



# City of Miami Beach, Miami, FL

## HOME Investment Partnerships Program



**To:** Ann D. Chavis, Director of Community Planning and Development, Miami Field Office, 4DD

**From:** *//signed//*  
Nikita N. Irons, Regional Inspector General for Audit, Atlanta Region, 4AGA

**Subject:** The City of Miami Beach Did Not Always Properly Administer Its HOME Program

Attached is the U.S. Department of Housing and Urban Development (HUD), Office of Inspector General's (OIG) final results of our review of the City of Miami Beach's administration of the HOME Investment Partnerships Program authorized under the National Affordable Housing Act.

HUD Handbook 2000.06, REV-4, sets specific timeframes for management decisions on recommended corrective actions. For each recommendation without a management decision, please respond and provide status reports in accordance with the HUD Handbook. Please furnish us copies of any correspondence or directives issued because of the audit.

The Inspector General Act, Title 5 United States Code, section 8M, requires that OIG post its publicly available reports on the OIG Web site. Accordingly, this report will be posted at <http://www.hudoig.gov>.

If you have any questions or comments about this report, please do not hesitate to call me at 404-331-3369.



**Audit Report Number: 2016-AT-1006**

**Date: June 17, 2016**

**The City of Miami Beach Did Not Always Properly Administer Its HOME Program**

## Highlights

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### What We Audited and Why

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We audited the City of Miami Beach's HOME Investment Partnerships Program, in accordance with our annual audit plan, because (1) the Miami U.S. Department of Housing and Urban Development (HUD) Office of Community Planning and Development ranked the City as high risk in its 2015 risk assessment and (2) HUD's onsite monitoring review identified concerns with the City's administration of the HOME program. Our objective was to determine whether the City ensured that the drawdown of HOME funds was supported and allowable.

### What We Found

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The City did not always comply with HOME requirements. Specifically, it did not ensure that drawdowns were properly supported and allowable. This condition occurred because the City lacked due diligence when supporting and approving expenditures. As a result, it charged \$742,270 in questioned costs to the HOME program. In addition, \$300,278 in remaining funds for one activity will not meet the intended benefit of the HOME program.

### What We Recommend

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We recommend that the City (1) reimburse HUD for \$379,547 in ineligible costs from non-Federal funds; (2) provide supporting documentation or reimburse its program for \$362,723 in unsupported expenditures from non-Federal funds; and (3) recapture the remaining balance of \$300,278 allocated to one activity.

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# Background and Objective

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The HOME Investment Partnerships Program is authorized under Title II of the Cranston-Gonzalez National Affordable Housing Act. The U.S. Department of Housing and Urban Development (HUD) allocates funds by formula to eligible State and local governments for the purpose of expanding home ownership and affordable housing opportunities for low- and very low-income families. State and local governments that become participating jurisdictions may use HOME funds to carry out housing strategies through acquisition, rehabilitation, new housing construction, and tenant-based rental assistance. To assist in achieving these purposes, participating jurisdictions must designate a minimum of 15 percent of their HOME allocations for investment in housing to be developed, sponsored, or owned by community housing development organizations (CHDO). A CHDO is a private nonprofit, community-based service organization, the primary purpose of which is to provide and develop decent, affordable housing for the community it serves. All certified CHDOs must receive a certification from a participating jurisdiction indicating that they meet certain HOME program requirements and are, therefore, eligible for HOME funding.

The City was incorporated as a municipal corporation on March 26, 1915, and was created by the Florida Legislature, Chapter 7672, Laws of Florida (1917). The City is governed by an elected mayor and six commissioners and operates under a commission-manager form of government.

The City's Office of Housing and Community Services, formerly known as the Office of Real Estate, Housing, and Community Development,<sup>1</sup> is responsible for administering State and Federal programs, such as HOME, the Community Development Block Grant, the State Housing Initiatives Program, and other special initiative programs targeted at income-eligible recipients and frequently relating to housing opportunities. Its mission is to develop and maintain a viable urban community by leveraging Federal funds with other funds to carry out housing and community development programs.

The City of Miami Beach receives annual allocations of HOME funds from HUD. In fiscal years 2010 through 2015, HUD allocated more than \$4 million in HOME funds to the City. The City commits and draws HOME funds through HUD's Integrated Disbursement and Information System (IDIS). This system allows grantees to request grant funding from HUD and report on what is accomplished with these funds. According to IDIS, from January 1, 2010, through September 15, 2015, the City drew down more than \$3.8 million in HOME funds.

Over the past 3 years, the City has been addressing shortcomings identified in its 2013 internal review of its projects and operations. This review began after the City dismissed its former office director in May 2013. The City's internal review disclosed fiscal and operational discrepancies, particularly in its dealings with its only and former CHDO, the Miami Beach

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<sup>1</sup> In 2013, shortly after the former department director was dismissed, the office was reorganized and named the Office of Housing and Community Services.

Community Development Corporation. These issues included instances of noncompliance with Federal requirements, especially support for expenditures and inadequate monitoring of HUD-funded projects. During this review, some City and the Corporation staff members were dismissed or resigned. The City had replaced its director and most of its staff and suspended the Corporation's CHDO status. City staff indicated that it had halted all advance payments to the CHDO and recaptured any remaining funds awarded. Further, the City said that it had improved its operations, which included revising its process directives, forms, and policies and procedures. Additionally, in an effort to safeguard the City's interest and stability of the tenants, the City had acquired HUD-funded properties from the Corporation.

The audit objective was to determine whether the City administered its HOME program in accordance with applicable HUD requirements. Specifically, we wanted to determine whether the City ensured that expenditures of HOME funds were supported and allowable.

# Results of Audit

## Finding: The City Did Not Ensure That It Charged Supported and Eligible Expenditures to the HOME Program

The City did not ensure that it charged supported and eligible expenditures to the HOME program. In some instances, canceled checks or invoices were missing, and in other cases, expenditures were incurred before the executed agreements. This condition occurred because the City lacked due care when reviewing and approving expenditures. As a result, it charged questioned costs totaling \$742,270 to the HOME program. In addition, \$300,278 in remaining funds for one activity will not meet the intended benefit of the HOME program.

### Unsupported and Ineligible Costs

The City did not ensure that expenditures for four activities were adequately supported and eligible. Regulations at 24 CFR (Code of Federal Regulations) 92.508(a)(3)(ii) require that each participating jurisdiction maintain sufficient financial records identifying the source and application of funds for each fiscal year, including supporting documentation, in accordance with 24 CFR 85.20.

We reviewed 12 transactions for cost allowability involving 8 activities. The City charged project costs of \$742,270 for four activities, in which either the activities were not eligible or the costs were not supported by adequate documentation.

No.	IDIS no.	Voucher number	Activity name	Ineligible costs	Unsupported questioned costs	Total questioned costs
1	831	5239355	The Corporation's Allen House Apartments	\$79,825	\$301,583	\$381,408
2	843	Various*	Barclay Apartments Rehab	\$299,722		\$299,722
3	747	5174041	HOME Administration		\$33,060	\$33,060
4	800	5094290	The Corporation's CHDO Operating		\$28,080	\$28,080
			<b>Totals</b>	<b>\$379,547</b>	<b>\$362,723</b>	<b>\$742,270</b>

\*See appendix C for list of vouchers.

### *Activity 831 - Voucher 5239355 for the Corporation's Allen House Apartments*

The City provided HOME funds to its former CHDO to rehabilitate the Allen House Apartments. Of the \$381,408 in expenditures reviewed for this activity, the City provided support for only \$79,825. As a result, \$301,583 was not supported.

The documentation provided to support the \$79,825 was insufficient because necessary items, such as timesheets, invoices, and canceled checks, were missing. In addition, the expenditures were incurred before the February 9, 2011, executed agreement between the City and its former CHDO. The length of the agreement was not specified as required by 24 CFR 92.504(c)(3)(ix). As a result, expenditures of \$79,825 incurred before the executed agreement date were not eligible.

Activity 843 - Voucher 5335989 for Barclay Apartments Rehab

The City's former CHDO was awarded \$600,000<sup>2</sup> to rehabilitate the Barclay Apartments to provide affordable housing to low-income families. The review of \$46,458 in HOME expenditures found instances in which (1) documentation was insufficient to support the expenditure and (2) expenditures were not allowed because the costs were incurred before the March 28, 2011, executed agreement between the City and its former CHDO. The City agreed with these deficiencies. In addition to these issues, this activity, which was opened in IDIS in 2011, had not been completed.

In January 2015, the City acquired the Barclay Apartments from its former CHDO because it was at risk of loss as a result of the CHDO's organizational problems. The property was vacant due to unsafe conditions. Therefore, the City had not begun construction within 12 months of acquiring it as required by 24 CFR 92.2(2), which states that funds should be committed in IDIS for a project that is owned by the participating jurisdiction when construction can reasonably be expected to start within 12 months of the project setup date.

The City said it had not been able to begin construction because it did not have the financial capacity to complete the rehabilitation of this property and maintain it as affordable housing. Therefore, it planned to release a request for proposals for a private developer with the experience and resources to rehabilitate and operate the building. The building would be developed as workforce housing for residents earning 120 to 140 percent of area median income and employed in the public safety, education, and municipal sectors. Regulations at 24 CFR 92.252 state that HOME-assisted units in a rental housing project must be occupied by households that are eligible as low-income families with annual incomes not exceeding 80 percent of the median income for the area. The City knew that if it proceeded with its plan, it would not meet the objective of the HOME program to provide affordable housing to eligible low-income families and would, therefore, need to repay HUD.

Given its status, this activity should be canceled because (1) the project had not been completed; (2) the City stated that it did not have the financial capacity to complete the project; (3) the City did not have an agreement with a developer or contractor to undertake this project in accordance with 24 CFR 92.2; and (4) if the City found a developer, it did not plan to develop the building as affordable housing for low-income families that met the HOME income requirements.

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<sup>2</sup> In March 2011, the City awarded the CHDO \$500,000 in HOME funds, and in March 2013, it provided additional funding of \$100,000 for the rehabilitation of the Barclay Apartments.

As a result, HUD had no assurance that the Barclay Apartments activity would fully meet the HOME program objectives and provide the intended benefits. According to 24 CFR 92.205(e), a HOME-assisted project that is terminated before completion, either voluntarily or otherwise, is an ineligible activity. As a result, \$299,722 in HOME funds drawn, which includes the \$46,458 reviewed, is not eligible (see appendix C for a list of vouchers). The remaining funds of \$300,278 committed for this activity is also not eligible because it will not provide the intended benefits of the HOME program.

#### HOME Administration Costs

The City was not able to provide adequate documentation to support its administrative costs. According to regulations at 24 CFR 85.20(b)(6), accounting records must be supported by source documentation, such as canceled checks, paid bills, payrolls, time and attendance records, contracts, etc.

According to the information provided for activity 747, voucher 5174041, payment was for an employee's retirement pension. However, no further detail was provided identifying whose retirement pension it was or the allocation to the program. The City said that these expenditures occurred during the prior administration. It indicated that it would not be able to provide additional information since the retirement expense was based on a predetermined budget and timesheets were not required. As a result, HUD lacked assurance of the allowability and allocability of \$33,060 in administrative costs charged to the HOME program.

#### Activity 800 - Voucher 5094290 for the Corporation's CHDO Operating

The City did not have adequate documentation to support \$28,080 in CHDO operating funds for activity 800. These operating expenses were charged for the months of October 2009 through February 2010. However, the City did not provide invoices, timesheets, or canceled checks to support these expenses. Regulations at 24 CFR 92.508(a)(4)(vi) require that each participating jurisdiction maintain sufficient financial records concerning the use of funds for CHDO operating expenses.

#### **Reasons for Deficiencies**

The conditions mentioned above occurred because the City lacked due diligence when supporting and approving expenditures. According to the City, on many occasions, the former department director was informed of the deficiencies but ignored staff and approved payment.

These deficiencies occurred during the previous administration. Since discovering operational and financial deficiencies in 2013, caused by the prior administration and former CHDO, the City had taken steps to improve its operations, such as

- Dismissing its former department director and reorganizing the department;
- Replacing the former CHDO;
- Revising its controls and processes, such as requiring specific documents to support its reimbursements and adding agreement provisions;

- Requiring timesheets to support personnel costs; and
- Hiring more staff members to oversee the program.

### **Conclusion**

The City did not ensure that it charged supported and eligible expenditures to the HOME program. This condition occurred because the City lacked due diligence when supporting and approving expenditures. As a result, it charged \$742,270 in questioned costs to the HOME program.

### **Recommendations**

We recommend that the Director of the Miami Office of Community Planning and Development require the City to

- 1A. Reimburse HUD for \$379,547 in ineligible costs related to activities 831 and 843 from non-Federal funds.
- 1B. Provide supporting documentation or reimburse its program for \$362,723 in unsupported expenditures related to activities 831, 747, and 800 from non-Federal funds.
- 1C. Recapture the remaining balance of \$300,278 allocated to the stalled Barclay Apartment activity 843.

We recommend that the Director of the HUD's Miami Office of Community Planning and Development

- 1D. Continue to monitor the City to ensure it is effectively implementing its revised controls and processes throughout its HOME program.

# Scope and Methodology

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We performed our review from September 2015 through January 2016 at the City's Office of Housing and Community Services located at 555 17th Street, Miami Beach, FL, and other sites as necessary. Our review covered the period January 1, 2010, through September 15, 2015, and was expanded as needed to achieve our objective.

To accomplish our objective, we

- Reviewed applicable laws and regulations;
- Reviewed applicable City policies and procedures;
- Reviewed monitoring, independent public accountant, and IDIS reports;
- Reviewed the City's financial records, program activity files, and other supporting documentation;
- Interviewed HUD and City staff; and
- Performed site visits to ensure the existence of activities.

During the period January 1, 2010, through September 15, 2015, the City drew down approximately \$3.8 million in HOME funds, consisting of 251 completed transactions. Based on high dollar amount and most current drawdowns, we selected 12 transactions with expenditures of more than \$1.4 million, or 36.7 percent of funds drawn, to review for cost allowability.

We did not perform a 100 percent selection. The results of this audit apply only to the items reviewed and cannot be projected to the universe of activities.

Computer-processed data generated by the City were not used to materially support our audit findings, conclusions, and recommendations. Thus, we did not assess the reliability of these computer-processed data.

We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective(s). We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

# Internal Controls

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Internal control is a process adopted by those charged with governance and management, designed to provide reasonable assurance about the achievement of the organization's mission, goals, and objectives with regard to

- Effectiveness and efficiency of operations,
- Reliability of financial reporting, and
- Compliance with applicable laws and regulations.

Internal controls comprise the plans, policies, methods, and procedures used to meet the organization's mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations as well as the systems for measuring, reporting, and monitoring program performance.

## **Relevant Internal Controls**

We determined that the following internal controls were relevant to our audit objective:

- Controls over program operations to reasonably ensure that the program meets its objective(s),
- Controls over relevance and reliability of operational and financial information, and
- Controls over compliance with laws and regulations.

We assessed the relevant controls identified above.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, the reasonable opportunity to prevent, detect, or correct (1) impairments to effectiveness or efficiency of operations, (2) misstatements in financial or performance information, or (3) violations of laws and regulations on a timely basis.

## **Significant Deficiency**

Based on our review, we believe that the following item is a significant deficiency:

- The City did not ensure that it charged supported and eligible expenditures to the HOME program (finding).

# Appendixes

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## Appendix A

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**Schedule of Questioned Costs and Funds To Be Put to Better Use**

<b>Recommendation number</b>	<b>Ineligible 1/</b>	<b>Unsupported 2/</b>	<b>Funds to be put to better use 3/</b>
1A	\$379,547		
1B		\$362,723	
1C			\$300,278
<b>Totals</b>	<b>\$379,547</b>	<b>\$362,723</b>	<b>\$300,278</b>

- 1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law; contract; or Federal, State, or local policies or regulations.
- 2/ Unsupported costs are those costs charged to a HUD-financed or HUD-insured program or activity when we cannot determine eligibility at the time of the audit. Unsupported costs require a decision by HUD program officials. This decision, in addition to obtaining supporting documentation, might involve a legal interpretation or clarification of departmental policies and procedures.
- 3/ Recommendations that funds be put to better use are estimates of amounts that could be used more efficiently if an Office of Inspector General (OIG) recommendation is implemented. These amounts include reductions in outlays, deobligation of funds, withdrawal of interest, costs not incurred by implementing recommended improvements, avoidance of unnecessary expenditures noted in preaward reviews, and any other savings that are specifically identified. In this instance, if the City implements recommendation 1C, funds will be available for other eligible activities consistent with HOME requirements.

# Appendix B

## Auditee Comments and OIG's Evaluation

### Ref to OIG Evaluation

### Auditee Comments

Comment 1

Comment 2

MIAMIBEACH

**City of Miami Beach**, 1700 Convention Center Drive, Miami Beach, Florida 33139, [www.miamibeachfl.gov](http://www.miamibeachfl.gov)  
OFFICE OF HOUSING & COMMUNITY SERVICES  
555 17 St., Miami Beach, FL 33139, Tel: (305)673-7260 Fax: (305)673-7772

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May 13, 2016

Ms. Nikita N. Irons  
Regional Inspector General for Audit  
U.S. Dept. of Housing and Urban Development  
Office of Inspector General  
Richard B. Russell Federal Building  
75 Spring Street, SW, Room 330  
Atlanta, GA 30303-3388

RE: Draft Report Audit Letter Dated April 26, 2016

Dear Ms. Irons:

We are in receipt of your Draft Report Audit Letter. Below, please find our comments to your findings.

**OIG Finding: The City did not ensure that it charged supported and eligible costs to the HOME Program:**

**Activity #831:**  
The City concurs with OIG that certain expenditures totaling \$381,408 represent funds provided to its former CHDO. These expenditures were not supported by sufficient documentation or were supported by documentation, but funds were expended prior to the execution of the project agreement.

The City is currently unable to provide any additional documentation to supplement the documentation presented at the time of the audit. However, the City is working with MBCDC to acquire documentation from Miami Beach Community Contractors (MBCC), a spinoff company from MBCDC, which acted as the contractor on the project and can possibly confirm the completion of work in support of the expenditures.

**Activity #843:**  
The City concurs with OIG that certain expenditures totaling \$299,722 represent funds provided to its former CHDO. These expenditures were not supported by sufficient documentation or were supported by documentation, but funds were expended prior to the execution of the project agreement. Furthermore, additional unexpended funds totaling \$300,278 remain committed to this incomplete project.

The City is unable to provide any additional documentation to supplement the documentation presented at the time of the audit. The City already recaptured \$219,198 of the unexpended funds and reallocated them to the London House Apartments Project, through Commission Resolutions No. 2014-2B478 and No. 2014-2B536. Staff will take action to recapture the remaining balance and cancel the project in IDIS.

We are committed to providing excellent public service and safety to all who live, work, and play in our vibrant, tropical, historic community.

Comment 3

**Activity #747:**

The City concurs with OIG that certain expenditures totaling \$33,060 represent funds provided for City HOME Program administrative costs that are not supported by required source documentation.

The City is unable to provide any additional documentation to supplement the documentation presented at the time of the audit.

Comment 3

**Activity #800:**

The City concurs with OIG that certain expenditures totaling \$26,080 represent funds provided to the City's former CHDO for operating expenses that are not supported by required source documentation.

The City is unable to provide any additional documentation to supplement the documentation presented at the time of the audit.

Comment 4

**OIG RECOMMENDATIONS:**

**Recommendation:** The City is required to reimburse HUD for \$379,547 in ineligible costs related to activities 831 and 843 from non-Federal funds.

**City Response:** The City would request that the reimbursement to HUD for activity 831 come from its future HOME Program allocations over a span of three (3) fiscal years.

Comment 2

**Recommendation:** The City is required to provide supporting documentation or reimburse its program for \$362,723 in unsupported expenditures related to activities 831, 747, and 800 from non-Federal funds.

**City Response:** The City is unable to provide additional documentation to supplement the documentation presented at the time of the audit, and therefore acknowledges that it must repay the funds to HUD. The City would request that the reimbursement to HUD for these activities come from its future HOME Program allocations over the span of three (3) fiscal years.

Comment 5

**Recommendation:** The City is required to recapture the remaining balance of \$300,278 allocated to the stalled Barclay Apartment activity 843.

**City Response:** The City already recaptured \$219,198 of the unexpended funds and reallocated them to the London House Apartments Project, through Commission Resolutions No. 2014-28476 and No. 2014-28536. Staff will take action to recapture the remaining balance and cancel the project in IDIS.

Comment 2

We are grateful for your efforts throughout the audit process and the professionalism of your team. We assure you that the City will continue to take the necessary steps to ensure that our program operates in a manner that is fully compliant with all HUD regulations and requirements.

Thank you for the opportunity to review your audit draft. If you have any questions, please contact me at (305) 873-8491, or at [marianruiz@miamibeachfl.gov](mailto:marianruiz@miamibeachfl.gov).

Sincerely,



Maria L. Ruiz, Director

c: Jimmy L. Morales, City Manager  
Kathie G. Brooks, Asst. City Mgr.

This was generated by email and may not be accurate. Please refer to the original document for more information.

## OIG Evaluation of Auditee Comments

Comment 1 The City agreed with OIG's results that expenditures of \$381,408 were not supported by sufficient documentation or funds were expended prior to the execution of the agreement for activity 831. The City said that it was not able to provide additional documentation but is trying to confirm the completion of work in support of the expenditures.

We acknowledge the City's effort to confirm the completion of work. However, the City needs to ensure that the program was not overcharged and costs were reasonable and allowable. However, the City also needs to provide documentation supporting the agreed upon services in accordance with 24 CFR 92.508(a)(3)(ii). The City should provide HUD with any additional documentation or provide proof of repayment during the audit resolution.

Comment 2 The City concurred with the audit results and indicated that it was not able to provide additional documentation supporting the expenditures for activity 843. The City further acknowledged that unexpended funds of \$300,278 remain committed to this incomplete project. The City said it has recaptured \$219,198 and allocated this amount to the London House Apartments project. The City stated that it will take action to recapture the remaining balance and cancel the project in IDIS.

We acknowledge the City's effort to recapture the \$219,198; however, the City did not provide documentation supporting that it recaptured and reallocated the funds. Therefore, it should provide HUD with documentation supporting that the amount was adequately recaptured and reallocated to the London House Apartments project. In addition, the City should provide HUD with documentation supporting that it recaptured and reallocated the remaining amount of \$81,080, to an eligible activity, and updated IDIS accordingly.

Comment 3 The City agreed that administrative costs of \$33,060 and CHDO operating expenses totaling \$28,080 were not supported by required source documentation and is unable to provide additional documentation to supplement the questioned expenses. Therefore, the City indicated that it will repay HUD, see comment 5

We acknowledge the City's agreement and willingness to repay the questioned costs. The City should provide HUD with proof of repayment during the audit resolution.

Comment 4 The City requested that reimbursement to HUD for activity 831 come from the City's future HOME program allocations over a span of three fiscal years. We acknowledge the City's request to repay \$79,825 for activity 831; however, it also needs to reimburse HUD \$299,722 for activity 843 since it will not be meeting the HOME program objective. HUD will work with the City to determine whether the City's repayment request is viable.

Comment 5 The City stated that it is not able to provide additional documentation presented during the audit. Therefore, the City acknowledges that it must repay the \$362,723 to HUD and requests that reimbursement for activities 831, 747, and 800 come from the City's future HOME program allocations over a span of three fiscal years.

We acknowledge the City's agreement and willingness to repay the questioned costs. HUD will work with the City to determine whether this option is viable.

## Appendix C

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### List of Vouchers for Barclay Apartments Rehab - Activity 843

Voucher Number	Voucher Created	Amount
5599708	8/27/2013	\$50,782
5335989	10/11/2011	\$46,458
5615027	10/9/2013	\$44,228
5370849	1/4/2012	\$42,590
5635861	12/10/2013	\$35,880
5596790	8/19/2013	\$35,250
5663840	3/4/2014	\$22,422
5485916	10/12/2012	\$22,112
	<b>Total</b>	<b>\$299,722</b>