV policy when inconsistent. Do not apply an MTW flexibility to SPVs unless HUD authority permits it.

28. Family Self-Sufficiency and Supportive Services

LHA will coordinate voluntary services that support employment, education, financial capability and asset building.

FSS action plan

FSS will follow 24 CFR part 984, the approved Action Plan, contract of participation, escrow calculations, extension and graduation requirements.

Coordination with MTW

MTW asset-building or rent activities will not reduce participant rights or alter FSS requirements unless expressly authorized. LHA will disclose interactions among rent, escrow, benefits and work incentives.

No mandatory services without authority

Participation in services will remain voluntary unless an approved MTW activity lawfully requires participation and includes hardship and due-process protections.

FSS coordination

- Offer FSS according to the HUD-approved Action Plan and 24 CFR part 984. Participation is voluntary unless an approved authority expressly provides otherwise.
- Execute the Contract of Participation and Individual Training and Services Plan, track goals and extensions, calculate escrow accurately, and provide periodic statements.
- Coordinate with Resident Services, workforce, education, financial coaching, credit, banking and homeownership partners while protecting privacy.
- Explain how MTW minimum rent, alternative reexaminations, work incentives or asset-building activities interact with FSS escrow. Do not substitute an MTW account for FSS escrow without authority.

29. Moving to Work Governance and Controls

LHA is an MTW Expansion agency in the Asset Building cohort and will operate only within its MTW ACC Amendment, Operations Notice, approved Supplement, cohort requirements and applicable safe harbors.

Statutory objectives

Each activity must advance at least one statutory objective: cost effectiveness, self-sufficiency incentives or increased housing choice.

Statutory requirements

LHA will serve substantially the same total number of eligible low-income families, maintain a comparable mix by family size, ensure at least 75 percent of assisted families are very low-income, meet housing quality requirements and establish reasonable rent policies.

Approval hierarchy

An activity must be included in an approved MTW Supplement before implementation. Safe Harbor and agency-specific waivers require the additional HUD process. Non-waivable civil rights, labor, environmental, procurement and other federal requirements remain applicable.

Impact and hardship

Before implementation, LHA will complete required impact analyses, written hardship policies, notices, public process, staff training, software testing and data-validation controls.

Evaluation

LHA will cooperate with cohort and HUD evaluation, preserve baseline and outcome data, administer resident communications and prevent implementation from undermining research design.

MTW authorization and implementation gate

- No MTW activity may operate until the waiver/activity is included in an approved MTW Supplement and any required safe-harbor or agency-specific waiver is approved.
- The implementation package must contain authority, affected population, exclusions, baseline, impact analysis, statutory objective, hardship policy, notices, public process, training, forms, software requirements, test cases, financial source, metrics and responsible owner.
- Non-waivable requirements include civil rights, fair housing, VAWA, environmental, labor, procurement, audit and other requirements identified by HUD.
- Management will maintain evidence that LHA serves substantially the same number of eligible families, preserves a comparable mix, meets income targeting, maintains housing quality and operates a reasonable rent policy.

30. LHA MTW Initiatives and Hardship Protections

The following framework governs LHA's MTW initiatives; the approved MTW Supplement controls the exact waiver number, population, effective date and safe harbor.

Asset Building initiative

LHA will implement the HUD-approved cohort intervention and related account, incentive, rent or service components exactly as approved, with informed resident communication, privacy, hardship and evaluation protocols.

Work requirement

Any MTW work requirement applies only to the approved population and contains exemptions for elderly persons, persons with disabilities and other protected or approved categories; good-cause and hardship processes; notice; cure opportunity; reasonable accommodation; VAWA protection; and hearing rights.

Alternative reexaminations or rent policies

Alternative frequency, income bands, stepped/tiered rent or other rent reforms will be applied only as approved, with transition and hardship provisions preventing unintended housing instability.

Landlord incentives and housing choice

Signing bonuses, damage mitigation, vacancy payments, inspection incentives or other owner incentives require approved authority, written eligibility, duplication controls, budget limits and equal access.

Discontinuation

LHA will discontinue or modify an activity when required by HUD, the Operations Notice, evaluation integrity, funding limits, adverse impact or Board action, and will provide transition protections.

Current LHA MTW operating policies

- Minimum Rent: $130 per month for non-elderly, non-disabled HCV families, with approved hardship protections.
- Alternative Reexamination: triennial regular reexaminations for the covered HCV population, with interim processing, full asset verification and hardship/reasonable-accommodation safeguards.
- Payment Standards: 120 percent of applicable published FMR under approved MTW authority, subject to annual schedule, funding and rent reasonableness.
- Initial Rent Burden: up to 50 percent of adjusted monthly income under the approved MTW activity when gross rent exceeds the payment standard.
- Asset Building Cohort: implement the approved cohort intervention, evaluation, informed-consent, privacy and reporting requirements without interference from unrelated MTW activities.
- Other proposed landlord incentives, PBV flexibilities, inspection flexibilities, work requirements, rent reforms or local non-traditional activities are not operational unless separately approved and activated through written implementation notice.

MTW activity status table

Activity	Operational status / parameters
HCV minimum rent	Active only under approved MTW authority; $130; elderly/disabled excluded; hardship required
HCV regular reexamination	Triennial for covered households; interims and composition changes still processed

Activity	Operational status / parameters
Payment standard	120% of applicable FMR under approved authority and published schedule
Maximum initial rent burden	50% of adjusted monthly income under approved authority
Asset Building Cohort	Operate approved cohort intervention and evaluation requirements
Landlord incentives / inspection flexibility / work requirement	Not active unless separately approved, funded and announced

31. MTW Funding Flexibility and Financial Reporting

MTW funding flexibility will be exercised prudently and transparently.

Eligible funding

Only eligible public housing Operating Fund, Capital Fund and HCV HAP/Administrative Fee funding covered by MTW authority may be used flexibly. Special-purpose voucher funds and excluded increments remain restricted.

Budget and controls

The Board-approved budget, MTW Supplement and applicable financial data schedule will identify planned uses. LHA will maintain fund accounting, cost allocation, procurement, eligibility, internal controls and audit support.

HAP protection

LHA will monitor leasing, utilization, per-unit cost, restricted net position, reserves and projected HAP needs before moving funds. Actions will not jeopardize current HAP obligations.

Reporting

LHA will submit MTW, HUD-50058 MTW Expansion, VMS, FDS, PHA Plan and other reports using current instructions and will reconcile source systems to general ledger and HUD submissions.

MTW financial controls

- Maintain separate identification of MTW-eligible funds and excluded/restricted special-purpose funds.
- Before using fungibility, prepare a documented HAP projection, leasing/utilization analysis, reserve forecast, legal eligibility review, cost allocation and executive approval.
- Reconcile HAP register, VMS, general ledger, portability, HUD-50058/HIP and bank activity monthly. Investigate variances and document correction.
- Board budgets and MTW submissions identify planned uses; material changes follow budget, Board, public-process and HUD requirements.
- Do not use funding flexibility in a manner that jeopardizes existing HAP, PBV commitments, SPV restrictions or statutory requirements.

32. Records, Privacy, Cybersecurity and Retention

Program records will be accurate, accessible, confidential and retained for the required period.

Privacy

PII, EIV, SAVE, criminal records, VAWA information, disability information and financial records will be access-controlled and disclosed only for authorized purposes.

Electronic security

LHA will use role-based access, multifactor authentication where available, secure transmission, incident reporting, backups, vendor controls and periodic access review.

Retention and litigation hold

Files will be retained for the longest applicable HUD, records schedule, grant, contract, audit, tax, litigation-hold or state requirement. Destruction will be suspended when a hold applies.

Applicant and participant access

Families may inspect records relevant to an adverse action, subject to lawful redactions, privacy rights of others and protected confidential information.

Records, privacy and cybersecurity operations

- Use role-based access and least privilege for EIV, SAVE, VAWA, disability, criminal and banking information. Review access periodically and remove access promptly after role changes.
- Transmit PII only through approved secure methods. Do not place full SSNs, bank data or protected VAWA information in routine email or unrestricted shared locations.
- Maintain transaction files with required forms, calculations, notices, verifications, approvals, hearing records and audit trail.
- Apply the longest applicable HUD, grant, audit, tax, litigation-hold, contract or state retention period. Suspend destruction when a hold or investigation applies.
- Report suspected privacy or cybersecurity incidents immediately through LHA's incident process, preserve evidence and follow notification requirements.

33. Administrative Fees, Reserves and Insufficient Funding

Administrative fee and reserve use will comply with appropriations, 24 CFR part 982, MTW authority and Board controls.

Eligible uses

Administrative fees and reserves will be used only for eligible program administration or approved MTW uses and will be supported by cost allocation and documentation.

Insufficient funding

Before terminating HAP contracts, LHA will implement reasonable cost-saving actions, apply for HUD shortfall or set-aside assistance when eligible, and evaluate protected and vulnerable populations, PBV commitments and other factors stated in the Board-approved shortfall policy.

Owner late payment

LHA will pursue prompt and accurate HAP; late fees are payable only when federal requirements and contract terms make them eligible.

Administrative fee, reserve and shortfall operations

- Use administrative fees and reserves only for eligible HCV administration or approved MTW uses, supported by cost allocation and documentation.
- Review HAP funding, restricted net position, leasing, utilization, per-unit cost, portability, PBV obligations and projections monthly.
- When shortfall risk is identified, implement HUD-required cost-saving measures, coordinate with the HUD Shortfall Prevention Team, consider payment-standard and leasing controls, seek set-aside/shortfall assistance, and preserve vulnerable households and legal protections.
- No termination for insufficient funding occurs until required HUD coordination, Board policy, prioritization, notice and due-process steps are completed.
- Owner late-payment penalties are paid only when eligible under the HAP contract, customary practice and available administrative funds.

34. SEMAP, Quality Assurance, Training and Monitoring

LHA will maintain a documented system of quality assurance and continuous improvement.

SEMAP

Responsible staff will maintain evidence for each SEMAP indicator, validate submissions, correct findings and monitor leasing and budget performance.

Training

New and existing staff will receive role-based training on HOTMA, MTW, NSPIRE, EIV/SAVE, VAWA, fair housing, reasonable accommodation, PBV, portability, cybersecurity and hearing procedures.

File review

Supervisory and independent reviews will use risk-based sampling, error tracking, corrective-action deadlines, root-cause analysis and verification of sustained correction.

Vendor oversight

Inspection, software, criminal-screening, legal and other contractors will be monitored for scope, security, accuracy, nondiscrimination, service levels and records availability.

SEMAP and quality assurance operations

- Maintain an evidence binder or secure repository for each SEMAP indicator, including data source, responsible staff, testing date and corrective action.
- Use risk-based file samples for admissions, rent calculations, interims, inspections, rent reasonableness, portability, PBV, owner changes, VAWA and terminations.
- Track error type, cause, dollar impact, responsible process, correction date and validation. Repeated errors trigger training, procedure or system changes.
- Inspectors receive initial and refresher training, observed-performance review and quality-control inspections.
- Report material findings and overdue corrective actions to executive leadership and the Board as appropriate.

35. Regulatory Change Management and Implementation

LHA will maintain a formal regulatory change-management process.

Quarterly review

At least quarterly, designated staff will review the Federal Register, HUD notices, HUDCLIPS, HCV Connect, MTW communications, PIH FAQs and applicable state/local changes.

Impact assessment

Each change will be classified as mandatory, discretionary, proposed or informational; mapped to Plan sections, procedures, forms, software, training and public-process needs; and assigned an owner and implementation date.

System readiness

HOTMA and MTW programming changes will be tested with calculation scenarios, conversion controls, user acceptance testing, reconciliations and rollback plans.

Board reporting

Material changes, implementation risks and overdue corrective actions will be reported to executive leadership and the Board as appropriate.

Regulatory implementation protocol

- Classify each issuance as final mandatory, discretionary, proposed, informational or litigation-related. Proposed rules are not implemented as final requirements.
- Prepare a crosswalk to affected Plan chapters, forms, notices, software, training, vendor specifications, reporting and public process.
- For system changes, document business requirements, calculation scenarios, user acceptance testing, approval, conversion validation and rollback.
- Issue an implementation bulletin stating authority, effective date, affected transactions, transition cases, responsible staff and superseded procedures.
- Complete a post-implementation review of sample calculations and notices and retain evidence of correction.

APPENDIX A. HOTMA DISCRETIONARY POLICY MATRIX

Topic	LHA policy / control
Asset limitation at reexamination	LHA will enforce the asset limitation at regular and interim reexaminations when the provision is legally effective and reportable for LHA, subject to statutory exceptions, reasonable accommodation, hardship and adequate notice.
Real-property geographic hardship	A property is treated as geographically unsuitable when documented distance, disability, safety, legal restriction, condition or other circumstance makes occupancy impracticable; individualized review is required.
Self-certification of assets	Permitted at or below the current HUD threshold; full verification at HUD-required intervals and whenever information is inconsistent.
Interim decrease threshold	LHA will process decreases of 10 percent or more and may process a smaller decrease when failure would create hardship, including loss of employment, reduced hours, medical or disability-related expense, or other documented material impact.
Final three months	LHA will not process an interim for an increase in adjusted income during the last three months before the next regular reexamination, except as required by HUD or where fraud, misrepresentation or delayed reporting applies. Household-composition changes will be reported at the annual consistent with current HUD notice.
Earned income after prior decrease	LHA will include an earned-income increase after an interim decrease only to the extent required by current HOTMA guidance.
Health/medical hardship	Temporary relief uses the 5 percent threshold for 90 days; LHA may grant successive 90-day extensions while hardship continues, with written reevaluation each period.
Childcare hardship	Continue the prior childcare deduction for 90 days and permit additional 90-day extensions when loss of the deduction would create documented hardship.
Permissive deductions	No additional permissive deduction is adopted in this edition. Any future deduction requires Board approval, funding analysis and nondiscrimination review.
De minimis PHA error	LHA will repay or credit family overcharges consistent with HOTMA; family undercharges caused solely by PHA de minimis error will be corrected prospectively as allowed.

APPENDIX B. MTW ACTIVITY CONTROL MATRIX

Control	Required evidence
Authority	Approved MTW Supplement, waiver/activity number, safe harbor, HUD approval date and effective date.
Population	Eligibility, exclusions, protected classes, outreach and selection method.
Impact	Required impact analysis, baseline, expected benefits, adverse-impact mitigation and evaluation metrics.
Hardship	Written standard, accessible request, interim relief, decision deadline, notice, appeal/hearing and periodic review.
Public process	RAB consultation, notice, hearing, Board resolution, certifications and comment responses.
Systems	Business requirements, calculation test cases, UAT approval, conversion validation and audit trail.
Financial	Budget, funding source, restriction review, cost allocation, obligation control and reconciliation.
Monitoring	Monthly/quarterly metrics, error thresholds, corrective action, Board/HUD reporting and discontinuation trigger.

APPENDIX C. REQUIRED NOTICES, FORMS AND REPORTS

Area	Core documents
Admissions	Application, waiting-list notice, preference verification, eligibility notice, citizenship declarations, SSN documentation, criminal record notice and dispute opportunity.
Occupancy	Voucher, briefing acknowledgment, RFTA, tenancy addendum, HAP contract, utility schedule, rent reasonableness record, inspection notices.
VAWA / civil rights	HUD-5380, HUD-5382, HUD-5383, Emergency Transfer Plan, accommodation/LEP notices, fair-housing complaint information.
HOTMA	HUD-9886-A, income/asset certifications, hardship request and decision, safe-harbor verification, de minimis correction notice, interim reporting forms.
MTW	MTW Supplement, certifications, impact analysis, hardship policy, resident notices, HUD-50058 MTW Expansion, annual reporting and evaluation records.
Financial	VMS, FDS, HAP register, owner master changes, portability billing, reserves, shortfall monitoring and set-aside applications.

APPENDIX D. REGULATORY AUTHORITIES AND SOURCE REGISTER

- United States Housing Act of 1937, as amended; HOTMA, Pub. L. 114-201.
- 24 CFR parts 5, 8, 35, 100-125, 903, 982, 983, 984 and 985, as applicable.
- HOTMA final rule, 88 FR 9600; HOTMA voucher final rule, 89 FR 38224/38293 and implementing notices.
- Notice PIH 2023-27 / H 2023-10, as revised; PIH 2024-38; PIH 2026-09 / H 2026-05; PIH 2026-15.
- MTW Operations Notice, FR-5994-N-05, as amended by FR-5994-N-06; LHA MTW ACC Amendment and approved MTW Supplement.
- NSPIRE final rule and current NSPIRE-V notices, standards and administrative procedures.
- VAWA 2022 and HUD implementing requirements; Fair Housing Act; Title VI; Section 504; ADA; Age Discrimination Act; Executive Order 13166.
- Section 214 of the Housing and Community Development Act of 1980 and 24 CFR part 5, subpart E. The February 20, 2026 citizenship-verification publication at 91 FR 8151 is a proposed rule and is tracked as pending.
- HUD Secretary letter to PHAs and owners on public safety dated November 25, 2025; HUD OIG Memorandum 2026-IG-0001 dated May 14, 2026.
- Calendar-year 2026 HCV funding implementation requirements, including Notice PIH 2026-12, Revision 2, where applicable.

Status discipline. A proposed rule, OIG recommendation, webinar, FAQ, training slide or policy letter is not treated as a final regulation unless it independently imposes a controlling requirement. Staff must document the legal status and effective date of each source before implementation.

APPENDIX E. OPERATING CALENDAR AND TRANSACTION CONTROLS

Frequency / transaction	Required operating control
Daily	Date-stamp applications, RFTAs, reported changes, inspection complaints, accommodation/VAWA requests and hearing requests; route urgent health/safety matters immediately.
Monthly	Reconcile HAP, owner master changes, portability billings, VMS/HIP, leasing, utilization and projected funding.
Quarterly	Review EIV reports as required, MTW metrics, quality-control samples, regulatory updates, access rights and corrective actions.
Annually	Review payment standards, utility allowances, income limits, inflation-adjusted HOTMA amounts, owner outreach, SEMAP evidence, training and Plan crosswalk.
Every two years	Complete periodic HCV inspection unless an approved alternative or controlling rule applies.
Every three years	Complete regular HCV reexamination for covered MTW households and full asset verification, subject to interims and exceptions.
At admission	Verify eligibility, preferences, income targeting, citizenship/SSN, assets, screening and briefing; issue 60-day voucher.
At lease-up	Review RFTA, ownership, rent reasonableness, affordability, inspection, lease/addendum and HAP execution.
At adverse action	Issue fact-specific notice, preserve evidence access, reasonable accommodation/VAWA review and hearing rights.

APPENDIX F. RAD RESIDENT PROTECTION AND RELOCATION MATRIX

RAD protection	LHA control
Resident engagement	Required notices, meetings, accessible communication, language access and responses to comments
No displacement	No resident loses assistance or is permanently displaced against the resident's will solely because of RAD
Right to return	Guaranteed assisted unit at converted or approved transfer-of-assistance property after temporary relocation
No rescreening	No new-admission income, criminal, credit, landlord, housekeeping or suitability screening
Occupancy	Use Chapter 11 minimum/maximum occupancy ranges and approved disability/accessibility exceptions
Relocation	Required notices, advisory services, temporary housing, moving payments, accommodations and URA/RAD protections
Rent phase-in	Apply HUD phase-in if conversion causes increase greater than 10% or $25
Lease/good cause	Applicable Section 8 lease; termination or nonrenewal only for good cause
Grievance/hearing	RAD PBV or PBRA procedural rights, evidence access, effective communication and nonretaliation
Choice mobility	Track requests under applicable timing, availability, caps, exemptions and priorities
FSS/ROSS	Preserve or transition eligible participation, escrow, services and records
Accessibility/LEP/VAWA	Integrate accessibility, accommodation, language access, emergency transfer and confidentiality
Preservation	Required assisted units, long-term HAP/use restriction and public/nonprofit ownership or control

APPENDIX G. OCCUPANCY STANDARDS BY BEDROOM SIZE

Bedrooms	Minimum household size	Maximum household size
0	1	1
1	1	3
2	2	5
3	3	7
4	5	9
5	7	11

These ranges match the LHA ACOP. Voucher subsidy is based on the smallest appropriate bedroom size under Chapter 11, generally one bedroom for every two persons, with reasonable-accommodation and other approved exceptions. A leased unit must also satisfy NSPIRE-V, state/local occupancy, egress, owner and lease requirements.

LAKELAND HOUSING AUTHORITY

ADMISSIONS AND CONTINUED OCCUPANCY POLICY

PUBLIC HOUSING • HOTMA • NSPIRE • RAD • MOVING TO WORK

Policy Item	Board-Ready Information
Organization	Housing Authority of the City of Lakeland d/b/a Lakeland Housing Authority
Office	430 Hartsell Avenue, Lakeland, Florida 33815
Board Resolution	Resolution No. 26-1575
Board Meeting / Effective Date	September 21, 2026
Board Chairman	David Samples
Executive Director	Benjamin Stevenson
Policy Status	2026-2027 Final Comprehensive Operations Edition
Programs	Public Housing, MTW Expansion, Asset Building Cohort, FSS, ROSS, RAD-related public housing transition obligations

CONTROLLING AUTHORITY. Federal statutes, final regulations, HUD notices, the ACC, approved MTW waivers and safe harbors, court orders, state law, and Board-approved policies control over inconsistent text. Proposed rules are monitored but are not treated as final requirements.

BOARD ADOPTION AND CERTIFICATION

The Board of Commissioners adopts this Admissions and Continued Occupancy Policy under Resolution No. 26-1575, effective September 21, 2026. The Executive Director or designee is authorized to administer the policy, issue consistent procedures and forms, and make non-substantive technical corrections required by controlling authority. Substantive discretionary changes remain subject to applicable resident consultation, public notice, PHA Plan, MTW Supplement and Board processes.

Approval	Signature / Date
Board Chairman	David Samples Signature: _____ Date: 09/21/2026
Executive Director	Benjamin Stevenson Signature: _____ Date: 09/21/2026

EXECUTIVE SUMMARY

This ACOP governs the full public housing lifecycle from outreach and waiting-list placement through eligibility, unit offer, leasing, rent, reexamination, inspections, transfers, grievance procedures, lease enforcement and move-out. It integrates LHA's local operating rules, HOTMA requirements, current MTW policies, NSPIRE procedures, VAWA, civil rights, resident participation and internal controls.

Operating area	Key LHA rule
Waiting list	Site-based waiting lists; annual update/purge; 10-business-day change reporting; selection by aggregate preference points and application date/time.
Preferences	VAWA survivor 45; Veteran 30; Person with disability 25; Working family 5; Elderly 5.
Income targeting	At least 40% of annual public housing admissions from the waiting list are extremely low-income, monitored throughout the fiscal year.
Occupancy	Two persons per bedroom with published minimum/maximum occupancy ranges and individualized reasonable-accommodation exceptions.
Minimum rent	$130 MTW public housing minimum rent; elderly/disabled families exempt; written hardship and grievance protections.
Reexaminations	Annual for income-based rent; family composition/CSSR annually for flat-rent families; full income review at least every three years for flat-rent families.
Inspections	Move-in, move-out, annual/risk-based property inspections, complaint, emergency, quality-control and NSPIRE/REAC readiness.
MTW	Implement only approved waivers and safe harbors with hardship protections, impact review, public process, systems controls and reporting.

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26. Transfers, RAD Conversion, Resident Protections and Relocation

RAD controlling authority and PHA Plan amendment

- LHA will administer a public housing RAD conversion under the current RAD Notice, Revision 4, as amended by Supplemental Notices 4B and 4C, the RAD Fair Housing, Civil Rights and Relocation Notice, the RAD Conversion Commitment, closing documents, and project-specific HUD approvals.
- Because LHA is an Expansion MTW agency, RAD transactions are processed through the RAD amendment to the PHA Plan in the same manner applicable to non-MTW PHAs unless HUD issues controlling project-specific direction. An Initial MTW Attachment A amendment is not substituted for the required RAD PHA Plan process.
- The RAD amendment and resident-engagement file will identify the project, conversion type, proposed PBV or PBRA assistance, transfer of assistance if any, rehabilitation or redevelopment scope, relocation impacts, resident protections, accessibility impacts, capital needs, financing and public comments.
- No activity may proceed merely because it appears in this ACOP. LHA must obtain each required HUD approval, environmental clearance, financing approval, relocation clearance, FHEO/accessibility review, Board action and closing authorization.

Mandatory RAD construction. Existing residents are not new applicants. A RAD conversion will not be used to require an existing resident to reapply or satisfy new-admission screening criteria as a condition of maintaining assistance or returning after temporary relocation.

Resident notice, engagement and consultation

- LHA will provide written RAD notices and conduct the resident meetings required by the current RAD Notice at the application, financing-plan, relocation and material-change stages. Notices will describe the proposed conversion, resident rights, expected work, relocation, accessibility, rent, lease, grievance, choice-mobility and contact information.
- LHA will provide meaningful access for persons with limited English proficiency and effective communication for persons with disabilities, including translated vital information, interpreters, accessible documents, alternative meeting methods and reasonable accommodations when required.
- Resident comments, questions and objections will be logged, evaluated and answered. Material changes in conversion type, transfer of assistance, relocation, unit mix, ownership/control, work scope or resident impact will be communicated and processed under the current notice.
- Resident organizations retain the right to organize. LHA and the post-conversion owner will recognize resident-organizing and resident-participation rights and provide required resident-organization funding under the applicable RAD PBV or PBRA provisions.

No displacement, continued assistance and right to return

- No resident may lose rental assistance as a result of the RAD conversion. A resident who is temporarily relocated for construction has a guaranteed right to return to an assisted unit at the converted property or, for a HUD-approved transfer of assistance, to an assisted unit at the approved receiving property.
- A resident may not be permanently displaced against the resident's will solely because of RAD. If the proposed unit configuration or development plan cannot accommodate the returning household, LHA will offer permissible alternatives, obtain resident input, and revise the plan when required to preserve the right to return.
- The right to return is not conditioned on new screening for income, credit, criminal history, landlord history, housekeeping, suitability or other criteria used for new applicants. Existing lease-compliance matters remain subject to ordinary notice, grievance, VAWA, disability and due-process protections and may not be manufactured or accelerated to defeat RAD rights.
- Any election to relinquish the right to return or accept another permanent housing option must be voluntary, informed, documented in writing, free from coercion, and executed only after the household receives a clear explanation of the available assisted-housing options and consequences.
- LHA will maintain a confidential return roster, household-size and accessibility-needs profile, temporary address and contact log, communication history, unit-matching record, offer/election form and final reoccupancy certification.

Relocation planning, notices and assistance

- Before relocation begins, LHA will complete the project-specific relocation plan, resident survey, phasing plan, relocation budget, comparable-unit analysis, accessibility analysis, moving-cost method, advisory-services plan and FHEO Accessibility and Relocation Checklist required by HUD.
- Relocation will not begin before issuance of the applicable RAD Conversion Commitment and delivery of the required written relocation notice. Residents will receive at least the notice period required by RAD, the URA and the controlling project approval, including 30-day or 90-day notice when applicable.
- Temporary relocation will be planned to minimize moves, school and employment disruption, health-care interruption, disability-service interruption, transportation burden and separation from community supports. Temporary housing must be decent, safe, sanitary, affordable and accessible as required.
- LHA or the project owner will pay reasonable and necessary moving and related expenses and will provide advisory services, packing or mobility assistance, utility transfer support, accessible transportation, reasonable accommodations and other required benefits.
- URA, section 104(d), 49 CFR part 24, 24 CFR part 42, RAD-specific alternative requirements and project funding requirements will be applied based on the project and person. The file must state which authority governs each notice, payment, appeal and eligibility determination.
- LHA will not direct a resident to move early or sign a release to facilitate construction without required notices, counseling and payment protection. A resident may voluntarily move earlier only under a documented, informed and noncoercive arrangement permitted by HUD.

RAD no-rescreening and re-occupancy standards

Topic	Required RAD treatment
Income eligibility	Do not deny continued assistance or return because an existing resident would not satisfy an income limit applicable to a new applicant. Apply post-conversion rent and recertification rules.
Criminal/suitability screening	Do not require new-applicant criminal, credit, landlord, housekeeping or suitability screening as a condition of conversion or return.
Household composition	Use the assisted household of record, approved changes, occupancy standards, accessibility needs and unit availability. Do not use a redevelopment-driven unit mix to defeat the right to return.
Lease compliance	Address actual lease violations through ordinary documented procedures, notices, grievance rights, VAWA, reasonable accommodation and judicial process where applicable.
Accessible unit	Match households needing accessibility features before assigning accessible units to households not needing them; coordinate approved reasonable accommodations and effective communication.
LIHTC layering	Reconcile tax-credit rules with RAD resident protections. Existing RAD residents are not treated as new applicants for purposes that would unlawfully defeat continued assistance or return. Escalate conflicts for legal/HUD review.

Post-conversion rent, deposits, lease and phase-in

- Following conversion, tenant rent is calculated under the applicable RAD PBV or PBRA rules. Residents ordinarily continue to pay an affordable income-based rent, subject to utility allowance, minimum rent, hardship and other applicable provisions.
- When conversion from a public housing flat rent or another circumstance causes the resident's tenant rent and utilities to increase solely because of conversion by more than the greater of 10 percent or $25, LHA or the owner will apply the HUD-authorized three-year or five-year phase-in selected for the project and disclosed in writing at conversion.
- The selected phase-in methodology will be uniformly administered and will not be modified after conversion except as HUD expressly permits. Annual recalculations, hardship, utility allowance and interim changes are processed under the applicable Section 8 rules and RAD Notice.
- Each resident will receive the applicable Section 8 lease and RAD-required attachments. The lease may be terminated or not renewed only for good cause and in accordance with the applicable RAD, PBV/PBRA, VAWA and state-law requirements.
- A resident will not be charged a new security deposit solely because of conversion if prohibited by the applicable RAD rules. Existing public housing deposits will be transferred, credited or accounted for as required by the conversion documents and applicable law.

Procedural rights, grievance and termination

- Residents will receive the procedural rights required for the selected RAD conversion type. Notices must state the specific facts, effective date, legal/lease basis, evidence-review rights, accommodation/LEP contact, VAWA protections and deadline/method to request a grievance, informal hearing or other review.
- For RAD PBV, LHA will provide the grievance and informal-hearing protections required by the RAD Notice and 24 CFR part 983, including an opportunity for an informal hearing before eviction where the RAD requirements so provide.
- For RAD PBRA, the owner and contract administrator will provide the procedural, termination and hearing rights required by the RAD Notice, the Section 8 lease and applicable multifamily requirements.
- No resident will be evicted, terminated, pressured to move, or denied return for exercising RAD consultation, complaint, organizing, relocation, fair housing, VAWA, language-access, disability or grievance rights. Retaliation is prohibited.

Choice mobility, resident services and self-sufficiency

- After conversion, eligible residents will receive the choice-mobility rights applicable to the project's PBV or PBRA form of assistance, subject to the waiting period, voucher availability, turnover limits, exemptions and good-cause provisions in the current RAD Notice.

- LHA will maintain a written choice-mobility request, tracking and priority process and will disclose waiting periods and any HUD-approved exemption. Requests for reasonable accommodation and VAWA emergency moves are evaluated independently of ordinary choice-mobility limits.
- Residents participating in FSS, ROSS or another eligible resident-services program will receive continuation, transition or comparable-service protections required by the current RAD Notice and approved project documents. Escrow, grant, service-coordinator and data responsibilities will be assigned before closing.
- Section 3, resident employment and contracting opportunities will be administered under the requirements triggered by the project's funding, work and conversion structure.

One-for-one replacement, ownership/control and long-term affordability

- LHA will preserve the number of assisted units required by the RAD statute and Notice, subject only to HUD-authorized de minimis reductions, transfer-of-assistance arrangements or other approved exceptions.
- The converted property will remain under the required long-term Section 8 assistance contract and use agreement. Ownership or control by a public or nonprofit entity will be maintained as required by RAD, subject to HUD-approved structures and creditor remedies.
- Project documents will preserve affordability, renewal, use restrictions, reserve requirements, capital-needs completion, reporting and enforcement rights. LHA will monitor post-closing compliance for the period assigned in the RAD documents.
- Disposition proceeds, replacement reserves, operating reserves, developer fees, seller take-back financing and other project sources and uses will be administered under HUD approval, governing documents, procurement and conflict-of-interest requirements.

Environmental, accessibility, VAWA and civil-rights controls

- No choice-limiting action may occur before completion of the applicable HUD environmental review and authorization. Environmental mitigation conditions will be incorporated into closing, construction and operations documents.
- LHA will complete accessibility due diligence, identify UFAS/Section 504/ADA/Fair Housing Act obligations, preserve accessible-unit distribution, correct barriers as required, and integrate approved reasonable accommodations into relocation and design.
- Relocation and return communications will be accessible and language appropriate. VAWA emergency-transfer and confidentiality protections continue during relocation and after conversion.
- Resident demographics and disability information used for relocation planning are confidential and shared only with authorized personnel who need the information to provide a benefit, accommodation, communication aid or safe unit match.

RAD compliance file and internal approvals

File component	Minimum documentation
PHA Plan / public process	RAD amendment, public notice, hearing, RAB consultation, comments/responses, Board action and HUD approval
Resident engagement	Notices, meeting materials, attendance, accessibility/LEP services, questions, responses and material-change notices
Relocation	Resident survey, confidential roster, notices, advisory log, offers, payments, accommodations, temporary housing, right-to-return and reoccupancy records
Civil rights / FHEO	Accessibility and Relocation Checklist, site/accessibility analysis, fair-housing review, reasonable-accommodation and language-access records
Conversion	CHAP, concept-call record, financing plan, RAD Conversion Commitment, environmental clearance, closing checklist and executed documents
Post-closing	HAP contract, use agreement, resident leases, rent phase-in, choice-mobility tracking, resident services, reserves, capital completion and reporting
Quality control	Legal/compliance review, executive certification, open-issue register, due dates and validation of

	corrective action

27. Program Integrity, Investigations and Fraud Response

28. Debts, Repayment Agreements and Collections

29. Records, Privacy, Cybersecurity and Retention

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Appendix D. Operating Calendar and Required Forms

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1. Governance, Legal Authority and MTW Administration

LHA operates public housing under the United States Housing Act, the ACC, 24 CFR parts 5, 8, 35, 75, 902, 903, 960, 964, 965, 966, 970, 972 and 984, the approved PHA Plan and MTW documents.

Document control and delegation

- Maintain a signed master, revision log, source register, implementation calendar, controlled forms and staff acknowledgments.
- The Executive Director may delegate functions in writing; delegations identify scope, limitations, review level and effective date.
- Mandatory changes may be issued through a technical bulletin. Discretionary changes receive legal, resident-consultation, public-process, Board and HUD review as applicable.

MTW implementation gate

- LHA was selected as an MTW Expansion agency through the Asset Building Cohort. An activity may operate only after inclusion in an approved MTW Supplement and approval of any required safe-harbor or agency-specific waiver.
- Each activity file must contain authority, population, exclusions, impact analysis, hardship policy, statutory objective, public process, training, forms, system testing, financial controls, metrics and discontinuation criteria.
- Non-waivable civil rights, VAWA, environmental, labor, procurement, audit and other federal requirements remain applicable.

2. Civil Rights, Accessibility, Reasonable Accommodation and LEP

LHA administers application, selection, leasing, rent, services, maintenance, transfers, grievances and termination without unlawful discrimination.

Accommodation workflow

- Accept oral or written requests without requiring special terminology. Date-stamp, acknowledge, identify the requested policy or physical change, seek only necessary verification when need is not obvious, analyze alternatives and issue a written decision.
- Urgent requests affecting homelessness, unit accessibility, imminent action or safety receive priority. Denials explain the basis, alternatives considered and grievance/complaint rights.

Effective communication and LEP

- Provide interpreters, auxiliary aids, accessible documents, large print, electronic accessibility, ASL or other effective communication when required.
- Maintain a four-factor LEP analysis, vital-document list and language-assistance log. Do not use minor children as interpreters except during a genuine emergency.

3. VAWA, Emergency Transfers and Confidentiality

LHA protects applicants, tenants and affiliated individuals affected by domestic violence, dating violence, sexual assault or stalking.

Notice and documentation

- Provide HUD-5380 and HUD-5382 at admission, denial and termination/eviction stages as required. Written requests generally allow 14 business days; conflicting evidence may trigger the permitted 30-calendar-day third-party documentation period.
- Accept self-certification or other permissible documentation. Do not demand third-party evidence unless permitted by VAWA.

Emergency transfer

- Accept HUD-5383 or an equivalent request; determine eligibility, imminent harm or qualifying sexual assault, confidentiality requirements, internal unit availability, external referral needs and reasonable accommodation.
- VAWA transfers rank behind immediate physical-hazard emergencies but ahead of ordinary admissions and nonemergency transfers. Keep addresses and communications restricted.

4. Outreach, Resident Relations and Application Access

Outreach is designed to reach eligible families, populations least likely to apply and residents needing accessible application methods.

Operational outreach

- Use the LHA website, social media, newspapers, minority media, public agencies, schools, faith-based organizations, disability organizations, veterans groups, shelters and community partners.
- Opening notices state program, developments or unit sizes, opening/closing times, methods, preferences, selection process, income limits, accessibility/LEP contacts and equal housing information.
- Ask applicants how they learned of the opening and evaluate response by source and underserved group.

5. Site-Based Waiting Lists and Preference Point System

LHA uses site-based waiting lists and selects applicants using verified aggregate preference points, date/time, income targeting, deconcentration and unit suitability.

Opening, closing and organization

- Publicize the opening and closing through equivalent methods. LHA may open all or selected site/bedroom lists and may close when the list is sufficient for expected needs.
- The database records head, household, bedroom need, date/time, claimed preferences, accessibility need, income-targeting category and site choices. Public housing and voucher lists remain separate.

Updates and removal

- Update and purge at least annually. Applicants must report contact, income, household, preference and site-choice changes within 10 business days.
- Provide 10 days to respond to an update; if returned with a forwarding address, resend and allow 10 business days. Apply reasonable accommodation and VAWA exceptions before removal.
- Removal notices explain the reason and review rights. LHA does not maintain an interest list while closed.

Preference point schedule

Preference	Points	Operational verification
VAWA survivor	45	HUD-5382, permitted third-party record, law-enforcement/court record, or other accepted evidence; preserve confidentiality
Veteran	30	DD-214, military service record, VA or other reliable proof
Person with disability	25	Verification of disability status without unnecessary medical detail
Working family	5	Employment, offer of employment, full-time education or job-training verification under adopted definition
Elderly	5	Proof that qualifying head, spouse, co-head or sole member is at least 62
Tie breaker	N/A	Earliest original application date and time

Selection

- Rank by total verified points. Resolve equal points by earliest application date/time. Applicants without a preference follow preference applicants by date/time, subject to targeting, deconcentration, accessible-unit and designated-housing rules.
- Preference is claimed at application and verified before unit offer. If denied, provide a written basis and 10-business-day review request period.

6. Applications, Eligibility Interviews and File Completion

Applications move from preapplication to full eligibility review through documented and accessible workflows.

Application procedures

- Accept applications only while the applicable list is open, online and in person as announced, with mail, telephone or another accommodation where needed. Date/time stamp complete submissions.
- When selected, send the full packet and at least 10 calendar days' appointment notice. Require the head and adults 18 or older to attend unless an accommodation or alternative method is approved.
- After two missed appointments without good cause, place the application inactive/remove after written notice and review rights.

File checklist

- Application and household declarations
- Citizenship/eligible status and SSN documents
- Income, assets and deductions
- Preference verification
- Criminal, sex-offender, prior tenancy and debt screening
- Reasonable accommodation/VAWA documentation in restricted files
- Eligibility calculation, supervisor review and written decision

7. Eligibility: Family, Household, Income, Citizenship, SSNs and Assets

Admission requires an eligible family, income within the applicable limit, eligible status under Section 214, SSN compliance, satisfaction of asset restrictions when effective and successful screening.

Family and household

- Family includes permitted single persons and groups. Household includes live-in aides, foster adults and foster children, who affect unit size but are excluded from family income/assets as required.
- Approve a live-in aide only when essential to care, not obligated for support and would not otherwise reside. Screen the named aide and verify need if not obvious.

Citizenship, SSN and assets

- Obtain declarations and SAVE verification for eligible noncitizens; prorate mixed-family assistance under current final rules.
- Obtain SSNs or applicable certifications and resolve identity mismatches. A child under six added near admission may receive the authorized 90-day period and one qualifying extension.
- At admission, enforce the current HUD-published net-asset limitation and suitable-real-property test, including statutory exceptions. LHA does not enforce the asset limitation at reexamination under its present discretionary policy.

8. Screening, Criminal History and Denial of Admission

Screening is individualized, evidence-based and connected to tenancy obligations.

Mandatory and local standards

- Mandatory denials include lifetime sex-offender registration, methamphetamine production on federally assisted premises, qualifying prior drug-related eviction and current illegal drug use or alcohol abuse threatening safety.
- LHA's reasonable lookback for other criminal activity is generally three years from the most recent conviction. A pattern is at least two drug/alcohol-related offenses within three years. Current illegal drug use is activity within 180 days of discovery under the adopted rule.
- An arrest alone is not proof. Use reliable underlying evidence and a preponderance standard. Provide the record subject and applicant an opportunity to dispute criminal information before denial.

Mitigating factors

- Consider seriousness, recency, pattern, age at conduct, rehabilitation, disability-related circumstances, VAWA, culpability, effect on nonculpable members and removal of the offending member when permitted.

9. HOTMA Income, Assets, Deductions and Hardship Policies

HOTMA policies are applied according to currently enforceable requirements and LHA's MTW implementation status.

Income and assets

- Use anticipated income at admission/interim and the required prior-year/current-income methodology at regular review. Count actual asset income and impute only when required using HUD's published passbook rate.
- Maintain an annual desk guide for inflation-adjusted asset limits, self-certification threshold, dependent deduction, elderly/disabled deduction and student/adoption exclusions.
- Accept asset self-certification at or below the current threshold when authorized and obtain full third-party verification at least every three years.

Deductions and hardship

- Apply childcare, health/medical and disability-assistance deductions under current requirements. General medical/DAE hardship uses the authorized 5% threshold for up to 90 days with one additional 90-day extension, and further case-by-case review.
- Childcare hardship may continue the deduction for 90 days with one additional 90-day extension and further case-specific review. Issue decisions within 10 calendar days and provide 30 days' notice of a rent increase.

MTW minimum rent

- Public housing minimum rent is $130 under approved MTW authority. Elderly and disabled families are exempt. Suspend minimum rent while evaluating a written hardship request. A temporary hardship lasts less than 90 days; a long-term hardship exceeds 90 days and remains exempt while qualifying conditions continue.

10. Verification, EIV, SAVE and Quality Control

Verification follows HUD's hierarchy and protects privacy.

Hierarchy and timing

- Use EIV/UIV first for participants, followed by tenant-provided written third-party documents, direct written verification, oral verification and self-certification as authorized.
- Verification is generally current if received within 120 days unless a program-specific rule provides otherwise. Document attempts and reasons for moving down the hierarchy.
- Give families 10 business days to provide requested information. Resolve EIV identity, deceased, multiple subsidy, existing tenant, former tenant and debt reports.

Quality control

- Files include calculation worksheets, verification summary, HUD-50058/HIP evidence, notices and approvals. Supervisory review is required for overrides, retroactive adjustments, zero income, hardship, repayment, admission denial and termination.

11. Notification, Orientation and Applicant Rights

Eligible and ineligible applicants receive prompt written decisions and a structured preoccupancy orientation.

Notices and reviews

- Issue ineligibility notices within 10 working days after determination, stating facts, policy basis and the 10-calendar-day review request period. Immigration-status reviews follow specialized hearing and appeal rules.
- Eligible applicants receive an approximate occupancy projection without a guarantee.

Orientation

- Give at least 10 business days' notice. Head and all adult household members attend unless an accommodation is approved. Cover lease, rent choice, $130 minimum rent, utilities, reporting, maintenance, emergencies, NSPIRE, housekeeping, transfers, VAWA, fair housing, CSSR, grievances and program integrity.

12. Developments, Designated Housing and Accessible Units

Unit assignment respects development type, accessibility, designated-housing approvals and applicant choice.

Development matching

- Offer accessible units first to families needing the features. A family not needing the features may occupy temporarily only with a lease requirement to transfer when needed.
- Apply elderly/disabled preferences in mixed-population developments and any HUD-approved designated-housing plan. Do not exclude families with children from nondesignated developments.

13. Occupancy Standards and Unit-Size Determinations

Occupancy standards use two persons per bedroom, with individualized exceptions.

Standards

Bedrooms	Minimum persons	Maximum persons
0	1	1
1	1	3
2	2	5
3	3	7
4	5	9
5	7	11

Exceptions

- A separate bedroom may be approved for verified age, health, disability, medical equipment, live-in aide, foster placement or other accommodation need.
- A single head is not required to share with children. Guests do not generate bedroom entitlement.
- Over-housed and under-housed families are placed on the transfer list; mandatory transfers precede voluntary requests.

14. Unit Offers, Deconcentration and Leasing

LHA offers the appropriate ready-to-rent unit to the highest-ranked eligible applicant.

Offer procedure

- Offer by telephone or preferred contact and confirm in writing. Allow three days to accept or refuse. Maintain a unit-offer log with development, unit, date, response and good-cause determination.
- Good cause includes temporary medical incapacity, unsafe or inaccessible unit, verified threat, incompatible accessibility features, or serious employment/education/disability-service disruption. Location preference alone is not good cause.
- A refusal without good cause results in removal or other consequence stated in the current adopted offer policy and notice, with applicable review rights.

Deconcentration

- Monitor average income by development and comply with deconcentration and income-mixing. Track extremely low-income admissions to ensure at least 40% of waiting-list admissions annually.

15. Use, Occupancy, Guests and Absence

The unit is the family's sole residence and only approved household members may reside there.

Guests and absence

- Guests may remain up to 14 cumulative days in a 12-month period unless an approved exception applies. Unapproved occupants, subleasing, boarders and assignment are prohibited.
- Report an entire-family absence within 10 calendar days. Absent periods over 60 consecutive days require written approval; the unit may not cease to be the primary residence.
- Report foster care, hospitalization, nursing home, military, school and caregiver changes within 10 business days. Apply VAWA and reasonable-accommodation exceptions.

16. Choice of Rent, Flat Rent and Income-Based Rent

Families choose annually between income-based and flat rent, except where an over-income policy controls.

Flat rent

- Set no lower than the applicable statutory percentage of FMR/SAFMR or approved exception, less utility allowance for tenant-paid utilities. Review within 90 days after new FMRs.
- If an updated flat rent increases the family's payment by more than 35%, apply the required phase-in. Families paying flat rent receive annual composition/CSSR review and full income review at least every three years.

Income-based rent

- TTP is the greatest applicable amount: 30% of monthly adjusted income, 10% of monthly gross income, welfare rent where applicable, or LHA's approved minimum rent. Tenant rent equals TTP less utility allowance, subject to utility reimbursement.

17. Tenant Rent, Minimum Rent, Charges and Payment Controls

Rent and charges are administered under the lease and approved schedules.

Payment rules

- Tenant rent is due by the 5th and delinquent after close of business on the 10th, adjusted for weekends/holidays. A $25 late fee is assessed when unpaid after the adopted delinquency date.
- No cash. Accept money order, cashier's check and personal check until more than one NSF check. The NSF charge is $35 and future payments may be restricted to guaranteed funds.
- Other charges include resident-caused damage beyond normal wear, excess utilities, approved pet deposits, court-awarded costs and scheduled charges. Provide an invoice/work order and grievance notice.

Minimum rent

- Apply the $130 MTW public housing minimum rent to covered non-elderly, non-disabled families. Suspend during hardship review and apply temporary or long-term relief and grievance rights.

18. Security Deposits and Move-Out Accounting

Security deposits protect against unpaid amounts and resident-caused damage.

Operations

- Collect the published deposit before move-in. Current schedule is $300 for one-, two- and three-bedroom units unless updated by Board-approved schedule and state law.
- Maintain deposit accounting; do not apply during occupancy. At move-out compare signed move-in/move-out inspections, unpaid rent and charges, keys and unit condition. Provide refund/itemization under Florida law.
- The pet deposit schedule is $500; service/assistance animals are not pets and are not charged a pet deposit.

19. Utilities, Allowances, Surcharges and Reimbursements

Utility allowances represent reasonable consumption for an energy-conservative household.

Allowance administration

- Maintain schedules by utility, fuel, unit type and size. Review annually and revise when rate changes require, including the adopted 10% trigger.
- Provide required resident notice and comment opportunity for allowance/surcharge changes. Approve individualized relief as a reasonable accommodation.

Utility reimbursement

- Pay utility reimbursement directly to the family. When the monthly amount is $45 or less, LHA may issue prospective quarterly payments under the adopted schedule and reconcile at move-out.

20. Dwelling Lease, House Rules and Lease Changes

The dwelling lease states all parties, approved household members, unit, term, rent, utilities, obligations, maintenance, entry, VAWA, grievance and termination provisions.

Lease administration

- Initial term is 12 months and automatically renews for the same term, except as permitted for CSSR noncompliance or other controlling rule.
- Give at least 30 days' resident/resident-organization notice and comment for lease-policy revisions when required.
- Provide lead disclosures and records for covered pre-1978 housing and retain acknowledgments.

21. Reexaminations and Interim Changes

Reexaminations determine continued eligibility, household, unit size, rent, CSSR and applicable over-income status.

Regular schedule

- Income-based families receive a full review at least every 12 months. Flat-rent families receive annual household/CSSR review and full income review at least every three years. Begin the process about 120 days before the effective date.
- Schedule between 9 a.m. and 5 p.m. on business days, require the head and adults unless an alternate method is approved, and allow one rescheduled appointment for good cause.

Interim changes

- Families report required income, deduction and household changes within 10 business days. Process required household additions/removals under PIH 2026-09 even if adjusted income does not change, subject to any valid final-three-month policy.
- Process qualifying adjusted-income decreases under the current HUD threshold and required increases under the 10% rule, considering earned-income exceptions. Complete within 30 days when practicable.
- Timely decreases are effective under HOTMA rules, including retroactive application when required. Increases receive at least 30 days' notice.

22. CSSR, FSS, ROSS and Resident Self-Sufficiency

LHA connects residents to self-sufficiency while administering CSSR fairly.

CSSR

- Nonexempt adults complete eight hours monthly or 96 hours annually of community service, self-sufficiency activity or a combination. Verify exemptions and compliance annually.
- Exemptions include elderly persons, qualifying persons with disabilities/caretakers, adults engaged in qualifying work activity, qualifying welfare-program exemptions/participation and non-public-housing over-income family members. LHA uses 30 hours per week as the work-activity standard.
- Noncompliance leads to notice and a work-out agreement; lease nonrenewal may follow failure to cure.

FSS/ROSS/Asset Building

- Coordinate FSS contracts, escrow, ITSP goals, ROSS referrals and MTW Asset Building Cohort activities. Participation remains voluntary unless an approved authority provides otherwise. Protect privacy and explain interactions with rent and benefits.

23. Zero-Income Families and Special Reviews

Zero-income review tests whether reported income is complete while avoiding assumptions.

Operations

- Schedule special review every 120 days while income cannot be reasonably projected. Use a zero-income questionnaire, EIV/IVT, expense review and adult certifications.
- Request evidence of how food, utilities, transportation and other necessities are paid. Count regular monetary or in-kind contributions unless excluded; do not assign value to excluded nonmonetary donations.
- Advise families of minimum-rent hardship and do not treat household poverty alone as fraud.

24. Public Housing Over-Income Families

HOTMA Section 103 limits continued occupancy of public housing over-income families.

Determination and notices

- Compare annual income to 2.4 times the applicable very-low-income limit. Issue initial, 12-month and 24-month notices within 30 days of each determination and track the 24-consecutive-month period.
- LHA's adopted policy is to terminate tenancy after the family remains over-income for 24 consecutive months. Current policy calls for termination 30 days after the third/final notice, subject to state law, grievance and controlling HUD requirements.
- Update over-income limits within 60 days after HUD publishes annual income limits and complete annual reporting.

25. NSPIRE Inspections, Maintenance and Life-Safety Response

Public housing inspections follow NSPIRE, REAC and LHA preventive-maintenance controls.

Inspection types and access

- Complete move-in and move-out inspections with the family when available; annual or risk-based property inspections; emergency, complaint, housekeeping, preventive maintenance and quality-control inspections.
- Give at least two days' notice for routine entry. Emergency entry may occur without advance notice. Allow one reschedule with 24-hour prior notice unless good cause warrants more.

NSPIRE response

- Inspect unit, inside and outside areas and classify deficiencies as life-threatening, severe, moderate or low. Correct life-threatening conditions within 24 hours and other deficiencies within applicable HUD timeframes.
- Although specified affirmative deficiencies are not scored until October 1, 2026, they remain citable and must be corrected. Maintain readiness for fire-labeled doors, GFCI/AFCI, guardrails, HVAC, interior lighting and minimum electrical/lighting requirements.
- If family-caused housekeeping/damage items fail, provide 10 business days to correct and reinspect. Offer voluntary housekeeping training; repeated failure may constitute lease violation after due process.

26. Transfers, RAD Conversion, Resident Protections and Relocation

Transfers are managed through a centralized list and priority hierarchy.

Priority order

- First: immediate physical-hazard emergencies. Then Category 1: VAWA, other emergencies, demolition/disposition/revitalization/rehabilitation, court order and capital work. Then Category 2: occupancy standards, reasonable accommodation and incentive transfers. Admissions follow, then Category 3 resident-initiated and split-family transfers.
- Within a category, order by date the complete verified request is received. Mandatory transfers take priority over new admissions as specified.

Relocation controls

- For RAD, Section 18, modernization or major rehabilitation, coordinate relocation plan, notices, advisory services, accessible units, moving costs, temporary housing, right to return where applicable, records and FHEO/HUD approvals.
- LHA pays reasonable transfer costs for PHA-initiated physical hazard, major program work and approved reasonable accommodation transfers.

27. Program Integrity, Investigations and Fraud Response

Program-integrity reviews distinguish error, noncompliance and intentional misrepresentation.

Investigation

- Log referrals; require independently verifiable facts; conduct file/EIV review; obtain relevant employer, agency, public-record and witness evidence; preserve confidentiality and chain of custody.
- Provide a tenant conference before serious action, disclose relied-upon evidence as required and allow 10 business days for mitigating evidence.
- Determine violation, intent, period, amount owed, corrective action and eligibility. Refer potential criminal matters to appropriate authorities and HUD OIG when warranted.

28. Debts, Repayment Agreements and Collections

Debts are calculated, noticed and collected under affordable, documented terms.

Repayment agreement

- State debt basis, period, calculation, lump sum, monthly installment, due dates, default and rights. Rent plus repayment should generally not exceed 40% of monthly adjusted income.
- Do not maintain multiple active agreements. New debt during an agreement is due within 30 days under the adopted policy. LHA does not offer an agreement for debt over $5,000 under the current rule and may use collection/legal remedies.
- Report qualifying debt and termination information to EIV and maintain required records.

29. Records, Privacy, Cybersecurity and Retention

Records are accurate, accessible, confidential and protected.

Controls

- Use role-based access for EIV, SAVE, criminal, disability, VAWA, banking and PII. Do not place protected data in unrestricted email or shared drives.
- Retain HUD-50058 and supporting records for at least three years and longer when another authority, audit, litigation hold, grant or state schedule requires.
- Destroy criminal records after their authorized purpose and challenge/litigation period, while retaining only permitted screening metadata.
- Report privacy/cyber incidents immediately and preserve evidence.

30. Grievance, Due Process, Termination and Eviction

Residents receive due process for covered disputes.

Grievance operations

- Accept oral or written grievances at central or property offices. Conduct informal settlement and issue a written summary generally within 10 business days.
- A hearing request is due within 10 calendar days after the summary. Use an impartial hearing officer not involved in or subordinate to the original decision.
- Provide document access, representation, private hearing unless public requested, evidence presentation, confrontation and cross-examination, reasonable accommodation, LEP and an evidence-based written decision, generally within 10 business days.

Termination

- Notices state specific facts, lease/policy basis, effective date, evidence rights, grievance rights and accessibility contact. Apply VAWA, disability, mitigating circumstances and effect on nonculpable members before discretionary action. Judicial eviction follows Florida law and applicable federal notice.

31. Performance Management, Training and Regulatory Change

LHA maintains continuous quality assurance, staff capability and regulatory readiness.

Management system

- Maintain monthly vacancy, turnaround, rent collection, work order and lease-enforcement dashboards; quarterly admission, preference, targeting, transfer, reexamination and quality-control reviews; and annual utility, flat-rent, income-limit, NSPIRE and policy updates.
- Train staff on HOTMA, MTW, NSPIRE, VAWA, fair housing, EIV/SAVE, screening, grievance, cybersecurity, rent and waiting-list procedures.
- Use risk-based file sampling and corrective-action tracking with owner, due date, root cause, dollar impact and validation.

APPENDIX A. LOCAL PREFERENCE VERIFICATION MATRIX

Preference	Points	Verification / control
VAWA survivor	45	Use permitted VAWA documentation; confidential restricted file
Veteran	30	DD-214, military/VA record or reliable proof
Person with disability	25	Verify qualifying status without unnecessary diagnosis
Working family	5	Employment, employment offer, education or job training under adopted definition
Elderly	5	Age 62+ for qualifying head, spouse, co-head or sole member
Selection tie	N/A	Earliest original application date/time
Change reporting	N/A	Within 10 business days; retain original date/time

APPENDIX B. OCCUPANCY STANDARDS

Bedrooms	Minimum	Maximum
0	1	1
1	1	3
2	2	5
3	3	7
4	5	9
5	7	11

APPENDIX C. HOTMA AND MTW POLICY MATRIX

Policy	LHA operational choice
Asset limitation at reexamination	Not enforced at reexamination under current discretionary policy; enforced at admission when applicable.
Asset self-certification	Permitted at/below HUD threshold; full verification at least every 3 years.
Interim household change	Process addition/removal regardless of income effect under PIH 2026-09, subject to any valid final-3-month policy.
Public housing minimum rent	$130 for covered non-elderly, non-disabled families; hardship required.
HOTMA full compliance timing	MTW agency implementation follows HUD's MTW system-readiness schedule; already-effective provisions remain implemented.
Asset Building Cohort	Operate only approved intervention, evaluation, hardship, privacy and reporting terms.
MTW work requirement	No work requirement is adopted in this ACOP.

APPENDIX D. OPERATING CALENDAR AND REQUIRED FORMS

Frequency	Controls
Daily	Date-stamp applications, changes, accommodation/VAWA requests, complaints, inspections and grievances.
Monthly	Vacancy/turnaround, rents, delinquencies, work orders, EIV exceptions, transfer and admissions tracking.
Quarterly	Quality-control files, MTW metrics, regulatory review, access review and corrective actions.
Annual	Waiting-list update/purge, utility schedule, flat rents, income limits, over-income limits, outreach, training and policy crosswalk.
Every 3 years	Full income review for flat-rent families; full asset verification when applicable; site-based testing/review as required.
At admission	Eligibility, preference, screening, orientation, move-in inspection, lease and deposit.
At adverse action	Fact-specific notice, evidence review, VAWA/accommodation analysis and grievance rights.

Core forms

- Preapplication and full application
- Waiting-list opening/closing, update, removal and preference decision notices
- Reasonable accommodation request/decision and LEP assistance record
- HUD-5380, HUD-5382, HUD-5383 and Emergency Transfer Plan
- Eligibility, criminal-record dispute and denial notice
- Income, asset, real-property, deduction and hardship certifications
- Orientation acknowledgment, lease, house rules and move-in/out inspection
- Reexamination, interim change, CSSR, zero-income and over-income notices
- NSPIRE inspection and corrective-action notices
- Transfer request, priority decision and relocation records
- Debt calculation, repayment agreement, grievance request and decision

APPENDIX E. RAD RESIDENT PROTECTION AND RELOCATION MATRIX

Protection	LHA control
Notice and meetings	Provide RAD notices, required meetings, accessible communication, language access and responses to comments.
No displacement	No resident loses assistance or is permanently displaced against the resident's will solely because of RAD.
Right to return	Guarantee an assisted unit at the converted or approved transfer-of-assistance property after temporary relocation.
No rescreening	No new-admission income, criminal, credit, landlord, housekeeping or suitability screening for existing residents.
Relocation assistance	Provide required notices, advisory services, temporary housing, moving payments, accommodations and URA/RAD protections.
Rent protection	Apply income-based rent and HUD-authorized phase-in when conversion causes a qualifying rent/utility increase.
Lease and good cause	Provide applicable Section 8 lease; termination/nonrenewal only for good cause and with procedural protections.
Grievance / hearing	Provide RAD PBV or PBRA procedural rights, evidence access, accommodation, language access and nonretaliation.
Choice mobility	Track and process requests under applicable RAD PBV/PBRA timing, availability, exemptions and priorities.
Resident organization	Recognize organizing rights and provide required participation funding.
FSS / ROSS	Preserve or transition eligible resident-services participation and assigned program responsibilities.
Accessibility / LEP / VAWA	Integrate accessibility, effective communication, reasonable accommodation, language access, emergency transfer and confidentiality.
One-for-one / affordability	Preserve required assisted units, public/nonprofit ownership or control, long-term HAP and use restrictions.

Required RAD forms and project exhibits

- RAD Information Notice and General Information Notice, when applicable.
- Resident meeting notices, presentation, questions and written responses.
- Project-specific relocation plan, resident survey and confidential roster.
- Right-to-return, no-rescreening and voluntary-election forms.
- URA/RAD notices, advisory-services log, moving-cost documentation and claim/appeal forms.
- Reasonable accommodation, accessibility, effective communication and language-access forms.
- Temporary-unit inspection, lease/license, payment and reoccupancy records.
- Rent phase-in disclosure and calculation, post-conversion lease and resident-rights notices.
- Choice-mobility request and tracking record.
- FHEO Accessibility and Relocation Checklist and supporting exhibits.
- Resident-services transition plan, FSS/ROSS records and Section 3 documentation when applicable.
- Post-closing compliance calendar and capital completion/reserve records.

LAKELAND HOUSING AUTHORITY

ADA, SECTION 504 AND REASONABLE ACCOMMODATION POLICY

Fiscal Year 2027

Program Access • Effective Communication • Physical and Digital Accessibility • Assistance Animals

Policy Item	Information
Agency	Housing Authority of the City of Lakeland, Florida
PHA Code	FL011
Resolution	26-1575
Board Meeting / Effective Date	09/21/2026
Board Chairman	David Samples
Executive Director	Benjamin Stevenson
Section 504/ADA Coordinator	Senior Vice President or Executive Director designee
Supersedes	11b - ADA and 504 Rules 2026 and prior related procedures

POLICY STATUS

This comprehensive policy replaces the legacy manual and modernizes terminology, reasonable-accommodation processing, verification, effective communication, accessible-unit use, digital accessibility, assistance-animal review, emergency access, records, training, and quality assurance while preserving applicable HUD housing requirements.

Approval	Signature / Date
Board Chairman	David Samples Signature: _____ Date: 09/21/2026
Executive Director	Benjamin Stevenson Signature: _____ Date: 09/21/2026

Executive Transmittal and Board Action

To	Board of Commissioners
From	Carlos R. Pizarro An, Senior Vice-President (COO)
Subject	FY 2027 ADA, Section 504 and Reasonable Accommodation Policy
Requested Action	Approve under Resolution 26-1575; authorize implementation and non-substantive technical updates.
Board Meeting	09/21/2026

BOARD MOTION
Approve the FY 2027 ADA, Section 504 and Reasonable Accommodation Policy under Resolution 26-1575, effective 09/21/2026, and authorize the Executive Director or designee to implement procedures, forms, training, accessibility reviews, and corrective action.

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1. Purpose, Policy, Scope, and Authorities

LHA will not exclude, deny benefits to, or discriminate against a qualified individual with a disability in any program, service, activity, dwelling, employment function, communication, digital service, public meeting, or other operation to which applicable disability law applies. LHA will provide program access, reasonable accommodations, reasonable modifications, auxiliary aids and services, and accessible communications when required.

- Section 504 of the Rehabilitation Act and HUD regulations at 24 CFR Part 8.
- Titles I, II, and III of the Americans with Disabilities Act, as applicable, and DOJ regulations at 28 CFR Parts 35 and 36.
- Fair Housing Act and HUD regulations at 24 CFR Part 100.
- Architectural Barriers Act, 24 CFR Parts 40 and 41, UFAS, 2010 ADA Standards, and other controlling accessibility standards, as applicable.
- 24 CFR 8.20 through 8.33 program accessibility, physical accessibility, communication, occupancy, and administrative requirements.
- HUD program requirements for Public Housing, HCV, PBV, FSS, relocation, VAWA, HOME, and other federal assistance.

2. Definitions

Term	Definition
Disability	A physical or mental impairment that substantially limits one or more major life activities, a record of such impairment, or being regarded as having such an impairment, as defined by the controlling law.
Reasonable accommodation	A change, exception, or adjustment to a rule, policy, practice, service, or procedure that may be necessary for equal opportunity.
Reasonable modification	A physical change to a dwelling, common area, facility, or other physical environment.
Effective communication	Communication that is equally effective, considering nature, length, complexity, context, and the person's usual method.
Auxiliary aids and services	Qualified interpreters, captioning, relay, readers, accessible electronic documents, Braille, large print, audio, and other effective methods.
Accessible unit	A dwelling with accessibility features intended for a person whose disability requires those features.
Assistance animal	An animal considered under applicable housing-discrimination or Section 504 requirements; not automatically governed by pet rules.
Service animal	An animal meeting the applicable ADA definition and training requirements for the setting.

3. Governance and Coordinator Responsibilities

Role	Responsibility
Board	Adopt policy and receive material compliance reporting.
Executive Director	Executive accountability, resources, designation of coordinator, final burden/fundamental-alteration determinations.
Section 504/ADA Coordinator	Central review, technical assistance, forms, complex decisions, complaints, self-evaluation, training, monitoring, and corrective action.
Department Directors	Implement procedures, identify access barriers, timely refer requests, budget approved measures, and monitor staff.
Property/HCV/Resident Services Staff	Recognize oral or written requests, document, assist, avoid unauthorized inquiries, and refer promptly.
Maintenance/Development	Assess specifications, costs, codes, standards, procurement, completion, and accessibility quality.
IT/Communications	Maintain accessible web, mobile, documents, portals, media, meetings, and vendor requirements.

4. Nondiscrimination and Program Accessibility

- Administer programs in the most integrated setting appropriate.
- Do not use eligibility criteria, methods, contracts, or site selections that have prohibited discriminatory effects.
- Ensure existing programs, viewed in their entirety, are readily accessible to and usable by persons with disabilities.
- Use structural changes, relocation of services, home visits, delivery of services, reassignment, equipment, or other methods as appropriate.
- Provide notice identifying the coordinator, accommodation process, effective communication options, and complaint procedures.

ACCESSIBILITY UNIT STANDARD

For covered new multifamily housing under 24 CFR Part 8, HUD materials identify at least 5 percent of units, but not fewer than one, accessible to persons with mobility disabilities and an additional 2 percent, but not fewer than one, accessible to persons with hearing or vision disabilities. LHA will apply the controlling standard for each project, including any stricter source, code, funding, or agreement requirement.

5. Reasonable Accommodation Process

A request may be oral or written and need not use legal terminology or an LHA form. Staff receiving information that reasonably indicates a disability-related need for a change must treat it as a possible request, offer assistance, document it, and refer it promptly. The person may request assistance at any stage of application, tenancy, participation, relocation, hearing, termination, or employment where applicable.

- Identify the requested change and the barrier it is intended to address.
- Determine whether disability and disability-related need are obvious, known, or require limited verification.
- Engage in a timely interactive process when the request is unclear, incomplete, unavailable as proposed, or may have an effective alternative.
- Consider interim measures where delay could affect safety, housing stability, deadlines, or access.
- Do not condition review on use of a form, notarization, court testimony, extensive medical records, diagnosis, or waiver of privacy.

6. Requests, Timing, and Interactive Process

Stage	Control
Intake	Date-stamp, acknowledge, identify urgency, offer communication/access assistance, assign owner.
Clarification	Request only information necessary to understand disability-related need.
Assessment	Review law/program, effectiveness, alternatives, cost, structural/operational impacts, safety, procurement, and timing.
Interactive process	Discuss effective alternatives with the requester and document communications.
Decision	Issue a prompt written approval, conditional approval, alternative, or denial with reasons and review rights.
Implementation	Assign tasks, funding, procurement, schedule, interim measures, and completion verification.
Follow-up	Confirm effectiveness and address changed circumstances.

7. Verification and Confidentiality

When disability and need are not obvious or already known, LHA may request reliable information sufficient to establish that the person is an individual with a disability and that the requested accommodation or modification may be necessary

because of the disability. LHA will not seek unrelated diagnoses, treatment records, prognosis, detailed medical history, medication lists, or other information beyond what is necessary.

- Reliable verification may come from a health care professional, peer support provider, non-medical service agency, disability organization, or another reliable person with knowledge, depending on the request and controlling law.
- Information will be maintained separately or access-restricted, shared only as necessary, and not disclosed to contractors beyond implementation needs.
- Staff may not contact a verifier without authorization when authorization is legally required.
- A requester's credible statement may be considered with other available information.

8. Approval, Alternatives, Denial, and Review

An approval will state the accommodation, responsibilities, timing, duration if temporary, and follow-up. If the exact request is unavailable or would create a legally recognized limitation, LHA will discuss other effective options. A denial must identify the individualized factual and legal basis, alternatives considered, any missing information, and review or grievance rights.

NO LOCAL DENIAL WITHOUT REVIEW
Property, maintenance, HCV, or other frontline staff shall not issue a final denial of a disability-related accommodation, modification, transfer, auxiliary aid, or assistance-animal request without review by the Section 504/ADA Coordinator or authorized designee.

9. Undue Financial and Administrative Burden and Fundamental Alteration

Only the Executive Director or authorized senior official may make a final written determination that an action would impose an undue financial and administrative burden or fundamentally alter the nature of a program, after considering all resources available for the program, costs, benefits, alternatives, funding, operational effects, and applicable law. Even when the proposed action cannot be granted, LHA will take another action that does not create the limitation but provides maximum feasible access.

10. Reasonable Modifications and Physical Alterations

- Determine which law and funding source controls responsibility for cost.
- Review proposed work for accessibility standards, codes, permits, safety, procurement, ownership approval, and restoration issues.
- Do not require restoration of modifications that do not interfere with future use and enjoyment, except where law permits.
- Use qualified contractors and inspect completed work.
- Maintain project and resident records without disclosing unnecessary disability information.
- Coordinate common-area, rehabilitation, RAD, modernization, and capital work with the Section 504/ADA Coordinator before design is finalized.

11. Accessible Units, Waiting Lists, and Transfers

- Maintain an accurate inventory of accessible features, not merely unit labels.
- Maximize occupancy by households needing available features under 24 CFR Part 8 and applicable program requirements.
- Before offering an accessible unit to a household not needing its features, document required outreach and offer sequence.
- Use nondiscriminatory inquiries to determine whether a household qualifies for an accessibility preference, not whether the household is generally eligible based on disability.
- Process disability-related transfers promptly, consider interim measures, and assign costs according to controlling law and program requirements.
- Do not require a family to accept an inaccessible unit when a reasonable accommodation or appropriate accessible option is necessary.

12. Effective Communication and Auxiliary Aids

LHA will furnish appropriate auxiliary aids and services when necessary for effective communication. Primary consideration will be given where required to the person's requested aid or service, unless LHA can demonstrate that another method is effective or a recognized limitation applies.

Need / Context	Possible Aid or Service
Deaf or hard of hearing	Qualified ASL or oral interpreter, CART, captioning, video relay, text, assistive listening, visual alert.
Blind or low vision	Accessible electronic document, reader, audio, Braille, large print, tactile sign, orientation assistance.
Speech disability	Relay, speech-to-speech, text, communication board, additional time.
Cognitive or learning disability	Plain language, stepwise explanation, support person, accessible format, added processing time.
Remote meeting/hearing	Accessible platform, captioning, interpreter pinning, accessible documents, tested contingency process.

13. Relay, ASL, Captioning, Alternate Formats, and Emergency Communication

- Post Florida Relay 711 and current relay contact information in public-facing locations and communication materials.
- Accept relay calls as ordinary calls; staff shall not refuse or terminate them because a communications assistant participates.
- Arrange qualified interpretation or captioning for complex or high-stakes encounters.
- Provide emergency and after-hours communication methods that are usable by persons with communication disabilities.
- Do not require a companion or child to interpret except in a true emergency when no qualified option is immediately available and only until an effective aid is obtained.

14. Digital Accessibility

LHA will treat websites, mobile applications, portals, electronic forms, PDFs, documents, videos, social media used for official services, and third-party technology as part of program access. LHA will inventory, test, remediate, procure, and monitor digital content against controlling ADA Title II standards and exceptions.

2026 DIGITAL ACCESS UPDATE

DOJ's 2024 Title II rule establishes specific web and mobile-app accessibility requirements, including WCAG 2.1 Level AA. An April 20, 2026 interim final rule extended compliance dates to April 26, 2027 for public entities serving 50,000 or more and to April 26, 2028 for entities serving fewer than 50,000 or special district governments. LHA will obtain counsel's classification determination and work toward conformance before the applicable date.

- Require accessibility in procurements, contracts, renewals, and acceptance testing.
- Provide accessible alternatives during remediation without making persons with disabilities accept unequal delay, burden, or privacy risk.
- Caption prerecorded and live video when required; provide audio description or equivalent access when needed.
- Ensure forms, authentication, payment, application, waiting-list, recertification, inspection, hearing, and public-comment functions are accessible.

15. Assistance Animals and Service Animals

LHA distinguishes pet policies from disability-related animal requests. No pet deposit, pet rent, breed limit, size limit, or pet rule will be applied automatically to a qualifying animal. Individuals remain responsible for control, care, waste, and actual damage, subject to reasonable accommodation.

- Apply the legal standard governing the particular program, property, and location, including the Fair Housing Act, Section 504, and ADA where applicable.
- Ask only permissible questions and request only necessary verification.
- Make direct-threat or substantial-damage determinations based on objective evidence about the specific animal and current circumstances, not stereotypes or breed alone.
- Consider whether risk can be reduced by a reasonable condition or alternative before denial or removal.
- Do not impose a pet deposit or fee for a qualifying animal, while retaining authority to charge for actual damage on the same basis as other damage.

MAY 22, 2026 HUD ENFORCEMENT GUIDANCE

HUD FHEO's May 22, 2026 memorandum states that FHEO will find reasonable cause and recommend charges in Fair Housing Act animal-accommodation cases only when the animal is trained to provide disability-related assistance. The memorandum expressly does not address HUD's processing of complaints against housing providers under Section 504 or the ADA. LHA will not treat this enforcement memorandum as eliminating obligations under Section 504, the ADA, other applicable law, or binding court decisions; complex cases require Coordinator and counsel review.

16. Public Housing, HCV/PBV, FSS, Relocation, and MTW Coordination

Program	Key Coordination
Public Housing	Admissions, accessible units, transfers, lease rules, grievance, physical modifications, communication, pets/animals, NSPIRE.
HCV/PBV	Briefings, search time, payment standards where authorized, live-in aides, inspections, portability, owner communication, informal review/hearing.
FSS/Resident Services	Voluntary access, CoP/ITSP, coaching, escrow communication, modified service delivery.
RAD/Relocation/Development	Accessible notices, advisory services, comparable accessible housing, moving assistance, claims, return rights, design and construction.
MTW	Apply only approved waivers and safe harbors; do not waive civil-rights obligations absent lawful express authority.

17. Emergency Preparedness and NSPIRE Coordination

- Identify requested assistance for evacuation, alerts, sheltering, temporary relocation, medication refrigeration, mobility equipment, and communication.
- Do not require residents to disclose more information than necessary; participation in assistance registries should be voluntary unless law provides otherwise.
- Coordinate visual/audible alarms, accessible routes, emergency work orders, elevator outages, power outages, and temporary accommodations.
- Use NSPIRE findings and work orders to correct accessibility-related health and safety deficiencies promptly.
- Provide accessible emergency notices and alternative channels.

18. Employment and Vendor Responsibilities

- Apply ADA Title I and Section 504 employment obligations where applicable.
- Keep employee medical information confidential and separate.
- Require contractors, property managers, hearing officers, technology vendors, interpreters, architects, and service providers to comply with applicable accessibility and confidentiality requirements.
- Do not delegate away LHA's responsibility for program access.

19. Complaints, Grievances, Retaliation, and Corrective Action

A person may raise a disability-access concern orally or in writing. LHA will assist with filing, provide effective communication, prohibit retaliation or interference, investigate promptly, preserve applicable hearing or grievance rights, and document findings and corrective action. A complaint does not suspend a separate deadline unless law or a written decision provides otherwise.

20. Records, Privacy, Training, Monitoring, and Reporting

- Maintain request, verification, analysis, interactive process, decision, implementation, cost, inspection, complaint, and review records.
- Restrict disability information to authorized staff with a need to know.
- Train staff before assignment and annually on request recognition, verification limits, effective communication, animals, accessible units, digital access, emergencies, and retaliation.
- Perform quarterly file samples and annual program, facility, communication, digital, and vendor reviews.
- Report aggregate trends without disclosing confidential information.

Performance Measure	Frequency	Management Standard
Requests acknowledged and assigned	Quarterly	Track all; investigate delays.
Decisions supported by documented analysis	Quarterly	100% sampled files.
Denials centrally reviewed	Quarterly	100%.
Approved measures implemented	Quarterly	Track timeliness and effectiveness.
Accessible unit inventory validated	Annual	100% portfolio review.
Digital accessibility remediation	Quarterly	Progress against applicable deadline.
Training completion	Annual	100% designated staff.
Complaints/corrective actions	Quarterly	100% logged and addressed.

21. Implementation and Revision Control

Action	Owner	Timing
Board adoption	Board	09/21/2026
Coordinator designation and contacts	Executive Director	Upon adoption
Issue forms and workflow	Coordinator	Upon implementation
Accessible unit and facility inventory	Operations/Development	At implementation and annually
Digital inventory and remediation plan	IT/Communications	At implementation; monitor quarterly
Staff training	HR/Coordinator	At implementation and annually
Annual legal/regulatory review	Coordinator/Counsel	Annually and upon material change

Revision	Date	Description	Approval
FY 2027 Comprehensive Revision	09/21/2026	Replaces 2026 manual; modernizes accommodation, communication, physical/digital accessibility, animals, monitoring, and forms.	Resolution 26-1575

Appendix A. Reasonable Accommodation / Modification Request

Field	Entry
Requester / household member	
Program / property / address	
Preferred communication and format	
Requested accommodation or modification	
Barrier or disability-related need	
Urgency / deadline / interim measure	
Verifier, if needed and authorized	
Signature / date	

Appendix B. Limited Verification Form

Do not request diagnosis or unrelated medical information. Complete only when disability and/or disability-related need are not obvious or already known.

Question	Response
Does the person have a physical or mental impairment that substantially limits one or more major life activities under the applicable standard?	Yes / No / Insufficient information
Is the requested change or an effective alternative related to the disability and potentially necessary for equal use, enjoyment, access, or participation?	Yes / No / Explain
Functional limitation or nexus information necessary to evaluate the request	
Verifier name, role, contact, signature, date	

Appendix C. Decision and Interactive Process Worksheet

☐ Request and date received

☐ Oral request documented

☐ Urgency and interim measures

☐ Disability/need obvious, known, or verification required

☐ Only necessary information requested

☐ Programs/laws/standards identified

☐ Requested accommodation effectiveness

☐ Alternatives discussed

☐ Cost/resources/funding reviewed

☐ Safety/direct threat based on objective evidence

☐ Coordinator review

☐ Written decision and review rights

☐ Implementation owner/date

☐ Effectiveness follow-up

Appendix D. Accessibility Modification Checklist

☐ Scope and disability-related need

☐ Controlling cost responsibility

☐ Applicable design standard/code

☐ Common area/unit/program access impact

☐ Drawings/specifications

☐ Permits and procurement

☐ Temporary relocation/access

☐ Contractor accessibility requirements

☐ Inspection and acceptance

☐ Resident communication

☐ As-built and inventory update

Appendix E. Assistance Animal Review

☐ Property/program legal framework identified

☐ Pet versus disability-related request separated

☐ Animal training/work/tasks considered where applicable

☐ Disability and nexus information limited to what is needed

☐ No prohibited pet fee/deposit applied

☐ Individualized direct-threat/damage analysis

☐ Reasonable conditions or alternatives considered

☐ Section 504/ADA implications reviewed

☐ Coordinator/counsel review for complex or denied request

☐ Written decision and review rights

Appendix F. Effective Communication Request

Field	Entry
Person / companion needing aid	
Communication disability / functional need	
Requested aid or service	
Event/document/date/time	
Complexity and importance	
Aid/service arranged and provider	

Alternative proposed and effectiveness basis	
Completion / issue / follow-up	

Appendix G. Accessible Unit and Transfer Checklist

☐ Unit feature inventory verified

☐ Current resident need/outreach reviewed

☐ Waiting list applicants needing features reviewed

☐ Offer sequence documented

☐ Transfer request and urgency assessed

☐ Moving/utility/other costs determined

☐ Temporary measures considered

☐ Unit inspection and features confirmed

☐ Household acceptance/declination documented

☐ Database/inventory updated

Appendix H. Digital Accessibility Checklist

☐ Website/mobile/portal inventory

☐ Applicable Title II compliance date confirmed

☐ WCAG 2.1 AA testing

☐ PDFs/forms/applications accessible

☐ Keyboard and screen-reader use

☐ Captions/audio description

☐ Color contrast and text resizing

☐ Error identification and authentication

☐ Third-party vendor compliance

☐ Alternative access during remediation

☐ User feedback and issue tracking

☐ Quarterly remediation report

Appendix I. Annual Compliance Dashboard

Metric	Q1	Q2	Q3	Q4	Annual Action
Requests/approvals/denials					
Average processing days					
Overdue implementations					
Accessible unit use/transfers					

Auxiliary aids/services					
Digital defects remediated					
Complaints/corrective actions					
Training completion					

LAKELAND HOUSING AUTHORITY

LIMITED ENGLISH PROFICIENCY AND LANGUAGE ACCESS POLICY

Fiscal Year 2027

Title VI • Meaningful Access • Four-Factor Analysis • Vital Documents • Quality Controls

Policy Item	Information
Agency	Housing Authority of the City of Lakeland, Florida
PHA Code	FL011
Address	430 Hartsell Avenue, Lakeland, Florida 33815
Board Resolution	Resolution No. 26-1575
Board Meeting / Effective Date	09/21/2026
Board Chairman	David Samples
Executive Director	Benjamin Stevenson
Policy Coordinator	Senior Vice President or Executive Director designee
Supersedes	LHA LEP Plan 2025 and prior LEP plans

CURRENT FEDERAL POSTURE

This policy recognizes that Executive Order 14224, issued March 1, 2025, designated English as the official language of the United States and revoked Executive Order 13166. HUD Notice PIH 2026-06 rescinded Notice PIH 2024-04, while stating that the withdrawal did not alter PHA responsibility to comply with federal laws applicable to language access, including Title VI. LHA therefore maintains a risk-based language-access program grounded in Title VI, 24 CFR Part 1, the Fair Housing Act, program requirements, participant due process, and documented operational need.

Approval	Signature / Date
Board Chairman	David Samples Signature: _____ Date: 09/21/2026
Executive Director	Benjamin Stevenson Signature: _____ Date: 09/21/2026

Executive Transmittal and Board Action

To	Board of Commissioners
From	Benjamin Stevenson, Executive Director
Subject	FY 2027 Limited English Proficiency and Language Access Policy
Resolution	26-1575
Board Meeting Date	09/21/2026
Requested Action	Approve the comprehensive policy and authorize implementation, training, periodic assessment, and non-substantive updates needed to maintain legal and operational accuracy.

BOARD ACTION
Approve the FY 2027 Limited English Proficiency and Language Access Policy under Resolution 26-1575 and authorize the Executive Director or designee to implement procedures, procure qualified language services, update document inventories, and make non-substantive revisions consistent with controlling law and HUD requirements.

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21. 21. Implementation and Revision Control

1. Policy Statement and Objectives

LHA will not discriminate on the basis of race, color, or national origin and will take reasonable, documented steps to prevent language barriers from denying meaningful access to its federally assisted housing programs, benefits, services, information, hearings, and other vital activities. Language assistance needed for meaningful access will be provided without charge to the individual.

- Identify language needs accurately and respectfully.
- Prioritize vital, safety-related, housing-stability, eligibility, rights, obligations, and due-process communications.
- Use qualified interpreters and translators appropriate to the importance and complexity of the interaction.
- Maintain consistent notices, records, quality controls, training, monitoring, and corrective action.
- Coordinate language access with disability effective-communication requirements without treating the two obligations as interchangeable.

2. Authority and 2025-2026 Regulatory Update

- Title VI of the Civil Rights Act of 1964 and HUD implementing regulations at 24 CFR Part 1.
- The Fair Housing Act and applicable national-origin nondiscrimination requirements.
- Section 504 of the Rehabilitation Act, the Americans with Disabilities Act where applicable, and effective-communication requirements for persons with disabilities.
- Program regulations, HUD notices, grant terms, Administrative Plan, ACOP, FSS Action Plan, relocation plans, VAWA policies, grievance/hearing procedures, and MTW requirements.
- Executive Order 14224, Designating English as the Official Language of the United States, issued March 1, 2025.
- HUD Notice PIH 2026-06, issued March 16, 2026, rescinding PIH Notice 2024-04 and confirming that PHA responsibilities under applicable federal language-access laws, including Title VI, remain.

GUIDANCE CONTROL
The former plan relied on Executive Order 13166 and treated HUD's 2007 LEP Guidance as current controlling guidance. Executive Order 13166 has been revoked. LHA may still use the four-factor framework, vital-document analysis, and qualified-service practices as prudent compliance and operational tools, but will verify the status of HUD guidance and controlling law during each annual review.

3. Scope and Applicability

This policy applies to all LHA departments, employees, commissioners, agents, contractors, management entities, instrumentalities, and programs when acting for LHA, including Public Housing, HCV, PBV, FSS, ROSS, MTW, RAD/relocation, homeownership, resident services, development, maintenance, procurement, finance, hearings, and public engagement.

4. Definitions

Term	Definition
Limited English Proficiency (LEP)	A person who does not speak English as the primary language and has limited ability to read, write, speak, or understand English in a particular encounter.
Meaningful access	Access that enables an eligible person to learn about, apply for, participate in, understand, and exercise rights and responsibilities in a program or activity.
Interpretation	Oral or signed transfer of meaning from one language to another.
Translation	Written transfer of meaning from one language to another.
Sight translation	Oral rendering of a written document into another language.
Vital document	A document containing information critical to obtaining or maintaining housing, assistance, services, rights, safety, or compliance with legal obligations.

Term	Definition
Qualified interpreter/translator	A person whose proficiency, accuracy, impartiality, confidentiality, terminology, and role competence are suitable for the encounter.
Language access coordinator	The official responsible for policy oversight, resources, training, monitoring, and corrective action.

5. Governance and Responsibilities

Role	Responsibility
Board of Commissioners	Adopt policy and receive material compliance updates.
Executive Director	Executive accountability; appoint coordinator; ensure resources and corrective action.
LEP/Language Access Coordinator	Maintain four-factor assessment, provider resources, vital document inventory, training, monitoring, complaints, and annual review.
Department Directors	Implement procedures, identify vital documents, budget services, and verify staff compliance.
Frontline Staff	Identify need, advise of free services, obtain qualified assistance, and document the encounter.
Procurement/Finance	Procure services, verify invoices, maintain contract controls, and monitor vendor performance.
IT/Communications	Support accessible portals, website notices, telephone routing, and approved translated content.

6. Four-Factor Language Access Assessment

LHA will complete and document an assessment at least annually and when material demographic, program, legal, or operational changes occur.

Factor	Required Analysis
1. Number or proportion	LEP persons eligible to be served or likely to be encountered, using reliable current sources and LHA encounter data.
2. Frequency of contact	Actual and anticipated contact by language, program, channel, location, and type of interaction.
3. Nature and importance	Consequences of misunderstanding or delay, especially eligibility, termination, eviction, relocation, safety, benefits, hearings, and deadlines.
4. Resources and costs	Available staff, vendors, technology, partnerships, translated materials, budget, urgency, and effective alternatives.

The 2025 plan cited a historical Polk County percentage and identified Spanish as the most common non-English language. This revised policy does not carry forward that percentage as a current fact. LHA will insert current verified Census/ACS, applicant, participant, encounter, and community information in the annual assessment.

7. Identification of Individuals Needing Language Assistance

- Allow voluntary self-identification of preferred spoken and written language at application, intake, recertification, orientation, relocation, hearing, and service contacts.
- Use “I Speak” cards, multilingual notices, qualified telephonic identification, or other reliable tools.
- Record preferred language and assistance needs in the authorized system without using language as an adverse eligibility factor.
- Do not require citizenship or immigration information merely to determine language preference.

- Reconfirm preference when circumstances suggest a change or before a high-stakes encounter.

8. Language Assistance Services

Service	Appropriate Use
Qualified in-person interpreter	Complex, sensitive, lengthy, legal, hearing, relocation, termination, or high-volume encounters.
Qualified video/telephone interpreter	Prompt assistance, uncommon languages, remote services, or emergency access.
Qualified bilingual employee	Only after LHA verifies language proficiency and role competence; routine bilingual ability alone is insufficient for high-stakes interpreting.
Professional written translation	Vital documents, standardized notices, policies, forms, rights, deadlines, and safety information.
Sight translation	Short documents when a qualified interpreter can accurately convey the content and written translation is not reasonably required.
Multilingual notice/tagline	Advises how to obtain free interpretation or translated vital information.

9. Vital Documents and Written Translation

Each department will maintain a vital-document inventory and assign priority based on the annual assessment. Translation decisions will be documented by language and document category. LHA will not apply a numerical safe-harbor threshold mechanically where the nature, importance, frequency, or risk supports additional assistance.

Priority	Examples	Minimum Control
Critical / immediate	Emergency, life-safety, disaster, emergency transfer, urgent relocation	Prompt qualified interpretation; translated materials where practicable; document delivery.
High / rights and housing stability	Application/denial, eligibility, termination, eviction, hearing, grievance, lease, inspection/abatement, relocation, VAWA, repayment	Professional translation or qualified interpretation appropriate to language need; track deadlines and understanding.
Routine / program administration	Appointments, recertification requests, rent notices, FSS/ITSP, maintenance access, resident meetings	Translated template or qualified interpretation based on assessment.
General / informational	Newsletters, optional events, outreach	Multilingual notice/tagline or translated summary based on audience and resources.

10. Oral Interpretation and High-Stakes Encounters

- Schedule qualified interpretation early and allow additional time.
- Brief the interpreter on purpose, confidentiality, terminology, and role.
- Speak directly to the individual, use plain language, short segments, and confirmation of understanding.
- Do not ask an interpreter to provide legal advice, advocacy, or independent decisions.
- Document provider, language, date, type of service, and any material difficulty.
- For hearings or testimony, use the level of competence required by applicable procedure and law.

11. Qualified Providers, Bilingual Staff, Family Members, and Minors

LHA will assess proficiency, accuracy, impartiality, confidentiality, terminology, and role boundaries. Certification is desirable and may be required where individual rights depend on precise interpretation.

FAMILY MEMBERS AND MINORS
LHA should not rely on family members, friends, children, adverse parties, landlords, or witnesses to interpret vital or sensitive communications. An adult chosen by the individual may assist only after LHA offers free qualified service, evaluates voluntariness and conflicts, and documents the decision. Minors will not interpret except in an unforeseen emergency until qualified assistance is obtained.

12. Digital, Telephone, Remote, and Public Meeting Access

- Post clear language-assistance information on websites, portals, offices, applications, and public notices.
- Design telephone menus or staff scripts so callers can obtain language identification and interpretation.
- For remote hearings, briefings, webinars, and meetings, test interpreter access, audio controls, document delivery, confidentiality, and contingency procedures.
- Public meeting notices will explain how to request interpretation by a stated deadline while allowing reasonable efforts for later requests.
- Machine translation may support triage or drafts but will not be the sole method for vital, legal, safety, or rights-based content without qualified human review.

13. Program-Specific Implementation

Program / Function	Priority Language-Access Points
HCV/PBV	Applications, briefings, voucher issuance, RFTA, inspections, rent, portability, terminations, informal reviews/hearings.
Public Housing	Applications, offers, leases, ACOP, rent, inspections, grievances, lease enforcement, eviction.
FSS/Resident Services	Recruitment, voluntary participation, CoP/ITSP, escrow, termination, referrals, confidentiality.
Maintenance/NSPIRE	Emergency work orders, entry notices, health/safety deficiencies, resident-caused damage, abatement.
RAD/Relocation/Development	Notices, advisory services, claims, moving options, meetings, temporary/permanent relocation, rights and appeals.
Procurement/Employment	Public-facing solicitations or employment processes when language access is required by controlling law or operational need.

14. Emergency, Safety, VAWA, Relocation, and Due Process Communications

LHA will prioritize qualified and confidential language assistance when delay or misunderstanding could affect safety, emergency response, shelter, VAWA rights, emergency transfer, relocation benefits, deadlines, termination, eviction, grievance, hearing, or appeal rights. Language assistance will be coordinated with disability accommodations and confidentiality protocols.

15. Notice of Free Language Assistance

- Post notices in reception areas, management offices, community rooms, websites, portals, and locations where applications or hearings occur.
- Include notices or taglines on identified vital documents and outreach materials.
- Inform applicants and participants orally when a language need is apparent.
- State that qualified language assistance is free and explain how to request it.

16. Procurement and Vendor Management

Language-service procurement will follow LHA's Procurement Policy and applicable federal, Florida, grant, confidentiality, cybersecurity, and records requirements.

- Define languages, modalities, response times, qualifications, confidentiality, pricing, invoicing, data security, complaint handling, and quality review.
- Prohibit vendor use of participant information beyond contract purposes.
- Require subcontractor flow-down and incident notification.
- Monitor missed requests, response time, accuracy concerns, complaints, invoice anomalies, and corrective action.

17. Staff Training

Audience	Minimum Training
All staff	Policy, identification, free services, prohibited practices, documentation, and escalation.
Frontline/intake/property/HCV/FSS	Service access, interpreter use, vital documents, plain language, encounter logging, emergencies.
Hearing/relocation/VAWA/legal functions	High-stakes competence, confidentiality, impartiality, records, and due process.
Managers/QA	Four-factor assessment, monitoring, complaints, vendor oversight, corrective action.
Bilingual staff	Role limits, verified proficiency, interpreting ethics, terminology, and when to use an external provider.

18. Complaints, Non-Retaliation, and Corrective Action

Individuals may report language-access concerns verbally or in writing to any LHA employee, the Language Access Coordinator, management, or an applicable civil-rights agency. LHA will provide assistance to make the complaint, will not retaliate, and will document review, interim safeguards, findings, response, and corrective action. Complaint filing does not replace any grievance, hearing, appeal, VAWA, fair-housing, or court deadline.

19. Data, Privacy, Records, and Quality Assurance

- Collect only information needed to provide and evaluate services.
- Restrict access to language preference, encounter notes, recordings, and sensitive records.
- Do not audio-record interpreted encounters unless authorized, necessary, noticed, and securely retained.
- Maintain translated master documents, version control, translator/reviewer information, approval date, and source-language version.
- Use back-translation, second review, field testing, or subject-matter review when risk warrants.
- Retain records under LHA schedules, HUD requirements, litigation holds, and applicable law.

20. Monitoring, Performance Standards, and Annual Review

Measure	Frequency	Standard / Management Target
Requests fulfilled	Quarterly	Track total by language, channel, department, and outcome.
Urgent interpretation access	Quarterly	Review all failures or material delays.
Vital document inventory	Annual	100% of departments reviewed.
Translated document version control	Annual	100% of active translated vital documents linked to current English source.

Measure	Frequency	Standard / Management Target
Staff training	Annual	100% of designated staff within required cycle.
Complaints and corrective actions	Quarterly	100% logged, reviewed, and closed or placed on an active plan.
Vendor quality	Quarterly/Annual	Review response, accuracy concerns, confidentiality, and invoices.
Four-factor assessment	Annual / material change	Completed and approved by Coordinator/Executive Director.

Management targets support oversight and do not narrow an individual's rights. LHA will revise services when demographics, encounters, complaints, laws, technology, vendors, program risks, or resources materially change.

21. Implementation and Revision Control

Action	Owner	Deadline / Trigger
Adopt policy	Board / Executive Director	09/21/2026
Appoint coordinator and departmental contacts	Executive Director	Upon adoption
Complete current four-factor assessment	Coordinator / departments	Before final operational rollout; annually thereafter
Validate vital document inventory	Department directors	Within first implementation cycle
Update notices and website	Communications / IT	After assessment and approved translations
Train staff	Coordinator / HR	At implementation and annually
Procure/confirm language vendors	Procurement	Before service gaps occur
Report annual results	Coordinator	Annually to Executive Director/Board as directed

Revision	Date	Description	Approval
FY 2027 Comprehensive Revision	09/21/2026	Replaces 2025 plan; addresses EO 14224, PIH 2026-06, Title VI controls, digital access, quality, monitoring, and appendices.	Resolution 26-1575

LAKELAND HOUSING AUTHORITY

FAMILY SELF-SUFFICIENCY ACTION PLAN

Fiscal Year 2027

HUD Part 984 • MTW Integration • Performance Standards • Operational Appendices

Plan Item	Information
PHA	Housing Authority of the City of Lakeland, Florida
PHA Code	FL011
Address	430 Hartsell Avenue, Lakeland, Florida 33815
Prepared for	Board of Commissioners and U.S. Department of Housing and Urban Development
Prepared by	Carlos R. Pizarro, Senior Vice President
Proposed effective date	**09/21/2026**
Board resolution	**Resolution No. 26-1575**
HUD status	Revised Action Plan; submit to HUD for approval when required by 24 CFR 984.201(c)(2)
Board Meeting Date	**09/21/2026**

IMPORTANT ADOPTION NOTE
This comprehensive revision replaces prior LHA FSS Action Plan drafts. Current program counts, mandatory program size, coordinator positions, grant amounts, participant demographics, and voucher totals must be validated against HUD systems, grant records, the current FSS roster, the FY 2027 Agency Plan, and Board records before submission or adoption.

Approval	Signature / Date
Board Chair	**David Samples** **Signature:** _____ **Date: 09/21/2026**
President/CEO / Authorized Official	**Benjamin Stevenson, Executive Director** **Signature:** _____ **Date: 09/21/2026**

Executive Transmittal and Board Action

To	Board of Commissioners, Lakeland Housing Authority
From	Carlos R. Pizarro, Senior Vice President
Subject	FY 2027 Comprehensive Family Self-Sufficiency Action Plan
Requested Action	Approve the revised FSS Action Plan and authorize submission to HUD, implementation, and non-substantive technical corrections required by HUD.
Board Meeting Date	09/21/2026
HUD Submission Date	_____

The FY 2027 FSS Action Plan establishes LHA's policies and procedures for operating Family Self-Sufficiency programs serving eligible Public Housing and Housing Choice Voucher households. It incorporates the current structure of 24 CFR Part 984, integrates LHA's MTW and centralized Resident Services strategies, establishes escrow and case-management controls, and provides measurable performance standards and audit-ready appendices.

Recommended Board Motion

BOARD MOTION
Move to approve the Lakeland Housing Authority FY 2027 Family Self-Sufficiency Action Plan, authorize submission to HUD and implementation upon required approval, authorize the President/CEO or designee to execute required certifications and forms, and authorize staff to make non-substantive technical corrections required by HUD or necessary to maintain regulatory citations and form references.

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1. Executive Summary

The Family Self-Sufficiency Program is a voluntary employment, education, financial capability, and asset-building program that coordinates HUD housing assistance with public and private resources. LHA will operate the program through individualized coaching, a Contract of Participation, Individual Training and Services Plans, supportive services coordination, and FSS escrow accounts for eligible families.

Strategic Area	FY 2027 Direction
Economic mobility	Support employment, wage progression, education, credentials, entrepreneurship, financial capability, and asset building.
Participant choice	Use individualized goals and participant-centered coaching; do not condition housing assistance on FSS participation.
Program integration	Coordinate Public Housing, HCV/PBV, Homeownership, special-purpose vouchers, Resident Services, ROSS, MTW, and community partnerships.
Escrow integrity	Maintain accurate baseline, monthly credit, subsidiary ledger, annual statement, interim disbursement, final disbursement, and forfeiture controls.
MTW alignment	Use only HUD-approved MTW flexibilities and maintain safe harbors, impact analysis, hardship policies, nondiscrimination, and grant restrictions.
Performance management	Track enrollment, engagement, goals, employment, earnings, education, escrow, graduation, partnerships, exits, and participant experience.

2. Authority, Applicability, and Plan Approval

2.1 Governing Authorities

- Section 23 of the United States Housing Act of 1937.
- 24 CFR Part 984, including §§ 984.101 through 984.401.
- Applicable HCV, PBV, Public Housing, HCV Homeownership, and Moderate Rehabilitation rules.
- HUD FSS notices, forms, grant requirements, reporting instructions, accounting guidance, and current FSS training resources.
- LHA's Annual Agency Plan, MTW Supplement, Administrative Plan, ACOP, Resident Services Plan, adopted budgets, and Board resolutions.

2.2 HUD-Approved Action Plan

LHA must maintain a HUD-approved Action Plan before operating a mandatory or voluntary FSS program. This Action Plan is developed in consultation with the applicable local government chief executive, PCC, current and prospective participants, workforce agencies, education and training providers, child care entities, financial empowerment providers, nonprofit service providers, private businesses, and other affected service providers.

After initial HUD approval, LHA will submit revisions to HUD when it proposes policy changes, increases the size of a voluntary program, or HUD requires changes. Administrative updates that do not change policy will be documented through the revision-control process.

2.3 Nonparticipation

VOLUNTARY PARTICIPATION
Admission to Public Housing or Section 8 assistance will not be conditioned on FSS participation. Housing assistance will not be terminated because a family elects not to participate or fails to comply with FSS program requirements. Separate lease or program violations remain subject to the ACOP, Administrative Plan, lease, and applicable due process.

3. Program Purpose, Objectives, and Local Strategy

LHA's objective is to reduce dependency on welfare assistance and housing subsidies by connecting eligible families with education, job training, employment, counseling, financial capability, and other services that support economic independence and self-sufficiency.

- Increase participant access to employment and advancement opportunities.
- Support completion of high school equivalency, postsecondary education, vocational training, credentials, apprenticeships, and digital skills.
- Build financial capability through budgeting, credit, banking, debt management, tax preparation, consumer protection, savings, and homeownership readiness.
- Address transportation, child care, health, disability, language access, legal, technology, and family-stabilization barriers.
- Coordinate public and private resources through the PCC and service partnerships.
- Operate an accurate, transparent, and motivating FSS escrow program.

4. Program Scope and Eligible Families

LHA may serve eligible families receiving Public Housing assistance, tenant-based HCV assistance, PBV assistance, HCV Homeownership assistance, and other programs covered by Part 984, including eligible special-purpose voucher families, subject to program rules and available capacity.

Program	FSS Treatment
Public Housing	Eligible families may enroll in LHA's Public Housing FSS program.
Tenant-Based HCV	Eligible families may enroll; portability is governed by § 984.306.
PBV	Eligible families may enroll; portability/right-to-move issues are coordinated under applicable HCV/PBV rules.
HCV Homeownership	Eligible families may participate where covered by Part 984 and LHA policy.
FYI/FUP, Mainstream, VASH, EHV or successor special-purpose vouchers	Enrollment is available when permitted by the governing voucher and FSS requirements; service coordination will respect program-specific rules and partner roles.

LHA will not establish eligibility restrictions that conflict with Part 984. Previous participation or termination may be considered only through a written, objective, nondiscriminatory policy that allows case-specific review and reasonable accommodation.

5. Family Demographics and Supportive Service Needs

Before final HUD submission, LHA will insert a current demographic profile derived from the active FSS roster, HCV and Public Housing household data, waiting list information, participant needs assessments, and community data. The profile will include number, family size, characteristics, racial and ethnic data, employment and education status, disability and language access needs, and supportive service needs as required by § 984.201.

Required Data Element	FY 2027 Verified Value	Source / Validation
Current enrolled families	191	FSS roster / HUD reporting
Public Housing FSS participants	18	PIC/IMS-PIC or successor / FSS roster
HCV/PBV FSS participants	20	HUD-50058 data / FSS roster
Families with positive escrow balances	80	Finance subsidiary ledger
Average coordinator caseload	50	Staffing and active roster
Primary language-access needs	English, Spanish	LEP analysis / participant records
Priority supportive service needs	Employment, Education, Transportation	Needs assessments / PCC consultation

LEGACY DATA NOTE
The prior editable plan referenced historical program sizes and participant counts. Those figures are not carried forward as current facts unless validated. LHA will preserve historical records in the administrative file and use verified FY 2027 data in the HUD submission.

6. Program Size, Staffing, and Administration

6.1 Program Size

LHA will maintain at least the minimum program size required by HUD unless a lawful reduction, exception, waiver, or MTW authorization applies. Any voluntary expansion beyond the approved Action Plan size will be submitted to HUD when required.

Program Component	HUD-Approved / Board-Approved Size	FY 2027 Operating Target
HCV/PBV FSS	25	50
Public Housing FSS	25	50
Total FSS capacity	125	100

6.2 Staffing Model

- Resident Services leadership provides program oversight, policy alignment, partner coordination, and performance review.
- FSS Program Coordinators manage outreach, enrollment, assessment, CoP/ITSP, coaching, referrals, portability, termination, completion, and reporting.
- HCV/Public Housing eligibility staff coordinate income reexaminations, baseline values, rent changes, portability, lease compliance, and HUD reporting.
- Finance maintains the depository account, subsidiary ledger, monthly deposits, investment income, annual reconciliation, disbursements, and financial reporting.
- Quality assurance performs file reviews, escrow reconciliation, data validation, and corrective action monitoring.

6.3 Caseload Standards

LHA will set caseloads based on funded coordinator positions, participant acuity, geographic dispersion, program mix, grant requirements, and available service partners. Caseload standards are management targets, not participant eligibility criteria. Management will review caseloads at least quarterly and document rebalancing or staffing actions.

7. Outreach, Recruitment, Selection, and Waiting List

7.1 Outreach

- Briefings, orientations, recertifications, interim reviews, portability contacts, lease-up and resident meetings.
- Mail, email, text, website, social media, management offices, community centers, partner referrals, and Resident Advisory Board communications.
- Accessible formats, interpreters, relay services, translated vital information, and reasonable accommodations.
- Targeted outreach to Public Housing, HCV/PBV, special-purpose voucher, youth/FYI, veteran, disability, and homeownership-interested families, consistent with nondiscrimination.

7.2 Objective Selection System

LHA will use the date and time the family submits a complete expression of interest as the objective selection method for slots without a preference. If multiple expressions are received at the same date and time, LHA may use a documented random selection method.

7.3 Optional Related-Service Preference

LHA may reserve up to 50 percent of FSS slots for eligible families with a member currently participating in, or waiting for, an identified FSS-related service program only if the percentage, programs, outreach, and selection method are stated in this HUD-approved Action Plan. Until LHA inserts and HUD approves a specific preference policy, no related-service preference will be applied.

Policy Element	FY 2027 LHA Decision
Percentage of slots with preference	0% unless amended and approved by HUD
Related-service programs	Not applicable unless amended
Selection among equal preference status	Date/time or documented random method
Non-preference slots	Date/time of complete expression of interest

7.4 Motivation Screening

LHA may require orientation, a preselection interview, or readily accomplishable tasks that measure interest and motivation. LHA will not screen based on educational level, credit, employment status, earnings, skills, disabilities, family composition, service needs, or projected likelihood of success. Reasonable accommodations will be offered.

7.5 Waiting List Administration

- Date and time stamp each complete expression of interest.
- Record program type and contact information.
- Conduct periodic outreach to confirm continued interest.
- Do not remove a family without notice and an opportunity to update information, except when contact is impossible after documented attempts.
- Retain selection and nonselection records for monitoring and fair-housing review.

8. Participant Assessment and Individual Training and Services Plans

After selection, the FSS Coordinator will perform a participant-centered needs and strengths assessment and develop an ITSP for the head of FSS family. Any adult family member who elects to participate may have an ITSP. The assessment and plan will reflect individual goals, barriers, resources, responsibilities, target dates, and service referrals.

Assessment Domain	Examples
Employment	Current job, hours, wages, benefits, advancement, job search, career pathway
Education and training	Literacy, GED, postsecondary, credential, apprenticeship, occupational license
Financial capability	Banking, budget, credit, debt, taxes, savings, insurance, fraud prevention
Family supports	Child care, transportation, health, behavioral health, disability, legal, domestic violence services
Housing stability	Lease compliance, rent, landlord issues, utility stability, relocation/portability
Digital access	Device, connectivity, email, online applications, digital literacy
Asset building	Emergency savings, vehicle, business, education, homeownership

Goals will be realistic, individualized, measurable, and agreed upon. LHA will not impose mandatory goals beyond those required by regulation. ITSP revisions require participant and authorized LHA signatures and must remain achievable within the CoP term, including any extension.

9. Contract of Participation

9.1 One Contract Per Family

Each selected family will execute one HUD-approved Contract of Participation with LHA. The family designates the head of FSS family, who does not have to be the rental-assistance head of household. Multiple adult family members may have ITSPs incorporated into the CoP.

9.2 Required Terms

- Rights and responsibilities of LHA and the family.
- Services to be coordinated and activities to be completed by participating adult members.
- Specific interim and final goals in incorporated ITSPs.
- Lease compliance obligation, with the same considerations available to non-FSS families.
- Employment obligation applying to the head of FSS family.
- Welfare-independence goal when required by Part 984.
- Term, extension, modification, completion, termination, escrow, portability, and grievance provisions.

9.3 Term and Effective Date

The CoP term will follow the current HUD form and Part 984. LHA will establish baseline annual income, baseline annual earned income, and baseline monthly rent using the applicable reexamination and timing rules. No staff member may alter the HUD form or required terms without approval from program leadership and legal/compliance review.

9.4 Suitable Employment

Suitable employment will be determined with the head of FSS family based on skills, education, job training, receipt of benefits, disability-related circumstances, and employment opportunities in the jurisdiction. LHA will not impose a rigid universal hours requirement inconsistent with individualized suitability and Part 984. Lawful, verifiable self-employment may satisfy the employment goal when appropriately documented.

9.5 Extensions

LHA may extend the CoP for up to two years when the family submits a written request and LHA determines that good cause exists. Good cause may include circumstances beyond the family's control, such as serious illness, involuntary employment disruption, lack of essential services, or other documented barriers. The decision and revised completion dates will be written and added to the CoP/ITSP.

10. Supportive Services and Community Partnerships

LHA will coordinate, rather than duplicate, services through the PCC and written or documented referral relationships. Participation in a service depends on eligibility, availability, provider rules, and funding. LHA will make reasonable efforts to help families access services but does not guarantee third-party services.

Service Area	Examples of Services	Potential Partners
Workforce	Career assessment, job search, placement, retention, advancement	CareerSource Polk, employers, staffing and training providers
Education	GED, ESL, college, vocational credentials, apprenticeships	Polk State College, schools, adult education, training providers
Financial capability	Budgeting, credit, banking, taxes, debt, consumer protection	Financial institutions, HUD-approved counselors, nonprofits
Child care and youth	Child care, after-school, tutoring, youth development	Child care providers, schools, youth organizations
Transportation	Transit, work-related transportation planning, vehicle readiness	Transit agencies, nonprofits, employers
Health and stability	Physical/behavioral health, disability, recovery, domestic violence, legal aid	Health providers, legal aid, community nonprofits
Homeownership	Readiness, counseling, credit, savings, mortgage education	HUD-approved housing counselors, lenders, Realtors

Service Area	Examples of Services	Potential Partners
Entrepreneurship	Business counseling, licensing, planning, capital readiness	SBDC, chambers, financial institutions

10.1 Unavailable Services

If an essential service becomes unavailable, staff will work with the family to identify alternatives, revise sequencing or timelines, amend the ITSP, or consider a good-cause extension. A family will not be penalized for failure caused by an unavailable service when the family made reasonable efforts and the plan is appropriately revised.

11. Program Coordinating Committee

LHA will maintain a PCC to help secure public and private resources, develop and review the Action Plan, advise program operations, identify service gaps, review aggregate outcomes, and recommend improvements.

11.1 Required Membership

- LHA representatives, including one or more FSS Program Coordinators.
- One or more participants from each HUD rental assistance program served by LHA's FSS program.

11.2 Recommended Membership

- Local government.
- Workforce Innovation and Opportunity Act agencies.
- Welfare and employment agencies.
- Education and training institutions.
- Child care providers.
- Financial empowerment organizations.
- Nonprofit service providers and private businesses.
- Transportation, health, disability, legal, housing counseling, and resident organizations.

11.3 Operations

The PCC will meet at least quarterly when practicable and no less than annually. It will maintain a membership roster, agendas, minutes, resource commitments, recommendations, and conflict/confidentiality safeguards. The PCC will not receive personally identifiable participant information unless authorized and necessary.

12. Escrow Account Administration

12.1 Depository and Subsidiary Ledger

LHA will deposit all FSS escrow funds into a single interest-bearing depository account invested in HUD-approved investments. Finance will maintain a subsidiary ledger showing the balance for each family and prorate investment income based on each family's balance for the applicable period.

12.2 Baseline and Monthly Credits

The escrow credit will be determined at each income reexamination occurring after the CoP effective date and deposited monthly in accordance with 24 CFR 984.305. Escrow calculations will be based on verified data from the housing program and current HUD requirements. Staff will document baseline values, calculation inputs, effective dates, limits, corrections, and quality-control review.

12.3 Annual Statements

At least annually, LHA will provide each family a statement showing beginning balance, deposits, withdrawals, interest, adjustments, and ending balance. Participants may request an explanation or correction. Disputes will be reviewed by FSS, housing program, and Finance staff.

12.4 Underreported Income and Corrections

LHA will apply Part 984 rules when underreported income affects escrow. If underreporting occurred after the baseline was established, credits will be based on the income originally reported as required. If the baseline itself was based on underreported income, LHA will recalculate the escrow using the corrected baseline and subsequent information.

12.5 Reconciliation

- Monthly interface or reconciliation between rent/reexamination data and escrow records.
- Quarterly reconciliation of subsidiary ledgers to the depository account and general ledger.
- Annual independent review by Finance or a staff member not responsible for routine calculations.
- Documented correction of exceptions and participant notification when balances change.

13. Interim Escrow Disbursement

LHA permits interim disbursement when the family has completed one or more interim goals and the funds are needed for a purpose consistent with the CoP and ITSP. Interim disbursement is discretionary, dependent on available escrow, and not an entitlement.

13.1 Eligible Uses

- Education, tuition, books, testing, licensing, tools, uniforms, or training.
- Transportation needed for employment, education, or ITSP goals.
- Child care or dependent-care expenses tied to ITSP progress.
- Credit repair, debt resolution, banking, or financial capability activities.
- Homeownership preparation, inspection, appraisal, or closing-related needs.
- Business start-up or employment equipment with a documented plan.
- Other documented needs directly supporting an approved ITSP goal.

13.2 Review Standards

- Written request stating amount, purpose, goal connection, timing, and supporting documentation.
- Confirmation that the participant completed an applicable interim goal and remains engaged.
- Review of available escrow and prior withdrawals.
- Consideration of alternative resources without requiring exhaustion when delay would impair the goal.
- Written approval or denial by authorized staff; Finance review before payment.

LHA may pay the participant or a third-party vendor, depending on documented risk, purpose, and Finance procedures. A participant does not repay an approved interim disbursement merely because the CoP later ends unsuccessfully, except where fraud, misrepresentation, duplicate payment, or other legal basis supports recovery.

14. Completion, Final Disbursement, Termination, and Forfeiture

14.1 Successful Completion

A family completes the FSS program when it has fulfilled its CoP obligations on or before expiration, including any extension, or meets another completion condition authorized by Part 984. The head of FSS family must have met the suitable employment obligation, and the family must meet the applicable welfare-independence requirement.

14.2 Final Escrow Disbursement

Before final disbursement, LHA will verify completion, welfare status, lease and program obligations, escrow balance, and any amounts permitted to be deducted under 24 CFR 984.305. The final payment and closeout will be documented in the participant and Finance files.

14.3 Termination

LHA may terminate the CoP by mutual consent, for failure to meet CoP obligations after notice and opportunity to cure, when housing assistance ends, upon expiration without completion, or under another condition permitted by Part 984. Termination from FSS does not itself terminate housing assistance.

14.4 Termination with Escrow Disbursement

When Part 984 permits termination with escrow disbursement, LHA will document the applicable authority, circumstances beyond the family's control or other qualifying basis, participant progress, and required approval.

14.5 Forfeited Escrow

Forfeited escrow will be used only as permitted by HUD. LHA may use authorized forfeited funds for eligible FSS program or supportive service purposes, subject to current HUD financial reporting and grant requirements. Finance will separately track sources, uses, approvals, and balances.

15. Portability

During the first 12 months after the CoP effective date, an FSS family generally may not move outside LHA's jurisdiction, but LHA may approve a portability move under applicable HCV rules. After the first 12 months, a tenant-based voucher family may move under portability rules.

34. Before move approval, FSS and HCV staff explain FSS options and contact the receiving PHA.
35. Determine whether the receiving PHA administers FSS and has capacity.
36. If the receiving PHA will enroll the family, coordinate the CoP, ITSP, effective date, expiration date, records, billing/absorption, and escrow transfer.
37. If the family will remain in LHA's FSS program, document that the family can fulfill the existing or modified CoP from the new location.
38. If continued participation is not possible, discuss available options, including contract modification, termination and forfeiture, termination with disbursement when authorized, or locating a PHA with capacity.
39. Document participant counseling, decisions, records transmitted, and escrow reconciliation.

16. Due Process, Civil Rights, Accessibility, LEP, VAWA, and Privacy

16.1 Nondiscrimination and Equal Access

LHA will administer FSS without discrimination and in accordance with applicable fair housing, civil rights, disability, age, sex, national origin, religion, familial status, and equal-access requirements. Selection and services will be based on objective program criteria and individual need.

16.2 Reasonable Accommodation and Effective Communication

LHA will provide reasonable accommodations and effective communication to qualified persons with disabilities. Requests may be oral or written and will be processed under LHA policy. Participants will not be required to disclose more medical information than necessary to evaluate the request.

16.3 Language Access

LHA will take reasonable steps to provide meaningful access to persons with limited English proficiency under applicable federal law and LHA's LEP Plan. FSS notices, orientations, CoP/ITSP discussions, hearings, and vital communications will include interpretation or translation when required.

16.4 VAWA and Safety

FSS will coordinate with LHA's VAWA policies when domestic violence, dating violence, sexual assault, or stalking affects participation, safety, portability, missed appointments, housing stability, or service needs. Information will be handled confidentially and referrals will prioritize participant safety.

16.5 Informal Review / Hearing

Adverse FSS decisions will include the reason, effective date, deadline and method to request review, available accommodation/language assistance, and effect on escrow. A hearing officer who did not make or approve the challenged decision will conduct the review when required by LHA policy or applicable program rules.

17. MTW Integration and Safeguards

LHA will coordinate FSS with approved MTW activities that support cost effectiveness, employment and self-sufficiency, asset building, and housing choice. Unless an approved MTW waiver expressly changes a requirement, LHA will administer FSS under 24 CFR Part 984 and this HUD-approved Action Plan.

MTW Area	FSS Integration	Safeguard
Asset building	Financial coaching, savings, escrow education, banking, credit, and homeownership readiness	Do not commingle or substitute FSS escrow without approved authority; disclose program differences.
Work incentives	Coordinate employment, education, and career advancement services	Apply approved rent/earnings rules and adopted hardship protections.
Administrative streamlining	Align outreach, forms, data, case contacts, and reporting	Maintain required CoP, ITSP, escrow, reporting, and participant rights unless expressly waived.
Resident engagement	Use PCC, RAB, surveys, focus groups, and participant feedback	Provide notice, meaningful access, civil-rights review, and public process required by MTW.
Performance evaluation	Use common economic-mobility metrics	Separate statutory/HUD reporting from local performance targets.

LOCAL MTW POSITION
LHA's 2026 MTW materials indicated continuation of the FSS program as designed and no changes to identified PCC, selection, CoP, or income-treatment waivers. This FY 2027 plan therefore preserves Part 984 requirements unless a later HUD-approved MTW Supplement expressly changes them.

18. HOTMA and Housing Program Coordination

FSS escrow depends on income, earned income, rent, and reexamination data produced by the Public Housing and HCV programs. LHA will coordinate implementation of HOTMA income, asset, deduction, interim reexamination, verification, and reporting changes with FSS calculations and participant communications.

- Use housing-program determinations as the source for baseline and subsequent income/rent data.
- Test software and manual calculations before implementation changes affect escrow.
- Document effective dates and avoid retroactive changes not authorized by HUD.
- Explain to families that FSS escrow and HOTMA asset treatment are governed by separate but interacting rules.
- Coordinate corrections among FSS, HCV/Public Housing, Finance, and quality assurance.

19. Performance Standards, Reporting, and Quality Assurance

19.1 HUD Reporting

LHA will submit FSS reports in the form prescribed by HUD. Reporting will describe program activities, effectiveness in supporting economic independence and self-sufficiency, enrollment and graduation, escrow accounts and positive balances, effectiveness of community resource coordination, and recommended legislative or administrative improvements.

19.2 Local Performance Dashboard

Measure	Definition	Frequency	FY 2027 Target
Enrollment	Active families with executed CoP	Monthly	5

Measure	Definition	Frequency	FY 2027 Target
Engagement	Participants with documented contact/progress review	Quarterly	≥ 85%
ITSP progress	Participants completing at least one planned milestone	Quarterly	≥ 70%
Employment	Participants newly employed or advancing	Quarterly	Track baseline and change
Education/credential	Completed GED, degree, certificate, license, or training	Quarterly	Track baseline and change
Escrow accuracy	Reviewed files with correct baseline, credit, and ledger	Quarterly	≥ 95%
Annual statements	Statements issued by required date	Annual	100%
Graduation	Successful completions	Quarterly/Annual	Track count and rate
PCC participation	Required representation and meetings documented	Annual	100% compliance
Participant experience	Positive rating on survey/exit interview	Annual	≥ 80%

Local targets are management standards and do not create participant eligibility or termination criteria. Management may revise targets based on verified baseline data, staffing, grant requirements, and Board direction without changing participant rights or required Part 984 policies.

19.3 Quality Assurance

- Quarterly sample review of participant files, CoPs, ITSPs, baseline data, escrow calculations, notices, and reporting.
- Monthly or quarterly data reconciliation among FSS, housing program, and Finance systems.
- Corrective action logs with owner, due date, verification, and closure.
- Annual management review of Action Plan compliance, PCC membership, program size, and HUD reporting.

20. Funding, Financial Controls, and Procurement

LHA may use eligible Public Housing funds, HCV administrative fees, FSS appropriated funds, MTW funds where authorized, forfeited escrow funds where permitted, grants, donations, and partner resources for allowable FSS costs. Each funding source will be separately identified and used according to its legal and grant restrictions.

- FSS coordinator grant funds will be used only for eligible purposes and positions.
- Participant assistance will be supported by eligibility, approval, invoice/receipt, and payment records.
- Procurement of services, training, technology, transportation, or consultants will follow LHA's Procurement Policy and applicable 2 CFR Part 200 requirements.
- No participant or partner commitment will exceed available funding or contractual authority.

21. Risk Management, Records, and Monitoring

Risk	Control
Incorrect CoP or baseline	Standard checklist; housing-program verification; supervisor review
Escrow calculation error	System/manual validation; monthly reconciliation; quarterly sample review
Ineligible interim disbursement	Written request; goal verification; documented approval; Finance review
Missing participant contact	Engagement schedule; documented outreach; accommodation and barrier review
Improper termination	Notice, cure opportunity, supervisory review, hearing rights
Privacy breach	Role-based access, minimum necessary information, secure transmission, retention/destruction controls
MTW conflict	Approved-waiver crosswalk; legal/compliance review; participant notice and safeguards
Reporting error	Source reconciliation, certification, correction log, management approval

21.1 Records Retention

LHA will retain Action Plans, HUD approvals, PCC records, participant files, CoPs, ITSPs, escrow records, calculations, statements, disbursements, notices, hearings, reports, and grant records for the period required by HUD, federal award rules, LHA's records schedule, and applicable law. Litigation, audit, claim, or investigation holds override routine destruction.

22. Implementation Schedule and Revision Control

Action	Responsible Unit	Target / Trigger
Validate participant demographics and program size	FSS / HCV / Public Housing / Finance	Before HUD submission
PCC consultation and participant review	FSS leadership	Before HUD submission and annually
Board approval	Executive Office / Board	Prior to effective date
HUD submission/approval	Authorized official	When required by § 984.201
Staff training	Resident Services / Compliance / Finance	Before implementation and annually
Escrow reconciliation and baseline review	Finance / FSS / QA	Before implementation; quarterly thereafter
Performance dashboard launch	Resident Services / Data	Within first reporting quarter
Annual Action Plan review	FSS / PCC / Compliance	At least annually

22.1 Revision History

Revision	Date	Description	Approval
FY 2027 Comprehensive Revision	[Insert]	Replaces prior draft; aligns with current Part 984; adds MTW, performance, controls, and appendices.	Board/HUD as applicable

Appendix A. 24 CFR Part 984 Crosswalk

Citation	Requirement	Plan Section
984.101-104	Purpose, applicability, voluntary participation, definitions, basic requirements	1-4
984.105-107	Minimum size, cooperative agreements, funding formula	6, 20
984.201	HUD-approved Action Plan and required contents	2-22
984.202	PCC functions and membership	11, Appendix F
984.203	Selection, preference limits, objective system, motivation screening	7
984.204	On-site facilities, where applicable	10
984.301-302	Implementation, staffing, FSS funds	6, 20
984.303	CoP, ITSP, goals, employment, term, extension, completion, termination	8-9, 14
984.304	Rent and income increases	12, 18
984.305	Escrow establishment, credit, reporting, disbursement, forfeiture	12-14
984.306	HCV portability	15
984.401	HUD reporting	19

Appendix B. Program Performance Dashboard

Reporting Period	Enrollment	Engagement	Employment Gains	Education/Credentials	Positive Escrow	Graduations	Exceptions/Open Corrective Actions
Q1	198	60 %	25%	N/A	70 %	1	N/A
Q2	215	65 %	27%	N/A	70 %	0	N/A
Q3	215	65 %	27%	N/A	76 %	0	N/A
Q4	214	64 %	30 %	N/A	75 %	0	N/A

Appendix C. Participant File Checklist

☐ Expression of interest / application

☐ Eligibility and program type verified

☐ Selection/waiting list documentation

☐ Orientation attendance

☐ Civil rights, LEP, accommodation screening

☐ Needs/strengths assessment

☐ Head of FSS family designation

☐ Executed current HUD CoP

☐ ITSP for head of FSS family

☐ Optional ITSPs for other adults

☐ Baseline income/earned income/rent documentation

☐ Escrow calculation and QC

☐ Participant contact notes

☐ Referrals and outcomes

☐ Annual escrow statements

☐ Interim disbursement records

☐ CoP/ITSP modifications

☐ Extension request/decision

☐ Portability records

☐ Completion/termination review

☐ Final escrow/forfeiture records

☐ Exit survey and closeout

Appendix D. Escrow Administration Checklist

☐ HUD-approved depository/investment confirmed

☐ Family subsidiary ledger established

☐ Baseline values verified

☐ Monthly credits posted

☐ Investment income prorated

☐ Housing-program changes reconciled

☐ Annual statement issued

☐ Underreported income reviewed

☐ Interim withdrawal documented

☐ Final offsets verified

☐ Final disbursement approved

☐ Forfeiture tracked and used only as authorized

☐ General ledger and bank reconciliation complete

☐ QA review complete

Appendix E. Interim Disbursement Request and Determination

Field	Entry
Participant / Family ID	**Shameka Sims**
Requested amount and date needed	$1,958 requested on 6/24/2026
Purpose and ITSP goal	Pay outstanding collection balance to pursue homeownership.
Completed interim goal	Yes
Supporting documentation	Attached
Alternative resources considered	N/A
Available escrow balance	$10,638.87
Prior interim disbursements	None
Coordinator recommendation	Approve
Supervisor determination and reason	Approve
Finance verification	Completed

Payment method / payee	Check issued
Signatures / dates	Attached

Field	Entry
Participant / Family ID	**Sheryl Williams**
Requested amount and date needed	$4,297 requested on 6/24/2026
Purpose and ITSP goal	Pay nursing school tuition balance.
Completed interim goal	Yes
Supporting documentation	Attached
Alternative resources considered	N/A
Available escrow balance	$4,634.19
Prior interim disbursements	None
Coordinator recommendation	Approve
Supervisor determination and reason	Approve
Finance verification	Completed
Payment method / payee	Check issued
Signatures / dates	Attached

Field	Entry
Participant / Family ID	**Joann Snelson**
Requested amount and date needed	$4,500 requested on 3/2/2026
Purpose and ITSP goal	Pay outstanding collection balance to pursue homeownership.
Completed interim goal	Yes
Supporting documentation	Attached
Alternative resources considered	N/A
Available escrow balance	$26.894.02
Prior interim disbursements	None
Coordinator recommendation	Approve
Supervisor determination and reason	Approve
Finance verification	Completed
Payment method / payee	Check issued
Signatures / dates	Attached

Appendix F. PCC Charter and Membership Matrix

Purpose: Secure resource commitments, participate in Action Plan development and review, support program operations, identify service gaps, review aggregate outcomes, and recommend improvements. The PCC does not decide individual participant eligibility, termination, or escrow matters.

Representation	Required / Recommended	Member / Organization	Term / Contact
LHA representative	Required	Tye Parker	2026-2027
FSS Coordinator	Required	Tye Parker	2026-2027
Public Housing participant	Required if served	N/A	N/A
HCV/PBV participant	Required if served	N/A	N/A
Local government	Recommended	N/A	N/A
Workforce agency	Recommended	Career Source Polk	2026-2027
Education/training	Recommended	Polk State College	2026-2027
Child care	Recommended	Early Learning Coalition of Polk County	2026-2027
Financial empowerment	Recommended	HANDS of Central Florida	2026-2027
Nonprofit/service provider	Recommended	N/A	N/A
Private employer/business	Recommended	N/A	N/A

Appendix G. Supportive Services Matrix

Need	Primary Referral	Backup Referral	Eligibility / Wait Time	Outcome / Follow-Up
Employment	CareerSource Polk	Kelly Services	30 days	Yearly workshops are held every 1st quarter. Referrals as needed.
Education/training	Polk State College	Travis College	30 days	Referrals as needed.
Child care	Early Learning Coalition of Polk County	N/A	30 days	Referrals as needed.
Transportation	Citrus Connection of Polk County	N/A	30 days	Yearly workshops are held every 2nd quarter. Referrals as needed.
Financial capability	Regions Bank	Wells Fargo	30 days	Referrals as needed.
Health/behavioral health	Peace River	N/A	30 days	Referrals as needed.
Disability services	Access Florida	N/A	30 - 60 days	Referrals as needed.
Legal services	Exploring Options	N/A	30 days	N/A
Homeownership	HANDS of Central FL	Solita's House	30 days	Monthly Seminars are held every Friday of each month.
Digital access	Exploring Options	N/A	30 days	N/A

Appendix H. Annual Goal-Tracking Framework

Program Stage	Core Activities
Enrollment / First 90 days	Orientation, assessment, CoP, baseline, ITSP, initial referrals, contact schedule.
Year 1	Stabilization, employment/education plan, financial baseline, barrier reduction, first milestones.
Year 2	Credential progress, employment entry/retention, credit and savings plan, ITSP update.
Year 3	Wage progression, advanced training, debt reduction, asset building, midterm review.
Year 4	Career advancement, completion of major goals, homeownership/business readiness if selected.
Year 5	Final employment and welfare-independence verification, outstanding goals, graduation and escrow planning.
Extension	Good-cause goals only; revised deadlines, contact schedule, and completion plan.

Appendix I. Portability Checklist

☐ Move timing reviewed under § 984.306

☐ Initial 12-month restriction/exception reviewed

☐ Receiving PHA contacted

☐ Receiving PHA FSS capacity determined

☐ Billing or absorption identified

☐ Continued participation option analyzed

☐ CoP/ITSP modification completed

☐ Escrow balance reconciled/transferred

☐ Participant counseled in writing

☐ Records transmitted securely

☐ Effective and expiration dates confirmed

Appendix J. Termination and Hearing Checklist

☐ Specific CoP/ITSP obligation identified

☐ Accommodation/LEP/VAWA considerations reviewed

☐ Participant contacted and barrier review completed

☐ Opportunity to cure offered where appropriate

☐ Supervisor approval obtained

☐ Written notice gives facts, effective date, escrow effect, and hearing deadline

☐ Housing assistance non-interference stated

☐ Impartial hearing officer assigned

☐ Decision issued in writing

☐ Escrow disposition and file closeout completed

Appendix K. References and Source Notes

Source	Use
24 CFR Part 984, current eCFR through August 2026	Controlling FSS regulatory framework.
HUD Family Self-Sufficiency webpage and resources	Current program resources, funding notices, forms, guidebook, and training references.
HUD FSS Program Guidebook (January 2023)	Evidence-informed and promising-practice program design.
HUD FSS online training / escrow module	Escrow communication, calculation resources, and financial capability practices.
LHA FSS Action Plan 2026 PDF	Legacy LHA program structure, service categories, local practices, and historical policies.
LHA editable FSS Action Plan draft	Editable source for prior LHA plan language and appendices.
LHA FY 2027 Agency Plan / MTW Supplement materials	Formatting, agency strategy, Resident Services, MTW, and economic-mobility alignment.
LHA 2026 MTW Amendment	Local MTW position on continuing FSS as designed and not modifying identified FSS waivers.

LAKELAND HOUSING AUTHORITY

EMPLOYEE HANDBOOK

2027 Final Expanded Edition

Handbook Item	Information
Organization	Housing Authority of the City of Lakeland d/b/a Lakeland Housing Authority
Office	430 Hartsell Avenue, Lakeland, Florida 33815
Board Meeting / Effective Date	September 21, 2026
Prepared For	Human Resources / Executive Leadership / Board of Commissioners
401(a) Employer Contribution	8.5% employer contribution, subject to official plan documents and eligibility
Board Resolution	Resolution No. 26-1575
Board Chairman	David Samples
Executive Director	Benjamin Stevenson
Handbook Status	Final Board-Ready Edition

Employment Policies • Benefits • Standards of Conduct • Safety • Public Agency Compliance

HANDBOOK STATUS

This employee handbook is presented for Board adoption as LHA's comprehensive statement of employment policies, benefits summaries, workplace expectations, conduct standards, safety requirements, and public-agency compliance responsibilities. Official benefit plan documents, written agreements, statutes, regulations, and Board-approved policies control if inconsistent with this handbook.

Approval	Signature / Date
Board Chairman	David Samples Signature: _____ Date: 09/21/2026
Executive Director	Benjamin Stevenson Signature: _____ Date: 09/21/2026

Board Adoption and Effective Date

The Board of Commissioners adopted this Employee Handbook under Resolution No. 26-1575 at its meeting on September 21, 2026. The handbook is effective September 21, 2026, unless a particular policy, benefit plan, law, or subsequent Board action provides a different effective date.

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Section 1: The Way We Work

A Word About This Handbook

This Employee Handbook describes the employment policies, practices, expectations, benefits, and standards of Lakeland Housing Authority. Employees are expected to read the handbook carefully, ask questions when clarification is needed, and comply with the policies that apply to their position and work location.

- This handbook supersedes prior inconsistent handbook language, oral statements, informal practices, and written policies unless a separate written agreement, official benefit plan document, collective bargaining agreement, statute, regulation, grant requirement, or board-approved policy provides otherwise.
- Except for the policy of at-will employment, LHA may revise, delete, suspend, or add policies at any time, subject to approval processes required by the Executive Director, Board of Commissioners, law, or funding requirements.
- This handbook does not create a contract of employment, a promise of continued employment, or a guarantee of any particular benefit, procedure, schedule, or disciplinary step.
- All employees are expected to comply with applicable federal, Florida, local, HUD, grant, and public-agency requirements.

At-Will Employment

Employment with LHA is at-will unless a written agreement signed by the legally authorized official provides otherwise. Either the employee or LHA may end the employment relationship at any time, with or without cause or notice. No supervisor, manager, commissioner, employee, or representative may alter the at-will relationship except through a written agreement signed by the authorized official.

Equal Employment Opportunity

LHA is committed to equal employment opportunity. Employment decisions will be based on qualifications, merit, performance, conduct, experience, business needs, and lawful considerations. LHA prohibits discrimination based on race, color, religion, sex, pregnancy, childbirth or related medical conditions, national origin, age, disability/handicap, genetic information, marital status, military or veteran status, citizenship status, Florida National Guard membership, AIDS/HIV status, sickle-cell trait where protected by law, or any other legally protected status.

Pregnancy, Childbirth, and Related Medical Conditions Accommodation

LHA will provide reasonable accommodations for known limitations related to, affected by, or arising out of pregnancy, childbirth, or related medical conditions unless the accommodation would impose an undue hardship. LHA will engage in an interactive process and will not require leave when another effective reasonable accommodation is available.

- Potential accommodations may include additional restroom, water, food, or rest breaks; sitting or standing as needed; temporary schedule modifications; temporary reassignment or light duty where appropriate; modification of equipment or uniforms; temporary suspension of certain nonessential functions; telework when compatible with business needs; or leave when no other effective accommodation is available.
- Employees should notify Human Resources when accommodation is needed. Documentation requests will be limited to what is reasonable and permitted by law.
- Medical information will be maintained confidentially and separately from standard personnel files.

Americans with Disabilities Act and Disability Accommodation

LHA provides reasonable accommodations to qualified employees and applicants with disabilities unless doing so would pose an undue hardship or direct threat as defined by law. Employees should contact Human Resources to request an accommodation or to discuss restrictions affecting their ability to perform essential job functions.

- LHA will engage in an interactive process to understand the limitations, essential job functions, possible accommodations, and operational impact.
- Employees may be asked to provide medical documentation when necessary and permitted by law.
- Retaliation against an employee for requesting or using an accommodation is prohibited.

Employee Relations Philosophy / Open Door

LHA seeks to maintain a professional public-service workplace where communication is open, employees are treated with dignity, and concerns are addressed promptly. Employees are encouraged to ask questions, make suggestions, and raise concerns through the supervisor, Human Resources, a department director, or the Executive Director when appropriate.

No Harassment, Discrimination, or Retaliation

LHA prohibits harassment, discrimination, retaliation, intimidation, and coercion by employees, supervisors, commissioners, vendors, contractors, residents, visitors, or anyone conducting business with LHA.

- Harassing conduct may include offensive jokes, slurs, comments, threats, intimidation, visual images, emails, text messages, social media conduct, unwanted physical contact, sexual advances, requests for favors, or other conduct based on a protected status.
- Employees must promptly report suspected harassment, discrimination, or retaliation to Human Resources, any supervisor, a department director, the Executive Director, or another appropriate management official.
- LHA will review reports promptly, maintain confidentiality to the extent practicable, prohibit retaliation, and take corrective action when warranted.

Categories of Employment

Employees are categorized for administrative and legal purposes. Categories may include introductory, full-time, part-time, temporary, exempt, and non-exempt. Classification affects benefits eligibility, overtime eligibility, payroll procedures, and scheduling expectations.

- Introductory employees are generally in an initial evaluation period during the first six months; completion of this period does not guarantee employment.
- Full-time employees generally work at least 30 hours per week, though benefit plan definitions may differ.
- Part-time and temporary employees may have limited benefit eligibility unless plan documents or written policy provide otherwise.
- Non-exempt employees are eligible for overtime as required by law; exempt employees must meet applicable salary and duties tests.

Driver's License / Driving Record

Employees whose duties require driving must maintain a valid driver's license, acceptable driving record, and insurability. Employees must immediately report license suspension, revocation, restrictions, arrests, citations, crashes, or changes that may affect driving eligibility. Unsafe driving or failure to report may result in corrective action.

Certification, Licensing, and Other Requirements

Employees must maintain all licenses, certifications, training, clearances, or testing required for their position. Failure to obtain or maintain required credentials may result in reassignment, removal from duties, suspension, or separation when the requirement is essential to the position.

Immigration Reform and Employment Eligibility Verification

LHA employs only individuals authorized to work in the United States. New employees must complete Form I-9 and provide required documentation within the legal timeframe. LHA will comply with applicable federal and Florida verification requirements, including any E-Verify obligations applicable to public employers, contractors, or grant-funded work.

New Employee Orientation

New employees will receive access to the Employee Handbook and required payroll, personnel, benefit, safety, confidentiality, technology, ethics, and job-specific forms. Employees must sign the handbook receipt and complete assigned orientation requirements. If a replacement handbook is needed, employees should contact Human Resources.

Talk to Us / Problem Resolution

Employees should raise questions, concerns, complaints, suggestions, or requests for clarification as early as possible. Employees may begin with their supervisor but may go directly to Human Resources or another management official if the concern involves the supervisor, involves sensitive matters, or the employee is uncomfortable using the normal chain of command. LHA prohibits retaliation for good-faith reports or participation in reviews.

Section 2: Your Pay and Progress

Recording Your Time

Non-exempt employees must accurately record all hours worked each day, including start time, meal periods, resumption of work, end time, overtime, training, travel time when compensable, call-back time, remote work, and other compensable work. Off-the-clock work is prohibited.

- Employees must not falsify time records, work before clocking in, continue working after clocking out, or allow another employee to record time on their behalf.
- Supervisors must review and approve time records accurately and must not permit unrecorded work.
- Exempt employees may be required to record time or leave usage for payroll, grant, operational, or recordkeeping purposes.

Payday

Employees are generally paid biweekly on Friday for the pay period ending the previous Saturday. If payday falls on a holiday or other closure, LHA may issue pay on the prior business day consistent with payroll procedures. Employees should review pay statements promptly and report concerns to Human Resources or Payroll.

Paycheck Deductions

LHA will make legally required deductions and authorized voluntary deductions. Required deductions may include taxes, Social Security, Medicare, garnishments, child support, benefit premiums, retirement contributions, or other legally required amounts. LHA will not make deductions prohibited by law. Employees should report questions immediately so errors can be reviewed and corrected.

Garnishment / Child Support

When LHA receives a valid court order, administrative order, levy, garnishment, or child support order, LHA will withhold wages as required by law. LHA will apply federal and state limits protecting exempt earnings. Employees should direct questions about the order to the issuing agency or court, though Payroll can explain how payments are processed.

Direct Deposit

Employees may be paid by direct deposit when available and are responsible for providing accurate banking information. Employees must promptly notify Human Resources / Payroll of account changes. LHA is not responsible for delays caused by inaccurate employee-provided banking information.

Performance Reviews

Performance reviews support communication, goal setting, accountability, professional development, and alignment with LHA's mission. Reviews may address job knowledge, quality of work, productivity, customer service, teamwork, compliance, communication, ethics, attendance, safety, and leadership where applicable. A performance review does not guarantee a pay increase, promotion, continued employment, or a particular employment outcome.

Job Descriptions

LHA maintains job descriptions outlining essential duties, responsibilities, minimum qualifications, physical requirements, reporting relationships, and other expectations. Job descriptions may be revised as organizational needs change. Employees should ask their supervisor or Human Resources for a current job description if needed.

Promotions and Transfers

LHA supports career development and may promote or transfer qualified employees when consistent with operational needs, qualifications, performance, conduct, funding, and equal employment opportunity standards. Employees interested in opportunities should follow posting or application procedures. Promotions and transfers are not guaranteed.

Pay Raises

Pay increases may be considered based on budget, funding, performance, equity, market conditions, position changes, board-approved compensation plans, and legal requirements. No employee is guaranteed a pay increase unless provided by a written agreement or board-approved policy.

Pay Advances

Pay advances are not granted. Employees experiencing financial hardship may contact Human Resources for information about available benefits, employee assistance resources, or retirement plan rules where applicable.

Overtime

Non-exempt employees will be paid overtime at one and one-half times their regular rate of pay for hours worked over 40 in a workweek unless a more protective law applies. Only actual hours worked count toward overtime unless law or written policy provides otherwise. Overtime must be approved in advance when feasible; however, unauthorized overtime worked must still be recorded and will be paid, and the employee may be subject to corrective action for failing to obtain approval.

On Call

Certain employees may be required to be available after hours, on weekends, or during emergencies. On-call assignments must be approved by management and will be compensated in accordance with the Fair Labor Standards Act and applicable law. Employees on call must remain reachable, respond as instructed, and accurately record compensable time worked.

Reporting Time Pay

LHA will make reasonable efforts to notify employees in advance when reporting is not required due to weather, lack of work, closures, power outages, emergencies, or other events. If an employee reports to work and services are not needed, compensation will be provided as required by applicable law and LHA policy.

Section 3: Time Away From Work and Other Benefits

Employee Benefits

LHA may provide a comprehensive benefit program to eligible employees. Benefits may include health coverage, dental, vision, life insurance, disability insurance, retirement plans, deferred compensation, FTO, holidays, tuition assistance, uniforms, and other benefits. Benefit plan documents, insurance contracts, summary plan descriptions, and official board-approved benefit policies control over any handbook summary.

Holidays

LHA generally observes the following holidays: New Year's Day; Martin Luther King Jr. Day; Presidents' Day; Memorial Day; Independence Day; Labor Day; Veterans Day; Thanksgiving Day; the day after Thanksgiving; Christmas Day; and any additional holidays approved by LHA.

- When a holiday falls on a weekend or conflicts with operational needs, LHA may designate an alternative observance date.
- Full-time employees are generally eligible for paid holidays according to LHA policy and payroll rules.
- Non-exempt employees may be required to work the scheduled workday before and after a holiday to receive holiday pay unless the absence is approved or protected by law.

Flexible Time Off (FTO)

LHA provides Flexible Time Off (FTO) to eligible full-time employees to support rest, illness, medical appointments, family responsibilities, mental health needs, personal matters, bereavement, religious observances, and other approved reasons while maintaining operational coverage. FTO is not intended to replace or reduce legally protected leave rights.

Eligibility and Administrative Intent

- Regular full-time employees are eligible for FTO. Part-time, temporary, seasonal, intern, consultant, and contract workers are not eligible unless expressly authorized by LHA.
- Employees accrue FTO during the first six months of employment but may not use FTO during that period unless special approval is granted by the Executive Director or designee.
- FTO may run concurrently with FMLA or other protected leave when permitted by law. Supervisors must consult Human Resources before denying leave or taking corrective action when the absence may be legally protected.

Accrual Schedule

FTO accrues each pay period based on classification and completed years of service. Non-exempt employees accrue the equivalent of 15 days per year from hire through four years, 18 days per year beginning the fifth year, and 21 days per year beginning the tenth year. Exempt employees accrue the equivalent of 19 days per year from hire through four years, 23 days per year beginning the fifth year, and 27 days per year beginning the tenth year.

Requesting and Scheduling FTO

- FTO should be requested through the designated leave process as early as practicable.
- Planned leave of one week or less should generally be requested at least two weeks in advance.
- Planned leave exceeding one week should generally be requested at least thirty days in advance.
- Unexpected illness, emergency, or urgent personal needs must be reported as soon as practicable and in accordance with departmental call-in procedures.
- Approval may consider staffing, resident service needs, inspections, maintenance coverage, board/HUD deadlines, overlapping leave, and whether leave is protected by law.

Carryover, Maximum Use, and Donation Bank

- FTO may be carried over to the following year up to a maximum balance of 480 hours with special management approval.
- No more than 80 hours of FTO may be taken at one time without special management approval.
- The FTO Bank Donation Program is available to benefit-eligible employees under Human Resources procedures. Donations must be voluntary, approved, and administered according to payroll and tax requirements.

Separation and Payout

Eligible employees who provide at least two weeks' advance written notice of resignation will be paid accrued but unused FTO up to a maximum of 240 hours unless applicable law, official plan language, or written agreement provides otherwise. Employees who resign or are separated within the first six months of employment are not paid accrued FTO unless required by law or approved in writing.

Misuse and Abuse

- Patterns of potential misuse may include repeated unscheduled absences without proper notice, repeated absences adjacent to weekends or holidays, falsified reasons or documents, or requesting FTO after leave has been denied and then calling out for the same period.
- Before corrective action is taken, Human Resources should review whether the absence may be protected under FMLA, ADA, PWFA, workers' compensation, domestic/sexual violence leave, military leave, or other law.

Classification	Service Period	Annual FTO Equivalent	Notes
Non-Exempt	Hire through 4 years	15 days/year	Not to be used during first six months without approval
Non-Exempt	Beginning 5th year	18 days/year	Accrues each pay period
Non-Exempt	Beginning 10th year	21 days/year	Accrues each pay period
Exempt	Hire through 4 years	19 days/year	Not to be used during first six months without approval
Exempt	Beginning 5th year	23 days/year	Accrues each pay period
Exempt	Beginning 10th year	27 days/year	Accrues each pay period

Jury Duty

Employees summoned for jury duty will be provided leave as required by law. Employees must notify their supervisor and Human Resources promptly after receiving a summons and provide documentation if requested. Employees released from jury service during scheduled work hours are expected to return to work when practicable.

Military Leave

Employees required to fulfill military obligations will receive leave and reinstatement rights in accordance with USERRA, Florida law, and applicable policy. Employees should provide advance notice and military orders when possible. Employees may elect, but are not required, to use available FTO during military leave unless law provides otherwise.

Witness Leave

Employees will be provided leave required by law to attend or participate in court proceedings as a witness. Employees must notify Human Resources as far in advance as practicable and provide documentation if requested. Exempt employees will be paid as required by wage and hour law.

Bereavement Leave

Full-time employees who have completed six months of employment may receive up to three paid days of bereavement leave for the death of an immediate family member. Immediate family includes spouse, domestic partner, parent, sibling, child, child of domestic partner, grandchild, grandparent, parent-in-law, parent of domestic partner, and comparable relationships approved by Human Resources. Documentation may be requested.

Leave of Absence

Under special circumstances, full-time employees who have completed one year of employment may request an unpaid leave of absence after available FTO is exhausted. Approval depends on compelling reasons, operational needs,

documentation, and written approval from Human Resources. Leaves generally may not exceed 30 days unless legally required or approved in writing.

Domestic and Sexual Violence Leave

Eligible employees may request up to three working days of leave in a 12-month period if the employee or a family/household member is a victim of domestic violence or sexual violence. Leave may be used to seek protection, medical or mental health care, victim services, safe housing, legal assistance, or court-related proceedings. LHA will maintain confidentiality except where disclosure is authorized or required by law.

Medical Insurance

Eligible full-time employees may enroll in medical insurance according to plan rules. LHA may pay a portion of employee coverage, with employee and dependent portions handled through payroll deduction. Plan documents, booklets, and insurance contracts control eligibility, coverage, continuation, conversion, and benefits.

Dental Insurance

Eligible full-time employees may enroll in dental insurance according to plan rules. LHA may pay a portion of employee coverage, with employee and dependent portions handled through payroll deduction. Plan documents and insurance contracts control.

Vision Care Plan

Eligible full-time employees may enroll in vision coverage according to plan rules. Plan documents and insurance contracts control eligibility, coverage, continuation, conversion, and benefits.

COBRA

Employees and covered dependents may have the opportunity to continue group health, dental, or vision coverage when coverage would otherwise end due to qualifying events such as termination, reduction in hours, divorce/legal separation, dependent status changes, Medicare entitlement, or death. Employees or family members must provide timely notice of certain qualifying events as required by plan rules and law.

Life Insurance

Eligible full-time employees may enroll in life insurance according to plan rules. LHA may pay the cost of basic coverage and may offer voluntary additional coverage. Employees must designate beneficiaries and update beneficiary information when life circumstances change.

Federal Family and Medical Leave Act

Eligible employees may take unpaid, job-protected leave under the Family and Medical Leave Act for qualifying family, medical, military caregiver, and qualifying exigency reasons. FMLA generally provides up to 12 workweeks of leave in a 12-month period, with up to 26 workweeks for military caregiver leave in a single 12-month period.

Eligibility

- Employee has worked for LHA for at least 12 months, subject to legal counting rules.
- Employee has worked at least 1,250 hours during the 12 months before leave begins.
- Employee works at a location where the employer has at least 50 employees within 75 miles, unless law or policy provides otherwise.

Reasons for Leave

- Birth, adoption, or foster placement of a child and bonding within the applicable legal timeframe.
- Care for a spouse, child, or parent with a serious health condition.
- Employee’s own serious health condition that makes the employee unable to perform job functions.
- Covered military exigencies involving a spouse, child, or parent.
- Care for a covered servicemember or covered veteran with a serious injury or illness.

Administration

- Employees must provide sufficient information for LHA to determine whether leave may qualify for FMLA protection.
- Foreseeable leave should generally be requested 30 days in advance; unforeseeable leave must be reported as soon as practicable.
- Medical certification, recertification, periodic status reports, and fitness-for-duty certification may be required when permitted by law.

- FTO may run concurrently with FMLA when permitted. Health benefits will be maintained according to law and plan rules.
- Fraudulent or misleading information related to FMLA leave may result in corrective action.

Short-Term Disability Insurance

Eligible full-time employees may be covered by short-term disability insurance after satisfying plan eligibility requirements. Benefits, waiting periods, percentage of pay, maximum duration, exclusions, and coordination with other leave or benefits are governed by the official plan documents.

Social Security

During employment, employees and LHA contribute to Social Security and Medicare as required by federal law. These programs provide retirement, disability, survivor, and medical benefits subject to federal eligibility rules.

Unemployment Insurance

Employees separated from employment may be eligible for unemployment benefits as determined by the appropriate state agency. LHA will provide required information and respond to unemployment claims according to law.

Workers' Compensation

Work-related injuries or illnesses are covered by workers' compensation insurance at no cost to employees. Employees must report all work-related injuries or illnesses immediately, no matter how minor, so LHA can address medical needs, reporting obligations, and workplace hazards. Failure to report promptly may affect benefits or safety review.

Retirement Plan / 401(a)

LHA provides eligible employees with a 401(a) defined contribution retirement plan intended to supplement Social Security and personal retirement savings. Effective for this draft, the employer contribution is 8.5%, subject to eligibility, vesting, payroll procedures, official plan documents, and board-approved benefit rules.

457(b) Eligible Deferred Compensation Plan

LHA may offer eligible employees a 457(b) deferred compensation plan for additional long-term retirement savings. Employee contributions, Roth options if available, catch-up rules, investment choices, and distribution rules are governed by the Internal Revenue Code and the official plan documents.

Tuition Assistance Program

LHA may provide tuition or training assistance to encourage job-related development. Eligibility generally requires full-time employment, at least 12 months of service, advance written approval, budget availability, successful completion, and training related to the employee's current position or reasonable advancement within LHA.

- Reimbursement is limited to approved amounts and may not exceed current policy limits unless approved in writing.
- Employees who fail to complete approved training, drop the course, or fail to obtain an acceptable grade must reimburse any up-front funds paid by LHA.
- Training reimbursement will not be provided when the employee receives reimbursement from another source unless approved by LHA.

Uniforms

LHA may provide uniforms, name tags, branded apparel, PPE, or accessories to employees in certain positions. Employees must care for issued items, wear them when required, and return items in good condition upon request, transfer, or separation. Lost or damaged items may be addressed according to payroll and property policies.

Section 4: On the Job

Care of Customer / Resident Records

LHA employees must protect resident, applicant, landlord, employee, vendor, and customer records with care, accuracy, and confidentiality. Records must be returned to proper storage or electronic locations promptly. Outside requests for records must be routed through authorized channels and public records procedures.

Social Security Number Privacy and Protection of Personal Information

Access to Social Security numbers, driver's license numbers, financial account numbers, medical information, benefit records, and other personal information is limited to employees with a legitimate business need. Employees may not

acquire, disclose, transfer, copy, or use personal information except as authorized by law and LHA policy. Paper records must be shredded when approved for disposal; electronic media must be securely wiped or destroyed according to retention rules.

Attendance and Punctuality

Regular attendance and punctuality are essential to LHA operations. Employees must report to work on time, remain at work as scheduled, and notify their supervisor as early as possible before the start of the workday when late or absent. Absences of three consecutive scheduled workdays without authorization or notice may be treated as job abandonment after Human Resources review.

Meal Time

Employees should take meal periods as scheduled and approved by the supervisor. Non-exempt employees must be completely relieved of duty for an unpaid meal period and must accurately record meal time. Employees must notify supervisors if meal periods are interrupted by work.

Lactation Breaks

LHA will provide reasonable break time and a private location, other than a bathroom, for employees to express breast milk as required by law. Employees should notify Human Resources or their supervisor to arrange a location and schedule. Non-exempt employees must record break time as instructed, and pay will be handled according to law.

Contact with the Organization

Employees must keep supervisors informed of their work location, assignments, schedule, availability, contact information, and work-related absences during business hours. Field employees, inspectors, maintenance staff, and employees attending meetings away from the office must follow check-in and safety procedures.

Standards of Conduct

Employees must follow LHA policies, maintain professional conduct, comply with laws, protect public resources, and treat coworkers, residents, applicants, landlords, vendors, commissioners, and the public with courtesy. Corrective action may include coaching, verbal warning, written warning, suspension, reassignment, demotion, termination, or other action. LHA does not guarantee progressive discipline.

- Misconduct includes dishonesty, falsification, theft, misuse of credit cards or gas cards, insubordination, harassment, retaliation, unsafe conduct, conflicts of interest, unauthorized disclosure, damage to property, excessive absenteeism, unauthorized absence, violation of technology policies, unlawful conduct, unsatisfactory performance, and conduct reflecting adversely on LHA.
- This list is illustrative and does not limit LHA's ability to address other conduct inconsistent with employment expectations.

Access to Personnel Files

Employees may request to inspect their own personnel file in accordance with Florida public records requirements, privacy exemptions, and LHA procedures. Reviews will occur on LHA premises or through an authorized process. Employees may request correction of inaccurate information or submit a written statement for inclusion when disagreement cannot be resolved.

Computer Software Licensing

Employees must use software according to license terms and may not duplicate, install, download, share, or use unauthorized software. Misuse of software or violation of intellectual property rights may result in discipline, civil liability, or criminal consequences.

Customer and Public Relations

Every employee affects LHA's reputation. Employees must provide courteous, accurate, respectful, and timely service to residents, applicants, landlords, vendors, community partners, commissioners, and the public. Employees should escalate difficult situations professionally and avoid arguments or unprofessional communication.

Non-Solicitation

Employees may not solicit during working time or in a manner that interferes with work. Solicitation during nonworking time may be permitted in nonworking areas if it does not interfere with operations, safety, or respectful workplace standards. This policy is not intended to restrict lawful discussion of wages, hours, or working conditions.

Distribution

Distribution of paper, goods, or materials in work areas during working time is restricted to protect operations. Electronic distribution must comply with technology policies. Non-employees may not distribute materials on LHA premises without authorization. Materials that are harassing, discriminatory, threatening, knowingly false, or disruptive are prohibited. This policy does not restrict protected rights under law.

Changes in Personal Data

Employees must promptly update name, address, telephone number, emergency contacts, marital status, tax withholding information, beneficiary information, direct deposit information, licensing status, or other relevant personal data. LHA is not responsible for delays or missed notices caused by outdated employee information.

Care of Equipment

Employees must protect LHA equipment, property, files, devices, tools, keys, credit cards, vehicles, and records. Property may not be removed, loaned, used personally, altered, or disposed of without authorization. Loss, damage, or theft must be reported immediately.

Organization Vehicles

Employees operating LHA vehicles must do so safely, legally, and for business purposes only. Accidents, citations, damage, mechanical problems, or unsafe conditions must be reported immediately. Seat belts are required. Smoking and texting while driving are prohibited. Employees are responsible for moving and parking violations unless otherwise required by law or policy.

Travel Policy

LHA may reimburse reasonable, pre-approved business travel expenses consistent with budget, procurement, grant, and travel policies. Receipts and documentation are required. Reimbursable expenses may include mileage, lodging, meals/per diem, parking, tolls, registration, and other approved costs. Employees must avoid unnecessary or excessive expenses and comply with grant restrictions.

Personal Property

LHA is not responsible for loss, theft, or damage to personal property. Employees should secure valuables and avoid leaving personal property unattended in public or unsecured areas.

Identification Badges

Employees may be issued LHA identification badges and must wear them visibly when required. Badges are LHA property and must be protected, not altered or transferred, and returned upon request or separation. Lost or stolen badges must be reported immediately.

Natural Disasters and Emergency Operations

LHA may adjust operations due to hurricanes, tropical storms, flooding, power outages, emergency declarations, public safety threats, or other events. Employees must follow emergency communications and reporting instructions. When LHA remains open, employees are expected to report as scheduled unless leave is approved or conditions prevent safe reporting. Absences may be charged to FTO, unpaid leave, or protected leave as applicable.

Acceptable Use of Electronic Communications

LHA systems, devices, email, networks, phones, tablets, text messages, files, storage media, internet access, and electronic communications are LHA property or resources when used for LHA business. They may be accessed, monitored, reviewed, preserved, disclosed, or audited as allowed by law.

Acceptable Uses

Employees may use systems to communicate internally and externally for LHA business, perform job duties, maintain records, and support authorized operations.

Prohibited Uses

- Unlawful, harassing, discriminatory, obscene, malicious, knowingly false, threatening, or disruptive communications are prohibited.
- Employees may not attempt unauthorized access, download unauthorized software, misuse copyrighted materials, disclose confidential information, transmit protected data to personal accounts, or use systems for excessive personal activity.

- Employees may not use public AI or external tools to process confidential resident, employee, legal, financial, procurement, cybersecurity, or protected information unless approved by management and IT/security procedures.

Security and Monitoring

- Passwords and encryption keys must be protected and made available to LHA as required for business continuity and security.
- Employees have no expectation of privacy in LHA systems except as required by law.
- Lost, stolen, or compromised devices or credentials must be reported immediately.

Social Media

Employees using social media must be truthful, respectful, and clear when speaking personally rather than on behalf of LHA. Employees may not disclose confidential or exempt information, represent themselves as an authorized LHA spokesperson without approval, make knowingly false statements, or engage in harassment, threats, discrimination, or retaliation. Nothing in this policy restricts legally protected discussion of wages, hours, or working conditions.

Security of Electronic Devices

Employees are responsible for the physical and electronic security of laptops, tablets, phones, drives, and other devices assigned or used for LHA work. Devices must be secured when unattended, returned upon request, and used in compliance with all technology, confidentiality, public records, and cybersecurity policies. Loss, theft, damage, or suspected compromise must be reported immediately.

Dress Code and Professional Appearance

LHA employees represent the Agency before residents, applicants, landlords, vendors, HUD representatives, commissioners, elected officials, community partners, and the public. Employees must maintain a neat, clean, professional, safe, and appropriate appearance for their job duties and workplace.

General Standards

- Clothing must be clean, in good condition, and appropriate for a public-agency environment.
- Employees must avoid attire or accessories that are unsafe, disruptive, offensive, discriminatory, or inconsistent with assigned duties.
- Required uniforms, badges, safety gear, or PPE must be worn when directed.
- Reasonable accommodations may be made for disability, pregnancy, religion, culture, medical needs, or other protected circumstances.

Administrative, Office, and Public-Facing Employees

- Appropriate attire includes business suits, blazers, cardigans, jackets, dress shirts, collared shirts, blouses, polos, professional sweaters, dress slacks, khakis, professional skirts, dresses, and business-casual attire.
- Employees attending board meetings, public hearings, HUD reviews, audits, resident meetings, formal trainings, or external events may be required to dress in business attire.

Resident Services, Inspections, Outreach, and Field Assignments

- Employees should dress professionally while considering mobility, weather, property conditions, public interaction, and safety.
- Agency polos, business-casual attire, and safe footwear may be appropriate for outreach, inspections, resident engagement, or community events.
- Employees must maintain identification and conduct themselves as professional representatives of LHA.

Maintenance, Facilities, and Safety-Sensitive Employees

- Assigned uniforms or approved work apparel must be worn when required.
- Safety footwear, protective toe boots, gloves, eye protection, hard hats, reflective vests, respirators, hearing protection, or other PPE must be used when required.
- Open-toe shoes, sandals, flip-flops, slippers, unsafe heels, or footwear without adequate traction are prohibited for maintenance and field work.

Casual Fridays and Dress-Down Days

- Clean jeans in good condition may be permitted if free of holes, tears, fraying, or inappropriate designs.
- Shirts must be clean, professional, and free of advertisements, slogans, or wording that may offend employees, residents, vendors, or the public.

- Management may suspend casual dress for board meetings, HUD monitoring, public hearings, audits, inspections, formal events, training, media events, or emergency operations.

Jewelry, Fragrance, Tattoos, Body Art, and Piercings

- Jewelry, fragrance, tattoos, body art, and piercings are permitted when professional, safe, and not disruptive.
- Visible tattoos or body art may not contain profanity, threats, discriminatory content, explicit images, or messages inconsistent with a respectful workplace.
- Strong fragrances should be avoided due to allergies, asthma, migraines, or sensitivities.
- Accessories may be restricted when they create safety hazards or interfere with equipment, PPE, or job duties.

Violations and Corrective Action

- Supervisors or Human Resources may require employees to correct attire privately and respectfully.
- Corrective steps may include changing, covering, removing, or correcting an item; leaving work to change; restriction from public-facing assignments until corrected; or corrective action for repeated, intentional, unsafe, or serious violations.
- This policy will be enforced consistently and without discrimination or retaliation.

Category	Generally Acceptable	Generally Not Acceptable
Pants / Slacks	Dress pants, khakis, business-casual pants, suit pants, approved jeans on casual days	Sweatpants, exercise pants, pajama pants, torn jeans, shorts unless approved, bib overalls unless job-required
Skirts / Dresses	Professional dresses, skirts, skirted suits, coordinated separates of appropriate length	Mini-skirts, beach dresses, halter dresses without covering, revealing or unsafe attire
Shirts / Tops	Collared shirts, blouses, polos, sweaters, jackets, agency-branded shirts	Tank tops, bare midriff tops, offensive graphics, overly revealing tops, sweatshirts unless approved
Footwear	Dress shoes, flats, loafers, boots, professional walking shoes, required safety shoes	Flip-flops, slippers, beach footwear, platform shoes creating hazards, unsafe footwear

Recycling and Waste Prevention

LHA encourages recycling, responsible use of materials, energy conservation, and prevention of waste. Employees should use available recycling containers and report waste prevention ideas to supervisors. Waste of time, supplies, utilities, equipment, or public resources may be addressed as a performance or conduct issue.

Reference Checks

Requests for employment references must be directed to Human Resources. Employees should not provide employment reference information for current or former employees unless authorized. LHA will generally confirm dates of employment, job title, and compensation or other information as permitted by law and policy.

Protecting Organization Information

Employees must protect confidential, exempt, proprietary, privileged, resident, applicant, employee, vendor, financial, procurement, cybersecurity, and legal information. Confidential information must not be shared with friends, family, media, vendors, or unauthorized persons. This policy does not restrict legally protected discussion of wages, hours, or working conditions.

Document Retention

Employees must retain, preserve, and dispose of records according to LHA's retention policy, Florida public records requirements, litigation holds, audit requirements, grant requirements, and legal instructions. Employees may not destroy, delete, alter, conceal, or remove records except as authorized. Questions should be directed to the records custodian, Human Resources, or General Counsel.

Code of Ethics for Commissioners and Employees

Commissioners and employees hold their positions as a public trust for the benefit of residents, applicants, program participants, and the public. Honesty, integrity, impartiality, transparency, and public service are central to that trust.

- Commissioners and employees must comply with applicable federal and Florida ethics laws, including Chapter 112, Florida Statutes, and LHA policies.

- Commissioners and employees must avoid actual conflicts, potential conflicts, and appearances of conflict; disclose conflicts promptly; and recuse themselves when appropriate.
- Commissioners and employees must not misuse public position, accept improper gifts or favors, disclose confidential information, misuse LHA property, or improperly influence decisions.
- Employees unsure about a potential conflict should disclose the matter to the Executive Director, Human Resources, and/or General Counsel and follow the direction provided.

Employment of Relatives, Friends, and Close Personal Associates

LHA permits relatives, friends, and close personal associates to work for LHA when selected through a fair, documented, competitive, and nondiscriminatory process and when safeguards prevent favoritism, undue influence, or conflicts of interest.

Definitions

- Relative includes spouse, domestic partner, parent, child, sibling, grandparent, grandchild, aunt, uncle, niece, nephew, first cousin, in-law, step-relative, household member, and any relationship covered by Florida law or LHA policy.
- Close personal associate includes a close friend, romantic partner, business partner, former business partner, personal financial relationship, or other relationship that may reasonably create an appearance of favoritism or impaired objectivity.

Disclosure and Recusal

- Applicants and employees must disclose relationships that may create actual or apparent conflicts.
- Employees, supervisors, directors, officers, commissioners, or board members may not participate in recruiting, screening, interviewing, selecting, recommending, hiring, supervising, evaluating, promoting, disciplining, terminating, or setting compensation for a relative or close personal associate.
- Disclosures, recusals, and mitigation plans must be documented.

Prohibited Supervision and Influence

- No employee may directly supervise or be in the direct line of authority over a relative or close personal associate without a written mitigation plan approved by Human Resources and the Executive Director.
- No person may use official authority to influence employment, contracting, procurement, compensation, discipline, or another official decision involving a relative or close personal associate.

Violations

Failure to disclose, prohibited participation, favoritism, retaliation, or interference with the mitigation process may result in corrective action, reassignment, removal from decision-making, termination, referral to counsel, or other remedies available under law or policy.

Outside Employment

Employees must disclose outside employment or business activity to their supervisor and Human Resources before beginning the activity. Outside employment may not conflict with LHA duties, compete with LHA, impair performance, use LHA time/resources, create a conflict of interest, or create an appearance of improper influence.

Cellular Telephones and Tablets

Employees issued LHA phones or tablets must use them for business purposes, protect them from loss or damage, and return them upon request, transfer, or separation. Personal use should be limited and must not interfere with work. Handheld phone use and texting while driving on LHA business are prohibited. Commercial Motor Vehicle operators must comply with applicable federal safety rules.

Contact with the Media

LHA maintains a standard process for communications with media organizations regarding LHA personnel, activities, programs, projects, meetings, issues, and services. The Communications Officer, Executive Director, Chairperson of the Board of Commissioners, and General Counsel are authorized to release LHA information as appropriate.

Purpose and Goal

The purpose is to provide consistent, accurate, timely, and credible information while protecting legal, personnel, privacy, public records, and operational interests.

Employee Responsibilities

- Employees contacted by media must direct inquiries to the Communications Officer or Executive Director unless specifically authorized in writing to speak on behalf of LHA.
- Employees may not speculate, offer personal opinions as LHA positions, or comment on legal matters, personnel matters, sensitive matters, pending litigation, or emergencies without authorization.
- Media filming, photographing, or interviewing employees while on duty must be approved by authorized officials.

Public Records Requests

Public records requests must be routed to the Executive Director, designee, records custodian, or other authorized official for response consistent with Florida public records law.

Emergency Operations and Legal Matters

During a declared emergency or crisis, the Executive Director will designate the official spokesperson or media area. Legal matters must be coordinated with General Counsel and authorized leadership.

If You Must Leave Us

Employees who resign are asked to provide written notice to their supervisor and Human Resources. Non-exempt employees should provide at least two weeks' notice when practicable. Exempt, managerial, and information technology employees should provide at least 30 calendar days' notice when practicable. Employees may be asked to complete an exit interview and must return LHA property.

Types of Separation

Separations may include resignation, abandonment of position, layoff, disability separation, death, retirement, dismissal, and reduction in force.

Resignation

To resign in good standing, employees should provide written notice consistent with the notice requirements above. Failure to provide appropriate notice may be documented and may affect rehire eligibility.

Abandonment of Position

- An employee absent for three or more consecutive scheduled workdays without authorization or notice may be deemed to have abandoned the position after Human Resources review.
- Human Resources may send written notice proposing termination and provide an opportunity to respond with extenuating circumstances.
- If no response is received or circumstances do not justify continuation, employment may be terminated and the employee may be considered ineligible for rehire.

Layoff

LHA may implement layoffs due to shortage of funds, shortage of work, reorganization, loss of funding, outsourcing, privatization, or other material operational changes. Reinstatement may be considered for separated employees who meet minimum qualifications for openings within a defined period determined by LHA policy.

Disability

Separation due to disability may occur only after evaluation of whether the employee can perform essential functions with or without reasonable accommodation and after compliance review under ADA, workers' compensation, FMLA, and other applicable requirements.

Death

Compensation due to an employee who dies while employed will be paid to the legal representative, beneficiary, or other properly designated person according to law and plan rules.

Retirement

Employees eligible for retirement benefits should submit written notice in advance. Retirement processing will be coordinated with Human Resources and plan administrators.

Dismissal

The Executive Director or designee may dismiss an employee based on policy violations, misconduct, unsatisfactory performance, loss of required qualifications, funding, operational needs, or other lawful reasons. Employees may have grievance or response rights under applicable policy.

Reduction in Force

The purpose of the Reduction in Force policy is to provide an equitable process if positions must be eliminated, hours reduced, or employees separated, demoted, or reassigned due to operational needs.

Reasons

- Reorganization, restructuring, funding loss, shortage of work, outsourcing/privatization, program changes, grant changes, budgetary limitations, or other operational reasons.

Management Decisions

- LHA will identify the reason for the reduction, affected program areas, affected position titles, number of positions affected, and qualifications needed to continue operations.

Program Areas and Groups

- A program area may include the entire organization, department, unit, program, funding source, or geographical location.
- Each impacted position title or classification may be treated separately.

RIF Determinations

- Factors may include employment category, funding source, minimum qualifications, ability to perform remaining duties, performance, attendance, disciplinary history, seniority, and retention of necessary qualifications.
- Human Resources will document the process and maintain supporting records.

Implementation

- The RIF plan may include retention points, affected employee lists, organizational charts, sample notices, individual meeting schedules, transition resources, and grievance rights.
- Affected employees will receive written notice, explanation of the reason, available resources, and applicable appeal or grievance procedures.

Grievance Rights

An affected employee may file a grievance or appeal if the employee believes the RIF policy or plan was applied improperly or inconsistently. Human Resources will review and make recommendations to the Executive Director.

Section 5: Safety in the Workplace

Each Employee's Responsibility

Safety requires teamwork. Employees, supervisors, and managers must practice safety awareness, anticipate unsafe conditions, use required PPE, follow procedures, and report hazards, injuries, illnesses, near-misses, equipment problems, and unsafe conduct immediately.

- Employees may operate, adjust, or repair equipment only when trained and authorized.
- Employees must use proper lifting procedures and request assistance when needed.
- Employees must know emergency procedures, first aid locations, fire equipment locations, evacuation routes, and reporting requirements.
- Violations of safety rules may result in corrective action.

Workplace Violence

Violence, threats, intimidation, coercion, stalking, harassment, or conduct creating fear or risk of harm will not be tolerated. Employees must report threats or suspicious behavior immediately. Employees should not engage in confrontation with threatening individuals. If immediate danger exists, call 911.

Workplace Searches

To protect employees, visitors, residents, property, records, and operations, LHA may inspect LHA property, work areas, desks, lockers, vehicles, files, devices, packages, bags, or other items on LHA premises as allowed by law. Refusal to cooperate may result in denial of entry or corrective action.

Hazard Communication

Employees who use or may be exposed to chemicals must receive appropriate training, understand labels, use Safety Data Sheets, wear required PPE, and follow storage, handling, and disposal procedures. Employees must obtain approval before bringing chemicals onto LHA property or purchasing chemicals for LHA use.

Good Housekeeping

Employees must keep work areas clean, organized, and free from hazards. Materials should be stored safely; spills, trip hazards, blocked exits, damaged equipment, pest conditions, or unsafe conditions must be reported promptly.

Smoking in the Workplace

LHA is committed to a safe and healthy environment. Smoking, vaping, or tobacco use is allowed only in designated areas and must not interfere with operations, residents, visitors, vehicles, entrances, or law. Violations may result in corrective action.

Weapons Policy

Weapons inside LHA buildings, leased space, LHA-owned vehicles, or while conducting LHA business are prohibited except as permitted by applicable Florida law. Firearms lawfully stored in private vehicles in designated parking areas must comply with Florida law and LHA safety requirements. Employees must report weapons or threats immediately to a supervisor or Human Resources.

Substance Abuse and Drug-Free Workplace

LHA maintains a drug-free and alcohol-free workplace and complies with the Drug-Free Workplace Act and applicable federal, state, and grant requirements. Employees may not report to work impaired, possess or use illegal or unauthorized substances, consume alcohol during working time, or manufacture, distribute, sell, transfer, or possess unauthorized drugs or alcohol while on duty, on LHA premises, in LHA vehicles, or while conducting LHA business.

Testing and Enforcement

LHA may implement drug and alcohol testing consistent with law and policy. Employees must cooperate with lawful testing and investigations.

Convictions and Reporting

Employees must notify their supervisor of any workplace-related criminal drug statute conviction within five days as required by the Drug-Free Workplace Act.

Assistance and Accommodation

LHA encourages employees to seek assistance before substance or alcohol issues impair job performance or safety. LHA will consider leave, referral, or accommodation consistent with law and policy, while also protecting workplace safety and operations.

Awareness Program

LHA will maintain awareness efforts addressing the dangers of drug and alcohol abuse in the workplace, the drug-free workplace policy, available counseling or assistance resources, and penalties for violations.

Appendix A. Compliance Update Matrix

Area	Final Draft Treatment
Original Handbook Table of Contents	Every original topic from Sections 1 through 5 and the acknowledgment has been retained and modernized.
Employment of Relatives / Friends	Added detailed disclosure, recusal, supervision, and mitigation requirements.
401(a) Retirement	Updated employer contribution reference to 8.5%, subject to official plan documents.
FTO	Expanded eligibility, accrual, protected-leave coordination, carryover, donation bank, separation payout, misuse review, and supervisor responsibilities.
Dress Code	Expanded standards by role, field work, maintenance/safety-sensitive positions, casual days, tattoos/body art, fragrance, badges, remote meetings, and enforcement.
Public Records / Confidentiality	Strengthened records retention, routing, public records, employee/resident privacy, and media communication provisions.
Technology / AI / Cybersecurity	Added modern electronic communications, monitoring, AI/data

	protection, device security, and information protection language.
Safety / Drug-Free Workplace	Expanded safety, emergency, workplace violence, weapons, hazard communication, and substance abuse provisions.

Appendix B. Receipt of Employee Handbook and Employment-at-Will Statement

This is to acknowledge that I have received or been provided access to the Lakeland Housing Authority Employee Handbook. I understand that it contains information about employment policies and practices and that I am responsible for reading, understanding, and complying with the handbook and any future revisions.

I understand that this handbook contains management guidelines only and does not create a contract of employment, a guarantee of employment for any specific period, or a promise of any specific benefit or procedure. I understand that LHA may revise, delete, or add policies as permitted by law and approval requirements.

I understand that LHA is an at-will employer. This means that either LHA or I may terminate the employment relationship at any time, with or without cause or notice, unless a written agreement signed by the legally authorized official provides otherwise. No supervisor, manager, commissioner, employee, or representative may alter the at-will relationship except through a written agreement signed by the authorized official.

I understand that official benefit plan documents, insurance contracts, summary plan descriptions, written agreements, statutes, regulations, grant requirements, and board-approved policies control if inconsistent with this handbook.

I have read and understand the Flexible Time Off (FTO) Policy and the Dress Code and Professional Appearance Policy contained in this handbook.

Employee Name: _____

Employee Signature: _____

Date: _____

Human Resources Representative: _____

FTO Policy Initials / Date: _____

Dress Code Policy Initials / Date: _____

LAKELAND HOUSING AUTHORITY

COMPREHENSIVE PROCUREMENT POLICY

FY 2027 Final Board-Ready Draft

Policy Item	Information
Agency	Housing Authority of the City of Lakeland, Florida (Lakeland Housing Authority or LHA)
Principal Office	430 Hartsell Avenue, Lakeland, Florida 33815
Prepared For	Board of Commissioners
Prepared By	Carlos R. Pizarro, Senior Vice President
Proposed Effective Date	**09/21/2026**
Board Resolution	**Resolution No. 26-1575**
Revision Number	Revision No. 5
Primary Authorities	2 CFR Parts 184 and 200; Build America, Buy America Act; HUD Procurement Handbook 7460.8 REV 3; PIH Notice 2025-06; Chapter 421, Florida Statutes; and other applicable federal, Florida, local, grant, and contract requirements.
Board Meeting Date	**09/21/2026**

POLICY STATUS

This final comprehensive draft consolidates the attached LHA procurement draft and the May 2026 housing agency sample policy. It removes sample comments and placeholders, adds BABA/BAP controls, updates 2 CFR Part 200 procedures, incorporates current HUD procurement practices, and adds Florida-specific compliance clauses. Counsel and the Contracting Officer should validate applicability of Florida provisions to each source of funds and project before Board adoption.

Approval	Signature / Date
Board Chair	**David Samples** **Signature:** _____ **Date: 09/21/2026**
Executive Director / CEO	**Benjamin Stevenson** **Signature:** _____ **Date: 09/21/2026**

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1. Purpose, Authority, Scope, and Order of Precedence

1.1 Policy Purpose

The purpose of this Policy is to establish a procurement system of quality, integrity, transparency, efficiency, and accountability; ensure fair and equitable treatment of vendors; maximize full and open competition; obtain supplies, equipment, services, professional services, and construction at fair and reasonable prices; protect public and federal funds; and ensure compliance with controlling requirements.

1.2 Governing Authority

- The United States Housing Act of 1937, applicable Annual Contributions Contracts, MTW agreements, grant agreements, notices of funding opportunity, award terms, and HUD program requirements.
- 2 CFR Part 200, including §§ 200.317 through 200.327 and Appendix II to Part 200.
- 2 CFR Part 184 and the Build America, Buy America Act, including HUD implementation guidance and waivers applicable to the award and project.
- HUD Procurement Handbook 7460.8 REV 3 as the principal HUD procurement practice guide for PHAs.
- 24 CFR Parts 75, 905, 990, and other program-specific rules, as applicable.
- Chapter 421, Florida Statutes, and other Florida laws applicable to LHA, the procurement, the contract, public construction, public records, ethics, licensing, prompt payment, professional services, and funding source.
- LHA Board resolutions, approved budgets, delegations, procedures, and local requirements.

1.3 Scope

This Policy applies to LHA and, when the applicable governing documents so provide, to its instrumentalities, affiliates, partnerships, and controlled entities. It applies to procurement of goods, supplies, equipment, construction, maintenance, consulting, professional services, social services, information technology, leases, and other services, regardless of funding source, unless a documented legal or program-specific exclusion applies.

1.4 Exclusions and Special Transactions

This Policy does not convert programmatic selections into procurement actions when federal program rules govern them differently. Examples may include selection of applicants under HCV/PBV, selection of PBV projects where governed by 24 CFR Part 983, execution of HAP contracts, real property acquisition or disposition governed by separate law, or transactions expressly excluded by controlling HUD guidance. The Contracting Officer shall document the authority for any exclusion.

1.5 Order of Precedence

30. Federal statute and controlling federal regulations.
31. Federal award terms, HUD program regulations, ACC/MTW agreements, and binding HUD notices.
32. Applicable Florida law and local law.
33. This Board-approved Policy.
34. LHA procurement procedures, solicitation terms, and contract terms.

When requirements conflict, LHA will follow the requirement that is controlling for the transaction. Where multiple requirements apply without direct conflict, LHA will follow the more restrictive requirement unless counsel determines otherwise.

1.6 Automatic Supersession and Controlled Updates

A later controlling law, regulation, HUD requirement, award term, or court order supersedes inconsistent language in this Policy to the extent of the inconsistency. LHA will document interim implementation and present material policy revisions to the Board as appropriate.

2. Definitions

Term	Policy Definition
BABA / BAP	Build America, Buy America Act and its Buy America Preference for covered federally funded infrastructure projects.
Contracting Officer	The Executive Director/CEO or a person with written delegated procurement authority.
Construction materials	Materials subject to 2 CFR Part 184 and applicable HUD BABA guidance.
Federal financial assistance	Assistance governed by a federal award, including grants and other covered assistance, as distinguished from procurement contracts directly entered by the Federal Government.
ICE	Independent Cost Estimate prepared before receipt of bids or proposals when required.
Infrastructure project	A project involving construction, alteration, maintenance, or repair of infrastructure in the United States, as determined under BABA, 2 CFR Part 184, and HUD guidance.
Micro-purchase threshold	The applicable threshold authorized by federal law and adopted by LHA, subject to any lower controlling state, local, award, or Board threshold.
Simplified acquisition threshold	The applicable FAR-linked threshold and LHA-adopted limit, subject to any lower controlling requirement.
Responsible contractor	A contractor with adequate resources, integrity, experience, controls, technical capacity, eligibility, licenses, and ability to perform.
Responsive bid/proposal	A submission that materially conforms to the solicitation requirements.
Section 3	Section 3 of the Housing and Urban Development Act of 1968 and 24 CFR Part 75.

3. Procurement Authority and Administration

3.1 Board of Commissioners

- Adopts this Policy and material amendments.
- Approves procurements and contracts when required by Board resolution, delegation, funding documents, or law.
- Maintains policy-level oversight without directing evaluation outcomes or vendor selection except through authorized Board action.

3.2 Executive Director / CEO

- Serves as chief procurement authority unless the Board provides otherwise.
- May delegate procurement authority in writing, subject to dollar, type, duration, and funding limits.
- Ensures procurement staffing, training, internal controls, segregation of duties, and compliance monitoring.

3.3 Contracting Officer

- Determines procurement method, solicitation approach, competition, responsibility, price reasonableness, award, contract type, modifications, closeout, and file sufficiency.
- Ensures no obligation is made before funding and authority are confirmed.
- Documents deviations, emergencies, noncompetitive actions, rejected bids, protests, and corrective actions.

3.4 Evaluation Committees

Evaluation committees shall be appointed in writing. Members must sign conflict-of-interest and nondisclosure statements before receiving proposals. Evaluations must use only disclosed criteria and weights. Individual and consensus scoring, notes, clarifications, interviews, and recommendation reports must be retained.

3.5 Segregation of Duties

To the extent practicable, request, approval, solicitation, evaluation, award, receipt/inspection, invoice approval, payment, and reconciliation shall be assigned to different persons. Where staffing limits full segregation, the Executive Director shall establish and document compensating review controls.

4. Ethics, Conflicts, Gifts, and Organizational Conflicts

4.1 Written Standards of Conduct

No employee, officer, agent, commissioner, consultant, or evaluation committee member with a real or apparent conflict may participate in selection, award, or administration of a contract supported by federal funds. Covered persons must promptly disclose actual, potential, or apparent conflicts and recuse when directed.

4.2 No Gifts or Gratuities

LHA adopts a zero-gift procurement standard. Covered persons shall not solicit or accept gratuities, favors, meals, entertainment, discounts, travel, loans, promises of employment, or anything of monetary value from a current or prospective contractor, subcontractor, or party to a procurement, except unsolicited items of truly nominal promotional value if permitted by law and LHA ethics procedures. When uncertain, the item must be declined and disclosed.

4.3 Florida Ethics

LHA officials and employees shall comply with applicable Florida ethics laws, including restrictions on solicitation or acceptance of things of value intended to influence official action and restrictions on doing business with one's agency. LHA may impose standards stricter than state law.

4.4 Organizational Conflicts of Interest

Solicitations and contracts shall address organizational conflicts where a person or firm may have impaired objectivity, unequal access to nonpublic information, or an unfair competitive advantage from preparing specifications, statements of work, estimates, or procurement documents. LHA may require mitigation, recusal, information barriers, exclusion from competition, or other remedies.

4.5 Sanctions

Violations may result in removal from the procurement, discipline, cancellation, termination, disqualification, referral to oversight authorities, recovery of losses, or other remedies allowed by law.

5. Procurement Planning and Internal Controls

- Conduct annual and project-specific procurement planning tied to budgets, capital plans, grants, MTW activities, construction schedules, recurring contracts, option periods, and expiring agreements.
- Avoid unnecessary or duplicative purchases; consider consolidation or division into smaller components only when it improves economy, competition, or participation and does not evade thresholds.
- Perform lease-versus-purchase and life-cycle cost analysis when appropriate.
- Identify all funding sources before solicitation and map applicable rules, including BABA, Section 3, Davis-Bacon or HUD-determined prevailing wages, environmental review limitations, and grant special conditions.
- Do not solicit or award before required environmental clearance, funding authority, or Board approval.
- Maintain internal controls over vendor setup, banking changes, purchase cards, electronic approvals, invoice matching, and change orders.

5.1 Splitting Purchases Prohibited

Requirements shall not be divided to avoid competition, Board approval, the micro-purchase threshold, simplified acquisition threshold, BABA review, bonding, Section 3, or other requirements. Related needs reasonably known at the time of procurement shall be aggregated for method selection.

5.2 Procurement Lead Time

Departments shall provide sufficient lead time for specifications, ICE, legal review, advertising, evaluation, protest period, Board action, BABA sourcing, bonds, insurance, HUD approvals, and contract execution.

6. Procurement Methods and Thresholds

THRESHOLD CONTROL
As of the federal sources reviewed in August 2026, the FAR-linked micro-purchase threshold is $15,000 and the simplified acquisition threshold is $350,000. LHA adopts those ceilings unless the Board adopts lower limits or a lower state, local, award, program, or contract requirement controls. LHA may not use a higher micro-purchase threshold unless the conditions and documentation in 2 CFR 200.320 are satisfied and the Board expressly adopts it.

Method	Dollar Range / Trigger	Minimum Policy Standard
Petty cash	Up to $500 per transaction, subject to Finance procedures	Authorized custodian; receipt; business purpose; reconciliation; no split purchases.
Micro-purchase	At or below $15,000 unless a lower controlling limit applies	No competitive quotes required if price is reasonable; distribute equitably among qualified suppliers when practicable; document business purpose and reasonableness.
Simplified acquisition	Above micro-purchase threshold through $350,000 unless a lower limit applies	Obtain quotations from an adequate number of qualified sources, normally at least three when practicable; document outreach, quotes, evaluation, responsibility, and price reasonableness.
Sealed bids / IFB	Formal procurements when selection is principally price and specifications are complete	Public advertisement; firm fixed price; public opening; award to lowest responsive and responsible bidder; document rejection of bids.
Competitive proposals / RFP	Formal procurements when factors other than price are material	Public notice; disclosed criteria and relative importance; written evaluation procedures; multiple qualified sources; award to most advantageous responsible offeror.
Qualifications-Based Selection / RFQ	A/E and services governed by applicable QBS law	Rank on qualifications; select most qualified firm; negotiate fair and reasonable compensation; do not use QBS for services outside authorized scope.
Noncompetitive	Only when a permitted condition exists	Written justification; applicable exception; price/cost analysis; required approval; limited scope and duration.
Cooperative / intergovernmental	When the underlying procurement permits use and is compliant	Due diligence, scope/term match, pricing reasonableness, authorization, no material change, and complete procurement file.

6.1 Micro-Purchases

The Contracting Officer may award a micro-purchase without soliciting competitive quotations when the price is reasonable based on research, experience, purchase history, catalog pricing, market information, or another documented basis. Purchase cards are a payment method, not a procurement method, and may be used only within approved limits and controls.

6.2 Simplified Acquisitions

LHA will request price or rate quotations from an adequate number of qualified sources. Three quotes are preferred when practicable. If fewer are received, the file must show the sources contacted, responses, follow-up, competition assessment, and independent basis for price reasonableness. Award may consider best value if the request disclosed the evaluation basis.

6.3 Sealed Bids

- Use complete, adequate, realistic specifications and a firm-fixed-price structure.
- Allow sufficient response time and publicly advertise.
- Open bids at the time and place stated in the IFB; prepare a bid tabulation.
- Award in writing to the lowest responsive and responsible bidder unless all bids are rejected for documented reasons.

- Resolve mistakes, withdrawal, equal low bids, or a single bid through a written Contracting Officer determination.

6.4 Competitive Proposals

- Identify all evaluation factors and their relative importance, including price or cost.
- Protect proposal confidentiality until award as permitted by law.
- Use written technical evaluation procedures and an appropriately appointed committee.
- Conduct clarifications or discussions fairly and prohibit auctioning or disclosure of another offeror's information.
- Prepare an evaluation and award report before contract execution.

7. Competition, Solicitation, Evaluation, and Award

7.1 Full and Open Competition

All procurement transactions shall provide full and open competition consistent with 2 CFR 200.319. LHA shall not impose unreasonable qualifications, require unnecessary experience or bonding, use noncompetitive pricing practices, permit organizational conflicts, specify brand names without salient characteristics, or apply prohibited geographic preferences where federal funds are involved unless authorized by law.

7.2 Specifications and Statements of Work

- Use clear performance or functional specifications whenever practicable.
- Describe minimum needs without unduly restricting competition.
- Use "brand name or equal" only when necessary and identify salient characteristics.
- Include accessibility, energy efficiency, recovered materials, domestic preference, BABA, cybersecurity, data ownership, insurance, licensing, and reporting requirements when applicable.

7.3 Advertising

Formal solicitations shall be publicly advertised through methods reasonably calculated to reach qualified sources. LHA may use its website, e-procurement platforms, newspapers, trade publications, direct notice, vendor lists, and outreach to small, minority, women-owned, veteran-owned, labor surplus area, and Section 3 businesses. Response periods shall be reasonable for the complexity and urgency of the procurement.

7.4 Vendor Communications

After release, vendors shall communicate only through the designated procurement contact. Material questions and answers shall be shared with all known interested parties through an addendum. Oral explanations do not modify a solicitation.

7.5 Cancellation and Rejection

LHA may cancel a solicitation or reject all submissions when requirements change, funds are unavailable, specifications are inadequate, prices are unreasonable, competition is compromised, or cancellation is otherwise in LHA's best interest. The rationale must be documented, and affected vendors notified.

7.6 Award and Notice

Award shall be made only to a responsive and responsible source at a fair and reasonable price and within available funds. The file shall include the award basis, required approvals, responsibility determination, exclusion check, conflict certifications, insurance/bonds, BABA and Section 3 determinations, and executed contract.

8. Independent Cost Estimate; Cost and Price Analysis

8.1 Independent Cost Estimate

LHA shall prepare an ICE before receiving bids or proposals for procurements above the simplified acquisition threshold and for competitive or noncompetitive proposals when required by HUD guidance, funding terms, complexity, or the Contracting

Officer. The estimate must be independent of vendor submissions and proportionate to the procurement's size and complexity.

8.2 Price Analysis

Price analysis may compare competing prices, catalog or published prices, market data, prior prices adjusted for current conditions, parametric measures, an ICE, or other reliable benchmarks. Adequate price competition generally supports price reasonableness.

8.3 Cost Analysis

Cost analysis is required when price competition is inadequate, for noncompetitive proposals when required, and for contract modifications or cost-reimbursement arrangements when individual cost elements must be evaluated. LHA will negotiate profit as a separate element when there is no price competition and cost analysis is performed.

8.4 Modifications

Before executing a modification, LHA shall confirm scope, authority, funding, price reasonableness, applicable competition exception, BABA impact, Section 3/labor implications, time extension, bond and insurance coverage, and whether cumulative change creates a cardinal change requiring new competition.

9. Architect/Engineer and Other Professional Services

9.1 A/E Qualifications-Based Selection

Architectural, professional engineering, landscape architecture, and surveying/mapping services shall be procured through qualifications-based procedures when required by federal or Florida law. Price shall not be used as the initial selection factor in a QBS process. After ranking, LHA shall negotiate fair and reasonable compensation with the highest-ranked firm and proceed to the next-ranked firm if negotiations fail.

9.2 Florida CCNA

When section 287.055, Florida Statutes, applies to LHA or the procurement, LHA shall comply with the Consultants' Competitive Negotiation Act, including public notice, qualification evaluation, ranking, negotiation, statutory definitions, and continuing-contract limits then in effect. The Contracting Officer shall document statutory applicability before solicitation.

9.3 Other Professional Services

Legal, financial, development, consulting, insurance, audit, IT, and other professional services not legally subject to QBS shall be procured using the method appropriate to the value and circumstances. QBS shall not be used merely because an A/E firm can provide a service that is outside the legally authorized QBS scope.

10. Cooperative Purchasing, Piggybacking, and Intergovernmental Agreements

LHA may use a cooperative, intergovernmental agreement, state term contract, federal schedule where authorized, or another public entity's competitively procured contract when it produces economy and efficiency and all controlling requirements are met.

10.1 Required Due Diligence

- Verify the original solicitation used a method permitted for LHA's procurement and funding source.
- Confirm the original solicitation and contract expressly permit cooperative use or assignment where required.
- Confirm scope, specifications, pricing, term, options, geography, vendor eligibility, and contract clauses meet LHA's need.
- Determine that use will not materially change the original contract or extend beyond authorized scope or term.
- Document price reasonableness under 2 CFR 200.324.

- Complete SAM.gov/exclusion, responsibility, conflict, insurance, bonding, BABA, Section 3, public records, and Florida-law checks independently.
- Obtain any required consent from the originating entity and vendor.

LHA PRACTICE CONTROL
A cooperative or piggyback contract is not automatically compliant merely because another public entity awarded it. The LHA procurement file must independently establish authority, competition, suitability, fair and reasonable pricing, applicable federal clauses, and source-of-funds compliance.

11. Noncompetitive and Emergency Procurement

11.1 Permitted Conditions

- The aggregate amount does not exceed the micro-purchase threshold.
- The property or service is available only from a single source.
- A public exigency or emergency will not permit delay from public notice and competition.
- HUD, another federal agency, or a pass-through entity gives written authorization in response to LHA's written request.
- After solicitation of several sources, LHA determines competition is inadequate.

11.2 Written Justification

The justification must identify the need, funding source, applicable exception, unique facts, market research and competition efforts, proposed source, price reasonableness, period of performance, conflict review, approval, and steps to promote future competition. Poor planning, expiring funds, or administrative delay does not justify noncompetitive procurement.

11.3 Emergency Limits

Emergency procurement shall be limited to immediate actions necessary to protect life, safety, property, operations, or program integrity. LHA shall compete separable follow-on work as soon as conditions permit and report emergency actions to the Board when required by delegation or resolution.

12. Build America, Buy America and Domestic Preferences

12.1 Policy

For a covered infrastructure project funded by Federal financial assistance, LHA shall ensure that iron and steel, manufactured products, and construction materials incorporated into the project are produced in the United States as required by BABA, 2 CFR Part 184, the federal award, and HUD guidance, unless an applicable waiver or exemption applies.

12.2 Applicability Determination

35. Identify the federal award, obligation date, HUD program, amount, and terms.
36. Determine whether federal financial assistance supports a project involving construction, alteration, maintenance, or repair of infrastructure in the United States.
37. Determine whether the project includes buildings or real property subject to BABA under current HUD guidance.
38. Identify the product categories and HUD phased implementation date applicable to the award and procurement.
39. Check general waivers, project-specific waivers, de minimis treatment, small-grant/small-project waivers, exigent-circumstances waivers, and nonavailability waivers then in effect.
40. Document the determination before solicitation and update it when scope, funding, or products change.

12.3 Solicitation and Contract Requirements

- Include the BAP requirement, definitions, covered product categories, certification obligations, flow-down clause, records, access, audit, substitution, noncompliance, and waiver procedures.

- Require bidders to identify known non-domestic products and any anticipated waiver need before award when practicable.
- Require contractors and subcontractors to retain manufacturer certifications, mill certificates, bills of materials, invoices, origin records, and other evidence sufficient to establish compliance.
- Prohibit substitutions that affect BABA compliance without prior written LHA approval.
- Include BABA compliance in subcontracts and purchase orders at every tier.

12.4 Waivers

Only HUD or the authorized federal agency may approve a BABA waiver. LHA shall not promise or treat a waiver as approved before official approval. LHA will use HUD's designated waiver process, maintain the request and decision, and avoid ordering or incorporating noncompliant products unless the waiver is approved or another documented exception applies.

12.5 HUD Public Housing Guidance

LHA shall apply the current HUD PIH BABA notice and HUD BABA webpage for public housing, MTW, Choice Neighborhoods, Capital Fund, Operating Fund, and other covered PIH assistance. The Contracting Officer shall verify whether the project is covered, privately owned housing treatment applies, a phased implementation date controls, or a general waiver applies.

12.6 2 CFR 200.322 Domestic Preference

For procurements under a federal award, LHA shall provide a preference, to the greatest extent practicable and consistent with law, for goods, products, and materials produced in the United States. This domestic preference is separate from, and does not replace, mandatory BABA requirements for covered infrastructure projects.

12.7 Recovered Materials

LHA shall comply with 2 CFR 200.323 and applicable solid-waste procurement requirements for recovered materials when the conditions in those authorities apply.

13. Florida Law and Public Entity Requirements

13.1 Housing Authority Law

LHA is a Florida housing authority operating under Chapter 421, Florida Statutes. Procurement actions shall be consistent with LHA's statutory powers, Board authority, public purpose, and applicable contractual obligations.

13.2 Florida Procurement Law

Chapter 287, Florida Statutes, governs procurement by state agencies and contains provisions that may apply to LHA by statute, funding condition, incorporation, cooperative contract, or local requirement. Before applying a Chapter 287 process or preference, the Contracting Officer shall document its applicability to LHA and the transaction. LHA may use Chapter 287 practices as local best practices when not inconsistent with federal requirements.

13.3 Public Construction

- Apply section 255.05, Florida Statutes, when LHA is a covered public authority and the contract is a formal contract for construction, public work, or repair subject to that section.
- Require a payment and performance bond before work when the statute or funding terms require it; require the contractor to record the bond and provide a certified copy before payment where applicable.
- Apply Chapter 255 requirements concerning public construction bidding, bonds, prompt payment, retainage, licensing, and public works when applicable.
- Use the more protective bonding requirement when federal and Florida requirements both apply, unless counsel determines otherwise.

13.4 Prompt Payment

Contracts and payment administration shall comply with the Florida Local Government Prompt Payment Act in Part VII of Chapter 218 when applicable, including timely payment, invoice review, interest, change-order processing, and dispute procedures. Where federal funds control payment timing, LHA shall also follow applicable federal requirements.

13.5 Public Records

Procurements are subject to Chapter 119, Florida Statutes, including public access and applicable exemptions. Service contracts shall include the contractor public-records requirements and the statutory custodian notice in the form and type size required by section 119.0701 when applicable. LHA shall protect exempt, confidential, procurement-sensitive, cybersecurity, personal, and proprietary information as authorized by law.

13.6 Sunshine and Public Meetings

Board deliberations and meetings shall comply with applicable Florida public meeting requirements. Evaluation committee meetings shall be noticed and conducted as required by Florida law, recognizing any statutory exemption for portions involving sealed proposals, oral presentations, or negotiations.

13.7 Florida Ethics

Commissioners, employees, evaluation committee members, and agents shall observe Chapter 112, Part III, Florida Statutes, including gift, misuse-of-position, doing-business-with-one's-agency, voting conflict, disclosure, and procurement employee requirements that apply.

13.8 Licensing, E-Verify, Scrutinized Companies, and Other Certifications

Solicitations and contracts shall require contractor licensing, registration, E-Verify, scrutinized-company, foreign-country-of-concern, public-entity-crime, convicted-vendor, discriminatory-vendor, drug-free-workplace, and other certifications only when applicable under then-current Florida law, the funding source, or LHA policy. The procurement file shall identify the legal basis and verification performed.

13.9 Local and Funding-Specific Requirements

LHA shall comply with applicable City of Lakeland, Polk County, Florida Housing Finance Corporation, grant, lender, investor, tax-credit, bond, and development agreement procurement or contracting conditions to the extent they govern the transaction and do not conflict with controlling federal law.

14. Contractor Responsibility, Exclusions, and Certifications

- Adequate financial resources or ability to obtain them.
- Ability to meet schedule and performance requirements.
- Satisfactory performance, integrity, and business ethics.
- Necessary organization, experience, accounting and operational controls, technical skills, equipment, facilities, licenses, and insurance.
- Eligibility to receive federal and Florida public awards.
- No active exclusion, suspension, debarment, limited denial of participation, or other disqualification.

14.1 Exclusion Verification

Before award of a covered contract, LHA shall verify exclusion status using SAM.gov and any HUD or Florida system required for the procurement. Evidence of the search shall be retained. Contractors shall certify their eligibility and flow down applicable requirements to subcontractors.

14.2 Nonresponsibility

A written determination of nonresponsibility shall state the facts and be retained. The affected firm shall receive notice consistent with the solicitation and law.

14.3 Vendor Lists

Vendor lists shall be maintained as outreach tools, kept current, and not used to restrict competition. Interested qualified businesses shall have a reasonable opportunity to be included.

15. Contract Types, Clauses, Bonding, Labor, and Construction

15.1 Contract Types

LHA may use firm-fixed-price, fixed-price with economic price adjustment, time-and-materials, labor-hour, indefinite-delivery/indefinite-quantity, cost-reimbursement, or another lawful type appropriate to risk and circumstances. Cost-plus-a-percentage-of-cost and percentage-of-construction-cost contracts are prohibited. Time-and-materials contracts require a documented determination that no other contract is suitable and a ceiling price that the contractor exceeds at its own risk.

15.2 Options and Renewals

- State options and renewal terms in the solicitation and contract.
- Evaluate option pricing as part of the original competition.
- Exercise options only within the stated period, scope, term, and pricing method.
- Document funding, contractor performance, price reasonableness, continued need, and advantage over new competition.

15.3 Required Federal Clauses

Contracts funded in whole or part with federal funds shall include all applicable provisions in Appendix II to 2 CFR Part 200 and program-specific HUD clauses. LHA shall use current HUD forms appropriate to the procurement, including HUD-5369 series, HUD-5370 series, HUD-51915/51915-A, and other forms only when applicable and current.

15.4 Bonding

For federally assisted construction or facility improvement contracts exceeding the simplified acquisition threshold, LHA shall apply 2 CFR 200.326 unless HUD accepts LHA's bonding policy. LHA shall also comply with 24 CFR 905.316(d), HUD forms, and section 255.05, Florida Statutes, when applicable. Solicitation documents shall state bid, performance, and payment bond requirements.

15.5 Labor Standards

Contracts shall include Davis-Bacon, HUD-determined prevailing wage, Copeland Anti-Kickback, Contract Work Hours and Safety Standards, Florida wage, OSHA, and other labor requirements when applicable. The file shall identify the applicable wage decision and labor standards administration responsibilities.

15.6 Insurance and Indemnification

The Contracting Officer shall establish insurance requirements proportionate to risk, including workers' compensation, general liability, automobile, professional liability, cyber liability, builder's risk, pollution, crime/fidelity, or other coverage. Indemnification and liability provisions must comply with Florida law and LHA's risk guidance.

16. Section 3, Small Business, and Socioeconomic Outreach

LHA shall take all necessary affirmative steps required by 2 CFR 200.321 to assure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible. LHA shall also comply with Section 3 and 24 CFR Part 75 when applicable.

- Include qualified firms on solicitation lists and conduct direct outreach.
- Divide requirements into smaller tasks or quantities when economically feasible and lawful.
- Establish delivery schedules that encourage participation.
- Use assistance from the Small Business Administration, Minority Business Development Agency, Florida Office of Supplier Diversity, and local resources.
- Require prime contractors to take affirmative steps when subcontracting is anticipated.
- Include Section 3 labor-hour benchmarks, reporting, certification, recordkeeping, and subcontractor flow-down requirements when applicable.

Preferences or set-asides shall not be used in a manner that violates federal competition rules, Florida law, or a funding-source restriction. Outreach does not guarantee award or excuse responsibility, responsiveness, price reasonableness, licensing, or compliance.

17. Contract Administration, Modifications, and Closeout

17.1 Administration Plan

Each material contract shall have an assigned contract administrator and, when appropriate, a written administration plan covering deliverables, schedule, inspection, acceptance, invoice review, performance reporting, insurance, bonds, labor standards, Section 3, BABA, cybersecurity, records, and closeout.

17.2 Monitoring

- Inspect and accept supplies, services, and construction before payment.
- Track milestones, deliverables, expenditures, retainage, subcontractors, warranties, claims, and corrective actions.
- Document performance issues and provide notice and cure opportunities when appropriate.
- Prevent payment beyond contract ceiling, period, scope, or available funds.

17.3 Changes

Only an authorized Contracting Officer may modify a contract. Staff shall not direct extra work or accept changed scope without written authority. Modifications must state scope, price, schedule, funding, legal authority, and all affected BABA, labor, bond, insurance, Section 3, and HUD requirements.

17.4 Closeout

- Confirm final delivery, inspection, acceptance, and payment.
- Resolve claims, change orders, retainage, liens/bond claims, and audit issues.
- Obtain warranties, as-builts, manuals, releases, certifications, BABA records, Section 3 reports, payrolls, and property records.
- Evaluate contractor performance and secure records according to retention requirements.

18. Protests, Claims, Appeals, and Remedies

18.1 Policy

LHA will resolve procurement issues promptly, fairly, and at the lowest appropriate administrative level. Solicitation documents shall state protest deadlines, filing location, required content, stay rules, decision authority, and appeal rights.

18.2 Bid Protests

A protest must be written, identify the solicitation or award, state the legal and factual grounds, include supporting documents, and specify the requested relief. Untimely protests may be rejected. The Contracting Officer shall issue a written decision. LHA may continue or suspend procurement based on urgency, public interest, funding, and risk.

18.3 Contract Claims

Contract claims shall be submitted and decided under the contract disputes clause. The written decision shall state the basis and any administrative appeal right. Mediation may be used when authorized.

18.4 HUD Review

LHA has primary responsibility for resolving protests and contract disputes. Matters shall be referred to HUD only as required by regulation, award terms, or HUD review authority and after LHA remedies are exhausted where applicable.

19. Records, Public Access, Retention, and Cybersecurity

19.1 Procurement File

LHA shall maintain records sufficient to detail the history of each procurement, including need, funding, method, thresholds, ICE, solicitation, outreach, bids/proposals/quotes, evaluation, conflicts, responsibility, exclusion checks, price/cost analysis, award, contract, modifications, invoices, performance, claims, BABA, Section 3, labor standards, closeout, and approvals.

19.2 Retention

Federal award procurement records shall be retained for the period required by 2 CFR 200.334, generally three years from the applicable financial report or other start date, and longer when litigation, claims, audits, findings, real property, equipment, tax-credit, bond, Florida records schedules, or award terms require. LHA shall apply the longest controlling period.

19.3 Public Access

LHA shall provide public access to nonexempt procurement records under Chapter 119, Florida Statutes, and applicable federal rules. Proposal confidentiality, trade secrets, security information, personal information, and other exemptions shall be handled under law, not vendor labels alone.

19.4 Cybersecurity and Data

- IT and data contracts shall address security standards, access controls, encryption, incident notification, subcontractors, data location, ownership, retention, return/destruction, audit rights, business continuity, and breach responsibility.
- Vendor banking changes require independent verification and dual approval.
- Procurement files and electronic approvals shall be protected from unauthorized alteration or deletion.

20. Surplus Property and Disposition

LHA shall transfer, sell, recycle, donate, trade in, or dispose of surplus personal property in accordance with 2 CFR Part 200 property standards, HUD requirements, Florida law, Board authority, and source-of-funds restrictions. The method, condition, value, proceeds, purchaser, approval, and disposition shall be documented. Real property disposition is governed by separate federal and state requirements and is not authorized solely by this section.

21. Board Approval, Delegations, and Funding Availability

21.1 Board Approval

Board approval thresholds and categories shall be established by Board resolution or delegation schedule. Unless a controlling requirement provides otherwise, no employee may divide, stage, renew, or modify a procurement to avoid Board approval.

21.2 Delegation

Delegations must be written and identify the official, authority, dollar limit, procurement types, funding limits, duration, and any excluded actions. A delegate may not redelegate unless expressly authorized.

21.3 Funding Certification

Before award or modification, Finance shall confirm sufficient, allowable, and available funds. Multi-year contracts must include nonappropriation or funding-contingency language when required.

22. Training, Monitoring, and Policy Maintenance

- Procurement, finance, project, maintenance, resident services, development, and evaluation staff shall receive role-appropriate training.
- Training shall cover 2 CFR Parts 184 and 200, HUD Handbook 7460.8 REV 3, BABA, Section 3, Florida ethics/public records/public construction, conflicts, cost/price analysis, contract administration, and cybersecurity.
- LHA shall perform periodic procurement file reviews and corrective action.
- The Contracting Officer shall review this Policy at least annually and propose revisions when laws, HUD guidance, thresholds, local delegations, or practices change.

22.1 No Blanket Self-Certification

This Policy does not constitute a blanket certification that every LHA procurement or procurement system is fully compliant. Compliance must be established transaction by transaction through documented procedures, review, approvals, and corrective action. Any HUD self-certification will be made only when specifically authorized, factually supported, and approved by the appropriate official.

Appendix A. Procurement Threshold and Method Matrix

Level	Current Policy Ceiling	Competition	Core File Documents
Petty cash	$500	Not applicable; Finance controls	Receipt, business purpose, custodian approval, reconciliation
Micro-purchase	$15,000 unless lower requirement controls	One source permitted if reasonable; equitable distribution practicable	Request, price reasonableness, approval, receipt
Simplified acquisition	$15,000.01 to $350,000 unless lower requirement controls	Adequate number of qualified sources; normally three quotes where practicable	Scope, outreach, quotes, evaluation, responsibility, price reasonableness, award
Formal procurement	Above $350,000 or when required	Public IFB/RFP/RFQ	Planning, funding, ICE, advertisement, solicitation, addenda, bids/proposals, evaluation, award, clauses, contract
Noncompetitive	Any amount only under authorized condition	No competition or inadequate competition; written exception	Justification, exception, market research, cost/price analysis, approval, contract
Cooperative/piggyback	Any amount if authorized	Underlying competition plus independent due diligence	Original solicitation/contract, authorization, scope/term match, price reasonableness, compliance checks

Thresholds are ceilings, not entitlements. A lower threshold or more formal method applies when required by Florida law, HUD, a grant, the Board, a lender/investor, or project circumstances.

Appendix B. BABA/BAP Applicability and File Checklist

☐ Federal award and assistance listing identified

☐ Award obligation date documented

☐ Infrastructure project analysis completed

☐ HUD program and PIH/CPD guidance identified

☐ Building/private housing analysis completed

☐ Covered product categories identified

☐ Phased implementation date confirmed

☐ General waiver analysis documented

☐ Project-specific waiver required/not required

☐ BABA clauses inserted in solicitation and contract

☐ Bidder/contractor certifications obtained

☐ Manufacturer/mill/origin documentation retained

☐ Substitution controls applied

☐ Subcontractor flow-down confirmed

☐ Final BABA compliance certification completed

Appendix C. Required Federal and HUD Contract Clauses Checklist

Clause / Requirement	When Applicable
Remedies for breach	Contracts above the federal simplified acquisition threshold or as required by Appendix II
Termination for cause and convenience	Contracts above $10,000 or as otherwise required
Equal Employment Opportunity	Federally assisted construction
Davis-Bacon / prevailing wages	Covered construction
Copeland Anti-Kickback	Covered construction or repair
Contract Work Hours and Safety Standards	Covered contracts exceeding applicable threshold
Rights to inventions	Covered research/development awards
Clean Air Act / Federal Water Pollution Control Act	Contracts/subawards exceeding $150,000
Debarment and suspension	Covered transactions
Byrd Anti-Lobbying	Awards/contracts exceeding $100,000
Recovered materials	Covered purchases under 2 CFR 200.323
Domestic preference	Federal award procurements under 2 CFR 200.322
BABA / Buy America Preference	Covered infrastructure projects
Access to records / audit	Federal award and HUD requirements
HUD forms 5369/5370/51915 series	When the specific procurement and HUD program require the current form
Section 3	Covered HUD financial assistance
Public records	Florida service contracts when section 119.0701 applies

Appendix D. Florida Compliance Checklist

☐ Chapter 421 authority confirmed

☐ Chapter 287 applicability documented

☐ CCNA applicability and current thresholds confirmed

☐ Section 255.05 bond applicability confirmed

☐ Chapter 218 prompt payment applicability confirmed

☐ Chapter 119 public records clause inserted

☐ Sunshine/evaluation meeting requirements addressed

☐ Florida ethics/conflict disclosures completed

☐ Licenses and registrations verified

☐ E-Verify requirement determined

☐ Public entity crime / convicted vendor requirements determined

☐ Scrutinized company and foreign country certifications determined

☐ Drug-free workplace preference determined

☐ Florida/local preference screened for federal compatibility

☐ Local and funding-specific conditions documented

Appendix E. Procurement File Checklist

☐ Requisition and need

☐ Funding certification and source map

☐ Procurement method determination

☐ Threshold determination

☐ ICE

☐ BABA applicability determination

☐ Section 3 and labor standards determination

☐ Conflict/NDA forms

☐ Solicitation and public notice

☐ Vendor outreach

☐ Addenda and questions

☐ Quotes/bids/proposals

☐ Bid opening/tabulation

☐ Evaluation records

☐ Cost/price analysis

☐ Responsibility and SAM.gov checks

☐ Florida certifications

☐ Award approval/Board action

☐ Executed contract and clauses

☐ Insurance and bonds

☐ Notice to proceed

☐ Contract administration records

☐ Invoices and acceptance

☐ Modifications

☐ Closeout and performance evaluation

☐ Retention classification

Appendix F. Sample Certifications and Determinations

F.1 Procurement Method Determination

Field	Entry
Requirement / Project	
Funding Source(s)	
Estimated Value	
Selected Method	
Authority / Threshold	
Competition Plan	
BABA / Section 3 / Labor / Florida Requirements	
Contracting Officer Determination	
Signature / Date	

F.2 Noncompetitive Procurement Justification

Field	Entry
Applicable exception under 2 CFR 200.320(c)	
Description of need and urgency	
Why competition is not feasible	
Market research / sources contacted	
Proposed contractor	
Cost/price analysis	
Scope and duration limitation	
Future competition plan	
Approvals	

F.3 Cooperative/Piggyback Determination

Field	Entry
Originating entity and contract	

Original solicitation and method	
Authority for cooperative use	
Scope/specification match	
Term/options remaining	
Price reasonableness	
Federal/HUD clauses	
BABA/Section 3/Florida review	
Contracting Officer approval	

Appendix G. Regulatory Crosswalk and Source Notes

Authority	Policy Application
2 CFR 200.317-200.327	Documented procedures; oversight; conflicts; competition; methods; socioeconomic outreach; domestic preference; recovered materials; cost/price; federal review; bonding; clauses.
Appendix II to 2 CFR Part 200	Required contract provisions.
2 CFR Part 184 / BABA	Buy America Preference for covered infrastructure projects.
PIH Notice 2025-06	HUD PIH implementation guidance for BABA in public housing and related PIH programs.
HUD Procurement Handbook 7460.8 REV 3	PHA procurement planning, authority, methods, documentation, thresholds, ICE, cost/price analysis, contracting, and administration practices.
24 CFR Part 75	Section 3 requirements.
Chapter 421, Florida Statutes	LHA housing authority powers and governance.
Section 287.055, Florida Statutes	CCNA qualifications-based professional services when applicable.
Section 255.05, Florida Statutes	Payment and performance bond requirements for covered public construction.
Chapter 218, Part VII, Florida Statutes	Local Government Prompt Payment Act when applicable.
Chapter 119, Florida Statutes	Public records and contractor records clauses.
Chapter 112, Part III, Florida Statutes	Ethics and conflicts for public officers and employees.

LAKELAND HOUSING AUTHORITY

COMPREHENSIVE CASH HANDLING, RECEIPTS, BANKING AND DISBURSEMENT POLICY

Fiscal Year 2027

Cash • Checks • Cards • ACH/EFT • Wires • Online Banking • Fraud Controls

Policy Item	Information
Agency	Housing Authority of the City of Lakeland, Florida
Resolution	26-1575
Board Meeting / Effective Date	09/21/2026
Board Chairman	David Samples
Executive Director	Benjamin Stevenson
Policy Owner	Director of Finance under Executive Director oversight
Supersedes	Prior cash handling SOPs, including 2025/2026 versions

POLICY STATUS
This comprehensive final policy replaces the prior framework document. It establishes detailed controls for physical receipts, electronic payments, banking access, disbursements, reconciliations, ACH fraud monitoring, cybersecurity, incident response, records, training, and audit readiness.

Approval	Signature / Date
Board Chairman	David Samples Signature: _____ Date: 09/21/2026
Executive Director	Benjamin Stevenson Signature: _____ Date: 09/21/2026

Executive Transmittal and Board Action

To	Board of Commissioners
From	Benjamin Stevenson, Executive Director
Subject	FY 2027 Comprehensive Cash Handling, Receipts, Banking and Disbursement Policy
Requested Action	Approve under Resolution 26-1575; authorize implementation and non-substantive technical updates.
Board Meeting	09/21/2026

BOARD MOTION
Approve the FY 2027 Comprehensive Cash Handling Policy under Resolution 26-1575, effective 09/21/2026, and authorize the Executive Director or designee to implement procedures, banking controls, training, and corrective actions.

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1. Purpose, Authority, Scope, and Order of Precedence

This policy safeguards LHA funds, establishes reliable financial reporting, supports compliance with federal awards and HUD requirements, and applies to all employees, commissioners, agents, properties, programs, instrumentalities, contractors, and service providers that receive, handle, transmit, approve, record, reconcile, or oversee LHA funds or banking information.

- 2 CFR 200.302 and 200.303 financial management and internal-control requirements.
- Federal award, HUD, MTW, HCV, Public Housing, grant, lender, investor, and banking requirements.
- Florida public records, unclaimed property, fraud, ethics, and other applicable laws.
- Nacha Operating Rules and LHA banking agreements for ACH activity.
- LHA Procurement Policy, records schedules, cybersecurity standards, budgets, delegations, and Board resolutions.

2. Definitions

Term	Definition
ACH	Automated Clearing House electronic transfer.
Dual control	Two authorized people perform or approve separate parts of a transaction.
EFT	Electronic transfer of funds, including ACH and other approved methods.
Positive Pay	Bank service that compares presented checks or electronic debits with authorized data.
Remote deposit	Electronic deposit of check images through an approved bank service.
Sensitive banking information	Account, routing, credential, token, file, payment instruction, or authentication data requiring restricted access.
Wire transfer	Same-day or rapid transfer through an approved bank network.

3. Governance, Delegation, and Accountability

Role	Responsibility
Board	Adopts policy and receives material incident or audit reporting.
Executive Director	Executive accountability, bank authority, delegations, emergency approvals, corrective action.
Director of Finance	Policy administration, banking, cash management, reconciliation, monitoring, training, incident coordination.
Department Directors	Written departmental procedures, staffing controls, security, timely deposits, corrective action.
Cash Handlers	Accurate receipt, safeguarding, documentation, timely transfer, and incident reporting.
Reconcilers/Approvers	Independent review, exception investigation, certification, and escalation.
IT/Security	Access controls, MFA, logging, cybersecurity, continuity, and incident support.

4. Internal Control Framework and Segregation of Duties

LHA will establish, document, maintain, evaluate, and promptly correct internal controls. Collection, custody, deposit preparation, recording, authorization, release, reconciliation, and master-file maintenance should be separated. When staffing prevents full separation, management must document compensating review controls.

- No person may approve a payment to themselves.
- No person who creates or changes vendor banking data may independently release the related payment.
- Bank reconciliations must be prepared independently of routine cash receipt and disbursement functions when practicable.
- Shared credentials and generic banking accounts are prohibited.
- Transactions may not be split to avoid approval or dual-control thresholds.

5. Authorized Collection Channels

Channel	Control Standard
Cash	Only at specifically authorized locations and hours; minimize use.
Checks/money orders	Payable to LHA or approved entity; restrictively endorse promptly.
Cards/portal	Approved processor and portal; no storage of full card data by staff.
ACH/EFT	Approved account and instructions; validation, authorization, monitoring, and reconciliation.
Lockbox/remote deposit	Bank-approved arrangement with daily reporting and duplicate-deposit controls.

6. Cash, Check, and Money Order Receipts

- Issue a sequential or system-generated receipt showing date, amount, payer, purpose, method, and handler.
- Count cash in a secure nonpublic area; verify totals by a second person when required.
- Never leave currency, checks, or money orders unattended or visible.
- Restrictively endorse checks immediately or as soon as operationally practicable.
- Do not accept postdated, altered, unsigned, stale-dated, third-party, or otherwise questionable items without Finance approval.
- Balance receipts to the system, cash drawer, checks, money orders, and daily closeout report.
- Gifts or donations in cash may be accepted only through an authorized Finance process.

7. Deposits, Transport, and Remote Deposit

Receipts will be deposited intact and promptly, normally the same business day when practicable. Cash received after cutoff shall be secured and deposited the next business day. Cash must not be used to pay expenses, cash checks, make loans, or replenish petty cash.

- Use tamper-evident bags or locked containers where appropriate.
- Maintain chain-of-custody documentation.
- Vary transport timing and routes when security warrants.
- Remote-deposit users must prevent duplicate deposit and securely destroy checks only after bank acceptance and the approved retention period.
- Deposit documentation must reconcile to receipts and bank credit.

8. Credit Cards, Payment Portals, and Merchant Services

- Use approved processors and contracts.
- Do not write, email, photograph, or retain full card numbers or security codes.
- Restrict refunds to authorized staff and the original payment method when practicable.
- Review daily settlement, processor fees, chargebacks, failed payments, and portal exceptions.
- Complete merchant-access reviews at least annually and upon personnel changes.
- Do not key card data received through insecure email or voicemail.

9. ACH and EFT Origination and Receipt Controls

2026 NACHA UPDATE
All non-consumer ACH originators are subject to risk-based processes and procedures intended to identify potentially fraudulent ACH transactions under Nacha's 2026 rule changes. LHA will document, implement, train on, and review its ACH fraud-monitoring process at least annually and when risk changes.

- Require documented authorization, proper account coding, available funds, and dual approval before release.
- Use bank templates with restricted edit rights; review changes independently.
- Apply transaction and daily limits appropriate to risk.
- Verify new or changed banking information through a trusted contact method independent of the request.
- Use prenotes, micro-entries, account validation, or bank services when appropriate.
- Monitor unusual amounts, frequency, first-time payees, dormant vendors, rapid changes, duplicate files, and out-of-pattern activity.
- Review returns, reversals, notifications of change, rejected files, and suspicious bank notices promptly.
- Retain ACH files, approvals, validations, exception reviews, and annual rule/audit evidence.

10. Wire Transfers and Real-Time Payments

- Use only when operationally justified and approved.
- Require initiator and separate approver; high-risk or exceptional transfers require Finance leadership or Executive Director approval under delegation.
- Independently verify destination instructions and purpose.
- Review beneficiary, bank, amount, timing, sanctions or bank warnings, supporting invoice/contract, and funding source.
- Confirm bank acceptance and post promptly; reconcile same day or next business day.
- Do not act on urgent payment instructions received only by email, text, or changed contact information.

11. Vendor and Employee Banking Changes

- Route changes through a controlled form or secure portal.
- Verify using a known phone number or contact already on file, not information supplied in the change request.
- Require independent review of supporting documentation and system entry.
- Apply a reasonable hold or heightened review to first payment after change.
- Send confirmation to the prior trusted contact when appropriate.
- Document failed verification and suspected impersonation.

12. Bank Accounts, Signatories, and Online Access

- Open or close accounts only with documented authority.
- Maintain an inventory of accounts, purpose, funding, signatories, services, limits, and reconciliation owner.

- Use individual credentials, MFA, least privilege, and bank tokens.
- Review users, signatories, entitlements, dormant accounts, and limits at least annually and promptly after role changes or separation.
- Prohibit saving credentials in browsers or sharing tokens.
- Enable alerts for high-value activity, new payees, profile changes, failed logins, and unusual transactions.

13. Disbursements, Checks, Positive Pay, and Stop Payments

- Pay only from approved invoices, contracts, purchase orders, reimbursement records, payroll, or other valid obligations.
- Use positive pay or comparable controls where available.
- Secure check stock, signature devices, tokens, and electronic templates.
- Prohibit pre-signed blank checks.
- Investigate stale, duplicate, altered, missing, returned, or unauthorized checks.
- Require documented stop-payment and replacement approval; confirm no prior payment before reissue.
- Void checks physically and in the system; retain required evidence.

14. Reconciliations, Cash Position, and Federal Funds

Reconciliation	Minimum Standard
Daily receipts	Receipt system to cash/checks, deposit, settlement, and exceptions.
Bank accounts	Monthly, timely, independently reviewed, with outstanding items investigated.
Merchant/portal	Daily or settlement-cycle match to processor and ledger.
ACH/wires	Bank confirmation to approved batch, ledger posting, and funding.
Federal/HUD cash	Reconcile draws, disbursements, VMS/PMS or applicable systems, general ledger, reserves, and restrictions.
Petty cash/change funds	Periodic surprise count and custodian reconciliation.

Reconciling items will be aged, assigned, investigated, corrected, and escalated. Unexplained differences, stale checks, negative balances, duplicate payments, unusual transfers, and federal cash discrepancies require prompt management review.

15. Petty Cash, Change Funds, and Cash Boxes

- Establish only by written Finance authorization with custodian, amount, purpose, location, and replenishment method.
- Keep physical funds locked and separate from personal money.
- Use original receipts and documented business purpose.
- Do not use for payroll, personal advances, loans, check cashing, or avoidance of procurement controls.
- Conduct surprise counts; report shortages or overages immediately.

16. Physical Security and Business Continuity

- Limit access to safes, drawers, cash rooms, check stock, and deposit supplies.
- Change combinations, keys, and codes after turnover, compromise, and periodically.
- Count funds away from public view and cameras or windows that expose details.

- Maintain duress, robbery, emergency, disaster, and system-outage procedures.
- Prioritize personal safety; staff should not resist a robbery.
- Restore records, banking access, approvals, and reconciliations through tested continuity procedures.

17. Cybersecurity, Fraud Prevention, and Incident Response

Risk	Preventive / Detective Control
Business email compromise	Independent call-back; dual approval; banner/warning awareness; mailbox/security review.
Credential theft	MFA, least privilege, device security, password controls, alerts.
Vendor impersonation	Trusted-contact validation and change confirmation.
Payroll redirect	Controlled employee change process and independent notification.
ACH/wire anomaly	Limits, templates, monitoring, exception review, bank alerts.
Check fraud	Secure stock, restrictive endorsement, positive pay, daily review.
Insider fraud	Segregation, leave/rotation where feasible, logs, reconciliation, surprise review.

Suspected fraud, theft, loss, data compromise, misdirection, counterfeit items, unauthorized access, or reconciliation anomalies must be reported immediately to Finance and the Executive Director or designee. LHA will contact the bank promptly, attempt recall/return/stop payment, preserve evidence, restrict access, notify IT/security, legal, insurer, law enforcement, HUD or grantors when required, and document recovery and corrective action.

18. Refunds, Returned Items, Chargebacks, and Unclaimed Funds

- Refunds require proof of original payment, entitlement, coding, approval, and duplicate-payment review.
- Return funds to the original payer and method when feasible.
- Assess returned-payment fees only when authorized.
- Track chargebacks and respond within deadlines.
- Research stale checks and unclaimed property; comply with applicable Florida requirements before escheatment.

19. Records, Privacy, Retention, and Audit

- Maintain receipts, deposit slips, bank confirmations, approvals, statements, reconciliations, payment files, check registers, merchant reports, incident records, access reviews, and training evidence.
- Retain federal award records under 2 CFR 200.334 and longer when HUD, Florida schedules, grants, audits, litigation, tax credits, bonds, or contracts require.
- Protect PII and banking data through role-based access, encryption, secure transmission, and disposal.
- Provide audit access while protecting exempt or confidential information.

20. Training, Monitoring, Compliance, and Discipline

- Train before granting cash or banking duties and at least annually thereafter.
- Require ACH, wire, BEC, phishing, vendor-change, privacy, and incident-response training for relevant staff.
- Perform periodic file review, access review, surprise cash counts, reconciliations, exception analysis, and corrective action.

- Violations may result in removal of access, restitution, discipline, termination, contract remedies, reporting, or referral consistent with law and HR policy.

21. Implementation and Revision Control

Action	Owner	Timing
Approve policy	Board	09/21/2026
Issue detailed procedures	Finance	Upon adoption
Review bank users/signatories	Finance/IT	Upon adoption and annually
Implement ACH fraud monitoring	Finance	Current and annually reviewed
Train covered staff	Finance/HR/IT	Upon assignment and annually
Review controls and incidents	Finance/Executive Director	Quarterly/annually

Revision	Date	Description	Approval
FY 2027 Comprehensive Revision	09/21/2026	Replaces framework and prior SOPs; adds electronic payment, fraud, cybersecurity, reconciliation, access, and appendices.	Resolution 26-1575

Appendix A. Segregation of Duties Matrix

Function	Initiate	Approve	Release/Custody	Record	Reconcile
Cash receipt					
Deposit					
ACH batch					
Wire transfer					
Vendor bank change					
Check issuance					
Refund					

Appendix B. Daily Cash Closeout

☐ Receipts sequential/system complete

☐ Currency counted

☐ Checks/money orders listed

☐ Card/portal settlement matched

☐ Drawer/cash box reconciled

☐ Over/short documented

☐ Deposit prepared intact

☐ Second review completed

☐ Funds secured/transported

☐ System posted

Appendix C. Deposit Checklist

☐ Deposit date and bank

☐ Receipt batch total

☐ Cash total

☐ Check/money order total

☐ Restrictive endorsement

☐ Deposit slip total

☐ Tamper-evident bag/chain of custody

☐ Bank confirmation

☐ Ledger posting

☐ Exception resolution

Appendix D. ACH/Wire Authorization

Field	Entry
Payment type	ACH / Wire / RTP / Other
Payee and purpose	
Amount and date	
Funding source/account	
Bank instructions verified by / method / date	
Supporting documents	
Fraud-monitoring review	
Initiator	
Independent approver	
Bank confirmation / trace	
Ledger posting / reconciliation	

Appendix E. Banking Change Verification

☐ Controlled request received

☐ Existing vendor/employee identity verified

☐ Trusted contact method used

☐ Account documentation reviewed

☐ Independent system-entry review

☐ Prior contact notified as appropriate

☐ First-payment heightened review

☐ Evidence retained

Appendix F. Reconciliation Checklist

☐ Statement obtained independently

☐ Beginning balance agrees

☐ Deposits matched

☐ Checks/disbursements matched

☐ ACH/wires matched

☐ Fees/interest posted

☐ Outstanding items aged

☐ Exceptions assigned and resolved

☐ Ledger adjusted with approval

☐ Independent reviewer certified

Appendix G. Fraud Incident Checklist

☐ Stop/recall/return/positive-pay action initiated

☐ Bank fraud unit contacted

☐ Accounts/credentials/tokens secured

☐ Executive Director and Finance notified

☐ IT/security and legal notified

☐ Evidence preserved

☐ Insurer/law enforcement/HUD/grantor evaluated

☐ Affected parties notified if required

☐ Loss/recovery quantified

☐ Root cause and corrective action documented

Appendix H. Annual Control Dashboard

Metric	Q1	Q2	Q3	Q4	Annual Action
Deposits timely					
Reconciliations timely					
Open reconciling items					
ACH/wire exceptions					
Bank access reviews					
Training completion					
Fraud/loss incidents					
Corrective actions					

FINAL IMPLEMENTATION CONTROL
Finance should insert the current banking institutions, accounts, signatory matrix, approval limits, deposit cutoffs, petty-cash

amounts, incident contacts, records retention schedule, and department-specific procedures in controlled internal appendices. Those sensitive details should not be included in a publicly posted policy when disclosure would increase security risk.

LAKELAND HOUSING AUTHORITY

COMPREHENSIVE MAINTENANCE, NSPIRE, CAPITAL NEEDS AND ASSET PRESERVATION PLAN

Fiscal Year 2027

Preventive Maintenance • NSPIRE • MTW • HOTMA • LIHTC • HOME • SAIL • Hurricane Response

Plan Item	Information
Agency	Housing Authority of the City of Lakeland, Florida
PHA Code	FL011
Address	430 Hartsell Avenue, Lakeland, Florida 33815
Board Resolution	Resolution No. 26-1575
Board Meeting / Effective Date	September 21, 2026
Board Chairman	David Samples
Executive Director	Benjamin Stevenson
Plan Owner	Maintenance / Asset Management underSenior VP oversight
Supersedes	Prior maintenance plans, preventive maintenance books, mold procedures, and related operating schedules

PLAN STATUS

This comprehensive board-ready plan establishes preventive-maintenance schedules, NSPIRE inspection controls, work-order standards, unit turns, mold and moisture response, capital planning, LIHTC/HOME/SAIL physical-condition requirements, MTW/HOTMA coordination, emergency preparedness, hurricane response, dashboards, forms, and closeout documentation.

Approval	Signature / Date
Board Chairman	David Samples Signature: _____ Date: 09/21/2026
Executive Director	Benjamin Stevenson Signature: _____ Date: 09/21/2026

Executive Transmittal

To	Board of Commissioners
From	Carlos R. Pizarro An, Senior Vice-President (COO)
Subject	FY 2027 Comprehensive Maintenance, NSPIRE, Capital Needs and Asset Preservation Plan
Resolution	26-1575
Board Meeting Date	September 21, 2026
Requested Action	Approve the plan and authorize implementation of property-specific schedules, inspections, corrective actions, emergency procedures, training, and non-substantive technical updates.

This plan establishes comprehensive maintenance standards, inspection protocols, preventive maintenance, capital planning, resident communication, compliance and reporting requirements across Public Housing, HCV/PBV related activities, MTW, LIHTC, HOME, SAIL and mixed-finance communities. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall

Governance and Authority

Maintenance operations shall align with HUD requirements, MTW activities, NSPIRE standards, LIHTC compliance obligations, HOME property standards, SAIL requirements, procurement controls and LHA policy. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

MTW Maintenance Strategy

Maintenance supports MTW objectives including cost effectiveness, vacancy reduction, resident outcomes, data-driven work order management and preservation of affordable housing assets. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

NSPIRE Compliance Program

LHA shall utilize NSPIRE concepts for inspections, health and safety prioritization, deficiency tracking, correction timeframes, documentation and quality assurance. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

HOTMA Related Requirements

LHA will coordinate resident communications, inspections, reasonable accommodations, unit standards and documentation procedures supporting HOTMA implementation. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Public Housing Asset Preservation

Preventive maintenance, capital replacement, modernization, accessibility improvements, life safety investments and component lifecycle planning. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

LIHTC HOME and SAIL Standards

Properties shall maintain physical conditions necessary for compliance reviews, inspections, monitoring visits and investor obligations. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Preventive Maintenance Program

Annual, quarterly, monthly and weekly PM schedules shall be maintained and documented. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Work Order Management

Emergency, urgent, routine and preventive work orders shall be tracked and monitored through approved systems. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Mold and Moisture Control

Integrates mold response procedures, moisture prevention, resident notices, remediation documentation and follow-up inspections. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities,

timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Unit Turns and Vacancy Reduction

Establishes make-ready standards, quality reviews, occupancy readiness procedures and vacancy reduction benchmarks. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Life Safety

Fire alarms, extinguishers, emergency lighting, generators, elevators, sprinklers, smoke devices and carbon monoxide devices. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Accessibility and Reasonable Accommodations

Maintenance staff shall support ADA, Section 504, UFAS and Fair Housing requirements. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Capital Planning and Reserves

Use capital needs assessments, reserve projections and replacement schedules. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Contractor Management

Vendor oversight, licensing, insurance, warranties, performance reviews and closeout requirements. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Hurricane and Disaster Preparedness

Pre-storm, response and recovery procedures for housing assets. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

KPI Dashboard

Monitor NSPIRE readiness, work order aging, PM completion, vacancy days, expenditures and resident satisfaction. Detailed policy requirement 1: Department leadership shall establish written procedures, responsibilities, timelines, documentation standards, internal controls, quality reviews, corrective actions, training expectations and monitoring activities. Maintenance records shall be retained and made available for audit, inspection, board reporting and funding compliance reviews. Where applicable, procedures shall incorporate NSPIRE, MTW, LIHTC, HOME, SAIL, Section 504, procurement and financial management requirements.

Expanded Preventive Maintenance and NSPIRE Inspection Program

IMPLEMENTATION STANDARD

These schedules and checklists are operational minimums. Property-specific equipment manuals, warranties, local codes, Florida Housing requirements, HOME/SAIL agreements, accessibility obligations, and current HUD NSPIRE standards may require more frequent or more stringent work. Each completed activity must identify the property, asset or unit, date, technician, condition, corrective work order, completion date, and supervisor review.

NSPIRE Inspectable Areas and Deficiency Response

Area / Severity	LHA Operating Standard	Documentation
Unit	Prioritize occupied-unit health, safety, functionality, sanitation, egress, plumbing, electrical, HVAC, alarms, infestation and moisture conditions.	Unit inspection, photos, resident notice, work order, completion evidence.
Inside	Inspect common areas and building systems, including corridors, stairs, laundry, community rooms, mechanical rooms and shared facilities.	Area checklist, asset ID, deficiency log and repair verification.
Outside	Inspect site, exterior envelope, roofs, drainage, parking, walkways, lighting, fences, grounds and exterior equipment.	Site checklist, photographs, maps and repair records.
Life-Threatening	Immediate response and safeguarding; LHA internal target is correction or documented interim mitigation within 24 hours, subject to the current HUD standard.	Time found, resident protection, technician arrival, mitigation/correction, photo and supervisor approval.
Severe	Prompt response; LHA internal target is correction or documented mitigation within 24 hours when practicable, subject to current HUD requirements.	Deficiency classification, work order priority, evidence and follow-up.
Moderate	Correct and document within 30 days unless a shorter requirement applies.	Work order, responsible party, due date, completion evidence.
Low	Correct and document within 60 days unless a shorter requirement applies.	Work order, planned date, completion evidence.

Annual Preventive Maintenance Master Schedule

Month	Primary Preventive Maintenance Activities	Required Inspection / Records
January	Heating systems; electrical panels; freeze/weather readiness; unit smoke/CO alarms; fire extinguishers; work-order backlog review.	HVAC heating checklist, panel inspection, alarm test log, backlog aging report.
February	Plumbing fixtures and water heaters; sewer/drain review; backflow schedule; moisture and mold survey; accessible-unit feature review.	Leak survey, temperature/pressure relief review, moisture log, accessibility checklist.
March	Cooling-season HVAC readiness; condensate drains; filters; exterior drainage; roofs/gutters; pest prevention.	HVAC PM tickets, condensate verification, roof/drainage photos, pest log.
April	Emergency lighting; exit signs; fire doors; sprinklers; playgrounds; site lighting; parking and trip hazards.	Life-safety inspection, playground/site checklist, corrective work orders.
May	Cooling equipment; irrigation; exterior envelope; windows/screens; weather seals; storm inventory and generator readiness.	HVAC readings, irrigation map, envelope checklist, generator test.
June	Hurricane preparation; trees/grounds; roof penetrations; sump/drainage; emergency supplies; resident notification systems.	Pre-storm checklist, vendor contacts, fuel/logistics record.
July	Midyear NSPIRE self-inspection; occupied-unit sample; common areas; exterior site; work-order quality audit.	NSPIRE deficiency register, sample results, QA corrective plan.
August	Domestic water systems; water heaters; plumbing leaks; mold/moisture follow-up; laundry and dryer exhaust.	Water/leak checklist, dryer vent cleaning log, remediation follow-up.
September	Fire alarm/sprinkler certifications; extinguishers; elevators; emergency lighting; annual contracts and licenses.	Vendor certificates, deficiencies, permits, elevator logs.
October	Heating readiness; weatherization; doors/windows; roof and gutters; lighting and daylight-saving checks.	Heating PM, weatherization checklist, roof/gutter photos.
November	Electrical safety; GFCI/AFCI; holiday/fire load review; generator; inventory count; winter preparedness.	Electrical checklist, generator load test, physical inventory.
December	Annual unit/common/site condition review; capital needs update; reserve plan; vendor performance; next-year PM calendar.	Annual condition report, capital forecast, KPI dashboard and management certification.

Weekly, Monthly, Quarterly and Annual Frequencies

Frequency	Minimum Tasks
Daily / Each Shift	Review emergency work orders; inspect reported life-safety hazards; secure vacant units; verify active leaks and outages; document after-hours calls.
Weekly	Grounds, litter, trip hazards, exterior lighting spot check, dumpsters, common-area doors, elevators, pools/playgrounds where applicable, vacant-unit security and open severe deficiencies.
Monthly	Smoke/CO alarm sampling, fire extinguisher visual review, emergency lighting spot test, common-area inspection, roof/drainage visual review, pest trend review, PM completion report.
Quarterly	Comprehensive property walk; NSPIRE-aligned self-inspection; HVAC filters/condensate as applicable; generator exercise; inventory cycle count; work-order quality sample.
Semiannual	Cooling/heating PM, roof and gutter inspection, dryer exhaust cleaning based on use/risk, accessible feature review, emergency preparedness drill.
Annual	Full unit/common/site inspection; fire/life-safety certifications; elevator and backflow testing; capital needs update; staff competency review; plan and schedule approval.

NSPIRE Unit Inspection Checklist

Inspection Item	Acceptable Condition / Deficiency Trigger	Frequency	Result / Work Order
Smoke alarms	Present at required locations; securely mounted; powered; audible test passes; not obstructed or removed.	At turn; annual; service call	
Carbon monoxide alarms	Present where required; powered; test passes; correct placement.	At turn; annual	
Egress	Required exits/windows operable and unobstructed; no blocked escape route.	At turn; annual	
Entry door and locks	Door closes, latches and secures; frame sound; no improper double-keyed egress obstruction.	At turn; annual	
Electrical conductors/outlets/switches	No exposed conductor, missing cover, scorch, overheating, loose device or unsafe extension practice.	At turn; annual	
GFCI/AFCI	Required devices present and functional; test/reset operates.	At turn; annual	
Panel	Cover secured; blanks installed; no exposed energized parts; access clear; labels legible.	Annual	
HVAC/heating	Provides required heating/cooling where applicable; no unsafe equipment, blocked return, gas/oil leak or condensate hazard.	Seasonal; annual	
Water heater	Stable; proper relief piping; no leak, corrosion hazard, unsafe wiring or combustion issue.	Annual	
Plumbing/drains	Hot/cold water available; drains function; no active leak, sewage, cross-connection or fixture instability.	Annual	
Bathroom ventilation	Operable window or mechanical ventilation; no persistent excess moisture.	Annual	
Mold-like substance	No visible mold-like substance or unresolved moisture source; initiate mold protocol.	Each inspection	
Infestation	No evidence of infestation; resident and property treatment coordinated.	Each inspection	
Cooking appliance	Stable; burners/oven function; controls safe; no gas leak; anti-tip device where required.	At turn; annual	
Refrigerator	Operable, stable and appropriately cold; door seals and cord safe.	At turn; annual	
Floors/walls/ceilings	No structural failure, large hole, sharp edge, trip hazard, falling material or active water damage.	Annual	
Windows	Operable where required; secure; glazing intact; no fall or sharp-edge hazard.	Annual	
Grab bars/accessibility	Required bars and accessibility features secure, usable and not removed.	At turn; annual	
Minimum electricity/lighting	Permanent light and required electrical service available; fixtures safe.	At turn; annual	

NSPIRE Inside / Common Area Checklist

Inspection Item	Acceptable Condition / Deficiency Trigger	Frequency	Result / Work Order
Fire doors	Labeled door and frame intact; closes and latches; no unauthorized hold-open or penetration.	Monthly	
Exit signs/emergency lighting	Illuminated and visible; battery test passes; paths unobstructed.	Monthly	
Sprinkler assemblies	No missing/damaged head, obstruction, paint, leak or unsupported piping.	Monthly/annual vendor	
Fire extinguishers	Present, accessible, charged, inspected and mounted.	Monthly	
Stairs/handrails/guardrails	Stable, continuous and secure; no missing component or fall hazard.	Monthly	
Floors/trip hazards	Walking surfaces sound, dry and free of abrupt elevation or loose covering hazards.	Weekly/monthly	
Interior lighting	Required lighting functions; lens/fixture secure; no exposed wiring.	Monthly	
Elevator	Current certificate; doors, leveling, emergency communication and lighting function; no water intrusion.	Daily visual/monthly vendor	
Laundry/dryer exhaust	Equipment stable; cords/vents safe; ducts connected, clear and exhausted properly.	Monthly/semiannual	
Mechanical/electrical rooms	Locked or controlled; clearance maintained; no storage of combustibles; labels and panels safe.	Monthly	
Call-for-aid systems	Operable where installed; pull cords accessible; response protocol tested.	Monthly	
Common restrooms	Fixtures operable; accessible features secure; ventilation and sanitation maintained.	Monthly	
Mold/leaks/infestation	No active leak, mold-like substance, sewage or infestation; initiate corrective protocol.	Weekly/monthly	

NSPIRE Outside / Site Checklist

Inspection Item	Acceptable Condition / Deficiency Trigger	Frequency	Result / Work Order
Roof assembly	No active leak, missing covering, damaged flashing, ponding, unsafe access or loose component.	Quarterly/after storm	
Exterior walls	No structural movement, falling material, open penetration, severe deterioration or water entry.	Quarterly	
Foundation/structure	No visible failure, large crack, settlement hazard or exposed reinforcement requiring evaluation.	Quarterly	
Drainage	Water directed away; no chronic ponding, erosion, blocked inlet or sewage condition.	Monthly/after storm	
Sidewalks/walkways/ramps	No trip, abrupt change, unstable surface or inaccessible route obstruction.	Weekly/monthly	
Parking/roads	No hazardous pothole, failed surface, blocked accessible space or missing sign/striping.	Monthly	
Exterior lighting	Required site and entry lighting functions; poles and fixtures stable.	Monthly/night survey	
Fences/gates	Stable; no sharp edge, entrapment, security failure or blocked egress.	Monthly	
Playgrounds	Equipment stable; surfacing and fall zones maintained; no sharp/entrapment hazard.	Weekly/monthly	
Retaining walls	No instability, leaning, failure, severe erosion or unsafe guard condition.	Quarterly	
HVAC outdoor equipment	Secure; disconnect/guarding safe; drainage clear; no exposed conductor.	Quarterly	
Trash/litter	Containers functional; waste controlled; no pest/combustible accumulation.	Daily/weekly	
Address/signage	Property and building identification visible for emergency response.	Quarterly	

System-Specific Preventive Maintenance Checklists

System	Detailed PM Tasks	Frequency / Evidence
HVAC	Replace/clean filters; inspect coils, belts, drains, pans, refrigerant/oil signs, thermostat, disconnect, combustion, flue and airflow; record temperature split when applicable.	Quarterly/seasonal; PM ticket and readings.
Plumbing	Inspect supply stops, traps, fixtures, water heaters, relief valves/piping, hose bibbs, backflow, sewer cleanouts and recurring leak locations.	Quarterly visual; annual comprehensive.
Electrical	Inspect panels, covers, blanks, heat/scorch, GFCI/AFCI, exterior receptacles, lighting, emergency power and unauthorized wiring.	Quarterly common; annual units.
Roof/drainage	Inspect covering, seams, flashing, penetrations, drains, scuppers, gutters, downspouts, ponding and interior leak signs.	Quarterly and after major weather.
Fire/life safety	Inspect alarms, extinguishers, sprinkler visibility, fire doors, exit signs, emergency lights, generator and call-for-aid systems.	Monthly visual; annual licensed vendor.
Elevators/lifts	Review certificate, service log, leveling, door operation, emergency phone, lights, machine room and reported entrapments.	Daily visual; vendor schedule.
Pest control	Review sightings, sanitation, exclusion points, treatments, follow-up and resident coordination.	Monthly trend; as needed treatment.
Accessibility	Inspect routes, ramps, parking, doors, hardware, grab bars, call systems, visual/audible devices and accessible appliances/features.	Quarterly common; annual units.
Generators	Check fuel, oil/coolant, battery, alarms, transfer switch, load/exercise log and enclosure.	Monthly exercise; annual load/vendor service.
Irrigation/landscape	Inspect leaks, overspray, controllers, drainage, branches, roots, sightlines and storm hazards.	Monthly/seasonal.

Unit Turn and Move-In NSPIRE Checklist

☐ All prior resident property removed and unit secured.

☐ Complete NSPIRE unit inspection and create work orders for every deficiency.

☐ Smoke and carbon monoxide alarms installed, tested and documented.

☐ Electrical outlets, switches, GFCI/AFCI and panel safe and functional.

☐ Heating/cooling, thermostat, ventilation and condensate systems operate.

☐ Hot and cold water, drains, toilet, sinks, tub/shower and water heater operate without leak.

☐ Entry door, interior doors, windows, locks and egress paths function.

☐ Range, oven, refrigerator and exhaust/ventilation operate safely.

☐ Floors, walls, ceilings and cabinets are clean, sound and free of sharp edges/trip hazards.

☐ No mold-like substance, unresolved water damage, infestation or sewage condition.

☐ Accessible features required for the unit are present and secure.

☐ Final supervisor quality-control inspection completed before occupancy.

☐ Photos, meter readings, keys, appliance serials and completed work orders retained.

☐ Move-in inspection reviewed with resident and signatures obtained.

Mold, Moisture and Leak Response Checklist

☐ Record report date/time, location, resident concerns and observed conditions.

☐ Identify and stop active water source or implement immediate mitigation.

☐ Assess visible affected area, concealed moisture indicators and HVAC/plumbing involvement.

☐ Use appropriate moisture measurements and photographs.

☐ Determine whether temporary relocation, containment, specialist or licensed contractor is needed.

☐ Protect occupants and workers; follow PPE and containment procedures appropriate to scope.

☐ Remove or clean affected material under the approved protocol.

☐ Dry area and verify moisture source correction before reconstruction.

☐ Inspect adjacent units/areas when migration or common source is possible.

☐ Issue resident instructions and follow-up appointment in accessible language/format as needed.

☐ Complete post-remediation visual and moisture verification.

☐ Close work order only after supervisor review and resident follow-up.

LIHTC, HOME and SAIL Physical Condition Checklist

Control Area	Inspection Requirement	Evidence
Unit sample readiness	Maintain all units, not only anticipated sample units, in safe, sanitary and operable condition.	Annual unit inspections and work-order history.
Common/site condition	Maintain accessible routes, common systems, exteriors, grounds and amenities.	Property inspection and photographs.
Life safety	Current inspections/certifications and completed corrective work.	Vendor reports and certificates.
HOME property standards	Apply the property standards and inspection requirements identified in the written agreement and current program rules.	HOME agreement crosswalk and inspection records.
SAIL requirements	Apply Florida Housing loan documents, regulatory agreement, monitoring guide and applicable physical-condition obligations.	SAIL compliance file and monitoring responses.
LIHTC requirements	Maintain suitable-for-occupancy condition and respond to state agency/investor physical findings within required periods.	State/investor reports, evidence and closeout.
Accessibility	Maintain required accessible units/features and reasonable accommodation modifications.	Accessible inventory and inspection checklist.
Capital/reserves	Align recurring deficiencies and component age with CNA and reserve planning.	CNA, reserve schedule and approved capital plan.

NSPIRE Deficiency Register and Closeout Form

Field	Required Entry
Property / building / unit	
Inspectable area	Unit / Inside / Outside
Standard / item	
Observed deficiency	
Severity	Life-Threatening / Severe / Moderate / Low
Date/time observed	
Resident protection / interim mitigation	
Work order / contractor	
HUD or internal deadline	
Correction completed	Date/time and description
Evidence	Photo, invoice, certification, test result
Resident notice / access attempts	
Supervisor verification	
HUD system submission, if required	
Reinspection / closure	

Maintenance KPI and Quality Assurance Dashboard

Metric	Definition	Frequency	Target / Review Trigger
Emergency response	Average time from report to onsite response.	Monthly	Immediate response; investigate outliers.
LT/severe closeout	Percent corrected or mitigated within applicable deadline.	Weekly/Monthly	100%.
Moderate closeout	Percent with evidence within 30 days.	Monthly	100% unless shorter rule.
Low closeout	Percent with evidence within 60 days.	Monthly	100% unless shorter rule.
PM completion	Completed scheduled PM / due PM.	Monthly	95% or higher; 100% for life safety.
Work-order aging	Open routine orders by 0-7, 8-14, 15-30 and over 30 days.	Weekly/Monthly	Management review of over-30 and repeat issues.
Repeat work orders	Same asset/condition recurring within review period.	Monthly	Root-cause analysis.
Unit turn days	Vacancy date to maintenance-ready date.	Monthly	Track by property and reason for delay.
NSPIRE self-inspection findings	Open deficiencies by area/severity.	Quarterly	Downward trend and no overdue LT/severe.
Mold/leak closeout	Cases open, source corrected, remediation verified.	Monthly	No unresolved active moisture.
Capital risk	Critical components without funded replacement plan.	Quarterly	Escalate to capital plan/Board.

Expanded Emergency Preparedness, Business Continuity and Hurricane Response Plan

Purpose: Establish comprehensive emergency preparedness, hurricane response, disaster recovery, continuity of maintenance operations, resident protection, and post-event property restoration procedures for all LHA-owned, managed, and affiliated properties.

LHA shall maintain a written Incident Command structure identifying executive leadership, maintenance command, logistics, communications, resident services, procurement, finance, and recovery functions.

Annual preparedness reviews shall be completed before the start of hurricane season and documented for Board review.

Pre-Season Preparedness (January-May)

- Review emergency contracts, generator vendors, fuel vendors, tree-trimming contracts, roofing contractors, restoration vendors, and debris-removal contracts.
- Verify emergency contact lists and mutual-aid resources.
- Inspect roofs, gutters, drainage systems, generators, transfer switches, pumps, emergency lighting, fire alarm systems, elevators, and communication systems.
- Update accessible resident assistance registry and emergency accommodation plans.

72-48 Hours Before Storm

- Activate incident command structure.
- Secure construction sites, dumpsters, loose materials, maintenance yards, and equipment.
- Stage emergency supplies, fuel, generators, pumps, tarps, plywood, water, PPE, and communications equipment.
- Issue resident preparedness notices in accessible formats and languages when needed.

24 Hours Before Storm

- Suspend nonessential work orders.
- Perform final drainage and roof inspections.
- Test backup communications and emergency generators.
- Protect critical records and IT systems.

During Storm Event

- Life safety first. Staff shall not perform field repairs during unsafe conditions.
- Document major incidents, leaks, floods, structural damage, power failures, and resident displacement needs.

Post-Storm Recovery

- Perform rapid damage assessment within 24 hours when conditions permit.
- Categorize repairs: life-threatening, severe, moderate, and routine.
- Document insurance, FEMA, HUD, HOME, SAIL, and LIHTC damage records.
- Track all emergency procurement and force-account labor separately.

Hurricane Recovery Inspection Checklist

☐ Roofs inspected and photographed

☐ Building envelope inspected

☐ Flood and water intrusion assessed

☐ Electrical systems evaluated before re-energizing

☐ Generator operation verified

☐ Fire alarm and sprinkler systems restored

☐ Elevators inspected and certified when required

☐ Accessible routes restored

☐ Resident communication completed

☐ Insurance documentation uploaded

MTW Supplement to the Annual PHA Plan	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires: 03/31/2024

Purpose. The Moving to Work (MTW) Supplement to the Annual PHA Plan informs HUD, families served by the PHA, and members of the public, about the MTW Waivers and associated activities that the MTW agency seeks to implement in the coming Fiscal Year and updates the status of MTW activities that have been previously approved. It also provides information about Safe Harbor Waivers, Agency-Specific Waivers, compliance with MTW statutory requirements, and evaluations. The MTW Supplement does not replace the PHA Plan. MTW agencies must continue to submit the applicable PHA Plan. MTW agencies that are not required to submit annual PHA Plans under the Housing and Economic Recovery Act of 2008 (HERA) must submit the MTW Supplement annually, in addition to holding public hearings, obtaining board approval, and consulting with Resident Advisory Boards (RABs) and tenant associations, as applicable, on planned MTW activities.

Applicability. Form HUD-50075-MTW is to be completed annually by all MTW agencies brought onto the MTW Demonstration Program pursuant to Section 239 of the Fiscal Year 2016 Appropriations Act, P.L. 114-113 (2016 MTW Expansion Statute) or legacy MTW agencies[2] that chose to follow the requirements of the MTW Operations Notice.

Definitions. All terms used in this MTW Supplement are consistent with the definitions stated in the MTW Operations Notice, including:

(1) **Local, Non-Traditional Activities** (LNT) – Those MTW activities that use MTW funding flexibility outside of the Housing Choice Voucher (HCV) and public housing programs established in Sections 8 and 9 of the U.S. Housing Act of 1937.
(2) **Safe Harbors** – The additional parameters or requirements, beyond those specified in the MTW activity description itself found in the MTW Operations Notice, following each activity description, that the MTW agency must follow in implementing MTW activities.
(3) **Substantially the Same Requirement** – A statutory MTW requirement that MTW agencies must continue to assist substantially the same total number of eligible low-income families as would have been served absent the MTW demonstration.

A.	**PHA Information.**
A.1	**PHA Name**: The Housing Authority of the City of Lakeland **PHA Code**: FL011 **MTW Supplement for PHA Fiscal Year Beginning**: (MM/DD/YYYY): 01/01/2027 **PHA Program Type:** ☐ Public Housing (PH) only ☐ Housing Choice Voucher (HCV) only ☑ Combined **MTW Cohort Number**: 4 **MTW Supplement Submission Type:** ☑ Annual Submission ☐ Amended Annual Submission
B.	**Narrative.**
B.1	**MTW Supplement Narrative.** The narrative provides the MTW agency with an opportunity to explain to the public, including the families that it serves, its MTW plans for the fiscal year and its short and long-term goals. The MTW agency should provide a description of how it seeks to further the three MTW statutory objectives during the coming Fiscal Year. Those three MTW statutory objectives are: (1) to reduce cost and achieve greater cost effectiveness in federal expenditures; (2) to give incentives to families with children whose heads of household are either working, seeking work, or are participating in job training, educational or other programs that assist in obtaining employment and becoming economically self-sufficient; and (3) to increase housing choices for low-income families.

[2] Legacy MTW Agencies are agencies that were designated as MTW as of December 15, 2015

C.	**MTW Waivers and Associated Activities.**
	NOTE: MTW agencies are reminded that all MTW Waivers and associated activities must be implemented in accordance with the MTW Operations Notice and within its safe harbors unless a Safe Harbor or Agency-Specific Waiver approval is provided by HUD, in which case, the activity utilizing the Safe Harbor or Agency-Specific Waiver must be implemented in accordance with the terms of the approval.
Screener	For all MTW Waivers and Activities in Section C, the screening question listed below will be presented in the fillable form. This will allow the form to only display those waivers that input where is required. Each waiver and activity will be listed with the following choices. If "Not Currently Implemented" is selected, the agency will not be shown any further questions for the activity. • Currently Implementing • Plan to Implement in the Submission Year • Will be Discontinued in the Submission Year • Was Discontinued in a previous Submission Year • Not Currently Implemented
Core Questions	The following core questions apply to all of the MTW Waivers and associated activities listed in the MTW Operations Notice. The core questions collect basic information about any MTW activity proposed or implemented by MTW agencies.

Text	Input options and instructions
Narrative. Describe the MTW activity, the MTW agency's goal(s) for the MTW activity, and, if applicable, how the MTW activity contributes to a larger initiative.	Text box [Note: If an MTW agency has the same MTW activity in both its public housing and HCV programs, it receives instructions to ~~just~~ write one narrative explaining that it covers both programs.]
MTW Statutory Objectives. Which of the MTW statutory objectives does this MTW activity serve?	(Check at least one) ✓ Cost effectiveness ✓ Self-sufficiency ✓ Housing choice
Cost implications. What are the cost implications of this MTW activity? Pick the best description of the cost implications based on what you know today.	(Check at least one) ___ Neutral (no cost implications) ✓ Increased revenue Decreased revenue Increased expenditures Decreased expenditures
Different policy by household status/family types/sites? Does the MTW activity under this waiver apply to all assisted households or only to a subset or subsets of assisted households?	✓ The MTW activity applies to all assisted households The MTW activity applies only to a subset or subsets of assisted households *If the agency selects "The MTW activity applies only to a subset or subsets of assisted households" then the agency will receive the following three questions:*
Household Status. Does the MTW activity apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households?	(Check one) New admissions (i.e., applicants) only Currently assisted households only ✓ New admissions and currently assisted households

Text	Input options and instructions
Family Types. Does the MTW activity apply to all family types or only to selected family types?	___ The MTW activity applies to all family types ✓ The MTW activity applies only to selected family types *If the agency selects "The MTW activity applies to all family types" it does not get any further questions about family types. If the agency selects "The MTW activity applies only to selected family types" it is presented the following question and options:* Please select the family types subject to this MTW activity: ✓ Non-elderly, non-disabled families Elderly families Disabled families (to the extent those families are not exempt via a reasonable accommodation) Other – another specifically defined target population or populations. Please describe this target population in the text box. [Text box]
Location. Depending on if responses are being provided for a public housing (PH) or HCV activity, the agency will either see questions applicable to PH or HCV. **For PH activities:** Does the MTW activity apply to all public housing developments? **For HCV activities:** Does the MTW activity apply to all HCV tenant-based units and properties with project-based vouchers?	**For PH activities:** ✓ The MTW activity applies to all developments ___ The MTW activity applies to specific developments *If the agency selects "The MTW activity applies to specific developments" then it is presented the follow up question:* Which developments participate in the MTW activity? [agencies choose the applicable development number(s) from a list of their public housing developments] **For HCV activities:** ✓ The MTW activity applies to all tenant-based units ✓ The MTW activity applies to all properties with project-based vouchers ___ The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers *If the agency selects "The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers" then it is presented the follow up question:* Please describe which tenant-based units and/or properties with project-based vouchers participate in the MTW activity. [Text box]
Does the MTW agency need a Safe Harbor Waiver to implement this MTW activity as described?	Yes/No [If Yes]: NO What is the status of the Safe Harbor Waiver request? The waiver request is being submitted for review with this submission of the MTW Supplement (see Section D). ___ The waiver was previously approved. [If checked]: Please describe the extent to which the Safe Harbor Waiver is supporting the MTW agency's goal in implementing this MTW activity. [Text box]
Does this MTW activity require a hardship policy?	Yes/No/Already provided: Yes [If Yes]: Upload Hardship Policy - The policy is attached.
Does the hardship policy apply to more than this MTW activity? If yes, then please list all of the applicable MTW activities. (Only upload hardship policy once when said policy applies to multiple MTW activities.)	Yes/No: N/A [If yes, a list will be presented to select the applicable MTW activities]

Text	Input options and instructions
Has the MTW agency modified the hardship policy since the last submission of the MTW Supplement?	**This is the initial MTW plan.**
How many hardship requests have been received associated with this activity in the most recently completed PHA fiscal year?	_0_ [Numerical entry only] [if number > 0, further questions pop up]: _0_ How many hardship requests were approved? [Numerical entry only] _0__ How many hardship requests were denied? [Numerical entry only] _0__ How many are pending? [numerical entry only]
Does the MTW activity require an impact analysis?	**NO**
Does the impact analysis apply to more than this MTW activity? If yes, then please list all of the applicable MTW activities. (Only upload impact analysis once when said impact analysis applies to multiple MTW activities.)	NO
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.	N/A
Please provide an explanation as to why the activity was discontinued or will be discontinued.	N/A

Custom Questions	Custom questions are tailored to each MTW activity. In what follows, the MTW activities are listed with their custom questions. The final online version of the MTW Supplement will be set up so that if an MTW activity is the same in the HCV and/or public housing programs, the MTW agency fills in the information for public housing, then the information is auto populated for the HCV program. MTW agencies are asked to fill in answers only to questions that are relevant to the MTW activities they propose to implement or are already implementing.

C.1	Tenant Rent Policies

1.a., 1.b. - Tiered Rent (PH & HCV)	Input options and instructions
Please describe how the income bands are structured.	N/A
Please upload the tiered rent policy table that shows the income bands.	N/A
What is the income basis for assigning households to income bands?	___ This activity uses adjusted annual income as defined in 24 CFR 5.611 (as required for non-MTW PHAs) his activity uses a different definition of income because we are using the following MTW waivers (check all that apply) 1.r. and/or 1.s. "elimination of deductions" 1.t. and/or 1.u. "standard deductions" 1.v. and/or 1.w "alternative inclusions and exclusions"

1.c., 1.d. - Stepped Rent (PH & HCV)	Input options and instructions
Describe how the stepped rent is structured, including the following: how each household's rent will be set in the first year; how frequently rents will change and by what amount; and how the stepped rent will end (i.e., what is the maximum rent). Please	N/A

1.c., 1.d. - Stepped Rent (PH & HCV)	Input options and instructions
upload a document that presents the stepped rent schedule in the form of a table.	
If a household progresses all the way through the stepped rent schedule, what will their status be?	✓ They will no longer receive a subsidy ___ They will continue to receive a shallow subsidy Other\Not Applicable. [If checked]: Please explain [Text box]

1.e., 1.f. - Minimum Rent (PH & HCV)	Input options and instructions
How much is the minimum rent or minimum Total Tenant Payment (TTP)?	$ 130.00

1.g., 1.h. - Tenant Payment as a Modified Percentage of Income (PH & HCV)	Input options and instructions
What percentage of income will equal the Total Tenant Payment (TTP)?	30 %
What is the income basis for calculating Total Tenant Payment?	This activity uses adjusted annual income as defined in 24 CFR 5.611 (as required for non-MTW PHAs) ✓ This activity uses a different definition of income because we are using the following MTW waivers (check all that apply) ✓ 1.r. and/or 1.s. “elimination of deductions” 1.t. and/or 1.u. “standard deductions” 1.v. and/or 1.w “alternative inclusions and exclusions”

1.i., 1.j. - Alternative Utility Allowance (PH & HCV)	Input options and instructions
Please describe the alternative method of calculating the utility allowances. Please explain how the method of calculating utility allowances is different from the standard method and what objective the MTW agency aims to achieve by using this alternative method.	No alternative utility allowance will be selected.

1.k., 1.l. - Fixed Rents/Subsidy (PH & HCV)	Input options and instructions
Describe the method used to establish the fixed rents.	No fixed rent
How many households are currently subject to this policy?	N/A

Table 1.k.1, 1.l.1 - What is the fixed rent/subsidy for each of the following unit sizes?

Unit Size	Rent Amount – PH	Subsidy Amount – HCV
Studio/Efficiency	**$**	**$**
One-bedroom	**$**	**$**
Two-bedroom	**$**	**$**
Three-bedroom	**$**	**$**
Four or more bedrooms	**$**	**$**

1.m., 1.n. - Utility Reimbursements (PH & HCV)	[No custom questions for this activity.]

1.o. - Initial Rent Burden (HCV)	Input options and instructions
If the MTW agency plans to implement a new maximum income-based rent percentage (higher than 40% of adjusted monthly income), what is that maximum?	50 %

1.p., 1.q. - Imputed Income (PH & HCV)	Input options and instructions
Does the imputed income policy assume a set number of hours worked per individual or per household?	(Check one) ✓ Per individual Per household
How many hours per week are assumed?	**30 Hours**
What is the assumed wage rate?	**The lesser of the State or Federal minimum**

1.p., 1.q. - Imputed Income (PH & HCV)	Input options and instructions
How many households are currently subject to this policy?	1810 [number]

1.r., 1.s. - Elimination of Deduction(s) (PH & HCV)	Input options and instructions
Which deduction(s) will be eliminated, modified, or added?	(Check all that apply) ✓ Dependent allowance ✓ Unreimbursed childcare costs Other (please explain)

1.t., 1.u. - Standard Deductions (PH & HCV)	Input options and instructions
How much will the single standard deduction be in the Fiscal Year?	$ 0.00

1.v., 1.w. - Alternative Income Inclusions/Exclusions (PH & HCV)	Input options and instructions
What inclusions or exclusions will be eliminated, modified, or added?	No changes

C.2 Payment Standards and Rent Reasonableness

2.a. - Payment Standards – Small Area Fair Market Rents (FMR) (HCV)	Input options and instructions
Please explain the payment standards by ZIP code or "grouped" ZIP codes.	N/A

2.b. - Payment Standards – Fair Market Rents (HCV)	Input options and instructions
Please explain the payment standards by FMR.	Payment standards will be calculated using HUD's FMRs at 120%

2.c. - Rent Reasonableness – Process (HCV)	
Describe the method used to determine rent reasonableness and the motivations for using a method different from the standard method.	LHA will follow the process pursuant HUD rules and Regulations.

2.d. - Rent Reasonableness – Third-Party Requirement (HCV)	Input options and instructions
Please explain or upload a description of the quality assurance method.	The HCV program uses a private software dedicated to doing RR's.
Please explain or upload a description of the rent reasonableness determination method.	See attached.

C.3 Reexaminations

3.a., 3.b. - Alternative Reexamination Schedule for Households (PH & HCV)	Input options and instructions
What is the recertification schedule?	(Check one) ___ Once every two years ✓ Once every three years ___ Other [If checked]: Please describe. [Text box]
How many interim recertifications per year may a household request?	0 ✓ 1 2 or more
Please describe briefly how the MTW agency plans to address changes in family/household circumstances under the alternative reexamination schedule.	Families will have the opportunity to recertify their annual income, assets and family composition every three years, unless a reasonable accomodation request is approved.

3.c., 3.d. - Self-Certification of Assets (PH & HCV)	Input options and instructions
Please state the dollar threshold for the self-certification of assets.	$ ✓ $50,000.

C.4	Landlord Leasing Incentives

4.a., 4.b., 4.c. - Vacancy Loss, Damage Claims, and Other Landlord Incentives (HCV)	Input options and instructions (The same custom questions are asked for each of these activities.)
Does this policy apply to certain types of units or to all units all HCV units or only certain types of units (for example, accessible units, units in a low-poverty neighborhood, or units/landlords new to the HCV program?	___ To all units [No follow-up questions] ___ Certain types of units only [if checked, there are follow up questions]: What types of units does this policy apply to? ___ Accessible units ___ Units in particular types of areas or neighborhoods [if checked]: Please describe these areas briefly: [Text box] ___ Units/landlords new to the HCV program _✓_ Other [if checked]: Please describe briefly [Text box]
What is the maximum payment that can be made to a landlord under this policy?	Only for Emergency Housing Voucher when funding is available.]
How many payments were issued under this policy in the most recently completed PHA fiscal year?	__0_ [number of payments]
What is the total dollar value of payments issued under this policy in the most recently completed PHA fiscal year?	$0.00_____

C.5	Housing Quality Standards (HQS)

5.a. - Pre-Qualifying Unit Inspections (HCV)	Input options and instructions
How long is the pre-inspection valid for?	_90__ [number of days]

5.b. - Reasonable Penalty Payments for Landlords (HCV)	Input options and instructions
What is the maximum penalty payment that can be made to a landlord under this policy?	One month's rent.]
How many penalty payments were charged under this policy in the most recently completed PHA fiscal year?	_0____ [number]

5.c. - Third-Party Requirement (HCV)	Input options and instructions
Please explain or upload a description of the quality assurance method.	The third party requirement will be met by the program inspector and managers.

5.d. - Alternative Inspection Schedule (HCV)	[No custom questions for this activity.]

C.6	Short-Term Assistance

6.a., 6.b. - Short-Term Assistance (PH & HCV)	Input options and instructions
What is the term of assistance?	N/A__ [number of months]
How is the tenant contribution established for this program?	Not implemented.
How many households do you expect to serve in this program in the Fiscal Year?	_0__ [Numerical entry only allowed]
How do you fulfill the obligation to offer participants in this program the opportunity to transition to the HCV or public housing (as applicable) program subject to availability?	Not implemented.
Please list any partner organizations and briefly note the services that each provides.	Not implemented.

C.7	Term-Limited Assistance

7.a., 7.b. - Term-Limited Assistance (PH & HCV)	Input options and instructions
Does the term-limited assistance MTW activity exempt any type of household or individual other than the elderly or individuals with disabilities	**Not implemented.**
Please describe how the MTW agency supports households to prepare for the end of assistance.	N/A
How many households are currently subject to this policy?	__0___ [number]

C.8	Increase Elderly Age

8. - Increase Elderly Age (PH & HCV)	Input options and instructions
What is the new definition of elderly?	_62_ years old [Numerical entry allowed between 62 - 65]

C.9	Project-Based Voucher Program Flexibilities (PBV)

9.a. - Increase PBV Program Cap (HCV)	Input options and instructions
What percentage of total authorized HCV units will be authorized for project-basing?	__50__%

9.b. - Increase PBV Project Cap (HCV)	Yes, to up to 50% based on availability of funds.

9.c. - Elimination of PBV Selection Process for PHA-owned Projects without Improvement, Development, or Replacement (HCV)	If the PBV are to be assigned to PHA owned projects, no selection process is needed nor required.

9.d. - Alternative PBV Selection Process (HCV)	PBV will only be assigned to projects where PHA is a partner.

9.e. - Alternative PBV Unit Types (Shared Housing and Manufactured Housing) (HCV)	Input options and instructions
How many shared housing units does the MTW agency anticipate assisting in the Fiscal Year?	_25__ Units
How many shared housing units did the MTW agency assist in the most recently completed PHA Fiscal Year?	_0__ Units
How many manufactured housing units does the MTW agency anticipate assisting in the Fiscal Year?	_50__ Units
How many manufactured housing units did the MTW agency assist in the most recently completed PHA Fiscal Year?	_0__ Units

9.f. - Increase PBV Housing Assistance Payment (HAP) Contract Length (HCV)	20 Years

9.g. - Increase PBV Rent to Owner (HCV)	120%

9.h. - Limit Portability for PBV Units (HCV)	No PBV portability allowed.

C.10	Family Self-Sufficiency Program with MTW Flexibility (Traditional)

10.a. - Waive Operating a Required FSS Program (PH & HCV)	We will continue operating the FSS program as designed.

10.b. - Alternative Structure for Establishing Program Coordinating Committee (PH & HCV)	Input options and instructions
Please describe the alternative structure and how it is designed to secure local resources to support an MTW Self-Sufficiency program.	No changes, please see FSS plan attached.

10.c. - Alternative Family Selection Procedures (PH & HCV)	Input options and instructions
Please describe the purpose and goals of the alternative contract or locally developed agreement, and/or the MTW agency's motivation for developing its own contract or agreement.	No changes, please see FSS plan attached.

10.d. - Modify or Eliminate the Contract of Participation (PH & HCV)	No changes, plese see FSS plan attached.

10.e. - Policies for Addressing Increases in Family Income (PH & HCV)	Input options and instructions
How will the MTW agency treat increased earnings for families participating in the FSS Program with MTW flexibility?	No changes, please see FSS plan attached.

C.11	MTW Self-Sufficiency Program

11.a. - Alternative Family Selection Procedures (PH & HCV)	Input options and instructions
Will the MTW agency's MTW Self-Sufficiency policy make the program mandatory for anyone?	Yes, seniors and disabled families are exempted.

11.b. - Policies for Addressing Increases in Family Income (PH & HCV)	Input options and instructions
What is the policy for the increased earnings for families participating in the MTW Self-Sufficiency program?	Earnings and escrow amounts will be calculated using the standard FSS formulas.

C.12	Work Requirement

12.a., 12.b. – Work Requirement (PH & HCV)	Input options and instructions
Does the work requirement MTW activity exempt any type of household or individual other than those required to be excluded through the MTW Operations Notice or those excluded as a reasonable accommodation?	**No work requirement selected.**
What counts as "work" under this the work requirement MTW activity?	
How will the MTW agency monitor compliance with the work requirement MTW activity?	.
What supportive services are offered to support households to comply with the work requirement?	
How does the agency address noncompliance with the work requirement policy?	
How many households are currently subject to the policy?	___ [number]
How many households in the most recently completed PHA fiscal year were sanctioned for non-compliance with the work requirement?	__0___ [number]

C.13	Public Housing as an Incentive for Economic Progress

13. – Public Housing as an Incentive for Economic Progress (PH)	Input options and instructions
How many months will households be able to remain in a unit while over income?	__1___ [number]

C.14	Moving On Policy

14.a. - Waive Initial HQS Inspection Requirement (HCV)	No
14.b. - Allow Income Calculations from Partner Agencies (PH and HCV)	No
14.c. - Aligning Tenant Rents and Utility Payments Between Partner Agencies (PH & HCV)	No

C.15	Acquisition without Prior HUD Approval

15. - Acquisition without Prior HUD Approval (PH)	See attached.

C.16	Deconcentration of Poverty in Public Housing Policy

16. - Deconcentration of Poverty in Public Housing (PH)	Families will required to work or enter into a training program.

C.17	Local, Non-Traditional (LNT) Activities

17.a. - Rental Subsidy Programs	Input options and instructions
Does the MTW activity apply to all LNT units/properties?	✓ The MTW activity applies to all units/properties ___ The MTW activity applies to specific units/properties *If the agency selects "The MTW activity applies to specific LNT units/properties" then it is presented the follow up question:* Describe which LNT units/properties participate in the MTW activity? [Text box]

Table 17.a.1 - For each third-party partner, please complete the information in the following table.

Third-party Partner	Type of Services the Partner Provides	# of Units Allocated to that Partner for the Fiscal Year
Homeless Agencies	Homeless Services	100
Polk County Housing Developer INC	Housing	200

17.b. - Service Provision	Input options and instructions
What types of services is the MTW agency providing?	Job hunting, resume assistance, etc...
How many households did the PHA provide services to in the most recently completed PHA Fiscal Year through this activity?	200__ [number]

17.b. - Service Provision	Input options and instructions
Does the MTW activity apply to all LNT units/properties?	✓ The MTW activity applies to all units/properties The MTW activity applies to specific units/properties *If the agency selects "The MTW activity applies to specific LNT units/properties" then it is presented the follow up question:* Describe which LNT units/properties participate in the MTW activity? [Text box]
Are any families receiving services only (i.e., services only and no housing assistance provided by the PHA)?	No __0__ # of persons receiving LNT services only in the most recently completed PHA fiscal year.

17.c. - Housing Development Programs

For each LNT housing development that the MTW agency will commit funds to or spend funds on in this Fiscal Year, in Table 17.c.1 below please add the name of the development to one column heading and then provide the requested information, including the MTW agency role (Acquisition, Rehabilitation, or New Construction), the type of MTW agency financing (Gap Financing, Tax Credit Partnership, Other), and the total number of affordable units in the development. If possible, please provide a breakdown of the number of affordable units by level of affordability.

Table 17.c.1 - Housing Development Programs that the MTW Agency plans to commit, committed or spend/spent Funds to in Fiscal Year [2024]

Question	Twin Lakes 3 West Lake 3 501 Hartsell Ave.	Cecil Gober Villa John Wrigth Hon AMP 1	10th Street Project	Washington Park 15 Lots 1500 New York
MTW Role: Acquisition, Rehabilitation, New Construction?	New Construction	Rehabilitation	New Construction	New Construction
Type of MTW Agency Financing: Gap Financing, Tax Credit Partnership, Other	Tax Credit Partnership	Capital Funds	Private Partnership	Tax Credit Partnership
Number of Affordable Units	86	57	100	15
Total Number of Units	86	57	100	15
Number of Units by Affordability				
• 80% of AMI		57		15
• 60% of AMI	86			
• 30% of AMI				
• 140% of AMI			100	

Question	Dakota Park APT 1401 Kettles Ave Lakeland, FL	Renaissance 1500 New York Lakeland, FL	Polk PB development Polk County	[Polk County development Polk County]
MTW Role: Acquisition, Rehabilitation, New Construction?	Rehabilitation	Rehabilitation	New Construction	New Construction
Type of MTW Agency Financing: Gap Financing, Tax Credit Partnership, Other	Tax Credit Partnership	Tax Credit Partnership	Partnership	Partnership
Number of Affordable Units	78	196	100	300
Total Number of Units	78	196	100	300
Number of Units by Affordability				
• 80% of AMI			100	300
• 60% of AMI	78	196		
• 30% of AMI				
• Other				

Question	[add name of development and address]	[add name of development and address]	[add name of development and address]	[add name of development and address]
MTW Role: Acquisition, Rehabilitation, New Construction?				
Type of MTW Agency Financing: Gap Financing, Tax Credit Partnership, Other				
Number of Affordable Units				
Total Number of Units				
Number of Units by Affordability				
• 80% of AMI				
• 60% of AMI				
• 30% of AMI				
• Other				

Question	[add name of development and address]	[add name of development and address]	[add name of development and address]	[add name of development and address]
MTW Role: Acquisition, Rehabilitation, New Construction?				
Type of MTW Agency Financing: Gap Financing, Tax Credit Partnership, Other				
Number of Affordable Units				
Total Number of Units				
Number of Units by Affordability				
• 80% of AMI				
• 60% of AMI				
• 30% of AMI				
• Other				

D.	**Safe Harbor Waivers.**
D.1	**Safe Harbor Waivers seeking HUD Approval:** The MTW Operations Notice describes a simplified process for MTW agencies to implement MTW activities outside of the safe harbors described in Appendix I. For each Safe Harbor Waiver request, a document that includes the following information must be provided: (a) the name and number of the MTW Waiver and associated activity for which the MTW agency is seeking to expand the safe harbor, (b) the specific safe harbor and its implementing regulation, (c) the proposed MTW activity the MTW agency wishes to implement via this Safe Harbor Waiver, (d) a description of the local issue and why such an expansion is needed to implement the MTW activity, (e) an impact analysis, (f) a description of the hardship policy for the MTW activity, if applicable, and (g) a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered, as a required attachment to the MTW Supplement. Will the MTW agency submit request for approval of a Safe Harbor Waiver this year? ✓ No Yes [If yes, upload required information in a-g above for each Safe Harbor Waiver request]
E.	**Agency-Specific Waivers.**
E.1	**Agency-Specific Waivers for HUD Approval:** The MTW demonstration program is intended to foster innovation and HUD encourages MTW agencies, in consultation with their residents and stakeholders, to be creative in their approach to solving affordable housing issues facing their local communities. For this reason, flexibilities beyond those provided for in Appendix I may be needed. Agency-Specific Waivers may be requested if an MTW agency wishes to implement additional activities, or waive a statutory and/or regulatory requirement not included in Appendix I. In order to pursue an Agency-Specific Waiver, an MTW agency must include an Agency-Specific Waiver request, an impact analysis, and a hardship policy (as applicable), and respond to all of the mandatory core questions as applicable. For each Agency-Specific Waiver(s) request, please upload supporting documentation, that includes: a) a full description of the activity, including what the agency is proposing to waive (i.e., statute, regulation, and/or Operations Notice), b) how the initiative achieves one or more of the 3 MTW statutory objectives, c) a description of which population groups and household types that will be impacted by this activity, d) any cost implications associated with the activity, e) an implementation timeline for the initiative, f) an impact analysis, g) a description of the hardship policy for the initiative, and h) a copy of all comments

	received at the public hearing along with the MTW agency's description of how the comments were considered, as a required attachment to the MTW Supplement. Will the MTW agency submit a request for approval of an Agency-Specific Waiver this year? ✓ No [If no, skip to E.2] Yes [If yes, please provide a title and upload required information in a-h above for each Agency-Specific Waiver request]
E.2	**Agency-Specific Waiver(s) for which HUD Approval has been Received:** For each previously approved Agency-Specific Waiver(s), a set of questions will populate. Does the MTW agency have any approved Agency-Specific Waivers? ___ Yes [If yes, then the following questions will pop up for each Agency-Specific Waiver approved in Section E.1 in a previous submission; the titles will be prepopulated] [Yes/No/Discontinued] Has there been a change in how the waiver is being implemented from when it was originally approved? [If Yes]: If there has been a change, please provide a description of what has changed. [If Discontinued]: 1) If this waiver has been discontinued, please provide a description of the final outcomes and lessons learned from implementing this Activity at your PHA. 2) If the MTW Agency was previously required to prepare an impact analysis, was a final impact analysis prepared at the time of discontinuation. ✓ No [If no, question set concludes]

F.	**Public Housing Operating Subsidy Grant Reporting.**
F.1	Please provide the public housing Operating Subsidy grant information in the table below for Operating Subsidy grants appropriated in each Federal Fiscal Year the PHA is designated an MTW PHA.

Federal Fiscal Year (FFY)	Total Operating Subsidy Authorized Amount	How Much PHA Disbursed by the 9/30 Reporting Period	Remaining Not Yet Disbursed	Deadline
2026	$ 1,403,329.00	$ 1,403,329.00	$ 0	9/30/2034
2022	$ 1,341,596.00	$ 1,341,596.00	$ 0	9/30/2030
2023	$ 1,057,518.00	$ 1,057,518.00	$ 0	9/30/2031
2024	1,057,518.00	1,057,518.00	0	09/30/2032
2025	1,057,518.00	600,000	557518.00	09/30/3033

G.	**MTW Statutory Requirements.**
G.1	**75% Very Low Income – Local, Non-Traditional.** HUD will verify compliance with the statutory requirement that at least 75% of the households assisted by the MTW agency are very low-income for MTW public housing units and MTW HCVs through HUD systems. The MTW PHA must provide data for the actual families housed upon admission during the PHA's most recently completed Fiscal Year for its Local, Non-Traditional program households.

Income Level	Number of Local, Non-Traditional Households Admitted in the Fiscal Year*
80%-50% Area Median Income	# 0
49%-30% Area Median Income	# 0
Below 30% Area Median Income	# 0
Total Local, Non-Traditional Households	# 0

*Local, non-traditional income data must be provided in the MTW Supplement form until such time that it can be submitted in IMS-PIC or other HUD system.

G.2	Establishing Reasonable Rent Policy.

Question	Input options and instructions
Has the MTW agency established a rent reform policy to encourage employment and self-sufficiency?	Yes, please see attached.

G.3	Substantially the Same (STS) – Local, Non-Traditional.

Questions	Input options and instructions
Please provide the total number of unit months that families were housed in a local, non-traditional rental subsidy for the prior full calendar year.	_0__ # of unit months
Please provide the total number of unit months that families were housed in a local, non-traditional housing development program for the prior full calendar year.	_0__ # of unit months
How many units, developed under the local, non-traditional housing development activity, were available for occupancy during the prior full calendar year (by bedroom size)?	None

PROPERTY NAME/ADDRESS	0/1 BR	2 BR	3 BR	4 BR	5 BR	6+ BR	TOTAL UNITS	POPULATION TYPE*	# of Section 504 Accessible (Mobility)**	# of Section 504 Accessible (Hearing/ Vision)	Was this Property Made Available for Initial Occupancy during the Prior Full Calendar Year?	What was the Total Amount of MTW Funds Invested into the Property?
Name/Address	#	#	#	#	#	#	#	Type (below)	#	#	Y/N	$
Name/Address	#	#	#	#	#	#	#	Type (below)	#	#	Y/N	$
Name/Address	#	#	#	#	#	#	#	Type (below)	#	#	Y/N	$
Totals	#	#	#	#	#	#	#		#	#		

* User will select one of the following from the "Population Type" dropdown box: General, Elderly, Disabled, Elderly/Disabled, Other

If the "Population Type" of is Other is selected, please state the Property Name/Address and describe the population type. [Text box]

** The federal accessibility standard under HUD's Section 504 regulation is the Uniform Federal Accessibility Standards (UFAS) for purposes of Section 504 compliance. HUD recipients may alternatively use the 2010 ADA Standards for Accessible Design under Title II of the ADA, except for certain specific identified provisions, as detailed in HUD's Notice on "Instructions for use of alternative accessibility standard," published in the Federal Register on May 23, 2014 ("Deeming Notice") for purposes of Section 504 compliance, https://www.govinfo.gov/content/pkg/FR-2014-05-23/pdf/2014-11844.pdf. This would also include adaptable units as defined by HUD's Section 504 regulation (See 24 CFR § 8.3 and § 8.22).

G.4	Comparable Mix (by Family Size) – Local, Non-Traditional.

In order to demonstrate that the MTW statutory requirement of "maintaining a comparable mix of families (by family size) are served, as would have been provided had the amounts not been used under the demonstration" is being achieved, the MTW agency will provide information for its most recently completed Fiscal Year in the following table.

Local, non-traditional family size data must be provided in the MTW Supplement form until such time that it can be submitted in IMS-PIC or other HUD system.

Family Size:	Occupied Number of Local, Non-Traditional units by Household Size
1 Person	#
2 Person	#
3 Person	#
4 Person	#
5 Person	#
6+ Person	#
Totals	#

G.5	Housing Quality Standards.
	Certification is included in MTW Certifications of Compliance for HCV and local, non-traditional program. The public housing program is monitored through physical inspections performed by the Real Estate Assessment Center (REAC).

H.	Public Comments.

H.1	Input options and instructions
Please provide copy of all comments received by the public, Resident Advisory Board, and tenant associations.	Upload Attachment
Please attach a narrative describing the MTW agency's analysis of the comments and any decisions made based on these comments.	Upload Attachment
If applicable, was an additional public hearing held for an Agency-Specific Waiver and/or Safe Harbor waiver?	___ Yes ___ No ✓ N/A
If yes, please attach the comments received along with the MTW agency's description of how comments were considered.	Upload Attachment

I	Evaluations.
I.1	Please list any ongoing and completed evaluations of the MTW agency's MTW policies, that the PHA is aware of, including the information requested in the table below. In the box "title and short description," please write the title of the evaluation and a brief description of the focus of the evaluation.

Question	Input options and instructions
Does the PHA have an agency-sponsored evaluation?	No

Table I.1 - Evaluations of MTW Policies

Title and short description	Evaluator name and contact information	Time period	Reports available
Senior Vice President	Carlos Pizarro cpizarro@lakelandhousing.org	45 days	Central Office and at www.lakelandhousing.org

J	MTW Certifications of Compliance.
J.1	The MTW agency must execute the MTW Certifications of Compliance form and submit as part of the MTW Supplement submission to HUD. Certification is provided below.

MTW CERTIFICATIONS OF COMPLIANCE

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
OFFICE OF PUBLIC AND INDIAN HOUSING

Certifications of Compliance with Regulations:
Board Resolution to Accompany the MTW Supplement to the Annual PHA Plan

Acting on behalf of the Board of Commissioners of the Moving to Work Public Housing Agency (MTW PHA) listed below, as its Chairperson or other authorized MTW PHA official if there is no Board of Commissioners, I approve the submission of the MTW Supplement to the Annual PHA Plan for the MTW PHA Fiscal Year beginning (01/01/2027), hereinafter referred to as "the MTW Supplement", of which this document is a part and make the following certifications and agreements with the Department of Housing and Urban Development (HUD) in connection with the submission of the MTW Supplement and implementation thereof:

(1) The PHA made the proposed MTW Supplement and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the MTW Supplement and invited public comment.

(2) The MTW PHA took into consideration public and resident comments (including those of its Resident Advisory Board(s) or tenant associations, as applicable) before approval of the MTW Supplement by the Board of Commissioners or Board of Directors in order to incorporate any public comments into the annual MTW Supplement.

(3) The MTW PHA certifies that the Board of Directors has reviewed and approved the budget for the Capital Fund Program grants contained in the Capital Fund Program Annual Statement/Performance and Evaluation Report, form HUD-50075.1 (or successor form as required by HUD).

(4) The MTW PHA will carry out the MTW Supplement in conformity with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d-4), the Fair Housing Act (42 U.S.C. 3601-19), section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), and title II of the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.) all regulations implementing these authorities; and other applicable Federal, State, and local civil rights laws.

(5) The MTW Supplement is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located.

(6) The MTW Supplement contains a certification by the appropriate state or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments to Fair Housing Choice, for the MTW PHA's jurisdiction and a description of the manner in which the MTW Supplement is consistent with the applicable Consolidated Plan.

(7) The MTW PHA will affirmatively further fair housing, which means that it will: (i) take meaningful actions to further the goals identified by the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR 5.150-5.180 and 903.15; (ii) take no action that is materially inconsistent with its obligation to affirmatively further fair housing; and (iii) address fair housing issues and contributing factors in its programs, in accordance with 24 CFR 903.7(o)(3) and 903.15(d). Note: Until the PHA is required to submit an AFH, and that AFH has been accepted by HUD, the PHA must follow the certification requirements of 24 CFR 903.7(o) in effect prior to August 17, 2015. Under these requirements, the PHA will be considered in compliance with the certification requirements of 24 CFR 903.7(o)(1)-(3) and 903.15(d) if it: (i) examines its programs or proposed programs; (ii) identifies any impediments to fair housing choice within those programs; (iii) addresses those impediments in a reasonable fashion in view of the resources available; (iv) works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and (v) maintains records reflecting these analyses and actions.

(8) The MTW PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975 and HUD's implementing regulations at24 C.F.R. Part 146.

(9) In accordance with 24 CFR 5.105(a)(2), HUD's Equal Access Rule, the MTW PHA will not make a determination of eligibility for housing based on sexual orientation, gender identify, or marital status and will make no inquiries concerning the gender identification or sexual orientation of an applicant for or occupant of HUD-assisted housing.

(10) The MTW PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.

(11) The MTW PHA will comply with the requirements of section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low- or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.

(12) The MTW PHA will comply with requirements with regard to a drug free workplace required by 24 CFR Part 24, Subpart F.

(13) The MTW PHA will comply with requirements with regard to compliance with restrictions on lobbying required by 24 CFR Part 87, together with disclosure forms if required by this Part, and with restrictions on payments to influence Federal Transactions, in accordance with the Byrd Amendment.

(14) The MTW PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.

(15) The MTW PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).

(16) The MTW PHA will provide HUD or the responsible entity any documentation needed to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58. Regardless of who acts as the responsible entity, the MTW PHA will maintain documentation that verifies compliance with environmental requirements pursuant to 24 Part 58 and 24 CFR Part 50 and will make this documentation available to HUD upon its request.

(17) With respect to public housing and applicable local, non-traditional development the MTW PHA will comply with Davis-Bacon or HUD determined wage rate requirements under section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.

(18) The MTW PHA will keep records in accordance with 2 CFR 200.333-200.337 and facilitate an effective audit to determine compliance with program requirements.

(19) The MTW PHA will comply with the Lead-Based Paint Poisoning Prevention Act and 24 CFR Part 35.

(20) The MTW PHA will comply with the policies, guidelines, and requirements of 2 CFR Part 200.

(21) The MTW PHA must fulfill its responsibilities to comply with and ensure enforcement of housing quality standards as required in PIH Notice 2011-45, or successor notice, for any local, non-traditional program units. The MTW PHA must fulfill its responsibilities to comply with and ensure enforcement of Housing Quality Standards, as defined in 24 CFR Part 982, for any Housing Choice Voucher units under administration.

(22) The MTW PHA will undertake only activities and programs covered by the Moving to Work Operations Notice in a manner consistent with its MTW Supplement and will utilize covered grant funds only for activities that are approvable under the Moving to Work Operations Notice and included in its MTW Supplement. MTW Waivers activities being implemented by the agency must fall within the safe harbors outlined in Appendix I of the Moving to Work Operations Notice and/or HUD approved Agency-Specific or Safe Harbor Waivers.

(23) All attachments to the MTW Supplement have been and will continue to be available at all times and all locations that the MTW Supplement is available for public inspection. All required supporting documents have been made available for public inspection along with the MTW Supplement and additional requirements at the primary business office of the PHA and at all other times and locations identified by the MTW PHA in its MTW Supplement and will continue to be made available at least at the primary business office of the MTW PHA.

Lakeland Housing Authority	FL011
MTW PHA NAME	***MTW PHA NUMBER/HA CODE***

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

David Samples	Chairman
NAME OF AUTHORIZED OFFICIAL	***TITLE***
	09/21/2026
SIGNATURE	***DATE***

* ***Must be signed by either the Chairperson or Secretary of the Board of the MTW PHA's legislative body. This certification cannot be signed by an employee unless authorized by the MTW PHA Board to do so. If this document is not signed by the Chairperson or Secretary, documentation such as the by-laws or authorizing board resolution must accompany this certification.***

NOTICE OF PUBLIC MEETINGS AND PUBLIC HEARING
Lakeland Housing Authority
FY 2027 Annual Agency Plan, Budgets, Policies and the Moving to Work (MTW) Amendment to the Agency Plan

The Lakeland Housing Authority (LHA) has scheduled two public meetings on its **FY 2027 Annual Agency Plan, Budgets, Policies and the Moving to Work (MTW) Amendment to the Agency Plan** with the Resident Advisory Board and the general public on June 12, and July 3, 2026, at 8:30 am, the meeting (s) will be conducted inside the Lakeland Housing Authority Conference Room. The plan will be posted at www.lakelandhousing.org for forty-five (45) days starting May 21, 2026. You can also send your comments in writing to 430 Hartsell Avenue, Lakeland Florida 33815, attention "Agency Plan 2027".

The Public Hearing is scheduled for July 17, 2026, at 8:30 a.m.

LHA has developed its Agency Plan in accordance with the Quality Housing and Work Responsibility Act of 1998 including, but not limited to, additional updates received from the Department of Housing and Urban Development.

The 5 Year Plan, Annual Agency Plan, Budgets, MTW Amendment, Capital Funds budgets, policies and addendums are available for review at the above address between the hours of 8:00 a.m. and 5:00 p.m., Monday through Thursday, beginning on May 21, 2026, and ending on July 6, 2026. The plan will be posted for 45 days. Inquiries and comments may be directed to Carlos Pizarro, Senior-Vice-president of Housing, at cpizarro@lakelandhousing.org and/or Charles Glover, Regional Director, at Cglover@lakelandhousing.org and/or Florida Relay services at 711 and/or by visiting: www.LakelandHousing.org.

Copies of the Plans, Policies and Amendments will be also available for review at the following locations:

- www.lakelandhousing.org
- City of Lakeland Community Redevelopment Agency--228 South Massachusetts Avenue, Lakeland, FL 33801
- All the properties and locations within the Lakeland Housing Authority portfolio.

The Housing Authority of the City of Lakeland dated May 21, 2026.
L2027 05/21; 2026-Public and Legal Notice

EQUAL HOUSING OPPORTUNITY

LAKELAND HOUSING AUTHORITY

PHA Board Resolution
Approving Operating Budget

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing -
Real Estate Assessment Center (PIH-REAC)

OMB No. 2577-0026
(exp. 07/31/2019)

Public reporting burden for this collection of information is estimated to average **10 minutes per response**, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

This information is required by Section 6(c)(4) of the U.S. Housing Act of 1937. The information is the operating budget for the low-income public housing program and provides a summary of the proposed/budgeted receipts and expenditures, approval of budgeted receipts and expenditures, and justification of certain specified amounts. HUD reviews the information to determine if the operating plan adopted by the public housing agency (PHA) and the amounts are reasonable, and that the PHA is in compliance with procedures prescribed by HUD. Responses are required to obtain benefits. This information does not lend itself to confidentiality.

PHA Name: Housing Authority of the City of Lakeland PHA Code: FL011

PHA Fiscal Year Beginning: 01/01/2027 Board Resolution Number: 26-1575

Acting on behalf of the Board of Commissioners of the above-named PHA as its Chairperson, I make the following certifications and agreement to the Department of Housing and Urban Development (HUD) regarding the Board's approval of (check one or more as applicable):

		DATE
☒	Operating Budget approved by Board resolution on:	09/21/2026
☒	Operating Budget submitted to HUD, if applicable, on:	09/25/2026
☐	Operating Budget revision approved by Board resolution on:	
☐	Operating Budget revision submitted to HUD, if applicable, on:	

I certify on behalf of the above-named PHA that:

1. All statutory and regulatory requirements have been met;
2. The PHA has sufficient operating reserves to meet the working capital needs of its developments;
3. Proposed budget expenditure are necessary in the efficient and economical operation of the housing for the purpose of serving low-income residents;
4. The budget indicates a source of funds adequate to cover all proposed expenditures;
5. The PHA will comply with the wage rate requirement under 24 CFR 968.110(c) and (f); and
6. The PHA will comply with the requirements for access to records and audits under 24 CFR 968.110(i).

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

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012.31, U.S.C. 3729 and 3802)

Print Board Chairperson's Name:	Signature:	Date:
David Samples		09/21/2026

LAKELAND HOUSING AUTHORITY | FY 2027 PUBLIC HOUSING BUDGET

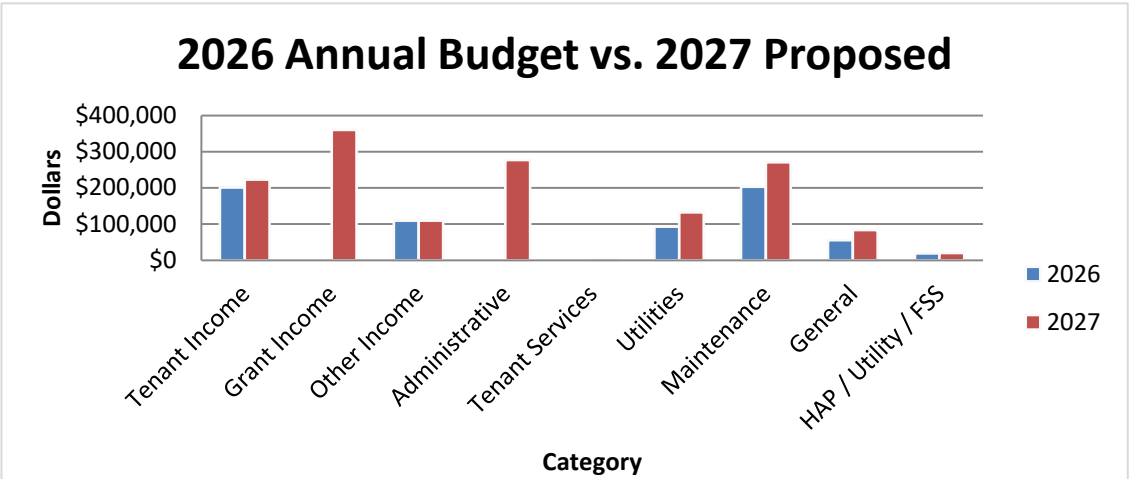
Resolution No. 26-1575 | Board Meeting September 21, 2026 | Fiscal Year Beginning January 1, 2027

Key Metric	Amount
2026 Annual Operating Income	$0
2027 Proposed Operating Income	$693,297
2026 Annual Operating Expenses	$0
2027 Proposed Operating Expenses	$692,932
2027 Operating Surplus/(Deficit)	$365
Reserve Support / Other Financing	$0
Balanced Budget Result	$365

Category	2026	2027
Tenant Income	$200,964	$223,560
Grant Income	$0	$360,180
Other Income	$109,557	$109,557
Administrative	$0	$277,258
Tenant Services	$0	$1,742
Utilities	$93,600	$132,806
Maintenance	$203,898	$270,862
General	$56,201	$83,799
HAP / Utility / FSS	$19,272	$19,850

Budget preparation note

The 2027 proposal uses the greater of the inflation-adjusted 2026 annual budget or the annualized July 2026 actual run rate for recurring line items. Capital grants, interfund transfers, and one-time capital replacements are excluded unless specifically approved. The model identifies reserve support or other financing needed to balance



LHA PUBLIC HOUSING 2027 BUDGET ASSUMPTIONS

Input	Value	Rationale
Budget fiscal year	2027	Calendar year beginning January 1, 2027
Board resolution	26-1575	Consistent with the FY 2027 policy series
Board approval date	09/21/2026	Board meeting date requested
YTD months in source	7	Source comparison is through July 2026
Tenant income growth	3.0%	Applied to the greater of 2026 annual budget or annualized YTD actual
Grant/subsidy growth	0.0%	Uses 2026 annual budget unless a specific grant projection is entered
Administrative inflation	4.0%	Applied to recurring administrative costs
Utility inflation	5.0%	Applied to utility costs
Maintenance inflation	5.0%	Applied to maintenance and operations
Insurance inflation	8.0%	Applied to property/liability and auto insurance
Other operating inflation	3.0%	Applied to tenant services and other recurring costs
Interest income growth	0.0%	Uses the greater of 2026 annual budget or annualized YTD actual
Depreciation growth	0.0%	Noncash expense, carried at recurring run rate
Capital replacement contingency	0	Specific capital projects should be added when approved

LAKELAND HOUSING AUTHORITY

PUBLIC HOUSING 2027 PROPOSED OPERATING BUDGET | RESOLUTION 26-1575

John Wright & Cecil Gober | Fiscal Year Beginning January 1, 2027 | Board Meeting September 21, 2026

Account	Description	2026 Annual Budget	2026 YTD Actual	Annualized 2026 Actual	Projection Basis	Rate	2027 Proposed Budget	Change $	Change %
2999-99-999	**Revenue & Expenses**								
3000-00-000	**INCOME**								
3100-00-000	**TENANT INCOME**								
3101-00-000	**Rental Income**								
3111-00-000	Tenant Rent	$195,864	$126,435	$216,745	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$216,745	$20,881	10.7%
3119-00-000	**Total Rental Income**	**$195,864**	**$126,435**	**$216,745**	**Calculated total**		**$216,745**	**$20,881**	**10.7%**
3120-00-000	**Other Tenant Income**								
3120-01-600	FSS Forfeitures	$1,800	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$1,854	$54	3.0%
3120-03-000	Damages & Cleaning	$0	$450	$771	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$771	$771	0.0%
3120-04-000	Late and Admin Charges	$0	$75	$129	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$129	$129	0.0%
3120-05-000	Legal Fees - Tenant	$1,800	$1,468	$2,517	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$2,517	$717	39.8%
3120-06-000	NSF Charges	$300	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$309	$9	3.0%
3120-11-000	Forfeited Security Deposits	$1,200	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$1,236	$36	3.0%
3129-00-000	**Total Other Tenant Income**	**$5,100**	**$1,993**	**$3,417**	**Calculated total**		**$6,816**	**$1,716**	**33.6%**
3199-00-000	**TOTAL TENANT INCOME**	**$200,964**	**$128,428**	**$220,161**	**Calculated total**		**$223,560**	**$22,596**	**11.2%**
3400-00-000	**GRANT INCOME**								
3401-00-000	Government Subsidy Income	$360,180	$126,698	$217,197	Greater of inflated 2026 budget or annualized YTD run rate	0.0%	$360,180	$0	0.0%
3420-00-000	Capital Fund Grants	$0	$242,578	$415,847	Specific approval / excluded from recurring operating budget	0.0%	$0	$0	0.0%
3499-00-000	**TOTAL GRANT INCOME**				**Calculated total**		**$360,180**	**$360,180**	**0.0%**
3600-00-000	**OTHER INCOME**								
3610-00-000	Interest Income - Restricted	$109,557	$63,908	$109,557	Greater of inflated 2026 budget or annualized YTD run rate	0.0%	$109,557	$0	0.0%
3699-00-000	**TOTAL OTHER INCOME**	**$109,557**	**$63,908**	**$109,557**	**Calculated total**		**$109,557**	**$0**	**0.0%**
3999-00-000	**TOTAL INCOME**				**Calculated total**		**$693,297**	**$693,297**	**0.0%**
4000-00-000	**EXPENSES**								
4100-00-000	**ADMINISTRATIVE**								
4100-99-000	**Administrative Salaries**								
4110-00-000	Administrative Salaries	$80,674	$63,284	$108,487	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$45,000	($35,674)	-44.2%
4110-00-001	401K-401A Admin	$6,235	$5,035	$8,632	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$3,500	($2,735)	-43.9%
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	$6,454	$4,786	$8,205	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$2,350	($4,104)	-63.6%
4110-00-004	Workers Comp Admin	$3,227	$1,150	$1,971	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$899	($2,328)	-72.1%
4110-00-006	Legal Shield - Administrative	$682	$398	$682	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$125	($557)	-81.7%
4110-00-007	Payroll Prep Fees	$807	$1,187	$2,035	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$361	($446)	-55.3%
4110-07-000	Health/Life Insurance	$35,303	$15,893	$27,246	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$16,000	($19,303)	-54.7%
4110-99-000	**Total Administrative Salaries**	**$133,382**	**$91,734**	**$157,258**	**Calculated total**		**$68,235**	**($65,147)**	**-48.8%**
4130-00-000	**Legal Expense**								
4130-00-001	Eviction Legal Fees	$0	$3,780	$6,479	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$6,479	$6,479	0.0%
4130-02-000	Criminal Background / Credit Checks/Drug Testing	$600	$224	$384	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$624	$24	4.0%
4130-03-000	Tenant Screening	$0	$123	$211	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$211	$211	0.0%
4130-04-000	General Legal Expense	$3,600	$10,820	$18,548	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$5,100	$1,500	41.7%
4130-99-000	**Total Legal Expense**	**$4,200**	**$14,947**	**$25,623**	**Calculated total**		**$12,415**	**$8,215**	**195.6%**

LAKELAND HOUSING AUTHORITY

PUBLIC HOUSING 2027 PROPOSED OPERATING BUDGET | RESOLUTION 26-1575

John Wright & Cecil Gober | Fiscal Year Beginning January 1, 2027 | Board Meeting September 21, 2026

Account	Description	2026 Annual Budget	2026 YTD Actual	Annualized 2026 Actual	Projection Basis	Rate	2027 Proposed Budget	Change $	Change %
4139-00-000	**Other Admin Expenses**								
4140-00-000	Travel/Training Expense	$5,400	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$2,000	($3,400)	-63.0%
4140-00-100	Travel/Mileage	$0	$11	$19	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$19	$19	0.0%
4150-00-000	Commissioner Travel	$1,200	$3,326	$5,702	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$5,702	$4,502	375.1%
4171-00-000	Auditing Fees	$15,984	$7,032	$12,055	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$16,624	$639	4.0%
4173-00-000	Management Fee	$51,300	$29,674	$50,869	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$53,352	$2,052	4.0%
4173-01-000	Bookkeeping Fee	$5,130	$2,678	$4,590	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$5,335	$205	4.0%
4173-02-000	Asset Management Fee	$6,840	$3,570	$6,120	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$7,114	$274	4.0%
4182-00-000	Consultants	$3,600	$6,706	$11,496	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$2,500	($1,100)	-30.6%
4189-00-000	**Total Other Admin Expenses**	**$89,454**	**$52,996**	**$90,851**	**Calculated total**		**$92,645**	**$3,191**	**3.6%**
4190-00-000	**Miscellaneous Admin Expenses**								
4190-01-000	Membership/Subscriptions/Fees	$300	$902	$1,546	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$1,546	$1,246	415.3%
4190-02-000	Printing/Publications & Subscriptions	$360	$344	$589	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$589	$229	63.7%
4190-04-000	Stationery & Office Supplies	$2,400	$482	$826	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$2,496	$96	4.0%
4190-06-000	Computer Equipment	$0	$1,576	$2,702	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$2,702	$2,702	0.0%
4190-07-000	Telephone	$9,000	$9,513	$16,308	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$16,308	$7,308	81.2%
4190-08-000	Postage	$900	$944	$1,619	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$1,619	$719	79.9%
4190-08-100	Express Mail/FED EX/DHL	$0	$9	$15	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$15	$15	0.0%
4190-09-000	Computer Software License Fees/Exp	$10,800	$11,200	$19,200	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$19,200	$8,400	77.8%
4190-10-000	Copiers - Lease & Service	$5,520	$2,274	$3,899	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$5,741	$221	4.0%
4190-11-001	Fee Accounting Contract	$1,800	$4,254	$7,292	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$7,292	$5,492	305.1%
4190-13-000	Internet	$9,600	$8,012	$13,735	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$13,735	$4,135	43.1%
4190-19-000	IT Contract Fees	$15,600	$9,874	$16,927	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$16,927	$1,327	8.5%
4190-20-100	Bank Fees - Unrestricted	$2,400	$4,205	$7,209	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$7,209	$4,809	200.4%
4190-22-000	Other Misc Admin Expenses	$3,600	$4,644	$7,962	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$7,962	$4,362	121.2%
4190-24-000	Govt Licenses-Fees-Permits	$600	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	4.0%	$624	$24	4.0%
4191-00-000	**Total Miscellaneous Admin Expenses**				**Calculated total**		**$103,964**	**$103,964**	**0.0%**
4199-00-000	**TOTAL ADMINISTRATIVE EXPENSES**				**Calculated total**		**$277,258**	**$277,258**	**0.0%**
4200-00-000	**TENANT SERVICES**								
4230-00-000	Resident Services Exp	$0	$1,016	$1,742	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$1,742	$1,742	0.0%
4299-00-000	**TOTAL TENANT SERVICES EXPENSES**	**$0**	**$1,016**	**$1,742**	**Calculated total**		**$1,742**	**$1,742**	**0.0%**
4300-00-000	**UTILITIES**								
4310-00-000	Water	$18,000	$15,180	$26,023	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$26,023	$8,023	44.6%
4320-00-000	Electricity	$21,600	$16,032	$27,484	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$27,484	$5,884	27.2%
4340-00-000	Garbage/Trash Removal	$36,000	$20,533	$35,199	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$37,800	$1,800	5.0%

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John Wright & Cecil Gober | Fiscal Year Beginning January 1, 2027 | Board Meeting September 21, 2026

Account	Description	2026 Annual Budget	2026 YTD Actual	Annualized 2026 Actual	Projection Basis	Rate	2027 Proposed Budget	Change $	Change %
4390-00-000	Sewer	$18,000	$24,208	$41,500	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$41,500	$23,500	130.6%
4399-00-000	**TOTAL UTILITY EXPENSES**	**$93,600**	**$75,953**	**$130,205**	**Calculated total**		**$132,806**	**$39,206**	**41.9%**
4400-00-000	**MAINTENANCE AND OPERATIONS**								
4400-99-000	**General Maint Expense**								
4410-00-000	Maintenance Salaries	$53,228	$89,786	$153,920	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$75,000	$21,772	40.9%
4410-06-000	401K-401A Maintenance	$4,106	$4,877	$8,361	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$4,500	$394	9.6%
4410-07-000	Payroll Taxes Maintenance	$4,258	$6,947	$11,910	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$6,211	$1,953	45.9%
4410-08-000	Health/Life Insurance Maint.	$6,720	$18,364	$31,481	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$17,620	$10,900	162.2%
4410-09-000	Workers Comp Maintenance	$1,597	$1,704	$2,921	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,531	($66)	-4.1%
4410-10-000	Payroll Prep Fees Maint.	$532	$1,670	$2,863	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,433	$901	169.2%
4410-11-000	Legal Shield - Maint	$1,196	$698	$1,196	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$627	($569)	-47.6%
4411-00-000	Maintenance Uniforms	$3,000	$1,702	$2,918	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,520	($1,480)	-49.3%
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	$6,672	$3,100	$5,314	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$6,000	($672)	-10.1%
4419-00-000	**Total General Maint Expense**	**$81,310**	**$128,850**	**$220,885**	**Calculated total**		**$114,442**	**$33,132**	**40.7%**
4420-00-000	**Materials**								
4420-01-000	Supplies-Grounds	$840	$625	$1,072	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,072	$232	27.6%
4420-02-000	Supplies-Appliance Parts	$300	$944	$1,619	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,619	$1,319	439.5%
4420-03-000	Supplies-Painting/Decorating	$0	$487	$835	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$835	$835	0.0%
4420-03-100	Hardware Doors/Windows/Locks	$1,200	$1,050	$1,800	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,800	$600	50.0%
4420-03-200	Window Treatments	$420	$787	$1,349	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,349	$929	221.2%
4420-04-000	Electrical - Supplies/Fixtures	$1,800	$695	$1,191	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,890	$90	5.0%
4420-06-000	Supplies-Janitorial/Cleaning	$1,800	$619	$1,061	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,890	$90	5.0%
4420-07-000	Repairs - Materials & Supplies	$1,200	$2,353	$4,033	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$4,033	$2,833	236.1%
4420-08-000	Supplies-Plumbing	$1,800	$4,508	$7,727	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$7,727	$5,927	329.3%
4420-09-000	Supplies- Tools Equipmt	$300	$73	$126	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$315	$15	5.0%
4420-11-000	Supplies- HVAC	$1,200	$2,393	$4,102	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$4,102	$2,902	241.8%
4420-12-000	Supplies- Painting	$1,800	$1,450	$2,485	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$2,485	$685	38.1%
4429-00-000	**Total Materials**	**$12,660**	**$15,983**	**$27,399**	**Calculated total**		**$29,116**	**$16,456**	**130.0%**
4430-00-000	**Contract Costs**								
4430-01-000	Contract-Fire Alarm/Extinguisher	$600	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$630	$30	5.0%
4430-02-000	Contract-Appliance	$0	$1,425	$2,443	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$2,443	$2,443	0.0%
4430-03-000	Contract-Building Repairs - Exterior	$600	$900	$1,543	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,543	$943	157.1%
4430-03-100	Contract-Building Repairs - Interior	$600	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$630	$30	5.0%
4430-03-300	Repairs - Windows/Glass	$600	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$630	$30	5.0%

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Account	Description	2026 Annual Budget	2026 YTD Actual	Annualized 2026 Actual	Projection Basis	Rate	2027 Proposed Budget	Change $	Change %
4430-05-200	Painting Contract - Cycle Paint	$0	$580	$994	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$994	$994	0.0%
4430-07-000	Contract-Exterminating/Pest Control	$4,800	$7,274	$12,470	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$12,470	$7,670	159.8%
4430-11-000	Contract-Plumbing	$1,200	$4,314	$7,395	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$7,395	$6,195	516.3%
4430-13-000	Contract-HVAC - Repairs & Maint	$6,000	$14,759	$25,301	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$6,000	$0	0.0%
4430-14-000	Contract-Vehicle Maintenance	$2,400	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$2,520	$120	5.0%
4430-15-000	Contract-Equipment Rental	$1,800	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,200	($600)	-33.3%
4430-18-000	Contract-Alarm Monitoring	$0	$1,487	$2,549	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$2,549	$2,549	0.0%
4430-23-000	Contract-Consultants	$2,400	$14,590	$25,012	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$2,000	($400)	-16.7%
4430-24-000	Contract-Grounds-Landscaping	$54,000	$29,470	$50,520	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$56,700	$2,700	5.0%
4430-24-200	Grounds-Tree Cutting	$9,600	$7,000	$12,000	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$12,000	$2,400	25.0%
4430-24-300	Contract-Pressure Wash	$8,400	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$8,820	$420	5.0%
4430-27-000	Contract - Lease	$13,328	$9,920	$17,006	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$5,000	($8,328)	-62.5%
4430-28-000	Unit Inspections	$2,400	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$2,520	$120	5.0%
4430-99-000	Other Contracted Services	$1,200	$0	$0	Greater of inflated 2026 budget or annualized YTD run rate	5.0%	$1,260	$60	5.0%
4439-00-000	**Total Contract Costs**	**$109,928**	**$91,719**	**$157,232**	**Calculated total**		**$127,304**	**$17,375**	**15.8%**
4499-00-000	**TOTAL MAINTENANCE EXPENSES**	**$203,898**	**$236,551**	**$405,517**	**Calculated total**		**$270,862**	**$66,964**	**32.8%**
4500-00-000	**GENERAL EXPENSES**								
4510-00-000	Insurance -Property/Liability	$53,776	$47,355	$81,180	Greater of inflated 2026 budget or annualized YTD run rate	8.0%	$81,180	$27,403	51.0%
4510-01-000	General Liability Insurance - Auto	$2,425	$1,010	$1,732	Greater of inflated 2026 budget or annualized YTD run rate	8.0%	$2,619	$194	8.0%
4599-00-000	**TOTAL GENERAL EXPENSES**	**$56,201**	**$48,365**	**$82,912**	**Calculated total**		**$83,799**	**$27,597**	**49.1%**
4700-00-000	**HOUSING ASSISTANCE PAYMENTS**								
4715-01-001	Tenant Utility Payments-PH	$6,000	$408	$699	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$6,180	$180	3.0%
4715-03-000	FSS Escrow Payments	$13,272	$2,661	$4,562	Greater of inflated 2026 budget or annualized YTD run rate	3.0%	$13,670	$398	3.0%
4799-00-000	**TOTAL HOUSING ASSISTANCE PAYMENTS**	**$19,272**	**$3,069**	**$5,261**	**Calculated total**		**$19,850**	**$578**	**3.0%**
5000-00-000	**NON-OPERATING ITEMS**								
5100-01-000	Depreciation Expense	$93,385	$38,772	$66,467	Greater of inflated 2026 budget or annualized YTD run rate	0.0%	($93,385)	($186,770)	-200.0%
5199-00-000	**TOTAL DEPRECIATION/AMORTIZATION**				**Calculated total**		**($93,385)**	**($93,385)**	**0.0%**
5600-00-100	**CAPITAL/OPER REPLACEMENT ITEMS**								
5600-01-000	Refrigerators	$0	$798	$1,368	Greater of inflated 2026 budget or annualized YTD run rate	0.0%	$1,368	$1,368	0.0%
5600-03-000	Roofs	$0	$21,216	$36,371	Greater of inflated 2026 budget or annualized YTD run rate	0.0%	$36,371	$36,371	0.0%
5600-08-000	HVAC(Buildings, units, etc...)	$0	$3,800	$6,514	Greater of inflated 2026 budget or annualized YTD run rate	0.0%	$6,514	$6,514	0.0%
5699-00-000	**TOTAL CAPITAL/OPER REPLACEMENT EXPENSES**	**$0**	**$25,814**	**$44,253**	**Calculated total**		**$44,253**	**$44,253**	**0.0%**
5700-02-000	Transfer Out	$0	($136,011)	($233,162)	Specific approval / excluded from recurring operating budget	0.0%	($44,253)	($44,253)	0.0%
5700-99-000	Intra-Funds Transfer In/Out	$0	($107,487)	($184,263)	Specific approval / excluded from recurring operating budget	0.0%	$0	$0	0.0%
8000-00-000	**TOTAL EXPENSES**				**Calculated total**		**$692,932**	**$692,932**	**0.0%**
9000-00-000	**NET INCOME**				**Calculated total**		**$365**	**$365**	**0.0%**

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Account	Description	2026 Annual Budget	2026 YTD Actual	Annualized 2026 Actual	Projection Basis	Rate	2027 Proposed Budget	Change $	Change %
9990-00-000	Reserve Support / Other Financing Required				Balances operating budget when projected operating expenses exceed income		$0	$0	0.0%
9999-00-000	BALANCED BUDGET AFTER RESERVE SUPPORT						$365		

FY 2027 MONTHLY OPERATING BUDGET

Account	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2999-99-999	Revenue & Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3000-00-000	INCOME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3100-00-000	TENANT INCOME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3101-00-000	Rental Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3111-00-000	Tenant Rent	$18,062	$18,062	$18,062	$18,062	$18,062	$18,062	$18,062	$18,062	$18,062	$18,062	$18,062	$18,062	$216,745
3119-00-000	**Total Rental Income**	**$18,062**	**$18,062**	**$18,062**	**$18,062**	**$18,062**	**$18,062**	**$18,062**	**$18,062**	**$18,062**	**$18,062**	**$18,062**	**$18,062**	**$216,745**
3120-00-000	Other Tenant Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3120-01-600	FSS Forfeitures	$155	$155	$155	$155	$155	$155	$155	$155	$155	$155	$155	$155	$1,854
3120-03-000	Damages & Cleaning	$64	$64	$64	$64	$64	$64	$64	$64	$64	$64	$64	$64	$771
3120-04-000	Late and Admin Charges	$11	$11	$11	$11	$11	$11	$11	$11	$11	$11	$11	$11	$129
3120-05-000	Legal Fees - Tenant	$210	$210	$210	$210	$210	$210	$210	$210	$210	$210	$210	$210	$2,517
3120-06-000	NSF Charges	$26	$26	$26	$26	$26	$26	$26	$26	$26	$26	$26	$26	$309
3120-11-000	Forfeited Security Deposits	$103	$103	$103	$103	$103	$103	$103	$103	$103	$103	$103	$103	$1,236
3129-00-000	**Total Other Tenant Income**	**$568**	**$568**	**$568**	**$568**	**$568**	**$568**	**$568**	**$568**	**$568**	**$568**	**$568**	**$568**	**$6,816**
3199-00-000	**TOTAL TENANT INCOME**	**$18,630**	**$18,630**	**$18,630**	**$18,630**	**$18,630**	**$18,630**	**$18,630**	**$18,630**	**$18,630**	**$18,630**	**$18,630**	**$18,630**	**$223,560**
3400-00-000	GRANT INCOME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3401-00-000	Government Subsidy Income	$30,015	$30,015	$30,015	$30,015	$30,015	$30,015	$30,015	$30,015	$30,015	$30,015	$30,015	$30,015	$360,180
3420-00-000	Capital Fund Grants	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3499-00-000	**TOTAL GRANT INCOME**	**$30,015**	**$30,015**	**$30,015**	**$30,015**	**$30,015**	**$30,015**	**$30,015**	**$30,015**	**$30,015**	**$30,015**	**$30,015**	**$30,015**	**$360,180**
3600-00-000	OTHER INCOME	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3610-00-000	Interest Income - Restricted	$9,130	$9,130	$9,130	$9,130	$9,130	$9,130	$9,130	$9,130	$9,130	$9,130	$9,130	$9,130	$109,557
3699-00-000	**TOTAL OTHER INCOME**	**$9,130**	**$9,130**	**$9,130**	**$9,130**	**$9,130**	**$9,130**	**$9,130**	**$9,130**	**$9,130**	**$9,130**	**$9,130**	**$9,130**	**$109,557**
3999-00-000	**TOTAL INCOME**	**$57,775**	**$57,775**	**$57,775**	**$57,775**	**$57,775**	**$57,775**	**$57,775**	**$57,775**	**$57,775**	**$57,775**	**$57,775**	**$57,775**	**$693,297**
4000-00-000	EXPENSES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4100-00-000	ADMINISTRATIVE	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4100-99-000	Administrative Salaries	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4110-00-000	Administrative Salaries	$3,750	$3,750	$3,750	$3,750	$3,750	$3,750	$3,750	$3,750	$3,750	$3,750	$3,750	$3,750	$45,000
4110-00-001	401K-401A Admin	$292	$292	$292	$292	$292	$292	$292	$292	$292	$292	$292	$292	$3,500
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	$196	$196	$196	$196	$196	$196	$196	$196	$196	$196	$196	$196	$2,350
4110-00-004	Workers Comp Admin	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$75	$899
4110-00-006	Legal Shield - Administrative	$10	$10	$10	$10	$10	$10	$10	$10	$10	$10	$10	$10	$125
4110-00-007	Payroll Prep Fees	$30	$30	$30	$30	$30	$30	$30	$30	$30	$30	$30	$30	$361
4110-07-000	Health/Life Insurance	$1,333	$1,333	$1,333	$1,333	$1,333	$1,333	$1,333	$1,333	$1,333	$1,333	$1,333	$1,333	$16,000
4110-99-000	**Total Administrative Salaries**	**$5,686**	**$5,686**	**$5,686**	**$5,686**	**$5,686**	**$5,686**	**$5,686**	**$5,686**	**$5,686**	**$5,686**	**$5,686**	**$5,686**	**$68,235**
4130-00-000	Legal Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4130-00-001	Eviction Legal Fees	$540	$540	$540	$540	$540	$540	$540	$540	$540	$540	$540	$540	$6,479
4130-02-000	Criminal Background / Credit Checks/Drug Tes	$52	$52	$52	$52	$52	$52	$52	$52	$52	$52	$52	$52	$624
4130-03-000	Tenant Screening	$18	$18	$18	$18	$18	$18	$18	$18	$18	$18	$18	$18	$211
4130-04-000	General Legal Expense	$425	$425	$425	$425	$425	$425	$425	$425	$425	$425	$425	$425	$5,100
4130-99-000	**Total Legal Expense**	**$1,035**	**$1,035**	**$1,035**	**$1,035**	**$1,035**	**$1,035**	**$1,035**	**$1,035**	**$1,035**	**$1,035**	**$1,035**	**$1,035**	**$12,415**
4139-00-000	Other Admin Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4140-00-000	Travel/Training Expense	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$2,000
4140-00-100	Travel/Mileage	$2	$2	$2	$2	$2	$2	$2	$2	$2	$2	$2	$2	$19
4150-00-000	Commissioner Travel	$475	$475	$475	$475	$475	$475	$475	$475	$475	$475	$475	$475	$5,702
4171-00-000	Auditing Fees	$1,385	$1,385	$1,385	$1,385	$1,385	$1,385	$1,385	$1,385	$1,385	$1,385	$1,385	$1,385	$16,624
4173-00-000	Management Fee	$4,446	$4,446	$4,446	$4,446	$4,446	$4,446	$4,446	$4,446	$4,446	$4,446	$4,446	$4,446	$53,352
4173-01-000	Bookkeeping Fee	$445	$445	$445	$445	$445	$445	$445	$445	$445	$445	$445	$445	$5,335
4173-02-000	Asset Management Fee	$593	$593	$593	$593	$593	$593	$593	$593	$593	$593	$593	$593	$7,114
4182-00-000	Consultants	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$2,500
4189-00-000	**Total Other Admin Expenses**	**$7,720**	**$7,720**	**$7,720**	**$7,720**	**$7,720**	**$7,720**	**$7,720**	**$7,720**	**$7,720**	**$7,720**	**$7,720**	**$7,720**	**$92,645**
4190-00-000	Miscellaneous Admin Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4190-01-000	Membership/Subscriptions/Fees	$129	$129	$129	$129	$129	$129	$129	$129	$129	$129	$129	$129	$1,546
4190-02-000	Printing/Publications & Subscriptions	$49	$49	$49	$49	$49	$49	$49	$49	$49	$49	$49	$49	$589
4190-04-000	Stationery & Office Supplies	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$208	$2,496
4190-06-000	Computer Equipment	$225	$225	$225	$225	$225	$225	$225	$225	$225	$225	$225	$225	$2,702
4190-07-000	Telephone	$1,359	$1,359	$1,359	$1,359	$1,359	$1,359	$1,359	$1,359	$1,359	$1,359	$1,359	$1,359	$16,308
4190-08-000	Postage	$135	$135	$135	$135	$135	$135	$135	$135	$135	$135	$135	$135	$1,619
4190-08-100	Express Mail/FED EX/DHL	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$1	$15
4190-09-000	Computer Software License Fees/Exp	$1,600	$1,600	$1,600	$1,600	$1,600	$1,600	$1,600	$1,600	$1,600	$1,600	$1,600	$1,600	$19,200
4190-10-000	Copiers - Lease & Service	$478	$478	$478	$478	$478	$478	$478	$478	$478	$478	$478	$478	$5,741
4190-11-001	Fee Accounting Contract	$608	$608	$608	$608	$608	$608	$608	$608	$608	$608	$608	$608	$7,292
4190-13-000	Internet	$1,145	$1,145	$1,145	$1,145	$1,145	$1,145	$1,145	$1,145	$1,145	$1,145	$1,145	$1,145	$13,735
4190-19-000	IT Contract Fees	$1,411	$1,411	$1,411	$1,411	$1,411	$1,411	$1,411	$1,411	$1,411	$1,411	$1,411	$1,411	$16,927
4190-20-100	Bank Fees - Unrestricted	$601	$601	$601	$601	$601	$601	$601	$601	$601	$601	$601	$601	$7,209
4190-22-000	Other Misc Admin Expenses	$663	$663	$663	$663	$663	$663	$663	$663	$663	$663	$663	$663	$7,962
4190-24-000	Govt Licenses-Fees-Permits	$52	$52	$52	$52	$52	$52	$52	$52	$52	$52	$52	$52	$624
4191-00-000	**Total Miscellaneous Admin Expenses**	**$8,664**	**$8,664**	**$8,664**	**$8,664**	**$8,664**	**$8,664**	**$8,664**	**$8,664**	**$8,664**	**$8,664**	**$8,664**	**$8,664**	**$103,964**
4199-00-000	**TOTAL ADMINISTRATIVE EXPENSES**	**$23,105**	**$23,105**	**$23,105**	**$23,105**	**$23,105**	**$23,105**	**$23,105**	**$23,105**	**$23,105**	**$23,105**	**$23,105**	**$23,105**	**$277,258**
4200-00-000	TENANT SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4230-00-000	Resident Services Exp	$145	$145	$145	$145	$145	$145	$145	$145	$145	$145	$145	$145	$1,742
4299-00-000	**TOTAL TENANT SERVICES EXPENSES**	**$145**	**$145**	**$145**	**$145**	**$145**	**$145**	**$145**	**$145**	**$145**	**$145**	**$145**	**$145**	**$1,742**
4300-00-000	UTILITIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4310-00-000	Water	$2,169	$2,169	$2,169	$2,169	$2,169	$2,169	$2,169	$2,169	$2,169	$2,169	$2,169	$2,169	$26,023
4320-00-000	Electricity	$2,290	$2,290	$2,290	$2,290	$2,290	$2,290	$2,290	$2,290	$2,290	$2,290	$2,290	$2,290	$27,484
4340-00-000	Garbage/Trash Removal	$3,150	$3,150	$3,150	$3,150	$3,150	$3,150	$3,150	$3,150	$3,150	$3,150	$3,150	$3,150	$37,800
4390-00-000	Sewer	$3,458	$3,458	$3,458	$3,458	$3,458	$3,458	$3,458	$3,458	$3,458	$3,458	$3,458	$3,458	$41,500
4399-00-000	**TOTAL UTILITY EXPENSES**	**$11,067**	**$11,067**	**$11,067**	**$11,067**	**$11,067**	**$11,067**	**$11,067**	**$11,067**	**$11,067**	**$11,067**	**$11,067**	**$11,067**	**$132,806**
4400-00-000	MAINTENANCE AND OPERATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4400-99-000	General Maint Expense	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4410-00-000	Maintenance Salaries	$6,250	$6,250	$6,250	$6,250	$6,250	$6,250	$6,250	$6,250	$6,250	$6,250	$6,250	$6,250	$75,000
4410-06-000	401K-401A Maintenance	$375	$375	$375	$375	$375	$375	$375	$375	$375	$375	$375	$375	$4,500
4410-07-000	Payroll Taxes Maintenance	$518	$518	$518	$518	$518	$518	$518	$518	$518	$518	$518	$518	$6,211
4410-08-000	Health/Life Insurance Maint.	$1,468	$1,468	$1,468	$1,468	$1,468	$1,468	$1,468	$1,468	$1,468	$1,468	$1,468	$1,468	$17,620
4410-09-000	Workers Comp Maintenance	$128	$128	$128	$128	$128	$128	$128	$128	$128	$128	$128	$128	$1,531
4410-10-000	Payroll Prep Fees Maint.	$119	$119	$119	$119	$119	$119	$119	$119	$119	$119	$119	$119	$1,433
4410-11-000	Legal Shield - Maint	$52	$52	$52	$52	$52	$52	$52	$52	$52	$52	$52	$52	$627
4411-00-000	Maintenance Uniforms	$127	$127	$127	$127	$127	$127	$127	$127	$127	$127	$127	$127	$1,520
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$6,000
4419-00-000	**Total General Maint Expense**	**$9,537**	**$9,537**	**$9,537**	**$9,537**	**$9,537**	**$9,537**	**$9,537**	**$9,537**	**$9,537**	**$9,537**	**$9,537**	**$9,537**	**$114,442**
4420-00-000	Materials	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4420-01-000	Supplies-Grounds	$89	$89	$89	$89	$89	$89	$89	$89	$89	$89	$89	$89	$1,072
4420-02-000	Supplies-Appliance Parts	$135	$135	$135	$135	$135	$135	$135	$135	$135	$135	$135	$135	$1,619
4420-03-000	Supplies-Painting/Decorating	$70	$70	$70	$70	$70	$70	$70	$70	$70	$70	$70	$70	$835
4420-03-100	Hardware Doors/Windows/Locks	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$1,800
4420-03-200	Window Treatments	$112	$112	$112	$112	$112	$112	$112	$112	$112	$112	$112	$112	$1,349
4420-04-000	Electrical - Supplies/Fixtures	$158	$158	$158	$158	$158	$158	$158	$158	$158	$158	$158	$158	$1,890
4420-06-000	Supplies-Janitorial/Cleaning	$158	$158	$158	$158	$158	$158	$158	$158	$158	$158	$158	$158	$1,890
4420-07-000	Repairs - Materials & Supplies	$336	$336	$336	$336	$336	$336	$336	$336	$336	$336	$336	$336	$4,033
4420-08-000	Supplies-Plumbing	$644	$644	$644	$644	$644	$644	$644	$644	$644	$644	$644	$644	$7,727
4420-09-000	Supplies- Tools Equipmt	$26	$26	$26	$26	$26	$26	$26	$26	$26	$26	$26	$26	$315
4420-11-000	Supplies- HVAC	$342	$342	$342	$342	$342	$342	$342	$342	$342	$342	$342	$342	$4,102
4420-12-000	Supplies- Painting	$207	$207	$207	$207	$207	$207	$207	$207	$207	$207	$207	$207	$2,485
4429-00-000	**Total Materials**	**$2,426**	**$2,426**	**$2,426**	**$2,426**	**$2,426**	**$2,426**	**$2,426**	**$2,426**	**$2,426**	**$2,426**	**$2,426**	**$2,426**	**$29,116**
4430-00-000	Contract Costs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4430-01-000	Contract-Fire Alarm/Extinguisher	$53	$53	$53	$53	$53	$53	$53	$53	$53	$53	$53	$53	$630
4430-02-000	Contract-Appliance	$204	$204	$204	$204	$204	$204	$204	$204	$204	$204	$204	$204	$2,443
4430-03-000	Contract-Building Repairs - Exterior	$129	$129	$129	$129	$129	$129	$129	$129	$129	$129	$129	$129	$1,543
4430-03-100	Contract-Building Repairs - Interior	$53	$53	$53	$53	$53	$53	$53	$53	$53	$53	$53	$53	$630
4430-03-300	Repairs - Windows/Glass	$53	$53	$53	$53	$53	$53	$53	$53	$53	$53	$53	$53	$630
4430-05-200	Painting Contract - Cycle Paint	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$83	$994
4430-07-000	Contract-Exterminating/Pest Control	$1,039	$1,039	$1,039	$1,039	$1,039	$1,039	$1,039	$1,039	$1,039	$1,039	$1,039	$1,039	$12,470
4430-11-000	Contract-Plumbing	$616	$616	$616	$616	$616	$616	$616	$616	$616	$616	$616	$616	$7,395
4430-13-000	Contract-HVAC - Repairs & Maint	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$6,000
4430-14-000	Contract-Vehicle Maintenance	$210	$210	$210	$210	$210	$210	$210	$210	$210	$210	$210	$210	$2,520
4430-15-000	Contract-Equipment Rental	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$100	$1,200
4430-18-000	Contract-Alarm Monitoring	$212	$212	$212	$212	$212	$212	$212	$212	$212	$212	$212	$212	$2,549
4430-23-000	Contract-Consultants	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$2,000
4430-24-000	Contracts-Grounds-Landscaping	$4,725	$4,725	$4,725	$4,725	$4,725	$4,725	$4,725	$4,725	$4,725	$4,725	$4,725	$4,725	$56,700
4430-24-200	Grounds-Tree Cutting	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$12,000
4430-24-300	Contract-Pressure Wash	$735	$735	$735	$735	$735	$735	$735	$735	$735	$735	$735	$735	$8,820
4430-27-000	Contract - Lease	$417	$417	$417	$417	$417	$417	$417	$417	$417	$417	$417	$417	$5,000
4430-28-000	Unit Inspections	$210	$210	$210	$210	$210	$210	$210	$210	$210	$210	$210	$210	$2,520
4430-99-000	Other Contracted Services	$105	$105	$105	$105	$105	$105	$105	$105	$105	$105	$105	$105	$1,260
4439-00-000	**Total Contract Costs**	**$10,609**	**$10,609**	**$10,609**	**$10,609**	**$10,609**	**$10,609**	**$10,609**	**$10,609**	**$10,609**	**$10,609**	**$10,609**	**$10,609**	**$127,304**
4499-00-000	**TOTAL MAINTENANCE EXPENSES**	**$22,572**	**$22,572**	**$22,572**	**$22,572**	**$22,572**	**$22,572**	**$22,572**	**$22,572**	**$22,572**	**$22,572**	**$22,572**	**$22,572**	**$270,862**
4500-00-000	GENERAL EXPENSES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4510-00-000	Insurance -Property/Liability	$6,765	$6,765	$6,765	$6,765	$6,765	$6,765	$6,765	$6,765	$6,765	$6,765	$6,765	$6,765	$81,180
4510-01-000	General Liability Insurance - Auto	$218	$218	$218	$218	$218	$218	$218	$218	$218	$218	$218	$218	$2,619
4599-00-000	**TOTAL GENERAL EXPENSES**	**$6,983**	**$6,983**	**$6,983**	**$6,983**	**$6,983**	**$6,983**	**$6,983**	**$6,983**	**$6,983**	**$6,983**	**$6,983**	**$6,983**	**$83,799**
4700-00-000	HOUSING ASSISTANCE PAYMENTS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4715-01-001	Tenant Utility Payments-PH	$515	$515	$515	$515	$515	$515	$515	$515	$515	$515	$515	$515	$6,180
4715-03-000	FSS Escrow Payments	$1,139	$1,139	$1,139	$1,139	$1,139	$1,139	$1,139	$1,139	$1,139	$1,139	$1,139	$1,139	$13,670
4799-00-000	**TOTAL HOUSING ASSISTANCE PAYMENTS**	**$1,654**	**$1,654**	**$1,654**	**$1,654**	**$1,654**	**$1,654**	**$1,654**	**$1,654**	**$1,654**	**$1,654**	**$1,654**	**$1,654**	**$19,850**
5000-00-000	NON-OPERATING ITEMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5100-01-000	Depreciation Expense	-$7,782	-$7,782	-$7,782	-$7,782	-$7,782	-$7,782	-$7,782	-$7,782	-$7,782	-$7,782	-$7,782	-$7,782	-$93,385
5199-00-000	**TOTAL DEPRECIATION/AMORTIZATION**	**-$7,782**	**-$7,782**	**-$7,782**	**-$7,782**	**-$7,782**	**-$7,782**	**-$7,782**	**-$7,782**	**-$7,782**	**-$7,782**	**-$7,782**	**-$7,782**	**-$93,385**
5600-00-100	CAPITAL/OPER REPLACEMENT ITEMS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5600-01-000	Refrigerators	$114	$114	$114	$114	$114	$114	$114	$114	$114	$114	$114	$114	$1,368
5600-03-000	Roofs	$3,031	$3,031	$3,031	$3,031	$3,031	$3,031	$3,031	$3,031	$3,031	$3,031	$3,031	$3,031	$36,371
5600-08-000	HVAC(Buildings, units, etc…)	$543	$543	$543	$543	$543	$543	$543	$543	$543	$543	$543	$543	$6,514
5699-00-000	**TOTAL CAPITAL/OPER REPLACEMENT EXPENS**	**$3,688**	**$3,688**	**$3,688**	**$3,688**	**$3,688**	**$3,688**	**$3,688**	**$3,688**	**$3,688**	**$3,688**	**$3,688**	**$3,688**	**$44,253**
5700-02-000	Transfer Out	-$3,688	-$3,688	-$3,688	-$3,688	-$3,688	-$3,688	-$3,688	-$3,688	-$3,688	-$3,688	-$3,688	-$3,688	-$44,253
5700-99-000	Intra-Funds Transfer In/Out	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8000-00-000	**TOTAL EXPENSES**	**$57,744**	**$57,744**	**$57,744**	**$57,744**	**$57,744**	**$57,744**	**$57,744**	**$57,744**	**$57,744**	**$57,744**	**$57,744**	**$57,744**	**$692,932**
9000-00-000	**NET INCOME**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$365**
9990-00-000	Reserve Support / Other Financing Required	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9999-00-000	**BALANCED BUDGET AFTER RESERVE SUPPORT**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$30**	**$365**

John Wright & Cecil Gober - LHA Owned (.amp1)
Budget Comparison

Period = Jul 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual	
2999-99-999	Revenue & Expenses										
3000-00-000	INCOME										
3100-00-000	TENANT INCOME										
3101-00-000	Rental Income										
3111-00-000	Tenant Rent	18,837.00	16,322.00	2,515.00	15.41	126,434.57	114,254.00	12,180.57	10.66	195,864.00	
3119-00-000	Total Rental Income	18,837.00	16,322.00	2,515.00	15.41	126,434.57	114,254.00	12,180.57	10.66	195,864.00	
3120-00-000	Other Tenant Income										
3120-01-600	FSS Forfeitures	0.00	150.00	-150.00	-100.00	0.00	1,050.00	-1,050.00	-100.00	1,800.00	
3120-03-000	Damages & Cleaning	0.00	0.00	0.00	N/A	450.00	0.00	450.00	N/A	0.00	
3120-04-000	Late and Admin Charges	75.00	0.00	75.00	N/A	75.00	0.00	75.00	N/A	0.00	
3120-05-000	Legal Fees - Tenant	244.66	150.00	94.66	63.11	1,467.96	1,050.00	417.96	39.81	1,800.00	
3120-06-000	NSF Charges	0.00	25.00	-25.00	-100.00	0.00	175.00	-175.00	-100.00	300.00	
3120-11-000	Forfeited Security Deposits	0.00	100.00	-100.00	-100.00	0.00	700.00	-700.00	-100.00	1,200.00	
3129-00-000	Total Other Tenant Income	319.66	425.00	-105.34	-24.79	1,992.96	2,975.00	-982.04	-33.01	5,100.00	
3199-00-000	TOTAL TENANT INCOME	19,156.66	16,747.00	2,409.66	14.39	128,427.53	117,229.00	11,198.53	9.55	200,964.00	
3400-00-000	GRANT INCOME										
3401-00-000	Government Subsidy Income	18,054.00	30,015.00	-11,961.00	-39.85	126,698.00	210,105.00	-83,407.00	-39.70	360,180.00	298256.98
3420-00-000	Capital Fund Grants	0.00	0.00	0.00	N/A	242,577.50	0.00	-242,577.50	N/A	0.00	
3499-00-000	TOTAL GRANT INCOME	18,054.00	30,015.00	-11,961.00	-39.85	369,275.50	210,105.00	-325,984.50	-39.70	360,180.00	
3600-00-000	OTHER INCOME										
3610-00-000	Interest Income - Restricted	9,129.73	9,129.73	0.00	0.00	63,908.11	63,908.11	0.00	0.00	109,556.76	
3699-00-000	TOTAL OTHER INCOME	9,129.73	9,129.73	0.00	0.00	63,908.11	63,908.11	0.00	0.00	109,556.76	
3999-00-000	TOTAL INCOME	46,340.39	55,891.73	-9,551.34	-25.46	561,611.14	391,242.11	-314,785.97	-30.15	670,700.76	
4000-00-000	EXPENSES										
4100-00-000	ADMINISTRATIVE										
4100-99-000	Administrative Salaries										
4110-00-000	Administrative Salaries	18,139.50	9,161.25	-8,978.25	-98.00	63,284.06	49,498.03	-13,786.03	-27.85	80,673.56	
4110-00-001	401K-401A Admin	1,532.73	778.71	-754.02	-96.83	5,035.45	3,896.42	-1,139.03	-29.23	6,235.42	
4110-00-002	Payroll Taxes Adm(SUI/FICA/FUTA)	1,366.43	732.90	-633.53	-86.44	4,786.32	3,959.86	-826.46	-20.87	6,453.92	
4110-00-004	Workers Comp Admin	345.62	366.45	20.83	5.68	1,149.96	1,979.91	829.95	41.92	3,226.92	
4110-00-006	Legal Shield - Administrative	56.85	56.85	0.00	0.00	397.95	397.95	0.00	0.00	682.20	
4110-00-007	Payroll Prep Fees	353.92	91.61	-262.31	-286.33	1,186.88	494.99	-691.89	-139.78	806.76	
4110-07-000	Health/Life Insurance	2,748.72	2,941.90	193.18	6.57	15,893.30	20,593.30	4,700.00	22.82	35,302.80	
4110-99-000	Total Administrative Salaries	24,543.77	14,129.67	-10,414.10	-73.70	91,733.92	80,820.46	-10,913.46	-13.50	133,381.58	
4130-00-000	Legal Expense										
4130-00-001	Eviction Legal Fees	0.00	0.00	0.00	N/A	3,779.56	0.00	-3,779.56	N/A	0.00	
4130-02-000	Criminal Background / Credit Checks/Dı	16.00	50.00	34.00	68.00	224.00	350.00	126.00	36.00	600.00	
4130-03-000	Tenant Screening	0.00	0.00	0.00	N/A	123.34	0.00	-123.34	N/A	0.00	
4130-04-000	General Legal Expense	487.50	300.00	-187.50	-62.50	10,819.75	2,100.00	-8,719.75	-415.23	3,600.00	
4130-99-000	Total Legal Expense	503.50	350.00	-153.50	-43.86	14,946.65	2,450.00	-12,496.65	-510.07	4,200.00	
4139-00-000	Other Admin Expenses										
4140-00-000	Travel/Training Expense	0.00	450.00	450.00	100.00	0.00	3,150.00	3,150.00	100.00	5,400.00	
4140-00-100	Travel/Mileage	0.00	0.00	0.00	N/A	11.00	0.00	-11.00	N/A	0.00	
4150-00-000	Commissioner Travel	3,326.00	100.00	-3,226.00	-3,226.00	3,326.00	700.00	-2,626.00	-375.14	1,200.00	
4171-00-000	Auditing Fees	950.00	1,332.02	382.02	28.68	7,032.02	9,324.14	2,292.12	24.58	15,984.24	
4173-00-000	Management Fee	4,239.12	4,275.00	35.88	0.84	29,673.84	29,925.00	251.16	0.84	51,300.00	
4173-01-000	Bookkeeping Fee	382.50	427.50	45.00	10.53	2,677.50	2,992.50	315.00	10.53	5,130.00	
4173-02-000	Asset Management Fee	510.00	570.00	60.00	10.53	3,570.00	3,990.00	420.00	10.53	6,840.00	
4182-00-000	Consultants	0.00	300.00	300.00	100.00	6,705.80	2,100.00	-4,605.80	-219.32	3,600.00	
4189-00-000	Total Other Admin Expenses	9,407.62	7,454.52	-1,953.10	-26.20	52,996.16	52,181.64	-814.52	-1.56	89,454.24	
4190-00-000	Miscellaneous Admin Expenses										
4190-01-000	Membership/Subscriptions/Fees	0.00	25.00	25.00	100.00	901.81	175.00	-726.81	-415.32	300.00	
4190-02-000	Printing/Publications & Subscriptions	0.00	30.00	30.00	100.00	343.86	210.00	-133.86	-63.74	360.00	
4190-04-000	Stationery & Office Supplies	0.00	200.00	200.00	100.00	481.80	1,400.00	918.20	65.59	2,400.00	
4190-06-000	Computer Equipment	1,576.06	0.00	-1,576.06	N/A	1,576.06	0.00	-1,576.06	N/A	0.00	
4190-07-000	Telephone	1,178.14	750.00	-428.14	-57.09	9,513.07	5,250.00	-4,263.07	-81.20	9,000.00	
4190-08-000	Postage	0.00	75.00	75.00	100.00	944.25	525.00	-419.25	-79.86	900.00	
4190-08-100	Express Mail/FED EX/DHL	0.00	0.00	0.00	N/A	8.93	0.00	-8.93	N/A	0.00	
4190-09-000	Computer Software License Fees/Exp	1,558.85	900.00	-658.85	-73.21	11,199.83	6,300.00	-4,899.83	-77.78	10,800.00	

John Wright & Cecil Gober - LHA Owned (.amp1)
Budget Comparison

Period = Jul 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4190-10-000	Copiers - Lease & Service	74.31	460.00	385.69	83.85	2,274.29	3,220.00	945.71	29.37	5,520.00
4190-11-001	Fee Accounting Contract	0.00	150.00	150.00	100.00	4,253.50	1,050.00	-3,203.50	-305.10	1,800.00
4190-13-000	Internet	1,169.19	800.00	-369.19	-46.15	8,012.04	5,600.00	-2,412.04	-43.07	9,600.00
4190-19-000	IT Contract Fees	179.21	1,300.00	1,120.79	86.21	9,873.82	9,100.00	-773.82	-8.50	15,600.00
4190-20-100	Bank Fees - Unrestricted	135.32	200.00	64.68	32.34	4,205.08	1,400.00	-2,805.08	-200.36	2,400.00
4190-22-000	Other Misc Admin Expenses	289.92	300.00	10.08	3.36	4,644.33	2,100.00	-2,544.33	-121.16	3,600.00
4190-24-000	Govt Licenses-Fees-Permits	0.00	50.00	50.00	100.00	0.00	350.00	350.00	100.00	600.00
4191-00-000	Total Miscellaneous Admin Expenses	6,161.00	5,240.00	-921.00	629.31	58,232.67	36,680.00	-21,552.67	-1,201.13	62,880.00
4199-00-000	TOTAL ADMINISTRATIVE EXPENSES	40,615.89	27,174.19	-13,441.70	485.55	217,909.40	172,132.10	-45,777.30	-1,726.26	289,915.82
4200-00-000	TENANT SERVICES									
4230-00-000	Resident Services Exp	0.00	0.00	0.00	N/A	1,015.91	0.00	-1,015.91	N/A	0.00
4299-00-000	TOTAL TENANT SERVICES EXPENSES	0.00	0.00	0.00	N/A	1,015.91	0.00	-1,015.91	N/A	0.00
4300-00-000	UTILITIES									
4310-00-000	Water	4,421.28	1,500.00	-2,921.28	-194.75	15,179.89	10,500.00	-4,679.89	-44.57	18,000.00
4320-00-000	Electricity	3,036.53	1,800.00	-1,236.53	-68.70	16,032.20	12,600.00	-3,432.20	-27.24	21,600.00
4340-00-000	Garbage/Trash Removal	2,927.78	3,000.00	72.22	2.41	20,532.74	21,000.00	467.26	2.22	36,000.00
4390-00-000	Sewer	4,721.78	1,500.00	-3,221.78	-214.79	24,208.11	10,500.00	-13,708.11	-130.55	18,000.00
4399-00-000	TOTAL UTILITY EXPENSES	15,107.37	7,800.00	-7,307.37	-93.68	75,952.94	54,600.00	-21,352.94	-39.11	93,600.00
4400-00-000	MAINTENANCE AND OPERATIONS									
4400-99-000	General Maint Expense									
4410-00-000	Maintenance Salaries	18,191.36	6,075.64	-12,115.72	-199.41	89,786.41	32,689.48	-57,096.93	-174.66	53,227.68
4410-06-000	401K-401A Maintenance	1,027.08	307.33	-719.75	-234.19	4,877.04	2,569.51	-2,307.53	-89.80	4,106.16
4410-07-000	Payroll Taxes Maintenance	1,384.67	486.05	-898.62	-184.88	6,947.30	2,615.15	-4,332.15	-165.66	4,258.20
4410-08-000	Health/Life Insurance Maint.	3,294.24	560.00	-2,734.24	-488.26	18,364.15	3,920.00	-14,444.15	-368.47	6,720.00
4410-09-000	Workers Comp Maintenance	345.25	182.27	-162.98	-89.42	1,704.20	980.69	-723.51	-73.78	1,596.84
4410-10-000	Payroll Prep Fees Maint.	349.98	60.76	-289.22	-476.00	1,670.08	326.92	-1,343.16	-410.85	532.32
4410-11-000	Legal Shield - Maint	99.70	99.70	0.00	0.00	697.90	697.90	0.00	0.00	1,196.40
4411-00-000	Maintenance Uniforms	226.95	250.00	23.05	9.22	1,702.45	1,750.00	47.55	2.72	3,000.00
4413-00-000	Vehicle Repairs/Maint - Gas, Oil, Grease	0.00	556.00	556.00	100.00	3,100.11	3,892.00	791.89	20.35	6,672.00
4419-00-000	Total General Maint Expense	24,919.23	8,577.75	-16,341.48	-190.51	128,849.64	49,441.65	-79,407.99	-160.61	81,309.60
4420-00-000	Materials									
4420-01-000	Supplies-Grounds	0.00	70.00	70.00	100.00	625.10	490.00	-135.10	-27.57	840.00
4420-02-000	Supplies-Appliance Parts	0.00	25.00	25.00	100.00	944.17	175.00	-769.17	-439.53	300.00
4420-03-000	Supplies-Painting/Decorating	0.00	0.00	0.00	N/A	487.01	0.00	-487.01	N/A	0.00
4420-03-100	Hardware Doors/Windows/Locks	183.93	100.00	-83.93	-83.93	1,050.01	700.00	-350.01	-50.00	1,200.00
4420-03-200	Window Treatments	0.00	35.00	35.00	100.00	786.83	245.00	-541.83	-221.16	420.00
4420-04-000	Electrical - Supplies/Fixtures	177.60	150.00	-27.60	-18.40	694.65	1,050.00	355.35	33.84	1,800.00
4420-06-000	Supplies-Janitorial/Cleaning	0.00	150.00	150.00	100.00	619.10	1,050.00	430.90	41.04	1,800.00
4420-07-000	Repairs - Materials & Supplies	415.68	100.00	-315.68	-315.68	2,352.51	700.00	-1,652.51	-236.07	1,200.00
4420-08-000	Supplies-Plumbing	310.96	150.00	-160.96	-107.31	4,507.58	1,050.00	-3,457.58	-329.29	1,800.00
4420-09-000	Supplies- Tools Equipmt	0.00	25.00	25.00	100.00	73.38	175.00	101.62	58.07	300.00
4420-11-000	Supplies- HVAC	1,513.62	100.00	-1,413.62	-1,413.62	2,392.76	700.00	-1,692.76	-241.82	1,200.00
4420-12-000	Supplies- Painting	0.00	150.00	150.00	100.00	1,449.85	1,050.00	-399.85	-38.08	1,800.00
4429-00-000	Total Materials	2,601.79	1,055.00	-1,546.79	-146.62	15,982.95	7,385.00	-8,597.95	-116.42	12,660.00
4430-00-000	Contract Costs									
4430-01-000	Contract-Fire Alarm/Extinguisher	0.00	50.00	50.00	100.00	0.00	350.00	350.00	100.00	600.00
4430-02-000	Contract-Appliance	1,425.07	0.00	-1,425.07	N/A	1,425.07	0.00	-1,425.07	N/A	0.00
4430-03-000	Contract-Building Repairs - Exterior	0.00	50.00	50.00	100.00	900.00	350.00	-550.00	-157.14	600.00
4430-03-100	Contract-Building Repairs - Interior	0.00	50.00	50.00	100.00	0.00	350.00	350.00	100.00	600.00
4430-03-300	Repairs - Windows/Glass	0.00	50.00	50.00	100.00	0.00	350.00	350.00	100.00	600.00
4430-05-200	Painting Contract - Cycle Paint	0.00	0.00	0.00	N/A	580.00	0.00	-580.00	N/A	0.00
4430-07-000	Contract-Exterminating/Pest Control	902.00	400.00	-502.00	-125.50	7,274.00	2,800.00	-4,474.00	-159.79	4,800.00
4430-11-000	Contract-Plumbing	3,491.00	100.00	-3,391.00	-3,391.00	4,314.00	700.00	-3,614.00	-516.29	1,200.00
4430-13-000	Contract-HVAC - Repairs & Maint	3,908.77	500.00	-3,408.77	-681.75	14,758.77	3,500.00	-11,258.77	-321.68	6,000.00
4430-14-000	Contract-Vehicle Maintenance	0.00	200.00	200.00	100.00	0.00	1,400.00	1,400.00	100.00	2,400.00
4430-15-000	Contract-Equipment Rental	0.00	150.00	150.00	100.00	0.00	1,050.00	1,050.00	100.00	1,800.00
4430-18-000	Contract-Alarm Monitoring	0.00	0.00	0.00	N/A	1,486.63	0.00	-1,486.63	N/A	0.00
4430-23-000	Contract-Consultants	1,189.60	200.00	-989.60	-494.80	14,590.44	1,400.00	-13,190.44	-942.17	2,400.00
4430-24-000	Contract-Grounds-Landscaping	4,570.00	4,500.00	-70.00	-1.56	29,470.00	31,500.00	2,030.00	6.44	54,000.00
4430-24-200	Grounds-Tree Cutting	0.00	800.00	800.00	100.00	7,000.00	5,600.00	-1,400.00	-25.00	9,600.00
4430-24-300	Contract-Pressure Wash	0.00	700.00	700.00	100.00	0.00	4,900.00	4,900.00	100.00	8,400.00
4430-27-000	Contract - Lease	1,706.94	1,110.69	-596.25	-53.68	9,919.89	7,774.83	-2,145.06	-27.59	13,328.28
4430-28-000	Unit Inspections	0.00	200.00	200.00	100.00	0.00	1,400.00	1,400.00	100.00	2,400.00

John Wright & Cecil Gober - LHA Owned (.amp1)
Budget Comparison

Period = Jul 2026

Book = Accrual

		PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
4430-99-000	Other Contracted Services	0.00	100.00	100.00	100.00	0.00	700.00	700.00	100.00	1,200.00
4439-00-000	Total Contract Costs	17,193.38	9,160.69	-8,032.69	-87.69	91,718.80	64,124.83	-27,593.97	-43.03	109,928.28
4499-00-000	TOTAL MAINTENANCE EXPENSES	44,714.40	18,793.44	-25,920.96	-137.93	236,551.39	120,951.48	-115,599.91	-95.58	203,897.88
4500-00-000	GENERAL EXPENSES									
4510-00-000	Insurance -Property/Liability	0.00	4,481.36	4,481.36	100.00	47,354.80	31,369.52	-15,985.28	-50.96	53,776.32
4510-01-000	General Liability Insurance - Auto	0.00	202.09	202.09	100.00	1,010.45	1,414.63	404.18	28.57	2,425.08
4599-00-000	TOTAL GENERAL EXPENSES	0.00	4,683.45	4,683.45	100.00	48,365.25	32,784.15	-15,581.10	-47.53	56,201.40
4700-00-000	HOUSING ASSISTANCE PAYMENTS									
4715-01-001	Tenant Utility Payments-PH	100.00	500.00	400.00	80.00	408.00	3,500.00	3,092.00	88.34	6,000.00
4715-03-000	FSS Escrow Payments	0.01	1,106.00	1,105.99	100.00	2,661.02	7,742.00	5,080.98	65.63	13,272.00
4799-00-000	TOTAL HOUSING ASSISTANCE PAYMENTS	100.01	1,606.00	1,505.99	93.77	3,069.02	11,242.00	8,172.98	72.70	19,272.00
5000-00-000	NON-OPERATING ITEMS									
5100-01-000	Depreciation Expense	5,538.94	7,782.12	2,243.18	28.82	38,772.43	54,474.84	15,702.41	28.83	93,385.44
5199-00-000	TOTAL DEPRECIATION/AMORTIZATION	5,538.94	7,782.12	2,243.18	28.82	38,772.43	54,474.84	15,702.41	28.83	93,385.44
8000-00-000	TOTAL EXPENSES	106,076.61	67,839.20	-38,237.41	476.53	621,636.34	446,184.57	-175,451.77	-1,806.95	756,272.54
9000-00-000	NET INCOME	-59,736.22	-11,947.47	28,686.07	-501.99	-60,025.20	-54,942.46	-139,334.20	1,776.80	-85,571.78
	Net Income After Depreciation	**-54,197.28**				**-21,252.77**				

#BLOCKED!
Balance Sheet

Period = Jul 2026

Book = Accrual

		Current Balance
1110-00-000	Unrestricted Cash	
1111-10-000	Cash Operating 1	570,364.03
1111-15-000	Cash-Payroll	15,576.46
1111-45-000	Regions Operating	2,525.42
1111-90-000	Petty Cash	500.00
1111-90-100	Petty Cash Public Housing	300.00
1111-99-000	Total Unrestricted Cash	589,265.91
1112-00-000	Restricted Cash	
1112-01-000	Cash Restricted-Security Deposits	15,500.00
1112-01-001	Cash Restricted-Regions SD	9.50
1112-02-000	Cash Restricted - FSS Escrow	37,877.06
1112-02-100	Cash Restricted - FSS Escrow Forfei	985.39
1112-99-000	Total Restricted Cash	54,371.95
1118-00-000	Clearing	-300.00
1119-00-000	TOTAL CASH	643,337.86
1120-00-000	ACCOUNTS AND NOTES RECEIVABLE	
1122-00-000	A/R-Tenants/Vendors	9,952.14
1122-01-000	Allowance for Doubtful Accounts-Tenar	-729.33
1122-05-000	AR-TPA/Fraud Recovery	1,106.66
1122-99-000	TOTAL: AR	10,329.47
1123-04-000	Waste Deposit	547.00
1128-99-000	Cleared Interfund Account	58,952.45
1129-00-099	Due From Wiliamstown	4,611.10
1129-11-000	A/R - ROSS/HUD	70,886.17
1129-16-000	Due from Dakota Park Non-ACC	4,431.31
1129-17-000	Due from Renaissance FAM Non ACC	62,112.52
1129-50-000	A/R - Capital Fund Grants/HUD	-1,689,977.15
1129-78-000	Due From FSS	143,856.12
1129-80-000	Due from Section 8 HCV	73,949.25
1129-96-000	Due from Central Office Cost Center	40,482.34
1129-99-000	TOTAL: DUE FROM	-1,351,213.86
1130-00-000	Lakeridge Homes 3rd Mortgage	251,000.00
1130-01-000	Lakeridge Homes 2nd Mortgage	50,034.40
1131-00-000	Colton Meadow Mortgage	450,845.00
1132-00-000	Villas at Lake Bonnet Mortgage	1,009,877.00
1132-50-000	A/R Villas at Lake Bonnet Mort. Interes	1,029,377.95
1149-00-000	TOTAL ACCOUNTS AND NOTES RECEIVAB	1,571,314.93
1160-00-000	OTHER CURRENT ASSETS	

1162-00-000	Investments-Unrestricted	38,346.00
1170-01-000	Eviction Deposit Acct.	1,000.00
1211-01-000	Prepaid Insurance	121,188.45
1211-02-000	Prepaid Software Licenses	3,429.35
1212-00-000	Insurance Deposit	37,400.00
1213-03-000	Utility Deposit - Electric	2,600.00
1299-00-000	TOTAL OTHER CURRENT ASSETS	203,963.80
1300-00-000	TOTAL CURRENT ASSETS	2,418,616.59
1400-00-000	NONCURRENT ASSETS	
1400-01-000	FIXED ASSETS	
1400-05-000	Land	1,466,869.23
1400-06-000	Buildings	388,223.77
1400-06-200	Building Improvements	8,959.23
1400-07-000	Machinery & Equipment	7,427.78
1400-07-001	Automobiles/Vehicles	124,883.93
1400-08-000	Furniture & Fixtures	3,402.00
1400-10-000	Site Improvement-Infrastructure	585,923.20
1400-15-000	Construction In Progress	56,576.45
1405-01-000	Accum Depreciation-Buildings	-10,160,845.07
1405-02-000	Accum Depreciation- Misc FF&E	-855,234.40
1405-03-000	Accum Depreciation-Infrastructure	-582,079.00
1410-00-000	Intangible Assets	
1420-00-000	TOTAL FIXED ASSETS (NET)	-8,955,892.88
1430-01-000	Fees & Costs - Architect & Engineering	72,255.82
1450-01-000	Site Improvement	4,064,767.49
1460-01-000	Dwelling Structures	5,154,722.42
1465-01-000	Dwelling Equipment	26,717.87
1470-01-000	Non-Dwelling Structures	679,307.53
1475-01-000	Non-Dwelling Equipment	737,435.65
1499-00-000	TOTAL NONCURRENT ASSETS	1,779,313.90
1999-00-000	TOTAL ASSETS	4,197,930.49
2000-00-000	LIABILITIES & EQUITY	
2001-00-000	LIABILITIES	
2100-00-000	CURRENT LIABLITIES	
2111-00-000	A/P Vendors and Contractors	12,185.45
2114-00-000	Tenant Security Deposits	16,100.00
2114-02-000	Security Deposit Clearing Account	3,046.28
2114-03-000	Security Deposit-Pet	900.00
2135-00-000	Accrued Payroll & Payroll Taxes	4,821.33
2138-00-001	Accrued audit fees - LHA	19,032.02
2145-00-000	Due to Federal Master	-207,293.59
2145-29-000	Due to Polk County Housing Dev.	30,500.00
2145-62-000	Due to West Bartow	100.00

2149-12-000	Due to Hampton Hills	57,497.99
2149-33-000	Due to Magnolia Pointe Sales	95,000.00
2149-96-000	Due to Central Office Cost Center	212,499.78
2160-00-100	DAK CARES ACT Subsidy Payable	-27.00
2164-00-200	Twin Lake II Subsidy Payable	188,830.17
2202-00-000	Resident Participation Funds - LHA	-514.01
2240-00-000	Tenant Prepaid Rents	1,545.60
2260-00-000	Accrued Compensated Absences-Curre	6,702.51
2299-00-000	TOTAL CURRENT LIABILITIES	440,926.53
2300-00-000	NONCURRENT LIABILITIES	
2305-00-000	Accrued Compensated Absences-LT	12,447.53
2307-00-000	FSS Due to Tenant Long Term	37,877.07
2310-00-000	Notes Payable-LT	303,000.00
2399-00-000	TOTAL NONCURRENT LIABILITIES	353,324.60
2499-00-000	TOTAL LIABILITIES	794,251.13
2800-00-000	EQUITY	
2809-00-000	RETAINED EARNINGS	
2809-01-000	Invested in Capital Assets-Net of Debt	5,668,053.00
2809-02-000	Retained Earnings-Unrestricted Net Ass	-2,264,373.64
2809-99-000	TOTAL RETAINED EARNINGS:	3,403,679.36
2899-00-000	TOTAL EQUITY	3,403,679.36
2999-00-000	TOTAL LIABILITIES AND EQUITY	4,197,930.49

Certification by State or Local Official of PHA Plans Consistency with the Consolidated Plan or State Consolidated Plan
(All PHAs)

U. S Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226

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

I, Carlos R. Pizarro An, the Senior Vice-President of Housing
Official's Name *Official's Title*

certify that the Annual PHA Plan for fiscal year 2027 of the Housing Authority of the City of Lakeland is consistent with the
PHA Name

Consolidated Plan or State Consolidated Plan including the Analysis of Impediments (AI) to Fair Housing Choice or Assessment of Fair Housing (AFH) as applicable to the

Polk/Highland County/City of Lakeland

Local Jurisdiction Name

pursuant to 24 CFR Part 91 and 24 CFR §§ 903.7(o)(3) and 903.15.

Provide a description of how the PHA Plan's contents are consistent with the Consolidated Plan or State Consolidated Plan. The City of Lakeland's housing needs revolve around the high cost of housing and the need for additional affordable housing. While housing quality and housing status (renter vs owner) play a role in the City'housing needs, housing cost burden is the leading challenge for the market. The limited supply and rising cost of housing makes challenges like homelessness and housing status more difficult to solve. The Lakeland Housing Authority is helping with minimizing the impact of the housing needs through the development of new communities and programs.

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

Name of Executive Director: Benjamin Stevenson		Name Board Chairperson: David Samples	
Signature	Date:09/21/2026	Signature	Date09/21/2026

The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to ensure consistency with the consolidated plan or state consolidated plan.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

U.S. Department of Housing and Urban Development

Certification of Consistency Plan with the Consolidated Plan for the Continuum of Care Program Competition

I certify the proposed activities included in the Continuum of Care (CoC) project application(s) is consistent with the jurisdiction's currently approved Consolidated Plan.

Applicant Name: Housing Authority of the City of Lakeland

Project Name: Moving to Work (MTW) Cohort #4

Location of the Project: 430 Hartsell Avenue, Lakeland, FL 33815

Name of Certifying Jurisdiction: Polk County

Certifying Official of the Jurisdiction Name: Benjamin Stevenson

Title: Executive Director

Signature: _____

Date: 09/21/2026

Public reporting burden for this collection of information is estimated to average 3.0 hours per response, including the time for reviewing instructions, completing the form, attaching a list of projects if submitting one form per jurisdiction, obtaining local jurisdiction's signature, and uploading to the electronic e-snaps CoC Consolidated Application. This agency may not conduct or sponsor, and a person is not required to respond to, a collection information unless that collection displays a valid OMB control number.

Privacy Act Statement. This form does not collect SSN information. The Department of Housing and Urban Development (HUD) is authorized to collect all the information required by this form under 24 CFR part 91, 24 CFR Part 578, and is authorized by the McKinney-Vento Act, as amended by S. 896 The Homeless Emergency Assistance and Rapid Transition to Housing (HEARTH) Act of 2009 (42 U.S.C. 11371 et seq.).

HUD considers the completion of this form, including the local jurisdiction(s) authorizing official's signature, as confirmation the project application(s) proposed activities submitted to HUD in the CoC Program Competition are consistent with the jurisdiction's Consolidated Plan and, if the project applicant is a state or unit of local government, that the jurisdiction is following its Consolidated Plan per the requirement of 24 CFR part 91. Failure to either submit one form per project or one form with a listing of project information for each field (i.e., name of applicant, name of project, location of project) will result in a technical deficiency notification that must be corrected within the number of days designated by HUD, and further failure to provide missing or incomplete information will result in project application removal from the review process and rejection in the competitive process.

Certification by State or Local Official of PHA Plans Consistency with the Consolidated Plan or State Consolidated Plan
(All PHAs)

U. S Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires: 09/30/2027

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

I, Carlos R. Pizarro An, the Senior Vice-President
Official's Name *Official's Title*

certify that the 5-Year PHA Plan for fiscal years XXXX and/or Annual PHA Plan for fiscal year 2027 of the Housing Authority of the City of Lakeland is consistent with the
PHA Name

Consolidated Plan or State Consolidated Plan including any applicable fair housing goals or strategies to:

Polk/Highland/City of Lakeland
Local Jurisdiction Name

pursuant to 24 CFR Part 91 and 24 CFR Part 903.15.

Provide a description of how the PHA Plan's contents are consistent with the Consolidated Plan or State Consolidated Plan.

The City of Lakeland housing needs revolve around the high cost of housing and the need for additional affordable housing. While housing quality and housing status play a role in the City's housing needs, the housing cost burden is the leading challenge for the market. The limited supply and rising cost of housing makes challenges like homelessness more dificult to solve. LHA is helping by creating more housing opportunities.

I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties. (18 U.S.C. §§ 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 3802).

Name of Board Chairman:	Title:
David Samples	Chairman
Signature:	Date:

This information is collected to ensure consistency with the consolidated plan or state consolidated plan.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions to reduce this burden, to the Reports Management Officer, REE, Department of Housing and Urban Development, 451 7th Street, SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0226. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

Certifications of Compliance with PHA Plan and Related Regulations *(Standard, Troubled, HCV-Only, and High Performer PHAs)*	**U.S. Department of Housing and Urban Development** Office of Public and Indian Housing **OMB No. 2577-0226** **Expires: 09/30/2027**

PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations including PHA Plan Elements that Have Changed

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the ___ *5-Year and/or* ✔ *Annual PHA Plan, hereinafter referred to as "the Plan," of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the PHA fiscal year beginning* 01/01/2027 *, in which the PHA receives assistance under 42 U.S.C. 1437f and/or 1437g in connection with the submission of the Plan and implementation thereof:*

1. The Plan is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located (24 CFR § 91.2).
2. The Plan contains a signed certification by the appropriate State or local official (form HUD-50077-SL) that the Plan is consistent with the applicable Consolidated Plan, which includes any applicable fair housing goals or strategies, for the PHA's jurisdiction and a description of the way the PHA Plan is consistent with the applicable Consolidated Plan (24 CFR §§ 91.2, 91.225, 91.325, and 91.425).
3. The PHA has established a Resident Advisory Board or Boards, the membership of which represents the residents assisted by the PHA, consulted with this Resident Advisory Board or Boards in developing the Plan, including any changes or revisions to the policies and programs identified in the Plan before they were implemented, and considered the recommendations of the Resident Advisory Board (24 CFR 903.13). The PHA has included in the Plan submission a copy of the recommendations made by the Resident Advisory Board or Boards and a description of the way the Plan addresses these recommendations.
4. The PHA provides assurance as part of this certification that:
    i. The Resident Advisory Board had an opportunity to review and comment on the changes to the policies and programs before implementation by the PHA;
    ii. The changes were duly approved by the PHA Board of Directors (or similar governing body); and
    iii. The revised policies and programs are available for review and inspection, at the principal office of the PHA during normal business hours. Where possible, PHAs should make documents available electronically, for public inspection upon request.
5. The PHA made the proposed Plan and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the Plan and invited public comment. The PHA ensured all notices and meetings provided effective communication with persons with disabilities and further provided meaningful language access for persons with Limited English Proficiency (LEP).
6. The PHA certifies that it will carry out the public housing program of the agency in conformity with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d—4), the Fair Housing Act (42 U.S.C. 3601-19), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), Title II of the Americans with Disabilities Act (42 U.S.C. 12101 et seq.), the Violence Against Women Act (34 U.S.C. § 12291 et seq.), and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of all HUD programs. In addition, if it administers a Housing Choice Voucher Program, the PHA certifies that it will administer the program in conformity with Title VI of the Civil Rights Act of 1964, the Fair Housing Act, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act, the Violence Against Women Act, and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of all HUD programs.
7. The PHA will affirmatively further fair housing, in compliance with the Fair Housing Act, 24 CFR § 5.150 et seq., 24 CFR § 903.7(o), and 24 CFR § 903.15, which means that it will take meaningful actions, in addition to combating discrimination, that overcome patterns of segregation and foster inclusive communities free from barriers that restrict access to opportunity based on protected characteristics. Specifically, affirmatively furthering

fair housing means taking meaningful actions that, taken together, address significant disparities in housing needs and in access to opportunity, replacing segregated living patterns with truly integrated and balanced living patterns, transforming racially or ethnically concentrated areas of poverty into areas of opportunity, and fostering and maintaining compliance with civil rights and fair housing laws (24 CFR § 5.151). Pursuant to 24 CFR § 903.15(c)(2), a PHA's policies should be designed to reduce the concentration of tenants and other assisted persons by race, national origin, and disability. PHA policies should include affirmative steps stated in 24 CFR § 903.15(c)(2)(i) and 24 CFR § 903.15(c)(2)(ii). Furthermore, under 24 CFR § 903.7(o), a PHA must submit a civil rights certification with its Annual and 5-year PHA Plans, except for qualified PHAs who submit the Form HUD-50077-CR as a standalone document. The PHA certifies that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing.

8. For PHA Plans that include a policy for site-based waiting lists:
    - The PHA regularly submits required data to HUD's 50058 PIC/IMS Module and/or its successor system: the Housing Information Portal (HIP) in an accurate, complete and timely manner (as specified in PIH Notice 2011-65);
    - The system of site-based waiting lists provides for full disclosure to each applicant in the selection of the development in which to reside, including basic information about available sites; and an estimate of the period of time the applicant would likely have to wait to be admitted to units of different sizes and types at each site;
    - Adoption of a site-based waiting list would not violate any court order or settlement agreement or be inconsistent with a pending complaint brought by HUD;
    - The PHA shall take reasonable measures to assure that such a waiting list is consistent with affirmatively furthering fair housing; and
    - The PHA provides for review of its site-based waiting list policy to determine if it is consistent with civil rights laws and certifications, as specified in 24 CFR 903.7(o)(1).
9. The PHA will comply with the prohibitions against discrimination based on age pursuant to the Age Discrimination Act of 1975.
10. In accordance with the Fair Housing Act, the PHA will not base a determination of eligibility for housing on actual or perceived sexual orientation, or marital status and will not otherwise discriminate because of sex (including sexual orientation).
11. The PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, 'Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped' for people with physical disabilities.
12. The PHA will comply with the requirements of Section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low-or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.
13. The PHA will comply with the acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implement the regulations at 49 CFR Part 24 as applicable.
14. The PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).
15. The PHA will provide the responsible entity or HUD any documentation that the responsible entity or HUD needs to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58 or Part 50, respectively.
16. With respect to public housing the PHA will comply with Davis-Bacon or HUD determined wage rate requirements under Section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
17. The PHA will keep records in accordance with 2 CFR 200.302 and facilitate an effective audit to determine compliance with program requirements.
18. The PHA will comply with the Lead-Based Paint Poisoning Prevention Act**,** the Residential Lead-Based Paint Hazard Reduction Act of 1992, and 24 CFR Part 35.
19. The PHA will comply with the policies, guidelines, and requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Financial Assistance, including but not limited to submitting the assurances required under 24 CFR §§ 1.5, 3.115, 8.50, and 107.25 by submitting an SF-424, including the required assurances in SF-424B or D, as applicable.

20. The PHA will undertake only activities and programs covered by the Plan in a manner consistent with its Plan and will utilize covered grant funds only for activities that are approvable under the regulations and included in its Plan.
21. All attachments to the Plan have been and will continue to always be available at all locations that the PHA Plan is available for public inspection. All required supporting documents have been made available for public inspection along with the Plan and additional requirements at the primary business office of the PHA and at all other times and locations identified by the PHA in its PHA Plan and will continue to be made available at least at the primary business office of the PHA and, where possible, should be made available for public inspection in an electronic format.
22. The PHA certifies that it is following all applicable Federal statutory and regulatory requirements, including the Declaration of Trust(s).

Housing Authority of City of Lakeland	FL011
PHA Name	PHA Number/HA Code

✔ Annual PHA Plan for Fiscal Year 20 27

☐ 5-Year PHA Plan for Fiscal Years 20____ - 20____

I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties. (18 U.S.C. §§ 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 3802)

Name of Executive Director: Benjamin Stevenson		Name Board Chairman: David Samples	
Signature:	Date: 9/21/26	Signature:	Date: 9/21/26

This information is collected to ensure compliance with PHA Plan, Civil Rights, and related laws and regulations including PHA plan elements that have changed.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions to reduce this burden, to the Reports Management Officer, REE, Department of Housing and Urban Development, 451 7th Street, SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0226. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

OMB Approval No. 2577-0157 (Exp. 1/31/2027)

Certification of Payments to Influence Federal Transactions

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

Public reporting burden for this information collection is estimated to average 30 minutes,including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The information requested is required to obtain a benefit. This form is used to ensure federal funds are not used to influence members of Congress. There are no assurances of confidentiality. HUD may not conduct or sponsor, and an applicant is not required to respond to a collection of information unless it displays a currently valid OMB control number. Comments regarding the accuracy of this burden estimate and any suggestions for reducing this burden can be sent to the Reports Management Officer, Office of Policy Development and Research, REE, Department of Housing and Urban Development, 451 7th St SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0157.

Applicant Name

Housing Authority of the City of Lakeland

Program/Activity Receiving Federal Grant Funding

Moving to Work (MTW) Demostration Project, Cohort #4

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

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

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

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

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

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

Name of Authorized Official	Title
Benjamin Stevenson	Executive Director

Signature	Date (mm/dd/yyyy)
	09/21/2026

DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose lobbying activities pursuant to 31 U.S.C.1352

OMB Number: 4040-0013
Expiration Date: 02/28/2025

1. * Type of Federal Action:

- [ ] a. contract
- [x] b. grant
- [ ] c. cooperative agreement
- [ ] d. loan
- [ ] e. loan guarantee
- [ ] f. loan insurance

2. * Status of Federal Action:

- [ ] a. bid/offer/application
- [x] b. initial award
- [ ] c. post-award

3. * Report Type:

- [x] a. initial filing
- [ ] b. material change

4. Name and Address of Reporting Entity:

- [x] Prime
- [ ] SubAwardee

** Name:* Housing Authority of City of Lakeland

** Street 1:* 430 Hartsell Ave

Street 2:

** City:* Lakeland

State: FL

Zip: 33805

Congressional District, if known:

5. If Reporting Entity in No.4 is Subawardee, Enter Name and Address of Prime:

6. * Federal Department/Agency:

HUD

7. * Federal Program Name/Description:

CFDA Number, *if applicable:*

8. Federal Action Number, *if known:*

9. Award Amount, *if known:*

$

10. a. Name and Address of Lobbying Registrant:

Prefix: ** First Name:* N/A *Middle Name:*

** Last Name:* N/A *Suffix:*

** Street 1:* *Street 2:*

** City:* *State:* *Zip:*

b. Individual Performing Services (including address if different from No. 10a)

Prefix: ** First Name:* N/A *Middle Name:*

** Last Name:* N/A *Suffix:*

** Street 1:* *Street 2:*

** City:* *State:* *Zip:*

11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when the transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

*** Signature:** Completed on submission to Grants.gov

***Name:** *Prefix:* Mr ** First Name:* Benjamin *Middle Name:*

** Last Name:* Stevenson *Suffix:*

Title: Executive Director **Telephone No.:** 863-687-2911 **Date:** Completed on submission to Grants.gov

Federal Use Only:

LAKELAND HOUSING AUTHORITY

BOARD-READY SUMMARY

MAIN COMPLIANCE CHANGES IN THE FY 2027 UPDATED POLICIES

Annual Agency Plan Package | Resolution No. 26-1575

Board Item	Information
Board Meeting	September 21, 2026
Package	FY 2027 Annual Agency Plan, MTW Supplement, Operating Budget, Program Policies and HUD Certifications
Requested Action	Adopt the updated plans and policies; approve required forms and submissions; authorize implementation and non-substantive technical corrections.
Purpose	Provide Commissioners with a concise cross-policy explanation of the principal new compliance requirements and management controls.

EXECUTIVE TAKEAWAY. The package moves LHA from separate program manuals toward a coordinated compliance framework. The recurring themes are HOTMA and NSPIRE implementation, MTW controls, RAD resident protections, fair housing and accessibility, stronger financial and procurement documentation, defined implementation ownership, annual training, file monitoring, corrective action and Board reporting.

1. Executive Compliance Dashboard

Compliance Area	What Changed	Board / Management Significance
HUD planning and certifications	The Annual Plan package links HUD-50075-ST, MTW, budget, policies, public process and certifications under one adoption record.	Board action and executed forms must match the final plan year, PHA data, public record and approved policies.
HOTMA	HCV and Public Housing policies add updated income, asset, deduction, verification, hardship, reexamination and error-correction controls.	Implementation must follow the legally effective MTW schedule, current HUD forms and tested software configurations.
NSPIRE / NSPIRE-V	Inspection, maintenance, life-safety, correction, documentation and quality-control requirements are integrated across program and maintenance policies.	Requires coordinated inspection standards, work-order response, records and staff training.
MTW	Activities are restricted to approved authority, safe harbors, statutory requirements, hardship protections, impact analysis and reporting.	Flexibility is not open-ended; each activity requires documented controls and HUD-consistent reporting.
RAD / Section 18	Policies add right to return, no rescreening solely because of conversion, relocation, accessible communication, grievance and post-conversion protections.	Resident rights and project approvals must be documented at every transaction stage.
Civil rights	ADA/Section 504, LEP, VAWA, fair housing, accessible units, digital access, assistance animals and effective communication are coordinated across programs.	Creates agency-wide workflows rather than property-by-property informal practices.
Financial stewardship	Budget monitoring, HAP protection, Capital Fund controls, segregation of duties, banking verification and audit support are strengthened.	Requires recurring reconciliation, management review and exception escalation.
Procurement	The policy expands planning, competition, cost/price analysis, BABA, Section 3, federal clauses, Florida requirements, contract administration and closeout.	Compliance must be shown transaction by transaction through a complete procurement file.
Workforce / HR	The Employee Handbook modernizes ethics, FTO, retirement, technology/AI, cybersecurity, records, safety and workplace conduct.	Requires employee acknowledgment, training and consistent supervisory enforcement.

2. HCV Administrative Plan and Public Housing ACOP

Housing Choice Voucher Administrative Plan

- Governance and controlling authority: the updated plan states that Board-adopted policy, HUD requirements, the ACC, PHA Plan and approved MTW Supplement govern; written procedures may implement but not contradict the plan.
- HOTMA operations: updated controls cover income, assets, deductions, verification, interim and regular reexaminations, hardship, error correction and quality assurance.
- NSPIRE-V: inspection standards, deficiency response, owner and family responsibilities, quality control and reporting are integrated into HCV/PBV administration.
- MTW funding flexibility: only eligible funding covered by MTW authority may be used flexibly; special-purpose voucher funds and excluded increments remain restricted. Fund accounting, cost allocation, procurement, audit support and HAP protection are required.
- RAD/PBV: the plan includes continued-assistance, no-rescreening, relocation, right-to-return, rent phase-in, grievance/hearing, accessibility and choice-mobility controls for applicable conversions.
- Financial reporting: source systems are to be reconciled to the general ledger and HUD submissions, including MTW, HUD-50058 MTW Expansion, VMS, FDS and PHA Plan reporting.

Admissions and Continued Occupancy Policy

- Admissions and waiting lists: site-based administration, verified preferences, income targeting, deconcentration and accessible application methods are documented.

- Occupancy and leasing: bedroom-size standards, unit offers, accessible-unit assignments, guests, absences, transfers, lease rules and house rules are consolidated.
- HOTMA and rent: public housing income, assets, deductions, minimum rent, hardship, flat rent, utility allowances, reexaminations and interim changes are updated.
- NSPIRE and maintenance: move-in, move-out, annual/risk-based, complaint, emergency and quality-control inspections are coordinated with correction and life-safety response requirements.
- RAD protections: resident notice and consultation, no displacement because of conversion, right to return, no new-admission rescreening, relocation benefits, accessibility, VAWA, post-conversion rent/lease protections and grievance rights are included.
- Due process and integrity: evidence-based screening, mitigating circumstances, VAWA, reasonable accommodation, grievance, termination, debt, repayment and records controls are strengthened.

OPERATIONAL PRIORITY. HCV and Public Housing staff should use aligned desk guides, notices, calculation worksheets, approval levels and quality-control samples so the same HOTMA, civil-rights and recordkeeping concepts are administered consistently across programs.

3. Civil Rights, Accessibility and Language Access

ADA, Section 504 and Reasonable Accommodation

- Creates a defined request and interactive-process workflow for oral or written requests, limited verification, effective alternatives, written decisions and review rights.
- Limits disability verification to information needed to establish disability-related need when the need is not obvious or already known; diagnosis and unrelated medical information are not required.
- Coordinates accessible units, waiting lists, transfers, physical modifications, auxiliary aids, relay/ASL/captioning, alternate formats, digital accessibility, assistance animals, emergency communication and relocation.
- Requires restricted access to disability information, implementation tracking, staff training, quarterly file sampling and annual program/facility/communication/digital review.
- Expressly coordinates Public Housing, HCV/PBV, FSS, RAD/relocation, development, MTW and NSPIRE responsibilities.

Limited English Proficiency and Language Access

- Updates the legal framework to address Executive Order 14224 and HUD Notice PIH 2026-06 while maintaining Title VI and other applicable language-access responsibilities.
- Requires a current four-factor assessment, identification of language needs, a vital-document inventory, free language-assistance notice and qualified interpretation/translation resources.
- Distinguishes appropriate uses of qualified in-person, remote and telephone interpreters, bilingual staff, family members and minors, especially for hearings, relocation, termination, VAWA, safety and other high-stakes encounters.
- Adds digital, telephone, remote-meeting, public-meeting, vendor, data, privacy, quality-assurance, complaint, non-retaliation and corrective-action requirements.
- Requires coordinator designation, departmental contacts, annual assessment, staff training, document/website updates, vendor readiness and annual reporting.

4. Financial, Procurement and Physical-Asset Controls

Cash Handling, Banking and Disbursement

- Extends the control framework beyond physical cash to checks, cards, payment portals, merchant services, ACH/EFT, wires, real-time payments and online banking.
- Requires segregation of duties across receipt, custody, deposit, recording, approval, release, reconciliation and review functions.
- Adds independent verification for vendor and employee banking changes and stronger controls over signatories, online access, positive pay, stop payments and federal funds.
- Adds physical security, business continuity, cybersecurity, fraud prevention, incident response, privacy, retention, audit readiness, monitoring and discipline.

- Includes operational appendices for daily closeout, deposits, ACH/wire authorization, banking-change verification, reconciliation and fraud response.

Procurement

- Aligns procurement planning and administration with 2 CFR Parts 184 and 200, HUD requirements and applicable Florida public-agency requirements.
- Expands ethics, conflicts, gifts, organizational conflicts, independent cost estimates, cost/price analysis, competition, evaluation, responsibility and award documentation.
- Adds Build America, Buy America and domestic-preference review, Section 3 and socioeconomic outreach, federal contract clauses, bonding, labor and construction requirements.
- Defines controls for cooperative purchasing, piggybacking, noncompetitive/emergency procurement, contract modifications, claims, protests, remedies and closeout.
- Requires role-based training, periodic file review, corrective action and annual policy review; the policy expressly rejects blanket compliance self-certification and requires transaction-level evidence.

Comprehensive Maintenance Plan

- Creates agency-wide standards for Public Housing, HCV/PBV-related activities, MTW, LIHTC, HOME, SAIL and mixed-finance communities.
- Requires written departmental procedures defining responsibilities, timelines, documentation, internal controls, quality review, corrective action, training and monitoring.
- Integrates preventive maintenance, unit turns, emergency and routine work orders, life-safety equipment, inspections, accessibility, capital planning and resident communication.
- Requires maintenance records to support audits, inspections, Board reporting and funding-compliance reviews.
- Coordinates NSPIRE, Section 504, procurement and financial-management requirements with physical-asset operations.

5. Resident Self-Sufficiency and Workforce Compliance

Family Self-Sufficiency Action Plan

- Restates the governing framework under Section 23 of the U.S. Housing Act and 24 CFR Part 984 and coordinates HCV, PBV, Public Housing, homeownership and applicable program rules.
- Requires a HUD-approved Action Plan before operating a mandatory or voluntary FSS program.
- Requires consultation with local government, the Program Coordinating Committee, participants, workforce, education, childcare, financial empowerment, nonprofit and business partners.
- Requires HUD submission of revisions when policy changes are proposed, the size of a voluntary program increases, or HUD requires changes.
- Coordinates Contract of Participation, Individual Training and Services Plan, supportive services, escrow, portability, due process, performance monitoring and records.

Employee Handbook

- Employment of relatives and friends now includes detailed disclosure, recusal, supervision and mitigation requirements.
- The 401(a) employer contribution reference is updated to 8.5 percent, subject to official plan documents and eligibility.
- FTO provisions expand eligibility, accrual, protected-leave coordination, carryover, donation bank, separation payout, misuse review and supervisor responsibilities.
- Dress and appearance provisions are expanded for office, field and maintenance/safety-sensitive roles, casual days, tattoos/body art, fragrance, badges, remote meetings and enforcement.
- Public records and confidentiality provisions strengthen retention, routing, employee/resident privacy and media communication.
- Technology, artificial intelligence and cybersecurity provisions add electronic communication, monitoring, data protection, device security and information-protection expectations.
- Safety and drug-free-workplace provisions expand emergency, workplace violence, weapons, hazard communication and substance-abuse requirements.

6. Forms, Certifications and Submission Controls

Form / Record	Compliance Purpose	Finalization Control
HUD-50075-ST	Annual PHA Plan submission and identification of revised plan elements, capital improvements, audit status, comments and certifications.	Reconcile PHA data, current activities, EPIC reference date, public process and attachments.
MTW Supplement / HUD-50075-MTW	Reports or requests MTW activities, waivers, safe harbors, impacts, hardships, statutory requirements and outcomes.	Use only approved authority; align activity status, metrics and hardship policies.
HUD-52574	Board resolution approving the Public Housing operating budget.	Match Resolution No. 26-1575, fiscal year, approved budget and signatures.
HUD-50077-ST-HCV-HP	Certifies compliance with PHA Plan, civil-rights and related regulatory requirements, including AFFH.	Complete authorized signatures; ensure statements are supported by actual policy and practice.
HUD-50077-SL	State/local certification of consistency with the Consolidated Plan.	Obtain the proper local official signature and remove placeholders.
HUD-50071	Certification regarding payments to influence federal transactions.	Complete as applicable using current form and authorized signer.
SF-LLL	Disclosure of lobbying activities when disclosure is required.	Submit only when applicable and ensure consistency with HUD-50071.
HUD-2991	Certification included in the package, subject to final form-purpose and version validation.	Confirm applicability, current version, entries and signature before submission.
Board Resolution 26-1575	Adopts the Annual Plan, MTW Supplement, budget, policies and certifications and authorizes implementation/submission.	Minutes and attachment list must clearly identify what the Board approved.
Public process record	Notice, RAB consultation, hearing record, comments and responses.	Retain publication, availability, accessibility/LEP support and final comment disposition.

CERTIFICATION DISCIPLINE. A signed certification is not a substitute for operational compliance. Each certification should be supported by final adopted policies, completed public process, reconciled data, trained staff, documented procedures and an auditable record.

7. Implementation Priorities After Board Adoption

Priority	Required Management Action	Evidence for Board / Audit
1. Controlled documents	Publish final adopted versions; archive prior versions; update document register and effective dates.	Signed resolution, master PDF/DOCX, revision log.
2. Procedures and forms	Issue program desk guides, notices, workflows, checklists, decision templates and escalation routes.	Procedure index and approved forms.
3. Training	Deliver role-specific training on HOTMA, NSPIRE, MTW, RAD, civil rights, language access, procurement, financial controls, HR and records.	Attendance, materials and competency checks.
4. Systems and data	Configure/test software; reconcile general ledger, VMS, FDS, EPIC, LOCCS and relevant HUD records.	Test scripts, reconciliation and exception log.
5. File quality assurance	Use risk-based file samples and corrective-action tracking.	Monthly/quarterly QA reports and closure evidence.
6. Public-facing communication	Update websites, notices, application/briefing materials, language-assistance notice and accessibility contacts.	Published materials and accessibility review.

Priority	Required Management Action	Evidence for Board / Audit
7. Governance reporting	Report material compliance risks, deadlines, policy exceptions, audit issues and corrective action to executive leadership and the Board.	Dashboard, minutes and management certification.

8. Recommended Board Summary

RECOMMENDED ACTION. Approve the FY 2027 Annual Agency Plan package and updated policies under Resolution No. 26-1575; authorize required HUD submissions and certifications; direct implementation through written procedures, forms, training and monitoring; and permit non-substantive technical corrections required by controlling authority.

- The updates materially strengthen coordination across Public Housing, HCV, PBV, MTW, RAD, FSS, maintenance, finance, procurement, human resources and civil-rights functions.
- The most significant compliance changes affect HOTMA, NSPIRE/NSPIRE-V, MTW governance, RAD resident protections, ADA/Section 504, language access, procurement documentation, financial controls and workforce requirements.
- The package establishes clearer owners, recurring training, file monitoring, annual review, corrective action and Board reporting.
- Final HUD submission should occur only after all forms, dates, signatures, inventory figures, budget/grant figures, public-process records and cross-document policy values are reconciled.

Source Documents Reviewed

- LHA FY 2027 Annual Agency Plan Package and Comprehensive Annual Agency Plan
- HCV Administrative Plan, HOTMA/MTW/RAD Comprehensive Operations Edition
- Admissions and Continued Occupancy Policy, HOTMA/MTW/RAD Comprehensive Operations Edition
- FSS Action Plan, FY 2027
- Comprehensive Maintenance Plan, FY 2027
- ADA, Section 504 and Reasonable Accommodation Policy, FY 2027
- Limited English Proficiency and Language Access Policy, FY 2027
- Comprehensive Cash Handling, Receipts, Banking and Disbursement Policy, FY 2027
- Procurement Policy, FY 2027
- Employee Handbook, 2027 Final Expanded Edition
- HUD certifications and budget/plan forms included in the package

LAKELAND HOUSING AUTHORITY

NSPIRE INSPECTION POLICY AND IMPLEMENTATION PLAN

Agency	Housing Authority of the City of Lakeland, Florida
PHA Code	FL011
Agency Plan Year	Fiscal Year Beginning January 1, 2027
Board Resolution	Resolution No. 26-1575
Board Meeting / Adoption Date	September 21, 2026
Board Chair	David Samples
Executive Director / President & CEO	Benjamin Stevenson

Prepared by Carlos R. Pizarro, Senior Vice President

430 Hartsell Avenue | Lakeland, Florida 33815

BOARD-READY STATUS This policy is formatted as a standalone attachment to the FY 2027 Annual Agency Plan. It should be executed with the Agency Plan package and maintained with the Administrative Plan inspection chapter.

Document Control and Approval

Control Item	Board-Ready Information
Policy owner	Executive Director / President & CEO or designee
Operational owners	Housing Choice Voucher, Property Management, Maintenance, Compliance, Procurement/IT, and Resident Services
Supersedes	Conflicting inspection language based solely on former HQS after the LHA NSPIRE implementation date
Review cycle	At least annually and whenever HUD revises applicable regulations, standards, notices, forms, or deadlines
Records copy	Executed resolution, approved policy, public-process record, HUD notification, training logs, tools, notices, inspection records, and enforcement records

Approval Statement

The Board of Commissioners adopts this Comprehensive NSPIRE Inspection Policy and Implementation Plan as an attachment to the Lakeland Housing Authority FY 2027 Annual Agency Plan, as controlling inspection policy language incorporated into the Public Housing ACOP and HCV Administrative Plan, and as the agency-wide physical-condition compliance framework for applicable RAD, mixed-finance, and Florida Housing/LIHTC communities, subject to each program's controlling authority and transition provisions.

Signature Page

Approval	Signature and Date
David Samples, Board Chair	Signature: _____ Date: _____
Benjamin Stevenson, Executive Director / President & CEO	Signature: _____ Date: _____

Resolution No. 26-1575: NSPIRE Adoption Addendum

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE HOUSING AUTHORITY OF THE CITY OF LAKELAND APPROVING THE COMPREHENSIVE NSPIRE INSPECTION POLICY AND IMPLEMENTATION PLAN FOR PUBLIC HOUSING, VOUCHER PROGRAMS, AND FLORIDA HOUSING/LIHTC COMMUNITIES AS PART OF THE FY 2027 ANNUAL AGENCY PLAN, PUBLIC HOUSING ACOP, AND HCV ADMINISTRATIVE PLAN.

WHEREAS, the Housing Authority of the City of Lakeland administers HUD-assisted housing programs and is responsible for establishing and enforcing applicable physical-condition inspection standards;

WHEREAS, HUD established the National Standards for the Physical Inspection of Real Estate to prioritize resident health, safety, functionality, and habitability;

WHEREAS, HUD Notice PIH 2026-18 establishes February 1, 2027 as the latest voucher-program compliance date and requires PHAs to state inspection performance standards and procedures in the Administrative Plan;

WHEREAS, the Board previously approved Resolution No. 26-1575 for the FY 2027 Annual Agency Plan package, and this policy is intended to be included as an agency-plan and administrative-plan attachment under that resolution;

NOW, THEREFORE, BE IT RESOLVED that the Board adopts the attached Comprehensive NSPIRE Inspection Policy and Implementation Plan; incorporates the policy into the FY 2027 Annual Agency Plan, Public Housing ACOP, and HCV Administrative Plan; directs its coordinated use for applicable Florida Housing/LIHTC communities; authorizes the Executive Director / President & CEO to complete required notifications, certifications, procedures, training, procurement, forms, and non-substantive technical corrections; and requires further Board action when a revision constitutes a Significant Amendment or otherwise requires Board approval.

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1. Executive Policy Summary

KEY COMPLIANCE DATE LHA will be fully operational under NSPIRE for applicable HCV and PBV inspections no later than February 1, 2027. The Executive Director / President & CEO may authorize an earlier date after completion of the readiness certification in Appendix H.

Policy Element	LHA Standard
Inspection result	Pass/fail for voucher-program inspections; no numerical NSPIRE score
Inspectable scope	Assisted unit plus inside and outside areas that serve or are associated with the assisted unit
Life-threatening deficiency	Correct within 24 hours after owner notification
Severe or moderate deficiency	Correct within 30 calendar days after owner notification, unless an approved extension is documented
Low deficiency	Recorded for information and does not cause failure unless HUD's current standard provides otherwise
Transition cases	The standard in effect on the original inspection date follows the case through final resolution
Enforcement	Initiate applicable HAP withholding, abatement, contract action, relocation, or family action when required

2. Authority, Purpose, Scope, and Definitions

2.1 Authority

This policy is based on applicable provisions of 24 CFR parts 5, 35, 882, 982, and 983; the NSPIRE final rule; HUD's current NSPIRE standards; Notice PIH 2026-18 and successor guidance; and applicable MTW authority. If a cited authority is amended, LHA will administer the controlling current requirement and process any required plan amendment.

2.2 Purpose

- Protect residents from health and safety hazards.
- Define objective inspection and documentation practices.
- Establish correction, verification, enforcement, and quality-control requirements.
- Coordinate policy, people, processes, and tools before implementation.
- Integrate NSPIRE into the FY 2027 Agency Plan and HCV Administrative Plan.

2.3 Scope

This policy applies to the Lakeland Housing Authority's Public Housing program; Housing Choice Voucher, Project-Based Voucher, and Moderate Rehabilitation programs; PHA-owned voucher units; RAD Project-Based Voucher and RAD Project-Based Rental Assistance communities; RAD/Section 18 blended and other mixed-finance properties; and LHA-owned, controlled, affiliated, or managed Low-Income Housing Tax Credit and Florida Housing Finance Corporation-funded communities. Each property and program shall follow its controlling statute, regulation, HUD

notice, HAP contract, Annual Contributions Contract, RAD use agreement, regulatory agreement, extended-use or land-use restriction agreement, financing documents, approved MTW authority, ACOP, Administrative Plan, and other applicable governing requirements.

Program-specific inspection scope, sampling, frequency, scoring or pass/fail methodology, correction periods, certification, technical or administrative review, enforcement, accessibility, resident protections, and record-retention requirements remain controlling. Voucher-program procedures shall not be applied to Public Housing, HUD Multifamily, RAD PBRA, or Florida Housing/LIHTC monitoring unless the applicable authority expressly permits that use. When multiple programs apply to the same property, LHA shall use the property-specific crosswalk in Appendix L and comply with each applicable requirement without treating one inspection as a substitute for another unless specifically authorized.

2.4 Core Definitions

Term	Definition
Affirmative habitability requirement	A minimum condition required for an inspectable area under 24 CFR 5.703 and the applicable NSPIRE standard.
Deficiency	An observed condition that does not meet an applicable NSPIRE standard.
Inside	Common areas and building systems inside the building and outside an assisted unit.
Life-Threatening (LT)	A deficiency designated by HUD as presenting a high risk of death to a resident.
Moderate / Severe	Failing non-life-threatening deficiency levels subject to the applicable correction period.
Outside	Site, exterior components, and building systems located outside the building or unit.
Unit	Interior components of the assisted or proposed assisted dwelling unit.
Verification	Acceptable evidence that a cited deficiency was corrected, including reinspection or another method authorized by HUD and LHA policy.

3. Governance and Responsibilities

Role	Required Responsibilities
Board of Commissioners	Adopt policy; approve significant amendments; receive implementation and compliance reporting.
Executive Director / President & CEO	Set implementation date; ensure funding and cross-department readiness; authorize procedures and technical updates.
Senior Vice President / Compliance Lead	Coordinate implementation; maintain policy crosswalk; monitor corrective actions and quality assurance.
HCV Director	Own voucher inspection workflow, notices, HAP enforcement, owner/family communication, and case-file completeness.

Role	Required Responsibilities
Inspectors	Apply current standards consistently; document observable evidence; issue accurate classifications; maintain impartiality.
Quality Control Reviewer	Perform supervisory QC inspections and file reviews; identify trends; require corrective training.
Property Management / Maintenance	Maintain agency-controlled properties; coordinate work orders; document correction; support resident communication.
IT / Procurement	Maintain compliant inspection tool, data access, retention, vendor controls, and continuity procedures.
Owners	Provide access; maintain standards; correct deficiencies; submit reliable correction evidence.
Families	Provide access; report hazards; avoid tenant-caused damage; comply with family obligations.
Management	Maintain Public Housing NSPIRE readiness, ACOP consistency, work-order controls, correction certification, REAC response, and capital escalation.
LIHTC / Florida Housing Compliance Lead	Maintain property compliance profiles; coordinate Florida Housing monitoring, corrective responses, owner certifications, investor notices, reserve requests, and Form 8823 risk response.
Section 504 / Accessibility Coordinator	Maintain accessible-unit inventory, route accommodation and modification requests, verify accessibility corrections, and coordinate transition-plan actions.
RAD Asset Manager / Owner Representative	Maintain post-conversion inspection responsibility matrix, HAP and ownership compliance, lender/investor coordination, and capital-needs follow-up.

4. Transition from Previous HQS to NSPIRE

4.1 Implementation Date and HUD Notification

LHA shall notify HUD of the actual or planned implementation date in the manner stated in Notice PIH 2026-18 and shall copy the applicable HUD Field Office representative. The implementation date may not be later than February 1, 2027. The notification record and HUD confirmation shall be retained in the policy file.

4.2 Open Inspection Cases

The inspection standard in effect on the date of the original inspection shall remain controlling through correction verification, reinspection, enforcement, and final closure. Staff shall label each open case “Legacy HQS” or “NSPIRE” in the inspection and HCV systems to prevent mixed standards.

4.3 Forms and Tools

After LHA implements NSPIRE, staff shall discontinue HUD-52580, HUD-52580-A, and local variations of those forms for new applicable inspections. LHA may use HUD's optional HCV/PBV checklist or a third-party tool only after verifying that the selected tool reflects the current NSPIRE standards and LHA procedures.

4.4 Transition Controls

- Freeze and archive legacy form templates on the implementation date.
- Maintain separate correction queues for legacy HQS and NSPIRE cases.
- Issue owner and family notices before the first NSPIRE inspection.
- Complete inspector competency checks before independent NSPIRE assignments.
- Test notices, deadlines, inspection results, work queues, and HAP enforcement end to end.

5. Inspection Standards and Inspectable Areas

5.1 Adopted Standards

LHA adopts the current HUD NSPIRE standards applicable on the inspection date, including HUD's Life-Threatening list and affirmative habitability requirements. LHA will not add an LT condition or increase a HUD severity classification without HUD approval when required.

Area	Voucher Inspection Scope	Examples
Unit	The interior of the assisted or proposed assisted unit.	Bathroom, kitchen, ceilings, doors, electrical components, floors, HVAC, lighting, smoke/CO alarms, walls, water heater, windows.
Inside	Common areas and interior building systems that serve or are associated with the assisted unit.	Corridors, stairs, laundry, mechanical rooms, community areas, fire protection, elevators, shared systems.
Outside	Exterior and site areas that serve or are associated with the assisted unit.	Walkways, parking, refuse, drainage, play areas, foundations, roofs, exterior walls, exterior lighting.

5.2 Inspection Principles

- Inspect observable conditions against the applicable objective standard.
- Prioritize health, safety, functionality, and habitability.
- Do not fail a unit solely for cosmetic or aesthetic conditions unless the condition meets a defined deficiency.
- Do not expand an individual voucher inspection into a full-property inspection beyond the applicable associated areas.
- Document location, condition, severity, responsible party when determinable, and required deadline.

6. Inspection Types, Frequency, and Scheduling

Inspection Type	LHA Procedure
Initial / pre-contract	Inspect prior to approval and HAP contract execution as required. Assistance will not begin until applicable inspection and program requirements are met.
HCV periodic	Conduct at least biennially unless a different frequency is authorized and adopted by LHA.

Inspection Type	LHA Procedure
PBV turnover	Inspect before occupancy by a new assisted family as required.
PBV periodic sample	Inspect the required random sample of contract units in each building at least biennially unless another authorized frequency applies.
Moderate Rehabilitation	Conduct at least annually.
Interim / complaint	Inspect when a reported condition may violate standards or when required by program rules.
Supervisory quality control	Reinspect a representative selection to evaluate inspector accuracy, consistency, and completeness.
Follow-up / verification	Confirm correction of failed deficiencies using an authorized method.

6.1 Access and Notice

LHA will provide inspection notice consistent with the Administrative Plan, lease, HAP contract, due-process requirements, and reasonable-accommodation obligations. Repeated failure to provide access will be addressed under applicable owner or family obligations after adequate notice and documentation.

7. Deficiency Classification and Correction Timelines

Classification	Inspection Result	Correction Deadline	Minimum Response
Life-Threatening	Fail	Within 24 hours after owner notification	Immediate notice; identify protective action; verify correction; enforce if missed.
Severe	Fail	Within 30 calendar days after owner notification unless approved extension applies	Written result; owner repair; verification; enforcement if missed.
Moderate	Fail	Within 30 calendar days after owner notification unless approved extension applies	Written result; owner repair; verification; enforcement if missed.
Low	Pass	No failure deadline unless HUD or another law requires action	Record and communicate for information and preventive maintenance.

7.1 Extensions

LHA will not extend an LT deadline. For a severe or moderate deficiency, an extension may be approved only when allowed by HUD requirements and LHA policy, the delay is outside the owner's reasonable control, interim protections are adequate, and the approval is documented with a revised date. An extension does not waive enforcement if conditions become unsafe.

7.2 Responsible Party

LHA will determine whether a deficiency is owner-caused, family-caused, or otherwise attributable based on observable facts and applicable program requirements. The inspection result shall not be delayed while responsibility is disputed when immediate safety action is required.

8. Inspection Results, Verification, and Reinspection

8.1 Results Notice

- Unit and inspection identifiers; date and type of inspection.
- Pass/fail outcome and each deficiency, location, classification, and correction deadline.
- Owner and family responsibilities and acceptable verification method.
- Potential HAP contract or family consequences.
- Reasonable accommodation and language-assistance contact information.

8.2 Verification Methods

Method	Use Standard
On-site reinspection	Default when physical observation is necessary, evidence is inconclusive, multiple conditions exist, or risk warrants.
Photographic verification	May be accepted when authorized by HUD and LHA and the image clearly identifies the location, corrected condition, and date/context.
Remote video inspection	May be used when permitted by HUD and LHA procedures and when the method permits reliable observation and documentation.
Qualified third-party documentation	May be accepted for conditions requiring licensed or specialized work when credibility and completion are adequately established.

8.3 Closure

A failed inspection shall remain open until all failing deficiencies are verified as corrected or the case is resolved through an authorized enforcement, relocation, termination, or contract action. Staff shall document the closure basis and date.

9. Enforcement and HAP Contract Remedies

When an owner fails to correct a cited LT, severe, or moderate deficiency by the applicable deadline, LHA shall initiate the enforcement action required by the HAP contract, regulations, HOTMA provisions, and Administrative Plan. Available actions may include withholding, abatement, HAP contract termination, transfer or relocation assistance, and other remedies. Family-caused deficiencies shall be addressed under family-obligation and due-process requirements.

Trigger	Required Case Action
LT deadline missed	Confirm status immediately; implement applicable HAP and safety action; document resident protection and escalation.
Severe/moderate deadline missed	Initiate required HAP enforcement; issue notices; establish next review or relocation step.

Trigger	Required Case Action
Owner refuses access or correction	Document refusal; apply contract remedies; evaluate participant protection and housing options.
Family-caused damage	Notify family; provide applicable opportunity to cure and informal process; proceed under family obligations if unresolved.
Recurring owner noncompliance	Escalate for owner oversight, participation restrictions where authorized, legal review, and portfolio risk monitoring.

NO AUTOMATIC PAYMENT RELEASE Any withheld or abated payment action shall be handled according to the applicable HAP contract, regulation, and Administrative Plan. Staff shall not release payments without documented compliance and required approvals.

10. Owner and Family Responsibilities

Party	Responsibilities
Owner	Maintain the unit and associated areas; provide access; correct owner-caused deficiencies; protect residents; maintain smoke and CO alarms; comply with lead, mold/moisture, pest, and other applicable laws; submit truthful evidence.
Family	Permit inspections; promptly report hazards; avoid damaging the unit; correct family-caused deficiencies when required; maintain utilities and appliances assigned under the lease; follow emergency instructions.
LHA	Provide clear standards and notices; conduct consistent inspections; protect due process; verify correction; enforce timely; provide reasonable accommodation and language access.

11. Special Compliance Requirements

11.1 Smoke Alarms

LHA will inspect for current federal smoke-alarm requirements regardless of whether an inspection is conducted under legacy HQS during transition or NSPIRE. Required devices must comply with applicable federal fire-safety requirements, including hardwired or sealed 10-year battery requirements where applicable.

11.2 Carbon Monoxide Alarms

LHA will enforce applicable carbon-monoxide alarm requirements in every inspection standard used during transition. Staff will not rely on a legacy form that omits current CO requirements.

11.3 Unvented Fuel-Burning Space Heaters

The presence of an unvented fuel-burning space heater is treated as an LT failed item requiring correction within 24 hours, consistent with Notice PIH 2026-18.

11.4 Lead-Based Paint

NSPIRE does not replace LHA, owner, or contractor obligations under 24 CFR part 35. Applicable pre-1978 units, common areas, and exterior painted surfaces shall receive required visual assessment and follow-up. Corrections and occupant protection shall comply with the Lead Safe Housing Rule.

11.5 Mold, Moisture, and Pest Conditions

LHA will classify and address mold-like substance, leaks, moisture sources, and infestation under current NSPIRE standards and other applicable law. Temporary controls do not replace permanent correction when permanent correction is required.

11.6 PHA-Owned Units

Inspection of PHA-owned housing under the voucher program shall be performed by an independent entity when required. The independent entity shall communicate results to the family and LHA as required.

11.7 Special Housing Types

NSPIRE standards apply to special housing types except where modified by the specific requirements of 24 CFR part 982, subpart M, or other controlling program rules.

12. Variations and Alternative Inspection Methods

12.1 Variations

LHA shall not implement a variation from an NSPIRE standard unless HUD approval is required and has been received. A request shall identify the PHA and code, requested standard modification, qualifying local code or unique climatic/geographic basis, and justification that the proposal meets or exceeds NSPIRE protection or significantly expands housing opportunity. Approved variations shall be incorporated into the Administrative Plan.

12.2 Alternative Inspection Methods

LHA may rely on qualifying HOME, LIHTC, HUD, or HUD-approved methods consistent with 24 CFR 982.406 and HUD guidance. After NSPIRE implementation, any previously approved method requiring renewed review shall be analyzed against current NSPIRE and resubmitted when required. The Administrative Plan shall identify approved methods.

13. Quality Control and Performance Management

13.1 Quality Control Program

- Use risk-based and representative QC sampling across inspectors, inspection types, owners, neighborhoods, and outcomes.
- Review classification accuracy, photographs/notes, deadlines, notices, verification, and enforcement.
- Document findings, corrective coaching, retraining, and repeat review.
- Escalate patterns that indicate tool, training, vendor, or policy failure.

13.2 Management Dashboard

Measure	Management Use
Inspections due/completed	Monitor timeliness and workload.
Pass/fail by inspection type	Identify process and property trends without evaluating individual employees.

Measure	Management Use
LT corrections verified within deadline	Monitor resident-safety response.
Open severe/moderate deficiencies by age	Prevent overdue cases.
HAP enforcement initiated timely	Confirm contract compliance.
QC disagreement rate	Target calibration and procedural improvement.
Owner repeat-failure pattern	Support owner outreach and risk controls.
Reasonable accommodation / LEP delivery	Confirm equitable access and communication.

13.3 Corrective Action

Material quality-control findings will produce a written corrective action identifying the issue, responsible process owner, corrective step, due date, validation method, and closure approval. Systemic findings shall be reported to executive management and the Board as appropriate.

14. Technology, Forms, Records, and Privacy

14.1 Technology Controls

- Maintain the current NSPIRE standard library and effective date.
- Preserve an auditable record of changes to findings and deadlines.
- Apply role-based access, authentication, backup, and recovery controls.
- Support offline or continuity procedures when connectivity is unavailable.
- Validate vendor tools independently; vendor representation does not transfer LHA compliance responsibility.

14.2 Required Record

- Notice and scheduling history.
- Completed inspection record, findings, photos/notes, and classification.
- Owner/family results notices and proof of delivery.
- Correction evidence, reinspection, and closure record.
- Extension approval and interim protection, if any.
- HAP or family enforcement notices and actions.
- Reasonable accommodation, interpreter, and language-access actions where applicable.
- QC review and corrective action.

14.3 Retention and Privacy

Records shall be retained under HUD, federal grant, litigation-hold, privacy, and LHA records schedules. Staff shall collect and disclose only information necessary for inspection administration, protect resident information, and avoid including unnecessary personal information in photographs or reports.

15. Training and Communication Plan

Audience	Minimum Content	Evidence

Audience	Minimum Content	Evidence
Inspectors	Standards, severity, associated areas, documentation, tools, lead/CO/smoke, verification, ethics, accessibility.	Completion record, knowledge check, observed competency.
HCV and compliance staff	Scheduling, notices, deadlines, extensions, enforcement, records, transition queues.	Training roster and workflow exercise.
Maintenance/property staff	Deficiency response, work-order evidence, resident protection, agency-owned units.	Training roster and drill.
Owners	What changes, effective date, major safety requirements, deadlines, evidence, enforcement.	Notice, briefing materials, attendance/outreach log.
Families	Purpose, access, reporting hazards, notices, family responsibilities, accommodation and language help.	Notice, briefing insert, website/office posting.

15.1 Communication Standard

LHA shall notify participating owners and families of NSPIRE, the applicable standards, and the implementation date before inspections transition. Communications will be written in plain language and provided in accessible formats and translated or interpreted consistent with LHA's Language Access Plan.

16. Reasonable Accommodation, LEP, and Fair Housing

LHA will administer inspections consistently with Section 504, the ADA, the Fair Housing Act, Title VI, applicable LEP requirements, and LHA policies. A reasonable-accommodation request is an individualized determination and is not an NSPIRE standards variation requiring HUD approval. Accommodations may address scheduling, communication, access, presence of a support person, remote methods when permitted, or other effective adjustments that do not waive health and safety standards.

EQUAL ACCESS No person will be denied meaningful access to the inspection process because of disability or limited English proficiency. Staff must document the assistance provided without including unnecessary medical or personal details.

17. Complaints, Appeals, and Informal Processes

Owners and families may report concerns about an inspection record, correction decision, access issue, or enforcement action. LHA will provide the review, informal hearing, or informal review required by the applicable regulation and Administrative Plan. A dispute does not suspend an immediate safety action or an LT correction requirement unless HUD authority expressly provides otherwise.

Issue	Routing
Factual error in inspection record	Supervisor review and documented correction if warranted.
Disagreement with owner/family responsibility	Program review using inspection evidence, lease/HAP obligations, and due process.
Reasonable accommodation	Route promptly to the Section 504/Reasonable Accommodation process.

Issue	Routing
Language access	Provide interpreter/translation support and reissue essential notice when needed.
Staff/vendor conduct complaint	Route to management under complaint and contract-oversight procedures.
Potential retaliation or fair housing concern	Escalate to fair housing/compliance leadership immediately.

18. Implementation Work Plan and Readiness Gate

Phase	Required Deliverables	Accountable Lead
1. Governance	Board adoption; policy crosswalk; implementation team; decision log.	Executive Director / President & CEO
2. Policy and process	Administrative Plan language; SOPs; forms; deadline and enforcement matrix.	HCV Director / Compliance
3. People	Inspector, HCV, maintenance, owner, and family training.	Department leads
4. Tools	Checklist/software configuration; user acceptance test; records and privacy controls.	IT / Procurement / HCV
5. Transition	HUD notification; owner/family notices; legacy-case labeling; form cutover.	HCV Director
6. Readiness validation	Mock inspections; case simulation; QC review; executive certification.	Compliance / QC
7. Go-live and stabilization	Daily issue review initially; overdue-case monitoring; first management report.	Implementation team

18.1 Go-Live Readiness Gate

- Approved policy and Administrative Plan language are accessible to staff.
- HUD implementation notification is sent and confirmation retained.
- All assigned inspectors have demonstrated competency.
- Inspection tool contains current standards and correct deadlines.
- Owner and family notices have been issued.
- Legacy HQS cases are separately identified.
- Results, correction, verification, extension, and enforcement workflows pass testing.
- Backup and continuity procedures are operational.
- Executive readiness certification in Appendix H is signed.

19. Agency Plan and Administrative Plan Integration

19.1 Controlling Language

Beginning on LHA's documented NSPIRE implementation date, references to former HQS in local policies, forms, notices, or procedures shall be read as legacy references only for inspections initiated before that date or where HUD expressly retains the term. Staff shall use the current NSPIRE standard for new applicable inspections.

19.2 Annual Review

Compliance staff shall complete an annual legal and operational review of regulations, HUD notices, standards, forms, training, technology, inspection results, QC findings, and owner/family feedback. Technical updates may be made under the authority granted by the Board; substantive changes shall be returned for approval when required.

20. Public Housing ACOP and REAC/NSPIRE Requirements

20.1 ACOP Incorporation and Controlling Authority

The Public Housing provisions of this policy are incorporated by reference into the LHA Admissions and Continued Occupancy Policy. Public Housing inspections shall follow the NSPIRE final rule, applicable REAC administrative procedures, scoring notices, inspection protocol, the Annual Contributions Contract, the dwelling lease, the ACOP, and current HUD guidance. Where this policy uses voucher-program terminology or pass/fail treatment, the Public Housing-specific scoring, sampling, correction, certification, technical review, and administrative review requirements control.

20.2 Public Housing Inspection and Maintenance System

- LHA shall maintain a year-round inspection and preventive-maintenance system rather than preparing only for a scheduled REAC inspection.
- Property staff shall conduct move-in, move-out, annual or routine, emergency, complaint, preventive-maintenance, housekeeping when authorized, and quality-control inspections under the ACOP, lease, and operating procedures.
- Unit, Inside, and Outside areas shall be reviewed for functional adequacy, operability, affirmative habitability requirements, and health and safety hazards.
- Work orders shall identify the observed condition, location, NSPIRE classification when applicable, interim protection, assigned responsibility, due date, completion evidence, and supervisory closure.
- Resident notices, entry, emergency access, lease enforcement, grievances, reasonable accommodation, and language access shall follow the ACOP and applicable civil-rights requirements.

20.3 Public Housing Deficiency Response

Public Housing Control	LHA Requirement
Life-threatening deficiencies	Initiate immediate protective action and correct within the applicable HUD timeframe; document notification, work performed, and verified closure.
Severe and moderate deficiencies	Correct within the applicable HUD/REAC timeframe and maintain evidence sufficient for required certification or verification.
Low deficiencies and preventive items	Record and route for preventive maintenance or capital planning when correction is not otherwise immediately required.

Public Housing Control	LHA Requirement
REAC inspection response	Review the inspection report, reconcile deficiencies to work orders, complete required correction certification, and evaluate technical or administrative review rights within applicable deadlines.
Capital needs	Escalate systemic or capital deficiencies to the physical needs assessment, Capital Fund planning, operating budget, procurement plan, and Board reporting as appropriate.
Resident-caused conditions	Address through documented maintenance, lease, grievance, and due-process procedures without delaying required health and safety protection.

20.4 ACOP Cross-Reference Standard

The ACOP shall identify this policy as the controlling physical-condition and NSPIRE implementation attachment. LHA will maintain consistent provisions concerning inspection access, resident responsibilities, maintenance charges, grievance rights, emergency entry, transfers, reasonable accommodation, housekeeping standards, and lease enforcement. If the ACOP and this policy conflict, controlling federal authority applies and LHA shall process a conforming technical or substantive amendment, as required.

21. Florida Housing and LIHTC Community Requirements

21.1 Applicability and Rule Hierarchy

This section applies to LHA-owned, controlled, affiliated, or managed communities receiving Low-Income Housing Tax Credits or other Florida Housing Finance Corporation funding. Physical-condition compliance shall be administered under Internal Revenue Code Section 42, Treasury Regulation §1.42-5, applicable Florida Housing rules and compliance guidance, the property's regulatory agreement, extended use agreement or land use restriction agreement, funding documents, and any additional HUD program requirements. The most protective applicable requirement shall be followed when requirements overlap, unless a controlling authority directs otherwise.

21.2 Florida Housing Monitoring Readiness

- Maintain a property-specific compliance profile listing every funding source, monitoring agency, regulatory period, required inspection protocol, correction period, reporting portal or method, and responsible entity.
- Perform routine unit, building, common-area, exterior, grounds, accessibility, life-safety, and building-system inspections using the physical-condition standard required by Florida Housing and the applicable funding documents.
- Maintain current rent and income compliance records separately from physical-condition records while cross-linking affected units and households when a finding implicates both areas.
- Provide required owner, agent, investor, syndicator, lender, and agency notices and certifications through authorized representatives.
- Do not represent an internal inspection as an official Florida Housing monitoring inspection or as a substitute for any agency inspection unless expressly authorized.

21.3 LIHTC Physical-Condition Corrective Action

Control Point	Required Documentation

Control Point	Required Documentation
Pre-inspection readiness	Property walk, open-work-order aging, vacant-unit status, life-safety check, accessibility review, vendor scheduling, and document index.
Finding intake	Agency report date, finding text, building/unit/location, cited authority, severity or category, response deadline, and assigned owner.
Correction	Work order, invoice, photograph, certification, permit or licensed-contractor evidence, resident communication, and completion date, as applicable.
Quality review	Independent supervisory verification that the cited condition and any related systemic condition were corrected.
Agency response	Complete response package submitted by the required deadline with proof of delivery and retained confirmation.
Recurring or systemic issue	Root-cause analysis, expanded sampling, preventive-maintenance change, capital plan or reserve request, training, and management follow-up.
Unresolved noncompliance	Escalation to executive leadership, owner entity, legal counsel, investor/syndicator, and other parties required by governing documents.

21.4 No Improper Program Substitution

Voucher pass/fail rules, Public Housing REAC scoring, and Florida Housing/LIHTC monitoring are distinct compliance frameworks. Staff shall not substitute one program's sample, score, correction certification, appeal process, or enforcement mechanism for another. When a community has multiple funding sources, the compliance profile and inspection report shall separately identify each controlling requirement and the evidence used to satisfy it.

21.5 Records and Retention

Each LIHTC community shall retain inspection notices, inspection reports, sampling information made available to the owner, deficiency logs, work orders, photographs, invoices, permits, certifications, correspondence, proof of submission, agency determinations, and closeout evidence for the period required by Section 42, Florida Housing, funding documents, litigation holds, and LHA policy. Records shall be protected against unauthorized disclosure and maintained in an auditable property file.

22. Mixed-Finance and Multiple-Program Rule Coordination

For Public Housing, RAD, PBV, LIHTC, HOME, SAIL, bond-financed, or other layered communities, LHA shall prepare and maintain a property-specific inspection crosswalk. The crosswalk shall identify the applicable physical standard, inspecting or monitoring entity, inspection frequency, sample method, scoring or pass/fail method, deficiency correction period, certification method, owner/agent response obligation, appeal or review process, and record-retention rule. The crosswalk is an administrative control and does not modify any program requirement.

Program/Layer	Policy Integration	Key Separation Control

Program/Layer	Policy Integration	Key Separation Control
Public Housing	ACOP, lease, maintenance plan, REAC/NSPIRE procedures, Capital Fund plan	Use Public Housing sampling, scoring, certification, and review requirements.
HCV/PBV/Mod Rehab	HCV Administrative Plan, HAP contract, voucher NSPIRE procedures	Use voucher pass/fail, correction, verification, and HAP enforcement rules.
LIHTC / Florida Housing	Regulatory agreement, extended use/LURA, Florida Housing compliance requirements, Section 42 monitoring	Use Florida Housing monitoring, response, and owner certification requirements.
HOME/SAIL/Other funding	Funding agreement and applicable federal/state property standards	Track separate inspection and correction obligations by funding source.
Mixed-finance/RAD	All applicable governing documents and post-conversion requirements	Maintain a written rule hierarchy and do not merge incompatible appeal or enforcement processes.

20.5 REAC Technical Review and Inspection Appeal Controls

LHA shall evaluate every Public Housing or HUD Multifamily inspection report promptly for potential factual, building-data, unit-count, ownership-boundary, code-conflict, modernization, adverse-condition, or inspector-error issues. A request for technical review shall be submitted only when supported by verifiable evidence and when authorized under current HUD requirements. Submission of a review request does not suspend hazard mitigation, correction, certification, resident protection, or other required action.

Control	Required LHA Action
Initial review	Public Housing/Asset Management and Compliance review the report, score, photographs, property profile, and cited standards immediately upon receipt.
Decision authority	Executive Director / President & CEO or written designee approves submission; counsel reviews material legal, code, ownership, or due-process issues.
Evidence file	Retain inspection report, photographs, work orders, permits, third-party opinions, ownership records, system data, local-code authority, and chronology.
Submission	Use the HUD-designated electronic system and meet the deadline in the current rule, notice, or HUD guidance.
Parallel correction	Continue all mitigation, correction, certification, and resident-protection duties while review is pending.
Decision closeout	Record HUD's decision, score effect, remaining corrective obligations, system updates, and management follow-up.

20.6 Public Housing Housekeeping and Lease-Enforcement Boundary

NSPIRE findings shall be based on objective deficiencies and shall not be used to impose subjective cosmetic or housekeeping preferences. Clutter, sanitation, storage, animal, pest-contributing, or housekeeping conditions may be addressed under the dwelling lease and ACOP only when supported by documented lease standards, due process, and observable facts. If a condition also meets an NSPIRE deficiency, staff shall separately document the inspection finding and the lease-enforcement basis. Immediate health and safety protection shall not be delayed by a responsibility dispute.

20.7 Public Housing Capital Planning Escalation

Condition or Pattern	Minimum Escalation
Roof, envelope, drainage, or structural system	Engineering or qualified assessment; work-order stabilization; Capital Fund or other financing evaluation.
Repeated HVAC, plumbing, electrical, elevator, or fire-system failures	Systemic review; procurement strategy; lifecycle replacement analysis; operating/capital budget action.
Accessibility barrier or recurring accommodation-related modification	Section 504 review; transition-plan or property action plan; funding and schedule assignment.
Site infrastructure, lighting, walkway, parking, or security-related physical condition	Property risk review; capital scope; procurement and funding decision.
Repeated deficiency across buildings or properties	Expanded sampling; root-cause analysis; physical-needs assessment update; Board reporting when material.

23. Accessibility, Section 504, ADA, Fair Housing, and Accessible Units

23.1 Controlling Standards and Property Profile

For each property, LHA shall identify the accessibility standards and obligations that apply based on program, funding source, construction or alteration history, regulatory agreement, approved design documents, and reasonable-accommodation requirements. The property profile shall identify accessible and adaptable units, mobility and sensory features, accessible routes, common-use areas, communication features, known approved modifications, and the responsible compliance official. This policy does not declare any property or unit compliant solely because an NSPIRE inspection was passed.

23.2 Inspection and Work-Order Controls

- Do not remove, obstruct, disable, or alter an accessible feature without documented compliance review.
- Record the exact accessible feature, location, observed condition, applicable source document, interim protection, and correction evidence.
- Route resident requests for physical changes or process adjustments through the Reasonable Accommodation/Section 504 procedure without requiring a particular form.
- Protect confidential disability-related information and place only operationally necessary information in the inspection or work-order record.
- Verify corrections affecting ramps, routes, doors, hardware, kitchens, bathrooms, alarms, communication devices, parking, lifts, elevators, and designated accessible units through qualified review when needed.

23.3 Accessibility Compliance Matrix

Area	Required Control
Accessible unit inventory	Reconcile property records and unit designations; document mobility, hearing/vision, adaptable, and modified features.
Accessible route	Inspect route continuity from site arrival points to units and common areas; route barriers for immediate or scheduled correction based on risk.
Common areas and programs	Confirm physical access and effective access to offices, community rooms, laundry, mail, refuse, parking, and resident programs as applicable.
Resident-specific modification	Preserve approved features; coordinate repair and temporary accommodation; document resident communication.
Alteration or capital project	Complete pre-design accessibility review, construction inspection, and closeout verification under the applicable standard.
Monitoring and complaints	Track unresolved barriers, accommodation requests, corrective actions, responsible official, funding source, and closure evidence.

24. Affirmative Habitability and Environmental Health Controls

24.1 Affirmative Habitability Control Matrix

The current HUD NSPIRE standards and effective notices control. The matrix below is an operational cross-check and shall not replace the current standard library or program-specific scoring and correction requirements.

Control Area	Operational Cross-Check
Water and sanitation	Functional potable water, hot and cold water where required, sanitary facilities, drainage, and absence of uncontrolled sewage conditions.
Thermal environment	Permanent and functional heating or cooling components where required; safe equipment and resident protection during outages.
Electrical and lighting	Safe electrical service, required lighting, protected conductors, functional components, and no water contact with energized equipment.
Fire and gas safety	Required smoke and carbon-monoxide alarms, safe egress, fire protection components, and response to gas or combustion hazards.
Structure and weather protection	Sound floors, walls, ceilings, roofs, doors, windows, guardrails, stairs, and protection from water intrusion.

Control Area	Operational Cross-Check
Food preparation and refuse	Required food-preparation components, safe appliances when provided, and sanitary refuse storage/removal.
Access and security	Functional entry, egress, locks, routes, and common-area access consistent with applicable standards.
Environmental conditions	Lead-based paint, mold/moisture, infestation, asbestos, radon, indoor-air, and other hazards addressed under the controlling law, standard, or site-specific plan.

24.2 Environmental Health Hazard Protocol

NSPIRE does not replace separate environmental, occupational, building-code, public-health, or funding-source requirements. When asbestos-containing material, radon risk, significant moisture, mold-like substance, pest infestation, sewage, combustion products, indoor-air concerns, or another environmental hazard is observed or reported, staff shall secure immediate safety needs, avoid disturbing suspect material, notify the appropriate program and compliance officials, obtain qualified assessment when required, and document interim and permanent correction. No employee shall characterize a substance or exposure beyond the employee's training and authorization.

25. RAD and Mixed-Finance Physical-Condition Compliance

25.1 Property-Specific RAD Responsibility Matrix

Each RAD or RAD/Section 18 blended property shall maintain a written matrix identifying whether assistance is RAD PBV or RAD PBRA; the owner, management agent, contract administrator, inspecting entity, lender, investor, syndicator, and accessibility contact; the applicable HAP contract and RAD use agreement; inspection standard and frequency; correction and certification method; capital-needs obligations; and notice, appeal, and record-retention responsibilities.

RAD Structure	Inspection and Oversight Control
RAD PBV	Apply the RAD Notice and applicable PBV requirements, HAP contract, Administrative Plan, and approved alternative requirements. Use an independent entity for inspections or determinations when required because of PHA ownership interest.
RAD PBRA	Apply the RAD Notice, Multifamily HAP contract and HUD Multifamily/NSPIRE requirements, including the HUD-designated inspection and response process.
RAD with LIHTC or Florida Housing funding	Maintain separate HUD, tax-credit, lender, investor, and Florida Housing obligations and a combined corrective-action tracker without substituting one program's inspection for another unless authorized.
RAD/Section 18 blend or other repositioning structure	Maintain the approved transaction documents, unit status, assistance type, ownership responsibilities, and post-closing inspection requirements for each unit or building.

RAD Structure	Inspection and Oversight Control
Construction or rehabilitation period	Coordinate construction quality control, relocation protections, accessibility, environmental requirements, completion certifications, warranties, and transition to routine operations.

25.2 Post-Conversion and Asset-Management Controls

- Reconcile inspection findings to the capital-needs assessment, replacement-reserve schedule, operating budget, warranties, and property management plan.
- Track completion of RAD transaction repairs and continuing physical-condition obligations separately from routine maintenance.
- Notify lenders, investors, syndicators, contract administrators, and owner entities when required by governing documents.
- Preserve resident rights, accommodation obligations, grievance or hearing rights, and relocation protections applicable to the converted assistance.
- Report material unresolved physical-condition, funding, inspection, or ownership-control risks to executive leadership and the Board.

26. Florida Housing Noncompliance, Form 8823 Risk, and Reserve Controls

26.1 Monitoring Finding and Corrective-Action Procedure

Upon receipt of a Florida Housing monitoring report, notice of noncompliance, or other formal finding, the LIHTC/Florida Housing Compliance Lead shall establish a controlled response file, preserve the exact finding language, identify the responsible owner and management entities, calculate the response deadline from the agency notice, and coordinate correction, certification, and proof of delivery. LHA shall not state that a finding has been accepted or closed until written agency confirmation or another controlling closeout basis is retained.

26.2 Form 8823 Risk Response

The state housing credit agency, not LHA as property owner or manager, determines whether and how to report LIHTC noncompliance to the Internal Revenue Service. LHA shall promptly correct physical-condition and other LIHTC findings, accurately document the date and scope of correction, respond to the monitoring agency, and notify the owner entity, investor or syndicator, lender, counsel, and tax advisor when required. Staff shall not promise that correction will prevent, withdraw, or amend a Form 8823 filing.

Response Stage	Required Control
Finding validation	Confirm property, building identification number when applicable, unit/building scope, cited requirement, date, and correction period.
Resident protection	Address immediate safety, access, relocation, and communication needs without waiting for tax-credit review.
Correction package	Include work orders, invoices, photographs, permits, licensed-professional evidence, certifications, resident notices, and completion dates as applicable.
Owner/investor notice	Follow partnership agreement, management agreement, loan documents, regulatory agreement, and insurance notice

Response Stage	Required Control
	requirements.
Agency submission	Use the required Florida Housing method and deadline; retain complete submission and delivery confirmation.
Post-submission	Track agency acceptance, additional requests, continuing noncompliance, correction reporting, and final closeout.

26.3 Replacement Reserve and Capital Funding Escalation

Funding Need	Escalation Requirement
Routine repair within operating capacity	Property manager approval under budget and procurement authority; retain ordinary work-order evidence.
Unbudgeted or material repair	Owner representative and finance review; identify permissible operating, insurance, warranty, reserve, or other funding.
Replacement-reserve withdrawal	Follow regulatory agreement, loan documents, partnership agreement, lender/investor approval, and Florida Housing requirements before commitment or reimbursement.
Emergency life-safety work	Take authorized emergency protective action; document procurement basis; pursue required ratification, reserve, insurance, or owner approvals.
Systemic or recurring capital need	Update capital plan and reserve analysis; evaluate scope, procurement, relocation, accessibility, and Board/owner approvals.

27. Annual Board Reporting, Executive Administration, MTW, and Legal Construction

27.1 Annual and Exception-Based Board Reporting

Management shall provide the Board at least annually with a consolidated physical-condition compliance report. Material life-safety, scoring, regulatory, funding, litigation, resident-displacement, or portfolio risks shall be elevated sooner when warranted.

Reporting Area	Minimum Content
Public Housing	Inspection status, REAC/NSPIRE results, health and safety closeout, technical reviews, recurring deficiencies, and capital escalations.
Voucher programs	Inspection volume and status, overdue LT/severe/moderate corrections, HAP enforcement, owner trends, accommodation/LEP controls, and quality-control results.

Reporting Area	Minimum Content
Florida Housing/LIHTC	Monitoring status, open findings, response deadlines, agency closeout, Form 8823-related notices known to LHA, reserve/capital actions, and investor/lender escalations.
RAD/mixed finance	Post-conversion inspection status, capital obligations, recurring deficiencies, owner/agent performance, and layered compliance risks.
Enterprise controls	Training completion, tool validation, policy changes, audit findings, unresolved risks, and corrective-action status.

27.2 Interim Administrative Guidance

The Executive Director / President & CEO may issue written interim procedures, forms, assignments, and technical instructions needed to implement controlling law or agency guidance, protect residents, preserve funding, or correct an operational gap. Interim guidance may not waive a mandatory requirement, materially reduce resident rights, alter a Board-approved policy choice, or avoid a required public process. A substantive change shall be presented to the Board when required.

27.3 MTW Reservation

Where an approved MTW waiver, activity, Operations Notice authorization, or other HUD approval lawfully modifies a requirement, LHA shall administer the approved MTW authority to the extent stated in the approval. MTW status does not waive requirements that remain applicable, and staff shall retain the approval, applicability analysis, effective dates, resident/public process, and implementing procedure in the policy file.

27.4 Severability and Controlling Authority

If any provision of this policy is held invalid, unenforceable, or inconsistent with controlling law, the remaining provisions shall remain effective to the fullest extent permitted. Federal law and binding HUD requirements control for HUD programs; Internal Revenue Code Section 42, Treasury regulations, Florida Housing requirements, and governing transaction documents control for LIHTC and Florida Housing programs within their respective scope. LHA shall process a conforming amendment when required.

Appendix K. ACOP and Policy Crosswalk

ACOP / Operating Area	NSPIRE Policy Cross-Reference
Unit inspections and entry	Sections 5, 6, 8, 20.2, and Appendix I
Maintenance and work orders	Sections 13, 14, 20.2, 20.3, and 20.7
Housekeeping and resident-caused conditions	Sections 7.2, 10, 20.3, and 20.6
Emergency conditions and transfers	Sections 7, 9, 11, 16, and 24
Grievances and due process	Sections 16, 17, 20.4, and 27.4
Reasonable accommodation and accessible units	Sections 16 and 23

ACOP / Operating Area	NSPIRE Policy Cross-Reference
Capital planning and modernization	Sections 20.7, 25, and 26.3
Records, privacy, and quality control	Sections 13, 14, Appendices B, E, F, I, and J

Appendix L. Property-Specific Program and Inspection Crosswalk

Required Field	Property Entry
Property / address / project number	
Ownership and management entities	
Public Housing, HCV/PBV, RAD PBV, RAD PBRA, LIHTC, HOME, SAIL, bond, or other layers	
Inspection authority and standard	
Inspection frequency and sample method	
Scoring or pass/fail method	
Correction, certification, and appeal requirements	
Accessible-unit and Section 504 profile	
Regulatory agreements and record-retention periods	
Lender, investor, syndicator, contract administrator, and agency notices	
Replacement-reserve and capital approval requirements	
Responsible LHA official and backup	

Appendix I. Public Housing NSPIRE/ACOP File Checklist

☐ Property, building, unit, and inspectable area identified.

☐ Inspection type and authority identified.

☐ Resident notice or emergency-entry basis documented.

☐ Deficiencies classified and linked to work orders.

☐ Life-threatening conditions received immediate protective action.

☐ Correction evidence and supervisory verification complete.

☐ REAC report and correction certification reconciled, when applicable.

☐ Technical or administrative review evaluated within the applicable deadline.

☐ Reasonable accommodation, LEP, grievance, or transfer issue routed correctly.

☐ Systemic conditions routed to preventive maintenance or capital planning.

☐ Final closure approved and retained.

Appendix J. Florida Housing/LIHTC Inspection Response Checklist

☐ Property-specific funding and regulatory profile current.

☐ Florida Housing notice and inspection date logged.

☐ Buildings, units, common areas, accessibility features, and life-safety items prepared for review.

☐ Agency findings transcribed exactly into the corrective-action log.

☐ Response deadline and responsible person assigned.

☐ Work orders, photographs, invoices, permits, and certifications assembled.

☐ Supervisory verification completed.

☐ Investor, syndicator, lender, owner entity, and counsel notified when required.

☐ Response submitted by the controlling deadline with proof of delivery.

☐ Agency acceptance, follow-up, or unresolved finding recorded.

☐ Recurring findings included in root-cause and preventive-maintenance review.

☐ Closeout package retained under the longest applicable retention period.

Appendix A. Deficiency Response and Enforcement Matrix

Condition	Deadline	Verification	If Not Corrected
Life-Threatening	24 hours after owner notification	Priority on-site or other reliable authorized verification	Immediate escalation and applicable HAP/safety enforcement.
Severe	30 calendar days unless approved extension	On-site or authorized evidence based on risk	Initiate applicable HAP enforcement and notices.
Moderate	30 calendar days unless approved extension	On-site or authorized evidence based on risk	Initiate applicable HAP enforcement and notices.
Low	Informational unless other law applies	Not required for pass closure unless directed	Preventive maintenance/outreach as appropriate.
Lead/other overlapping law	HUD standard plus separate controlling legal timeline	Method required by controlling lead or safety rule	Apply NSPIRE and separate legal remedies.

Appendix B. Inspection File Checklist

☐ Inspection type and controlling standard identified.

☐ Notice and access documentation complete.

☐ Unit, inside, and outside associated-area scope documented.

☐ Each deficiency includes exact location, description, classification, and deadline.

☐ Smoke alarm and carbon monoxide requirements evaluated.

☐ Lead-based paint applicability evaluated.

☐ Results notice delivered to owner and family.

☐ Correction evidence linked to each deficiency.

☐ Extension approval, if any, includes justification and revised deadline.

☐ HAP/family enforcement completed when triggered.

☐ Reasonable accommodation and language access documented.

☐ QC review completed when selected.

☐ Closure date and basis recorded.

Appendix C. Owner and Family Notice Content Checklist

Notice	Required Content
Pre-implementation notice	What NSPIRE is; LHA date; scope; smoke/CO emphasis; owner/family responsibilities; assistance contacts.
Inspection appointment	Date/time window; access; areas; preparation without cosmetic demands; accommodation/LEP contact.
Results notice	Outcome; findings; responsible party; correction deadlines; evidence; consequences; review rights.
LT notice	Immediate hazard; 24-hour deadline; protective action; emergency contact; verification requirement.
Enforcement notice	Uncorrected item; action and effective date; cure/verification; owner/family rights and next steps.

Appendix D. Inspector Field Protocol

1. Confirm property/unit and controlling standard.
2. Review known accommodation, communication, and safety needs without unnecessary disclosure.
3. Inspect applicable unit, inside, and outside associated areas systematically.
4. Use objective NSPIRE deficiency criteria; do not substitute cosmetic preference.
5. Capture clear location-specific notes and evidence.
6. Identify immediate hazards and initiate required notification during the inspection workflow.
7. Review findings for classification and deadline accuracy before release.
8. Securely upload and synchronize the completed record.
9. Escalate ambiguity; do not improvise a local standard.

Appendix E. Quality Control Review Form

Review Item	Yes / No / N.A.	Reviewer Notes
Correct inspection type and standard		

Review Item	Yes / No / N.A.	Reviewer Notes
Scope of associated areas appropriate		
Findings supported by observable evidence		
Severity and pass/fail accurate		
Deadlines calculated correctly		
Smoke/CO/lead requirements addressed		
Notices complete and timely		
Verification adequate		
Enforcement initiated when required		
Accommodation/LEP handled appropriately		
Record is complete and auditable		

Appendix F. Training and Competency Record

Employee / Contractor	Role	Training Date	Knowledge Check	Observed Inspection	Approved By

Appendix G. HUD Notification Record

Field	Entry
PHA name	Housing Authority of the City of Lakeland, Florida
PHA code	FL011
Actual/planned implementation date	_____

Field	Entry
HUD notification date	_____
HUD Field Office copied	_____
HUD confirmation received	_____
Record location	_____
Completed by	_____

Appendix H. Executive Readiness Certification

I certify that, based on the documented readiness review, Lakeland Housing Authority has completed the policy, training, communication, technology, transition, quality-control, and enforcement preparations necessary to begin applicable NSPIRE inspections on the implementation date shown below. This certification does not waive or alter any HUD requirement.

Certification Item	Entry
NSPIRE implementation date	_____
HUD notification completed	☐ Yes ☐ No
Owner/family notification completed	☐ Yes ☐ No
Inspectors approved for assignment	☐ Yes ☐ No
Tool and forms validated	☐ Yes ☐ No
Legacy cases segregated	☐ Yes ☐ No
Mock workflow passed	☐ Yes ☐ No
Open risks and mitigation attached	☐ Yes ☐ No

Benjamin Stevenson, Executive Director / President & CEO

Signature: _____ Date: _____

Carlos R. Pizarro, Senior Vice President / Implementation Coordinator

Signature: _____ Date: _____

- HUD NSPIRE Technical Review Guidance and current electronic submission requirements.
- 24 CFR part 8; Section 504, ADA, Fair Housing Act, UFAS or other applicable accessibility standards and HUD guidance.

- Current RAD Notice and approved transaction documents for RAD PBV, RAD PBRA, RAD/Section 18 blend, and other repositioning structures.
- Internal Revenue Code Section 42, Treasury Regulation §1.42-5, IRS Form 8823 and current agency guidance.
- Florida Housing Compliance Guidebook, forms, regulatory agreements, extended use/LURA documents, loan documents, and program-specific requirements.

Source and Authority Register

- HUD Notice PIH 2026-18, Implementation of NSPIRE Administrative Procedures for Voucher Programs, issued July 15, 2026.
- 24 CFR part 5, subpart G; 24 CFR parts 35, 882, 982, and 983, as applicable.
- HUD NSPIRE Final Standards and current NSPIRE standards webpage.
- HUD HCV/PBV NSPIRE checklist and successor tools or guidance.
- LHA FY 2027 Annual Agency Plan package, Resolution No. 26-1575.

FINAL LEGAL AND HUD VALIDATION Before execution and HUD submission, LHA should confirm the implementation date, any approved variations or alternative methods, current Administrative Plan cross-references, public-process requirements, and consistency with the current HUD standards and notices.

THE HOUSING AUTHORITY OF THE CITY OF LAKELAND

REQUEST FOR BOARD ACTION

Resolution No. 26-1576

Board Meeting Date: September 21, 2026

Subject: Approval of Fiscal Year 2027 Housing Choice Voucher Payment Standards

Action Requested: Approve Resolution No. 26-1576 establishing the Housing Authority of the City of Lakeland Fiscal Year 2027 Payment Standards, effective October 1, 2026.

Requested By: The Housing Authority of the City of Lakeland

Originator: Carlos R. Pizarro An, Senior Vice-President

Cost Estimate: Not applicable. Housing Assistance Payment impacts will be administered within available program funding and monitored through ongoing utilization and leasing analysis.

Background and Recommendation

HUD published the Final Fiscal Year 2027 Fair Market Rents for the Lakeland-Winter Haven, Florida Metropolitan Statistical Area. The FY 2027 FMRs are $1,258 for an efficiency, $1,338 for a one-bedroom, $1,608 for a two-bedroom, $2,212 for a three-bedroom, and $2,688 for a four-bedroom unit.

Under 24 CFR 982.503, a public housing agency establishes payment standard amounts by unit size for each applicable FMR area. Staff recommend setting the general Fiscal Year 2027 payment standards at 95 percent of the applicable FY 2027 FMRs, effective October 1, 2026. The payment standards would apply immediately to new admissions and new leases and would be implemented for participating families in accordance with HUD requirements and the Housing Authority administrative plan.

For a family that requires a higher payment standard as a reasonable accommodation for a person with a disability, the Housing Authority may approve an exception payment standard consistent with 24 CFR 982.503 and other applicable HUD requirements. The attached schedule identifies maximum 110 percent FMR reference amounts for reasonable-accommodation review only. These reference amounts are not automatically applicable to any family; each exception payment standard must be determined individually in accordance with HUD requirements and the Housing Authority Administrative Plan.

Proposed FY 2027 Payment Standards

Schedule	Efficiency	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
FY 2027 HUD FMR	$1,258	$1,338	$1,608	$2,212	$2,688
LHA Payment Standard at 95%	**$1,195**	**$1,271**	**$1,528**	**$2,101**	**$2,554**
Maximum 110% FMR Reference Amounts for Reasonable-Accommodation Review	$1,384	$1,472	$1,769	$2,433	$2,957

Recommended Motion: Move to approve Resolution No. 26-1576 adopting the Fiscal Year 2027 Payment Standards effective October 1, 2026, as presented.

THE HOUSING AUTHORITY OF THE CITY OF LAKELAND

RESOLUTION NO. 26-1576

APPROVING FISCAL YEAR 2027 PAYMENT STANDARDS FOR THE HOUSING CHOICE VOUCHER PROGRAM (EFFECTIVE OCTOBER 1, 2026)

WHEREAS, the Housing Authority of the City of Lakeland administers the Housing Choice Voucher Program and desires to provide eligible families access to a broad range of decent, safe, and affordable housing opportunities; and

WHEREAS, the United States Department of Housing and Urban Development publishes annual Fair Market Rents for the Lakeland-Winter Haven, Florida Metropolitan Statistical Area; and

WHEREAS, HUD has published Final Fiscal Year 2027 Fair Market Rents of $1,258 for an efficiency, $1,338 for a one-bedroom, $1,608 for a two-bedroom, $2,212 for a three-bedroom, and $2,688 for a four-bedroom unit; and

WHEREAS, 24 CFR 982.503 authorizes a public housing agency to establish payment standard amounts by unit size for each applicable Fair Market Rent area, subject to HUD requirements; and

WHEREAS, 24 CFR 982.505 establishes requirements governing the application of payment standards when calculating housing assistance payments, including the implementation of decreases in payment standards for families assisted under existing Housing Assistance Payments Contracts; and

WHEREAS, Housing Authority staff has reviewed the FY 2027 Fair Market Rents, local program needs, landlord participation considerations, and available Housing Assistance Payment resources and recommends payment standards equal to 95 percent of the FY 2027 Fair Market Rents; and

WHEREAS, the Housing Authority will administer any exception payment standard required as a reasonable accommodation for a person with a disability in accordance with 24 CFR 982.503 and other applicable HUD requirements;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the Housing Authority of the City of Lakeland that the Fiscal Year 2027 Housing Choice Voucher Payment Standards are approved at 95 percent of the applicable HUD-published FY 2027 Fair Market Rents, as follows:

Efficiency	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
$1,195	**$1,271**	**$1,528**	**$2,101**	**$2,554**

BE IT FURTHER RESOLVED, that these payment standards shall become effective October 1, 2026, for new admissions, moves to new units, and other applicable leasing actions. For families currently assisted under an existing Housing Assistance Payments Contract, any increase or decrease in the applicable payment standard shall be implemented in accordance with 24 CFR 982.505, the Housing Authority Administrative Plan, applicable notice requirements, and all other HUD requirements; and

BE IT FURTHER RESOLVED, that the Secretary/Executive Director, or designee, is authorized to implement these payment standards, make required administrative updates, provide appropriate notice, and take all actions necessary to carry out this Resolution consistent with applicable federal requirements and available program funding; and

BE IT FURTHER RESOLVED, that these payment standards apply to the Lakeland-Winter Haven, Florida Metropolitan Statistical Area administered by the Housing Authority, except where a HUD-approved or otherwise authorized exception payment standard applies; and

BE IT FURTHER RESOLVED, that the 110 percent FMR amounts shown in the reference schedule are ceilings for reasonable-accommodation review and are not automatically applicable to any family. Any exception payment standard shall be determined individually, supported by an approved reasonable accommodation, and administered in accordance with 24 CFR 982.503, other applicable HUD requirements, and the Housing Authority Administrative Plan.

THE HOUSING AUTHORITY OF THE CITY OF LAKELAND

RA Only	Efficiency	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
Maximum 110% FMR Reference Amounts for Reasonable-Accommodation Review	**$1,384**	**$1,472**	**$1,769**	**$2,433**	**$2,957**

ADOPTED AND APPROVED by the Board of Commissioners of the Housing Authority of the City of Lakeland at its meeting held on September 21, 2026.

CERTIFICATE OF ADOPTION

I certify that the foregoing Resolution No. 26-1576 was duly presented to and adopted by the Board of Commissioners of the Housing Authority of the City of Lakeland on September 21, 2026.

_____

David Samples
Chairman, Board of Commissioners
Date: 09/21/2026

_____

Benjamin Stevenson
Secretary/Executive Director
Date: 09/21/2026

An official website of the United States government Here's how you know

Fair Market Rents Documentation System

Contact Us

The FY 2027 Lakeland-Winter Haven, FL MSA FMRs for All Bedroom Sizes

Final FY 2027 & Final FY 2026 FMRs By Unit Bedrooms					
Year	Efficiency	One-Bedroom	Two-Bedroom	Three-Bedroom	Four-Bedroom
FY 2027 FMR	$1,258	$1,338	$1,608	$2,212	$2,688
FY 2026 FMR	$1,226	$1,230	$1,497	$2,023	$2,511

Polk County, FL is part of the Lakeland-Winter Haven, FL MSA, which consists of the following counties: Polk County, FL. All information here applies to the entirety of the Lakeland-Winter Haven, FL MSA.

Fair Market Rent Calculation Methodology

Show / Hide Methodology Narrative

Fair Market Rents for metropolitan areas and non-metropolitan FMR areas are developed as follows:

1. **Calculate the Base Rent:** HUD uses 2020-2024 5-year American Community Survey (ACS) estimates of 2-bedroom adjusted standard quality gross rents calculated for each FMR area as the new basis for FY2027, provided the estimate is statistically reliable. For FY2027, the test for reliability is whether the margin of error for the estimate is less than 50% of the estimate itself and whether the ACS estimate is based on at least 100 survey cases. HUD does not receive the exact number of survey cases, but rather a categorical variable known as the count indicator indicating a range of cases. An estimate based on at least 100 cases corresponds to a count indicator of 4 or higher.

   If an area does not have a reliable 2020-2024 5-year estimate, HUD checks whether the area has had at least 2 minimally reliable estimates in the past 3 years, or estimates that meet the 50% margin of error test described above. If so, the FY2027 base rent is the average of the inflated ACS estimates.

   If an area has not had a minimally reliable estimate in the past 3 years, HUD uses the estimate for the area's corresponding metropolitan area (if applicable) or State non-metropolitan area as the basis for FY2027.

2. **Calculate the Basis for Recent Mover Adjustment Factor:** HUD calculates a recent mover adjustment factor by comparing an ACS 2024 1-year 40th percentile recent mover 2-bedroom rent to the ACS 2020-2024 5-year 40th percentile adjusted standard quality gross rent. If either the recent mover and non-recent mover rent estimates are not reliable, HUD uses the recent mover adjustment for a larger geography. For metropolitan areas, the order of geographies examined is: FMR Area, Entire Metropolitan Area (for Metropolitan Sub-Areas), State Metropolitan Portion, Entire State, and Entire US; for non-metropolitan areas, the order of geographies examined is: FMR Area, State Non-Metropolitan Portion, Entire State, and Entire US. The recent mover adjustment factor is floored at one.

   HUD first examines recent movers who have moved within the current year of the ACS survey. If there is no reliable local area estimate, HUD then examines those who have moved into their residence within the current year or preceding year of the ACS survey. Upon determining a reliable recent mover estimate, HUD calculates the appropriate recent mover adjustment factor between the 5-year data and the 1-year data.

3. **Adjust for Inflation:** In order to calculate rents that are "as of" 2025, HUD applies a gross rent inflation adjustment factor using data from commercial rent data sources and the Consumer Price Index. HUD uses a local measure of private rent inflation for markets that are covered by at least three of the six available sources of private rent data. HUD combines this local measure of rent inflation with either the local metropolitan area CPI rent of primary residence for the 23 areas where such data exist, or the regional CPI rent in areas without a local index.

   For areas without at least three of the six private rent data sources available, HUD uses a regional average of private rent inflation factors alongside the regional CPI rent of primary residence. HUD constructs the regional average by taking the rental unit weighted average of the change in rents of each area in a region that does have private rent data coverage. HUD averages the private and CPI shelter rent data with the year-to-year change in the Energy Information Administration (EIA)/CPI housing fuels and utilities index for the area in order to make the resulting inflation measure reflective of gross rents.

   The private and CPI gross rent update factors are then combined using a weighting scheme which controls the national weighted average of the private and CPI gross rent factors to the national change in the ACS recent mover gross rent. The resulting weights assigned are as follows: $\mathbf{W}_{2025} = 0.5525$ assigned to the private gross rent factor and $(1\text{-}\mathbf{W}_{2025}) = 0.4475$ assigned to the CPI gross rent factor.

4. **Calculate the Trend Factor:** To further inflate rents from CY2025 to FY2027, HUD uses a "trend factor" based on the forecast of CPI gross rent changes through FY2027.

5. **Multiply the Factors:** HUD multiplies the base rent by the recent mover factor, the gross rent inflation factor, and the trend factor to produce a rent that is "as of" the current fiscal year.

6. **Compare to the State Minimum:** FY2027 FMRs are then compared to a State minimum rent, and any area whose preliminary FMR falls below this value is raised to the level of the State minimum.

7. **Calculate the Bedroom Ratios:** HUD calculates "bedroom ratios" and multiplies these by the two-bedroom rent to produce preliminary FMRs for unit sizes other than two bedrooms.

8. **Compare to Last Year's FMR:** FY2027 FMRs may not be less than 90% of FY2026 FMRs. Therefore, HUD applies "floors" based on the prior year's FMRs.

The Results of the Fair Market Rent Step-by-Step Process

1. **Base Rent Calculation**

   The following are the 2024 American Community Survey 5-year 2-Bedroom Adjusted Standard Quality Gross Rent estimates and margins of error for Lakeland-Winter Haven, FL MSA.

Area	ACS_{2024} 5-Year 2-Bedroom Adjusted Standard Quality Gross Rent	ACS_{2024} 5-Year 2-Bedroom Adjusted Standard Quality Gross Rent Margin of Error	Ratio	Sample Size Category	Result
Lakeland-Winter Haven, FL MSA	$1,161	$26	$26 / $1,161 **0.02239**	6	0.02239 < 0.5 6 ≥ 4 **Use ACS_{2024} 5-Year Lakeland-Winter Haven, FL MSA 2-Bedroom Adjusted Standard Quality Gross Rent**

Since the ACS_{2024} Margin of Error Ratio is less than .5, HUD uses the ACS_{2024} Lakeland-Winter Haven, FL MSA value for the estimate of 2-Bedroom Adjusted Standard Quality Gross Rent (Base Rent).

Area	FY2027 Base Rent
Lakeland-Winter Haven, FL MSA	$1,161

2. Recent Mover Adjustment Factor Calculation

A recent mover adjustment factor is applied based on the smallest area of geography containing Lakeland-Winter Haven, FL MSA that has an ACS_{2024} 1-year Adjusted Standard Quality Recent-Mover estimate with a Margin of Error Ratio that is less than .5 and a sufficient number of sample cases.

Area	ACS_{2024} 1-Year Adjusted Standard Quality Recent-Mover Gross Rent	ACS_{2024} 1-Year Adjusted Standard Quality Recent-Mover Gross Rent Margin of Error	Ratio	Sample Size Category	Result
Lakeland-Winter Haven, FL MSA – ACS 1-year recent mover 2 Bedroom	$1,137	$315	0.277	1	1 < 4 Do Not Use ACS_{2024} 1-Year Lakeland-Winter Haven, FL MSA 2-Bedroom Adjusted Standard Quality Recent-Mover Gross Rent
Lakeland-Winter Haven, FL MSA – ACS 1-year recent mover All Bedroom	$1,352	$208	0.154	2	2 < 4 Do Not Use ACS_{2024} 1-Year Lakeland-Winter Haven, FL MSA All Bedroom Adjusted Standard Quality Recent-Mover Gross Rent
Lakeland-Winter Haven, FL MSA – ACS 2-year recent mover 2 Bedroom	$1,482	$289	0.195	2	2 < 4 Do Not Use ACS_{2024} 1-Year Lakeland-Winter Haven, FL MSA 2 Bedroom Adjusted Standard Quality Recent-Mover Gross Rent
Lakeland-Winter Haven, FL MSA – ACS 2-year recent mover All Bedroom	$1,595	$128	0.08	5	0.08 < .5 5 ≥ 4 Use ACS_{2024} 1-Year Lakeland-Winter Haven, FL MSA All Bedroom Adjusted Standard Quality Recent-Mover Gross Rent

The calculation of the relevant Recent-Mover Adjustment Factor for Lakeland-Winter Haven, FL MSA is as follows:

ACS_{2024} 5-Year Area	**ACS_{2024} 5-Year 40th Percentile Adjusted Standard Quality Gross Rent**	**ACS_{2024} 1-Year 40th Percentile Adjusted Standard Quality Recent-Mover Gross Rent**
Lakeland-Winter Haven, FL MSA - All Bedroom	$1,230	$1,595

Area	**Ratio**	**Recent-Mover Adjustment Factor**
Lakeland-Winter Haven, FL MSA	$1,595 / $1,230 = 1.297	1.2967 ≥ 1.0 Use calculated Recent-Mover Adjustment Factor of 1.2967

3. Inflation Adjustment Factor Calculation

A gross rent inflation adjustment factor is applied based on a weighted average of a private source gross rent inflation factor and a Consumer Price Index gross rent inflation factor. Since Lakeland-Winter Haven, FL MSA is covered by at least 3 private data sources, a local-based private rent factor is applied. Furthermore, since Lakeland-Winter Haven, FL MSA is not covered by a local-CPI rent area, a Region-based CPI gross rent factor is applied.

Components of 2025 Inflation Adjustment Factor for Lakeland-Winter Haven, FL MSA					
	R_{2025}= Shelter Rent Change, 2024 to 2025	**U_{2025} = EIA/CPI Annual Utilities Change 2024 to 2025**	**C_{2025} = ACS Utility Cost as a Percent of Gross Rent**	**Gross Rent Inflation Factor Calculation = (R_{2025} x (1-C_{2025}) + U_{2025} x C_{2025})**	**Inflation Factor Type**
P_{2025}= Private Inflation Factor	1.01222	1.06719	0.143071	(1.01222 * 0.85693) + (1.06719 * 0.14307) = 1.02008	Local
CPI_{2025}= CPI Inflation Factor	1.03085	1.06719	0.136267	(1.03085 * 0.8637) + (1.06719 * 0.13627) = 1.0358	Region

The 2025 Gross Rent Inflation Factor for Lakeland-Winter Haven, FL MSA is computed as follows:

= $\mathbf{CPI}_{2025}$ x (1-$\mathbf{W}_{2025}$) + $\mathbf{P}_{2025}$ x $\mathbf{W}_{2025}$

= (1.0358 x 0.4475) + (1.02008 x 0.5525)

= 0.46352 + 0.563594

= 1.02711

4. Trend Factor Adjustment

The calculation of the Trend Factor is as follows: HUD forecasts the change in gross rents from 2025 to 2027 for each CPI area and Census Region. This makes Fair Market Rents "as of" FY2027.

	Trend Factor	**Trend Factor Type**
Trend Factor	1.03986	Region

5. Combination of Factors

The FY 2027 2-Bedroom Fair Market Rent for Lakeland-Winter Haven, FL MSA is calculated as follows:

Area	Base Rent		Recent-Mover Adjustment Factor		Annual 2024 to 2025 Gross Rent Inflation Adjustment		Trending 2025 to FY2027		FY 2027 2-Bedroom FMR
Lakeland-Winter Haven, FL MSA	$1,161	*	1.2967	*	1.02711	*	1.03986	=	$1,608

6. State Minimum Comparison

In keeping with HUD policy, the preliminary FY 2027 FMR is checked to ensure that it does not fall below the state minimum.

Area	Preliminary FY2027 2-Bedroom FMR	FY 2027 Florida State Minimum	Final FY2027 2-Bedroom FMR
Lakeland-Winter Haven, FL MSA	$1,608	$953	$1,608 ≥ $953 Use Lakeland-Winter Haven, FL MSA FMR of $1,608

7. Bedroom Ratios Application

Bedroom ratios are applied to calculate FMRs for unit sizes other than two bedrooms.

Click on the links in the table to see how the bedroom ratios are calculated.

FY 2027 FMRs By Unit Bedrooms					
	Efficiency	One-Bedroom	Two-Bedroom	Three-Bedroom	Four-Bedroom
FY 2027 FMR	$1,258	$1,338	$1,608	$2,212	$2,688

8. Comparison to Previous Years

The FY2027 FMRs for each bedroom size must not be below 90% of the FY2026 FMRs.

	Efficiency	One-Bedroom	Two-Bedroom	Three-Bedroom	Four-Bedroom
FY2026 FMR	$1,226	$1,230	$1,497	$2,023	$2,511
FY2026 floor	$1,104	$1,107	$1,348	$1,821	$2,260
FY2027 FMR	$1,258	$1,338	$1,608	$2,212	$2,688
Use FY2026 floor for FY2027?	No	No	No	No	No

Final FY2027 Rents for All Bedroom Sizes for Lakeland-Winter Haven, FL MSA

Final FY 2027 FMRs By Unit Bedrooms					
	Efficiency	One-Bedroom	Two-Bedroom	Three-Bedroom	Four-Bedroom
Final FY2027 FMR	$1,258	$1,338	$1,608	$2,212	$2,688

The FMRs for unit sizes larger than four bedrooms are calculated by adding 15 percent to the four bedroom FMR, for each extra bedroom. For example, the FMR for a five bedroom unit is 1.15 times the four bedroom FMR, and the FMR for a six bedroom unit is 1.30 times the four bedroom FMR. FMRs for single-room occupancy units are 0.75 times the zero bedroom (efficiency) FMR.

Note: Guidance documents, except when based on statutory or regulatory authority or law, do not have the force and effect of law and are not meant to bind the public in any way. Guidance documents are intended only to provide clarity to the public regarding existing requirements under the law or agency policies.

HUD USER
P.O. Box 23268, Washington, DC 20026-3268
Toll Free: 1-800-245-2691
TDD: 1-800-927-7589
Local: 1-703-964-0670 **Fax:** 1-202-708-9981

OTHER BUSINESS

- **2026 Outstanding Agency Award Article**

LAKELAND HOUSING AUTHORITY

Building Stronger communities through affordable housing

Proudly Recognized as

2026 Outstanding Agency of the Year

by the
Florida Association of Housing and Redevelopment Officials

FAHRO
FLORIDA ASSOCIATION OF HOUSING AND REDEVELOPMENT OFFICIALS

CELEBRATING EXCELLENCE
Two-Time Winner
2018 and 2026

THANK YOU TO OUR TEAM, PARTNERS & COMMUNITY

RECENT NOTABLE ACHIEVEMENTS

Housing Choice Voucher Excellence: HUD awarded the Lakeland Housing Authority its sixth consecutive perfect score for the Section 8 Housing Choice Voucher Program.

Employer of Distinction: CareerSource Polk recognized the Lakeland Housing Authority, building on prior multiyear workplace recognition.

YouthBuild Lakeland: More than 16 years of education, workforce development, leadership training and career opportunities for area young adults, plus a recent $2 million U.S. Department of Labor grant renewal.

Clean Independent Audit: The 2025 audit resulted in no findings.

OUR SERVICE TO THE COMMUNITY

99% average occupancy across property portfolio

1,746 families receiving Section 8 rental assistance

$21M+ in rental assistance administered

3,000 families provided affordable housing opportunities

$211 MILLION IN FUTURE AFFORDABLE HOUSING INVESTMENTS

Twin Lakes Estates Phase III
92 new units | Construction scheduled March 2027

Morning Pointe Apartments
100 new units | Construction scheduled December 2027

Rev. Richard W. Richardson Apartments
100 new units | Construction scheduled December 2027

Renaissance at Washington Ridge
Rehabilitation of 178 units | Construction December 2027

THANK YOU LAKELAND FOR YOUR CONTINUED TRUST AND SUPPORT!

Lakeland Housing Authority | Serving families. Creating opportunity. Strengthening communities.

END OF REPORT