ATHENS
METROPOLITAN HOUSING AUTHORITY

ATHENS, OHIO

SINGLE AUDIT

For the Year Ended December 31, 2008

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS

Mary Taylor, CPA
Auditor of State

Board of Directors
Athens Metropolitan Housing Authority
10 Hope Drive
Athens, Ohio 45701

We have reviewed the *Independent Auditor's Report* of the Athens Metropolitan Housing Authority, Athens County, prepared by J.L. Uhrig and Associates, Inc., for the audit period January 1, 2008 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Athens Metropolitan Housing Authority is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

August10, 2009

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ATHENS METROPOLITAN HOUSING AUTHORITY
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For the Year Ended December 31, 2008

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS

Independent Auditor's Report

Board of Directors
Athens Metropolitan Housing Authority
10 Hope Drive
Athens, Ohio 45701

We have audited the accompanying basic financial statements of the Athens Metropolitan Housing Authority (the Authority) as of and for the year ended December 31, 2008. These basic financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the basic financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of December 31, 2008, and the results of its operations and changes in its net assets and its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 26, 2009 on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report when considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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Our audit was performed for the purpose of forming an opinion on the basic financial statements of the Authority, taken as a whole. The accompanying supplemental information and schedules listed in the table of contents, which include the schedule of federal awards expenditures required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Authority. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

June 26, 2008

Unaudited

The Athens Metropolitan Housing Authority's ("the Authority") Management's Discussion and Analysis (MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Authority's financial activity, (c) identify changes in the Authority's position, and (d) identify individual fund issues or concerns.

Since the MD&A is designed to focus on the 2008 year's activities, resulting changes and currently known facts, please read it in conjunction with the Authority's financial statement.

FINANCIAL HIGHLIGHTS

- The Authority's net assets increased by $126,535 or 2% during 2008, resulting from changes in operations. Since the Authority engages only in business-type activities, the increase is all in the category of business-type net assets.
- Revenues decreased by $163,294 or 3% during 2008.
- The total expenses of all Authority programs decreased by $204,740 or 4%.

Authority Financial statements

The Authority financial statements are designed to be corporate-like in that all business type activities are consolidated into columns, which add to a total for the entire Authority.

These Statements include a Statement of Net Assets, which is similar to a Balance Sheet. The Statement of Net Assets reports all financial and capital resources for the Authority. The Statement is presented in the format where assets, minus liabilities, equal "Net Assets", formerly known as equity. Assets and liabilities are presented in order of liquidity, and are classified as "Current" (convertible into cash within one year), and "Non-current".

The focus of the Statement of Net Assets (the "Unrestricted Net Assets") is designed to represent the net available liquid (non-capital) assets, net of liabilities, for the entire Authority. Net Assets (formerly equity) are reported in three broad categories:

Unaudited

Net Assets, Invested in Capital Assets, net of Related Debt: This component of Net Assets consists of all Capital Assets, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Assets: This component of Net Assets consists of restricted assets, when constraints are placed on the asset by creditors (such as debt covenants), grantors, contributors, laws, regulations, etc.

Unrestricted Net Assets: Consists of Net Assets that do not meet the definition of "Net Assets Invested in Capital Assets, Net of Related Debt", or "Restricted Net Assets".

The Authority financial statements also include a Statement of Revenues, Expenses and Changes in Fund Net Assets (similar to an Income Statement). This Statement includes Operating Revenue, such as rental income, Operating Expenses, such as administrative, utilities, and maintenance, and depreciation, and Non-Operating Revenue and Expenses, such as capital grant revenue, investment income and interest expense.

The focus of the Statement of Revenues, Expenses and Changes in Fund Net Assets is the "Change in Net Assets", which is similar to Net Income or Loss.

Fund Financial Statements

The Authority consists of exclusively Enterprise Funds. Enterprise Funds utilize the full accrual basis of accounting. The Enterprise method of accounting is similar to accounting utilized by the private sector accounting.

Many of the programs maintained by the Authority are done so as required by the Department of Housing and Urban Development. Others are segregated to enhance accountability and control.

Unaudited

The Authority's Programs

Conventional Public Housing – Under the Conventional Public Housing Program, the Authority rents units that it owns to low-income households. The Conventional Public Housing Program is operated under an Annual Contributions Contract (ACC) with HUD, and HUD provides Operating Subsidy and Capital Grant funding to enable the Authority to provide the housing at a rent that is based upon 30% of household income. The Conventional Public Housing Program also includes the Capital Fund Program, which is the primary funding source for physical and management improvements to the Authority's properties.

Housing Choice Voucher Program – Under the Housing Choice Voucher Program, the Authority administers contracts with independent landlords that own the property. The Authority subsidizes the family's rent through a Housing Assistance Payment made to the landlord. The program is administered under an Annual Contribution Contract with HUD. HUD provides Annual Contributions Funding to enable the Authority to structure a lease that sets the participants' rent at 30% of household income. The Authority earns administrative fees to cover the cost of administering the program.

Shelter Plus Care - AMHA has an ongoing collaboration effort with the Athens Country Continuum of Care working group which in 1999 the PHA was successful in receiving grant funding for the Athens County Dual Diagnosis Housing Initiative Shelter Plus Care project which is now completed and up and running. The grant provided 10 years of subsidized rent for 5 units of housing for dually diagnosed persons with mental illness and substance abuse.

State / Local – State / Local represents Authority owned housing properties that are not subsidized by HUD. The revenue and expenses for these services are identified and tracked separate from the HUD activities.

Unaudited

AUTHORITY STATEMENTS

The following table reflects the condensed Statement of Net Assets compared to prior year. The Authority is engaged only in Business-Type Activities.

TABLE 1

STATEMENT OF NET ASSETS

		2008		2007
Current and Other Assets	$	1,758,227	$	1,275,096
Noncurrent Assets		6,022,549		5,787,044
Total Assets	$	7,780,776	$	7,062,140
Current Liabilities	$	221,658	$	165,294
Long-Term Liabilities		1,031,970		496,233
Total Liabilities		1,253,628		661,527
Net Assets:				
Investment in Capital Assets, net of Related Debt		4,405,820		4,352,289
Restricted Net Assets		442,990		359,154
Unrestricted Net Assets		1,678,338		1,689,170
Total Net Assets		6,527,148		6,400,613
Total Liabilities and Net Assets	$	7,780,776	$	7,062,140
For more detail information see Statement of Net Assets presented elsewhere in this report.				

Major Factors Affecting the Statement of Net Assets

During 2008, current and other assets increased by $483,131, and current liabilities increased by $56,364. The change in current assets was mainly due to classifying restricted cash as a current asset. The change in current liabilities is mainly due to change in payable due to HUD for the Section 8 N/C program and change to accrued payroll liability.

Long Term Liabilities increased by 535,737 in 2008. This change is mainly attributable to borrowing $601,176 from Chase Bank for 6 MRDD properties as well as retiring $31,185 of long term debt during the year.

Unaudited

Capital assets also changed, increasing from $4,847,759 to $5,471,281. The $623,522 increase may be contributed primarily to a combination of total acquisitions of $910,353 less current year depreciation of $286,831. The current year acquisitions included the acquisition of properties valued $541,059, building improvements of $149,662, land of $60,118, and other miscellaneous equipment.

The following table presents details on the change in Unrestricted Net Assets.

TABLE 2

CHANGE OF UNRESTRICTED NET ASSETS

Beginning Balance - December 31, 2007	$	1,689,170
Results of Operation		126,535
Adjustments:		
Current year Depreciation Expense (1)		286,831
Capital Expenditure (2)		(910,353)
Disposal of Assets		
Gain on Sale of Assets		
Loan Proceeds		601,176
Retirement of Debt		(31,185)
Transfer to Restricted Net Assets		(83,836)
Ending Balance - December 31, 2008	$	1,678,338

(1) Depreciation is treated as an expense and reduces the results of operations but does not have an impact on Unrestricted Net Assets.

(2) Capital expenditures represent an outflow of unrestricted net assets, but are not treated as an expense against Results of Operations, and therefore must be deducted.

While the results of operations are a significant measure of the Authority's activities, the analysis of the changes in Unrestricted Net Assets provides a clearer presentation of financial position.

The following schedule compares the revenues and expenses for the current and previous fiscal year. The Authority is engaged only in Business-Type Activities.

Unaudited

TABLE 3

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

	2008	2007
Revenues		
Total Tenant Revenues	$ 255,846	$ 201,172
Operating Subsidies	3,977,767	4,447,039
Capital Grants	274,343	-
Investment Income	39,999	65,787
Other Revenues	129,430	126,681
Total Revenues	**4,677,385**	**4,840,679**
Expenses		
Administrative	623,989	557,016
Utilities	133,911	114,456
Maintenance	244,312	188,326
General and Interest Expenses	78,966	35,685
Housing Assistance Payments	3,182,841	3,603,667
Depreciation	286,831	256,440
Total Expenses	**4,550,850**	**4,755,590**
Net Increases (Decreases)	**$ 126,535**	**$ 85,089**

MAJOR FACTORS AFFECTING THE STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

Total revenue decreased by $163,294. This decrease was mainly due decrease in operating grant revenue from HUD of $469,272, a decrease in tenant revenue and investment income, and an increase in Capital Grant revenue of $274,343 revenue.

The expenses decreased by $204,740 during the year. The decrease in expenses is attributed partially to a decrease in HAP expenses and an increase in administrative, utilities, and maintenance expenses. HAP expenses decreased from $3,603,667 in 2007 to $3,182,841 in 2008 due to fewer vouchers served during the year. In addition, administrative, utilities, and maintenance expenses increased by $66,973, $19,455 and $55,986 respectively.

Unaudited

CAPITAL ASSETS

Capital Assets

As of year-end, the Authority had $5,471,281 invested in a variety of capital assets as reflected in the following schedule, which represents a net increase of $623,522 or 13% from the end of last year.

TABLE 4
CAPITAL ASSETS AT YEAR-END (NET OF DEPRECIATON)

	2008	2007
Land and Land Rights	$ 902,203	$ 842,085
Buildings	6,806,698	6,115,977
Equipment	416,771	377,718
Construction in Progress	120,461	-
Accumulated Depreciation	(2,774,852)	(2,488,021)
Total	$ 5,471,281	$ 4,847,759

The following reconciliation identifies the change in Capital Assets.

TABLE 5
CHANGE IN CAPITAL ASSETS

Beginning Balance - December 31, 2007	$ 4,847,759
Current year Additions	910,353
Current year Depreciation Expense	(286,831)
Ending Balance - December 31, 2008	$ 5,471,281
Current year Additions are summarized as follows:	
- Purchased 6 MRDD Properties	$ 541,059
- Purchased land	60,118
- Purchased Computer System	28,838
- Electrical Work	72,330
- Plumbing	77,332
- Purchased Mailboxes for Hope Drive	4,220
- Purchased Picnic Table for Hope Drive	2,195
- Purchased Air Conditioners - Scattered Sites	3,800
- Construction in Progress	120,461
Total 2008 Additions	$ 910,353

Unaudited

Debt Outstanding

As of year-end, the Authority has $1,065,461 in debt (mortgages) outstanding compared to $495,470 last year.

TABLE 6

CONDENSED STATEMENT OF CHANGES IN DEBT OUTSTANDING

Beginning Balance - December 31, 2007	$	495,470
Current Year Loan Proceeds		601,176
Current Year Principal Payments		(31,185)
Ending Balance - December 31, 2008	$	1,065,461

ECONOMIC FACTORS

Significant economic factors affecting the Authority are as follows:

- Federal funding provided by Congress to the Department of Housing and Urban Development
- Local labor supply and demand, which can affect salary and wage rates
- Local inflationary, recessionary and employment trends, which can affect resident incomes and therefore the amount of rental income
- Inflationary pressure on utility rates, supplies and other costs

FINANCIAL CONTACT

The individual to be contacted regarding this report is Jodi Rickard, Contract Control Specialist of the Athens Metropolitan Housing Authority, at (740) 592-4481 ext. 17, or email at jkr@athensmha.org. Specific requests may be submitted to Athens Metropolitan Housing Authority, 10 Hope Drive, Athens, OH 45701.

Athens Metropolitan Housing Authority
Statement of Net Assets
Proprietary Funds
December 31, 2008

ASSETS	
Current assets	
Cash and cash equivalents	$286,657
Restricted cash and cash equivalent	464,956
Investments	788,267
Receivables, net	192,898
Prepaid expenses and other assets	25,449
Total current assets	**1,758,227**
Noncurrent assets	
Capital assets:	
Land	902,203
Building and equipment	7,223,469
Less accumulated depreciation	(2,774,852)
Construction in Process	120,461
Total capital assets	5,471,281
Loans Receivable	551,268
Total noncurrent assets	***6,022,549***
Total assets	**$7,780,776**
LIABILITIES	
Current liabilities	
Accounts payable	$47,929
Accrued liabilities	86,182
Intergovernmental payables	660
Tenant security deposits	24,122
Current liabilities - other	3,702
Notes and loans payable	59,063
Total current liabilities	***221,658***

The accompanying notes to the financial statements are an integral part of these statements.

Athens Metropolitan Housing Authority
Statement of Net Assets (Continued)
Proprietary Funds
December 31, 2008

Noncurrent liabilities	
Notes and loans payable	1,006,398
Accrued compensated absences non-current	3,516
Noncurrent liabilities - other	22,056
Total noncurrent liabilities	***1,031,970***
Total liabilities	**$1,253,628**
NET ASSETS	
Invested in capital assets, net of related debt	$4,405,820
Restricted for other purposes	442,990
Unrestricted net assets	1,678,338
Total net assets	**$6,527,148**

The accompanying notes to the financial statements are an integral part of these statements.

Athens Metropolitan Housing Authority
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2008

OPERATING REVENUES	
Tenant Revenue	$255,846
Government operating grants	3,977,767
Other revenue	129,430
Total operating revenues	**4,363,043**
OPERATING EXPENSES	
Administrative	623,989
Utilities	133,911
Maintenance	244,312
General	40,607
Housing assistance payment	3,182,841
Depreciation	286,831
Total operating expenses	***4,512,491***
Operating income (loss)	**(149,448)**
NONOPERATING REVENUES (EXPENSES)	
Capital Grant Revenue	274,343
Interest and investment revenue	39,999
Interest expense	(38,359)
Total nonoperating revenues (expenses)	***275,983***
Change in net assets	126,535
Total net assets - beginning	6,400,613
Total net assets - ending	**$6,527,148**

The accompanying notes to the financial statements are an integral part of these statements.

Athens Metropolitan Housing Authority
Statement of Cash Flows
Proprietary Fund Type
For the Year Ended December 31, 2008

CASH FLOWS FROM OPERATING ACTIVITIES	
Operating grants received	$3,977,767
Tenant revenue received	234,406
Other revenue received	129,430
General and administrative expenses paid	(1,045,009)
Housing assistance payments	(3,182,841)
Net cash provided (used) by operating activities	**113,753**
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest earned	39,999
Transfer to investments	(14,432)
Net cash provided (used) by investing activities	**25,567**
CASH FLOWS FROM CAPITAL AND RELATED ACTIVITIES	
Capital Grant Funds Received	204,803
New Debt Issued	601,176
Debt principal payment	(31,185)
Interest expense paid on debt	(38,359)
Property and equipment purchased	(910,353)
Net cash provided (used) by capital and related activities	**(173,918)**
Net increase (decrease) in cash	(34,598)
Cash and cash equivalents - Beginning of year	786,211
Cash and cash equivalents - End of year	**$751,613**

The accompanying notes to the financial statements are an integral part of these statements.

Athens Metropolitan Housing Authority
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2008

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Net Operating Income (Loss)	($149,448)
Activities	
- Depreciation	286,831
- (Increases) Decreases in Accounts Receivable	(19,903)
- (Increases) Decreases in Prepaid Assets	(4,944)
- (Increases) Decreases in Notes and Loans Receivable	(20,893)
- Increases (Decreases) in Accounts Payable	27,713
- Increases (Decreases) in Accrued Liabilities	(7,899)
- Increases (Decreases) in Accounts Payable - Intergovermental	(659)
- Increases (Decreases) in Tenant Security Deposits	3,355
- Increases (Decreases) in Deferred Revenue	(350)
- Increases (Decreases) in Current Liabilities - Other	(793)
- Increases (Decreases) in Accrued Compensated Absences	7,466
- Increases (Decreases) in Noncurrent Liabilities - Other	(6,723)
Net cash provided by operating activities	**$113,753**

The accompanying notes to the financial statements are an integral part of these statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Summary of Significant Accounting Policies

The financial statements of the Athens Metropolitan Housing Authority (the Authority) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

Reporting Entity

The Athens Metropolitan Housing Authority was created under the Ohio Revised Code, Section 3735.27. The Authority contracts with the United States Department of Housing and Urban Development (HUD) to provide low and moderate income persons with safe and sanitary housing through subsidies provided by HUD. The Authority depends on the subsidies from HUD to operate.

The accompanying financial statements comply with the provision of Governmental Accounting Standards Board (GASB) Statement 14, the Financial Reporting Entity, in that the financial statements include all organizations, activities and functions for which the Authority is financially accountable. This report includes all activities considered by management to be part of the Authority by virtue of Section 2100 of the Codification of Governmental Accounting and Financial Reporting Standards.

Section 2100 indicates that the reporting entity consists of **a)** the primary government, **b)** organizations for which the primary government is financially accountable, and **c)** other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's government body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government **a)** is entitled to the organization's resources; **b)** is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or **c)** is obligated in some manner for the debt of the organization.

The accompanying financial statements present the Authority's primary government and the Westview Company, component unit, which the Authority exercises, significant control.

Component Units

The component unit is reported in the Authority financial statements as shown below:

Blended Presented Component Unit	*Brief Description and Relationship*
Westview Company	The Housing Authority is a 75% shareholder in Westview Company, a for profit corporation.

Basis of Presentation

The Authority's financial statements consist of a statement of net assets, a statement of revenue, expenses and changes net assets, and a statement of cash flows.

Fund Accounting

The Authority uses the proprietary fund to report on its financial position and the results of its operations for the HUD programs. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Funds are classified into three categories: governmental, proprietary and fiduciary. The Authority uses the proprietary category for its programs.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary Fund Types

Proprietary funds are used to account for the Authority's ongoing activities which are similar to those found in the private sector. The following is the proprietary fund type: Enterprise Fund - This fund is used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Measurement Focus/Basis of Accounting

The proprietary funds are accounted for on the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized in the period incurred. Pursuant to GASB Statement No. 20 *Accounting and Financial Reporting for / Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting,* the Authority follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Description of programs

The following are the various programs which are included in the single enterprise fund:

A. **Public Housing Program**
The Public Housing Program is designed to provide low-cost housing within the Athens County. Under this program, HUD provides funding via an annual contribution contract. These funds, combined with the rental income received from tenants, are available solely to meet the operating expenses of the program.

B. **Capital Fund Program**
The Capital Fund Program provides funds annually, via a formula, to Public Housing Agencies for capital and management activities, including modernization and development housing.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. **Housing Choice Voucher Program**

The Housing Choice Voucher Program was authorized by Section 8 of the National Housing Act and provides housing assistance payments to private, not-for-profit or public landlords to subsidize rentals for low-income persons.

D. **Shelter Plus Care**

AMHA has an ongoing collaboration effort with the Athens Country Continuum of Care working group which in 1999 the PHA was successful in receiving grant funding for the Athens County Dual Diagnosis Housing Initiative Shelter Plus Care project which is now completed and up and running. The grant provided 10 years of subsidized rent for 5 units of housing for dually diagnosed persons with mental illness and substance abuse.

E. **State / Local**

State / local represents Authority owned housing properties that are not subsidized by HUD. The revenue and expenses for these services are identified and tracked separate from the HUD activities.

Investments

Investments are restricted by the provisions of the HUD Regulations (See Note 2). Investments are valued at market value. Interest income earned in fiscal year 2008 totaled $39,999.

Capital Assets

Capital assets are stated at cost. The capitalization policy of the Authority is to depreciate all non-expendable personal property having a useful life of more than one year and purchase price of $500 or more per unit. Depreciation is calculated using the straight-line method over the estimated useful lives of three years to forty years. Expenditures for repairs and maintenance are charged directly to expense as they are incurred. Expenditures determined to represent additions or betterments are capitalized.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets – net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are recorded as restricted when there are limitations imposed on their use by internal or external restrictions.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Operating Revenues and Expenses

Operating revenues and expenses are those revenues that are generated directly from the primary activities of the proprietary fund and expenses incurred for the day to day operation. For the Authority, operating revenues are tenant rent charges, operating subsidy from HUD and other miscellaneous revenue.

Capital Contributions

This represents contributions made available by HUD with respect to all federally aided projects under an annual contribution contract.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash and cash equivalents include all highly liquid debt instruments with original maturities of three months or less.

Compensated Absences

The Authority accounts for compensated absences in accordance with GASB Statement No. 16. Sick leave and other compensated absences with similar characteristics are accrued as a liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments. To calculate the liability, these accumulations are reduced to the maximum amount allowed as a termination payment. All employees who meet the termination policy of the Authority for years of service are included in the calculation of the compensated absences accrual amount.

Vacation leave and other compensated absences with similar characteristics are accrued as a liability as the benefits are earned by the employees if both of the following conditions are met: **(1)** the employees' rights to receive compensation are attributable to services already rendered and are not contingent on a specific event that is outside the control of the employer and employee. **(2)** It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

In the proprietary fund, the compensated absences are expensed when earned with the amount reported as a fund liability.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Accounting

The Authority annually prepares its budget as prescribed by the Department of Housing and Urban Development. This budget is submitted to the Department of Housing and Urban Development and once approved is adopted by the Board of the Housing Authority.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2: DEPOSITS AND INVESTMENTS

State statutes classify monies held by the Authority into three categories.

A. Active deposits are public deposits necessary to meet demands on the treasury. Such monies must be maintained either as cash in the Authority's treasury, in commercial accounts payable or withdrawal on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

B. Inactive deposits are public deposits that the Authority has identified as not required for use within the current two period of designation of depositories. Inactive deposits must either be evidenced by certificate of deposits maturing not later than the end of the current period of designation of the depositories, or by savings or deposit accounts including, but not limited to passbook accounts.

C. Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificate of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the Authority deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by collateral held by Authority or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

NOTE 2: DEPOSITS AND INVESTMENTS (continued)

At fiscal year end December 31, 2008, the carrying amount of the Authority's deposits totaled $1,539,880 and its bank balance was $1,581,832. Based on the criteria described in GASB Statement No. 40, "Deposit and Investment Risk Disclosure," as of December 31, 2008, $962,819 was exposed to custodial risk as discussed below, while $660,245 was covered by the Federal Depository Insurance Corporation.

Custodial credit risk is the risk that in the event of bank failure, the Authority will not be able to recover the deposits. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits.

Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at the Federal Reserve Banks or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the Authority.

In addition to the above deposits, the Authority has a financial interest invested in Westview Company of $41,233. This money has been reported as an investment on the financial statements. The money used for this investment was not HUD funds. Westview Company is a for-profit corporation which is involved in a limited partnership which operates an apartment complex.

NOTE 3: INSURANCE AND RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority participates in the State Housing Authorities Risk Pool (SHARP), a public entity risk plan that operates as a common risk management and insurance program for housing authorities. The Authority pays insurance premiums directly to SHARP. The Authority also participates in Wayne County's health insurance program through a commercial insurance carrier. Premiums are paid monthly. The Authority also pays unemployment claims to the State of Ohio as incurred.

The Authority continues to carry commercial insurance for other risks of loss. There has been no significant reduction in insurance coverage from coverage in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 4: SCHEDULE OF EXPENDITURE OF FEDERAL AWARD

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the District's federal awards programs. The schedule has been prepared on the accrual basis of accounting prescribed by the U.S. Department of Housing and Urban Development.

NOTE 5: CAPITAL ASSETS

The following is a summary of changes:

	Balance 12/31/07	Adjust.	Additions	Deletion	Balance 12/31/08
Capital Assets Not Being Depreciated:					
Land	$842,085	$0	$60,118	$0	$902,203
Construction in Progress	0		120,461	0	120,461
Total Capital Assets Not Being Depreciated	**842,085**	**0**	**180,579**	**0**	**1,022,664**
Capital Assets Being Depreciated:					
Buildings	6,115,977	0	690,721	0	6,806,698
Furnt, Mach. and Equip.	377,718	0	39,053	0	416,771
Total Capital Assets Being Depreciated	6,493,695	0	729,774	0	7,223,469
Accumulated Depreciation:					
Buildings	(2,205,027)	0	(254,103)	0	(2,459,130)
Furnt, Mach. and Equip.	(282,994)	0	(32,728)	0	(315,722)
Total Accumulated Depreciation	**(2,488,021)**	**0**	**(286,831)**	**0**	**(2,774,852)**
Total Capital Assets Being Depreciated, Net	**4,005,674**	**0**	**442,943**	**0**	**4,448,617**
Total Capital Assets, Net	**$4,847,759**	**$0**	**$623,522**	**0**	**$5,471,281**

NOTE 6: LOAN RECEIVABLE

Loan receivables represent low interest loans made by the Authority to the Westview Apartments Limited Partnership, with interest rates ranging from 2.50% to 5.00%. The purpose of these loans was for improvements made to the low-income apartment complex.

NOTE 7: LONG-TERM DEBT

Long-term debt for the Athens Metropolitan Housing Authority's state/local activities consists of the following:

• Loan payable to Bank One to purchase State Route 78 Buchtel Property. Total borrowing was $158,275 with a term of 15 years at 2.6% interest rate.	$55,038
• Loan payable to Bank One to purchase Walnut Street at Nelsonville Property. Total borrowing was $42,665 with a term of 15 years at 2.6% interest rate.	14,838
• Loan payable to Ohio Department of Mental Health to purchase 430 Union Street Property. Total borrowing was $200,000 with a term of 20 years at 0% interest rate.	176,667
• Note payable to JP Morgan Chase Bank to purchase and rehab 5 MRDD Properties. Total borrowing was $200,000 with a term of 15 years at 5.5% interest rate.	192,714
• The PHA entered into a contractual agreement with Ohio Department of Mental Retardation and Development Disabilities where the Authority received 5 properties valued $110,485 to be use as a residential facility for MRDD clients. This agreement carried a restriction that the properties were to be used as residential facilities for MRDD clients and it had a remaining obligation amount of $32,862. In the event of violation of this restriction, the Authority shall pay back the amount equal to the grant amount less the prorated amount of number of months used by MRDD clients. The expiration date for each property varies, with the longest obligation expiring on April 2015.	25,028
• Note payable to JP Morgan Chase Bank to purchase and rehab 6 MRDD Properties in 2008. Total borrowing was $601,176 with a term of 15 years at 4.9% interest rate. From February 23, 2008 through February 23, 2009, AMHA is only required to pay interest on this loan. Monthly installments of principal and interest will commence on February 23, 2009.	601,176
Total Debt	$1,065,461

NOTE 7: LONG-TERM DEBT(Continued)

The following is a summary of changes in long-term liabilities for the year ended December 31, 2008:

DESCRIPTION	BALANCE 12/31/07	ISSUED	RETIRED	BALANCE 12/31/08	Due Within One Year
Loan Payable	$495,470	$601,176	$31,185	$1,065,461	$59,063
Compensated Absences	68,896	10,238	2,772	76,362	72,846
TOTAL	$564,366	$611,414	$33,957	$1,141,823	$131,909

Maturities of the debt over the next thirty-seven years are as follows:

Years	Principal	Interest	Total
2009	$ 59,063	$ 38,502	$ 97,565
2010	63,615	38,673	102,288
2011	66,018	36,270	102,288
2012	67,710	33,754	101,464
2013	66,182	31,143	97,325
2014-2018	288,709	117,716	406,425
2019-2023	347,793	42,216	390,009
2024-2028	29,704	19	29,723
2029-2033	25,000	-	25,000
2034-2038	25,000	-	25,000
2039-2043	26,667	-	26,667
Total	$ 1,065,461	$ 338,293	$ 1,403,754

NOTE 8: NON-CURRENT LIABILITIES

The balance of non-current liabilities - other at December 31, 2008 consists of the following:

• FSS escrow funds relating to the Housing Choice Voucher program $22,056.

NOTE 9: DEFINED BENEFIT PENSION PLANS -PUBLIC EMPLOYEES RETIREMENT SYSTEM

All full-time employees of the Authority participate in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. OPERS provide basic retirement, disability and survivor benefits, based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. OPERS issue a publicly available financial report that includes financial statements and required supplementary information for OPERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or (800) 222-PERS.

Ohio Public Employees Retirement System administers three separate pension plans as described below:

1. The Traditional Pension Plan – A cost sharing, multiple-employer defined benefit pension plan.

2. The Member-Direct Plan – A defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Direct Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions, plus any investment earnings.

3. The Combined Plan – A cost sharing, multiple-employer defined pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefits similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

Plan members are required to contribute 10 percent of their annual covered salary to fund pension obligations. The 2008 employer pension contribution rate for Authority was 14 percent. Contributions are authorized by state statue. The contribution rates are determined actuarially. The Authority's contribution for the years ended December 31, 2008, 2007, and 2006 amounted to $60,729, $50,674, and $48,441 respectively. Ninety-three percent has been contributed for 2008. All required contributions for the two previous years have been paid.

NOTE 9: POSTEMPLOYMENT BENEFITS PUBLIC EMPLOYEES RETIREMENT SYSTEM

The Public Employees Retirement System of Ohio (OPERS) provides post-employment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the OPERS is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory Authority requiring public employers to fund post-employment health care through their contributions to the OPERS. The portion of the 2008 employer contribution rate (identified above) that was used to fund health care for the year ended December 31, 2008 was 5.0 percent of covered payroll, which amounted to $21,689. The significant actuarial assumptions and calculations relating to post-employment health care benefits were based on the OPERS' latest actuarial review performed as of December 31, 2007.

An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25 percent of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2007 was 6.5 percent. An annual increase of 4.0 percent compounded annually is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0 percent base increase, were assumed to range from 0.50 percent to 6.3 percent. Health care costs were assumed to increase at a project wage inflation rate plus an additional factor ranging from .5% to 4% for the next 7 years. In subsequent years (8 and beyond), health care costs were assumed to increase at 4% (the projected wage inflation rate).

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 363,503. The actuarial value of the OPERS' net assets available for OPEB at December 31, 2007 was $12.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were $29.8 billion and $17.0 billion, respectively.

ATHENS METROPOLITAN HOUSING AUTHORITY
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2008

Federal Grantor / Pass Through Grantor / Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
U.S. Department of Housing and Urban Development			
Direct from Federal Government:			
Shelter Plus Care	---	14.238	$97,055
Low Rent Public Housing	---	14.850A	305,216
Housing Choice Voucher Program	---	14.871	3,515,455
Public Housing Capital Fund Program	---	14.872	334,384
Total U.S. Department of Housing and Urban Development			4,252,110
Total Federal Financial Assistance			$4,252,110

J.L. UHRIG
AND ASSOCIATES INC.
CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required by
Government Auditing Standards**

Board of Directors
Athens Metropolitan Housing Authority
10 Hope Drive
Athens, Ohio 45701

We have audited the financial statements of the Athens Metropolitan Housing Authority (the Authority), as of and for the year ended December 31, 2008 and have issued our report thereon dated June 26, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Authority's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Authority's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Authority's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Authority's internal control will not prevent or detect a material financial statement misstatement.

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

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Compliance and Other Matters

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

This report is intended for the information and use of the Board of Directors, management, and federal awarding agency, and is not intended to be and should not be used by anyone other than these specified parties.

J. L. Uhrig and Associates, Inc.

J.L. UHRIG AND ASSOCIATES, INC.

June 26, 2009

J.L. UHRIG
AND ASSOCIATES INC.
CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

Board of Directors
Athens Metropolitan Housing Authority
10 Hope Drive
Athens, Ohio 45701

Compliance

We have audited the compliance of Athens Metropolitan Housing Authority (the Authority) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2008. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the Authority's management. Our responsibility is to express an opinion on the Authority's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material affect on a major federal program. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Authority's compliance with those requirements.

In our opinion, the Authority complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2008.

Internal Control over Compliance

The management of the Authority is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Authority's internal control over compliance with requirements that could have a direct and material affect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the Authority's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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

This report is intended for the information and use of the Board of Directors, management and federal awarding agency, and is not intended to be and should not be used by anyone other than these specified parties.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

June 26, 2009

A. SUMMARY OF AUDITOR'S RESULTS

1.	***Type of Financial Statement Opinion***	Unqualified
2.	***Were there any material internal control weaknesses reported at the financial statement level (GAGAS)?***	No
3.	***Were there any other significant deficiencies internal control reported at the financial statement level (GAGAS)?***	No
4.	***Was there any material noncompliance reported at the financial statement level (GAGAS)?***	No
5.	***Were there any material internal control weaknesses reported for major federal programs?***	No
6.	***Were there any other reportable internal control weaknesses reported for major federal programs?***	No
7.	***Type of Major Program Compliance Opinion***	Unqualified
8.	***Are there any reportable findings under § .510?***	No
9.	***Major Program (list):***	Low Rent Public Housing CFDA #14.850A and Housing Choice Voucher Program CFDA #14.871and Public Housing Capital Fund Program CFDA #14.872
10.	***Dollar Threshold: Type A/B Programs***	Type A: >$300,000 Type B: All Other Programs
11.	***Low Risk Auditee?***	No

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

There were no findings related to the financial statements required to be reported in accordance with GAGAS.

C. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs for federal awards.

ATHENS METROPOLITAN HOUSING AUTHORITY
Schedule of Prior Audit Findings
For the Year Ended December 31, 2008

Description	Status	Comments
1. The Authority was reporting the component unit and the capital assets incorrectly.	Corrected	N/A

Mary Taylor, CPA
Auditor of State

ATHENS METROPOLITAN HOUSING AUTHORITY

ATHENS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 25, 2009

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