



Issue Date	February 21, 1997
Audit Case Number	97-AT-101-0002

TO: Harold Saether, Director, Public Housing, 4APH

FROM: Nancy H. Cooper
District Inspector General for Audit-Southeast/Caribbean, 4AGA

SUBJECT: Tenant Opportunity Program
Grantees of Atlanta Housing Authority Developments
Atlanta, Georgia

We completed an audit of the Tenant Opportunity Program grantees of Atlanta Housing Authority developments. The report presents one finding along with a current financial status of each grantee.

Within 60 days, please give us a status report for each recommendation made in the report on: (1) the corrective action taken; (2) the proposed corrective action and the date to be completed; or (3) why action is considered unnecessary. Also, please furnish us with copies of any correspondence or directives issued because of the audit.

Should you or your staff have any questions, please contact Steve Nolan, Senior Auditor, at 331-3369. Also, we are providing a copy of this report to each individual TOP grantee and the Atlanta Housing Authority.

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Executive Summary

We completed an audit of the Department of Housing and Urban Development's (HUD) Tenant Opportunity Program (TOP) grantees at Atlanta Housing Authority (AHA) developments. Our objectives were to determine:

- the financial status of each TOP grantee,
- the extent of technical assistance provided to the grantees,
- the grantees' progress toward accomplishing the goals of the TOP Program, and
- HUD or AHA's planned actions to support the continued activities of the TOP grants in light of disbandment of the Technical Assistance Organization (TAO).

The resident organizations of AHA communities lack the capacity to continue their TOP grants without substantial technical assistance. The grantees lacked control over grant funds, had inadequate books and records, and lacked basic knowledge of the TOP Program. We attribute these conditions to the failure of the TAO concept in that it did not fulfill the role of services coordinator and technical advisor. As a result, the TOP grantees did not develop management capabilities and did not identify social support needs for the purpose of increasing resident management of public housing projects. The 31 grantees have spent about \$650,000 or 22 percent of the funds awarded by HUD. In addition, the senior high-rise grantees did not exhibit any desire to pursue resident management or related functions. HUD and AHA have initiated efforts to provide TOP grantees with technical assistance.

HUD comments

HUD agreed with the finding in this report. HUD provided comments requesting minor editorial changes in the draft report. We considered these comments in finalizing the report.

We recommend

HUD and AHA need to continue their efforts to provide TOP grantees with technical assistance. We recommend specific actions be taken to correct and improve TOP grantee performance including: recovering ineligible costs of \$9,639, assuring appropriate accounting systems are implemented, obtaining records to support costs of \$72,680, assuring community specific work plans are developed, and reevaluating senior high-rise grantees' desire to remain in the program or terminating the remaining grant balances of \$1.1 million.

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Abbreviations

AHA
Housing Authority of the City of Atlanta
HUD
U.S. Department of Housing and Urban Development
NOFA Notice of Funds Availability
TAO
Technical Assistance Organization
TOP
Tenant Opportunity Program

Introduction

Background

HUD provides funds under TOP to resident organizations of public housing communities. The purpose of the program is to encourage increased resident management of public housing projects and to promote the formation and development of resident management entities.

On May 13, 1994, HUD issued a Notice of Fund Availability (NOFA) for the TOP and awarded 31 grants totaling \$3,019,000 to resident organizations of AHA developments. The Resident Initiative Division of AHA prepared 30 of the 31 grant applications funded under the 1994 NOFA. Only the University/John Hope Homes residents chose to apply independent of AHA. AHA prepared a boiler plate application with general objectives so it could be reproduced for each community. HUD funded 14 senior high-rise communities and 17 family oriented low-rise communities.

According to grant agreements, HUD provided the grants to 29 of the resident organization with the understanding that the TAO would provide technical assistance and act as services coordinator. Two grantees, Martin Street Plaza and University/John Hope Homes, relied on a non-profit or individuals to provide the technical assistance for administering their grants.

The TAO was a nonprofit organization established in April 1994 under the direction of HUD headquarters officials. The TAO was envisioned as a means of creating a working partnership between HUD, AHA, and the resident organizations for the purpose of assisting public housing residents with their educational and job training needs. The TAO had an Executive Director, an administrative assistant, and an accountant. Its Board consisted of nine public housing residents and the TAO Executive Director. According to the TOP grant applications, the TAO's role was to provide technical assistance and coordinate services for its members. The resident organizations became TAO members by paying a \$1,500 monthly fee. The intent was for the resident organizations to pool their money to develop a strong technical assistance resource and collectively address issues at Atlanta public housing communities. By April 1996, however, the TAO had failed. The Georgia State Field Office notified the grantees that TOP funds could no longer be paid to the

Audit objectives, scope
and methodology

TAO due to their failure to provide the necessary technical assistance. The TAO affairs were finalized on August 31, 1996. We have also completed a review of the TAO and will issue our results under separate cover.

Our audit objectives were to determine: the financial status of each TOP grantee, the extent of technical assistance provided to the TOP grantees, the grantees' progress toward accomplishing the goals of the TOP Program, and HUD or AHA's planned actions to support the continued activities of the TOP grants in light of disbandment of the TAO.

We focused on the grants awarded under the 1994 NOFA to resident organizations of AHA developments. We reviewed all 31 grantee files maintained at HUD's Field Office and conducted 29 field reviews of grantee records. During our field reviews, we reviewed the grantees books, records and supporting documentation, and interviewed grantee and AHA personnel. Herndon Homes would not acknowledge our repeated attempts to arrange for a field review and Marian Road did not make any draws from HUD. Therefore, we did not conduct a review of these grantees. We conducted our reviews to determine the current financial status of each grant and to determine each grantees' performance to date.

Our audit generally covered the period of January 1, 1995 through June 30, 1996. However, we reviewed prior and subsequent activity to further develop certain issues. The field work was performed June 1996 through September 1996. The audit was conducted in accordance with generally accepted governmental auditing standards for performance audits.

We provided each grantee with a copy of the final report.

TOP Grantees Did Not Demonstrate the Capacity to Administer Their Grants

The resident organizations of AHA communities lack the capacity to continue their TOP grants without substantial technical assistance. The grantees lacked control over grant funds, had inadequate books and records, and lacked basic knowledge of the TOP. We attribute these conditions to the failure of the TAO concept in that it did not fulfill the roles of services coordinator and technical advisor. As a result, the TOP grantees did not develop management capabilities and did not identify social support needs for the purpose of increasing resident management of public housing projects. The 31 grantees have spent about \$650,000 or 22 percent of the funds awarded by HUD. In addition, the senior high-rise grantees did not exhibit any desire to pursue resident management or related functions. HUD and AHA have initiated efforts to provide TOP grantees with technical assistance.

Criteria

The Federal Register dated May 13, 1994, titled *NOFA for the Public and Indian Housing Tenant Opportunities Program Technical Assistance*, states the purpose of the TOP technical assistance grants is to prepare residents to manage their projects or portions of their projects. The authority for the TOP program comes from Section 20 of the 1937 Act: section 20(f) authorizes technical assistance and training. Financial assistance in the form of technical assistance grants is provided by the Secretary to resident grantees to prepare for management activities in their housing development. Technical assistance grants are available for "the development of resident management entities, including the formation of such entities, the development of the management capability of newly formed or existing entities, the identification of the social support needs of residents of public housing projects and the securing of such support."

Office of Management and Budget Circular A-110 dated September 13, 1994, titled *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and other Non-Profit Organizations*, describes the requirement for financial management systems. The TOP grantees are required to

Grantees lacked control over grant funds

maintain accurate, current, and complete financial records; records that identify the source and application of funds; and effective control over and accountability for all funds.

The TOP grantees lacked control over their grant funds. We found the grantees used funds for ineligible activities, made excessive draws, had negative bank balances, wrote checks to cash or the check signer, and did not reconcile bank statements. For example:

- Fifteen of the grantees spent \$9,639 for ineligible expenditures. The grantees of senior high-rise developments used the funds for ineligible activities such as ceramics (\$1,606), exercise classes (\$1,236), and music classes (\$130). The President of Jonesboro North left her children with her mother when she attended the conferences in Puerto Rico and Miami. The President paid her mother \$350 directly from the TOP account on one occasion and paid herself \$350 on the other occasion for child care. The President and her mother lived together. The former President of the Kimberly Courts grantee paid Aromatic Arts, her husband's company, \$500 for a sign that was never delivered. The President of the University/John Hope grantee paid herself a \$2,000 salary for acting as outreach coordinator. The University/John Hope grantee also paid \$856 for automobile repairs and \$752 for HOPE I activities. The President of the Hollywood Court grantee did not return \$102 of an advance used for the National Tenant Organization conference and made a duplicate payment of \$465 to the tenant organization. Nine grantees incurred a total of \$431 for insufficient funds charges.
- Seven of the grantees made draws in excess of their immediate needs despite HUD's requirement that funds be expended within 5 days of receipt. The most notable deficiency involved the Martin Street Plaza grant administered by a nonprofit organization, the Charis Group. At the time of our field review, the grantee had held over \$10,000 in their bank account for over 6 weeks.

- Fourteen grantees had negative bank balances at some point during their grant term. Nine of these grantees incurred insufficient fund charges. At the time of our field visits, three grantees had negative bank balances. The Marietta Road grantee had a deficit of \$1,094.
- Eleven grantees wrote checks to cash or to the check signer and nine of these grantees could not support the payments. In three of the nine grantees, we found indications of abuse of the TOP by grantee officials. The Westminster grantee could not support \$8,785 in checks written to cash or officers of the resident association. The President of the Grady/Graves grantee could not support \$283 of an advance she received for the National Tenant Organization conference. She claimed she spent the \$283 for office supplies, but could not produce a receipt. Also, the former President of the Cosby Spears grantee did not support \$192 in payments to herself.
- Twenty-six grantees failed to reconcile their bank statements.

See Appendix B for a matrix of all deficiencies found.

Grantee books and records were inadequate

In general, grantee books and records were inadequate. Nineteen grantees failed to maintain accounting records and documentation to support expenditures, and in total had unsupported payments of \$66,973. These 19 grantees had missing bank statements, missing canceled checks, no cash receipts and disbursements ledgers, and lack of supporting source documents for expenditures.

For example, the University/John Hope grantee had incomplete accounting records and could not support expenditures of \$41,124. This grantee hired an individual, who was not a resident of the public housing community, to administer the grant and maintain their accounting records. The administrator commingled funds in one bank account without accounting for the 1994 and 1995 TOP grant funds separately in their accounting records. The grantee spent over \$61,000, but could show only limited accomplishments. The majority of the expenditures (\$35,000) were for salary

payments, which included ineligible payments of \$2,000 to the President of the resident organization.

Seventeen grantees failed to post the ledgers with current accounting transactions. They relied on the TAO accountant to post their accounting records. When the TAO accountant stopped, the residents did not know how to post their own records.

Grantees lacked knowledge and skills needed to administer grants

The residents did not have the necessary knowledge and skills needed to administer their grants. During our field review of 29 grantees, officials of 25 did not demonstrate an ability to administer their grants. We found that the tenants knew little about the TOP before or after the grants were awarded. The resident organizations were unprepared to apply for grants individually, so they relied on AHA to prepare the applications on their behalf. Moreover, the residents never gained an adequate understanding after the grant award date because:

- twenty-nine grantees joined the TAO and relied on it for technical assistance. However, the TAO was not successful in providing the tenants with the training they needed to administer the grants.

For example, the John O. Chiles grantee lacked general knowledge of the TOP, did not know what activities were eligible, and did not have the financial expertise needed to administer the grant. The President of the resident organization said they needed help. The grantee expended \$1,528 of TOP funds for an ineligible ceramics class. They wanted to pursue other ineligible activities such as sewing, quilting, and music classes. The Jonesboro South grantee was inactive and had not pursued any activities with their TOP grant. This grantee had drawn \$3,143, of which \$1,500 was paid to the TAO. Also, Marian Road was never actively involved in the TOP Program. The residents of Marian Road, a senior high-rise community, did not want the TOP grant and never made a draw from HUD. According to their current President, they voted not to accept the grant.

- the grantees did not have detailed work plans to guide their grant activities. The grant applications contained only a generic work plan. This work plan did not reflect the specific needs of each community nor did it recognize the different needs arising from the diverse composition of residents of each community. The grants were awarded to senior high-rise communities and the family low-rise communities under identical grant applications.
- at least 9 grantees replaced officers of their resident organizations through periodic elections or impeachment. This turnover contributed to the confusion of administrative functions such as making grant draws or maintaining the accounting records. The new officers never received proper training.

For example, the current President of Cheshire Bridge was elected during 1995 and knew nothing about their TOP grant. He did not even know what bank was used for the TOP account or where the checkbook and TOP records were stored. Apparently the former President turned the checkbook over to the TAO. The only records we found at the TAO were the checkbook and check stubs. The grantee used \$6,000 of the \$7,597 drawn for TAO payments.

TAO concept failed for Atlanta grantees

HUD designed the TAO to assist residents with administering their grants. For the 29 AHA communities, the TAO failed to successfully fulfill its role as services coordinator. It did not provide the grantees with adequate training and did not help grantees develop community specific work plans. The Public and Indian Housing Director concluded in his letter dated April 16, 1996 to the TOP grantees that,

"[The TAO] approach has not worked. Except for some limited training on the establishment of offices by TOP grantees, the TAO has failed to provide any services in furtherance of activities contemplated by the regulations..."

As shown in Appendix B, all but two of the grantees had little or no TOP activities underway at the time of our review. No community specific work plans had been developed. The grantees failed to accomplish activities consistent with the overall TOP goal of developing management capabilities or identifying social support needs for the purpose of increasing resident management of public housing projects. The grantees did not demonstrate a capacity to continue their TOP grants without technical assistance and oversight.

Grants to senior residents should be reevaluated

During our field reviews and from conversations with officials of the senior citizen communities, it became apparent that TOP grants are not appropriate for all public housing communities. We found that the objectives of residents of senior high-rise developments did not coincide with the goals of TOP. Residents of those communities stated they did not wish to pursue resident management-type functions or to obtain training for that purpose. Our visits confirmed that no senior high-rise grantee had assumed any management-related functions and only Piedmont Highrise had current TOP training activity. Rather, those residents were interested in spending their grants on personal entertainment and social activities such as ceramics, exercise, and sewing classes. Four of 14 senior high-rise groups we reviewed were using TOP funds for these ineligible, recreational activities. Except for Piedmont Highrise, the senior grantees were inactive. According to HUD's Office of General Counsel, activities such as purchasing exercise equipment, ceramics, and story-telling, are not eligible TOP training program initiatives and TOP funds cannot be used for these activities. The 14 TOP grants to senior citizen communities in AHA developments totaled \$1.4 million. HUD needs to reevaluate whether these awards fulfill the objectives, and comply with the legislative mandate, of the Tenant Opportunity Program.

Current efforts by HUD and AHA

In April 1996, HUD gave the TAO member grantees a notice of default because grant funds were being paid to the TAO without the resident associations receiving technical assistance. In August 1996, HUD notified the grantees that they were expected to enter into a partnership agreement with AHA. Under this new arrangement, HUD and AHA committed to work closely with the grantees to provide technical assistance including such things as assessments of workplans, budgets, performance standards, and procurement

policies. Also, HUD agreed to authorize grant extensions, if justified, to those grantees that cooperated with the new assessment and partnership process. On September 30, 1996, the partnership agreements were drafted and sent to the grantees for signature.

HUD comments

HUD agreed with the finding in this report. HUD provided comments requesting minor editorial changes in the draft report. We considered these comments in finalizing the report.

Recommendations

We recommend that you ensure:

- 1A. Recovery of the \$9,639 spent on ineligible activities or document why recovery is not possible. If funds are not recoverable, the grants should be reduced.
- 1B. Each TOP grantee adopts an appropriate accounting system that complies with Office of Management and Budget Circular A-110. Fee accounting services are needed.
- 1C. For each TOP grantee with unsupported costs, grants are suspended until the grantees obtain supporting records, document an explanation for the unsupported payments of \$66,973, or return the funds.
- 1D. Each TOP grantee develops a community specific work plan that includes budgets, timeframes, and performance standards.
- 1E. Senior high-rise grantees identify eligible activities for their communities. If not, the grant balances totaling \$1,005,182 should be terminated.

- 1F. The Marian Road senior high-rise grant of \$100,000 is terminated.
- 1G. The Herndon Homes grant is suspended until their records can be reviewed by your office and expenses of \$5,707 can be verified.

Follow-Up on Prior Audits

The OIG issued audit report 95-AT-101-0001 dated February 28, 1995, entitled Audit of Technical Assistance Grants To Support Public Housing Resident Management and Self-Employment Programs. Resident Management was a predecessor program of the Technical Opportunity Program. The scope of the audit focused on the national performance of the Resident Management Program. In the report, the OIG concluded that only minimal results had been achieved on the national level. Our review of the TOP grantees at AHA developments paralleled the conclusions of the previous nationwide audit.

The 31 TOP grantees in our review had not previously obtained an independent audit of their TOP grants.

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Schedule of Ineligible and Unsupported Costs

<u>Recommendation</u>	<u>Amounts</u> <u>Unsupported</u> ¹	<u>Amounts</u> <u>Ineligible</u> ²	<u>Cost</u>
<u>Efficiency</u> ³			
1A		\$ 9,639	
1C	\$ 66,973		
1E			\$1,005,182
1F			100,000
1G	<u>5,707</u>	<u> </u>	<u> </u>
Totals	<u>\$ 72,680</u>	<u>\$ 9,639</u>	<u>\$1,105,182</u>

¹ Unsupported costs are not obviously ineligible, but warrant being contested for reasons such as lack of satisfactory documentation.

² Costs not allowable by law, contract, HUD or local agency policies or regulations.

³ A cost efficiency is an action to prevent or avoid an improper obligation or expenditure, or to increase revenue.

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Schedule of Deficiencies

Grantee/Development	1	2	3	4	5	6	7	8	9
Barge Road	X	X			X	X		X	X
Capitol Homes	X		X		X		X	X	X
Cheshire Bridge Road				X	X	X		X	X
John O. Chiles	X				X		X	X	X
Cosby Spears			X	X	X	X	X	X	X
East Lake Highrise			X		X		X	X	X
East Lake Meadows		X			X	X		X	
Georgia Avenue Highrise					X	X	X	X	X
Gilbert Gardens	X		X		X			X	
Grady Homes/Annex				X	X	X	X	X	X
Hightower Manor	X							X	X
Hollywood Courts	X		X		X	X	X	X	X
Jonesboro North	X	X	X	X	X	X		X	X
Jonesboro South					X	X		X	X
Kimberly Courts	X	X	X	X	X	X	X	X	X
Leila Valley					X		X	X	X
McDaniel-Glenn		X			X	X	X	X	X
Marian Road								X	
MLK Memorial Highrise					X	X	X	X	X
Martin Street Plaza	X	X							X
Marietta Road			X		X	X	X	X	X
Palmer House	X		X	X	X	X	X	X	X
Peachtree Road	X		X		X		X	X	
Perry Homes					X	X		X	X
Piedmont Road	X			X					
Roosevelt House				X	X			X	X
Thomasville Heights			X		X	X		X	X
U-Rescue Villa	X	X	X	X	X	X	X	X	X
University/John Hope	X		X	X	X	X	X	X	X
Westminster	X		X	X	X	X	X	X	X
Totals	15	7	14	11	26	19	17	28	25

Controls over Grant Funds

- 1 - Ineligible Expenditures
- 2 - Excessive Draws
- 3 - Negative Bank Balances
- 4 - Checks Written to Cash or Check Signer
- 5 - Bank Statements not Reconciled

Inadequate Accounting Records

- 6 - Missing Accounting Records and Supporting Documents
- 7 - Ledger Postings were not Current

Grantee Capacity

- 8 - Grantee Inactive/Lacked Performance of Grant Activities
- 9 - Lacked Knowledge of TOP Requirements

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Financial Summaries

The following financial summaries present financial information at a stated point in time. The explanation of each line item is as follows:

<u>Grant Amount</u>	The total amount awarded by HUD.
<u>Funds Drawn</u>	The amount drawn from the Line of Credit Control System as of the date of the financial summary.
<u>Grant Balance</u>	The remaining grant balance after deduction for draws as of the date of the financial summary.
<u>Other Deposits</u>	Deposits to the TOP bank account that were not draws from HUD. The source of these amounts were not confirmed due to the incomplete nature of the grantees records. These funds were assumed to be TOP funds because we could not determine if they originated from transactions such as the return of merchandise purchased with TOP funds, or from a Tenant Association bank account that was later reimbursed with TOP funds.
<u>Funds Disbursed</u>	The amount disbursed from the grantees TOP bank account. We obtained this information from the grantees' ledgers, bank statements, canceled checks, and/or check stubs. We could not consistently gather the information from one type of source document because of the varied conditions of records. Due to the incomplete and inaccurate condition of the grantees records, we have no assurance as to the accuracy of these balances.
<u>TOP Fund Balance</u>	The amount of TOP funds remaining after deducting the disbursements recorded as of the date of the financial summary.
<u>Bank Balance</u>	The balance in the TOP bank account at the date of the financial summary.
<u>Difference</u>	The difference between the TOP Fund Balance line and the bank balance. A negative number reflects a shortage of TOP funds and is considered unsupported. A positive number represents actual cash in excess of the TOP funds balance. A positive balance would result if the recorded disbursements were incomplete or inaccurate. We could not verify the accuracy of some disbursements. A positive number could also result if deposits included other than TOP funds. We were not always able to ascertain the source of deposits.

**BARGE ROAD FINANCIAL SUMMARY
AS OF JULY 31, 1996**

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00	
Funds Drawn	<u>28,360.00</u>	
Grant Balance	<u>\$71,640.00</u>	
Funds Drawn	\$28,360.00	
Funds Disbursed	<u>26,930.51</u>	
TOP Funds Balance	1,429.49	
Bank Balance	<u>\$1,395.89</u>	
Difference - TOP Fund Shortage	<u>-\$33.60</u>	(unsupported)

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$19,500.00		
Travel\Training	295.94		
Supplies/Equipment	4,781.17		
Organization	15.00		
Telephone	1,656.21		
Miscellaneous	682.19	\$369.36	\$150.83
Totals	\$26,930.51	\$369.36	\$150.83

Misc. includes:	Champs for exercise equipment	\$150.83
	WRTA, Inc.	162.00
	Balance of \$2,860 paid to Barge Road Tenant Association	<u>369.36</u>
		<u>\$682.19</u>

CAPITOL HOMES FINANCIAL SUMMARY
AS OF MARCH 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>26,625.46</u>
Grant Balance	<u>\$73,374.54</u>
Funds Drawn	\$26,625.46
Other Deposit	<u>822.20</u>
Total Receipts	27,447.66
Funds Disbursed	<u>26,955.68</u>
TOP Funds Balance	491.98
Bank Balance	<u>\$ 851.89</u>
Difference	<u>359.91</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$15,000.00		
Travel\Training	3,456.30		
Supplies/Equipment	5,055.98		
Organization	485.00		
Telephone	2,721.40		
Bank Charges	236.46		\$52.00
Totals	\$26,955.14		\$52.00

CHESHIRE BRIDGE ROAD FINANCIAL SUMMARY
AS OF JULY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>7,597.00</u>
Grant Balance	<u>\$92,403.00</u>
Funds Drawn	\$ 7,597.00
Other Deposit	<u>50.00</u>
Total Receipts	7,647.00
Funds Disbursed	<u>7,469.05</u>
TOP Funds Balance	177.95
Bank Balance	\$ 177.95
Difference	<u>0.00</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$ 6,000.00		
Travel\Training	1,020.43	\$1,020.43	
Supplies/Equipment	238.62	238.62	
Organization	210.00	210.00	
Totals	\$7,469.05	\$1,469.05	

JOHN O. CHILES FINANCIAL SUMMARY
AS OF MAY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>21,200.00</u>
Grant Balance	<u>\$78,800.00</u>

Funds Drawn	\$21,200.00
Funds Disbursed	<u>21,121.33</u>
TOP Funds Balance	78.67

Bank Balance	\$ 78.67
Difference	<u>0.00</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$15,000.00		
Travel/Training	888.00		
Supplies/Equipment	1,674.04		
Organization	30.00		
Telephone	1,716.26		
Ceramics	1,528.11		\$1,528.11
Miscellaneous	284.92		130.00
Totals	\$21,121.33		\$1,658.11

Misc. includes:	Bank charges	\$69.92
	Sign	85.00
	Piano Tuning	<u>130.00</u>
		<u>\$284.92</u>

COSBY SPEARS FINANCIAL SUMMARY
AS OF JUNE 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>7,512.00</u>
Grant Balance	<u>\$92,488.00</u>
Funds Drawn	\$7,512.00
Funds Disbursed	<u>7,600.94</u>
TOP Funds Balance	-88.94
Bank Balance	<u>\$ -30.00</u>
Difference	<u>50.00</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$3,000.00		
Travel\Training	1,461.85	\$191.85	
Supplies/Equipment	2,000.00		
Telephone	979.09		
Bank Charges	160.00		
Totals	\$7,600.94	\$191.85	

EAST LAKE MEADOWS HIGH-RISE FINANCIAL SUMMARY
AS OF JUNE 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>21,400.00</u>
Grant Balance	<u>\$78,600.00</u>
Funds Drawn	\$21,400.00
Other Deposits	<u>129.00</u>
Total Receipts	21,529.00
Funds Disbursed	<u>21,393.00</u>
TOP Funds Balance	136.00
Bank Balance	<u>\$167.00</u>
Difference	<u>31.00</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$ 12,000.00		
Travel\Training	1,698.00		
Supplies/Equipment	3,517.00		
Organization	3,163.00		
Telephone	828.00		
Bank Charges	187.00		
Totals	\$ 21,393.00		

EAST LAKE MEADOWS LOW-RISE FINANCIAL SUMMARY
AS OF APRIL 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>15,650.97</u>
Grant Balance	<u>\$84,349.03</u>
Funds Drawn	\$15,650.97
Other Deposits	<u>100.00</u>
Total Receipts	15,750.97
Funds Disbursed	<u>13,496.66</u>
TOP Fund Balance	2,254.31
Bank Balance	<u>\$2,254.42</u>
Difference	<u>0.11</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$6,000.00		
Travel\Training	566.97		
Supplies/Equipment	2,832.68		
Organization	580.00		
Telephone	2,625.01		
East Lake TA	665.00		
Bank Charges	227.00		
Totals	\$13,496.66		

GEORGIA AVENUE FINANCIAL SUMMARY
AS OF JUNE 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00	
Funds Drawn	<u>26,177.00</u>	
Grant Balance	<u>\$73,823.00</u>	
Funds Drawn	\$26,177.00	
Funds Disbursed	<u>26,016.94</u>	
TOP Funds Balance	160.06	
Bank Balance	<u>8.65</u>	
Difference - TOP Fund Shortage	<u>-\$151.41</u>	(unsupported)

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$18,000.00		
Travel\Training	1,049.63		
Supplies/Equipment	4,528.39		
Organization	500.00		
Telephone	1,841.99		
Bank Charges	96.93		
Totals	\$26,016.94		

GILBERT GARDENS FINANCIAL SUMMARY
AS OF AUGUST 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>23,173.50</u>
Grant Balance	<u>\$76,826.50</u>
Funds Drawn	\$23,173.50
Funds Disbursed	<u>23,431.22</u>
TOP Funds Balance	-257.72
Bank Balance	<u>28.92</u>
Difference	<u>\$286.64</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$16,500.00		
Travel\Training	3,756.91		
Supplies/Equipment	2,424.59		
Organization	500.00		
Bank Charges	249.72		62.83
Totals	\$23,431.22		\$62.83

GRADY/GRAVES/GRADY ANNEX FINANCIAL SUMMARY
AS OF MAY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>25,047.87</u>
Grant Balance	<u>\$74,952.13</u>
Funds Drawn	\$25,047.87
Funds Disbursed	<u>24,400.48</u>
TOP Fund Balance	647.39
Bank Balance	<u>728.15</u>
Difference	<u>\$ 80.76</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$13,500.00		
Travel\Training	900.00	\$282.93	
Supplies/Equipment	4,062.49		
Organization	45.00		
Telephone	3,794.30		
AHA	1,208.52		
Grady/Graves Tenant Assoc.	836.17		
Transportation	54.00		
Totals	\$24,400.48	\$282.93	

HIGHTOWER MANOR FINANCIAL SUMMARY
AS OF MAY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>35,816.73</u>
Grant Balance	<u>\$64,183.27</u>
Funds Drawn	\$35,816.73
Other Deposits	<u>86.70</u>
Total Deposits	36,903.43
Funds Disbursed	<u>36,158.97</u>
TOP Fund Balance	749.46
Bank Balance	<u>876.47</u>
Difference	<u>\$127.01</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$21,000.00		
Travel/Training	1736.50		
Supplies/Equipment	7,754.33		
Organization	515.00		
Telephone	3,700.06		
Hightower Tenant Assoc.	844.00		
Miscellaneous	609.08		\$77.98
Totals	\$36,158.97		\$77.98

Misc. includes:	Ruben Turner	\$300.00
	Transportation	40.00
	Bank Service Charges	56.00
	Ceramics	77.98
	Other	<u>135.10</u>
		<u>\$609.08</u>

HOLLYWOOD COURTS FINANCIAL SUMMARY
AS OF JULY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00	
Funds Drawn	<u>33,800.59</u>	
Grant Balance	<u>\$66,199.41</u>	
Funds Drawn	\$33,800.59	
Funds Disbursed	<u>32,234.04</u>	
TOP Funds Balance	1,566.55	
Bank Balance	<u>1,372.55</u>	
Difference - TOP Fund Shortage	<u>-194.00</u>	(Unsupported)

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$16,500.00		
Travel\Training	3,819.87		\$102.00
Supplies/Equipment	7,881.53		
Organization	1,240.00		465.00
Telephone	1,708.55		
Miscellaneous	1,284.09		72.00
Totals	\$32,234.04		\$639.00

Misc. includes:	Security system	\$853.84
	Positive Promotions	43.25
	Bank Charges	<u>187.00</u>
		<u>\$1,284.09</u>

JONESBORO NORTH FINANCIAL SUMMARY
AS OF JUNE 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>23,498.00</u>
Grant Balance	<u>\$76,502.00</u>

Funds Drawn	\$23,498.00
Funds Disbursed	<u>18,205.00</u>
TOP Funds Balance	\$5,293.00

Bank Balance	<u>\$5,293.00</u>
Difference	<u>0.00</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$ 12,000.00		
Travel\Training	1,825.00	\$45.00	
Supplies/Equipment	2,518.00		
Organization	780.00		
Miscellaneous	1,082.00		\$ 724.00
Totals	\$ 18,205.00	45.00	\$ 724.00

Misc. includes:	Child Care	\$700.00
	NSF charges	24.00
	Bank Charges	<u>358.00</u>
		<u>\$1,082.00</u>

**JONESBORO SOUTH FINANCIAL SUMMARY
AS OF JUNE 30, 1996**

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00	
Funds Drawn	<u>3,143.00</u>	
Grant Balance	<u>\$96,857.00</u>	
Funds Drawn	\$3,143.00	
Funds Disbursed	<u>3,133.00</u>	
TOP Funds Balance	10.00	
Bank Balance	<u>6.80</u>	
Difference - TOP Fund Shortage	<u>-\$3.20</u>	(unsupported)

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$ 1,500.00		
Travel\Training	16.00		
Supplies/Equipment	45.00		
Organization	1,303.00		
Miscellaneous	270.00		
Totals	\$ 3,133.00		

Misc. includes:	Jonesboro South Tenant Association	\$100
	Bank Charges	<u>170</u>
		<u>\$270</u>

KIMBERLY COURTS FINANCIAL SUMMARY
AS OF MARCH 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>8,116.73</u>
Grant Balance	<u>\$91,883.27</u>
Funds Drawn	\$ 8,116.73
Funds Disbursed	<u>7,485.37</u>
TOP Funds Balance	631.36
Bank Balance	<u>\$631.36</u>
Difference	<u>0.00</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$1,500.00		
Travel\Training	4,242.16	\$1,422.14	
Supplies/Equipment	962.04	300.00	\$500.00
Organization	580.00	100.00	
Bank Charges	201.17		96.24
Totals	\$7,485.37	\$1,822.14	\$596.24

LEILA VALLEY FINANCIAL SUMMARY
AS OF JULY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>24,750.00</u>
Grant Balance	<u>\$75,250.00</u>
Funds Drawn	\$24,750.00
Funds Disbursed	<u>22,626.40</u>
TOP Funds Balance	2,123.60
Bank Balance	<u>2,213.60</u>
Difference	<u><u>90.00</u></u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$18,000.00		
Travel\Training	586.31		
Supplies/Equipment	3,080.32		
Organization	715.00		
Miscellaneous	244.77		
Totals	\$22,626.40		

Misc. includes:	Local transportation costs - TAO meetings	\$36.00
	Bank charges	<u>208.77</u>
		<u>\$244.77</u>

MARIAN ROAD FINANCIAL SUMMARY
AS OF JUNE 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>0.00</u>
Grant Balance	<u>\$100,000.00</u>
Funds Drawn	\$0.00

**MARIETTA ROAD FINANCIAL SUMMARY
AS OF JULY 31, 1996**

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>13,474.00</u>
Grant Balance	<u>\$86,526.00</u>
Funds Drawn	\$13,474.00
Funds Disbursed	<u>13,661.90</u>
TOP Funds Balance	-187.90
Bank Balance	<u>-1,094.05</u>
Difference	<u>\$906.15</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$10,500.00		
Travel\Training	1,746.00		
Supplies/Equipment	82.92		
Telephone	2.97		
Tenant Association	1,329.80	\$1,329.80	
Totals	\$13,661.69	\$1,329.80	

Note: Checks 513 and 514 were missing, and the disbursement amounts are not known.

MARTIN STREET PLAZA FINANCIAL SUMMARY
AS OF MAY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>40,154.00</u>
Grant Balance	<u>\$59,846.00</u>
Funds Drawn	\$40,154.00
Funds Disbursed	<u>29,595.09</u>
TOP Funds Balance	10,558.91
Bank Balance	<u>13,387.94</u>
Difference	<u>\$2,829.03</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO			
Travel\Training	\$16,352.85		\$806.40
Supplies/Equipment	4,667.96		
Organization	65.00		
Accounting	4,697.31		
Economic Development	3,811.97		
Totals	\$29,595.09		\$806.40

Note: We could not determine the reason for the difference from records maintained at the property. We plan to conduct more review of records at Charis' main office. Our results will be issued in a separate report on Martin Street Plaza.

MCDANIEL-GLENN FINANCIAL SUMMARY
AS OF JANUARY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00	
Funds Drawn	<u>11,412.00</u>	
Grant Balance	<u>\$88,588.00</u>	
Funds Drawn	\$11,412.00	
Other Deposits	<u>660.52</u>	
Total Receipts	12,073.52	
Funds Disbursed	<u>5,172.00</u>	
TOP Funds Balance	6,901.52	
Bank Balance	<u>6,900.52</u>	
Difference - TOP Fund Shortage	<u>-1.00</u>	(unsupported)

EXPENSE SUMMARY

TYPE	<u>AMOUNT</u>	<u>UNSUPPORTED</u>	<u>INELIGIBLE</u>
TAO	\$ 1,500.00		
Travel\Training	3,047.00	\$2,867.00	
Organization	625.00		
Totals	\$5,172.00	\$2,867.00	

MARTIN LUTHER KING MEMORIAL
HIGH-RISE FINANCIAL SUMMARY
AS OF MAY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>23,551.00</u>
Grant Balance	<u>\$76,449.00</u>
Funds Drawn	\$23,551.00
Funds Disbursed	<u>22,755.01</u>
TOP Fund Balance	795.99
Bank Balance	<u>810.52</u>
Difference	<u>\$14.53</u>

EXPENSE SUMMARY

TYPE	<u>AMOUNT</u>	<u>UNSUPPORTED</u>	<u>INELIGIBLE</u>
TAO	\$12000.00		
Travel\Training	608.66		
Supplies/Equipment	4,344.09		
Organization	15.00		
Telephone	4,071.69		
Miscellaneous	1,715.57		
Totals	\$22,755.01		

Misc. includes:	MLK Tenant Association	\$1,585.00
	Bank Maintenance Fees	110.57
	Other	<u>20.00</u>
		<u>\$1,715.57</u>

PALMER HOUSE FINANCIAL SUMMARY
AS OF JUNE 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00	
Funds Drawn	<u>25,000.00</u>	
Grant Balance	<u>\$75,000.00</u>	
Funds Drawn	\$25,000.00	
Funds Disbursed	<u>24,804.44</u>	
TOP Funds Balance	195.56	
Bank Balance	<u>80.33</u>	
Difference-TOP Fund Shortage	<u>-\$115.23</u>	(unsupported)

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$ 15,000.00		
Travel\Training	2,438.80	\$2,438.80	
Supplies/Equipment	2,894.62	360.23	
Organization	2,264.20	1,784.20	
Telephone	1,217.46	1,217.46	
Miscellaneous	989.36	793.03	\$52.00
Totals	\$ 24,804.44	\$ 6,593.72	\$52.00

Misc. includes:	Unidentified Costs	\$793.03
	Bank Charges	<u>196.33</u>
		<u>\$989.36</u>

PEACHTREE ROAD FINANCIAL SUMMARY
AS OF JULY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>10,692.00</u>
Grant Balance	<u>\$89,308.00</u>
Funds Drawn	\$10,692.00
Other Deposits	<u>229.47</u>
Total Deposits	10,921.47
Funds Disbursed	<u>9,418.22</u>
TOP Funds Balance	1,503.25
Bank Balance	<u>1,678.03</u>
Difference	<u>\$174.78</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$1,500.00		
Travel\Training	280.00		
Supplies/Equipment	3,724.11		
Organization	600.00		
Telephone	3,233.76		
Bank Charges	80.35		\$24.00
Totals	\$9,418.22		\$24.00

PERRY HOMES FINANCIAL SUMMARY
AS OF APRIL 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>12,350.00</u>
Grant Balance	<u>\$87,650.00</u>
Funds Drawn	\$12,350.00
Funds Disbursed	<u>11,727.36</u>
TOP Funds Balance	622.64
Bank Balance	<u>717.18</u>
Difference	<u>\$94.54</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$11,000.00		
Supplies/Equipment	42.36		
Organization	685.00		
Totals	\$11,727.36		

PIEDMONT ROAD FINANCIAL SUMMARY
AS OF JULY 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00	
Funds Drawn	<u>43,173.00</u>	
Grant Balance	<u>\$56,827.00</u>	
Funds Drawn	\$43,173.00	
Other Deposits	<u>349.87</u>	
Total Receipts	43,522.87	
Funds Disbursed	<u>41,157.86</u>	
TOP Funds Balance	2,365.01	
Bank Balance	<u>1,997.95</u>	
Difference - TOP Fund Shortage	<u>-\$367.06</u>	(unsupported)

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$16,500.00		
Travel/Training	7,969.79		
Supplies/Equipment	12,660.04		
Organization	711.19		
Telephone	1,466.03		
Miscellaneous	1,850.81		\$1,085.00
Totals	\$41,157.86		\$1,085.00

Misc. includes:	Exercise Class	\$1,085.00
	Accounting Services	470.00
	Bank Charges	<u>295.81</u>
		<u>\$1,850.81</u>

ROOSEVELT HOUSE FINANCIAL SUMMARY
AS OF JUNE 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00	
Funds Drawn	<u>28,795.00</u>	
Grant Balance	<u>\$71,205.00</u>	
Funds Drawn	\$28,795.00	
Funds Disbursed	<u>21,454.54</u>	
TOP Fund Balance	7,340.46	
Bank Balance	<u>7,338.83</u>	
Difference - TOP Fund Shortage	<u><u>-\$1.63</u></u>	(unsupported)

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$18,000.00		
Supplies/Equipment	1,041.08		
Organization	615.00		
Telephone	1,598.46		
Misc.	200.00		
Totals	\$21,454.54		

THOMASVILLE HEIGHTS FINANCIAL SUMMARY
AS OF MARCH 31, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>3,366.00</u>
Grant Balance	<u>\$96,634.00</u>
Funds Drawn	\$3,366.00
Funds Disbursed	<u>3,393.00</u>
TOP Funds Balance	- 27.00
Bank Balance	<u>0.00</u>
Difference	<u>\$27.00</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$1,500.00		
Travel\Training	921.00		
Supplies/Equip	142.00		
Organization	670.00		
Bank Service Charges	160.00		
Totals	\$3,393.00		

U-RESCUE VILLAS FINANCIAL SUMMARY
AS OF JUNE 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00	
Funds Drawn	<u>16,057.00</u>	
Grant Balance	<u>\$83,943.00</u>	
Funds Drawn	\$16,057.00	
Other Deposit	<u>136.00</u>	
Total Receipts	16,193.00	
Funds Disbursed	<u>16,181.96</u>	
TOP Funds Balance	11.04	
Bank Balance	<u>-8.23</u>	
Difference-TOP Fund Shortage	<u>-\$19.27</u>	(unsupported)

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$7,500.00		
Travel\Training	2,360.00	136.00	
Supplies/Equipment	4,606.77	1,070.00	
Organization	710.00		
Telephone	812.19		
Miscellaneous	193.00		\$55.00
Totals	\$16,181.96	\$1,206.00	\$55.00

Misc. includes:	Bank Service Charges	\$138.00
	Flowers and Gifts	<u>55.00</u>
		<u>\$193.00</u>

UNIVERSITY/JOHN HOPE FINANCIAL SUMMARY
AS OF JUNE 30, 1996

GRANT/CASH SUMMARY- 1994 & 1995 GRANTS

Grant Amount	\$100,000.00	
Funds Drawn	<u>61,088.00</u>	
Grant Balance	<u>\$38,912.00</u>	
Funds Drawn	\$61,088.00	
Other Deposit	<u>437.00</u>	
Total Receipts	61,525.00	
Funds Disbursed	<u>60,040.47</u>	
TOP Funds Balance	1,484.53	
Bank Balance	<u>1,480.95</u>	
Difference - TOP Fund Shortage	<u>-3.58</u>	(unsupported)

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	N/A	\$	\$
Travel\Training	6,413.57	5,306.48	377.73
Supplies/Equipment	2,674.23	415.35	
Organization	100.00		
Telephone	851.01	851.01	
Salaries	35,000.00	28,000.00	2,000.00
Miscellaneous	15,001.66	6,547.17	1,254.49
Totals	\$60,040.47	\$41,120.01	\$3,632.22

Misc. includes:	Project Success	\$5,344.17
	Community Coalition	4,000.00
	MOU development	3,000.00
	Unknown payees	1,128.00
	Breakland/Van Repair	856.04
	Accountant	200.00
	Standguard Water System (Hope I)	199.45
	Tenant Association President	150.00
	GA Mountain Water	100.00
	NSF Charges	<u>24.00</u>

\$15,001.66

WESTMINSTER FINANCIAL SUMMARY
AS OF APRIL 30, 1996

GRANT/CASH SUMMARY

Grant Amount	\$100,000.00
Funds Drawn	<u>26,271.00</u>
Grant Balance	<u>\$73,729.00</u>
Funds Drawn	\$26,271.00
Other Deposits	<u>193.00</u>
Total Deposits	26,464.00
Funds Disbursed	<u>26,814.02</u>
TOP Funds Balance	-350.02
Bank Balance	<u>\$ 97.55</u>
Difference	<u>447.57</u>

EXPENSE SUMMARY

TYPE	AMOUNT	UNSUPPORTED	INELIGIBLE
TAO	\$16,000.00		
Travel\Training	1,450.94	\$1,405.00	
Supplies/Equipment	8,111.08	7,120.00	
Organization	615.00		
Miscellaneous	637.00	260.00	\$24.00
Totals	\$26,814.02	\$8,785.00	\$24.00

Misc. includes:	Pauline Kitchen	\$160.00
	Cash	100.00
	Tenant Association	100.00
	Bank Charges	179.00
	Debit Memo	<u>98.00</u>
		<u>\$637.00</u>

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Auditee Comments

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