

**Overview and Certification**

# Winthrop Housing Authority Annual Plan for Fiscal Year 2024 For State-Aided Public Housing

The Annual Plan is a document compiled by housing authority staff in advance of each new fiscal year. The plan serves as both a tool for the Local Housing Authority (LHA) to reflect upon the prior fiscal year, and as an opportunity to develop a clear and transparent plan that builds on successes, identifies needs, and corrects any issues that have arisen in prior years. Additionally, the Annual Plan is an important tool for tenants, who may use the document to better understand the operations and needs of their housing authority, advocate for changes to policies and procedures, access data about the housing authority, and participate in their housing authority's governance.

In addition to the physical document, the Annual Plan is also a process of public engagement. Throughout the Annual Plan process, the LHA executive director or their designee will be expected to review the Plan with any Local Tenant Organizations (LTO's) and Resident Advisory Board (RAB) before the LHA presents the plan to the LHA Board of Commissioners; make a draft available for review to all residents and the general public; post on the website and make a copy available to each LTO at least 30 business days before the public hearing; hold a hearing on the document; and collect, integrate, and report back on substantive comments. Additionally, the Board will read, offer recommendations, and approve the Annual Plan in advance of its submission to DHCD.

The law that mandates the Annual Plan is [An Act Relative to Local Housing Authorities, Massachusetts General Laws, Chapter 121B Section 28A](#). The regulation that expands upon Section 28A is [760 CMR 4.16](#). The regulations that address Local Tenant Organization (LTO) and resident participation in the Annual Plan are [760 CMR 6.09 \(3\)\(h\)](#) and [760 CMR 6.09\(4\)\(a\)\(4\)](#).

**Overview and Certification**

The Winthrop Housing Authority's Annual Plan for their 2024 fiscal year includes the following components:

1. Overview and Certification
2. Capital Improvement Plan (CIP)
3. Maintenance and Repair Plan
4. Operating Budget
5. Narrative responses to Performance Management Review (PMR) findings
6. Policies
7. Waivers
8. Glossary
9. Other Elements
  - a. WHA LTO Letter
  - b. Public Comments and Board Meeting Excerpt
  - c. Cover sheet for tenant satisfaction surveys
  - d. Tenant Satisfaction Survey 667 Program
  - e. Performance Management Review
  - f. FY 2022 AUP Audit

## Overview and Certification

**State-Aided Public Housing Developments**

The following table identifies the state-aided public housing units with developments of more than 8 units listed separately. Units in developments of 8 or fewer units are aggregated as noted. Units that the LHA provides to assist clients of the Department of Mental Health (DMH), the Department of Developmental Services (DDS), or other agencies are also aggregated separately.

Dev No	Type	Development Name	Num Bldgs	Year Built	Dwelling Units
667-02	Elderly	GOLDEN DRIVE 667-02	17	1969	176
667-04	Elderly	KING GARDENS 667-04	2	1984	42
667-03	Elderly	OVERLOOK DRIVE 667-03	10	1977	100
200-01	Family	VETERANS 200-01	36	1949	73
667-01	Elderly	VIKING GARDENS 667-01	4	1960	30
	Family	Family units in smaller developments	2		8
	Other	Special Occupancy units	1		8
Total			72		437

**LHA Central Office**

Winthrop Housing Authority  
 9 Golden Drive, Winthrop, MA, 02152  
 Peg Tiernan Lyons, Executive Director  
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**LHA Board of Commissioners**

	<u>Role</u>	<u>Category</u>	<u>From</u>	<u>To</u>
Peter A. Caggiano	Treasurer	State Appointee	04/12/2017	07/01/2021
Frank R. Ferrara	Chair		01/06/2020	12/31/2023
Peter T. Gill	Member		01/05/2021	12/31/2025
Mary Lou Heighton	Member	State Tenant Rep	01/05/2021	12/31/2025
Richard D. Honan	Vice-Chair		01/06/2020	12/31/2023

**Overview and Certification**Local Tenant Organizations

	<u>Date of Recognition by LHA</u>	<u>Date LHA Reviewed Draft AP with LTO</u>
WHA Gardens Tenants Association, c	05/01/1997	03/13/2023

Plan History

The following required actions have taken place on the dates indicated.

REQUIREMENT	DATE COMPLETED
A. Advertise the public hearing on the LHA website.	02/02/2023
B. Advertise the public hearing in public postings.	02/02/2023
C. Notify all LTO's and RAB, if there is one, of the hearing and provide access to the Proposed Annual Plan.	02/08/2023
D. Post draft AP for tenant and public viewing.	02/09/2023
E. Hold quarterly meeting with LTO or RAB to review the draft AP. (Must occur before the LHA Board reviews the Annual Plan.)	03/13/2023
F. Annual Plan Hearing. Hosted by the LHA Board, with a quorum of members present. (For Boston, the Administrator will host the hearing.)	03/27/2023
G. Executive Director presents the Annual Plan to the Board.	03/27/2023
H. Board votes to approve the AP. (For Boston Housing Authority, the Administrator approves and submits the AP.)	03/27/2023

## Certification

### CERTIFICATION OF LHA USER AUTHORIZATION FOR DHCD CAPITAL SOFTWARE AND HOUSING APPLICATIONS

I, Peg Tiernan Lyons, Executive Director of the Winthrop Housing Authority, certify on behalf of the Housing Authority that I have conducted an annual review of all Winthrop Housing Authority users of DHCD Capital Software applications and Housing Applications and that all current LHA users are authorized to use the systems and have the appropriate level of user access based on their job responsibility. I approve all system access and access levels for all Winthrop Housing Authority users.

This certification applies to the following applications:

- Capital Planning System (CPS)
- Consolidated Information Management System (CIMS)
- Cap Hub
- DHCD Housing Management Systems

### CERTIFICATION FOR SUBMISSION OF THE ANNUAL PLAN

I, Peg Tiernan Lyons, Executive Director of the Winthrop Housing Authority, certify on behalf of the Housing Authority that: a) the above actions all took place on the dates listed above; b) all facts and information contained in this Annual Plan are true, correct and complete to the best of my knowledge and belief and c) that the Annual Plan was prepared in accordance with and meets the requirements of the regulations at 760 CMR 4.16 and 6.09.

The Board and Executive Director further certify that LHA operations and all LHA Board-adopted policies are in accordance with M.G.L. c. 121B and all Massachusetts state-aided public housing regulations, including, but not limited to 760 CMR 4.00; 5.00; 6.00; 8.00; and 11:00, as well as adhere to Department-promulgated guidance.

Date of certification: 03/30/2023

This Annual Plan (AP) will be reviewed by the Department of Housing and Community Development (DHCD) following the public comment period, the public hearing, and LHA approval.

**Capital Improvement Plan (CIP)****Capital Improvement Plan****DHCD Description of CIPs:**

The Capital Improvement Plan (CIP) is a five year plan which identifies capital projects, provides a planning scope, schedule and budget for each capital project and identifies options for financing and implementing the plan. The CIP identifies anticipated spending for each Department of Housing and Community Development (DHCD) fiscal year (July 1 to June 30) based on the project schedules.

Local Housing Authorities (LHAs) receive yearly awards from DHCD (Formula Funding Awards) which they target to their most urgent capital needs in their CIP. They may also receive special awards from DHCD for specific projects which meet specific criteria. Special awards may be given for certain emergency, regulation compliance, energy and water conservation, and other projects. The first three years of the CIP are based on actual awards made to the LHA, while years four and five are based on estimated planning amounts, not actual awards.

LHAs may sometimes secure other sources of funding and assistance that you will note in their CIP, such as: Community Preservation Act (CPA) funding, Community Development Block Grant (CDBG) funding, Local Affordable Housing Trust Funds (AHTF), HOME grants, income from leasing a cell tower on their property, savings from net meter credit contracts with solar developers, utility rebates and contracted work from utility providers, and Sheriff's Department work crews. However, not all of these funding sources are available every year, or in all communities.

The CIP includes the following parts:

- A table of available funding sources and amounts
- A list of planned capital projects showing spending per fiscal year
- A table showing special awards and other funding for targeted projects, if any, which supplements Formula Funding awarded to the LHA
- A 'narrative' with a variety of additional information.

**Capital Improvement Plan (CIP)****Additional Remarks by Winthrop Housing Authority**

We look forward to advertising existing projects, excited about ARPA \$ funded opportunities. Efforts by WHA continue to include sustainability upgrades to reduce utility expenses, reduce carbon imprint. This includes solar panels, air source heat pumps, high efficiency boilers. This year we have requested additional funding to upgrade ADA ramps for Accessibility at our 667-02 site. We continue to modernize and update envelope components of buildings to preserve and protect existing housing inventory. Winthrop has experienced significant coastal storms and flooding from storm surges. As supported by a State DHCD Flood Survey, Application for funds to preserve property adjacent to waterways is included in submitted plan. We appreciate and take opportunities the State makes available for funding for on-going improvements.

## Capital Improvement Plan (CIP)

## Aggregate Funding Available for Projects in the First Three Years of the CIP:

Category of Funds	Allocation	Planned Spending	Description
Balance of Formula Funding (FF)	\$1,846,756.23		Total of all FF awards minus prior FF spending
LHA Emergency Reserve	\$277,013.43		Amount to reserve for emergencies
Net FF Funds (First 3 Years of the CIP)	\$1,569,742.80	\$1,373,944.54	Funds to plan & amount actually planned in the first 3 years of the CIP
ADA Set-aside	\$8,576.61	\$8,576.61	Accessibility projects
DMH Set-aside	\$0.00	\$0.00	Dept. of Mental Health facility
DDS Set-aside	\$21,580.36	\$21,580.36	Dept. of Developmental Services facility
Unrestricted Formula Funding (FF)	\$1,539,585.83	\$1,343,787.57	Funds awarded by DHCD to be used on projects selected by the LHA and approved by DHCD.
Special DHCD Funding	\$68,902.17	\$68,902.17	Targeted awards from DHCD
Community Development Block Grant (CDBG) Funds	\$0.00	\$0.00	Federal funds awarded by a city or town for specific projects.
Community Preservation Act (CPA) Funds	\$0.00	\$0.00	Community Preservation Act funds awarded by a city of town for specific projects.
Operating Reserve(OR) Funds	\$0.00	\$0.00	Funds from the LHA's operating budget.
Other Funds	\$1,321,714.26	\$1,321,714.26	Funds other than those in the above categories. See explanation below.
Total funds and planned spending	\$2,960,359.22	\$2,764,560.97	Total of all anticipated funding available for planned projects and the total of planned spending.

**Additional notes about funding:**

WHA has applied for DHCD Sustainability Funds to replace Storm Doors in 200-1 Development. ARPA funds were made available to WHA, and shall be used to fund Fire Alarm Upgrades, roofing projects electrical upgrades.



**Capital Improvement Plan (CIP)****CIP Definitions:**

**ADA Set-aside** is funding allocated within the Formula Funding (FF) for use on projects that improve accessibility for people with disabilities. 10% of FF awards are designated for this purpose.

**Available State Bond Funding** is the amount of State Bond Funding available to the LHA for the first three years of the CIP. It is calculated by totaling all of FF and Special Awards granted to the LHA through the end of the third year of the plan and subtracting the amount of these funds spent prior to July 1 of the first year of the plan.

**Amount spent prior to the plan** is the total amount of Formula Funding (FF) and Special Awards spent prior to July 1 of the first year of the plan.

**Capital project** is a project that adds significant value to an asset or replaces building systems or components. Project cost must be greater than \$1000.

**CDBG** stands for Community Development Block Grant, a potential source of project funds.

**CPA** stands for Community Preservation Act, a potential source of project funds.

**CapHub Project Number** is the number given to projects entered into DHCD's project management system known as CapHub.

**DMH Set-aside** is funding allocated within the Formula Funding (FF) for use on facilities leased to the Department of Mental Health (DMH) program vendors, if any exist at this LHA.

**DDS Set-aside** is funding allocated within the Formula Funding (FF) for use on facilities leased to the Department of Developmental Services (DDS) program vendors, if any exist at this LHA.

**Formula Funding (FF)** is an allocation of state bond funds to each LHA according to the condition (needs) of its portfolio in comparison to the entire state-aided public housing portfolio.

**Operating Reserve** is an account, funded from the LHA operating budget, primarily used for unexpected operating costs, including certain extraordinary maintenance or capital projects.

**Other Funds** could include other funding by the city or town or from other sources.

**Special Awards** are DHCD awards targeted to specific projects. Award programs include funds for emergencies beyond what an LHA can fund, for complying with regulatory requirements, for projects that will save water or energy use, and various other programs the department may run from time to time.

**Total Cost** is the sum of investigation, design, administration, permitting, and construction costs for a project

**Unrestricted Formula Funding (FF)** is money awarded to the LHA by DHCD under the Formula Funding program other than amounts set aside (restricted) for accessibility improvements or for facilities operated by DMH or DDS.

Capital Improvement Plan (CIP)

Formula Funding and Special DHCD Award Planned Spending - Other funding not included

Cap Hub Project Number	Project Name	Development(s)	Total Cost	Amount Spent Prior to Plan	Remaining Planned for 2023	fy2024 Planned	fy2025	fy2026	fy2027	fy2028
346042	2008 FF Master CFA	KING GARDENS 667-04	\$4,500	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0
346094	FF: Interior Improvements	MORTON STREET 689-01	\$41,404	\$41,403	\$1	\$0	\$0	\$0	\$0	\$0
346104	FF: Flat Rubber Roof Repl. Continued	GOLDEN DRIVE 667-02	\$295,950	\$273,083	\$0	\$0	\$0	\$0	\$0	\$0
346111	SUST: Storm Door Replacement	KING GARDENS 667-04	\$121,329	\$99,290	\$0	\$0	\$0	\$0	\$0	\$0
346112	ARPA FF: Concrete curb and street repair	GOLDEN DRIVE 667-02	\$359,752	\$7,434	\$58,630	\$127,482	\$0	\$0	\$0	\$0
346113	Golden Asphalt roofs	GOLDEN DRIVE 667-02	\$508,658	\$439,791	\$0	\$0	\$0	\$0	\$0	\$0
346114	Fence Replacement	KING GARDENS 667-04	\$113,829	\$8,950	\$0	\$0	\$0	\$0	\$0	\$0
346117	Waterproof Bldg Concrete Roofing	GOLDEN DRIVE 667-02	\$140,381	\$0	\$10,882	\$90,008	\$0	\$0	\$0	\$0
346118	Overlook Rear Egress	OVERLOOK DRIVE 667-03	\$368,350	\$0	\$12,032	\$351,319	\$0	\$0	\$0	\$0
346119	SUST-R: SHMCAP Flood Elevation Survey	VETERANS 200-01	\$111,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
346121	ARPA Targeted Award: Fire Alarm System Upgrade	667-01, 667-03, 689-01, 705-01	\$641,582	\$0	\$0	\$0	\$15,125	\$0	\$0	\$0
•	Ext Stain, Storms, bulkhead	VETERANS 200-01	\$431,722	\$0	\$0	\$7,016	\$292,143	\$132,565	\$0	\$0

Capital Improvement Plan (CIP)

Formula Funding and Special DHCD Award Planned Spending - Other funding not included

Cap Hub Project Number	Project Name	Development(s)	Total Cost	Amount Spent Prior to Plan	Remaining Planned for 2023	fy2024 Planned	fy2025	fy2026	fy2027	fy2028
•	Read St Windows (3 buildings)	VETERANS 200-01	\$76,098	\$0	\$0	\$0	\$0	\$0	\$76,098	\$0
•	Groundwater flood drainage	VETERANS 200-01	\$42,501	\$0	\$0	\$0	\$30,825	\$11,677	\$0	\$0
•	Kitchen and electrical Modern 20-32 Sunset	VETERANS 200-01	\$321,609	\$0	\$0	\$0	\$0	\$0	\$34,434	\$282,576
•	Elect and Kitchen Modern 32-42 Sunset	VETERANS 200-01	\$316,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0
•	Boilers, Slop Sinks	VETERANS 200-01	\$335,976	\$0	\$0	\$0	\$2,874	\$195,550	\$137,553	\$0
•	Asphalt Shingle Roof	VETERANS 200-01	\$90,041	\$0	\$0	\$0	\$90,041	\$0	\$0	\$0
•	Asphalt shingle roofs	Viking Gardens	\$173,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0
•	Asphalt Shingle Roof	VIKING GARDENS 667-01	\$31,195	\$0	\$0	\$0	\$31,195	\$0	\$0	\$0
•	Golden Drive Flat Roofs Cont'd	GOLDEN DRIVE 667-02	\$196,625	\$0	\$0	\$0	\$0	\$148,952	\$47,674	\$0
•	Window Replacement	KING GARDENS 667-04	\$264,560	\$0	\$0	\$0	\$0	\$0	\$22,401	\$242,160
•	King Garden Common walkway Repair/Replace	KING GARDENS 667-04	\$137,560	\$0	\$0	\$0	\$0	\$8,905	\$128,656	\$0
•	Replacement Flooring	MORTON STREET 689-01	\$31,122	\$0	\$0	\$0	\$1,952	\$29,171	\$0	\$0
•	Siding Replacement Final Phase	King Gardens 705-01	\$123,174	\$0	\$0	\$0	\$0	\$0	\$0	\$28,310

Capital Improvement Plan (CIP)

FUNDS IN ADDITION TO ANNUAL FORMULA FUNDING AWARD

Cap Hub Project Number	Project Name	DHCD Special Award Comment	Special DHCD Awards				Other Funding			
			Emergency Reserve	Compliance Reserve	Sustainability	Special Awards	CDBG	CPA	Operating Reserve	Other Funds
346111	SUST: Storm Door Replacement	storm door and gutter asbestos removal	\$0	\$56,608	\$58,000	\$0	\$0	\$0	\$0	\$0
346112	ARPA FF: Concrete curb and street repair	ARPA Formula Funding	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$165,706
346114	Fence Replacement		\$0	\$0	\$0	\$0	\$0	\$0	\$62,400	\$52,600
346117	Waterproof Bldg Concrete Roofing	ARPA Formula Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,492
346119	SUST-R: SHMCAP Flood Elevation Survey	SHMCAP Flooding Survey	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111,500
346121	ARPA Targeted Award: Fire Alarm System Upgrade	ARPA Formula Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$626,457
•	Kitchen and electrical Modern 20-32 Sunset		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,600
•	Elect and Kitchen Modern 32-42 Sunset		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$316,855
•	Asphalt shingle roofs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173,228

## **Capital Improvement Plan (CIP) Narrative**

### **Including Requests to DHCD & Supporting Statements**

#### **1. Request for increased spending flexibility.**

DHCD designates a spending target (cap share) and an allowable spending range for each year of the CIP. A Housing Authority may request to shift the cap shares of the first three years in order to increase scheduling flexibility. A CIP utilizing this flexibility is called an Alternate CIP. The total spending over three years and over five years must continue to meet the limits set by DHCD. DHCD will approve an Alternate CIP only with acceptable justification and only if funding is available.

Winthrop Housing Authority has submitted an Alternate CIP with the following justification:

- Projected spending on projects currently in bidding or construction exceeds Cap Share in one or more years of the CIP.

Projected spending on projects currently in bidding or construction exceeds Cap Share in Year 1 due to Active FISH Projects

#### **2. Request for additional funding.**

A Housing Authority may request additional funding from DHCD for projects that qualify as emergencies, required legal compliance upgrades, or sustainability improvements.

Winthrop Housing Authority has requested \$160,000.00 in DHCD Sustainability funding for project #346-200-01-0-13-2556\ 346-200-1-0-09-2048, Ext Stain, Storms, bulkhead.

Reason: Water infiltration identified Flood survey reaching critical levels; flooding, weather causing serious drafts putting residents at risk

#### **3. Overall goals of the Housing Authority's CIP**

WHA Goals include prioritizing a project to protect 200-1 Dev from increased storm surges identified by LHA and Flood Survey project 346119, incl sealing/replacing rusted bulkheads and replacing storm doors near waterfront marsh. Several projects are expected to bid and start soon, making necessary upgrades for resident safety (roadway, sidewalks, ada ramps i.e.). Continue to evaluate/improve conditions of existing properties to ensure code compliant properties

**4. Changes from the Housing Authority's previous CIP**

Every new CIP differs from the previous CIP because projects have been completed and a new year has been added with new projects. These changes and other significant changes to the content of the CIP are highlighted below:

WHA added a project at 667-4 Dev to address urgent repairs needed to fix egress (deteriorating floor boards 667-4) showi anticipated vulnerability for all 2nd and 3rd floor residents. Past couple years, including present, show increased severity of storms and flooding/weather conditions. Requested funds and priorities needed.

**5. Requirements of previous CIP approval**

There were no special conditions attached to the approval of our previous CIP.

**6. Quarterly capital reports**

Our most recent quarterly capital report (form 80 and 90) was submitted on 02/08/2023.

**7. Capital Planning System (CPS) updates**

Our CPS facility data has been updated with current condition information, including changes resulting from projects completed in the past year, as of .

**8. Project priorities**

All the projects in our CIP are high priority (Priority 1 and 2 projects).

**9. High priority deficiencies**

We have included all of our high priority (CPS priority 1 and 2) projects in our CIP.

**10. Accessibility**

We have identified the following accessibility deficiencies in our portfolio:

Significant site work will be completed in 2023, addressing trip hazards and ADA Accessibility as our largest elderly development - 667-2 Golden Drive. - shall be paved with ramps installed. WHA has met with Winthrop Disability Commission and residents to incorporate their comments and concerns into project plans.

We have incorporated the following projects in our CIP to address accessibility deficiencies:

**11. Special needs development**

Winthrop Housing Authority has one or more special needs (167 or 689 programs) development. We have completed the service provider input process according to the required procedures detailed in the lease agreement and held an annual meeting with the service provider staff at all special needs developments as of 01/20/2023.

**12. Energy and water consumption**

Our 12 most recent monthly energy reports are for months 1/2022 to 12/2022.

The following table lists the DHCD thresholds for Per Unit Monthly (PUM) expense for electricity, natural gas, oil, and water use and the developments at the Housing Authority that have expenses in excess of the thresholds, if any.

	<b>Electric PUM &gt; Threshold</b>	<b>Gas PUM &gt; Threshold</b>	<b>Oil PUM &gt; Threshold</b>	<b>Water PUM &gt; Threshold</b>
Threshold PUM:	\$100	\$80	\$50	\$60
	667-04			200-01
				705-01
				667-04

WHA has worked hard to reduce energy bills, including solar net metering credits and favorable electric rate. Excessive water thresholds are a result of Town water and sewer rates increased to raise funds to improve infrastructure - replace sewer lines in Town to encourage development..

**13. Energy or water saving initiatives**

Winthrop Housing Authority is not currently pursuing any energy or water-saving audits or grants that could affect CIP project scope, costs or timing of projects.

AP-2024-Winthrop Housing Authorit-00794 had an energy audit under the Low-Income Energy Affordability Network (LEAN) program on 07/01/2014

**14. Vacancy rate**

Our unadjusted vacancy rate reported to DHCD is as follows. (The unadjusted vacancy rate captured in these figures is the percentage of ALL housing units that are vacant, including both offline units being used for other purposes and units with DHCD vacancy waivers.)

1% c. 667 (DHCD Goal 2%)

4% c. 200 (DHCD Goal 2%)

0% c. 705 (DHCD Goal 2%)

Winthrop Housing Authority will address the excess vacancies in the following manner:

Vacancy rate shown for 705 is not accurate. Vacancy in 705 development is less than 2%



Maintenance and Repair Plan

**Maintenance Objective**

The goal of good property maintenance at a public housing authority is to serve the residents by assuring that the homes in which they live are decent, safe, and sanitary.

**About This Maintenance and Repair Plan**

This Maintenance & Repair Plan consists of several subsections describing maintenance systems followed by charts showing typical preventive maintenance, routine maintenance, and unit inspection tasks and schedules. These subsections are:

- a. **Classification and Prioritization of Maintenance Tasks** - Defines and prioritizes types of work to be accomplished by maintenance staff and vendors. Explains how the housing authority is expected to respond to work orders (tasks or requests) based on the work order classification.
- b. **Emergency Response System** - Defines what constitutes an emergency and how to notify staff of an emergency.
- c. **Normal Maintenance Response System** - How to contact the maintenance staff for a non-emergency request.
- d. **Work Order Management** - Description of the housing authority's system for managing work orders (tasks and requests).
- e. **Maintenance Plan Narrative & Policy Statement** - Self-assessment, basic information, and goals for the coming year, along with a description of the housing authority's maintenance program.
- f. **Preventive Maintenance Schedule** - A listing and schedule of tasks designed to keep systems and equipment operating properly, to extend the life these systems and equipment, and to avoid unexpected breakdowns.
- g. **Routine Maintenance Schedule** - A listing and schedule of ordinary maintenance tasks such as mopping, mowing, raking, and trash collection required to keep the facilities in good condition.
- h. **Unit Inspections** - Scheduling of annual unit inspections.

### **Classification and Prioritization of Maintenance Tasks**

Maintenance items are tracked as “work orders” and are classified in the following categories. They are prioritized in the order listed. The following classifications and prioritization are required by the Department of Housing and Community Development (DHCD).

- I. **Emergencies** - Emergencies are only those conditions which are **immediately threatening** to the life or safety of our residents, staff, or structures.
  - **Goal: initiated with 24 to 48 hours.**
- II. **Vacancy Refurbishment - Work necessary to make empty units ready for new tenants.**
  - After emergencies, the refurbishment of vacancies for immediate re-occupancy has the highest priority for staff assignments. **Everyday a unit is vacant is a day of lost rent.**
  - **Goal: vacancy work orders are completed within 30 calendar days or if not completed within that timeframe, LHA has a waiver.**
- III. **Preventive Maintenance** - Work which must be done to **preserve and extend the useful life** of various elements of your physical property and avoid emergency situations.
  - A thorough Preventive Maintenance Program and Schedule that deals with all elements of the physical property is provided later in the document.
  - The Preventive Maintenance Program is reviewed and updated annually and as new systems and facilities are installed.
- IV. **Programmed Maintenance** - Work which is important and is completed to the greatest extent possible within time and budget constraints. Programmed maintenance is grouped and scheduled to make its completion as efficient as possible. Sources of programmed maintenance include:
  - Routine Work includes those tasks that need to be done on a regular basis to keep our physical property in good shape. (Mopping, Mowing, Raking, Trash, etc.)
  - Inspections are the other source of programmed maintenance.
    - o Inspections are visual and operational examinations of parts of our property to determine their condition.
    - o All dwelling units, buildings and sites must be inspected at least annually.
    - o **Goal: Inspection-generated work orders are completed within 30 calendar days from the date of inspection, OR if cannot be completed within 30 calendar days, are added to the Deferred Maintenance Plan or the Capital Improvement Plan in the case of qualifying capital repairs (unless health/safety issue).**
- V. **Requested Maintenance** - Work which is requested by residents or others, does not fall into any category above, and should be accomplished as time and funds are available.
  - Requests from residents or others for maintenance work which does not fall into one of the other categories has the lowest priority for staff assignment.
  - **Goal: Requested work orders are completed in 14 calendar days from the date of tenant request or if not completed within that timeframe (and not a health or safety issue), the task is added and completed in a timely manner as a part of the Deferred Maintenance Plan and/or CIP.**

**Emergency Request System**

For emergency requests call the numbers listed here. Qualifying emergency work requests are listed below.

<b>METHOD</b>	<b>CONTACT INFO.</b>	<b>TIMES</b>
Call Answering Service	617-846-7100	All Other Times
Call LHA at Phone Number	617-846-7100	Mon - Fri 9 AM - 5 PM

Call 911 for medical emergency, fires, gas leak

List of Emergencies - Emergencies are those conditions which are immediately threatening to the life or safety of our residents, staff, or structures. The following is a list of typical conditions that warrant an emergency response. If there is an emergency condition whether or not enumerated on this list please notify the office or answering service at the numbers listed above. If you have any questions regarding this list or other matters that may constitute an emergency, please contact the Winthrop Housing Authority main office.

<b>QUALIFYING EMERGENCY WORK REQUESTS</b>
Fires of any kind (Call 911)
Gas leaks/ Gas odor (Call 911)
No electric power in unit
Electrical hazards, sparking outlets
Broken water pipes, flood
No water/ unsafe water
Sewer or toilet blockage
Roof leak
Lock outs
Door or window lock failure
No heat
No hot water
Snow or ice hazard condition
Dangerous structural defects
Inoperable smoke/CO detectors, beeping or chirping
Elevator stoppage or entrapment

**Normal Maintenance Request Process**

Make normal (non-emergency) maintenance requests using the following methods:

<b>METHOD</b>	<b>CONTACT INFO.</b>	<b>TIMES</b>
Text Phone Number		
Call Answering Service	617-846-7100	All Other Times
Call Housing Authority Office	617-846-7100	Mon - Fri 9 AM - 5 PM
Submit Online at Website		
Email to Following Email		
Other		

**Work Order Management**

A. DHCD review of this housing authority’s operations shows that the authority uses the following system for tracking work orders:

Type of work order system:

Work order classification used:

Emergency	
Vacancy	
Preventative Maintenance	
Routine	
Inspections	
Tenant Requests	

B. We also track deferred maintenance tasks in our work order system.

C. Our work order process includes the following steps:

Step	Description	Checked steps are used by LHA
1	Maintenance Request taken/submitted per the standard procedures listed above for the Emergency Request System and the Normal Maintenance Request Process.	<input checked="" type="checkbox"/>
2	Maintenance Requests logged into the work system	<input checked="" type="checkbox"/>
3	Work Orders generated	<input checked="" type="checkbox"/>
4	Work Orders assigned	<input checked="" type="checkbox"/>
5	Work Orders tracked	<input checked="" type="checkbox"/>
6	Work Orders completed/closed out	<input checked="" type="checkbox"/>
7	Maintenance Reports or Lists generated	<input checked="" type="checkbox"/>

D. Additional comments by the LHA regarding work order management:

WHA uses PHA Web for Work Order generation, response, follow up and track. Work orders are generated through Tenant calls, Inspections and staff observations. Open Orders are addressed at Regular Maintenance meetings

**Maintenance Plan Narrative**

Following are Winthrop Housing Authority’s answers to questions posed by DHCD.

A. Narrative Question #1: How would you assess your Maintenance Operations based on feedback you’ve received from staff, tenants, DHCD’s Performance Management Review (PMR) & Agreed Upon Procedures (AUP), and any other sources?

WHA receives favorable, positive feedback and appreciation from its residents and DHCD. Routine operations were altered during Covid-19 pandemic to accommodate for virus and resident safety. Communicaitons between residents and WHA is excellent and we continue to work towards and expect positive feedback while providing service as needed and expected.

B. Narrative Question #2: What changes have you made to maintenance operations in the past year?

WHA Maintenance staff experienced significant personnel turnover this past year due to retirements, pandemic etc. Supervisor Michael Hickey retired after 34 years of dedicated service to the WHA and its residents. The routines and processes established in WHA Maintenance Plan coupled with screening and training of competent new hires demonstrates effectiveness of WHA's trainings and goal. We strive to provide reliable service to all residents.

C. Narrative Question #3: What are your maintenance goals for this coming year?

WHA shall continue to build on its policies with newer personnel and implementation of routines defined in plan. We are scheduled for several modernization projects, that shall be coordinated with routine maintenance. Continued training through MassNAHRO and MAHAMS refreshes knowledge of newer building systems, improvements, for example heating systems

D. Maintenance Budget Summary

The budget numbers shown below are for the consolidated budget only. They do not include values from supplemental budgets, if any.

	Total Regular Maintenance Budget	Extraordinary Maintenance Budget
Last Fiscal Year Budget	\$772,425.00	\$38,500.00
Last Fiscal Year Actual Spending	\$744,802.00	\$35,292.00
Current Fiscal Year Budget	\$821,622.00	\$25,000.00

E. Unit Turnover Summary

# Turnovers Last Fiscal Year	48
Average time from date vacated to make Unit "Maintenance Ready"	32 days
Average time from date vacated to lease up of unit	41 days

**Attachments**

These items have been prepared by the Winthrop Housing Authority and appear on the following pages:

Preventive Maintenance Schedule - a table of preventive maintenance items showing specific tasks, who is responsible (staff or vendor), and the month(s) they are scheduled

Deferred Maintenance Schedule - a table of maintenance items which have been deferred due to lack of resources.

## Maintenance Plan

### 1. Introduction

#### Description of WHA Developments

**667-1:** The Viking Gardens development consists of 3 low-rise, elderly, 2-story buildings on a site of approximately 1.28 acres. Construction of the development was completed in 1960. There is a total of 30 dwelling units and a combined residential floor area of 18,000 square feet. There is also a community building on the site.

**667-2:** The Golden Drive development (Carver Gardens) consists of 16 low-rise, elderly, 2-story buildings on a site of approximately 6.82 acres. Construction of the development was completed in 1969. There is a total of 176 dwelling units and a combined residential floor area of 80,960 square feet, gross square footage of 113,960. There is also a 2,400 square foot community building on the site.

**667-3:** The Overlook Drive development (Heritage Gardens) consists of 10 low-rise, elderly, 2-story buildings on a site of approximately 3 acres. Construction of the development was completed in 1977. There is a total of 100 dwelling units and a combined residential floor area of 96,000 square feet

667-4: The King Gardens development consists of 2 low-rise elderly 2 to 3-story buildings on a site of approximately 2 acres. Construction of the development was completed in 1984. There is a total of 42 dwelling units and a combined residential floor area of 24,000 square feet.

705-1: The development consists of two (2) 2-storey buildings with partially finished basement levels. Each building has four units and all 8 units are used for family housing with family handicap on the first floor of each building. Buildings are wood-framed, clapboard and brick veneer-sided with asphalt-shingled pitched roofs on a concrete foundation. The original construction of the buildings was in 1984 on approximately .5 acres.

**200-1:** The Veterans development consists of 35 low-rise, multi-family 2-story buildings on 2 sites of approximately 7.18 total acres. Construction of the development was completed in 1949. There is a total of 73 dwelling units and a combined residential floor area of 53,400 square feet. There is also a maintenance shed on the site.

#### **689-1**

The development consists of one (1) 2-storey wood-framed building on slab with a slightly pitched asphalt shingled roof and exterior steps that give access to the second floor from the exterior via a wood tie balcony. Original construction was in 1986 as congregate housing for clients of the Department of Mental Health.

## **2. Staffing**

WHA has 7 full-time maintenance staff, including a Supervisor, 1 Custodian/groundskeeper, One Mechanic/Assistance Maintenance Supervisor and 4 Laborers.

## **3. Tracking of Maintenance Work**

All maintenance work performed by the WHA staff is tracked through a work order system, PHA Web. Work orders are generated by routine scheduled work, on demand routine and emergency requests from the residents and staff, the results of apartments/building inspections and the preventive maintenance program.

Work orders are prepared and tracked by computer/tablet and from the Administrative Office/on the go via Maintenance staff. Work orders are entered into the system by the administrative/maintenance staff based on maintenance requests received from residents as well as from all other sources. Resident requests are received by telephone calls/walk-in requests at the Administrative Office. For after hours, holiday and weekend emergency problems, the tenants call an emergency number for on-call staff to be notified.

The maintenance person completing a work order is responsible for updating/completing the work order from the computerized work order system.

## **4. Routine Maintenance – See Appendix for schedule**

The primary routine maintenance tasks at this site are custodial in nature and related to the general cleanliness and appearance of the property.

### **a) Interior of the Community Building**

At least twice times a week, the Maintenance Supervisor will conduct a visual inspection of the community room, laundry room and public bathrooms. Based on this visual inspection, these areas will receive the custodial attention needed to keep these areas clean, attractive and hazard free. These tasks will include but not be limited to: vacuuming, sweeping, dry moping and washing the kitchen/laundry/bathroom floors, washing down the laundry areas sink, washing machines and dryers and emptying the waste baskets, washing all glass and door surfaces, cleaning the public bathrooms and restocking toilet paper, paper towels and soap and emptying the waste baskets, dry moping and washing the community room floor, emptying the waste baskets and cleaning the kitchen.

All surfaces in the laundry and public bathrooms will be thoroughly washed and disinfected. As necessary these floors will be washed and buffed to keep their appearance neat and clean.

### **b) Exterior**

On a daily basis, sites walkways and parking areas should be reviewed to be broom cleaned and free of any visible trash or tripping hazards. The lawns will be mowed as necessary to keep the grass height below 3 inches. In the spring and fall all grass area should be thoroughly raked and cleaned to remove the accumulation of dead grass, leaves and other



debris. The plantings around the site should be kept neatly trimmed and free of trash and debris.

During the winter months, all walkways and parking areas will be kept free and clear of snow and ice. If snow and ice conditions occur outside of the normal workday and workweek, the maintenance staff will report to the Administrative Office for snow and ice removal purposes and will be dispatched to this location by the Maintenance Supervisor. The walkways will be handled using the snow blower assigned to the site and hand tools. Other WHA maintenance staff will handle the areas of the site that can be cleaned by a plow. Prior to the start of each winter season the Maintenance Supervisor and Executive Director will meet and walk the site to determine if any adjustments are needed to the snow removal plan for the site.

Trash removal at the site is provided by Town of Winthrop Contracted trash company, currently Capitol Waste. Residents are responsible for placing their household trash in dumpsters/barrels provided by the Authority and stored at designated sites throughout property. The dumpsters/barrels will be emptied weekly at the designated pick-up area, by the contracted trash removal company. As needed, dumpsters/barrels will be cleaned and disinfected by the Authority's maintenance staff.

## **5) Annual Unit Inspections**

The Executive Director or designee will perform an annual inspection of each unit in the property using an inspection form provided by the authority. All items found during the inspection considered immediate threats to life and property (emergencies) must be repaired within 24 hours. All other items should be corrected as soon as possible, but in no more than 30 business days. During these inspections, the inspectors may identify trends in the condition of certain building components, these observations should be brought to the attention of Maintenance Supervisor. The Maintenance Supervisor will also review these inspection forms to make a separate assessment of any unit condition that should be addressed. Any housekeeping concerns observed by maintenance during the annual inspection or any other unit entry should be promptly reported to the administrative staff.

## **6) Preventive Maintenance**

Because of the complexity of the WHA mechanical systems at sites are different, preventive maintenance is provided through a combination of outside contractors and WHA staff.

### **a) Fire Protection**

An outside firm tests the operation of fire alarm systems and extinguishers on a semi/annual basis in accordance with the guidelines provided by the National Fire Protections Association. If any maintenance person detects a problem with the system, typically limited to hearing the audible trouble alarm, they should immediately contact the Authority's alarm contractor.

Maintenance of this system by the WHA maintenance staff is limited to assisting the contractor in performing their inspections and responding to assist the Fire Department

when an alarm is triggered. At no time should an WHA employee silence or turn off a fire protection system without the express authorization of the Northbridge Fire Department.

**b) Roof**

Each building is equipped with shingle roofs; 667-2 Golden Drive roofs also contain a flat, rubber roof system. In the fall and spring of each year, the maintenance staff should conduct a visual inspection of the roofs. During the inspection, the staff person is looking for any lifting shingles or loose flashing. At the same time, the maintenance person will make certain all of the roof drains and gutters appear to be free and clear of any obstructions. Any problems observed during this inspection should be brought to the immediate attention of the Maintenance Supervisor.

**c) Exterior Masonry**

In the spring and fall, the maintenance staff will conduct a visual inspection, of the building's masonry and concrete. Look for gaps in the mortar, spalling bricks, spalling in the concrete vertical and horizontal surfaces.

**d) Air Source Heating**

The heat and air conditioning at Golden Drive is provided by efficiency air source heat system. The heat pump systems at Golden Drive filters will be cleaned 2x yearly by Maintenance staff. During unit inspections and the inspection of the common areas, the building maintenance person should make certain the heating elements and thermostats in all units are operating correctly. On a daily basis, during the heating season, a maintenance staff member should conduct a visual inspection of mechanical areas to spot any obvious leaks and to detect any abnormal sounds in the circulator motors associated with this system.

**e) Plumbing & Electrical Repairs**

The WHA maintenance staff is expected to have the skills necessary to perform most minor plumbing and electrical repairs such as repairing a leaking faucet or a defective light switch. When the maintenance staff encounter a plumbing or electrical problem they are not trained to handle or are comfortable with they are to contact the Executive Director or Maintenance Supervisor. . Based on the nature of the problem, the Maintenance Supervisor/Executive Director will authorize calling in an outside plumber or electrician.

**f) Extermination/Pest Control**

Because of liability issues, the authority no longer performs any of its own pest control services. This includes spraying for bees, hornets, wasps or any other flying insects. All resident complaints concerning cockroaches, flying insects, mice or other pests are handled by the authority's pest control contractor.

Pest control problems are addressed through an integrated pest management approach. This approach is designed to minimize the amount of chemicals used to treat a problem. The contractor will work to identify the harborage point of the infestation and treat it at its source. The contractor may require the assistance of Authority maintenance staff to make any necessary repairs to assist in the control of the problem.

When the maintenance staff becomes aware of a pest problem either through resident or other reports or through their own observation, they should inform the Maintenance Supervisor. The Administrative Staff will assist in the preparation of notices to insure full access for treatment of the problem.

## **7) Vacancy Turnaround**

The Maintenance Supervisor has primary responsibility for coordinating the maintenance turnaround of units at this site. All efforts will be made to re-occupy a unit within 20 business days of the unit becoming vacant.

The terms of the lease require each resident to give the authority 30 days written notice of their intent to vacate a unit. Residents are directed to provide written notice to the administrative staff. If the administrative staff receives written notice of intent to vacate, they will promptly notify the Maintenance Supervisor and the tenant selection staff of the planned move out date.

Experience has shown not all residents provide proper written notice. It is not unheard of for residents to move out without any notice. As the primary regular site presence, maintenance staff should promptly investigate any information concerning someone vacating. If an investigation finds that someone has moved without notice, maintenance should immediately notify the administrative staff.

Once a unit is vacant, the Maintenance Supervisor should conduct a move out inspection. The former resident of the unit should be invited to participate in this inspection. The unit will be inspected to determine if there is any damage to the unit beyond normal wear and tear that should be repaired at the expense of the former occupant. In addition, the inspection should identify what repairs will be needed to prepare the unit for re-occupancy. Depending on the workload, the maintenance staff may be expected to paint and clean the apartment or the work may be contracted out. The Maintenance Supervisor should work with the Executive Director who will make the determination and coordinate any other outside contractor work needed to complete this turnaround.

The timely re-occupancy of its units is a core part of the authority's operations. Because of this importance, senior Authority staff will meet on a weekly basis to review occupancy issues in a staff meeting.

The administrative or maintenance staff will show prospective residents available units. During the presentations, the staff person will make certain to present all of the positive aspects of the site and the unit that is being shown.

Once a new tenant has taken possession of a unit, the administrative staff will conduct a move in inspection. The purpose of this inspection is to take a written snapshot of the condition of the unit at move in. This record will be used to determine if the resident will be held responsible for any excess wear and tear or damage to the unit identified during annual or move out inspections.

## **8) Maintenance Charges**

The Authority does not use a Schedule of Standard Maintenance charges to assess a resident for maintenance related work. When maintenance repairs are determined to be required because of resident/guest abuse or misuse, the resident is charged the actual Authority costs to make the repair. The charges will vary due to the amount of time of the repair (regular or after hours), the hourly rate of the person making the repairs and the materials involved. The maintenance person who completed the work will indicate whether they feel an item should be a resident charge on the work order. A copy of this work order will be forwarded to the administrative office for a final calculation of charge for the repair.

A written itemized bill will be sent to resident. Failure to promptly pay a maintenance charge or enter into and keep a repayment agreement for said charge is grounds for eviction. A resident may appeal the assessment of a maintenance charge to the Executive Director any may also appeal this charge through the grievance process.

## **9) Definition of Maintenance Emergencies**

A maintenance emergency is when a building's residents or Authority staff is faced with a health or life-threatening situation or if there is a building condition that will result in serious structural or systems damage if it is not repaired immediately.

The Authority considers the following items maintenance emergencies:

### **EMERGENCY WORK ORDERS**

The following list of deficiencies should be marked as emergencies/urgent in your work order system

- Fires of any kind (Call 911}
- Gas leaks/ Gas odor (Call 911}
- Electric power failures
- Electrical hazards, sparking outlets
- Broken water pipes, flood
- No water/ unsafe water
- Sewer or toilet blockage
- Roof leak
- Lock out, Door or Window lock failure
- No heat/ Heating system does not work
- No Hot water
- Snow or ice storm
- Dangerous structural defects
- Inoperable Smoke/ CO detectors, beeping or chirping

- Elevator stoppage, entrapment
- Inoperable emergency lighting or exit signs
- Blocked egress / exit s
- Blocked electrical panel
- Exposed wires, Unsecured or missing covers, open breaker port, missing knockouts
- Clogged sink, toilet , or drain, Sewer odor
- Heater/ Exhaust system leaking dangerous gases
- Window will not stay up, Window will not lock, Broken Window pane
- Flammables improperly stored
- Excessive garbage in area not designated for storage
- Infestation of Rodents or Insects
- Sharp edges that could pose a cutting hazard
- Tripping hazards
- Leaking pipes
- Door hardware is inoperable
- Risk of falling chimney pieces
- No running water in unit or building
- Elevator inoperable
- Fire Extinguisher expired
- Fire Sprinkler components missing or damaged (one bldg only 10-12 Golden)

**Routine Maintenance Schedule and Checklist**

**LHA NAME: Winthrop Housing Authority**

**DEVELOPMENT: 667-1 -2- 3 -4**

**Landscaping and Grounds Routine Maintenance**

**Building Exterior**

TASK	Frequency	By	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Walk property-pick up trash	Daily	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Mow lawn (Mulching lawnmower); edge if needed	Weekly / Seasonal	Staff				X	X	X	X	X	X	X		
Rake leaves (Fall, Spring)	Bi-Annually	Staff / Vendor			X							X		
Snow (Shovel, Plow), Treat (Walkways)	Daily / Seasonal	Staff / Vendor	X	X	X								X	X
Seasonal cleaning (Spring and Fall)	Start & End of Season				X							X		

**Building Routine Maintenance**

**Building Interior**

TASK	Frequency	By	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Halls, Stairs, Lobby, Community Rm - Vacuum carpet, mop floors, sweep and Vacuum public spaces	Weekly	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Wash windows in public areas	Weekly	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Toilets - Clean public toilets/restrooms	Daily / Weekly	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Clean Staff toilets/restrooms	Daily / Weekly	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Offices- Sweep / Vacuum offices	Daily	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Light Bulbs - Replace if burnt out in common areas and offices	On Call	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Elevators- Clean cab walls and doors	Daily / Weekly	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Sweep / Mop / Vacuum elevator floors	Daily / Weekly	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Dumpsters: All 667-1-2-3-4 bring curbside for Friday pickup, return	Weekly	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Clean dumpster areas	Weekly	Staff	X	X	X	X	X	X	X	X	X	X	X	X

**Routine Maintenance Schedule and Checklist**

**LHA NAME: Winthrop Housing Authority**

**DEVELOPMENT: 667-1 -2- 3 -4**

**Other Routine Maintenance**

**Inventory, Meeting, Training, Tools**

<b>TASK</b>	<b>Frequency</b>	<b>By</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
Maintain Authority inventory	Quarterly	Staff			X			X			X			X
Attend Staff meetings	Quarterly	Staff			X			X			X			X
Attend Training sessions	Annual	Staff				X								
Clean and sharpen tools	Monthly	Staff	X	X	X	X	X	X	X	X	X	X	X	X
Sharpen mower blades (after each Mowing)	Weekly / Monthly	Staff				X	X	X	X	X	X			

**Winthrop Housing Authority  
Deferred Work Order Report**

Filter Criteria Includes: 1) Project: All Projects, 2) Deferred Type: All Types, 3) Deferred Note: N/A, 4) Completed: All

<b>Work Order Number</b>	<b>Date Added/Revised</b>	<b>Deferred Note</b>	<b>Unit Address</b>	<b>Description</b>	<b>Reason</b>	<b>Target Completion Date</b>	<b>Actual Completion Date</b>
6511	11/15/2021	C	667-4	Scrape rust, repaint enclosed exterior stairwell railings Bldg 4 done	Seasonal project	Fall 2022	Remaining work bldg 2 Spring 2023
8438	10/3/2021	P	200-1	Paint exterior columns unit entrances	Work done at Turnover, Seasonal Help project	FY 23 Summer Help	
11284	5/16/2022	P	200-1	Repl base cabinets and uppers kitchen. Excessive wear large family, old	Post Covid, Supply line back-orders	Post Covid	5/16/2022
11379	12/5/2021	C	667-1, 667-2, all units	Decommission All Emergency E-call switches at turnover	Complete Units at Turnover	evaluate status end FY 2023	Inspeicions Many completed
11380	11/30/2021	C	667-1, 667-2	Cosmetic, paint kitchen ceilings LED light project	Cosmetic, Lack of Funding	evaluate status end FY 2023	Inspeicions Many completed
11381	11/30/2021	L	667-2, 667-3	Common Hallway repainting	Lack of Funding	evaluate and triage with FY 23	Inspeicions
11382	11/15/2021	S	667-3	Powerwash Ext Bldg siding	Seasonal routine project	evaluate at FY 23	Inspections
11384	11/30/2021	P	667-1	Actuator Valves Radiators: Targeting at turn-over	Funding, Personnel; Completing as needed	Evaluate at FY 23	Inspeicions
12327	10/4/2022	C	200-1	Most repairs completed. Tenant damages to be completed at turnover upon vacancy	Lack of Funding; tenant resisting access, Litigation	Evaluate at FY 23	Inspeicions



**Winthrop Housing Authority  
Deferred Work Order Report**

Filter Criteria Includes: 1) Project: All Projects, 2) Deferred Type: All Types, 3) Deferred Note: N/A, 4) Completed: All

12330	9/15/2022	P	200-1	Basement cleanout, restored to code compliancy with tenant paying damages	Long time tenant, neglect due to illness. Restoration ongoing	Reinspecton December 2022	
12619	12/30/2021		200-1	Complete rug removal LR; retile/lino kitchen done	Tenant clearing personal property from work area.	Evaluate conditons at FY 23 Inspeicions	
13439	8/10/2021		667-2, 667-3	Asphalt patio/roof leaking into Admin Building. Waterproofing	Assigned to Archtect Form Funded Cap project 346117	Spring 2023	
13452	11/15/2021	S	667-1	Back railing starting to rust		Spring 2023	
13875	11/11/2021	P	200-1	Work done except clothesline	Project	Evaluate conditons at FY 23 Inspections	
13933	11/14/2021	P	667-3	Part obsolete; locating alternative with contractor Wall Fan not used by tenant	Project	Evaluate conditons at FY 23 Inspeicions	
13939	11/11/2022	S	667-3	Repl heater on back order. Install before cold weather	Seasonal - replace before cold weather	11/30/2022	Item received 10/31/2022
13954	11/7/2021	P	667-3	Tenant denying access for tenant requested change faucet handles.		11/30/2022	
14149	11/1/2021	T	200-1	Exc. Wear and tear long term tenant. Moving by 12/1/2022. Renovate at turnover	Tenant sick. Transferring for medical	2/1/2023	
14151	11/14/2021	P	200-1	Cabinet door missing. Needs to be reconstructed	Tenant requests medical delay	Spring 2023	





### Operating Budget

The tables on the following pages show the approved budget and actual income and spending per budget account (row) for the fiscal year ending 06/30/2022. It also shows the approved budget for the current year (2023) if there is one, and the percent change from last year's spending to this year's approved budget. The final column shows the current approved amount for each account divided by the number of housing units and by 12 months to show the amount per unit per month (PUM). The chart does not show a draft budget for the coming fiscal year as that will typically be developed in the final month of the fiscal year.

The budget format and accounts are mandated by the Department of Housing and Community Development (DHCD). For a better understanding of the accounts and discussion of special situations see the notes following the budget tables and the "Definitions of Accounts" at the end of this section.

The LHA maintains a consolidated budget (400-1) for all state-aided 667 (Elderly), 200 (family), and 705 (scattered site family) developments owned by the LHA. It does not maintain separate budgets for each development.

### **Operating Reserve**

The LHA's operating reserve is the amount of funds that an LHA sets aside to sustain itself during lean years, or to remedy urgent health and safety concern or address deferred maintenance items. In addition, while DHCD approves a fixed non-utility operating budget level for every LHA (called the Allowable Non-Utility Expense Level, or ANUEL), LHAs can propose a budget that exceeds that level, with the additional cost to be funded from the Operating Reserve, as long as the reserve will still remain above the minimum threshold set by DHCD.

DHCD defines a full (100%) Operating Reserve (OR) amount to be equal to one-half of the previous year's operating expenses and requires LHAs to maintain a minimum OR of 35% of this amount to cover any unplanned but urgent needs that may arise during the year and that can't be funded by the operating budget. If the reserve is between 20% and 35% of the full level, the LHA must obtain prior written approval from DHCD to spend reserve funds, unless the expense is to resolve a health and safety issue. If the reserve is below the 20% level, the LHA can only spend OR funds on health and safety issues. In both cases, the LHA should address the health and safety issue immediately but must retroactively inform DHCD and obtain its approval.

The Winthrop Housing Authority operating reserve at the end of fiscal year 2022 was \$1,199,464.00, which is 84.2% of the full reserve amount defined above.

Consolidated Budget (400-1) for all state-aided 667 (Elderly), 200 (family), and 705 (scattered site family) developments owned by Winthrop Housing Authority.						
<b>REVENUE</b>						
Account Number	Account Class	2022 Approved Revenue Budget	2022 Actual Amounts Received	2023 Approved Revenue Budget	% Change from 2022 Actual to 2023 Budget	2023 Dollars Budgeted per Unit per Month
3110	Shelter Rent - Tenants	\$2,658,000.00	\$2,688,873.00	\$2,748,000.00	2.2%	\$533.80
3111	Shelter Rent - Tenants - Fraud/Retroactive	\$0.00	\$19,045.00	\$0.00	-100%	\$0.00
3115	Shelter Rent - Federal Section 8	\$0.00	\$0.00	\$0.00	0%	\$0.00
3190	Nondwelling Rentals	\$0.00	\$0.00	\$0.00	0%	\$0.00
3400	Administrative Fee - MRVP	\$0.00	\$0.00	\$0.00	0%	\$0.00
3610	Interest on Investments - Unrestricted	\$810.00	\$2,357.00	\$9,000.00	281.8%	\$1.75
3611	Interest on Investments - Restricted	\$0.00	\$0.00	\$0.00	0%	\$0.00
3690	Other Revenue	\$5,800.00	\$14,468.00	\$14,500.00	0.2%	\$2.82
3691	Other Revenue - Retained	\$63,039.00	\$109,838.00	\$75,485.00	-31.3%	\$14.66
3692	Other Revenue - Operating Reserves	\$0.00	\$0.00	\$0.00	0%	\$0.00
3693	Other Revenue - Energy Net Meter	\$58,039.00	\$68,432.00	\$70,484.00	3%	\$13.69
3801	Operating Subsidy - DHCD (4001)	\$71,673.00	\$21,368.00	\$325,849.00	1424.9%	\$63.30
3802	Operating Subsidy - MRVP Landlords	\$0.00	\$0.00	\$0.00	0%	\$0.00
3803	Restricted Grants Received	\$0.00	\$0.00	\$0.00	0%	\$0.00
3920	Gain/Loss From Sale/Disp. of Prop.	\$0.00	\$0.00	\$0.00	0%	\$0.00
3000	TOTAL REVENUE	\$2,857,361.00	\$2,924,381.00	\$3,243,318.00	10.9%	\$630.02

Consolidated Budget (400-1) for all state-aided 667 (Elderly), 200 (family), and 705 (scattered site family) developments owned by Winthrop Housing Authority.						
<b>EXPENSES</b>						
Account Number	Account Class	2022 Approved Expense Budget	2022 Actual Amounts Spent	2023 Approved Expense Budget	% Change from 2022 Actual to 2023 Budget.	2023 Dollars Budgeted per Unit per Month
4110	Administrative Salaries	\$368,643.00	\$367,555.00	\$403,569.00	9.8%	\$78.39
4120	Compensated Absences	\$0.00	\$8,322.00	\$0.00	-100%	\$0.00
4130	Legal	\$12,000.00	\$3,825.00	\$10,000.00	161.4%	\$1.94
4140	Members Compensation	\$13,920.00	\$12,947.00	\$13,440.00	3.8%	\$2.61
4150	Travel & Related Expenses	\$1,470.00	\$0.00	\$1,470.00	100%	\$0.29
4170	Accounting Services	\$16,620.00	\$16,381.00	\$17,520.00	7%	\$3.40
4171	Audit Costs	\$0.00	\$4,410.00	\$5,250.00	19%	\$1.02
4180	Penalties & Interest	\$0.00	\$0.00	\$0.00	0%	\$0.00
4190	Administrative Other	\$60,015.00	\$55,340.00	\$84,358.00	52.4%	\$16.39
4191	Tenant Organization	\$2,574.00	\$2,000.00	\$2,573.00	28.7%	\$0.50
4100	TOTAL ADMINISTRATION	\$475,242.00	\$470,780.00	\$538,180.00	14.3%	\$104.54
4310	Water	\$379,725.00	\$357,426.00	\$376,200.00	5.3%	\$73.08
4320	Electricity	\$596,006.00	\$619,498.00	\$773,005.00	24.8%	\$150.16
4330	Gas	\$15,372.00	\$15,355.00	\$19,200.00	25%	\$3.73
4340	Fuel	\$0.00	\$0.00	\$0.00	0%	\$0.00
4360	Net Meter Utility Debit/Energy Conservation	\$116,078.00	\$136,863.00	\$140,969.00	3%	\$27.38
4390	Other	\$0.00	\$0.00	\$0.00	0%	\$0.00
4391	Solar Operator Costs	\$116,078.00	\$122,949.00	\$127,686.00	3.9%	\$24.80
4392	Net Meter Utility Credit (Negative Amount)	\$-232,156.00	\$-259,812.00	\$-268,655.0	3.4%	\$-52.19
4300	TOTAL UTILITIES	\$991,103.00	\$992,279.00	\$1,168,405.	17.7%	\$226.96

Consolidated Budget (400-1) for all state-aided 667 (Elderly), 200 (family), and 705 (scattered site family) developments owned by Winthrop Housing Authority.						
<b>EXPENSES</b>						
Account Number	Account Class	2022 Approved Expense Budget	2022 Actual Amounts Spent	2023 Approved Expense Budget	% Change from 2022 Actual to 2023 Budget	2023 Dollars Budgeted per Unit per Month
4410	Maintenance Labor	\$408,536.00	\$412,327.00	\$423,752.00	2.8%	\$82.31
4420	Materials & Supplies	\$107,639.00	\$109,230.00	\$115,000.00	5.3%	\$22.34
4430	Contract Costs	\$256,250.00	\$223,245.00	\$282,870.00	26.7%	\$54.95
4400	TOTAL MAINTENANCE	\$772,425.00	\$744,802.00	\$821,622.00	10.3%	\$159.60
4510	Insurance	\$115,743.00	\$117,049.00	\$125,466.00	7.2%	\$24.37
4520	Payment in Lieu of Taxes	\$4,761.00	\$4,763.00	\$4,760.00	-0.1%	\$0.92
4540	Employee Benefits	\$412,653.00	\$413,664.00	\$450,798.00	9%	\$87.57
4541	Employee Benefits - GASB 45	\$0.00	\$28,627.00	\$0.00	-100%	\$0.00
4542	Pension Expense - GASB 68	\$0.00	\$0.00	\$0.00	0%	\$0.00
4570	Collection Loss	\$10,000.00	\$16,988.00	\$10,000.00	-41.1%	\$1.94
4571	Collection Loss - Fraud/Retroactive	\$0.00	\$19,045.00	\$0.00	-100%	\$0.00
4580	Interest Expense	\$0.00	\$0.00	\$0.00	0%	\$0.00
4590	Other General Expense	\$0.00	\$0.00	\$0.00	0%	\$0.00
4500	TOTAL GENERAL EXPENSES	\$543,157.00	\$600,136.00	\$591,024.00	-1.5%	\$114.81
4610	Extraordinary Maintenance	\$38,500.00	\$35,292.00	\$25,000.00	-29.2%	\$4.86
4611	Equipment Purchases - Non Capitalized	\$30,995.00	\$36,004.00	\$25,300.00	-29.7%	\$4.91
4612	Restricted Reserve Expenditures	\$0.00	\$0.00	\$0.00	0%	\$0.00
4715	Housing Assistance Payments	\$0.00	\$0.00	\$0.00	0%	\$0.00
4801	Depreciation Expense	\$0.00	\$581,739.00	\$0.00	-100%	\$0.00
4600	TOTAL OTHER EXPENSES	\$69,495.00	\$653,035.00	\$50,300.00	-92.3%	\$9.77
4000	TOTAL EXPENSES	\$2,851,422.00	\$3,461,032.00	\$3,169,531.00	-8.4%	\$615.68

Consolidated Budget (400-1) for all state-aided 667 (Elderly), 200 (family), and 705 (scattered site family) developments owned by Winthrop Housing Authority.						
<b>SUMMARY</b>						
Account Number	Account Class	2022 Approved Budget	2022 Actual Amounts	2023 Approved Budget	% Change from 2022 Actual to 2023 Budget	2023 Dollars Budgeted per Unit per Month
3000	TOTAL REVENUE	\$2,857,361.00	\$2,924,381.00	\$3,243,318.00	10.9%	\$630.02
4000	TOTAL EXPENSES	\$2,851,422.00	\$3,461,032.00	\$3,169,531.00	-8.4%	\$615.68
2700	NET INCOME (DEFICIT)	\$5,939.00	\$-536,651.00	\$73,787.00	-113.7%	\$14.33
7520	Replacements of Equip. - Capitalized	\$35,000.00	\$33,989.00	\$58,500.00	72.1%	\$11.36
7540	Betterments & Additions - Capitalized	\$0.00	\$0.00	\$0.00	0%	\$0.00
7500	TOTAL NONOPERATING EXPENDITURES	\$35,000.00	\$33,989.00	\$58,500.00	72.1%	\$11.36
7600	EXCESS REVENUE OVER EXPENSES	\$-29,061.00	\$-570,640.00	\$15,287.00	-102.7%	\$2.97



## Explanation of Budget Accounts

The following explains how each of the line items is to be prepared.

3110: Shelter Rent: The shelter rent projection should be based on the current rent roll plus anticipated changes expected from annual rent re-determinations or as a result of regulatory amendments.

3111: Shelter Rent – Tenants - Fraud/Retroactive: This account should be used for the reporting of total rent receipts from residents due to unreported income. These are often called fraud or retroactive balances. In cases where deficit LHAs discover, pursue cases, and have entered into a written fraud/retroactive re-payment agreement **with a present or former tenant who did not report income**, the LHA will be allowed to retain two-thirds of the funds recovered. One third of the total dollar amount recovered should be included in the LHA's quarterly or year-end Operating Statement as Shelter Rent, account #3111, and two-thirds of this total dollar amount should be included in Other Revenue-Retained, account #3691.

3115: Shelter Rent - Section 8: This account applies only to those developments receiving support through the federal government's Housing and Urban Development (HUD) Section 8 New Construction and/or Substantial Rehab Programs.

3190: Non-Dwelling Rental: This account should be credited with the rents, other than tenants rents reported in line 3110 and 3115, including charges for utilities and equipment, billed to lessees of non-dwelling facilities as well as apartments rented for non-dwelling purposes, such as social service programs.

3400: Administrative Fee- MRVP/AHVP: This account should be credited with Administrative Fees to be received for the MRVP/AHVP Program. The MRVP/AHVP administrative fee is \$50.00 per unit per month, as of July 1, 2020.

3610: Interest on Investments – Unrestricted: This account should be credited with interest earned on unrestricted administrative fund investments.

3611: Interest on Investments – Restricted: This account should be credited with interest earned on restricted administrative fund investments. For example, an LHA may receive a grant whose use is restricted to a specific purpose, and the interest income earned on that grant may also be restricted to the same purpose.

3690: Other Operating Revenues: This account should be credited with income from the operation of the project that cannot be otherwise classified. Income credits to this account include, but are not limited to, penalties for delinquent payments, rental of equipment, charges for use of community space, charges to other projects or programs for the use of central office management and maintenance space, commissions and profits from vending machines, including washing machines, and certain charges to residents for additional services, materials, and/or repairs of damage caused by neglect or abuse in accordance with the Department's regulations on lease provisions..

3691: Other Revenue – Retained: This account should be credited with certain miscellaneous revenue to be retained by the LHA, and which is not used to reduce the amount of operating subsidy the LHA is due. The most common examples for this account is receipts for the rental of roof antennas to cell phone providers and net meter credits earned on electricity bills from Net Meter Power Purchase Agreements (PPA's). Generally, surplus LHAs may retain 100% of these savings and deficit LHAs may retain 25% of the savings, with

the 75% balance used to offset its need for operating subsidy. However, for the period 7/1/16 through 6/30/20, all deficit LHAs may keep 100% of the net meter credit savings, while they can keep 50% effective 7/1/2020.

3692: Other Revenue - Operating Reserves: This account should be credited with funds that LHAs plan to utilize from their operating reserve accounts in excess of the Allowable Non-Utility Expense Level (ANUEL). To be approvable, LHA must maintain the DHCD prescribed operating reserve minimum level after deducting the amount budgeted. The only exception to this is when the expenses are for health and safety issues.

3693: Other Revenue – Net Meter: This account should normally be credited with 75% of the total net meter credit savings realized by a deficit LHA, while surplus LHAs with net meter credit savings would enter \$0 here. Savings are calculated as the value of the net meter credits appearing on the LHA’s electric bills (or, in some cases, paid in cash to the LHA by their utility company), minus the cost of the payments made to the solar power developer under their Power Purchase Agreement (PPA). Deficit LHAs normally may retain 25% of the savings. That amount should be included as Other Revenue – Retained on line #3691. However, please note that for the period 7/1/16 through 6/30/20 all LHAs may retain 100% of their total net meter credit savings, and should report those savings as Other Revenue – Retained on line #3691. LHAs can keep 50% of savings effective 7/1/2020.

3801: Operating Subsidy – DHCD (400-1): This account represents all state-funded operating subsidy to be received and or to be earned for the fiscal year. At the end of each fiscal year, this account will be adjusted in the operating statement to equal the actual subsidy earned by the LHA.

3802: Operating Subsidy – MRVP/AHVP Landlords:

The credit balance in this account represents the anticipated total receipts from DHCD during the fiscal year for housing assistance payments to landlords. At the end of each fiscal year this account will be adjusted to equal the actual subsidy earned.

3920: Gain/Loss from Sale or Disposition of Property (Capitalized or Non-Capitalized): The debit or credit balance of this account represents the following items: a) Cash proceeds from the sale of property that was either: 1) non-capitalized; or 2) capitalized and has been fully depreciated, and b) Realized gain or loss from the sale or disposition of capitalized property that has not been fully depreciated.

4110: Administrative Salaries: This account should be charged with the gross salaries of LHA personnel engaged in administrative duties and in the supervision, planning, and direction of maintenance activities and operating services during the operations period. It should include the salaries of the executive director, assistant executive director, accountants, accounting clerks, clerks, secretaries, project managers, management aides, purchasing agents, engineers, draftsmen, maintenance superintendents, and all other employees assigned to administrative duties.

4120: Compensated Absences: The debit balance in this account represents the actual cost incurred during the fiscal year for vacation, paid holidays, vested sick leave and earned compensatory time. This account includes both the direct compensated absences cost and associated employer payroll expenses (employment taxes, pension cost, etc.).

4130: Legal Expense: This account should be charged with retainers and fees paid to attorneys for legal services relating to the operation of the projects.

4140: Compensation to Authority Members: A local authority may compensate its members for performance of their duties and such other services as they may render to the authority in connection with its Chapter 200 development(s). Compensation for any other program is not authorized. Because of this, LHAs must base such compensation only on the actual rent receipts for these developments plus a prorated share of other operating receipts of funds on a per unit basis. The precise amount that members may be compensated is defined by statute to a maximum of \$40 per member per day, and \$50 for the chairperson per day. The total of all compensation to all board members is not to exceed two percent (2%) of actual gross income of Chapter 200 developments in any given year, consistent with the approved budget amount. In no case shall the payment of compensation exceed \$12,500 annually for the chairperson, or \$10,000 for any member other than the chairperson. Please note the statute requires the member to perform housing authority business in order to receive compensation.

4150: Travel and Related Expense: Legitimate travel expenses incurred by board members and staff in the discharge of their duties for any **state-aided program** are reimbursable from this account, as consistent with Department policy.

4170: Contractual Accounting Services: Fees for accounting services that are provided routinely and are contracted for on an annual basis. Only accounting services performed on a contractual basis (fee accountant) should be included in this item. Full or part-time LHA accounting staff that provides routine accounting services should be included in Account 4110, Administrative Salaries.

4171: Audit Costs: This account includes the state program's prorated share of audit fees paid to an Independent Public Accountant (IPA). The procurement of an IPA is necessary to satisfy the Federal Government's audit requirements. Costs for these services should be shared with all state and federal programs of LHA. **Audit costs are to be absorbed within the ANUEL.** The new Agreed Upon procedures (AUP) audit costs for state-assisted public housing programs should also be included in this account.

4180: Penalties and Interest: Any expenses incurred from penalties, fees, and interest paid on delinquent accounts shall be included in this line item.

4190: Administrative Other: This account is provided for recording the cost of administrative items for which no specific amount is prescribed in this 4100 group of accounts. It includes, but is not limited to, the cost of such items as: reports and accounting forms; stationery and other office supplies; postage; telephone services; messenger service; rental of office space; advertising for bids; publications; membership dues; collection agency & court costs, training costs; management fees, and fiscal agent fees.

4191: Tenant Organization: LTO Funding by the LHA. Upon request the LHA shall fund all LTOs in a city or town at the annual rate of \$6.00 per state-aided public housing unit occupied or available for occupancy by residents represented by such LTO(s) or an annual total of \$500.00 prorated among all such LTO(s), whichever is more. For more information on the creation and funding of LTOs see 760 CMR 6.09.

Authorities which operate computer learning centers, which are funded by the state consolidated budget or by other sources (which are typically recorded in line #3691 as "Other Revenue Retained", should budget the cost of the centers on this line.

4310: Water: This account should be charged with the cost of water and sewer charges purchased for all purposes.

4320: Electricity: This account should be charged with the total cost of electricity purchased for all purposes. Many LHAs have entered into Net Meter Credit Power Purchase Agreements (PPA's). In these deals, an LHA executes a contract with a solar power developer who constructs and owns an off- site solar electricity-generating site. In exchange for contracting to purchase a percentage of the solar power produced, the LHA receives a credit on its utility electric bill for each KWH purchased or in some cases receives a direct cash payment from their utility company. Please ensure that the amount charged to this account is the total cost of electricity BEFORE any reductions due to the receipt of net meter credits.

4330: Gas: This account should be charged with the cost of gas (natural, artificial, or liquefied) purchased for all purposes.

4340: Fuel: This account should be charged with the cost of coal, fuel oil, steam purchased, and any other fuels (except electricity and gas) used in connection with Local Housing Authority operation of plants for the heating of space or water supplied to tenants as a part of rent.

4360: Net Meter Utility Debit/Energy Conservation: This account is to be charged with costs incurred for energy conservation measures.

4390: Other Utilities: This account should be charged with the cost of utilities which are not provided for in accounts 4310 through 4360. In addition, for all quarterly or year-end operating statements 9/30/20 or later, and all budgets 6/30/21 or later, please use this line to record the total net meter credits earned as reported in Line 4392, MINUS the Solar Operator Costs reported in Line 4391, with the result expressed as a positive number. For example, if you reported -\$20,000 in Net Meter Utility Credits in Line 4392 and \$15,000 in Solar Operator Costs in Line 4391, you would subtract the \$15,000 reported on Line 4391 from the -\$20,000 reported on Line 4392, and post the remainder of \$5,000 on Line 4360, as a positive number. This number essentially represents the "net" savings the LHA earned from its net meter credit contract.

4391: Solar Operator Costs: Many LHAs have entered into Net Meter Credit Power Purchase Agreements (PPA's). In these deals, an LHA executes a contract with a solar power developer who constructs and owns an off-site solar electricity-generating site. The LHA makes regular (usually monthly) payments to the developer for its contracted share of the solar electricity produced by the site. Those payments should be entered in this account.

4392: Net Meter Utility Credit (Negative Amount): As noted in account #4391 above, many LHAs have executed Net Meter Credit Power Purchase Agreements (PPA's). In exchange for contracting to purchase a percentage of the solar power produced, the LHA receives a credit on its utility electric bill for each KWH purchased from the developer, which reduces the balance on its electric bill, or, in some cases, the credits are paid in cash to the LHA by the utility company. The total gross amount of the net meter credits that appear on the LHA's utility bills should be carried in this account and entered as a negative number. In cases where credits are paid in cash to the Host LHA, the net balance after paying out the amounts due the participating housing authorities, should also be carried in this account and entered as a negative number.

4410: Maintenance Labor: This account should be charged with the gross salaries and wages, or applicable portions thereof, for LHA personnel engaged in the routine maintenance of the project.

4420: Materials & Supplies: This account should be charged with the cost of materials, supplies, and expendable equipment used in connection with the routine maintenance of the project. This includes the operation and maintenance of automotive and other movable equipment, and the cost of materials, supplies, and expendable equipment used in connection with operating services such as janitorial services, elevator services, extermination of rodents and household pests, and rubbish and garbage collection.

4430: Contract Costs: This account should be charged with contract costs (i.e. the cost of services for labor, materials, and supplies furnished by a firm or by persons other than Local Authority employees) incurred in connection with the routine maintenance of the project, including the maintenance of automotive and other movable equipment. This account should also be charged with contract costs incurred in connection with such operating services as janitorial services, fire alarm and elevator service, extermination of rodents and household pests, rubbish and garbage collection, snow removal, landscape services, oil burner maintenance, etc.

4510: Insurance: Includes the total amount of premiums charged all forms of insurance. Fire and extended coverage, crime, and general liability are handled by DHCD on a statewide basis. All other necessary insurance policies include: Workers' Compensation, boiler, vehicle liability and owner, etc.

4520: Payments in Lieu of Taxes:

This account should be charged with all payments in lieu of taxes accruing to a municipality or other local taxing body.

4540: Employee Benefits: This account should be charged with local housing authority contributions to employee benefit plans such as pension, retirement, and health and welfare plans. It should also be charged with administrative expenses paid to the State or other public agencies in connection with a retirement plan, if such payment is required by State Law, and with Trustee's fees paid in connection with a private retirement plan, if such payment is required under the retirement plan contract.

Employee benefits are based upon a given percentage of the total payroll; therefore, the total amount approved in this account will be based on the approved budgeted salaries representing the state's fair share.

4541: Employee Benefits - GASB 45: This line covers "Other Post-Employment Benefits" (OPEB). Of the total benefits offered by employers to attract and retain qualified employees, some benefits, including salaries and active-employee healthcare are taken while the employees are in active service, whereas other benefits, including post-employment healthcare and other OPEB are taken after the employees' services have ended. Nevertheless, both types of benefits constitute compensation for employee services. In accordance with required accounting practices, this amount is not projected in the budget (and is therefore blank) but the estimated future costs of this item is carried in the operating statement.

4542: Pension Expense – GASB 68: The primary objective of GASB 68 Statement is to improve accounting and financial reporting for pension costs. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. As with account 4541 above, in accordance with required accounting practices, this amount is not projected in the budget (and is therefore blank) but the estimated future costs of this item is carried in the operating statement.

4570: Collection Loss: The balance in this account represents the estimated expense to cover unexpected losses for tenant rents. Note: Do not include losses from fraud/retroactive balances here. Report them in Account 4571 – Collection Loss – Fraud/Retroactive.

4571: Collection Loss – Fraud/Retroactive: The balance in this account represents the estimated expense to cover unexpected losses for tenant rents due to unreported income, i.e. fraud/retroactive balances.

4580: Interest Expense: The debit balance in this account represents the interest expense paid and accrued on loans and notes payable. This debt can be from operating borrowings or capital borrowings.

4590: Other General Expense: This account represents the cost of all items of general expenses for which no specific account is prescribed in the general group of accounts.

4610: Extraordinary Maintenance – Non-Capitalized: This account should be debited with all *costs* (labor, materials and supplies, expendable equipment (such as many tools or routine repair parts), and contract work) of repairs, replacements (but not replacements of non-expendable equipment), and rehabilitation of such a substantial nature that the work is clearly not a part of the routine maintenance and operating program. The items charged to this account should not increase the useful life or value of the asset being repaired. These items are not capitalized and are not added as an increase to fixed assets at the time of completion. Nor are these items depreciated. An example of this would be scheduled repainting of apartments.

4611: Equipment Purchases – Non-Capitalized: This account should be debited with the costs of equipment that does not meet the LHA's criteria for capitalization. Because these items are being expended when paid, they should not be categorized as a fixed asset and therefore will not be depreciated. These items include stoves, refrigerators, small tools, most computers and software, etc.

The budget is a planning tool and as our portfolio ages it is essential that LHAs evaluate their properties annually and plan for extraordinary maintenance. To that end DHCD very strongly recommends that for all 400-1 operating budgets, depending on the age of the portfolio and condition, LHAs spend between \$100 and \$500 a year per unit in Extraordinary Maintenance, Equipment Purchases, Replacement of Equipment, and Betterments & Additions to ensure that the aging public housing stock is preserved.

4715: Housing Assistance Payments: This account should be debited with all housing assistance payments paid to landlords for the MRVP program on a monthly basis.

4801: Depreciation Expense: This account should be debited with annual fixed asset depreciation expenses as determined by the LHA's capitalization policy.

7520: Replacement of Equipment – Capitalized: This account should be debited with the acquisition cost (only the net cash amount) of non-expendable equipment purchased as a replacement of equipment of substantially the same kind. These items, such as vehicles, computers, or furniture, meet the LHA's criteria for capitalization and will also be added to fixed assets and therefore depreciated over the useful life.

7540: Betterments & Additions – Capitalized: This account should be debited with the acquisition cost (only the net cash amount) of non-expendable equipment and major non-routine repairs that are classified as a betterment or addition. These items meet the LHA's criteria for capitalization and will also be added to fixed

assets and therefore depreciated over the useful life of the asset. Examples are: major roof replacement, structural repairs such as siding, or major paving work.

In accordance with GAAP accounting, inventory purchases (Replacement of Equipment and Betterments & Additions) are distinguished between capitalized and non-capitalized items. Any inventory or equipment purchase greater than \$5,000 is required by DHCD to be capitalized, inventoried and depreciated. Any inventory or equipment purchase costing \$1,000 to \$4,999 should be inventoried by LHA staff for control purposes only but is not subject to capitalization or depreciation, it is, however, required to be expensed when the items are paid for. An LHA's inventory listing should include both capitalized and non-capitalized items of \$1,000 and more, as well as all refrigerators and stoves of any value. All items that appear on the inventory listing should be tagged with a unique identification number, and all refrigerators and stoves (regardless of value) should be tagged. LHAs may adopt a capitalization policy that capitalizes inventory purchases at a lesser amount than the \$5,000 requirement (i.e. \$1,000 - \$4,999); however, no capitalization policy can have an amount higher than \$5,000. Any inventory or equipment purchases costing \$0 to \$999 are to be expensed when paid for.

## Narrative Responses to the Performance Management Review (PMR) Findings

The Performance Management Review conducted by the Department of Housing and Community Development (DHCD) for the 2022 LHA fiscal year resulted in the following ratings. Criteria which received a 'Corrective Action' rating show both a reason for the rating and a response by the LHA. The reason indicates Winthrop Housing Authority's understanding of why they received the rating, while the responses describe their goals and the means by which they will meet or improve upon the performance-based assessment standards established by DHCD in the PMR. When the PMR rating is 'Operational Guidance', the LHA may have responded, but was not required to.

### **Category: Management**

Criterion: Occupancy Rate - the percentage of units that are occupied on monthly report.

Rating: No Findings

Criterion: Tenant Accounts Receivable (TAR) - the percentage of uncollected rent and related charges owed by tenants to the local housing authority (LHA), out of the total amount of rent and related costs charged to tenants.

Rating: No Findings

Criterion: Certifications and Reporting Submissions - timely submission of statements and certifications

Rating: No Findings

Criterion: Completion of mandatory online board member training

Rating: No Findings

Criterion: Annual Plan Submitted - Annual Plan (AP) submitted on time

Rating: No Findings

Criterion: Staff completed relevant certifications or trainings

Rating: No Findings

### **Category: Financial**

Criterion: Adjusted Net Income - a measure of overspending or underspending.

Rating: No Findings

Criterion: Current Operating Reserve as a percentage of total maximum reserve level.

Rating: No Findings

### **Category: Capital Planning**

Criterion: Timely spending of capital funds awarded under the Formula Funding program

Rating: No Findings



**Category: CHAMP**

Criterion: Paper applications are available, received and entered into CHAMP

Rating: No Findings

Criterion: Vacancies are recorded correctly and occupied using CHAMP

Rating: Operational Guidance

Reason: WHA continues to adapt to CHAMP State waitlist system. Significant staff turn-overs this past year slightly affected input of data, as emphasis was placed on housing tenants first.

Response: Staff - new and veteran workers, continues to train on State CHAMP system, adapting to procedural changes. Review and checking accuracy of data input to avoid operator input errors.

**Category: Facility Management - Inspection Standards and Practices**

Criterion: 100% of units inspected during FYE under review

Rating: No Findings

Criterion: Unit inspection reports create, track, and report work orders for inspection repairs, and inspection WOs completed within 30 days or add to DM / CIP

Rating: No Findings

Criterion: Unit inspection reports accurately reflect necessary repairs

Rating: No Findings

**Category: Facility Management - Vacancy Turnover Standards and Practices**

Criterion: Work orders created for every vacancy and completed within 30 days (or waiver requested)

Rating: No Findings

Criterion: Vacancy turnover work orders accurately reflect necessary repairs

Rating: No Findings

**Category: Facility Management - Preventive Maintenance Standards and Practices**

Criterion: LHA Preventive Maintenance Plan accurately reflects all necessary work to maximize life of LHA components

Rating: No Findings

**Category: Facility Management - Work Order Types and Systems**

Criterion: All emergency work orders are created, tracked, reported and completed within 48 hours

Rating: No Findings

Criterion: All requested work orders are created, tracked, reported and completed within 14 days or added to DM/CIP

Rating: No Findings

Explanation of PMR Criteria Ratings

CRITERION	DESCRIPTION
<b>Management</b>	
Occupancy Rate	<p>The rating is calculated using the following formula: (Total Number of Occupied units on Monthly Report divided by (Total Number of Units Minus Units that Received a Waiver Minus Number of Units Vacant less than 30 days on Monthly Report)</p> <ul style="list-style-type: none"> <li>• “No Findings” : Occupancy Rate is at or above 98%</li> <li>• Operational Guidance: Occupancy rate is at 95% up to 97.9%</li> <li>• Corrective Action: Adjusted occupancy rate is less than 95%</li> </ul>
Tenant Accounts Receivable (TAR)	<p>This criterion calculates the percentage of uncollected rent and related charges owed by starting with the amount reported by the LHA, as uncollected balances for the TAR (Account 1122 from the Balance Sheet) minus Normal Repayment Agreements* divided by Shelter (Tenant) Rent (account 3110 from the Operating Statement)</p> <ul style="list-style-type: none"> <li>• “No Findings” : At or below 2%</li> <li>• “Operational Guidance”: More than 2% , but less than 5%</li> <li>• “Corrective Action”: 5% or more</li> </ul>
Certifications and Reporting Submissions	<p>Housing authorities are required to submit 4 quarterly vacancy certifications by end of the month following quarter end; 4 quarterly operating statements and 4 Tenant Accounts Receivable (TAR) reports within 60 days of quarter end.</p> <ul style="list-style-type: none"> <li>• “No Findings”: At least 11 of the required 12 reports were submitted and at least 9 were submitted on time.</li> <li>• “Operational Guidance”: Less than 11 of the required 12 reports were submitted and/or less than 9 were submitted on time.</li> </ul>
Board Member Training	<p>Percentage of board members that have completed the mandatory online board member training.</p> <ul style="list-style-type: none"> <li>• “No Findings” : 80% or more completed training</li> <li>• “Operational Guidance” : 60-79.9% completed training</li> <li>• “Corrective Action” : &lt;60 % completed training</li> </ul>
Staff Certifications and Training	<p>Each LHA must have at least one staff member complete a relevant certification or training During the fiscal year. The number of required trainings varies by LHA size.</p> <ul style="list-style-type: none"> <li>• No Findings: LHAs completed the required number of trainings</li> <li>Corrective Action: LHAs have not completed any trainings</li> </ul>
Annual Plan (AP) Submitted	<p>Housing authorities are required to submit an annual plan every year.</p> <ul style="list-style-type: none"> <li>• “No Findings” =Submitted on time</li> <li>• “Operational Guidance” =Up to 45 days late</li> <li>• “Corrective Action” =More than 45 days late</li> </ul>

CRITERION	DESCRIPTION
<b>CHAMP</b>	
Paper applications	<p>Paper applications are available, received and entered into CHAMP</p> <ul style="list-style-type: none"> <li>• No Findings: Paper applications are available; And paper applications are date and time stamped correctly; And 90% of new paper applications are entered into CHAMP within 15 calendar days of date/time stamp; And 2% or less of new paper applications are entered more than 30 days after date/time stamp</li> <li>• Operational Guidance: Paper applications are available; And paper applications are date and time stamped and entered correctly; And 75% - 89% of new paper applications are entered into CHAMP within 15 calendar days; And 3% - 5% of new paper applications are entered more than 30 days after date/time stamp</li> </ul> <p>Corrective Action: Paper applications are not available; Or the LHA has failed to date and time stamp paper applications and/or failed to enter them correctly; Or Less than 75% of new paper applications are entered into CHAMP within 15 calendar days of date/time stamp; Or more than 5% of new paper applications are entered more than 30 days after date/time stamp</p>
Vacancies occupied using CHAMP	<p>Vacancies are recorded correctly and occupied using CHAMP</p> <ul style="list-style-type: none"> <li>• No Findings: All vacancies during the fiscal year are recorded in DHCD's Housing Applications Vacancy System within 30 days; And the housed Applicant ID and Pull List ID match between DHCD's Housing Applications Vacancy System and CHAMP for unit occupied during the fiscal year, excluding administrative transfers; And 25% or less of occupied units have data entry errors</li> <li>• Operational Guidance: All vacancies during the fiscal year are recorded in DHCD's Housing Applications Vacancy System, all vacancies are not recorded within 30 days; Or the Housed Applicant ID and Pull List ID match between DHCD's Housing Applications Vacancy System and CHAMP for units occupied during the fiscal year, excluding administrative transfers; And greater than 25% of occupied units have data entry errors</li> <li>• Corrective Action: All vacancies during the fiscal year are not recorded in DHCD's Housing Applications Vacancy System; Or the Housed Applicant ID and Pull List ID do not match (or data is missing) between DHCD's Housing Applications Vacancy System and CHAMP for units occupied during the fiscal year, excluding administrative transfers</li> </ul>

CRITERION	DESCRIPTION
<b>Financial</b>	
Adjusted Net Income	<p>The Adjusted Net Income criterion calculation starts with an LHA's Net Income and subtracts Depreciation, GASB 45 (Retirement Costs), GASB 68 (Retirement Costs), Extraordinary Maintenance (maintenance expense outside of routine/ordinary expenses), and Equipment Purchases – Non Capitalized. This Adjusted Net Income amount is then divided by the Total Expenses of the LHA. If this Adjusted Net Income amount is positive, it means underspending and if it is negative it means overspending.</p> <p>Underspending Rating:</p> <ul style="list-style-type: none"> <li>• “No Findings” : 0 to 9.9%</li> <li>• “Operational Guidance”: 10 to 14.9%</li> <li>• “Corrective Action”: 15% or higher</li> </ul> <p>Overspending Rating:</p> <ul style="list-style-type: none"> <li>• “No Findings” : 0 to -4.9%</li> <li>• “Operational Guidance”: -5% to -9.9%</li> <li>• “Corrective Action”: -10% or below</li> </ul>
Operating Reserves	<p>Current Operating Reserve as a percentage of total maximum reserve level. Appropriate reserve level is buffer against any unforeseen events or expenditures.</p> <ul style="list-style-type: none"> <li>• “No Findings” :35%+ of maximum operating reserve</li> <li>• “Operational Guidance”: 20% to 34.9% of maximum operating reserve</li> <li>• “Corrective Action”: &lt;20% of maximum operating reserve</li> </ul>
<b>Capital Planning</b>	
Capital Spending	<p>Under the Formula Funding Program (FF), authorities receive undesignated funds to spend on projects in their Capital Improvement Plan. They are rated on the percentage of available funds they have spent over a three-year period</p> <ul style="list-style-type: none"> <li>• “No Findings” = at least 80%</li> <li>• “Operational Guidance” = At least 50%</li> <li>• “Corrective Action” = Less than 50%</li> </ul>

CRITERION	DESCRIPTION
<b>Health &amp; Safety</b>	
Health & safety violations	DHCD has observed conditions at the LHA's developments and reported health and safety violations. The LHA has certified the number of corrected violations in each category.
<b>Facility Management – Inspection Standards and Practices</b>	
100% Unit Inspections	<p>All units inspected at LHA during FY under review</p> <ul style="list-style-type: none"> <li>• No Findings: 100% of units inspected</li> </ul> <p>Corrective Action: Less than 100% of units inspected</p>
LHA Inspections Reports/Work Orders	<p>Unit inspection reports create, track, and report work orders for inspection repairs, and inspection WOs completed within 30 days or add to DM/CIP</p> <ul style="list-style-type: none"> <li>• No Findings: All inspection work orders/lease violations are created, tracked, and reported; And non-health and safety work orders for inspection repairs/lease violations are completed within 30 days or added to DM/CIP; And health and safety work orders for inspection repairs/lease violations are addressed within 48 hours</li> <li>• Operational Guidance: All health and safety inspection work orders/lease violations are created, tracked, reported and completed within 48 hours; And LHA fail to create, track, or report no more than 1 or 2 (based on LHA size) non-EHS (exigent health and safety) deficiencies; Or LHA failed to complete any non-EHS work orders/lease violations appropriately</li> <li>• Corrective Action: Any EHS work orders/lease violations not created, tracked, reported, or completed; Or 1 of the following: LHA failed to create, track or report a) More than 1 non-EHS deficiency (small LHA); b) More than 2 non-EHS deficiencies (Medium/Large)</li> </ul>
Accuracy of LHA Inspections	<p>Unit inspection reports accurately reflect necessary repairs</p> <ul style="list-style-type: none"> <li>• No Findings: c.667 unit has less than 2 EHS deficiencies and c.200/705 unit has less than 3 EHS deficiencies</li> <li>• Operational Guidance: c.667 unit has 2 EHS deficiencies or c.200/705 has 3 EHS deficiencies</li> </ul> <p>Corrective Action: c.667 has equal to or greater than 3 EHS deficiencies or c.200/705 unit has equal to or greater than 4 EHS deficiencies</p>
<b>Facility Management – Vacancy Turnover Standards and Practices</b>	

CRITERION	DESCRIPTION
Vacancy Turnover Work Orders	<p>Work orders created for every vacancy and completed within 30 days (or waiver requested)</p> <ul style="list-style-type: none"> <li>• No Findings: Vacancy work orders are created, tracked and reported for every unit and reflect all work in unit; And Vacancy work orders are Maintenance Ready in &lt;=30 days for c.667 units or &lt;=45 days for c.200/705 units or have approved waiver</li> <li>• Operational Guidance: Vacancy work orders are created, tracked and reported for every unit; And work orders do not reflect all work completed in unit; Or vacancy work orders are Maintenance Ready in 31-45 days for c.667 and 46-60 days for c.200/705 and no approved waiver</li> </ul> <p>Corrective Action: Vacancy work orders are not created, tracked and reported for every unit; Or vacancy work orders are Maintenance Ready in &gt;45 days for c.667 and &gt;60 days for c.200/705 and have no approved waiver</p>
Accuracy and Standard of Vacancy Turnovers	<p>Vacancy turnover work orders accurately reflect necessary repairs</p> <ul style="list-style-type: none"> <li>• No Findings: c.667 unit less than 2 EHS deficiencies and c.200/705 less than 3 EHS deficiencies</li> <li>• Operational Guidance: c.667 2 EHS deficiencies or c.200/705 3 EHS deficiencies</li> </ul> <p>Corrective Action: c.667 equal to or greater than 3 EHS deficiencies or c.200/705 equal to or greater than 4 EHS deficiencies</p>
<b>Facility Management – Preventative Maintenance Standards and Practices</b>	
LHA Preventative Maintenance Schedule Accuracy and Implementation of Preventative Schedules	<p>LHA preventative maintenance schedule accurately reflects all necessary work to maximize the life of LHA components</p> <ul style="list-style-type: none"> <li>• No Findings: c.667 unit less than 2 EHS deficiencies and c.200/705 less than 3 EHS deficiencies</li> <li>• Operational Guidance: c.667 2 EHS deficiencies or c.200/705 3 EHS deficiencies</li> </ul> <p>Corrective Action: c.667 equal to or greater than 3 EHS deficiencies or c.200/705 equal to or greater than 4 EHS deficiencies</p>
<b>Work Order Types and Systems</b>	
Emergency Work Orders	<p>All emergency work orders are created, tracked, reported and completed within 48 hours</p> <ul style="list-style-type: none"> <li>• No Findings: All emergency work orders under review are created, tracked, reported and completed within 48 hours</li> <li>• Operational Guidance: All emergency work orders completed within 48 hours; Less than 100% but greater than or equal to 80% of work orders under review are correctly created, tracked and reported administratively</li> </ul>

CRITERION	DESCRIPTION
	<ul style="list-style-type: none"> <li>• Corrective Action: Not all emergency work orders are completed within 48 hours; Or less than 80% of work orders under review are correctly created, tracked and reported administratively</li> </ul>
Requested Work Orders	<p>All requested work orders are created, tracked, reported and completed within 14 days or added to DM/CIP</p> <ul style="list-style-type: none"> <li>• No Findings: All requested work orders under review are created, tracked, and reported; All work is complete within 14 days or added to DM/CIP</li> <li>• Operational Guidance: All requested work orders completed within 14 days or added to DM/CIP; And less than 100% of work orders under review are correctly created, tracked and reported</li> </ul> <p>Corrective Action: Not all requested work orders are completed within 14 days or added to DM/CIP</p>

## Policies

The following policies are currently in force at the Winthrop Housing Authority:

<b>Policy</b>	<b>Last Ratified by Board Vote</b>	<b>Notes</b>
*Rent Collection Policy	01/14/2021	
*Personnel Policy	06/29/2020	
*Capitalization Policy	01/14/2021	
*Procurement Policy	01/14/2021	
*Grievance Policy	01/14/2021	
Smoking Policy	01/14/2021	No Smoking All Buildings
Pet Policy	01/14/2021	
Other – Define in the ‘Notes’ column	09/27/2021	Garden Policy
Reasonable Accommodations Policy	06/27/2022	
Fair Housing Marketing Plan	06/27/2022	
Language Access Plan	06/27/2022	
Parking	01/30/2023	

\* Starred policies are required by DHCD. Policies without a “Latest Revision” date are not yet in force.

The list of policies has been provided by the LHA and has not been verified by DHCD.



## Waivers

Winthrop Housing Authority has received the following waivers from DHCD's regulations. This list does not include vacancy waivers, pet waivers, or any waivers that would release personally identifiable tenant or applicant data.

<b>Description</b>	<b>Reason</b>	<b>Date Waiver Approved by DHCD</b>	<b>Date Expired</b>
Waiver to leave RCAT	Satisfied DHCD Criteria	07/01/2022	06/30/2026

The list of waivers has been provided by the LHA and has not been verified by DHCD.

## **Attachments**

The following items have been uploaded as attachments to this Annual Plan.

Due to the COVID-19 emergency, on-site Performance Management Review (PMR) assessments by the Facilities Management Specialists were cancelled for the December fiscal year end housing authorities. Therefore, the Facility Management categories have been omitted from the PMR document.

- WHA LTO Letter
- Public Comments and Board Meeting Excerpt
- Cover sheet for tenant satisfaction surveys
- Tenant Satisfaction Survey 667 Program
- Performance Management Review
- FY 2022 AUP Audit

# WINTHROP HOUSING AUTHORITY

## Gardens Tenants Association

9 GOLDEN DRIVE  
WINTHROP, MASSACHUSETTS 02152

DATE March 13, 2023

FROM: WHA Gardens, VIKING and HERITAGE GARDENS TENANT'S ASSOCIATION

A Tenant's meeting was conducted on March 13, 2023 between the Executive Director of Winthrop Housing Authority and the WHA residents and tenants, represented by WHA Gardens, Heritage and Viking Gardens Tenants Association. The WHA Gardens, Heritage and Viking Gardens Tenant Association is a local tenant association duly organized and recognized under 760 CMR 6.09 (2).

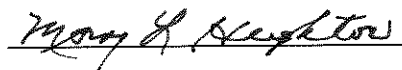
In compliance with 760 CMR 11.10, we hereby acknowledge and attest that:

Winthrop Housing Authority has involved and informed residents and tenants of its intent to draft and submit a Capital Improvement and Annual Plan (CIP, AP). Mary Lou Heighton is President of the LTO, regularly attends monthly WHA Board meetings as the Tenant Board Member. The plan discussed includes needs identified and priorities that will be integrated and included in the CIP. The decisions made are consistent with tenant priorities and sound management.

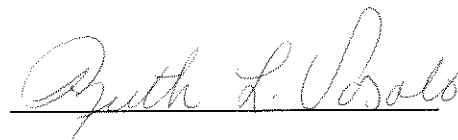
We understand and are happy that the designers and architects have drafted construction documents for Golden Drive Roadway and sidewalk improvements. The WHA community appreciates the expected Fire Alarm Systems at Viking Gardens, Overlook Drive, King Gardens and the Morton Street property. Asphalt shingle roofs and gutters are needed at Viking Gardens. The emergency exit stairs at Overlook are worn, and will be repaired within the year. WHA maintenance has been replacing rotted wood when needed. We support that replacement of deteriorating boilers in the Family Housing development that is included in our plan. It is important that family housing kitchens and electrical service gets upgraded due to the age and condition of these apartments. Winthrop has taken a beating with coastal storms – especially the past winters. Replacement of damaged and weathered storm doors, plus repairs to bulkheads that have openings for water infiltration and critters to enter near salt water marsh is critical. Great thought and care is exhibited by distribution of funds throughout each of the Developments.

A draft plan was made available to tenants, and we support and endorse work contemplated in the plan. Decisions made in composing this plan are derived from ongoing, constant communication between WHA staff, its residents and Board members. The office staff and maintenance crews are responsive to our needs. We are confident that the Board, management and staff of Winthrop Housing Authority represent the needs of all residents and the decisions made will benefit this Authority. Sincerely,

Sincerely,



MaryLou Heighton, President



Ruth Vosolo, Treasurer



**WINTHROP HOUSING  
AUTHORITY  
9 GOLDEN DRIVE  
WINTHROP, MASSACHUSETTS 02152**



**EXCERPT**

**REGULAR MEETING**

**March 27, 2023**

**Annual Plan**

Director Lyons presented to Board Members the Final Draft of Annual Plan of Winthrop Housing Authority.

Winthrop Housing Authority Gardens Tenant Association, including President MaryLou Heighton, Treasurer Ruth Vosolo had met with Director Lyons previously to review the details of Capital Improvement and Annual Plan.

Members of the tenant association were happy with the Annual Plan and impressed with the amount of work done on behalf of the tenants. They expressed confidence the Plan represents the best interests of the Housing Authority community and have no comments

Discussed among members.

Motion by Member Richard Honan to Accept the WHA Annual Plan as Advertised and as Presented at tonight' Public Hearing. Discussion. Seconded by Peter Caggiano Motion passes by a vote of Four 4 to Zero, with One Absence

Director Lyons is authorized to Submit Annual Plan to DHCD.

## **Resident Surveys – Background**

Since 2016 DHCD has been working with the Center for Survey Research (CSR) at the University of Massachusetts Boston to survey residents in the state public housing units it oversees. The surveys are confidential, mailed directly to residents, and returned to CSR by mail (or, starting in 2019, completed on-line). CSR surveys residents of elderly/disabled units (also known as Chapter 667) and family units (also known as Chapter 200 and Chapter 705).

During each round all units are mailed surveys, with one exception: in the case of the twelve housing authorities with more than 225 c.200 family units, a randomly selected group of 225 units was surveyed at each housing authority. This group was determined to be large enough to generate statistically useful results. In both rounds, responses from c.200 and c.705 residents are always combined.

## **Round One Surveys (2016 – 2018)**

In Round One of the surveys, CSR surveyed residents of elderly/disabled units (c.667) in three groups in the Fall of 2016, 2017 and 2018. CSR surveyed residents of family units (c.705 and c.200) in the Spring of 2016. (Note: there are many more c.667 units, so they were broken down into three groups).

### *Notes on Round One Surveys*

1. In previous publications of this survey data, if there were at least twenty responses from residents of an authority's c.667 units or from their c.200/705 units, then there is a separate report for that program.
2. We originally combined data from c.667 and c.200/705 units for some LHAs with limited family data. However, to be consistent with the new Round Two methodology described below, we recalculated the Round One data using the new methodology. Since we no longer combine results from the different programs several LHAs no longer have a report for their c.200/705 units given the small data set for those units.

## **Round Two Surveys (2019 – 2022)**

Round Two of the surveys began in 2019. CSR surveyed about one-third of the elderly/disabled units in Fall 2019, Fall 2021, and Fall 2022. CSR surveyed all family units in Fall 2020.

### *Notes on Round Two Surveys*

1. We refined our reporting methodology and will issue survey results for any program (c.667 or c.200/705) meeting these requirements:
  - 8-19 completed surveys received, if the response rate is at least 40%
  - 20-29 completed surveys received, if the response rate is at least 20%
  - 30+ completed surveys received, if the response rate is at least 15%
2. Responses from the family units will not be combined with responses from elderly/disabled units as they originally were in Round One. Since the variance between the results of the elderly/disabled and family programs was sometimes significant, we determined that combining the two yielded less accurate results.

# WINTHROP HOUSING AUTHORITY

## Chapter 667 Housing Summary 2016 - 2018

DHCD is working with the Center for Survey Research at the University of Massachusetts Boston to survey residents in the housing units it oversees.

### Fall 2016:

- Surveys were sent to 9624 housing units (Chapter 667). 5511 surveys were filled out and returned.

### Fall 2017:

- Surveys were sent to 6024 housing units (Chapter 667). 3391 surveys were filled out and returned.

### Fall 2018:

- Surveys were sent to 13,304 housing units (Chapter 667). 6717 surveys were filled out and returned.
- In the **Winthrop Housing Authority**, surveys were sent to a total of **348** housing units (Chapter 667); **172** surveys were completed.

This report provides some information about how the residents from the **Winthrop Housing Authority** who answered the survey responded. It compares their answers to those from residents in the entire state and to those from medium LHAs in Greater Boston. These medium LHAs in the Greater Boston area include: Belmont, Brockton, Brookline, Canton, Dedham, Milford, Natick, Norwood, Randolph, Stoughton, Wellesley, Weymouth, and Winthrop.

## Communication

Residents in Ch. 667 housing were asked about how they interacted with the Winthrop Housing Authority in the last 12 months. The table below shows what percentage of residents said they did each of the following:

	Winthrop Housing Authority	Medium LHAs in Greater Boston*	Entire State
Contacted management about a problem or concern.....	75%	79%	78%
Felt they were usually or always treated with courtesy and respect when they contacted management.....	88%	86%	87%
Saw the Capital Improvement Plan.....	16%	25%	30%
Saw the Operating Budget.....	6%	16%	17%
Knew the Executive Director held a meeting with residents...	31%	48%	53%

\* Medium LHAs in the Greater Boston area include: Belmont, Brockton, Brookline, Canton, Dedham, Milford, Natick, Norwood, Randolph, Stoughton, Wellesley, Weymouth, and Winthrop.

## Services and Programs

**43%** of the Winthrop Housing Authority residents in Ch. 667 who responded to the survey said they would be interested in services and programs. Here are the services and programs residents said they would be most interested in participating in:

	Winthrop Housing Authority	Medium LHAs in Greater Boston	Entire State
Job training programs.....	5%	8%	6%
Money management programs (budgeting, taxes, income building).....	7%	11%	10%
Children's programs (tutoring, childcare, afterschool programs).....	5%	3%	2%
Health and Medical Services (visiting nurse, meal programs).....	27%	37%	35%
Adult Education (GED, ESL, educational counseling) .....	8%	13%	10%

## Maintenance and Repair

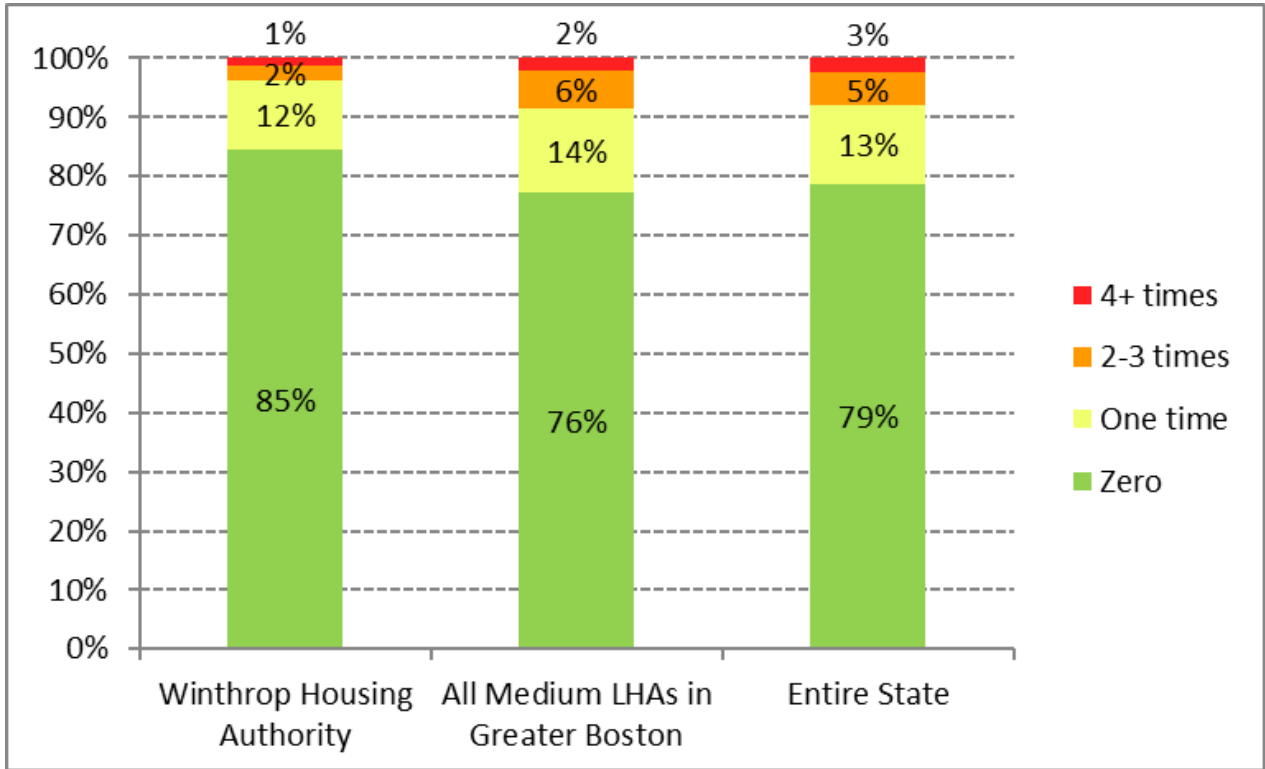
**Who had problems?** Less than one fifth of respondents had a problem with their heating and about two fifths had a plumbing problem in the last 12 months.

	Winthrop Housing Authority	Medium LHAs in Greater Boston	Entire State
Had a heating problem.....	15%	24%	21%
Had a problem with water or plumbing.....	41%	51%	49%

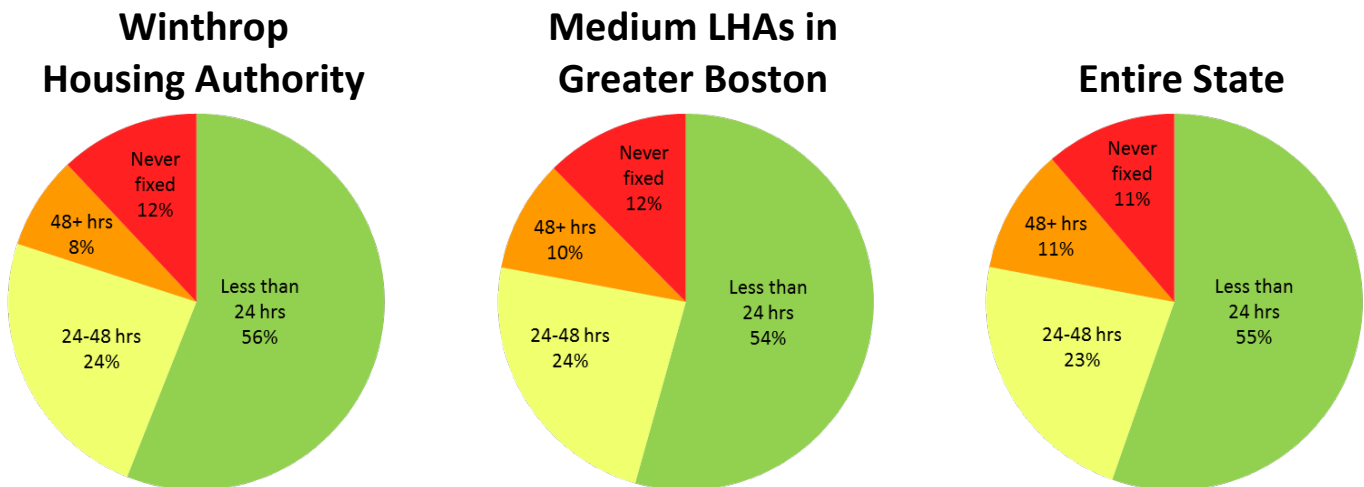
- **Heating Problems**

**How many times did residents have heating problems?**

The chart below shows how many times respondents had heat problems in the last 12 months. The green part of the bars shows what percentage of residents did not have the problem at all. The yellow shows who had the problem one time. The orange shows those who had the problem 2-3 times. And the red shows those who had the problem 4 or more times in the last 12 months.



**How long did it take to fix the heating problems?** For those respondents who had problems, we asked how long it usually took for the problems to be fixed – less than 24 hours, 24 - 48 hours, more than 48 hours, or never fixed.

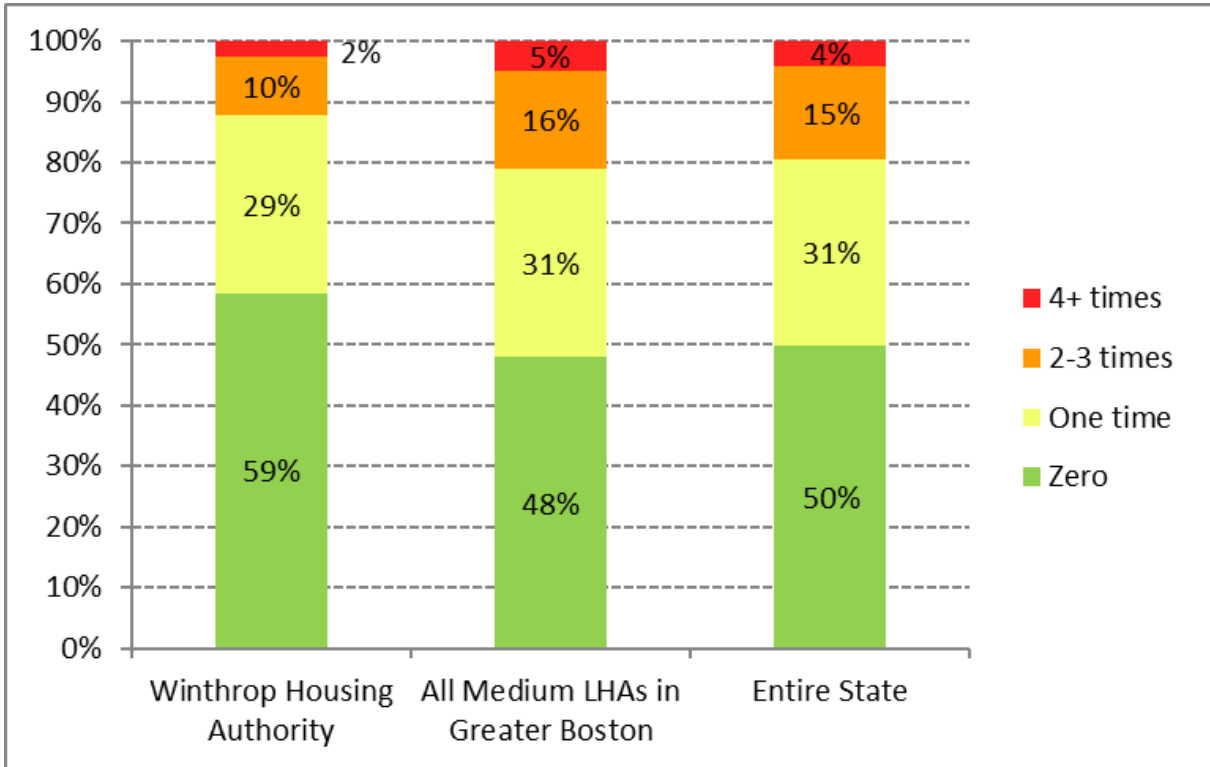




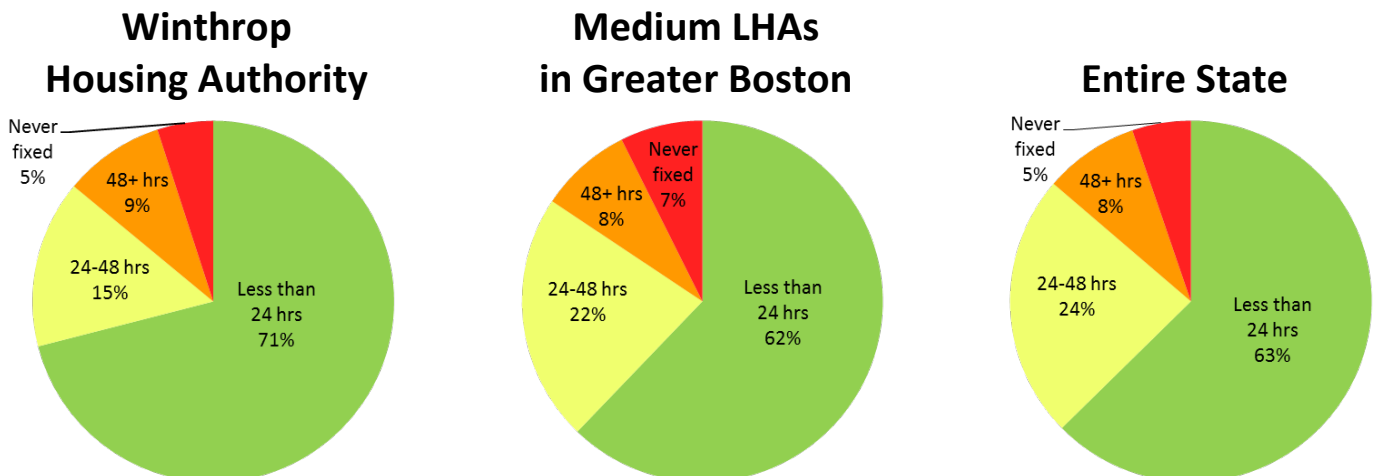
- **Water or Plumbing Problems**

**How many times did residents have problems with their water or plumbing?**

The chart below shows how many times respondents had water or plumbing problems in the last 12 months. The green part of the bars shows what percentage of residents did not have the problem at all. The yellow shows who had the problem one time. The orange shows those who had the problem 2-3 times. And the red shows those who had the problem 4 or more times in the last 12 months.

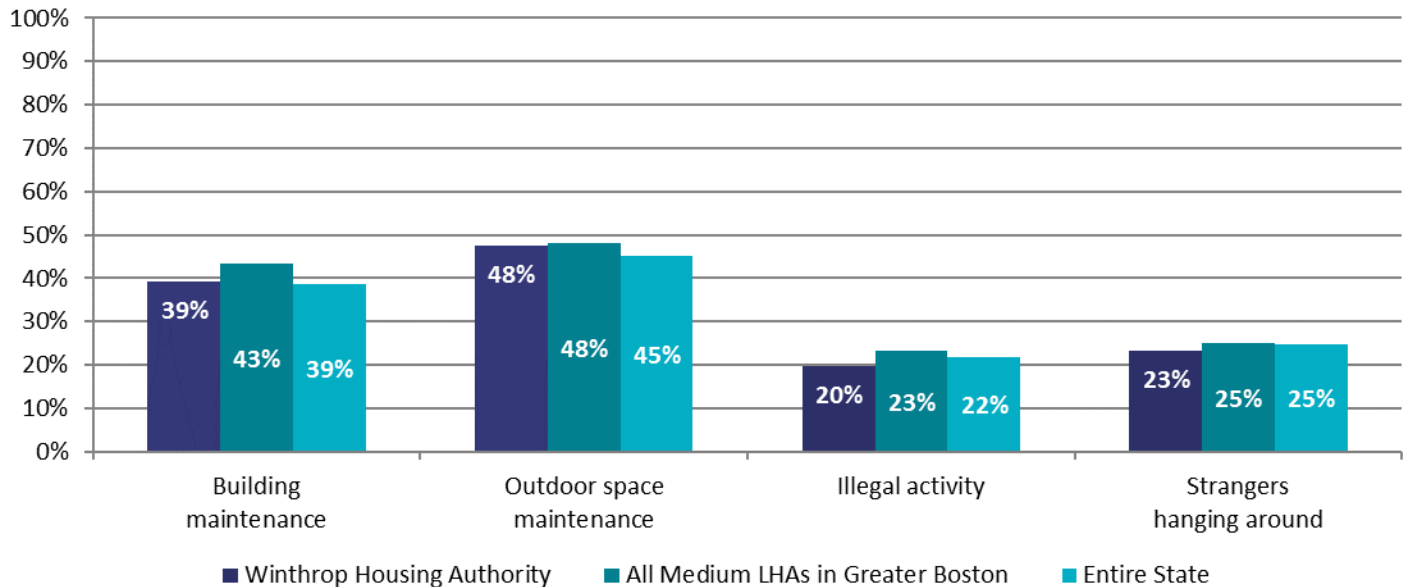


**How long did it take to fix the water or plumbing problems?** For those respondents who had problems, we asked how long it usually took for the problems to be fixed – less than 24 hours, 24 - 48 hours, more than 48 hours, or never fixed.



- What other problems did respondents have?** Respondents were asked how often they had problems with: building maintenance (*such as clean halls and stairways and having lights and elevators that work*), outdoor space maintenance (*such as litter removal and clear walk ways*), illegal activity in the development, and strangers hanging around who should not be there. The chart below shows what percentage of respondents said that they “always” or “sometimes” had this problem in the last 12 months.

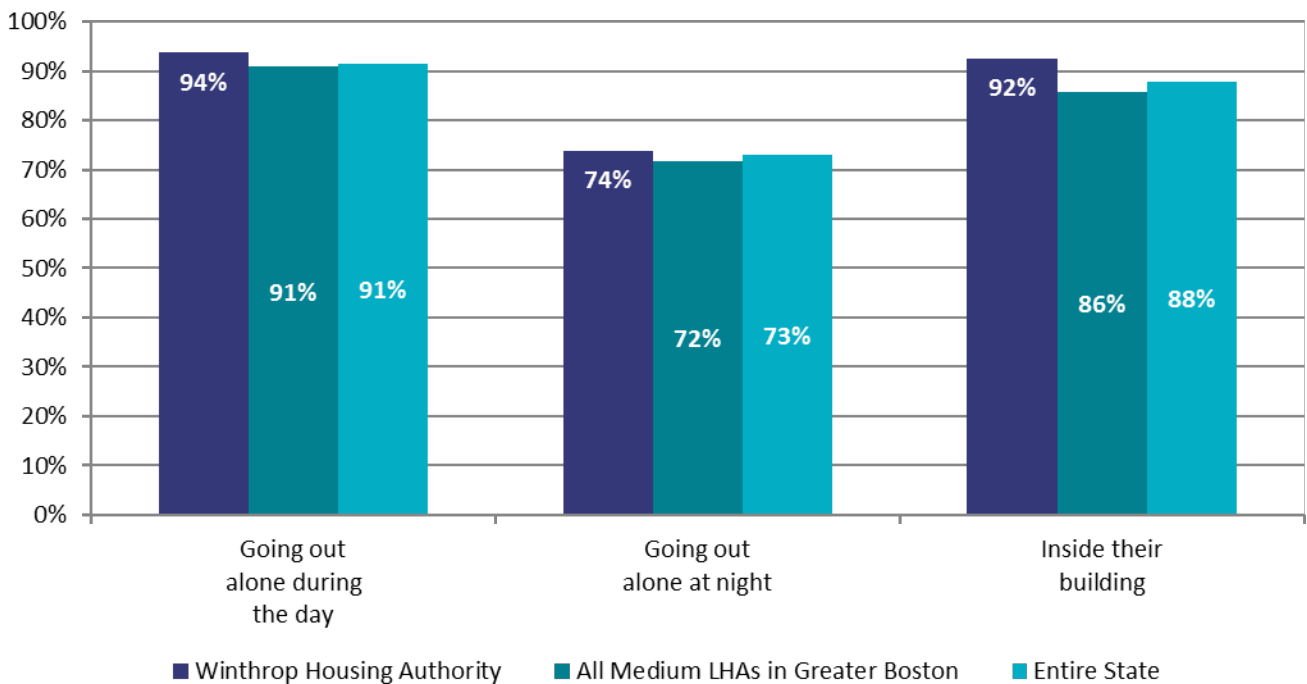
**Respondents who “always” or “sometimes” had problems with....**



**Safety**

Respondents were asked how safe they felt in their building and going outside alone. The chart below shows what percentage of people said they felt “very safe” or “mostly” safe.

**Respondents who felt “very safe” or “mostly safe” ....**



**WINTHROP**  
**HOUSING AUTHORITY**  
**Performance Management Review**  
**(PMR) Report**  
**Fiscal Year End 06/30/2022**

\*For a detailed report of the Performance Management Review (PMR), please contact the Local Housing Authority

# Performance Management Review

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (DHCD)				
PMR Desk Audit Ratings Summary <b>Official Published PMR Record</b>				
For a detailed report of the Performance Management Review (PMR), please contact the Local Housing Authority				
Housing Authority	Winthrop Housing Authority			
Fiscal Year Ending	06/30/2022			
Housing Management Specialist	Robert Pelletier			
Facilities Management Specialist	Todd Lawson			
Criteria	Score/Rating			
	Management			
Occupancy Rate	c.667	c.705	c.200	Cumulative
	No Findings	No Findings	No Findings	No Findings
Tenant Accounts Receivable (TAR)	c.667	c.705	c.200	Cumulative
	Corrective Action	Corrective Action	Corrective Action	Corrective Action
Board Member Training	No Findings			
Certifications and Reporting Submissions	Operational Guidance			
Annual Plan	No Findings			
Financial				
Adjusted Net Income	No Findings			
Operating Reserves	No Findings			
Capital				
Capital Spending	No Findings			

# LHA Winthrop Housing Authority

## Occupancy

Rating All: No Findings  
Rating 667: No Findings  
Rating 200: No Findings  
Rating 705: No Findings

- Enter vacancies into system at least monthly and ensure that there are no duplicates. Reach out to HMS if accidental duplicates occur.
- Use online vacancy system, see user guide if need help. All vacancies must be reported; and quarterly certifications must be completed certifying all data is in system. Request waivers when applicable.
- Follow tenant selection best practices to improve vacancy turnover (pulling lists in CHAMP as soon as vacancy occurs and previewing list to prescreen in advance of vacancies as needed).
- Include unit turnovers in capital improvement plan.
- Engage in a management agreement or contract with private firms to help with heavy unit turnover.
- Review turnovers with staff weekly or biweekly to monitor status of vacant units.
- Develop plan for updating units with long term occupancy to limit turn over time at vacancy; family units may need consistent attentions o when lease up, condition is not affecting vacancy turnover time.
- Ensure that yearly inspection findings are addressed and address tenant damage/lease violations.
- Other:**

## Tenant Accounts Receivable (TAR)

Rating All: Corrective Action  
Rating 667: Corrective Action  
Rating 200: Corrective Action  
Rating 705: Corrective Action

- Create or update rent collection policy and procedures and submit to DHCD for review, with supporting Board vote.
- Adhere to your rent collection policy and lease, i.e. sending notices, reminder letters, 14 day notice to quit, 30 day notice etc. Send notices to tenants early and frequently.
- Increase ways to accept rent payment, i.e. check scanners, lock boxes, electronic debit, autopay, etc.
- Report to credit bureau when resident has vacated unit with past due rent balance.
- Consider using small claims court (<https://www.mass.gov/info-details/massachusetts-law-about-small-claims>)
- Create written repayment agreements, either in house or court ordered, and ensure they are adhered to.
- Evaluate vacated balances to better understand what is collectible and what is unlikely to be collected. Don't allow tenant balances to build-up before doing lease enforcement. Review aged receivables report regularly.
- Set reasonable thresholds for commencing legal action.
- Ensure proper documentation of past due balances and collection efforts with tenants.
- Other: Please submit quarterly TAR reports within 60 days of quarter end.**

## Board Member Training

**Rating: No Findings**

- Ensure you update the board attendance application with the most recent board members, and their term dates.
  
- Ensure each board member has a unique email for the board member training.
- Provide computer guidance as needed to help board members complete the training.
- Other:**

## Certifications and Reporting Submissions

Rating: Operational Guidance

- Submit all four quarterly vacancy certifications by the end of the month following the quarter end.
- Submit all four quarters of Tenants Accounts Receivables (TAR) application within 60 days of quarter end.
- Submit all four quarterly operating statements within 60 days of the quarter end.
- Schedule board meetings well in advance. Consider scheduling a backup date to ensure you are able to have your board vote/approval in time to meet reporting deadlines.
- Set a recurring appointment in your email calendar for help remembering reporting dates and deadlines.
- Other:

## Annual Plan Submission

Rating: No Findings

- Annual Plan submitted up to 45 days late
- Annual Plan not submitted/submitted more than 45 days late
- Other:

## Adjusted Net Income/Revenue

Rating: No Findings

### Revenue:

- Update and adhere to rent collection policy
- Update marketing plan
- Update internal policies related to vacant unit turnover
- Review rent roll to identify outstanding rents and/or patterns of rent delinquency.
- Review operating statements to identify trends in revenue collection such as LHA-wide or development-centered rent issues.
- Follow tenant selection best practices to improve vacancy turnover (pulling lists in CHAMP as soon as vacancy occurs and previewing list to prescreen in advance of vacancies as needed)
- Set up repayment agreements with tenants as soon as tenant becomes in arrears; do not let large balances accrue.
- Make it easier for tenants to pay rent. For example, consider online payments, lockboxes for night time drop-off or extended office hours
- Review budget reports with both fee accountant/financial staff and your board to stay on top of revenue trends.
- Ensure rent determinations are completed regularly and are in adherence with DHCD policy

### Expense:

#### *Salaries*

- Monitor expenses throughout the year; over or underspending in certain budget lines, can be fixed by reducing or increasing other lines to ensure you stay within your ANUEL.
- Consider a reorganization of staff time/roles and improve processes.
- Hire temporary workers or offer overtime to current employees to pick up the workload of staff out on leave.
- Ensure your budget is in compliance with state and federal requirements regarding allocations.

#### *Legal*

- Review and if needed revise tenant selection process, rent collection process and notice to quit process to reduce evictions/legal costs.
- Start tracking or better estimate eviction costs based on historical averages throughout the year. If legal costs for evictions are running higher than expected, reduce other budget lines to ensure you stay within your ANUEL.
- If you qualify, use DHCD's regional attorney program.

#### *Utilities*

-

- Use online resources such as WegoWise, MassEnergyInsight or software provided by your utility company to track and monitor utility usage. Review the usage monthly to look for unusual expenditures.
- Weatherize units to improve insulation. Reach out to maintenance director or DHCD staff for more information.
- Request a referral from your HMS to DHCD's sustainability coordinator if you are interested in saving money through the installation of low-flow toilets, showerheads, LED lights or other cost-savings, energy-efficient measures. DHCD frequently has incentive programs that pay for the procurement and installation of energy and water saving appliances and tools at your LHA.
- Ensure that you have an air conditioner policy that precludes a/c being in windows out of season/enforce policy if already in place.

*Maintenance*

- Develop or update your preventive maintenance, deferred maintenance and routine maintenance plans and review monthly with maintenance staff.
- Develop or update your procurement and purchasing policies and review with staff.
- Develop a system to schedule and track preventive maintenance, reach out to your facilities management specialist for assistance.
- If contractor costs are high, see if your current maintenance team can complete the work or if it is possible to contract with a tradesman.
- Consider bulk purchasing for supplies and shop around for the best deals.
- Consider investing (through purchase or maintenance) in equipment that may reduce hours spent on maintenance (such as a snow blower to reduce time shoveling).
- Other:**





## Operating Reserve

Rating: No Findings

- Please refer to PHN 2018-04 and current budget guidelines for information on operating reserve
- An LHA may spend down to 35% of maximum reserve level without consulting DHCD, but the LHA must budget these expenses in the correct line items of their annual operating budget. If the expense occurred after DHCD approval of the annual operating budget, the LHA should submit a budget revision with these expenditures.
  
- Any expenditures from the operating reserve that will result in a projected operating reserve of less than 35% of maximum reserve level, requires *prior written approval* from DHCD, *unless the expenses are to resolve health and safety issues*.
- Each LHA must maintain a projected operating reserve of 20% of maximum reserve level, which *remains the minimum operating reserve level for all LHAs*.
- Other:

## Capital Spending

Rating: No Findings

- Spent 50-79% of the past three years of Formula Funding (FF)
- Spent less than 50% of the past three years of Formula Funding (FF)
- 
- Other:

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (DHCD)  
CHAMP PMR Report**

**For any questions on your CHAMP PMR Report, please contact your HMS.**

Housing Authority	Winthrop Housing Authority
Fiscal Year End Date	June 30, 2022
Dates	July 1, 2021 to June 30, 2022
HMS Name	Bob Pelletier

**Criteria 1: Paper applications available, received and entered into CHAMP**

Criteria 1A: Paper Application Availability

Rating: No Findings

Recommendations: 1. No recommendations.

Criteria 1B: Paper Application Timestamps

Rating: No Findings

Recommendations: 1. No recommendations.

Criteria 1C: Paper Application Entry

Rating: No Findings

Recommendations: 1. No recommendations.

**Criteria 2: All vacancies are reported and all occupied units filled with CHAMP**

Criteria 2A: Vacancies Reported and Recorded on Time

Rating: Operational Guidance

Recommendations: 1. Ensure that all vacancies are recorded in the DHCD Housing Apps Vacancy Reporting System within 30 days of the vacancy date.  
2. Establish reoccurring calendars reminders to help ensure vacancy data is entered into the DHCD Housing Apps Vacancy Reporting System within 30 days.

Criteria 2B: Vacancies Filled Using CHAMP

Rating: No Findings

Recommendations: 1. No recommendations.

**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (DHCD)  
PMR Physical Condition Report**

**For any questions on your FMS PMR Ratings, please contact your FMS.**

LHA Name	WINTHROP HOUSING AUTHORITY
FYE	06/30/2022
HMS Name	Bob Pelletier
FMS Name	Todd Lawson

Criteria 1: 100% of units inspected during FYE under review

Rating: No Findings

Recommendations: 1. No recommendations

Criteria 2: Unit inspection Reports create, track, and report Work Orders for inspection repairs, and Work Orders are completed within 30 days or added to DM/CIP

Rating: No Findings

Recommendations: 1. No recommendations

Criteria 3: Unit Inspection Reports accurately reflect necessary repairs

Rating: No Findings

Recommendations: 1. No recommendations

Criteria 4: Work Orders created for every vacancy and completed within 30 days (or waiver requested)

Rating: No Findings

Recommendations: 1. No recommendations

Criteria 5: Vacancy Turnover Work Orders accurately reflect necessary repairs

Rating: No Findings

Recommendations: 1. No recommendations

Criteria 6: LHA Preventive Maintenance Plan accurately reflects all necessary work to maximize life of LHA components

Rating: No Findings

Recommendations: 1. No recommendations

Criteria 7: All emergency work orders are created, tracked, reported and completed within 48 hours

Rating: No Findings

Recommendations: 1. No recommendations

Criteria 8: All requested work orders are created, tracked, reported and completed within 14 days or added to DM/CIP

Rating: No Findings

Recommendations: 1. No recommendations

### **Health & Safety Deficiencies**

Inspection reports were provided to the LHA at the time of the DHCD site visit. Health and safety deficiencies were identified during the PMR Inspection. These items must be completed or initiated within 48 hours. Following completion of these health and safety deficiencies, the Executive Director must login to the FMS software application and certify, by electronic signature, that all health and safety deficiencies have been completed. Please contact your assigned FMS for further assistance.

**WINTHROP HOUSING AUTHORITY**  
**Winthrop, Massachusetts**

**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON AGREED-UPON PROCEDURES**

**As of and For the Year Ended June 30, 2022**

**WINTHROP HOUSING AUTHORITY**  
**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON AGREED-UPON PROCEDURES**

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**Thomas G. Flaherty, CPA**  
817 Washington Street, Ste. 201  
Braintree, MA 02184

Tel. (781) 843-2011

Fax (781) 848-2942

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To The Board of Commissioners  
Winthrop Housing Authority  
Winthrop, Massachusetts

I have performed the procedures enumerated in the attached Schedule of Agreed-Upon Procedures on compliance and other matters prescribed by the Massachusetts Department of Housing and Community Development (DHCD) pursuant to Massachusetts General Law Chapter 235 Section 10 as of and for the year ended June 30, 2022. The Winthrop Housing Authority is responsible for compliance and other matters prescribed by the Massachusetts Department of Housing and Community Development (DHCD) pursuant to Massachusetts General Law 235 Chapter Section 10.

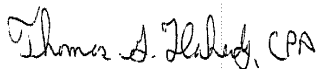
The engaging party, the Winthrop Housing Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the requirements of DHCD for the year ended June 30, 2022. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated exceptions are presented in the Schedule of Agreed Upon Procedures included in this report.

I was engaged by the Winthrop Housing Authority to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance and other matters prescribed by DHCD for the year ended June 30, 2022. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Winthrop Housing Authority and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of DHCD and the Winthrop Housing Authority, and is not intended to be and should not be used by anyone other than these specified parties.



Braintree, Massachusetts  
January 20, 2023

Housing Authority Name: WINTHROP HOUSING AUTHORITY

Fiscal Year End (FYE): Jun 2022

Date of AUP Conducted: 1/18/2023 12:00:00 AM

Executive Director: Peg Tiernan Lyons

CPA: Thomas G. Flaherty, CPA.

CPA Phone: 781-843-2011

HMS: Melanie Loveland-Hale

Total AUP Exceptions: 1

**A. General Accounting**

Total # of exceptions: 1

Rating: Operational Guidance

Exceptions

Exception Explanation

CPA Recommendations

LHA Response

**A. Reconciling financial statements to general ledger.**

1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.

NE

**B. The following general ledger accounts reconcile to supporting documentation (Tolerable error of +/- \$100, unless otherwise noted): For all cases that don't match, please detail specifics including at a minimum account and variance amount in CPA Recommendations column.**

1. Cash accounts (#1111 to #1114.1 and #1162) are in agreement with bank statements and reconciliations

NE

2. Tenant Accounts Receivable and Prepaid Tenant Rent accounts (#1122, #1124 and #2240) are in agreement with agings of Tenants Accounts Receivable (TAR)

NE

3. Capital Assets and Accumulated Depreciation (all fixed assets except 1400.2) are in agreement with the depreciation schedule/fixed asset listing).

NE

4. Accounts Payables accounts (#2111, #2111.1, #2120 and #2139) are in agreement with supporting documentation for Accounts Payables and accruals.

NE

5. Accrued Compensated Absences accounts (#2135 and #2335.01) are in agreement with the compensated absences schedule.

NE

6. DHCD approved budget exemptions for direct reimbursement as found in the (ANUEL & Subsidy Worksheet - Section 8 in the Operating Statement) are in agreement with LHA record of actual expenses in the General Ledger.

NE



7. Salaries and Gross Wages (4110, 4410, 4120) (tolerable error of +/- 3.0%) are in agreement with the MA form WR-1 (state filings).	NE			
8. Balance Sheet Accounts (#2140, #2339.1, and #2339.2) are in agreement with OPEB/pension reporting.	E	The pension liability does not agree to the most recent available report.	The Authority should update the pension liability to the most recent available report annually.	WHA and accountants will make adjustment to most recent report.

**C. DHCD Public Housing Notice #2018-4, Direct Cost Exemption for Operating Reserve Augmentation in FY2018 Budget & New Operating Reserve Thresholds.**

1. The amounts reported on the Operating Statement and Balance Sheet (DHCD Forms 51-1 and 51-2, respectively) reconcile to the LHA's general ledger. (Tolerable error of +/- \$100). For all cases that don't match, please detail specifics including at a minimum account and variance amount in column to right.	NE			
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**B. Tenant Accounting**

<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>		
	<a href="#">Exceptions</a>	<a href="#">Exception Explanation</a>	<a href="#">CPA Recommendations</a>	<a href="#">LHA Response</a>

**A. Select a random sample of rent transactions (Small - 5, Med - 10, Large - 15, Very Large - 20) of rent transactions. Include at least 20% are credit adjustments and 20% are lease enforcements (if have).**

1. The Authority retained supporting documentation for rent receipts.	NE			
2. The Authority posted rent receipts to the correct tenant accounts.	NE			
3. The Authority retained documentation supporting credit adjustments.	NE			
4. The Authority followed its rent collection policy for non-payment of rent (i.e., issued a notice to quit, followed eviction protocol.)	NE			

**B. Account Write-Offs**

1. Documentation of Board approval to write-off account (board approval of write-off required per budget guidelines for Acct #4570 - Collection Loss).	NE			
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**C. Vacancies Being Reported in Vacancy System**

1. GH AND LT to CREATE LANGUAGE HERE.	NE			
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**C. Payroll**

<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>		
	<a href="#">Exceptions</a>	<a href="#">Exception Explanation</a>	<a href="#">CPA Recommendations</a>	<a href="#">LHA Response</a>

**A. Wage Reporting**

1. Actual wages for the Top 5 highest paid employees was consistent with the DHCD-approved budget (Schedule of All Salaries and Positions Report), excluding over-time and longevity payments. (Tolerable error of +/- 3.0% of budgeted salary)	NE			
2. Verify the amount reported on the Top 5 Compensation Form matches exactly the amount reported on reconciled to the WR-1.	NE			
3. LHA is in possession of DHCD-approved executive contract signed by the LHA, Executive Director and DHCD. If LHA can show that currently being processed by DHCD and was not returned to the LHA for failing to meet DCHD's requirements, LHA can produce the last DHCD-approved executive contract or at-will agreement signed by the LHA, Executive Director and DHCD.	NE			

**B. Payroll Testing for all employees from all funding sources - Select a single payroll period:**

1. The payroll register accurately accounts for time worked as logged on employee timesheets/time cards.	NE			
2. Timesheets/time cards are maintained by all employees (including Executive Director) and were approved by supervisor (except Executive Director) including leave taken.	NE			
3. Annual leave time (i.e., sick, vacation, personal) used is identified on timesheets/time cards and accurately accounted for in a compensated absences register.	NE			

**C. Compensated Absences Policy**

1. Personnel Policy includes (1) the limits on the amount of vacation and sick leave that will be accrued each year, and when and how such leave will be accrued; (2) a limit on the amount of accrued vacation that may be carried over from year to year, and; (3) a cap on the payout for accrued and unused sick leave at the end of employment per PHN 2017-14.	NE			
2. The Authority is accounting for annual leave time earned in accordance with the Authority's personnel policy.	NE			

**D. Accounts Payable**

<b>Total # of exceptions: 0</b>		<b>Rating: No Findings</b>		
	Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Select a random sample of (Small - 15, Med - 20, Large - 25, Very Large - 25) cash disbursement transactions. The auditor may substitute random selections for large or unusual items identified in a review of the cash disbursements journal. The auditor should substitute for at least one credit card statement, at least one employee expense reimbursement transaction, at least one capital expense, at least one operating expense and at least one debit card transaction. For all discrepancies, to the right detail the type of payable, the date, the charge, and the amount.**

1. Cash disbursements were authorized in accordance with the Authority's policies.	NE			
2. Cash disbursements are in agreement with supporting documentation.	NE			
3. Supporting documentation is sufficiently detailed.	NE			

4. Costs are allowable (i.e. sales tax, alcohol, lottery tickets)	NE			
5. Costs are properly allocated to the correct program(s). Cost of current year additions are allocated to programs in a manner consistent with the use of the asset.	NE			
6. Costs are properly classified.	NE			

E. Inventory				
Total # of exceptions: 0		Rating: No Findings		
	Exceptions	Exception Explanation	CPA Recommendations	LHA Response

A. Capital and Non-Capital Asset Inventory				
1. The Authority performed a physical count of its capital asset and non-capital asset inventory at least annually (non-capital assets are refrigerators and stoves and other furniture equipment over the Authority's non-capital inventory threshold, which may not exceed \$1,000).	NE			
2. Capital and Non-Capital Asset inventory includes all necessary information to identify the asset. For non-capital assets that includes a tag with an LHA-assigned number for all assets of \$1,000 or more (and all refrigerators and stoves of any value). For relevant assets of \$5,000 or more that includes the make/model/year for vehicles and the FISH number.	NE			
3. The Authority identified additions and disposals of capital and non-capital assets for the accounting period.	NE			
4. Select a random sample of non-capital assets by tag number (Small - 3, Med - 6, Large - 9, Very Large - 12) and verify existence.	NE			

F. Procurement				
Total # of exceptions: 0		Rating: No Findings		
	Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**For A to C below, examine the cash disbursements journal (or check register) as well as the contract register and identify purchases of goods and services during the year that should have been competitively procured. From these purchases that should have been competitively procured, select a sample (Small - 3, Med - 5, Large - 7, Very Large - 9) of known or possible procurements valuing \$10,000 or more; if possible when selecting the sample, include at least one procurement valuing \$10,000 to \$50,000 and one procurement valuing more than \$50,000 (for goods and services for MGL c. 30B only). If any in the sample were not competitively procured, enter as an exception in A. For sampled purchases that went through procurement, follow procedures under B or C below depending on the size of the procurement.**

A. Procurement Policy				
1. The Authority's procurement policy is consistent with the requirements of MGL c. 30b (or more conservative federal regulations).	NE			
2. The Authority maintains a contract register which includes the following information: contractor, description, active/inactive, start date, end date, extensions available, contract award amount, change orders amount, contract expenditures to date and remaining value.	NE			

**B. Known and possible procurements valuing (\$10,000 up to and including \$50,000) (for goods and services for MGL c. 30B only).  
LHA can follow more conservative federal regulations when applicable. [ - If N/A selected for any one below, then default all drop downs to N/A in this section]**

1. Proper procurement method used.	NE			
2. Proper selection based on MGL c.30B s.5 solicitation of quotes requirements.	NE			
3. Documentation of a written purchase description with solicitation of written quotes from at least three persons.	NE			
4. Contract was for not more than 3 years unless majority board vote allowed it to be longer.	NE			
5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	NE			
6. Contract did not go through automatic renewals unless renewals were part of the original procurement.	NE			
7. The contracts are included on the Authority's contract register.	NE			

**C. Known and possible procurements valuing (more than \$50,000) (for goods and services for MGL c. 30B only).  
LHA can follow more conservative federal regulations when applicable. [ - If N/A selected for any one below, then default all drop downs to N/A in this section]**

1. Proper procurement method used.	N/A			
2. Proper selection based on MGL c.30B s.5 IFB requirements or MGL c.30B s.6 RFP requirements. If using MGL C.30B s.6 RFP requirements, LHA must have a Chief Procurement Officer (CPO) conduct the procurement under c.30B s.6.	N/A			
3. Documentation of Newspaper advertisement, LHA's Office and COMMBUYS two weeks prior to bidding process. If contract was for over \$100K, it was advertised in the Goods & Services Bulletin.	N/A			
4. If IFB, contract award went to lowest bidder. If RFP, contract went to lowest bidder or letter explaining why went with another bidder.	N/A			
5. Board vote is documented approving individual contract, or a board vote to delegate authority over certain contracts (by dollar threshold or other criteria) to an LHA staff member, usually Executive Director.	N/A			
6. Contract did not go through automatic renewals unless renewals were part of the original procurement.	N/A			
7. The contracts are included on the Authority's contract register.	N/A			

G. Eligibility Compliance				
<b>Total # of exceptions: 0</b>			<b>Rating: No Findings</b>	
	Exceptions	Exception Explanation	CPA Recommendations	LHA Response

**A. Public Housing - Select a sample (Small LHA - 5, Medium LHA - 10, Large or Very Large LHA - 15) of tenant files (from programs 200, 667, 705); if the LHA has**

**multiple property managers, at least one file should be selected per manager.**

1. The Authority performed timely annual rent determinations (or bi-annual if the Authority has a waiver from DHCD to do so).	NE			
2. The Authority properly calculated rent.	NE			
3. The Authority verified family composition.	NE			
4. The Authority verified income, exclusions from income and deductions.	NE			
5. The Authority properly sent notifications of rent redetermination at least 60 days prior to the effective date.	NE			
6. The Authority properly sent notifications of rent change at least 14 days prior to the effective date.	NE			
7. The Authority was timely in the execution of lease addendums.	NE			

**B. MRVP - Select a sample of annual rent determinations (sample 10% (min:1 max:15) of leased MRVP units). [ - If N/A selected for any one below, then default all drop downs to N/A in this section]**

1. The Authority performed timely annual rent determinations.	N/A			
2. The Authority properly calculated rent.	N/A			
3. The Authority verified family composition.	N/A			
4. The Authority verified income, exclusions from income and deductions.	N/A			
5. The Authority obtained Certificates of Fitness (COF).	N/A			
6. The Authority obtained Letters of Compliance for Lead Paint if child <6 years old and building built prior to 1978 with no new construction permit.	N/A			
7. The Authority obtained Proofs of Ownership	N/A			
8. The Authority obtained W9s for landlords.	N/A			