



Sterling Housing Authority

C/O Leominster Housing Authority, Managing Agent
100 Main Street
Leominster, Massachusetts 01453-5599
(978) 537-5300 Fax: (978) 534-5335

Town Clerk Received:

RECEIVED
FEB 12 2021

NOTICE OF REGULAR MEETING

Submitted by: Benjamin Gold, Executive Director 2/12/2021

The Sterling Housing Authority will meet virtually on Wednesday, February 17th at 5:30 pm. Due to social distancing guidelines related to the COVID-19 state of emergency, this meeting will be held remotely. The public is invited to call in to the meeting via phone. To do so, call the conference line at 1--877-309-2073 and enter the Access Code 367-875-461 followed by the # sign. The meeting will start promptly at 5:30 pm; the Board Chair will conduct the meeting. Participants will be instructed on the appropriate time and manner for public comment during the meeting.

ITEMS TO BE DISCUSSED

1. **Meeting Called to Order**
 - a. Roll Call
 - b. Approval of Regular Minutes of January 20, 2020
 - c. Opportunity for Public Comments
2. **Executive Director Report**
 - a. COVID-19 Update
 - b. Finance Transition
3. **Financials**
December 31, 2020 Year-End Report
4. **Administration**
 - a. Modernization/Work Order Report
 - b. State-Aided Housing Report
5. **New Business**
 - a. Resolution 2021-1 Approval and Execution of DHCD FY2020 Year-End Certifications
 - b. Resolution 2021-2 Approval of Management Services Agreement Amendment
 - c. Resolution 2021-3 Approval of DHCD CFA Amendment #11 – FY24 FF Award-\$62,481 and FY22 Indoor Air Quality Sustainability Initiative-\$84,000 (Fish #282038)
6. **Other Correspondence** - None
7. **Resident Participation** – None Requested
8. **Unfinished Business** -Discussion on Snow Removal
9. **Motion to Adjourn** – Next meeting scheduled for March 17, 2021

STERLING HOUSING AUTHORITY
MINUTES OF ANNUAL MEETING
41 Sholan Terrace, Sterling, MA (virtual meeting held)

January 20, 2021

Members Present: Weymouth Whitney, Chair
 Brian Pierce, Vice Chair
 Robert Kneeland, Treasurer
 Carolyn Heimberg, Member

Members Absent: None

Also Present: Benjamin Gold, Executive Director
 Adam Gautie, Assistant Executive Director
 Denise Ivaldi, Recording Secretary

1. Meeting called to order:

a. Chair Weymouth Whitney asked for a roll call of members present. Brian Pierce-present, Robert Kneeland-present, Carolyn Heimberg-present, Weymouth Whitney-present. Also present at the meeting were Benjamin Gold, Executive Director, Adam Gautie, Assistant Executive Director and Denise Ivaldi, Administrative Assistant. The Chair declared a quorum present and called the meeting to order at 5:35 p.m.

b. The minutes of December 16, 2020 were presented. Carolyn Heimberg made a motion to approve the minutes; Brian Pierce seconded and all were in favor.

c. Opportunity for public comments, asked if any individuals from the public present. For the record there were none.

2. Executive Director's Report – Ben Gold

a. COVID-19 Update – Continue with sanitizing, social distancing and closed community room.

b. Vaccine – We weren't included in Phase 1 for vaccines which included congregate. We have been moved up to Phase 2 which would include vaccines for residents and staff in February/March. We are calling the local Board of Health on what the plan is – on or off site administering. We hope to have more information next month. Carolyn Heimberg told the Board she is a licenses physician. She reached out to the Sterling Fire Department to volunteer and was referred to the Sterling BOH. She is happy to help with administering at Sterling Housing if needed. The E.D. will have Cindy Driscoll contact the BOH to make sure they have needed information and Carolyn's offer. The Board thanked Carolyn for her interest and offer to help our residents.

3. Financial Report

There is no monthly financial report; the year-end report will be presented at the February meeting.

4. Administration:

a. **Modernization/Work Order Report** – Adam Gautie

There are no current modernization projects; we have spent all our Formula Funding for this year.

Work Order Report – There were ten routine work orders with nine completed and two emergency work order with both completed. Tom is doing a wonderful job.

b. **State-Aided Housing Report** – Ben Gold

In December we received three standard applications; we have 916 elderly/young disabled on the waiting list. There was one lease-up and no vacancies in December. We are 100% occupied.

6. **New Business:** None

7. **Other Correspondence** – DHCD Public Housing Notices

- PHN 2020-40 Management Agreement Guidelines
- PHN 2020-41 December 2020 COVID Relief Bill and State-Aided Public Housing.

8. **Resident Participation:** None Requested

5. **Unfinished Business:**

The following items were brought by the Board for either status or consideration:

- Septic problems – maintenance had some repairs done, needs more work. Brief discussion on corrosion with the pump. Adam will follow-up to see if work has been completed.
- Evaluation of bathroom lights and mirror. With bathroom vent project coming, possible to have two projects done at once? Adam Gautie and Ben Gold will look into pricing; will come back to Board with information and Board could approve to use reserves at that time. Brian Pierce suggested contacting the Sterling Light Board to see if they could help in some way. There was discussion previously to start updating units a few at a time. This will be brought up again when the housing authority has more information to share.
- Front picture windows – steaming up and maintaining moisture; we paint them and wash them. Lancaster has replaced two-thirds of their picture windows for two reasons: 1) to make bigger to accommodate large AC if resident wants and 2) to clean up that area which would require a whole new frame. Is it possible to have these on our five-year plan?

Ben Gold said these were all great suggestions and ideas. They will look into all items to see what can be done and funding availability.

The Board asked about meeting in person anytime soon; this all depends on COVID and once vaccines have been administered to more individuals this may be possible.

9. **Motion to Adjourn:**

There being no further business, Robert Kneeland made a motion to adjourn the meeting at 5:51 p.m. Carolyn Heimberg seconded; all were in favor. The next meeting will be held on February 17, 2021.

Executive Director Report

February 2021

Sterling Housing Authority

- COVID-19 Update
- Finance Transition

FENTON, EWALD & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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To the Board of Commissioners
Sterling Housing Authority
c/o Leominster Housing Authority
100 Main Street
Leominster, MA 01453

Sue will review

We have compiled the accompanying balance sheets of the Sterling Housing Authority as of December 31, 2020, and the related statements of Revenues and Expenses for the twelve month(s) then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. The information included in the accompanying Agency Wide Revenue and Expenses and Analysis of Non-routine Expenditures and Credits are presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of management, without audit or review, and accordingly, we do not express an opinion or provide any assurance on such data.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the authority's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Fenton, Ewald & Associates, P.C.

Needham, Massachusetts

Dated: January 16, 2021

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DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT
BALANCE SHEET
 Sterling Housing Authority
 December 31, 2020 Period Ended
 4001 Program Number

| ACCOUNT NUMBER | ASSETS | | X Administration Modernization Development |
|-------------------------------------|---|----------------|--|
| CASH | | | |
| 1111 | Cash Development or Modernization fund - Unrestricted | 0.00 | |
| 1111.1 | Cash Development or Modernization fund - Restricted | 0.00 | |
| 1112 | Cash Administration Fund - Unrestricted | 97,381.52 | |
| 1112.1 | Cash Administration Fund - Restricted | 0.00 | |
| 1113 | Cash - Escrow | 0.00 | |
| 1114 | Security Deposit and Pet Deposit Fund Cash | 1,123.54 | |
| 1117 | Petty Cash | 0.00 | |
| 1118 | Change Fund | 0.00 | 98,505.06 |
| ACCOUNTS RECEIVABLE | | | |
| 1121 | Federal and DHCD-Section 8 Subsidy-Shelter Rent | 0.00 | |
| 1122 | Tenants Accounts Receivable | 378.00 | |
| 1123 | Allowance for Doubtful Accounts - Dwelling Rents | (366.00) | |
| 1125 | Accounts Receivable Subsidy | 0.00 | |
| 1129 | Accounts Receivable - Other | 0.00 | |
| 1130 | Interprogram Due From | 2,850.00 | |
| 1131 | Allowance for Doubtful Accounts - Other | 0.00 | |
| 1145 | Accrued Interest Receivable | 0.00 | 2,862.00 |
| 1162 | Investments - Unrestricted | | 5,233.14 |
| DEFERRED CHARGES | | | |
| 1211 | Prepaid Expenses | 10,498.47 | |
| 1212 | Inventory/Net - Supplies and Fuel | 0.00 | |
| 1290 | Deferred Outflow of Resources | 9,969.00 | 20,467.47 |
| FIXED ASSETS | | | |
| 1400.2 | Cost Control Account - Development/Modernization | 0.00 | |
| 1401 | Land | 66,500.00 | |
| 1402 | Building and Building Improvements | 1,821,551.20 | |
| 1403 | Furniture, Equipment and Machinery - Dwellings | 24,377.19 | |
| 1404 | Other Equipment - Administration/Maintenance | 20,411.58 | |
| 1405 | Leasehold Improvements | 0.00 | |
| 1406 | Accumulated Depreciation | (1,570,838.82) | |
| 1407 | Infrastructure | 0.00 | |
| 1408 | Capital Leases | 0.00 | 362,001.15 |
| TOTAL ASSETS | | | 489,068.82 |
| LIABILITIES AND EQUITY | | | |
| ACCOUNTS PAYABLE | | | |
| 2106 | Bank Overdraft | 0.00 | |
| 2111 | Accounts Payable <=90 Days | 8,403.51 | |
| 2111.1 | Accounts Payable >90 Days Past Due | 0.00 | |
| 2112 | Contract Costs Deposit | 1,250.00 | |
| 2114 | Tenants Security Deposits & Pet Deposits | 1,123.54 | |
| 2115 | Bid Deposits | 0.00 | |
| 2117 | Employee 's Payroll Deductions | (159.46) | |
| 2118 | Accounts Payable - Subsidy Overpayment | 6,399.81 | |
| 2119 | Accounts Payable - Interfund | 0.00 | |
| 2120 | Accounts Payable - Other | 0.00 | 17,017.40 |
| ACCRUED LIABILITIES | | | |
| 2130.2 | Accrued Contingent Liability | 0.00 | |
| 2135 | Accrued Compensated Absences - Current Portion | 1,043.06 | |
| 2137 | Payment in Lieu of Taxes (PILOT) | 0.00 | |
| 2138 | Accrued Payroll | 884.40 | |
| 2139 | Accrued Liability - Other | 0.00 | 1,927.46 |
| DEFERRED CREDITS | | | |
| 2240 | Tenants Prepaid Rents | 423.00 | |
| 2290 | Undistributed Credits | 0.00 | |
| 2291 | Deferred Revenue - Subsidy | 0.00 | |
| 2292 | Deferred Inflows of Resouces | 85,111.00 | 85,534.00 |
| NOTES PAYABLE | | | |
| 2299 | Notes Payable Capital Borrowings - Current Portion | 0.00 | |
| 2299.1 | Notes Payable Operating Borrowings - Current Portion | 0.00 | 0.00 |
| NON-CURRENT LIABILITIES | | | |
| 2301 | Notes Payable Capital Borrowings - Non-Current Portion | 0.00 | |
| 2301.1 | Notes Payable Operating Borrowings - Non-Current Portion | 0.00 | |
| 2335.01 | Accrued Compensated Absences - Non-Current Portion | 0.00 | |
| 2339 | Other Non-Current Liabilities - Unfunded OPEB/Pension Liabilities | 217,300.00 | 217,300.00 |
| EQUITY (NET ASSETS) | | | |
| 2700 | Net Income (Deficit) | 0.00 | |
| 2802 | Invested in Capital Assets, net of Related Debt | 362,001.15 | |
| 2805 | Net Assets - Restricted | 0.00 | |
| 2806 | Net Assets - Unrestricted | Max % 76.10% | 97,730.81 |
| 2806.1 | Net Assets - Unrestricted for Pension & OPEB Liabilities | (292,442.00) | 167,289.96 |
| TOTAL LIABILITIES AND EQUITY | | | 489,068.82 |

See Accountants' Compilation Report

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Sterling Housing Authority
12 months ending
December 31, 2020

4001 40 units
480 unit months

Fenton, Ewald & Associates, P.C.
CL 02/16/21

| Account Number | Classification | Approved Budget Amount | Pro Rata Budget 12 Months | Budget P.U.M. | Actual To Date P.U.M. | Actual To Date Amount | Amount Favorable (Unfavorable) | Actual As a Factor of Pro Rate | Available Remainder of the Year |
|---|---|------------------------|---------------------------|---------------|-----------------------|-----------------------|--------------------------------|--------------------------------|---------------------------------|
| OPERATING RECEIPTS | | | | | | | | | |
| 3110 | Shelter Rent - Tenant | 196,878 | 196,878 | 410.16 | 439.23 | 210,830.00 | 13,952 | 1.071 | (13,952) |
| 3115 | Shelter Rent - Federal Sect. 8 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 3190 | Non Dwelling Rentals | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 3400 | Administrative Fees - MRVP | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 3610 | Interest on Investments - Unrestricted | 10 | 10 | 0.02 | 0.92 | 440.27 | 430 | 44.027 | (430) |
| 3611 | Interest on Investments - Restricted | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 3690 | Other Revenue | 2,500 | 2,500 | 5.21 | 4.61 | 2,211.98 | (288) | 0.885 | 288 |
| 3950 | Operating Grants | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 3691 | Other Revenue Retained | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 3692 | Restricted Reserve Transfer | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 3801 | Operating Subsidy | 38,563 | 38,563 | 80.34 | 54.27 | 26,048.00 | (12,515) | 0.675 | 12,515 |
| TOTAL OPERATING RECEIPTS | | 237,951 | 237,951 | 495.73 | 499.02 | 239,530.25 | 1,579 | 1.007 | (1,579) |
| OPERATING EXPENDITURES | | | | | | | | | |
| ADMINISTRATIVE | | | | | | | | | |
| 4110 | Administration Salaries | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4120 | Compensated Absences | 0 | 0 | 0.00 | 0.33 | 160.36 | (160) | | (160) |
| 4130 | Legal | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4140 | Compensation-Board Members | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4150 | Travel And Related Expenses | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4170 | Accounting Services | 7,561 | 7,561 | 15.75 | 15.75 | 7,560.00 | 1 | 1.000 | 1 |
| 4171 | Audit Services | 3,600 | 3,600 | 7.50 | 8.56 | 3,150.00 | 450 | 0.875 | 450 |
| 4180 | Penalties & Interest | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4190 | Administrative Other | 16,000 | 16,000 | 33.33 | 18.03 | 8,656.77 | 7,343 | 0.541 | 7,343 |
| 4190.1 | Management Fee | 29,040 | 29,040 | 60.50 | 60.50 | 29,040.00 | 0 | 1.000 | 0 |
| TOTAL ADMINISTRATIVE EXPENSE | | 56,201 | 56,201 | 117.09 | 101.18 | 48,567.13 | 7,634 | 0.864 | 7,634 |
| 4230 | Resident Services | 250 | 250 | 0.52 | 0.00 | 0.00 | 250 | 0.000 | 250 |
| UTILITIES | | | | | | | | | |
| 4310 | Water & Sewer | 7,710 | 7,710 | 16.06 | 19.43 | 9,325.25 | (1,615) | 1.210 | (1,615) |
| 4320 | Electricity | 55,350 | 55,350 | 115.31 | 85.84 | 41,203.65 | 14,146 | 0.744 | 14,146 |
| 4330 | Gas | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4340 | Fuel | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4360 | Energy Conservation | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4390 | Other | 2,500 | 2,500 | 5.21 | 3.54 | 1,700.00 | 800 | 0.680 | 800 |
| TOTAL UTILITIES EXPENSE | | 65,560 | 65,560 | 136.58 | 108.81 | 52,228.90 | 13,331 | 0.797 | 13,331 |
| ORDINARY MAINTENANCE | | | | | | | | | |
| 4410 | Maintenance Labor | 44,030 | 44,030 | 91.73 | 75.32 | 36,154.50 | 7,876 | 0.821 | 7,876 |
| 4420 | Materials And Supplies | 8,126 | 8,126 | 16.93 | 15.89 | 7,626.49 | 500 | 0.939 | 500 |
| 4430 | Contract Costs | 27,000 | 27,000 | 56.25 | 53.50 | 25,680.98 | 1,319 | 0.951 | 1,319 |
| TOTAL ORDINARY MAINTENANCE | | 79,156 | 79,156 | 164.91 | 144.71 | 69,461.97 | 9,694 | 0.878 | 9,694 |
| GENERAL EXPENSE | | | | | | | | | |
| 4510 | Insurance | 6,400 | 6,400 | 13.33 | 14.43 | 6,928.04 | (528) | 1.083 | (528) |
| 4520 | Pilot | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4540 | Employee Benefit Contr. | 21,976 | 21,976 | 45.78 | 38.37 | 18,419.85 | 3,556 | 0.838 | 3,556 |
| 4570 | Collection Losses | 0 | 0 | 0.00 | 1.53 | 732.00 | (732) | | (732) |
| 4580/90 | Interest & Other General Expenses | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| TOTAL GENERAL EXPENSES | | 28,376 | 28,376 | 59.12 | 54.33 | 26,079.69 | 2,296 | 0.919 | 2,296 |
| TOTAL OPERATING EXPENSES | | 229,543 | 229,543 | 478.21 | 409.04 | 196,337.69 | 33,205 | 0.855 | 33,205 |
| NET INCOME (DEFICIT) BEFORE SUBSIDY and NON-ROUTINE EXPENSES | | (30,155) | (30,155) | -62.82 | 35.72 | 17,144.56 | 47,300 | -0.569 | (47,300) |
| NET INCOME (DEFICIT) before NON-ROUTINE, and INCLUDING SUBSIDY | | 8,408 | 8,408 | 17.52 | 89.98 | 43,192.56 | 34,785 | 5.137 | (34,785) |
| NONROUTINE EXPENSES AND (CREDITS) | | | | | | | | | |
| 4610 | Extraordinary Maintenance | 26,048 | 26,048 | 54.27 | 83.96 | 40,300.71 | (14,253) | 1.547 | (14,253) |
| 4611 | Equip. Purchased - Non Capitalized | 1,500 | 1,500 | 3.13 | 0.00 | 0.00 | 1,500 | 0.000 | 1,500 |
| 4612 | Restricted Reserve Expenditures | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 4715 | Housing Assistance Payments | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| TOTAL NONROUTINE EXPENSES | | 27,548 | 27,548 | 57.39 | 83.96 | 40,300.71 | (12,753) | | |
| CAPITAL EXPENDITURES | | | | | | | | | |
| 7520 | Replacement of Equipment-Capitalized | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 7540 | Betterments & Additions - Capitalized | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| TOTAL CAPITAL EXPENDITURES | | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | | 0 |
| 2700 NET INCOME (DEFICIT) FROM OPERATIONS | | (19,140) | (19,140) | -39.88 | 6.02 | 2,891.85 | 22,032 | | |
| 4801 | Depreciation Expense | 0 | 0 | 0.00 | 80.49 | 38,634.37 | (38,634) | | |
| 4541 | Post Employment Benefits - GASB 45 & 68 | 0 | 0 | 0.00 | (3.22) | (1,547.00) | 1,547 | | |
| NET CHANGE IN UNRESTRICTED NET ASSETS | | (19,140) | (19,140) | -39.88 | (71.24) | (34,195.52) | (16,603) | | |

| | |
|---------------------------------------|------------|
| Operating Subsidy Earned year-to-date | 26,048.00 |
| Operating Subsidy Rec'd year-to-date | 32,447.81 |
| Amount (Over) or Under Subsidized | (6,399.81) |

Sterling Housing Authority Modernization and Work Order Reports

Modernization Report

- **667-1 – Pedestrian Walkway Repairs– FISH #282306**
 This project is a FY 2022 project that can begin after July 1, 2021. We are in the planning stages of this project. Project estimated to be \$76,000.

Work Order Report

| Project | W. O . | | | Emergencies | | | Non-Emergency | | |
|---|--------|------|------|-------------|------|------|---------------|------|------|
| | Total | Done | Open | Total | Done | Open | Total | Done | Open |
| Work Orders From: 01/01/2021 Thru: 01/31/2021 | | | | | | | | | |
| 667-Sterling | 8 | 8 | 0 | 2 | 2 | 0 | 6 | 6 | 0 |

STERLING HOUSING AUTHORITY
STATE-AIDED HOUSING STATISTICS

January 2021

In January, we received 4 Standard Applications: 3 Elderly/Young Disabled and 1 Family

Number of ALL Sterling Housing Authority Applications in CHAMP (i.e. Emergency, Transfer, and Standard Applications):

Elderly: 946 **418 Elderly**, with 22 applicants claiming priority/emergency status
Five veterans – all non-resident

528 Young Disabled, with 112 applicants claiming priority/emergency status
Thirteen veterans – all non-resident

OCCUPANCY

Total Number of lease-ups in **January**: **Zero**

VACATES

Total Number of vacancies in **January**: **One**

STERLING:

Sholan Terrace: **97.50% Occupied** (*1 Empty Unit – 0 Waivers = 1 Vacancy*)