



Issue Date	February 22, 2007
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Audit Report Number	2007-FW-1005
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TO: Diana Armstrong  
Director, Office of Public Housing, 6JPH

*Frank E. Baca*  
FROM: Frank E. Baca  
Regional Inspector General for Audit, Fort Worth Region, 6AGA

SUBJECT: The Housing Authority of Bexar County, Texas, Overhoused Tenants and Paid Excessive Housing Assistance Payments in the Section 8 Housing Choice Voucher Program

## **HIGHLIGHTS**

### **What We Audited and Why**

As part of the Office of Inspector General's annual audit plan, we audited the Housing Authority of Bexar County's (Authority's) Section 8 Housing Choice Voucher Program (Program). The audit objective was to determine if the Authority accurately calculated assistance payments and applied subsidy standards in accordance with its administrative plan as required by the U.S. Department of Housing and Urban Development (HUD) regulations. We analyzed Program data from the Authority and from HUD's Public Housing Information Center (PIC) to identify 224 vouchers that appeared to exceed subsidy standards. We limited our audit to these 224 vouchers.

### **What We Found**

The Authority accurately calculated assistance and correctly applied its subsidy standards in 151 of 224 (67 percent) vouchers we reviewed. However, the Authority paid excessive assistance of \$107,658 on 61 vouchers because they did

not implement adequate file review procedures to ensure compliance with subsidy standards.<sup>1</sup> We estimate the Authority could avoid additional overpayments of up to \$132,778 during the next 3.7 years<sup>2</sup> by implementing file review procedures to ensure compliance with subsidy standards. In addition, due to excessive assistance payments during three months in 2004 that were used as the baseline for calculating the 2006 budget and maximum funding, HUD over-funded the Authority's fiscal year 2006 Program budget by \$34,050.

## What We Recommend

We recommend you require the Authority to correct voucher sizes and/or payment standards on the 61 vouchers with excessive assistance and repay HUD for the excessive assistance of \$107,658 paid through June 30, 2006. In addition, we recommend you require the Authority to repay any additional excessive assistance paid on the 61 vouchers since July 1, 2006. We also recommend you require the Authority to implement procedures to ensure it correctly assigns voucher sizes and calculates assistance using the correct payment standards on future vouchers. Finally, we recommend you reduce the Authority's 2006 budget by \$34,050 due to the excessive payments during the months in 2004 used as the baseline in the formula for calculating its budget and funding.

For each recommendation without a management decision, please respond and provide status reports in accordance with HUD Handbook 2000.06, REV-3. Please furnish us copies of any correspondence or directives issued because of the audit.

## Auditee's Response

We provided a draft to the auditee on January 22, 2006, and requested a written response by February 9, 2006. The Authority provided a written response on February 9, 2006. The Authority agrees with the report finding and is taking steps to correct the deficiencies. San Antonio's Office of Public Housing agreed with the report and agreed to provide a management decision in 120 days.

The complete text of the auditee's response, and our evaluation of that response, can be found in Appendix B of this report.

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<sup>1</sup> For the remaining 12 vouchers, the Authority incorrectly applied its subsidy standards but did not pay excessive assistance because the contract rent was below the payment standard applied.

<sup>2</sup> The median length of time in the program for those receiving assistance in the 50 largest metropolitan statistical areas (MSAs) is 3.7 years. HUD Office of Policy Development and Research (2003).

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## BACKGROUND AND OBJECTIVES

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The Bexar County Commissioners Court established the Authority in 1975. The Authority's five-member board of commissioners oversees policies and procedures administered by the Executive Director. The Authority maintains records and files at its office located at 1405 N. Main Avenue, Suite 201, San Antonio, Texas.

According to PIC data, HUD authorized the Authority to administer 1,811 Section 8 Housing Choice Voucher Program (Program) vouchers with funding of \$30,897,095 for three fiscal years that ended June 30, 2006. The Authority disbursed \$30,548,910<sup>3</sup> of this amount as of December 11, 2006. The Authority uses its Program funds to provide eligible families with rental subsidies for decent, safe, and sanitary housing in the private market. The Authority pays a housing subsidy directly to the property owner on behalf of the tenant; the tenant pays the difference between the actual rent and the subsidy amount. The Authority determines eligibility based on income and family size in accordance with its administrative plan. Also, the Authority verifies family income and composition annually and ensures the unit meets minimum housing quality standards.

With the HUD Appropriation Acts for federal fiscal years 2003 through 2006, Congress revised its method of calculating and distributing Program renewal funds, housing assistance payments, and administrative fees. There were also provisions for a central fund and prohibitions on the use of Program funds for over-leasing. The revisions now require housing authorities to control the increasing costs of vouchers. In addition, the Program became completely budget-based in 2005. Housing authorities now must fiscally manage Program leasing levels and keep costs within the budget.

HUD calculated the budget allocations for 2005 and 2006 using the actual housing assistance payments from the May-July 2004 reporting period. HUD applied annual adjustment factors and pro rata reductions to the calculations to determine the renewal amounts.

The audit objective was to determine if the Authority accurately calculated assistance payments and applied subsidy standards in accordance with its administrative plan as required by HUD regulations.

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<sup>3</sup> The difference of \$348,185 between authorized funding and disbursed funds is due to timing and reporting differences.

## RESULTS OF AUDIT

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### Finding: The Authority Overhoused Tenants and Paid Excessive Assistance Payments

The Authority paid excessive housing assistance payments because it did not implement effective review procedures to ensure compliance with subsidy standards in its administrative plan. Consequently, the Authority processed and approved some vouchers that did not adhere to its subsidy standards. During the review period, the Authority paid excessive assistance of \$107,658 on 61 vouchers including \$105,121 on 41 overhoused vouchers and \$2,537 on 20 vouchers calculated with incorrect payment standards. We estimate the Authority could avoid additional overpayments of up to \$132,778 during the next 3.7 years by implementing file review procedures to ensure compliance with subsidy standards in the administrative plan. Also, due to the overpayments in 2004, which were used to establish the baseline for 2006 funding, HUD over-funded the Authority's fiscal year 2006 Section 8 Housing Choice Voucher Program budget by \$34,050. The Authority has taken steps to implement new file review procedures.

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#### **The Authority Established Subsidy Standards**

HUD requires the Authority to adopt a written administrative plan that establishes local policies for administering the Program in accordance with HUD requirements. In addition, the Authority must administer the Program in compliance with the consolidated annual contributions contract, HUD regulations, and the administrative plan. It must also establish subsidy standards that determine the number of bedrooms needed for families of different sizes and compositions. The subsidy standards must provide for the smallest number of bedrooms needed to house a family without overcrowding.

The Authority's administrative plan requires staff to assign voucher sizes to participants based on the number of persons in the assisted household. The plan generally allows a separate bedroom for the head-of-household, family members of different generations, and family members of different genders six years of age and older. The plan also allows a separate bedroom for family members with a doctor's note or other written verification of medical necessity including the need for a live-in aide. Live-in aides must reside in the unit and be included in determining family size. The Authority must also adjust the voucher size at each re-examination as required to accommodate a change in family composition. The subsidy standards in effect during the audit are in the following table:

<b>Subsidy Standards</b>		
<b>Voucher size</b>	<b>Minimum number of persons</b>	<b>Maximum number of persons</b>
0	1	1
1	1	2
2	2	4
3	3	6
4	4	8
5	6	10

**The Authority Followed Subsidy Standards and Accurately Calculated Assistance for Most of the Vouchers Reviewed**

We reviewed 224 vouchers that appeared to be overhoused to determine if the Authority appropriately applied subsidy standards and accurately calculated housing assistance payments (including the use of correct payment standards). The Authority followed subsidy standards and accurately calculated assistance payments on 151 vouchers, or about 67 percent of all the vouchers we reviewed. On 61 vouchers, the Authority paid excessive assistance of \$107,658 including \$105,121 on 41 overhoused vouchers and \$2,537 on 20 vouchers calculated with incorrect payment standards. For the remaining 12 vouchers, the Authority incorrectly applied the subsidy standards but did not pay excessive assistance because the contract rent was below the payment standard applied.

**The Authority Overpaid \$107,658 in Housing Assistance Payments**

The Authority did not follow its subsidy standards when assigning voucher sizes for 41 tenants resulting in excessive assistance of \$105,121. On 25 vouchers the Authority did not provide support for medical exceptions; on 10 vouchers it did not follow age/gender requirements; and on 6 vouchers it did not adjust the voucher size to accommodate a change in the family composition.

The Authority overhoused 25 tenants because it did not adequately document the medical need for the assigned voucher size. For example, in some cases the Authority increased the voucher size without a doctor's note or other written justification. In other cases, the Authority obtained a doctor's note prescribing the need for a live-in aide but did not show an increase in the family size on the family report. The Authority's administrative plan requires written documentation

showing the verified medical need for additional assistance. HUD requires live-in aides be considered when determining family size on the family report.

The Authority overhoused 10 tenants because it did not follow its age/gender guidelines. The administrative plan requires a single bedroom be allocated to children less than six years of age and persons of the same gender and generation. For example, the plan allocates a single bedroom to a daughter and son when both are less than the age of six, to two teenage sons, or to an eight year old daughter and her teenage sister. However, the plan allocates two bedrooms for a grandfather and grandson, or a six year old daughter and four year old son. In all 10 exceptions, the Authority approved a voucher with more than one bedroom to same gender family members of the same generation.

The Authority paid excessive assistance for six overhoused tenants because it did not change the voucher size to reflect an interim change in the family composition. In most cases, the Authority did not reduce the voucher size at reexamination to reflect a reduction in family size during the interim period. For example, a family consisting of a head-of-household, an 18 year old son, and 16 year old daughter qualifies for a three bedroom voucher. However, if either of the siblings moves out, the Authority must reduce the voucher size to two bedrooms at the next annual reexamination.

### **The Authority Used Incorrect Payment Standards to Calculate Assistance Payments**

The Authority paid excessive assistance of \$2,537 on 20 vouchers calculated with incorrect payment standards. In most cases, the Authority used a higher than appropriate standard to calculate assistance during a period of declining payment standards (discussed below). However, there were also instances where the Authority simply used an incorrect dollar amount to calculate the assistance payments.

The Authority's board establishes payment standards based on published fair market rents for its jurisdiction. The Authority's payment standards in effect during the review period are shown in the following table:

<b>Bexar County Payment Standards and Effective Dates</b>						
<b>Bedroom Sizes</b>						<b>Effective</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>Dates</b>
525	584	721	930	1,131	1,301	06/22/2006
475	528	653	842	1,023	1,177	02/24/2006
481	531	659	878	1,056	1,214	11/17/2005
493	545	680	909	1,082	1,245	12/17/2004
519	574	716	957	1,139	1,310	12/01/2004
468	540	699	971	1,148	1,321	06/19/2004
466	537	696	968	1,145	1,316	02/27/2003
454	524	677	942	1,115	1,282	01/24/2002
438	507	655	911	1,078	1,240	01/25/2001
409	472	611	849	1,004	1,045	02/24/2000

In a period of declining (but not increasing) payment standards, HUD regulations generally require the Authority to delay the use of a decreased standard to calculate assistance for at least an additional year. For example, the Authority would use a \$968 payment standard to calculate assistance for a three-bedroom household for annual assistance contracts beginning on June 1, 2003, and June 1, 2004. On December 17, 2004, the payment standard decreased to \$909; however, because of the declining payment standard requirement, the Authority should continue to use the \$968 amount to calculate assistance for an additional year beginning on June 1, 2005. The Authority would skip the higher interim amounts of \$971 and \$957 and use \$909 to calculate assistance payments for the annual contract beginning on June 1, 2006. This is because the Authority delayed the use of the \$909 standard in June 2005 for an additional year. If there are no additional changes to the payment standard amounts listed above, the Authority would use the increased payment standard amount of \$930 to calculate annual assistance payments beginning on June 1, 2007.

**The Authority Did Not Fully Implement File Review Procedures**

The Authority did not detect the assistance payment errors because the former executive director did not assign a staff person to perform file reviews as outlined in the Authority's administrative plan. The current executive director implemented new file review procedures and created the quality control coordinator position with a staff person dedicated solely to performing reviews of tenant files. However, increasing caseloads and staff turnover kept the director from fully implementing file review procedures throughout the review period.



### **The Authority has Begun Implementing New File Review Procedures**

The Authority agrees that improved file review policy and procedures will help ensure the correct assignment of voucher sizes and accurately calculated assistance payments for future assisted tenants. The Authority has already hired additional staff and reassigned a qualified individual to the quality control coordinator position. The quality control coordinator's sole responsibility is to review 100 percent of all the tenant files prior to entry into the computerized system to help ensure compliance with the Authority's subsidy standards. In addition, the Authority plans to revise its administrative policy to reflect these changes as soon as possible.

If the Authority implements the effective file review procedures, it may avoid future overpayments of \$132,778. The savings of \$132,778 is based on the average, monthly overhousing costs incurred during the review period projected as future savings over the next 3.7 years. Additional details are in Appendix C of this report.

### **HUD Over-Funded the Authority's Section 8 Budget**

The excessive assistance paid during the audit period resulted in over funding of the Authority's 2006 Program budget. The 2006 Appropriations Act required HUD to use the calendar year 2005 Program renewal amount as the baseline. HUD then adjusted the 2005 baseline amount by an annual adjustment factor and a proration factor that represents the 2006 percentage of 2005 funding. The Authority's 2005 baseline renewal amount was based on the average actual costs and number of units authorized during May, June, and July 2004. The Authority paid excessive assistance of \$8,746 during May, June, and July 2004. The excessive payments increased its baseline amount. Therefore, we calculated the increase in the 2005 baseline amount caused by the excessive assistance and determined the 2006 Program budget should be adjusted downward by \$34,050. Details of the \$34,050 calculation are shown in Appendix C of this report.

## Recommendations

We recommend HUD require the Authority to:

- 1A. Correct voucher sizes and/or payment standards on the 61 vouchers with excessive assistance.
- 1B. Repay HUD for the excessive assistance of \$107,658 paid during the audit period and any additional excessive assistance paid on the 61 vouchers since July 1, 2006.

We also recommend that HUD:

- 1C. Ensure the Authority implements effective procedures to ensure it correctly assigns voucher sizes and calculates assistance using the correct payment standards to avoid future overpayments of \$132,778.
- 1D. Reduce the Authority's 2006 Program budget by \$34,050 due to the use of 2004 overpayments in the formula for calculating the budget and funding.

## SCOPE AND METHODOLOGY

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The audit covered the period from July 1, 2003, through June 30, 2006. To accomplish our objectives, we analyzed data provided by HUD and the Authority. We reviewed the Authority's policies and procedures, tenant files, and audited financial statements. We also reviewed federal regulations and the Authority's administrative plan. We interviewed HUD and Authority staff and obtained an understanding of the applicable internal controls and procedures. We performed fieldwork from August 2006 through November 2006 at the Authority's office located at 1405 N. Main, in San Antonio, Texas, and at the HUD field office located at 106 S. Saint Mary's, in San Antonio, Texas.

The Authority used two computerized systems to record and process Program vouchers during the review period. The Authority transferred voucher data from its computerized systems to HUD's PIC database on a monthly basis. We obtained computerized voucher data from the Authority and PIC databases for background information purposes and to select our sample of vouchers. We did not rely on the computerized data to base our conclusions, therefore, did not assess its reliability. The Authority's databases listed 4,230 vouchers and the PIC database listed 2,069 vouchers for the review period. We used Microsoft Excel to merge the voucher lists and eliminate duplicates and discrepancies. The new database included 2,437 vouchers administered by the Authority during the review period, for which it paid \$30,548,910 in assistance.

We identified 272 potentially overhoused vouchers from the universe of 2,437 vouchers administered by the Authority during the review period. A voucher was considered potentially overhoused when the number of bedrooms exceeded those allowed by the Authority's subsidy standards. For example, if a family consisted of two members, we considered a voucher size of three bedrooms to be potentially overhoused. We excluded 48 of the 272 potentially overhoused vouchers from our review because (1) in 14 cases PIC data listed inaccurate termination dates for tenants who terminated participation in the Authority's voucher program prior to the review period, (2) in 30 cases the Authority transferred tenants to another housing authority, and (3) in four cases the tenant was the subject of an ongoing investigation. We reviewed the remaining 224 potentially overhoused vouchers to determine compliance with the subsidy standards and calculated the overpayments for all vouchers exceeding subsidy standards in the Authority's administrative plan.

We performed our review in accordance with generally accepted government auditing standards.

# INTERNAL CONTROLS

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Internal control is an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved:

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

Internal controls relate to management's plans, methods, and procedures used to meet its mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance.

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## Relevant Internal Controls

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

- Application and reexamination processing;
- Assignment of voucher sizes and subsidy standards; and
- Accurate calculation of housing assistance payments.

We assessed the relevant controls identified above.

A significant weakness exists if management controls do not provide reasonable assurance that the process for planning, organizing, directing, and controlling program operations will meet the organization's objectives.

## Significant Weakness

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

- The Authority did not fully implement file review procedures to ensure Authority staff correctly assigned voucher sizes and accurately calculated assistance payments as required by its administrative plan.

## APPENDIXES

### Appendix A

#### SCHEDULE OF QUESTIONED COSTS AND FUNDS BE PUT TO BETTER USE

Recommendation Number	Ineligible <u>1/</u>	Funds be put to better use <u>2/</u>
1B	\$107,658	
1C		\$132,778
1D		\$34,050
Totals	\$107,658	\$166,828

- 1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law; contract; or federal, state, or local policies or regulations.
- 2/ “Funds be put to better use” are quantifiable savings that are anticipated to occur if an OIG recommendation is implemented, resulting in reduced expenditures at a later time for the activities in question. This includes costs not incurred, de-obligation of funds, withdrawal of interest, reductions in outlays, avoidance of unnecessary expenditures, loans and guarantees not made, and other savings. The \$132,778 represents future overpayments the Authority will avoid if it implements procedures to correctly assign voucher sizes and accurately calculate assistance payments. The \$34,050 represents a reduction in HUD’s maximum funding of the Authority’s Section 8 Housing Choice Voucher program budget due to prior overpayments. See Appendix C for calculations.

# Appendix B

## AUDITEE COMMENTS AND OIG'S EVALUATION

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### Ref to OIG Evaluation

### Auditee Comments

**HOUSING AUTHORITY  
OF BEXAR COUNTY**

Rudy Rodriguez  
Chairman

Dr. Morris Spector  
Vice-Chairman

Perla Villalpando  
Commissioner

1405 N. Main • Suite 201  
San Antonio, Texas 78212  
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Laura D. Morales  
Executive Director

February 8, 2007

Frank E. Baca  
Regional Inspector General for Audit  
U. S. Department of Housing and Urban Development  
Office of Inspector General, Region VI  
819 Taylor Street, Room 13A09  
Fort Worth, Texas 76102

RE: Section 8 Housing Choice Voucher Audit

Dear Mr. Baca:

Our agency is in receipt of the draft the audit review of the Housing Authority of Bexar County's (HABC) Section 8 Housing Choice Voucher Program.

We will address the findings in the order as stated in the draft audit:

1. 25 Vouchers - HABC Did Not Provide Support For Medical Exceptions  
Appointments are being scheduled for all families affected and corrections will be processed accordingly. Families will be asked to provide doctor's notes justifying the need for a larger unit and/or the need for a live-in aide. For those files lacking a doctor's note and /or live-in aide information, we will have families provide that information as well. Once documentation is acquired, the 50058 will be corrected.
2. 10 Vouchers – Did Not Follow Age/Gender Requirements  
Appointments are being scheduled for all families affected and changes will be processed accordingly. After a review of these files, five of the ten files have siblings that are now adults and are no longer children under the age of 18. In some cases, there are 28 and 26 year old adult siblings sharing a bedroom. HABC will also be revising the administrative plan on Subsidy Standards and make clarifications in the Administrative plan on age and gender requirements.

### Comment 1

3. 6 Vouchers – Did not change Voucher Size to Reflect Change in Family Composition

Appointments are being scheduled to downsize the families reviewed during the audit. In some circumstances, the HABC allowed the family time to prepare for the downsizing, as the families financial situation may not allow the family to relocate at the time the family composition change is made. This is evident in the case of an elderly individual who has had a change in family composition. At times, the HABC must use discretion when a family has minimal income and the immediate downsizing will create a financial hardship on the family. There are also circumstances in which the family is renting a larger unit than their voucher allows, however, the rent is comparable to the voucher size they are issued. The HABC will allow the family to remain in place if the rent is comparable and the utility allowance is based on the actual size of the unit the family is renting. The HABC will be revising the administrative plan as well on this subject.

4. 20 Vouchers - Calculated with Incorrect Payment Standards

From December 2004 through February 2006, the HABC reduced its payment standards four times. The audit reveals that 20 vouchers were calculated utilizing the incorrect payment standards. The HABC's interpretations of the regulations were clarified in June 2006 by the local field office and files were being corrected from that time period forward. This was discussed with Larry McMillian, OIG Auditor, during the audit. We continue to correct files and process the changes accordingly.

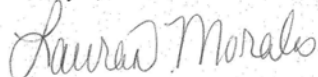
In October 2005, the HABC created a "Quality Control Coordinator" position. This position is to conduct 100% quality control review on all Section 8 Housing Choice Voucher files. This review was in process, however, as of May 2006, the HABC has had a 50% turnover in staff, which in turn did not allow the quality control process to continue effectively. As of December 2006, the HABC has been fully staffed and quality control is underway. All files are being reviewed, corrected and documented for errors prior to file input.

Revisions are being made to the Administrative Plan and the HABC is currently developing an Operating and Procedures Manual for all Staff. The HABC is taking immediate action on all findings reported and will continue to make changes and revisions to correct any and all concerns addressed in the audit.

Frank E. Baca  
Regional Inspector General for Audit  
U. S. Department of Housing and Urban Development  
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I would like to thank your office, Larry McMillian and Lorenzo Garcia for their assistance during the audit. As I stated in the entrance conference, we will utilize all information gathered during this audit to ensure that the Housing Authority of Bexar County provide the proper process for planning, organizing, directing and controlling all program operations in both management and fiduciary measures.

Thank you,



Laura D. Morales  
Executive Director

cc: Diana Armstrong, Director of Public Housing



### **OIG Evaluation of Auditee Comments**

**Comment 1** We contacted the Authority to confirm its agreement with the report findings. The Authority is taking steps to correct the deficiencies and is working with assisted tenants to meet their needs in compliance with its subsidy standards.

## Appendix C

### CALCULATION OF FUNDS BE PUT TO BETTER USE

#### Calculation of savings by implementing file review procedures (recommendation 1C):

A. Amount of excessive assistance payments during the review period	\$ 107,658
B. Number of months in the review period	36
C. Average monthly overpayments (line A ÷ Line B)	\$ 2,990.50
D. Average annual overpayments (line C x 12 months)	\$ 35,886
E. Savings over the next 3.7 years (line D x 3.7)	\$ 132,778

#### Calculation of the 2006 Housing Choice Voucher Program overfunding adjustment (recommendation 1D):

Excessive assistance paid during 2004 used to recalculate the 2006 budget:

May 2004	\$ 2,778
June 2004	2,799
July 2004	<u>3,169</u>
Total overpayments	\$ 8,746

Average overpayment (8,746 ÷ 3 months) \$ 2,915

Annualized overpayments (\$2,915 x 12 months)  
for over-funding adjustment \$ 34,980

Renewal funding for calendar year 2006

	<u>Actual Funding</u>	<u>Over-funding adjustment</u>	<u>Adjusted funding for 2006</u>
A. 2005 funding before proration for 2006	\$10,269,587	(\$34,980)	\$ 10,234,607
B. Annual adjustment factor	1.029	1.029	1.029
C. Adjusted 2006 eligibility (line A x line B)	\$10,567,405	(\$35,994)	\$ 10,531,411 <sup>4</sup>
D. ration factor for 2006 (per HUD Calculation)	.94599	.94599	.94599
E. 2006 final funding amount (line C x line D)	\$9,996,659	(\$34,050)	\$ 9,962,609

<sup>4</sup> Rounded for scheduling purposes