



Housing Authority
of the
City of Alameda

PHONE: (510) 747-4300
FAX: (510) 522-7848
TTY/TRS: 711

701 Atlantic Avenue • Alameda, California 94501-2161

AGENDA **REGULAR MEETING OF THE BOARD OF COMMISSIONERS**

DATE & TIME **Wednesday, March 15, 2023 - 7:00 PM**

LOCATION

Independence Plaza, 703 Atlantic Avenue, Alameda - Ruth Rambeau Memorial Community Room

PUBLIC PARTICIPATION Public access to this meeting is available as follows:

Join Zoom Meeting:

<https://us06web.zoom.us/j/83939527392?pwd=QlFkTm04OUlkRU5JVIZOcURuUldBdz09>

Meeting ID: 839 3952 7392

Passcode: 411773

Persons wishing to address the Board of Commissioners are asked to submit comments for the public speaking portion of the Agenda as follows:

- Send an email with your comment(s) to jpolar@alamedahsg.org and vcooper@alamedahsg.org prior to or during the Board of Commissioners meeting
- Call and leave a message at (510) 871-7435.

When addressing the Board, on agenda items or business introduced by Commissioners, members of the public may speak for a maximum of three minutes per agenda item when the subject is before the Board.

Persons in need of special assistance to participate in the meetings of the Housing Authority of the City of Alameda Board of Commissioners, please contact (510) 747-4325 (voice), TTY/TRS: 711, or jpolar@alamedahsg.org. Notification 48 hours prior to the meeting will enable the Housing Authority of the City of Alameda Board of Commissioners to make reasonable arrangements to ensure accessibility or language assistance.

PLEDGE OF ALLEGIANCE

1. **ROLL CALL**
2. **AB2449 COMPLIANCE** - The Chair will confirm that there are 4 members in the same, properly noticed meeting room within the jurisdiction of the City of



Alameda. Each board member who is accessing the meeting remotely must disclose verbally whether they are able to be remote under AB2449: (1) just cause (max. 2 per year), or (2) emergency circumstances.” For Emergency Circumstances, the request must be approved by a majority vote of the Board of Commissioners for the emergency circumstances to be used as a justification to participate remotely. Remote Commissioners must provide a general description of the circumstances relating to need to appear remotely at the given meeting. Commissioner must also publicly disclose at the meeting, prior to any action, whether any other individuals 18 years or older are present in the room with the member at the remote location, and the general nature of the member’s relationship with such individuals. Note: A Commissioner cannot participate in meetings of the Board of Commissioners solely by teleconference from a remote location for a period of more than 3 consecutive months or 20% of the regular meetings for AHA within a calendar year, or more than 2 meetings if the Board of Commissioners regularly meets fewer than 10 times per calendar year.

3. COMMISSIONER RECUSALS

4. Public Comment (Non-Agenda)

5. CONSENT CALENDER

Consent Calendar items are considered routine and will be approved or accepted by one motion unless a request for removal for discussion or explanation is received from the Board of Commissioners or a member of the public.

5.A. Approve Minutes of the Special Board of Commissioners Meeting held February 9, 2023. **Page 4**

5.B. Accept the Monthly Development Report for Rosefield Village. **Page 9**

5.C. Accept Updates to the Strategic Plan. **Page 12**

5.D. Accept the Housing Authority of the City of Alameda (AHA) Annual Report for 2021-22. **Page 16**

5.E. Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda and City Print and Mail in the amount of One Hundred Seventy Five Thousand Dollars and Zero cents (\$175,000) for a total not to exceed amount of Three Hundred Thousand dollars and Zero cents (\$300,000) and extend the contract for an additional year through June 30, 2024. **Page 30**

5.F. Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda Quadel Consulting & Training LLC in the amount of Sixty Thousand Dollars and Zero Cents (\$60,000) for a total not to exceed amount of Two Hundred and Eighty Thousand Dollars and Zero Cents (\$280,000). **Page 33**

6. AGENDA

6.A. Accept the Audited Financial Statements Report for Fiscal Year Ending June 30, 2022 and Authorize the Executive Director to Approve and Finalize with Minor



- Changes. **Page 36**
- 6.B. Approve the Annual Plan for 2024. **Page 123**
- 6.C. Accept the report and approve the Resolution for Schedule of Authorized Positions for Fiscal Year 2023-24 and Pay Schedule for Fiscal Year 2022-2023. **Page 216**
- 6.D. Approve the Resolutions for a State of California Grant and Loans and Authorize the Executive Director to Execute all Other Documents Required for the North Housing Senior Apartments Development. **Page 223**
- 6.E. Approve the Resolutions for a State of California Loan and Authorize the Executive Director to Execute all Other Documents for the Webster Street Hotel Conversion/Alameda Adaptive Reuse Development. **Page 250**
7. ORAL COMMUNICATIONS, Non-Agenda (Public Comment)
8. EXECUTIVE DIRECTOR'S COMMUNICATIONS
9. COMMISSIONER COMMUNICATIONS, (Communications from the Commissioners)
10. ADJOURNMENT

* * * Note * * *

- Documents related to this agenda are available on-line at: <https://www.alamedahsg.org/meetings/>
- Know Your RIGHTS Under The Ralph M. Brown Act: Government's duty is to serve the public, reaching its decisions in full view of the public. The Board of Commissioners exists to conduct the business of its constituents. Deliberations are conducted before the people and are open for the people's review. In order to assist the Housing Authority's efforts to accommodate persons with severe allergies, environmental illnesses, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to various chemical based products. Please help the Housing Authority accommodate these individuals.





**DRAFT MINUTES
SPECIAL MEETING OF THE BOARD OF COMMISSIONERS
THURSDAY, FEBRUARY 9, 2023**

PLEDGE OF ALLEGIANCE

1. ROLL CALL

Present: Chair Grob, Vice-Chair Tamaoki,
Commissioner Joseph-Brown, Commissioner Hadid
Commissioner Husby, and Commissioner Sidelnikov

Absent: Commissioner Kaufman

2. COMMISSIONER RECUSALS

None.

3. Public Comment (Non-Agenda)

None.

4. Closed Session - 6:30 p.m. - Adjournment to Closed Session to Consider:

Chair Grob called the meeting to order at 6:36 p.m. and announced that the Board would move to Closed Session.

4.A. CONFERENCE WITH REAL PROPERTY NEGOTIATOR Pursuant to Government Code Section 54956.8.

Property Location: 1628 Webster Street, Alameda CA 94501

Assessor's Parcel Number 73-418-4-1

Agency Negotiators: Vanessa Cooper, Executive Director, and Sylvia Martinez, Director of Housing Development, Tony Weng, Senior Project Manager,

Negotiating Parties: Alameda Hospitality, LLC; Under Negotiation: Price and Terms of Payment.

5. Adjournment of Closed Session



Chair Grob adjourned Closed Session at 7:07 p.m.

6. RECONVENE REGULAR MEETING

Chair Grob reconvened the Regular Meeting at 7:07 p.m.

7. Announcement of Action Taken in Closed Session, if any.

Chair Grob announced that during Closed Session the Board discussed item 4.A.

8. Public Comment (Non-Agenda)

None.

9. CONSENT CALENDER

Consent Calendar items are considered routine and will be approved or accepted by one motion unless a request for removal for discussion or explanation is received from the Board of Commissioners or a member of the public.

- *9.A. Approve Minutes of the Special Board of Commissioners Meeting held January 11, 2023.
- *9.B. Accept the Quarterly Overview Report for Executive Department.
- *9.C. Accept the Quarterly Overview Report For Administrative Services Department.
- *9.D. Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda and I Sterling, Inc. in the amount of One Hundred and Eighty Thousand Dollars and Zero cents (\$180,000.00) for a total not to exceed amount of Four Hundred and Ten Thousand dollars and Zero cents (\$410,000.00) and extend the contract for an additional year through August 31, 2024.
- *9.E. Accept the Quarterly Overview Report for the Housing Programs Department.
- *9.F. Accept the Quarterly Overview Report for Property Operations.
- *9.G. Accept the Quarterly Overview Report for Housing Development.
- *9.H. Accept the Quarterly Development Report for Alameda Hotel (Webster Street) Conversion.
- *9.I. Accept the Quarterly Development Report for North Housing PSH I.
- *9.J. Accept the Quarterly Development Report for North Housing PSH II.
- *9.K. Accept the Quarterly Development Report for North Housing Senior Apartments.



- *9.L. Accept the Monthly Development Report for Rosefield Village.
- *9.M. Accept the Quarterly Development Report for Tilden Commons.
- *9.N. Accept Monthly Report on Construction in Progress.
- *9.O. Authorize the Executive Director to Accept Due Diligence on 1628 Webster and Negotiate Funding Terms with State HCD.
- *9.P. Accept the Quarterly Financial Report through the Month of December 2022
- *9.Q. Accept the Quarterly Investment Report for Period Ending December 31, 2022.
- *9.R. Accept Report on Housing Authority Records Disposition.

Items accepted or adopted are indicated by an asterisk.

In response to Commissioner Husby, Vanessa Cooper, Executive Director stated that the offer referred to in item 9.A, on page 33 of the meeting packet, is in reference to an offer made in Closed Session.

Commissioner Sidelnikov moved to accept the Consent Calendar items, and Vice Chair Tamaoki seconded the motion. A roll call vote was taken, and the motion passed unanimously.

Yes	6	Chair Grob, Vice-Chair Tamaoki, Commissioner Joseph-Brown, Commissioner Hadid, Commissioner Husby, and Commissioner Sidelnikov
Absent	1	Commissioner Kaufman

10. AGENDA

N/A

11. ORAL COMMUNICATIONS, Non-Agenda (Public Comment)

None.

12. EXECUTIVE DIRECTOR'S COMMUNICATIONS

Ms. Cooper announced that the Housing Authority of the City of Alameda (AHA) was awarded over \$30M by the State of California to fund two new housing development projects; the purchase of the hotel on Webster Street and the North Housing Seniors projects.

The North Housing Seniors Project will provide 64 units for seniors, including 16 homeless veterans and will be the first of three projects at the former naval site. When attending her first Board meeting, as Executive Director, Ms. Cooper was given direction to house the homeless at the North Housing site and to attempt to include housing for homeless veterans in recognition of the history of the land



usage. Ms. Cooper recognized Sylvia Martinez, Director of Housing Development, Tony Weng, Senior Project Manager, and the Housing Development team for all of the work on getting the project to this point and all the work to come. One condition of moving forward with the North Housing Seniors project, the first of three projects at this site, is that infrastructure will have to be completed for all three projects. Ms. Cooper also shared that AHA will be working with FPI Management and LifeSTEPS for property management and tenant services at this site. Combining the state funds and AHA's development funds, allowed for the purchase of the Webster Street hotel which will allow AHA to remodel 50 studio apartments and have residents move-in by the end of the year.

Ms. Cooper stated that through the use of YARDI, the Housing Programs Department issued 200 vouchers last week. Notice of the vouchers were issued on the morning of Thursday, February 2, 2023 and by the end of the same day, 98 responses had been received. HUD has also responded to AHA's 2022-23 MTW report and AHA is working on second responses. Independence Plaza will be transitioned to third-party management, FPI Management, by March 1, 2023.

In consideration of the new development projects and recognizing that hiring is taking longer, staff will be presenting changes to the Schedule of Authorized positions to the Board in March, rather than waiting until the budget is presented. This will allow AHA to move forward with recruitments.

Joshua Altieri, Community Relations Manager stated that on March 8, 2023, beginning at 1:30 p.m., AHA will be hosting a ceremonial event at Rica Vista to celebrate the addition of 132 units reserved for 55 years at 80% AMI. This event will be attended by the Mayor and City staff, and will include a tenant testimonial. Ms. Cooper invited the Board to attend.

Chair Grob expressed gratitude for the work and congratulated staff on all of the accomplishments.

13. COMMISSIONER COMMUNICATIONS, (Communications from the Commissioners)

Commissioner Hadid expressed gratitude for all the hard work and congratulated staff on all of the accomplishments. Commissioner Bachir stated that since the installation of the cameras at the Esperanza Apartments he has recognized a positive change in the keeping of the grounds (i.e. no extra garbage overflowing, reduction of litter, etc.) and a reduction in the number of unauthorized cars in the parking spaces.



Vice-Chair Tamaoki congratulated the staff for being one of the most innovative, if not the most innovative, in not only the state, but also in the nation. AHA's portfolio is unique and serves an extremely broad range of tenants, including single persons, families, senior, homeless, and veterans.

14. CONTINUATION OF CLOSED SESSION OF HOUSING AUTHORITY BOARD OF COMMISSIONERS – IF NEEDED

N/A

15. Announcement of Action Taken in Closed Session, if any.

N/A

16. ADJOURNMENT

Chair Grob adjourned the meeting at 7:21 p.m.

Vanessa M. Cooper
Secretary and Executive Director

Carly Grob, Chair
Board of Commissioners





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To: Honorable Chair and Members of the Board of Commissioners

From: Sylvia Martinez, Director of Housing Development

Date: March 15, 2023

Re: Accept the Monthly Development Report for Rosefield Village.

BACKGROUND

The Housing and Community Development Department provides monthly reports on projects under construction where either the Housing Authority of the City of Alameda (AHA) or Island City Development (ICD) is acting as developer and provides performance guarantees.

The Rosefield Village project includes new construction of 78 units and renovation of 14 units, totaling 92 units, located on the 700 block of Buena Vista Avenue. ICD is the developer. The overall project scope included both the rehabilitation of existing structures and the construction of a new building in the middle of the site. In addition to the 78 units, the new central building includes onsite laundry facilities, property management offices, social service coordination offices, a community room, and a central courtyard with recreation areas. Twelve existing units, in five buildings, on the east and west sides of the new building were renovated, and one house was converted into a duplex. Please see previous monthly Board Reports for project details prior to this month's update.

DISCUSSION

The project received its construction completion and Certificate of Occupancy in August 2022. There is no work being performed on the site currently.

Leasing

The project achieved 100% lease up of its tax credit units (89 units, including 23 project based voucher units) as of October 31, 2022, which is a major milestone. The site is 98% leased, with one unit on hold, due to an EBMUD water service upgrade, anticipated for early 2023.

Stabilization and Conversion

The next major steps for the project are to achieve stabilization and to go through conversion to the permanent loan phase. The stabilization includes documentation of



three months of stable operations. Conversion requires that all tax credit units be appropriately leased, the stabilization period has passed, and the CPA firm has certified all costs of the project. The CPA review of costs is under review.

Because of the delay in lease up and stable operations, staff will utilize a pre-negotiated six-month extension to the construction loan. There is a fee of approximately \$100,000 to extend, as well as the additional estimate of 2-3 months of interest carry at \$180,000/month. The construction lender has requested that the loan change from the existing LIBOR index to the BSBY index, as the LIBOR index is no longer being used.

There is no indication that the change of index will make a material difference to the interest paid. It is anticipated that the conversion will occur in June 2023. At that time, AHA will be eligible to receive an additional developer fee, and the construction loan will be paid off by investor proceeds and the permanent loan.

Fire Service installation at 738 Eagle Ave

The Rosefield Village project is complete with the exception of replacing the fire service at the duplex on 738 Eagle Avenue. This building is part of the development, but is not a tax credit unit and did not receive any renovations, as it had been renovated recently.

However, during construction, it was discovered that the fire service had not been properly installed, and replacement was required. In July 2022, staff applied for permits to East Bay Municipal Utility District (EBMUD), which is severely backlogged. It is hoped that EBMUD will approve the drawings in March and that this work can begin immediately so that both of the units in the duplex can be occupied. Currently, one unit cannot be occupied due to the fire service, which is required if the building operates as a duplex. The ICD Board of Directors is reviewing a related item regarding the contract for this work.

FISCAL IMPACT

Until the project converts to the permanent loan, all guarantees are in place and the construction loan is recourse to ICD and the Housing Authority. In addition, the project still needs to meet the major milestone of conversion to pay out additional developer fee. At this point, the project continues to be under budget, largely due to construction cost savings.

CEQA

Not applicable.

RECOMMENDATION

Accept the Monthly Development Report for Rosefield Village.

ATTACHMENTS

None

Respectfully submitted,



Sylvia Martinez, Director of Housing Development



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To: Honorable Chair and Members of the Board of Commissioners

From: Joshua Altieri, Community Relations Manager

Date: March 15, 2023

Re: Accept Updates to the Strategic Plan.

BACKGROUND

In 2018, the Board completed a Strategic Plan process. This new Strategic Plan has replaced the 2-year Plan previously used for goal setting. Work plans and senior management goals have been aligned with AHA's Strategic Plan and its goals. This update serves as one of two bi-annual updates to the Board of Commissioners, with the next strategic plan update scheduled for September, 2023.

DISCUSSION

An update against the goals of the Strategic Plan is attached with an update column for proposed goals for 2023-24. Staff provides an update to the Board on the Strategic Plan twice a year. Due to the recent pandemic and the fact that the current plan still closely aligns with the work of the agency, staff are proposing to extend the current plan to June 30, 2023, with a goal of starting the new plan process in fall 2023.

FISCAL IMPACT

The current budget is sufficient to the costs involved in meeting these goals.

CEQA

Not applicable.

RECOMMENDATION

Approve Updates on the Strategic Plan.

ATTACHMENTS

1. Strategic Plan Update March 2023_Final

Respectfully submitted,
Joshua Altieri



Joshua Altieri, Community Relations Manager



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To: Honorable Chair and Members of the Board of Commissioners

From: Joshua Altieri, Community Relations Manager

Date: March 15, 2023

Re: Accept the Housing Authority of the City of Alameda (AHA) Annual Report for 2021-22.

BACKGROUND

Fiscal Year 2021-22 Annual Report.

DISCUSSION

The Fiscal Year 2021-2022 Annual Report is a twelve-page document which summarizes agency activities from July 1, 2021 through June 30, 2022. The report highlights the Housing Authority of the City of Alameda's (AHA) staff accomplishments, agency statistics, departmental achievements, community partnerships, and future plans for affordable housing development. This report is designed to provide the public with comprehensive data regarding AHA's efforts to provide quality, affordable, safe housing; encourage self-sufficiency; and strengthen community inclusiveness and diversity in housing.

FISCAL IMPACT

Not applicable.

CEQA

Not applicable.

RECOMMENDATION

Accept the Housing Authority of the City of Alameda (AHA) Annual Report for 2021-22.

ATTACHMENTS

1. Fiscal Year 2021-2022 Annual Report

Respectfully submitted,
Joshua Altieri



Joshua Altieri, Community Relations Manager



ANNUAL REPORT

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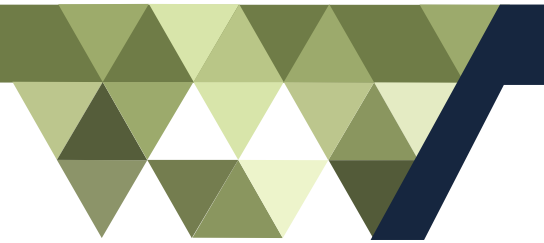
**FISCAL YEAR
2021-2022**

JULY 1, 2021 - JUNE 30, 2022



Housing Authority
— of the —
City of Alameda

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Message from the Executive Director and Board Chair

Dear Friends,

The pandemic has brought challenges to every person, and all organizations, and the Housing Authority of the City of Alameda (AHA) is no different. These headwinds brought on by the pandemic created opportunity for re-evaluation, innovation, and growth. Not only did AHA staff adapt, but AHA residents and program participants also displayed incredible resolve and adapted to many operational and service delivery changes. AHA is grateful for their understanding and flexibility over the past two plus years.

We would like to thank you for all the support the agency and staff have received from the community and stakeholders; including landlords, business partners, vendors, funders, local government, and non-profit agencies. Their support strengthened AHA's affordable housing communities during a difficult time.

Fiscal year 2021-2022 was an exciting and productive year for the agency. AHA attained a "Moving to Work" (MTW) program designation from HUD, which will allow it additional programmatic and funding flexibility to meet its housing and community goals. At the same time, the agency continues to expand local housing opportunities, with a goal of building an additional 500+ new affordable homes by 2030. Some highlights from our development pipeline include:

- Rosefield Village opened during summer of 2022 and the site density was increased to 92 units, by adding 39 affordable homes.
- North Housing planning continues, construction on the first 90 units for formerly homeless households is targeted to start in 2024.
- AHA purchased one acre of land at 2615 Eagle Avenue from the Alameda Unified School District; this is the future site of 40-50 new affordable rental homes.
- AHA negotiated a purchase and sale agreement to convert Hawthorn Suites Hotel into 50 studio apartments.

AHA's affordable housing communities exist to serve its residents, so it is important to remember the types of households that AHA serves. Sixty-four percent of our households are headed by a senior or person with a disability. On average, households served by AHA earn less than 30% of Area Median Income. This data underscores the wide range of health, social and economic barriers faced by the population we serve.

In addition to the development of new housing, AHA continues to manage over 1,500 Housing Choice Vouchers (HCV), while partnering with over 400+ private landlords to provide housing to families in need. These landlords are critical to meeting the consistently high demand for affordable housing in the Bay Area. While 400+ landlords serve as a baseline, AHA's goal is to increase the number of landlords that rent to HCV holders. Our recruitment strategy features new landlord incentives (via the Moving to Work program) and expanded outreach via our newly created marketing assets (including our new website www.alamedahsg.org).

AHA remains committed to comprehensive quality control in order to ensure that we are providing the highest level of customer service to all our stakeholders and meeting the standard expected of us by HUD, our community partners and the greater public. AHA's focus is, and will continue to be, providing excellent customer service, maximizing housing opportunities and providing the essential services needed to promote and preserve housing stability and economic self-sufficiency.

Vanessa Cooper
AHA Executive Director

Carly Grob
AHA Board Chair

AHA Program Statistics

July 1, 2021 to June 30, 2022



An average of 1,510 Housing Choice Vouchers under lease per month



1,655 Housing Quality Standard (HQS) inspections completed



278 total Reasonable Accommodations processed



AHA responded to 250+ urgent and after-hours emergency calls from residents



AHA processed over 3,000 work orders



AHA conducted 4 mobile COVID vaccination/booster clinics which enabled residents with limited mobility to receive their vaccination or booster



Since 2015, Family Self Sufficiency Program participants have saved a total of \$470,000



Total bonuses paid to landlords is \$45,500



6,702 case management meetings provided by LifeSteps with Housing Authority households



\$34,686,065

in Housing Assistance was paid to provide permanent housing for Section 8 program participants



AHA Program Achievements

Wait Lists

There is considerable demand for housing in the City of Alameda. In September 2021, AHA opened several housing wait lists and received over 22,000 applications. In January 2022, AHA opened a housing wait list for Rosefield Village and received a further 8,000 housing applications. With AHA refreshing housing wait lists, AHA is able to fill newly vacant units faster since the individuals and families listed on the wait lists are recent applicants with vetted contact information to ensure greater response rate. AHA is also actively working to increase the number of affordable homes in the City of Alameda so that more low-income individuals and families on our housing wait lists can be served. All of AHA's housing wait lists are now closed.

Local Housing Trust Fund

In fall 2021, the Housing Authority of the City of Alameda (AHA) created the Alameda Affordable Housing Trust Fund (AAHTF) and applied for funding. In December 2021, the State of California Department of Housing and Community Development awarded \$2.5 million to the Housing Authority of the City of Alameda via AAHTF. This \$2.5 million-dollar award matches an existing \$7.5 million-dollar commitment already made by AHA (in July 2021) to the newly created AAHTF. AHA will use these AAHTF funds to start the first two phases at North Housing, which will include ninety affordable rental homes for formerly homeless households.

Moving To Work

On January 27th, 2022, AHA was selected by the Department of Housing and Urban Development (HUD) for admission to the Landlord Incentives Cohort of the Moving to Work (MTW) Demonstration Program. AHA was one of only twenty-nine housing agencies from across the nation that was granted admission to the MTW Demonstration Program. As part of this program, AHA will test the effectiveness of landlord incentives and administrative streamlining in the City of Alameda, to maximize the efficiency and utility of the Housing Choice Voucher Program. The proposed MTW plan can be found on our website.

Community Partnerships

AHA provides social services for each of its program participants and tenants through a relationship with LifeSTEPS. In addition, AHA has developed relationships with a wide range of service providers in the local community, some of which are highlighted below.



In 2022, the City of Alameda Recreation and Park Department (ARPD) started a new Mobile Recreation Program with the intent to serve families that either cannot afford or have transportation barriers to after-school recreation. The "Mobile Rec" Unit hosted two events per month at the Esperanza Housing Community.



LifeSteps (AHA's social services partner) conducts classes, workshops, community building activities, and case management for AHA tenants and program participants. LifeSteps also provides connection to resources; including Alameda Food Bank, medical, rental assistance, transportation, hoarding resources, trade school scholarships, just to name a few.



During the COVID pandemic, AHA staff volunteered their time to pack and distribute food (fresh fruit, vegetables, grains, hard goods, proteins) from the Alameda Food Bank to Housing Authority households. AHA staff delivered food to AHA residents twice per month and each food delivery was equivalent to 16 meals. AHA delivered approximately 20,040 meals from January 2022 through July 2022.



Membership to the Alameda Boys and Girls Club is FREE for all AHA residents and program participants with children ages 6 through 18. The Alameda Boys & Girls Club provides a safe place for young people to participate in activities and experiences that enrich their lives. Plus, youth learn the skills needed to achieve academic and professional success.



Watch this video to learn more about AHA's partnership with Alameda Boys & Girls club.

AHA Updates



Rosefield Village

Rosefield Village is a mixed income family housing development located on the 700 Block of Buena Vista Avenue and site density was increased from 53 units to 92 units. Rosefield Village offers affordable housing options for Alameda’s low-income residents. There are studio, 1-, 2-, and 3-bedroom units that serve households earning 20-80% of the Area Median Income. In the summer of 2022, tenants started to move in, and these new neighbors now enjoy the benefits of living at a beautiful, affordable, housing community in an amenity-rich neighborhood.

Emergency Housing Vouchers

In August 2021, 57 Emergency Housing Vouchers were granted to AHA by HUD to help assist individuals and families who are homeless or at risk of homelessness; and those fleeing domestic violence; with a distribution focus on inclusion and equity.

As of September 2022, AHA has issued all 57 Emergency Housing Vouchers with over 70% of those vouchers leased up. AHA staff continues to work with the unhoused individuals to find homes using these special one-time Emergency Housing Vouchers.

Alameda Rent Program

It has been a pleasure for AHA to develop, launch, and expand the Alameda Rent Program over the past 6 years, in partnership with the City of Alameda. The Alameda Rent Program has been critical in providing stable rental housing in the City of Alameda, especially during the pandemic. The Alameda Rent Program transferred to the City of Alameda on September 30, 2022. AHA thanks its partners at the City and all those who have worked on the program over the years.

Affordable Housing on the Horizon

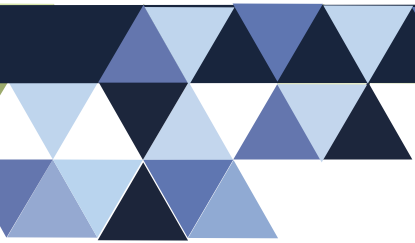
North Housing - North Housing is a planned housing development that will add up to 586 new affordable rental apartments, in various phases, on the west end of the City of Alameda by 2030. The North Housing development will be undertaken by Island City Development, a non-profit affiliate of the Housing Authority of the City of Alameda. North Housing will enable AHA to further its commitment to end homelessness within the City of Alameda by starting to build the first two phases in 2024, which will include 90 apartments for formerly homeless households. The designs for the first three buildings are already complete.



Tilden Commons - 2615 Eagle Ave - Tilden Commons is a property that was purchased from the Alameda Unified School District and the transaction was completed in March 2022. The Eagle Avenue property is in the preliminary stages of planning to eventually build 40 to 50 affordable rental apartments. The Housing Authority hopes to reach out to the surrounding neighborhood with its initial ideas in early 2023. AHA is hopeful that a preference will be provided to staff of the Alameda Unified School District.

Alameda Hotel Conversion - 1628 Webster St - In spring of 2022, a physical needs assessment and financing plan was completed on the Webster Street property to adapt the existing hotel/building (Hawthorn Suites) into affordable housing (50 studio apartments). The advantage of AHA acquiring an existing structure, instead of building new construction, is that AHA can house low-income residents faster and more cost-efficiently. This real estate acquisition is subject to receiving state funding which will not be determined until the end of 2022. Outreach to the neighborhood is expected in early 2023, if funding is successful.





Housing Authority
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City of Alameda

Mission and Vision

AHA Mission

The Housing Authority of the City of Alameda, in partnership with the entire community, advocates and provides quality, affordable, safe housing; encourages self-sufficiency; and strengthens community inclusiveness and diversity in housing.

AHA Vision

The Housing Authority of the City of Alameda shall continue to be recognized for creatively seeking ways to expand the availability of affordable housing throughout Alameda, for caring professional staff, and excellent service provided fairly to all.



Commissioners and Leadership

AHA Board of Commissioners

Carly Grob, Board Chair

Kenji Tamaoki, Vice Chair

Bachir Hadid, Commissioner

Eric Husby, Commissioner

Michaelea Joseph-Brown, Commissioner

Alex Kaufman, Commissioner

Vadim Sidelnikov, Commissioner

AHA Leadership

Vanessa Cooper, Executive Director

Janet Basta, Director of Operations & Human Resources

Lynette Jordan, Director of Housing Programs

Greg Kats, Director of Administrative Services

Sylvia Martinez, Director of Housing Development

Stephanie Shipe, Director of Portfolio Management

Louie So, Director of Finance

Tonya Schuler-Cummins, Principal Management Analyst

Thank you!

The Housing Authority of the City of Alameda would like to acknowledge the dedicated service and commitment of the Commissioners (below) that ended their terms during the FY 2021-2022 fiscal year.

Stuart Rickard

Sandra Kay

Christina Mun



Key Data

The Housing Authority annual operating budget revenue for Fiscal Year 2021-2022 is \$59,821,487. This budget revenue is inclusive of HUD funding, local grants, tenant rents and investment income, with a budgeted staff of 52 full-time employees.

AHA has two affiliated nonprofits, Alameda Affordable Housing Corporation and Island City development. These entities own a total of 665 units in Alameda.

AHA Ombudsman Program

The Housing Authority of the City of Alameda Ombudsman Program is a solution-oriented community resource available to all AHA tenants, AHA program participants, AHA landlords, City of Alameda residents, City of Alameda property owners, City of Alameda businesses, and other community organizations. The Ombudsman Program provides an array of services, including:

- Resolving tenant complaints or tenant disputes
- Identifying AHA staff members to answer specific questions
- Developing and expanding community partnerships
- Serving as an unbiased AHA representative to help find a resolution

Ombudsman Program Contact Info:
(510) 747-4358
ombudsman@alamedahsg.org



Housing Authority of the City of Alameda



(510) 747-4300



www.alamedahsg.org



(510) 522-7848



hainfo@alamedahsg.org





Housing Authority
of the
City of Alameda

PHONE: (510) 747-4300
FAX: (510) 522-7848
TTY/TRS: 711

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Radha Mehta, Management Analyst

Date: March 15, 2023

Re: Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda and City Print and Mail in the amount of One Hundred Seventy Five Thousand Dollars and Zero cents (\$175,000) for a total not to exceed amount of Three Hundred Thousand dollars and Zero cents (\$300,000) and extend the contract for an additional year through June 30, 2024.

BACKGROUND

City Print and Mail provides office supplies and services related to mailing and printing. City Print and Mail entered into the Original Agreement with the Housing Authority of the City of Alameda (AHA) on July 1, 2020. The proposed First Amendment is coming to the Board of Commissioners for approval as the total not to exceed amount will exceed the Executive Director’s \$250,000 approval threshold.

DISCUSSION

The term of the Original Agreement executed on July 1, 2020 was set for an initial term of three years, with a maximum of two one-year term extensions. Services provided under this agreement include full-service copying, preparation and postage, specialized printing, data processing, equipment purchasing, and mail delivery. The ongoing need for printing and mailing services requires the continued support of City Print and Mail.

A total of \$203,000 (rounded) has been expended to date, which exceeds the total amount of \$125,000 previously approved by the Executive Director. With the continued need for the services of City Print and Mail, staff is therefore requesting an increase in the total not to exceed amount by \$175,000, for a total not to exceed amount of \$300,000, as well as an extension to the term of the contract through June 30, 2024.

FISCAL IMPACT

Funding for this contract has been approved and is budgeted for in the current fiscal year. Expenditures will continue to be reviewed prior to submission of the upcoming fiscal year’s budget and prior to any further extensions of this contract.



CEQA

N/A

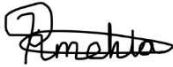
RECOMMENDATION

Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda and City Print and Mail. in the amount of One Hundred and Seventy-Five Thousand Dollars and Zero cents (\$175,000) for a total not to exceed amount of Three Hundred Thousand dollars and Zero cents (\$300,000) and extend the contract through June 30, 2024.

ATTACHMENTS

1. First Amendment to Agreement - City Print and Mail

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Radha Mehta". The signature is written in a cursive style with a large initial "R".

Radha Mehta, Management Analyst

FIRST AMENDMENT TO AGREEMENT

This Amendment of the Agreement, entered into this ____ day of March 2023, by and between the HOUSING AUTHORITY OF THE CITY OF ALAMEDA, a public body corporate and politic (hereinafter referred to as "AHA") and CITY PRINT AND MAIL, a California corporation whose address is 777 West Grand Ave., Oakland, CA 94612 (hereinafter referred to as "CONTRACTOR") is made with reference to the following:

RECITALS:

On July 1, 2020, an agreement was entered into by and between AHA and Contractor (hereinafter "Agreement").

AHA and Contractor desire to modify the Agreement on the terms and conditions set forth herein.

NOW, THEREFORE, it is mutually agreed by and between and undersigned parties as follows:

1. The contract period is extended until June 30, 2025.
2. The not to exceed amount for the entire Agreement shall be increased by one hundred seventy five thousand dollars (\$175,000) to be amended to three hundred thousand dollars (\$300,000) for services.

Except as expressly modified herein, all other terms and covenants set forth in the Agreement shall remain the same and shall be in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this modification of the Agreement to be executed on the day and year first above written.

CITY PRINT AND MAIL

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

Harry Kwong
General Manager

Vanessa Cooper
Executive Director



Housing Authority
of the
City of Alameda

PHONE: (510) 747-4300
FAX: (510) 522-7848
TTY/TRS: 711

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Radha Mehta, Management Analyst

Date: March 15, 2023

Re: Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda Quadel Consulting & Training LLC in the amount of Sixty Thousand Dollars and Zero Cents (\$60,000) for a total not to exceed amount of Two Hundred and Eighty Thousand Dollars and Zero Cents (\$280,000).

BACKGROUND

Quadel Consulting & Training LLC (Quadel) provides consultant services to process online recertification and quality control reviews. Quadel entered into the Original Agreement with the Housing Authority of the City of Alameda (AHA) on January 19, 2019. The proposed Fourth Amendment is coming to the Board of Commissioners for approval as the total not to exceed amount will exceed the Executive Director's \$250,000 approval threshold.

DISCUSSION

The Original Agreement was executed on March 19, 2019 for an initial term of one year. On June 1, 2020, the First Amendment was executed to extend the term of the Agreement through May 30, 2022 and increase the total compensation for an amount not to exceed \$150,000. On January 18, 2022, the Second Amendment was executed to extend the term of the Agreement through January 20, 2024 and increase the total compensation by \$70,000 for a not to exceed amount of \$220,000. On March 2, 2022, the Third Amendment was executed to modify the scope of work and update the fee schedule.

Services provided under this agreement include completing remote annual recertifications, quality control file reviews, sending compliance notices to participants, and uploading change notices for AHA's review. The ongoing need for these services requires the continued support provided by Quadel.

A total of \$189,000 (rounded) has been expended to date. With the continued need for the services provided by Quadel, staff is requesting an increase in the total



compensation by \$60,000, for a not to exceed amount of \$280,000.

FISCAL IMPACT

Funding for this contract has been approved and is budgeted for in the current fiscal year. Expenditures will continue to be reviewed prior to submission of the upcoming fiscal year's budget and prior to any further extensions of this contract.

CEQA

N/A

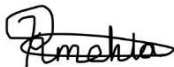
RECOMMENDATION

Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda and Quadel Consulting & Training LLC in the amount of Sixty Thousand Dollars and Zero Cents (\$60,000) for a total not to exceed amount of Two Hundred and Eighty Thousand Dollars and Zero Cents (\$280,000).

ATTACHMENTS

1. Fourth Amendment to Agreement - Quadel Consulting & Training

Respectfully submitted,



Radha Mehta, Management Analyst

FOURTH AMENDMENT TO AGREEMENT

This Amendment of the Agreement, entered into this ____ day of March 2023, by and between the HOUSING AUTHORITY OF THE CITY OF ALAMEDA, a public body corporate and politic (hereinafter referred to as "AHA") and QUADEL CONSULTING & TRAINING LLC, a Washington D.C. corporation, whose address is 1200 G Street, SW, Suite 700, Washington D.C., 20005 (hereinafter referred to as "CONTRACTOR") is made with reference to the following:

RECITALS:

On March 19, 2019, an agreement was entered into by and between AHA and Contractor (hereinafter "Agreement").

On March 31, 2020, the Agreement expired.

On June 1, 2020, the term of the Agreement was extended through May 30, 2022. The total possible compensation amount was increased for a total not to exceed amount of One Hundred and Fifty Thousand Dollars and Zero Cents (\$150,00.00).

On January 18, 2022, the term of the Agreement was extended through January 20, 2024. The total possible compensation increased by Seventy Thousand Dollars and Zero Cents (\$70,000.00) for a total not to exceed amount of Two Hundred and Twenty Thousand Dollars and Zero Cents (\$220,000.00)

AHA and Contractor desire to modify the Agreement on the terms and conditions set forth herein.

NOW, THEREFORE, it is mutually agreed by and between and undersigned parties as follows:

1. The not to exceed amount for the entire Agreement shall be increased by Sixty Thousand Dollars and Zero Cents (\$60,000) for a total not to exceed amount of Two Hundred and Eighty Thousand dollars (\$280,000) for services.

Except as expressly modified herein, all other terms and covenants set forth in the Agreement shall remain the same and shall be in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this modification of the Agreement to be executed on the day and year first above written.

QUADEL CONSULTING & TRAINING LLC

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

Katie Goar
President

Vanessa Cooper
Executive Director



Housing Authority
of the
City of Alameda

PHONE: (510) 747-4300
FAX: (510) 522-7848
TTY/TRS: 711

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Louie So, Director of Finance

Date: March 15, 2023

Re: Accept the Audited Financial Statements Report for Fiscal Year Ending June 30, 2022 and Authorize the Executive Director to Approve and Finalize with Minor Changes.

BACKGROUND

The financial statements of the Housing Authority of the City of Alameda (AHA) for the fiscal year ending June 30, 2022 were prepared in the format prescribed by the requirements of Government Accounting Standards Board Statement 34 (GASB 34). AHA's nonprofit affiliate, the Alameda Affordable Housing Corporation (AAHC), is a blended component unit with the Housing Authority of the City of Alameda and is presented in the audited financial statements. The condensed financial information for AAHC is presented in Note 17 of the attached draft audited financial statements. These draft audited financial statements also incorporate the audited financial statements for AHA's development affiliate, Island City Development (ICD), which is presented separately as a discrete component unit. The audit report and related schedules are typically due to HUD by March 31st each year, 9 months after the end of the prior fiscal year. The public accounting firm Novogradac & Company LLP has produced the draft audited financial statements of the Housing Authority of the City of Alameda for the fiscal year ending June 30, 2022. The draft audited financial statements and the list of adjusting journal entries are attached. The Executive Director will approve and finalize minor changes to the audit once the Board of Commissioners provide their acceptance of the audited financial statements. Once finalized, the audited financial statements will be posted on the agency's website and submitted to HUD and other stakeholders.

DISCUSSION

The draft audit opinion showcases that the financial statements present fairly, in all material respects, the financial position of the Housing Authority of the City of Alameda and its component units (including Alameda Affordable Housing Corporation) as of June 30, 2022 are in conformity with US Generally Accepted Accounting Principles (US GAAP). Once the audited financial statements are approved by the Board and finalized by Novogradac & Company LLP, the Financial Data Submission report (with information derived from the audited financial statements) is expected to be electronically submitted



to HUD by the March 31, 2023 deadline.

FISCAL IMPACT

N/A

CEQA

N/A

RECOMMENDATION

Accept the Financial Audit Report for Fiscal Year Ending June 30, 2022 and Authorize the Executive Director to Approve and Finalize with Minor Changes.

ATTACHMENTS

1. 01 Alameda Housing Authority - FY22 Revised Audit Draft
2. 02 AJES - Draft
3. 03 Mapped TB - Draft
4. 04 Reclass Entries - Draft

Respectfully submitted,



Louie So, Director of Finance

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

JUNE 30, 2022

**WITH
REPORT OF INDEPENDENT AUDITORS**

AUDIT DRAFT

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
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JUNE 30, 2022

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AUDIT DRAFT

REPORT OF INDEPENDENT AUDITORS

To the Board of Commissioners of the
Housing Authority of the City of Alameda:

Opinions

We have audited the accompanying financial statements of the business-type activities (primary government) and the aggregate discretely presented component units of Housing Authority of the City of Alameda (the "Authority") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the accompanying table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the net position of the primary government and the aggregate discretely presented component units of the Authority, as of June 30, 2022, and the changes in their net position and their cash flows, where applicable, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the discretely presented component unit (Island City Development and Subsidiaries). Those statements, which were prepared in accordance with the accounting standards issued by the Financial Accounting Standards Board, were audited by other auditors whose report has been furnished to us. We have applied audit procedures on the conversion adjustments to the financial statements of the discretely presented component unit, to conform those financial statements to present in accordance with the accounting standards issued by the Governmental Accounting Standards Board. Our opinions, as they relate to the amounts included for the discretely presented component unit, prior to these conversion adjustments, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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 design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required pension and other post employment benefit information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements. The accompanying financial data schedule, schedule of findings and question costs, combining statements of net position and combining statements of revenues, expenses and changes in net position are also not a required part of the basic financial statements and are presented for the purposes of additional analysis as required by the U.S. Department of Housing and Urban Development.

Other Matters (continued)

Other Information (continued)

The schedule of expenditures of federal awards, financial data schedule, schedule of findings and question costs, combining statements of net position and combining statements of revenues, expenses and changes in net position are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, financial data schedule, schedule of findings and question costs, combining statements of net position and combining statements of revenues, expenses and changes in net position are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, the Authority adopted accounting standards changes related to accounting for and disclosing leasing arrangements. Our opinion is not modified with respect to this matter.

REPORT DATE
Toms River, New Jersey

MANAGEMENT'S DISCUSSION AND ANALYSIS

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2022**

This section of the Housing Authority of the City of Alameda's (the "Authority") annual financial report presents a discussion and analysis of the financial activities of the Authority and its affiliated consolidated entities for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we furnished in our presentation to the Board of Commissioners.

The following management's discussion and analysis will discuss the results of the Authority's operations, which includes Alameda Affordable Housing Corporation. Please note that the financial activities of the Authority's affiliate, Island City Development, is not included in this discussion.

Key financial information for the current fiscal year will be compared with those of the prior year. Please note that Government Accounting Standards Board Statement No. 87 ("GASB 87") revised lease standards was implemented in the financial statements for the fiscal year ended June 30, 2022. Therefore, the Net position, beginning of year has been restated to reflect this update to accounting principles, and vast majority of prepaid leases have been reclassified from liabilities to deferred inflow.

Financial Highlights

- The assets and deferred outflows of the Authority exceeded its liabilities and deferred inflows at the close of fiscal year 2022 resulting in a net position of \$124,530,073 at June 30, 2022, as opposed to \$117,076,375 at June 30, 2021.
- Total assets and deferred outflows of resources at June 30, 2022, were \$173,135,215. Of this, \$37,912,868 represents current assets, \$133,054,294 represents noncurrent assets, and \$2,168,053 represents deferred outflows of resources. Total assets and deferred outflows of resources at June 30, 2021, were \$163,335,052.
- Capital assets, net of accumulated depreciation at June 30, 2022, increased from \$75,289,802 at June 30, 2021, to \$79,232,947 at June 30, 2022. Capital assets are reflected at cost, less accumulated depreciation for all purchased capital assets.
- Total liabilities and deferred inflows of resources at June 30, 2022, were \$48,605,142. Of this, \$5,134,684 represents current liabilities, \$25,569,681 represents noncurrent liabilities, and \$17,900,777 represents deferred inflows of resources. Net position increased from \$117,150,926 (as restated) at June 30, 2021, to \$124,530,073 at June 30, 2022.
- Total operating and non-operating revenues for the Authority for fiscal year 2022 and 2021 were \$51,248,524 versus \$48,082,776, respectively. The primary sources of revenue for 2022 were governmental grants including Section 8 Housing Choice Vouchers Program (Section 8) Housing Assistance Payment ("HAP") grants, City of Alameda grants, Alameda Unified School District grants, and tenant rents collected from the Authority's owned units.
- Total operating and non-operating expenses for the Authority for fiscal year 2022 and 2021 were \$43,873,994 versus \$41,821,758, respectively. The major program expenditure, as reflected on the statement of revenues, expenses, and changes in net position, was for HAP. There were \$25,961,138 of HAP expenses for fiscal year 2022 versus \$25,944,368 in fiscal year 2021.
- For fiscal year 2022 and 2021, please note that \$8,780,629 and \$8,197,594, respectively, of HAP received from HUD and disbursed to landlords are eliminated from financial statement presentation, as these payments are paid to the Authority as landlord for Authority-owned properties.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2022**

Financial Highlights (continued)

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements, which are comprised of a statement of net position, statement of revenues, expenses, and changes in net position, statement of cash flows and notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements report information of the Authority as a whole, net of inter-program activity.

The *statement of net position* presents information on the Authority's assets and deferred outflows, and liabilities and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The *statement of revenues, expenses, and changes in net position* presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The *statement of cash flows* presents the change in the Authority's cash and cash equivalents during the most recent fiscal year.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Some programs are required to be established by U.S. Department of Housing and Urban Development ("HUD"). However, the Authority also administers other programs to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using grants and other moneys. All of the funds of the Authority are classified on the face of the financial statements as one enterprise housing fund as a result of Governmental Accounting Standards Board ("GASB") Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

Enterprise funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. They are reported using the full accrual method of accounting in which all assets and all liabilities associated with the operation of these funds are included on the statement of net position. The focus of enterprise funds is on income measurement, which together with the maintenance of equity, is an important financial indication.

Notes to the Basic Financial Statements

The *notes to the financial statements* provide additional information that is essential to a full understanding of the data provided in the fund financial statements.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2022**

Component Units

In fiscal year ended June 30, 2018, the Authority created a new blended component unit, Alameda Affordable Housing Corporation ("AAHC"). The financial statements for AAHC are not presented separately. As a non-profit corporation, AAHC is required to file informational tax returns.

As is more fully described in Note 1, the government-wide financial statements include the financial information of Island City Development (a California Nonprofit Corporation), a discrete component unit of the Authority. A complete audited financial statement is separately issued for Island City Development and its subsidiary limited partnerships and limited liability companies. As a non-profit corporation, Island City Development is required to file an informational tax return.

These aforementioned reports may be obtained at the Authority's administrative offices located at 701 Atlantic Avenue, Alameda, California or on our website at www.alamedahsg.org.

Supplementary Information

The schedule of expenditures of federal awards, the pension and OPEB schedules, and the financial data schedule are presented for purposes of additional analysis as required by the GASB Statements, the Uniform Guidance at 2 CFR 200 Subpart F, and the requirements of HUD. These schedules can be found in the supplementary information sections of this report.

Financial Analysis

The Authority uses funds to help it control and manage money for particular purposes. A portion of the Authority's net position reflects the investment in capital assets (e.g., land, buildings and improvements, furniture, equipment and machinery), net of any debt incurred to finance the acquisition of those assets. The Authority uses these capital assets to provide services to clients; consequently, these assets are not available for future spending.

Budgetary Highlights

An agency-wide budget was prepared for the fiscal year ended June 30, 2022. The budget was primarily used as a management tool. Budgets are prepared in accordance with the accounting procedures prescribed by the applicable funding agency and revised during the year as appropriate.

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2022**

**Comparative Statements of Net Position
Primary Government Only
June 30, 2022 and 2021**

Comparative Statements of Net Position

The following table reflects the statement of net position at June 30, 2022, compared to the prior fiscal year. The Authority is engaged only in business-type activities. Please note that due to the implementation of GASB 87 lease accounting standards, any prepaid ground lease are reclassified from a liability to a deferred inflow of resources.

Financial Accounts	June 30, 2022	June 30, 2021	\$ Variance	% Variance
Current Assets	37,912,868	33,506,313	4,406,555	13%
Other noncurrent assets	53,821,347	52,924,702	896,645	2%
Capital assets, net of accumulated depreciation	79,232,947	75,289,802	3,943,145	5%
Total Assets	170,967,162	161,720,817	9,246,345	6%
Deferred outflow of resources	2,168,053	1,614,235	553,818	34%
Total Assets and Deferred Outflows of Resources	173,135,215	163,335,052	9,800,163	6%
Current liabilities	5,134,684	8,783,953	(3,649,269)	-42%
Noncurrent liabilities**	25,569,681	35,685,147	(10,115,466)	-28%
Total liabilities**	30,704,365	44,469,100	(13,764,735)	-31%
Deferred inflow of resources**	17,900,777	1,789,577	16,111,200	900%
Net investment in capital assets	52,612,899	52,296,105	316,794	1%
Restricted	2,690,478	1,597,212	1,093,266	68%
Unrestricted	69,226,696	63,183,058	6,043,638	10%
Total Net Position	124,530,073	117,076,375	7,453,698	6%

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2022**

Comparative Statements of Revenues, Expenses, and Changes in Net Position

The following table presents the statement of revenues, expenses, and changes in net position for the fiscal year ended June 30, 2022, compared to the prior fiscal year.

**Comparative Statements of Revenues, Expenses, and Changes in Net Position
Primary Government Only
Years Ended June 30, 2022 and 2021**

	June 30, 2022	June 30, 2021	\$ Variance	% Variance
Operating Revenues				
Grants and Other Revenues	46,482,206	43,855,668	2,626,538	6%
Tenant Rents	4,129,502	3,989,823	139,679	4%
Non-Operating Revenues				
Interest Income	636,816	163,535	473,281	289%
Gain on insurance proceeds	-	73,750	(73,750)	-100%
Total Revenues	51,248,524	48,082,776	3,165,748	7%
Operating Expenses				
Administrative	9,495,991	8,685,681	810,310	9%
Utilities	868,560	838,948	29,612	4%
Maintenance	2,924,848	2,094,670	830,178	40%
Protective Services & Insurance	720,296	644,818	75,478	12%
General	368,145	324,318	43,827	14%
Tenant Services	814,403	616,228	198,175	32%
Housing Assistance Payments	25,961,138	25,944,368	16,770	0%
Depreciation	1,696,788	1,680,842	15,946	1%
Non-operating expenses:				
Interest Expense	1,023,825	991,885	31,940	3%
Total Expenses	43,873,994	41,821,758	2,052,236	5%
Change in net position	7,374,530	6,261,018	1,113,512	18%
Special Item and Transfers in				
Operating transfers to (from) discretely presented component unit	-	3,860,098	(3,860,098)	-100%
Gain/(Loss) on sale of fixed assets	4,617	(490,616)	495,233	-101%
Net position, beginning (as originally reported)	117,076,375	107,445,875	9,630,500	9%
Change in accounting principle - adoption of GASB 87	74,551	-	74,551	100%
Net position, beginning (as restated)	117,150,926	107,445,875	9,705,051	9%
Net position, ending	124,530,073	117,076,375	7,453,698	6%

As noted previously HAP received from HUD as income by the Authority and paid to Authority-owned properties are eliminated from financial statement presentation, with a net zero effect on Net Position.

Please note for the fiscal year ended June 30, 2021, the operating transfer to discretely presented component unit and the loss on sale is related to the transfer of Rosefield Village from the Authority to an affiliate of Island City Development, Constitution & Eagle, Limited Partnership.

Analysis of the Authority's Overall Financial Position and Results of Operations

As indicated in the above comparative statements, the Authority's net position as of June 30, 2022 was \$124,530,073, increased from \$117,150,926 as of June 30, 2021 (as restated). This is an increase of \$7,379,147.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2022**

Changes in Capital Assets

The following presents the changes in fixed assets (net of accumulated depreciation) at June 30, 2022, versus the prior fiscal year ended June 30, 2021.

**Changes in Capital Assets
Primary Government Only
Years Ended June 30, 2022 and 2021**

Financial Accounts	June 30, 2022	June 30, 2021	\$ Variance	% Variance
Land	60,726,239	58,219,779	2,506,460	4%
Construction in progress	705,760	524,761	180,999	34%
Buildings and improvements	50,006,531	47,127,590	2,878,941	6%
Equipment	498,548	425,015	73,533	17%
Total Capital Assets	111,937,078	106,297,145	5,639,933	5%
less: Accumulated Depreciation	(32,704,131)	(31,007,343)	(1,696,788)	5%
Capital Assets, net of Accumulated Depreciation	79,232,947	75,289,802	3,943,145	5%

Additional information pertaining to capital assets is found in Note 4 to the financial statements.

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**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2022**

Changes in Long-Term Debt

The following presents the changes in long-term debt at June 30, 2022, versus the prior fiscal year.

**Changes in Long-Term Debt
Primary Government Only
Years Ended June 30, 2022 and 2021**

Financial Accounts	June 30, 2022	June 30, 2021	\$ Variance	% Variance
Long-Term Debt	26,620,048	22,993,697	3,626,351	16%

Additional information pertaining to long-term debt is found in Note 8 to the financial statements.

Unfunded Pension Liability and Other Postemployment Benefits Liability Stabilization

In 2016, the Authority made a payment of \$1,000,000 to CalPERS for retirement costs associated with the Authority's pension liability. In May 2020, the Board of Commissioners approved an additional discretionary payment of \$1,000,000 to prefund pension liabilities by June 30, 2020 and directed the Authority's staff to fund the balance of the unfunded pension liability through the soft-fresh start payment mechanism. This mechanism will allow the Authority to pace the contribution based on its ability. If the unfunded pension liability is within 90%-110% of funding level, no action will be taken. If the unfunded pension liability is below 90% or above the 110% of funding level, the Authority will escalate to the Board of Commissioners on whether there is any necessary course of action. Furthermore, during the fiscal year ended June 30, 2018, the Authority entered into an agreement and funded a CalPERS sponsored California Employers' Retiree Benefit Trust ("CERBT") Fund to pre-fund the Authority's Other Post Employment Benefit ("OPEB") liabilities. Both the CalPERS and OPEB trust fund audited financial statements may be obtained from the CalPERS administrative offices located at 400 Q Street, Sacramento, California or at <http://www.calpers.ca.gov>.

Further information on the pension, including pension and liabilities can be found in Note 13 to the financial statements.

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**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2022**

Economic Factors

The Authority is primarily dependent upon HUD for the funding of operations. Therefore, the Authority is affected more by the federal budget than by state or local economic conditions. Changes in HUD grants affect the number of households that can be assisted under these federally funded programs on an ongoing basis.

The Authority's annual revenues for the Section 8 Housing Choice Vouchers Program is based primarily upon the amounts received each year from HUD, which does not correlate directly to the amounts expended each year for administrative costs and housing assistance payments expenses associated with the Section 8 Housing Choice Vouchers Program. Therefore, for any given fiscal year the Authority's revenues for the Section 8 Housing Choice Vouchers Program may be more or less than the expenses for the program. For the fiscal year ended June 30, 2021, the Authority's expenses associated with the Section 8 Housing Choice Vouchers Program exceeded its revenues by \$610,774. For the 2022 fiscal year, the Authority's revenues for the Section 8 Housing Choice Vouchers Program exceeded its expenses by \$490,474.

On March 11, 2020, the World Health Organization declared the outbreak of a strain of novel coronavirus a pandemic. As a result, economic uncertainties have arisen which may negatively impact operations. Since that time, HUD provided additional funding pursuant to the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The Authority has expended all funds it relates to the CARES Act.

Requests for Information

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Director of Finance at the Housing Authority of the City of Alameda, 701 Atlantic Avenue, Alameda, California 94501.

AUDIT DRAFT

FINANCIAL STATEMENTS

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF NET POSITION
AS OF JUNE 30, 2022**

ASSETS

	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Current assets:			
Cash and cash equivalents	\$ 35,043,200	\$ 4,814,990	\$ 39,858,190
Tenant security deposits	494,282	46,274	540,556
Accounts receivable, net	1,964,477	29,983	1,994,460
Leases receivable, current portion	32,904	-	32,904
Prepaid expenses	<u>378,005</u>	<u>16,832</u>	<u>394,837</u>
Total current assets	<u>37,912,868</u>	<u>4,908,079</u>	<u>42,820,947</u>
Non-current assets:			
Restricted cash	1,481,229	400,040	1,881,269
Notes receivable	50,603,913	-	50,603,913
Accrued interest on notes receivable	21,862	-	21,862
Capital assets, net	79,232,947	64,965,426	144,198,373
Leases receivable, net of current portion	309,285	16,111,114	16,420,399
Right of use asset - leases	50,204	-	50,204
Pension asset	772,808	-	772,808
OPEB asset	582,046	-	582,046
Other assets	<u>-</u>	<u>466,314</u>	<u>466,314</u>
Total non-current assets	<u>133,054,294</u>	<u>81,942,894</u>	<u>214,997,188</u>
Total assets	<u>170,967,162</u>	<u>86,850,973</u>	<u>257,818,135</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension plan	2,118,305	-	2,118,305
OPEB Plan	<u>49,748</u>	<u>-</u>	<u>49,748</u>
Total deferred outflows of resources	<u>2,168,053</u>	<u>-</u>	<u>2,168,053</u>
Total assets and deferred outflows of resources	<u>\$ 173,135,215</u>	<u>\$ 86,850,973</u>	<u>\$ 259,986,188</u>

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF NET POSITION (continued)
AS OF JUNE 30, 2022

LIABILITIES

	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Current liabilities:			
Accounts payable	\$ 1,012,610	\$ 220,564	\$ 1,233,174
Accounts payable - other government	78,754	-	78,754
Accrued expenses	206,702	-	206,702
Accrued compensated absences, current	219,975	-	219,975
Tenant security deposits	462,537	45,234	507,771
Accrued interest payable	1,107,001	1,996,938	3,103,939
Current portion of bonds and notes payable	1,353,911	158,784	1,512,695
Unearned revenue	269,188	20,804	289,992
Lease liability	51,245	-	51,245
Other current liabilities	<u>372,761</u>	<u>-</u>	<u>372,761</u>
Total current liabilities	<u>5,134,684</u>	<u>2,442,324</u>	<u>7,577,008</u>
Non-current liabilities:			
Accrued compensated absences, net of current portion	157,759	-	157,759
Long-term portion of bonds and notes payable	25,266,137	68,949,321	94,215,458
Other non-current liabilities	<u>145,785</u>	<u>5,051,062</u>	<u>5,196,847</u>
Total non-current liabilities	<u>25,569,681</u>	<u>74,000,383</u>	<u>99,570,064</u>
Total liabilities	<u>30,704,365</u>	<u>76,442,707</u>	<u>107,147,072</u>

DEFERRED INFLOWS OF RESOURCES

Pension plan	555,439	-	555,439
OPEB plan	1,099,059	-	1,099,059
GASB 87 - ground leases	<u>16,246,279</u>	<u>-</u>	<u>16,246,279</u>
Total deferred inflows of resources	<u>17,900,777</u>	<u>-</u>	<u>17,900,777</u>

NET POSITION

Net position:			
Net investment in capital assets	52,612,899	(4,142,679)	48,470,220
Restricted	2,690,478	349,947	3,040,425
Unrestricted	<u>69,226,696</u>	<u>14,200,998</u>	<u>83,427,694</u>
Total net position	<u>124,530,073</u>	<u>10,408,266</u>	<u>134,938,339</u>
Total liabilities, deferred inflows, and net position	<u>\$ 173,135,215</u>	<u>\$ 86,850,973</u>	<u>\$ 259,986,188</u>

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Operating revenues:			
Tenant revenue	\$ 4,129,502	\$ 1,302,795	\$ 5,432,297
HUD operating grants	36,805,994	-	36,805,994
Other government grants	3,930,123	-	3,930,123
Other revenues	<u>5,746,089</u>	<u>13,456</u>	<u>5,759,545</u>
Total operating revenues	<u>50,611,708</u>	<u>1,316,251</u>	<u>51,927,959</u>
Operating expenses:			
Administrative	9,495,991	377,868	9,873,859
Asset management fee	-	10,927	10,927
Tenant services	814,403	-	814,403
Utilities	868,560	38,417	906,977
Ordinary repairs and maintenance	2,924,848	212,594	3,137,442
Protective services	199,356	-	199,356
Insurance	520,940	43,165	564,105
General	368,145	161,270	529,415
Housing assistance payments	25,961,138	-	25,961,138
Depreciation	<u>1,696,788</u>	<u>872,189</u>	<u>2,568,977</u>
Total operating expenses	<u>42,859,169</u>	<u>1,716,430</u>	<u>44,566,599</u>
Operating income (loss)	<u>7,761,539</u>	<u>(400,179)</u>	<u>7,361,360</u>
Non-operating revenues (expenses):			
Investment income	636,816	-	636,816
Interest expense	<u>(1,023,825)</u>	<u>(662,238)</u>	<u>(1,686,063)</u>
Net non-operating revenues (expenses)	<u>(387,009)</u>	<u>(662,238)</u>	<u>(1,049,247)</u>
Income (loss) before special items and transfers	7,374,530	(1,062,417)	6,312,113
Special items and transfers in	<u>4,617</u>	<u>567,957</u>	<u>572,574</u>
Change in net position	7,379,147	(494,460)	6,884,687
Net position, beginning of year	117,076,375	10,902,726	127,979,101
Change in accounting principle - adoption of GASB 87	<u>74,551</u>	<u>-</u>	<u>74,551</u>
Net position, beginning of year (as restated)	<u>117,150,926</u>	<u>10,902,726</u>	<u>128,053,652</u>
Net position, end of year	<u>\$ 124,530,073</u>	<u>\$ 10,408,266</u>	<u>\$ 134,938,339</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022**

	Primary Government
Cash Flows from Operating Activities:	
Cash received from tenants and other	\$ 9,107,585
Cash received from grantors	25,200,552
Cash paid to suppliers and vendors	(18,472,407)
Cash paid to employees	<u>(9,465,043)</u>
Net cash provided by operating activities	<u>6,370,687</u>
Cash Flows from Non Capital Related Financing Activities:	
Special items - transfer from component units	<u>4,617</u>
Net cash provided by non capital related financing activities	<u>4,617</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(5,639,933)
Principal payments on lease	(70,831)
Proceeds from the issuance of debt	9,300,000
Principal payments on long term debt	(5,673,649)
Interest paid on long term debt	<u>(1,050,046)</u>
Net cash used in capital and related financing activities	<u>(3,134,459)</u>
Cash Flows from Investing Activities:	
Proceeds from repayment of notes receivable	146,765
Proceeds on collection of lease receivable	21,401
Interest received on investments	<u>624,461</u>
Net cash provided by investing activities	<u>792,627</u>
Net increase in cash, cash equivalents, and restricted cash	4,033,472
Cash, cash equivalents and restricted cash, beginning of year	<u>32,985,239</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 37,018,711</u>
Reconciliation of cash, cash equivalents and restricted cash to the Statement of Net Position is as follows:	
Cash and cash equivalents	\$ 35,043,200
Tenant security deposits	494,282
Restricted cash	<u>1,481,229</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 37,018,711</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF CASH FLOWS (continued)
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Primary Government</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 7,761,539
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	1,696,788
Amortization on right of use asset	66,937
Bad debts	126,498
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources	
Accounts receivable, net	(69,724)
Prepaid expenses	(44,525)
Pension asset	(2,466,687)
OPEB asset	(441,948)
Deferred outflows of resources	(553,818)
Accounts payable	325,026
Accrued compensated absences	96,261
Accrued expenses	30,948
Tenant security deposits	23,214
Unearned revenue	(16,270,520)
Other current liabilities	117,817
Deferred inflows of resources	15,827,096
Other non-current liabilities	<u>145,785</u>
Net cash provided by operating activities	<u>\$ 6,370,687</u>

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Housing Authority of the City of Alameda (the "Authority") is a governmental, public corporation created on August 8, 1940, by a resolution of the City of Alameda City Council. The Authority is governed by a seven-member Board of Commissioners which is appointed by the mayor of the City of Alameda, California (the "City"). However, the Authority is not considered to be a component unit of the City or any other primary government. Two members of the Board of Commissioners are participants in programs administered by the Authority. The Board of Commissioners are selected to serve for either two-year or four-year terms. The Authority is responsible for operating certain safe, decent, sanitary, and affordable low-rent housing programs in the City under programs administered by the U.S. Department of Housing and Urban Development ("HUD"). These programs provide housing for eligible families under the United States Housing Act of 1937, as amended.

B. Basis of Accounting / Financial Statements Presentation

The Authority's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The programs of the Authority are organized as separate accounting entities. Each program is accounted for by a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position (program equity), revenues, and expenses. The individual programs account for the governmental resources allocated to them for the purpose of carrying on specific programs in accordance with laws, regulations, or other restrictions, including those imposed by HUD. The programs of the Authority are combined and considered an enterprise fund. An enterprise fund is used to account for activities that are operated in a manner similar to those found in the private sector.

The Authority's enterprise fund is accounted for using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, and losses from assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The Authority's financial statements are prepared in accordance with GASB 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, as amended ("GASB 34"). GASB 34 requires the basic financial statements to be prepared using the economic resources measurement focus and the accrual basis of accounting and requires the presentation of a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows. GASB 34 also requires the Authority to include Management's Discussion and Analysis as part of the Required Supplementary Information.

The Authority's primary source of non-exchange revenue relates to grants and subsidies. In accordance with GASB 33, *Accounting and Financial Reporting for Non-exchange Transactions* ("GASB 33"), grant and subsidy revenue are recognized at the time eligible program expenditures occur and/or the Authority has complied with the grant and subsidy requirements.

On January 30, 2008, HUD issued PIH Notice 2008-9 which requires that unused housing assistance payments ("HAP") under proprietary fund reporting should be reported as restricted net position, with the associated cash and investments also being reported as restricted. Any unused administrative fees should be reported as unrestricted net position, with the associated assets being reported on the financial data schedule as unrestricted.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Accounting / Financial Statements Presentation (continued)

Both administrative fee and HAP revenue continue to be recognized under the guidelines set forth in GASB 33. Accordingly, both the time and purpose restrictions as defined by GASB 33 are met when these funds are available and measurable, not when these funds are expended. The Section 8 Housing Choice Vouchers program is no longer a cost reimbursement grant; therefore, the Authority recognizes unspent administrative fee and HAP revenue in the reporting period as revenue for financial statement reporting.

In accordance with 2 CFR 200.305(b)(9), any investment income earned up to \$500 on these funds may be retained by the Authority. Amounts in excess of \$500 must be remitted annually to the Department of Health and Human Services, Payment Management System.

On July 1, 2021, the Authority adopted Statement No. 87 of the Government Accounting Standards Board, *Leases* ("GASB 87"). GASB 87 increases the transparency and comparability among governmental organizations by requiring the recognition of lease assets and lease liabilities on the statement of net position by lessees and the disclosure of key information about leasing arrangements. Necessary adjustments were recognized through a cumulative effect adjustment.

As a result of the adoption of GASB 87, on July 1, 2021 a lease payable of \$122,077 and a right-of-use asset of \$117,141, which represents office lease payables of \$122,076 net of accumulated amortization of \$4,935, were recognized.

Additionally, on July 1, 2021, lease receivables in the amount of \$363,590 and deferred inflows of resources of \$284,104 were recognized.

The net effect of the difference between the additional lease assets, liabilities, and deferred inflows of resources amounted to \$74,551, and was recorded as an adjustment to unrestricted net position.

C. Measurement Focus and Basis of Accounting

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary funds' principal ongoing operations. The principal operating revenues of the Authority's funds are rent and maintenance charges to residents, operating grants and subsidies from HUD, and administration fees earned.

Operating expenses for proprietary funds include the administrative costs of providing services to residents and the housing assistance payments to residents. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Reporting Entity

In accordance with GASB 61, *The Financial Reporting Entity Omnibus - An Amendment of GASB Statements No. 14 and No. 34*, the Authority's financial statements include those of the Authority and any component units. Component units are legally separate organizations whose majority of officials are appointed by the primary government or the organization is fiscally dependent on the primary government and there is a potential for those organizations either to provide specific financial benefits to, or impose specific financial burdens on, the primary government. An organization has a financial benefit or burden relationship with the primary government if any one of the following conditions exist:

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Reporting Entity (continued)

1. The primary government (Authority) is legally entitled to or can otherwise access the organization's resources.
2. The primary government is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization.
3. The primary government is obligated in some manner for the debt of the organization.

Based upon the application of these criteria, this report includes the following discretely presented component unit:

Discretely Presented Component Unit

Island City Development

Island City Development (a California nonprofit corporation) was established in 2014 primarily to engage in acquiring, developing, rehabilitating, owning, and managing affordable housing for low-income and moderate-income individuals and families in the City. The executive director of the Authority appoints the members of the nonprofit corporation's board of directors. The nonprofit corporation has a year end of December 31, 2021, and the financial activity is reported in a separate column to emphasize that they are legally separate from the primary government and are included under the "Discretely Presented Component Unit" column on the Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position.

Island City Development is the sole member of Del Monte Senior LLC, the 0.01% managing general partner of Sherman and Buena Vista LP, created June 23, 2016, for the purposes of developing and owning a 31-unit Low-Income Housing Tax Credit property at 1031 Buena Vista Avenue in Alameda. This property was completed in August 2018.

Additionally, Island City Development is the sole member of 2437 Eagle Avenue LLC, the 0.01% managing general partner of Everett and Eagle LP, created November 22, 2016, for the purposes of developing and owning a 20-unit Low-Income Housing Tax Credit property at 2437 Eagle Avenue in Alameda. This property was completed in December 2018. Island City Development is the 0.1% special limited partner for Stargell Commons LP, created February 20, 2015, to own and operate a 32-unit Low-Income Housing Tax Credit property at 2700 Bette Street in Alameda.

Finally, Island City Development is the sole member of Rosefield, LLC, the 0.01% managing general partner of Constitution and Eagle, LP, created December 18, 2018, for the purpose of building 78 units and renovation of 14 units (total 92 units) on the 700 block of Buena Vista Avenue. The property started the construction and rehabilitation process in the summer of 2020 and construction was completed in the summer of 2022.

Audited financial statements are issued separately for the discretely presented component unit noted above, and may be obtained from the Authority, 701 Atlantic Avenue, Alameda, CA 94501.

In 2022, Island City Development created the following subsidiary companies in anticipation of development and acquisitions:

- ICD Webster LLC
- ICD Lakehurst LLC
- Lakehurst and Mosely LP
- ICD Mosely LLC
- Mosely and Mabuhay LP
- ICD Mabuhay LLC
- Mabuhay and Lakehurst LP

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Discretely Presented Component Unit (continued)

Island City Development (continued)

Notes receivable between the Authority and Island City Development are presented in Note 6.

Blended Component Units

Alameda Affordable Housing Corporation ("AAHC")

Alameda Affordable Housing Corporation ("AAHC") was established November 1, 2017, as a supporting organization of the Authority. Its primary role is to be a title holding entity for Authority-owned properties. AAHC received federal tax exempt status under Section 501(c)3 in 2017. The board of directors is comprised of all of the current Authority's Board of Commissioners and the directors' terms run concurrent with the commissioners'.

In July 2021, a Local Housing Trust Fund was established by AAHC. A service agreement for the years 2021 through 2025 was executed between AAHC and the Authority with an effective date of July 21, 2021. In January 2022, the California Department of Housing and Community Development ("HCD") awarded \$2,500,000 to the Local Housing Trust Fund. The Local Housing Trust Fund has committed the source of these funds for the first two phases of the long-planned affordable housing rental homes at the North Housing site on Mosely Avenue, including affordable rental homes for formerly homeless households.

Notes receivable between the Authority and AAHC are eliminated from financial statement presentation upon consolidation and are not disclosed in these footnotes.

E. Description of Programs

The Authority maintains its accounting records by program. A summary of the significant programs operated by the Authority is as follows:

Section 8 Housing Choice Vouchers Program

The Authority administers a program of rental assistance payments to private owners on behalf of eligible low-income families under Section 8 of the Housing and Urban Development Act of 1974. The program provides payments covering the difference between the maximum rent on a dwelling unit, as approved by HUD, and the amount of rent contribution by a participating household.

State and Local Programs

Periodically, the Authority administers various grants from the State of California and/or the County and City of Alameda. These activities as well as the Authority's internal service funds are reported in this fund.

PIH Family Self Sufficiency Program

The purpose of the Family Self-Sufficiency Program is to promote the development of local strategies to coordinate the use of assistance under the Housing Choice Voucher and Public Housing programs with public and private resources to enable participating families to increase earned income and financial literacy, reduce or eliminate the need for welfare assistance, and make progress toward economic independence and self-sufficiency.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Description of Programs (continued)

Emergency Housing Vouchers

The purpose of Emergency Housing Vouchers is to assist individuals and families who are experiencing homelessness; at risk of experiencing homelessness; fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking; or were recently homeless and for whom providing rental assistance will prevent the family's homelessness or having high risk of housing instability.

Section 8 Moderate Rehabilitation Single Room Occupancy

The Section 8 Moderate Rehabilitation Single Room Occupancy Program provides rental assistance to homeless individuals. Under the program, HUD enters into Annual Contributions Contracts with public housing agencies (PHAs) in connection with the moderate rehabilitation of residential properties that, when rehabilitation is completed, will contain multiple single room dwelling units.

Shelter Plus Care

The Shelter Plus Care Program provides rental assistance, in connection with supportive services funded from sources other than this program, to homeless persons with disabilities (primarily persons who are seriously mentally ill; have chronic problems with alcohol, drugs, or both; or have acquired immunodeficiency syndrome and related diseases) and their families. The program provides assistance through four components: (1) Tenant-based Rental Assistance; (2) Sponsor-based Rental Assistance; (3) Project-based Rental Assistance; (4) and Single Room Occupancy for Homeless Individuals.

F. Use of Management Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the allowance for doubtful accounts, accrued expenses and other liabilities, depreciable lives of properties and equipment, amortization of leasehold improvements and contingencies. Actual results could differ significantly from these estimates.

G. Cash and Cash Equivalents

HUD requires housing authorities to invest excess funds in obligations of the United States, Certificates of Deposit or any other federally insured investment.

HUD also requires that deposits be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Pursuant to HUD restrictions, obligations of the United States are allowed as security for deposits. Obligations furnished as security must be held by the Authority or with an unaffiliated bank or trust company for the account of the Authority.

For the statement of cash flows, cash and cash equivalents include all cash balances and highly liquid investments with a maturity of three months or less at time of purchase. It is the Authority's policy to maintain collateralization in accordance with HUD requirements.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Accounts Receivable, Net

Rents are due from tenants on the first day of each month. As a result, tenants receivable balances primarily consist of rents past due and vacated units. An allowance for doubtful accounts is established to provide for accounts, which may not be collected in the future for any reason. Collection losses on accounts receivable are charged against the allowance for doubtful accounts. Also included in accounts receivable are those amounts that tenants owe the Authority as payment for committing fraud or misrepresentation. These charges usually consist of retroactive rent and other amounts that may be determined by a formal written agreement or by a court order.

The Authority recognizes a receivable from HUD and other governmental agencies for amounts billed but not received and for amounts unbilled, but earned as of year-end.

I. Allowance for Doubtful Accounts

The Authority periodically reviews all accounts receivable to determine the amount, if any, that may be uncollectable. If it is determined that an account or accounts may be uncollectable, the Authority prepares an analysis of such accounts and records an appropriate allowance against such amounts.

J. Prepaid Expenses

Prepaid expenses represent amounts paid as of year-end that will benefit future operations.

K. Notes Receivable

The Authority has utilized development funds in accordance with HUD guidelines to assist in the construction and redevelopment of numerous public housing developments through the issuance of mortgage notes. When preparing financial statements in accordance with GAAP, management is required to make estimates as to the collectability of such mortgage notes. When estimating collectability, management analyzes the value of the underlying mortgaged property, the property's ability to generate positive cash flow, and current economic trends and conditions. Management utilizes these estimates and judgments in connection with establishing an allowance for uncollectable amounts during an accounting period.

L. Lease Receivable

Lease receivables are recognized at the net present value of the leased assets at a borrowing rate either explicitly described in the lease agreement or implicitly determined by the Authority.

M. Right-of-Use Assets and Liabilities

Lessees are required to recognize a lease liability and an intangible right-of-use lease asset at the end of the lease term. The lease liability is the present value of future payments expected to be made over the course of the lease, and the right-of-use assets are measured as the initial amount of lease liability, plus any payments made to the lessor at or before the time of commencement of the lease and minus any lease incentives received from the lessor.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. Right-of-Use Assets and Liabilities (continued)

The Authority uses its risk-free rate at the commencement date in determining the present value of lease payments. The lease agreements do not contain any material residual value guarantees or material restrictive covenants. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

N. Capital Assets, Net

Capital assets are stated at cost. Expenditures for repairs and maintenance are charged directly to expense as they are incurred. Expenditures determined to represent additions or betterments are capitalized. Upon the sale or retirement of capital assets, the cost and related accumulated depreciation are eliminated from the accounts and any related gain or loss is reflected in the Statement of Revenues, Expenses and Changes in Net Position. Depreciation is calculated using the straight-line method based on the estimated useful lives of the following asset groups:

- Buildings 40 Years
- Site improvements 15 Years
- Furniture and equipment 5 - 10 Years

The Authority has established a capitalization threshold of \$5,000.

O. Impairment of Long Lived Assets

The Authority evaluates events or changes in circumstances affecting long-lived assets to determine whether an impairment of its assets has occurred. If the Authority determines that a capital asset is impaired, and that the impairment is significant and other-than-temporary, then an impairment loss will be recorded in the Authority's financial statements. During the year ended June 30, 2022, there were no impairment losses incurred.

P. Inter-Program Receivables and Payables

Inter-program receivables and payables are all classified as either current assets or current liabilities, and are the result of the use of a concentrated account depository as the common paymaster for most of the programs of the Authority. Cash settlements are made monthly. All inter-program balances are reconciled, and inter-program receivables and payables balances net to zero. In accordance with GASB 34, inter-program receivables and payables are eliminated for financial statement purposes. Detail balances by program are found in the Financial Data Schedule of this report.

Q. Deferred Outflows / Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until that time.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

R. Accounts Payable and Accrued Liabilities

The Authority recognizes a liability for goods and services received but not paid for as of year-end. It also recognizes a liability for wages and fringe benefits related to services performed at year-end but not yet paid to employees or taxing authorities.

S. Unearned Revenue

The Authority's unearned revenue primarily consists of the prepayment of rent by residents, the current portion of prepaid ground leases and the receipt of HUD and other grant funding applicable to future periods prior to incurring the corresponding expense.

T. Accrued Compensated Absences

Compensated absences are those absences for which employees will be paid in accordance with the Authority's Personnel Policy. A liability for compensated absences that is attributable to services already rendered and that are not contingent on a specific event that is outside the control of the Authority and its employees, is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the Authority and its employees are accounted for in the period in which such services are rendered or in which such event takes place.

U. Equity Classifications

Equity is classified as net position and displayed in three components:

Net investment in capital assets - Consists of resources including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position - Consists of resources with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

V. Operating Revenues and Expenses

The Authority defines its operating revenues as income derived from charges to residents and others for services provided as well as government subsidies and grants used for operating purposes. The Authority receives annual operating subsidies from HUD, subject to limitations prescribed by HUD. Operating subsidies from HUD are recorded in accordance with GASB 33 and are accounted for as revenue. Other contributions from HUD that are for development and modernization of capital assets are reflected separately in the accompanying financial statements as capital grants. Operating expenses are costs incurred in the operation of its program activities to provide services to residents and others. The Authority classifies all other revenues and expenses as non-operating.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

W. Taxes

The Authority and its legal affiliates are generally exempt from Federal Income and California Franchise Taxes.

X. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System ("CalPERS") and additions to/deductions from CalPERS's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Y. Budgets and Budgetary Accounting

The Authority adopts annual, appropriated operating budgets for all its programs receiving federal expenditure awards and are used as a management tool throughout the accounting cycle. All budgets are prepared on a HUD basis, which differs with accounting principles generally accepted in the United States of America. All appropriations lapse at HUD's program year end or at the end of grant periods.

Z. Economic Dependency

The Section 8 Housing Choice Vouchers program of the Authority is economically dependent on subsidies from HUD. Although the Authority receives these subsidies, the Housing Choice Vouchers program operates at a deficit.

AA. Risk Management

The Authority is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance for all major programs and there have been no significant reductions in insurance coverage. Claims expenditures and liabilities are reported when it is probable that a loss has occurred, the amount of the loss can be reasonably estimated, and said amount exceeds insurance coverage. Settlement amounts have not exceeded insurance coverage for the last three years.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 2. CASH AND CASH EQUIVALENTS AND RESTRICTED CASH

As of June 30, 2022, the Authority had funds on deposit in checking, savings and money market accounts. The carrying amount of the primary government's cash and cash equivalents (including restricted cash) was \$37,018,711, and the bank balances were \$37,784,141.

<u>Cash Category</u>	<u>Primary Government</u>	<u>Discretely Presented Component Units</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Unrestricted	\$ 35,043,200	\$ 4,814,990	\$ 39,858,190
Tenant security deposits	494,282	46,274	540,556
Restricted	<u>1,481,229</u>	<u>400,040</u>	<u>1,881,269</u>
Total cash, cash equivalents, and restricted cash	<u>\$ 37,018,711</u>	<u>\$ 5,261,304</u>	<u>\$ 42,280,015</u>

Of the primary government's bank balances, \$1,845,783 was covered by federal depository insurance and the remaining \$35,938,358 was collateralized with the pledging financial institution as of June 30, 2022. Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. As of June 30, 2022, the Authority's bank balances were not exposed to custodial credit risk.

NOTE 3. ACCOUNTS RECEIVABLE, NET

Accounts receivable, net consists of the following as of June 30, 2022:

<u>Description</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Accounts receivable - HUD	\$ 51,811	\$ -	\$ 51,811
Accounts receivable - PHA Projects	239,371	-	239,371
Accounts receivable - other government	543,075	-	543,075
Accounts receivable - tenants, net	188,671	29,983	218,654
Accounts receivable - miscellaneous	<u>1,283,738</u>	<u>-</u>	<u>1,283,738</u>
Total accounts receivable, net	<u>\$ 2,306,666</u>	<u>\$ 29,983</u>	<u>\$ 2,336,649</u>

Accounts Receivable - HUD

As of June 30, 2022, Accounts receivable - HUD consisted of amounts due to the Authority for amounts expended under grant agreements that have not yet been reimbursed. Management estimates the amounts to be fully collectible and therefore no allowance for doubtful accounts has been established.

Accounts Receivable - PHA Projects

Accounts receivable - PHA Projects represents amounts owed to the Authority by other Public Housing Authorities for administrative fees and Port-in HAP expense under the portability provisions of the Section 8 Housing Choice Vouchers program. Management estimates the amounts to be fully collectible and therefore no allowance for doubtful accounts has been established.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 3. ACCOUNTS RECEIVABLE, NET (continued)

Accounts Receivable - Other Government

Accounts receivable - other government represents amounts owed to the Authority by other federal agencies and state and local governments. Management estimates the amounts to be fully collectible and therefore no allowance for doubtful accounts has been established.

Accounts Receivable - Tenants, Net

Tenant accounts receivable represents amounts owed to the Authority by tenants for outstanding rent. The balance of the primary government is shown net of an allowance for doubtful accounts of \$301,429.

Accounts Receivable - Miscellaneous

Accounts receivable - miscellaneous consists of amounts owed from managed properties and other miscellaneous sources from normal ongoing operations. Management estimates the amounts to be fully collectible and therefore no allowance for doubtful accounts has been established.

NOTE 4. CAPITAL ASSETS, NET

The following is a summary of the primary government's changes in capital assets for the year ended June 30, 2022:

Description	June 30, 2021	Additions	Dispositions	Transfers	June 30, 2022
<u>Non-depreciable capital assets:</u>					
Land	\$ 58,219,779	\$ 2,506,460	\$ -	\$ -	\$ 60,726,239
Construction in progress	524,761	180,999	-	-	705,760
Total	<u>58,744,540</u>	<u>2,687,459</u>	<u>-</u>	<u>-</u>	<u>61,431,999</u>
<u>Depreciable capital assets:</u>					
Buildings	47,127,590	2,878,941	-	-	50,006,531
Furniture and equipment	425,015	73,533	-	-	498,548
Total	<u>47,552,605</u>	<u>2,952,474</u>	<u>-</u>	<u>-</u>	<u>50,505,079</u>
Less: accumulated depreciation	<u>31,007,343</u>	<u>1,696,788</u>	<u>-</u>	<u>-</u>	<u>32,704,131</u>
Net capital assets	<u>\$ 75,289,802</u>	<u>\$ 3,943,145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,232,947</u>

Depreciation expense for the primary government for the fiscal year ended June 30, 2022, amounted to \$1,696,788.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 4. CAPITAL ASSETS, NET (continued)

The following is a summary of the discretely presented component unit's capital assets activity for the year ended June 30, 2022:

Description	June 30, 2021	Additions	Dispositions	Adjustments	June 30, 2022
<u>Non-depreciable capital assets:</u>					
Land	\$ 2,342,066	\$ -	\$ -	\$ -	\$ 2,342,066
Construction in progress	<u>6,517,307</u>	<u>32,111,668</u>	-	-	<u>38,628,975</u>
Total	<u>8,859,373</u>	<u>32,111,668</u>	-	-	<u>40,971,041</u>
<u>Depreciable capital assets:</u>					
Buildings	26,398,949	-	-	-	26,398,949
Furniture and equipment	<u>512,067</u>	-	-	-	<u>512,067</u>
Total	<u>26,911,016</u>	-	-	-	<u>26,911,016</u>
Less: accumulated depreciation	<u>2,044,442</u>	<u>872,189</u>	-	-	<u>2,916,631</u>
Net capital assets	<u>\$ 33,725,947</u>	<u>\$ 31,239,479</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,965,426</u>

Depreciation expense for the discretely presented component unit for the fiscal year ended June 30, 2022, amounted to \$872,189.

NOTE 5. RESTRICTED DEPOSITS

Restricted deposits consist of the following as of June 30, 2022:

Cash Category	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Housing assistance payment reserves	\$ 336,546	\$ -	\$ 336,546
Emergency housing voucher reserves	273,269	-	273,269
Replacement reserves	719,705	-	719,705
Project reserves	-	400,040	400,040
Family self-sufficiency escrows	151,709	-	151,709
Tenant security deposits	<u>494,282</u>	<u>46,274</u>	<u>540,556</u>
Total restricted deposits	<u>\$ 1,975,511</u>	<u>\$ 446,314</u>	<u>\$ 2,421,825</u>

Housing assistance payment reserves are restricted for use only in the Section 8 Housing Choice Vouchers program for future housing assistance payments

Emergency housing voucher reserves are restricted to be used on expenditures directly related to the program.

Replacement reserves are required to be set aside for future project expenditures in accordance with regulatory agreements.

Project reserves are reserves in the discretely presented component unit that are required to be set aside for future project expenditures according to the respective regulatory agreement.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 5. RESTRICTED DEPOSITS (continued)

Family Self Sufficiency ("FSS") program escrows represent amounts held by the Authority on behalf of FSS program participants. Upon graduation from the program, the participant is due amounts deposited plus interest earned.

Tenant security deposits represent amounts held by the Authority on behalf of tenants. Upon termination, the tenant is due amounts deposited plus interest earned less any amounts charged for damage to the unit.

NOTE 6. NOTES RECEIVABLE

Outstanding notes receivable for the primary government as of June 30, 2022 consisted of the following:

<u>Description</u>	<u>Amount</u>
<p>Effective January 5, 2004, Resources for Community Development ("RCD") entered into a promissory note with the Authority for an amount not to exceed \$2,015,000 for the Breakers at Bayport property located at 459 Neptune Gardens Avenue. This loan was assigned to the Breakers at Bayport LP on October 14, 2004. This loan accrues no interest and is secured by the underlying property. Payments shall be deferred until maturity, January 5, 2059.</p>	<p>\$ 1,408,790</p>
<p>Effective March 9, 2007, Tamiko L. Taplin and Anthony Taplin entered into a promissory note with the Authority (and therefore the Successor Agency per the Recognized Obligation Payment Schedule ("ROPS") for \$23,600 for the property at 338 Ansel Avenue. On April 30, 2019, Tamiko L. Taplin and Anthony Taplin entered into the First Amendment to Promissory Note, which removed the balloon payment set for March 9, 2021. The amendment also contained a provision to change the potential amount of interest owed to be the lesser of 5% simple interest or shared appreciation. If the principal amount is paid after March 9, 2011, the borrower must also pay a share of the appreciation of the property, as calculated in the note.</p>	<p>23,600</p>
<p>Effective December 18, 2007, Bud D. and Jennifer S. Nebeker entered into a promissory note with the Authority (and therefore the Successor Agency per ROPS) for \$31,800 for the property at 2 Bertero Court. On March 13, 2019, Bud D. and Jennifer S. Nebeker entered into the First Amendment to Promissory Note, which removed the balloon payment set for December 18, 2022. The amendment also contained a provision to change the potential amount of interest owed to be the lesser of 5% simple interest or shared appreciation. If the principal amount is paid after December 19, 2012, the borrower must also pay a share of the appreciation of the property, as calculated in the note.</p>	<p>31,800</p>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 6. NOTES RECEIVABLE (continued)

<u>Description</u>	<u>Amount</u>
Effective January 23, 2008, Annalisa Moore entered into a promissory note with the Authority (and therefore the Successor Agency per ROPS) for \$31,800 for the property at 101 Kingfisher Avenue. If the principal amount is paid after January 23, 2013, the borrower must also pay a share of the appreciation of the property, as calculated in the note.	31,800
Effective March 24, 2008, RCD entered into a promissory note with the Authority (and therefore the Successor Agency per ROPS) for an amount not to exceed \$4,000,000 for the Shinsei Gardens property, located at 401 Willie Stargell Avenue. The loan was assigned to Shinsei Gardens Apartments LP on March 24, 2008, and was modified on March 24, 2008, and modified again on May 14, 2010. This loan accrues no interest and is secured by the underlying property. Payments shall be deferred until March 23, 2063.	1,261,820
Effective September 27, 2011, Alameda Islander LP entered into a promissory note with the Authority (and therefore the Successor Agency per ROPS) for \$8,600,000 for the Park Alameda property located at 2428 Central Avenue. This loan accrues no interest and is secured by the underlying property. Payments shall be deferred until September 27, 2068.	8,600,000
Effective January 11, 2013, Jack Capon Villa LP entered into a promissory note with the Authority for the amount of \$225,000 for the Jack Capon Villa property located at 2216 Lincoln Avenue. Interest accrues at 5% per annum. Monthly installments of \$2,386 (principal and interest) are due based on a 10-year amortization schedule. The entire unpaid principal and interest shall be due and payable on April 1, 2024.	64,887
Effective January 11, 2013, Jack Capon Villa LP entered into an amended and restated promissory note with the Authority for an amount not to exceed \$1,400,000 for the Jack Capon Villa property located at 2216 Lincoln Avenue. Simple interest accrues at 3% per annum. Payments shall be deferred until January 17, 2068.	1,400,000
Effective January 11, 2013, Jack Capon Villa LP entered into a promissory note with the Authority for the amount of \$200,000 for the Jack Capon Villa property located at 2216 Lincoln Avenue. Simple interest accrues at 3% per annum. Principal and interest shall be due and payable on January 13, 2070.	201,067

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 6. NOTES RECEIVABLE (continued)

<u>Description</u>	<u>Amount</u>
Effective April 16, 2013, Ana M. Rojas entered into a promissory note with the Authority for the amount of \$4,148 for the Regent Street property located at 1129-1131 Regent Street. The loan accrues no interest. The principal is due and payable on demand, on sale of the property, or when the property is no longer the primary residence of the borrower.	2,248
Effective August 1, 2013, Nicola Petochis entered into a promissory note with the Authority for the amount of \$7,676, for the Regent Street property located at 1129-1131 Regent Street. The loan accrues no interest. The principal is due and payable on demand, on sale of the property, or when the property is no longer the primary residence of the borrower.	7,676
Effective November 24, 2015, Stargell Commons LP entered into a loan agreement with the Authority for the amount of \$2,000,000 for the Stargell Commons property, located at 2700 Bette Street. The loan bears simple interest at 3% per annum and is secured by underlying property. Annual payments shall be made equal to the lender's share of residual receipts. The principal and interest are due and payable on December 2, 2072.	2,000,000
Effective December 1, 2016, Sherman and Buena Vista LP entered into a loan agreement with the Authority for the amount of \$3,600,000 for the Del Monte Senior property at 1301 Buena Vista Avenue. The loan bears interest at 2.26% compounded annually and is secured by the underlying property. Annual payments shall be made equal to the lender's share of residual receipts. The principal and interest are due and payable on December 31, 2073.	3,520,516
Effective November 1, 2019, MidPen Housing Corporation entered into a promissory note with the Authority for the amount of \$92,569. The note accrued simple interest at 3% annually beginning on November 1, 2021. The entire amount of outstanding principal and accrued interest is due and payable on November 1, 2024.	92,569
Effective December 1, 2016, Sherman and Buena Vista LP entered into a loan agreement with the Authority for the amount of \$3,410,000 for the Del Monte Senior property at 1301 Buena Vista Avenue. The loan bears interest at 2.26% compounded annually and is secured by the underlying property. Annual payments shall be made equal to the lender's share of residual receipts. The principal and interest are due and payable on December 31, 2073.	3,410,000

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 6. NOTES RECEIVABLE (continued)

<u>Description</u>	<u>Amount</u>
<p>Effective June 21, 2017, Everett and Eagle LP entered into a promissory note with the Authority for the amount of \$4,250,000 for the 2437 Eagle Avenue property. The note accrues interest at 2.68% compounded annually and is secured by the underlying property. Annual payments shall be made equal to the lender's share of residual receipts. The principal and interest are due and payable on December 31, 2074.</p>	4,250,000
<p>Effective October 23, 2017, Island City Development entered into a promissory note with the Authority for the amount of \$3,700,000 for the North Housing Project. The note accrues simple interest at 3% annually beginning on January 1, 2022 and is secured by the underlying property. The entire amount of outstanding principal and accrued interest is due and payable on December 31, 2074. Subsequent to year end, this note was voided and will no longer be due to Island City Development. See Note 18 for additional information.</p>	3,830,000
<p>Effective August 1, 2020, Constitution and Eagle LP entered into a loan agreement with the Authority for the amount of \$16,576,088 for the Rosefield Village Apartments. The loan bears interest at 1.12% compounded annually. Annual payments shall be made equal to the lender's share of residual receipts. The principal and interest are due and payable on December 31, 2077. The loan is secured by real property.</p>	16,576,088
<p>Effective August 1, 2020, Constitution and Eagle LP entered into a loan agreement with the Authority for an amount not to exceed \$8,143,052, for the acquisition, construction, and rehabilitation of the Rosefield Village Apartments. The loan bears no interest. The principal and interest shall be due and payable on the earliest of (a) the expiration of the term, (b) the date the development is sold, or (c) an event of default. Beginning May 1, 2023, payments shall be made equal to the Authority's share of residual receipts. The loan matures on December 31, 2077 and is secured by the deed of trust.</p>	1,483,052
<p>Effective January 15, 2021, Island City Development entered into a loan agreement with the Authority in the amount of \$2,408,000. The note shall bear interest at the rate of 3% per annum, beginning on January 1, 2024. The loan matures on December 31, 2074 and is unsecured. Subsequent to year end, this note was voided and will no longer be due to Island City Development.</p>	<u>2,408,000</u>
<p>Total notes receivable</p>	<u>\$ 50,603,913</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 6. NOTES RECEIVABLE (continued)

Notes receivable amounts due within the next five fiscal years are as follows:

June 30, 2023	\$	0
2024		157,456
2025		-
2026		0
2027		0
Thereafter		<u>50,446,457</u>
		<u>\$ 50,603,913</u>

There is no interest accrued on any of the notes receivable due to uncertainty of collection based on the varying terms of the individual notes, which includes no provision for interest, deferral of payments, and future valuation determinations of the properties. Interest income will be recorded by the Authority as received.

NOTE 7. LEASE RECEIVABLE

On October 1, 1992, the Authority entered into a lease agreement to lease real property (the "property lease") as a lessor. The property lease has subsequently been amended on several occasions, with the most recent occurring on March 5, 2021. The term of the most recent amended property lease was for ten years, commencing on October 1, 2020 and terminating on September 31, 2031. The Authority recorded an initial lease receivable in the amount of \$345,027. As of June 30, 2022, the value of the lease receivable was \$327,589. At commencement of the commercial lease, base rent in the amount of \$2,288 was due on the first of each month, with a 3% increase annually. The implicit interest rate on the property lease was 5%. The value of the deferred inflows of resources as of June 30, 2022 was \$241,136. For the year ended June 30, 2022, the Authority recognized lease revenue of \$26,069.

Annual lease payments for principal and interest for the next five years and thereafter is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2023	\$ 28,153	\$ 403	\$ 28,556
2024	29,417	366	29,783
2025	30,349	328	30,677
2026	31,309	288	31,597
2027	32,298	248	32,546
2028-2032	<u>176,063</u>	<u>567</u>	<u>176,630</u>
	<u>\$ 327,589</u>	<u>\$ 2,200</u>	<u>\$ 329,789</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 7. LEASE RECEIVABLE (continued)

On May 1, 2005, the Authority entered into a lease agreement to lease office space (the “office space lease”) as a lessor. The office space was for a period of ten years with an option to extend the term for an additional ten years, which commenced on May 1, 2005 and terminates on April 30, 2025. The Authority recorded an initial lease receivable in the amount of \$18,562. As of June 30, 2022, the value of the lease receivable was \$14,600. At commencement of the office space lease, base rent in the amount of \$273 was due on the first of each month. The base rent increased to \$393 in June of 2022. The implicit interest rate on the office space lease was 5%. The value of the deferred inflows of resources as of June 30, 2022 was \$12,491. For the year ended June 30, 2022, the Authority recognized lease revenue of \$3,962.

Annual lease payments for principal and interest for the next five years and thereafter is as follows:

	<u>Principal</u>	<u>Interest</u>		<u>Total Payment</u>
2023	\$ 4,751	\$ 35	\$	4,786
2024	4,897	23		4,920
2025	<u>4,952</u>	<u>10</u>		<u>4,962</u>
	<u>\$ 14,600</u>	<u>\$ 68</u>		<u>\$ 14,668</u>

NOTE 8. RIGHT-OF-USE ASSETS AND LIABILITIES

On April 1, 2021, the Authority entered into a lease agreement (the “South Shore Center Lease”) as a lessee to rent office space. The term of the South Shore Center Lease was for twenty-four (24) months, commencing on April 1, 2021, with two options to extend the lease for twelve months each. At commencement of the South Shore Center Lease, base rent in the amount of \$5,813 was due on the first of each month, and the lease had an implicit interest rate of 5%. During the year, an initial right-of-use asset was recorded in the amount of \$117,141, net of accumulated amortization in the amount of \$5,813. As of June 30, 2022, the value of the right-of-use asset was \$50,204. Amortization expense for the year ended June 30, 2022 totaled \$66,937. Rent and interest expense for the year ended June 30, 2022 amounted to \$65,896 and \$3,862, respectively.

The following is a summary of the Authority's changes in right-of-use asset for the year ended June 30, 2022:

Description	June 30, 2021	Additions	Dispositions	June 30, 2022
Right-of-use asset	\$ 122,954	\$ -	\$ -	\$ 122,954
Less: accumulated amortization	<u>5,813</u>	<u>66,937</u>	<u>-</u>	<u>72,750</u>
Net right-of-use asset	<u>\$ 117,141</u>	<u>\$ (66,937)</u>	<u>\$ -</u>	<u>\$ 50,204</u>

Amortization expense for the fiscal year ended June 30, 2022, amounted to \$66,937.

The lease liability as of June 30, 2022 was \$51,245.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 8. RIGHT-OF-USE ASSETS AND LIABILITIES (continued)

As of June 30, 2022, the Authority had future minimum payments under this lease as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2023	\$ <u>51,245</u>	\$ <u>1,074</u>	\$ <u>52,319</u>

NOTE 9 COMPENSATED ABSENCES

It is the Authority's policy to permit employees to accumulate earned but unused vacation leave up to a maximum of their annual accrual rate plus 10 days, up to a maximum of 250 hours at any time. In 2020, the annual vacation maximum was increased to 350 hours due to COVID-19, with an eventual reinstatement of 250 maximum hours by the end of 2022. This leave will be used in future periods or paid to employees upon separation from the Authority.

It is the Authority's policy to permit employees to accumulate earned but unused sick leave; however, the value of unused sick leave is not payable upon separation from the Authority.

As of June 30, 2022, accrued compensated absences of the Primary Government amounted to \$377,734, and consisted of the following activity for the year then ended:

<u>Description</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Beginning compensated absences	\$ 281,473	\$ -	\$ 281,473
Compensated absences earned	<u>96,261</u>	<u>-</u>	<u>96,261</u>
Ending compensated absences	377,734	-	377,734
Less: current portion	<u>219,975</u>	<u>-</u>	<u>219,975</u>
Compensated absences, net of current portion	<u>\$ 157,759</u>	<u>\$ -</u>	<u>\$ 157,759</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 10. BONDS AND NOTES PAYABLE

Bonds and notes payable for the primary government consisted of the following as of June 30, 2022:

<u>Description</u>	<u>Amount</u>
A promissory note agreement for \$235,900 was entered into with the City on July 15, 1996, for three condominiums at the following addresses: 2137 Otis Drive, 2209 Otis Drive, 1825 Shoreline Drive. This note bears no interest. Payment on this note was deferred until December 31, 2006, at which time semi-annual payments of principal are due based on an amortization schedule. The note is secured by real property and matures on December 31, 2055.	\$ 217,912
A promissory note agreement for \$282,700 was entered into with the City on July 26, 1996, for four condominiums at the following addresses: 955 Shorepoint Court and 965 Shorepoint Court. This note bears no interest. Payment on this note is deferred until December 31, 2026, at which time semi-annual payments of principal are due based on an amortization schedule. The note is secured by real property and matures on on December 31, 2055.	282,700
A promissory note agreement for \$570,000 was entered into with the City on June 18, 1998, for the China Clipper property at 460 Buena Vista Avenue. This note bears interest at 3% per annum. Both interest and principal payments on this loan are deferred until the note's due date of June 30, 2057. The loan is secured by real property.	570,000
A promissory note agreement for \$380,000 was entered into with the County of Alameda on September 1, 2009, for the Lincoln House property at 745 Lincoln Avenue. The note bears simple interest at 3% per annum. The principal and accrued interest are due and payable on July 30, 2067. Principal and interest are payable annually throughout the term of the loan through Residual Receipts as defined in the note. The note is secured by real property.	380,000
A promissory note agreement for \$536,400 was entered into with the County of Alameda on September 1, 2009, for the 1917 Sherman Street property. The note bears simple interest at 3% per annum. The principal and accrued interest are due and payable on July 30, 2067. Principal and interest are payable annually throughout the term of the loan through Residual Receipts as defined in the note. The loan is secured by real property.	536,400
A promissory note agreement for \$96,000 was entered into with the City on November 21, 2013, for the Anne B. Diament property at 920 Park Street. The note bears no interest. The principal is deferred and forgivable until November 22, 2028. The loan is secured by real property.	96,000
On June 30, 2014, the Authority entered into a mortgage note totaling \$14,291,000 with Amerisphere Multifamily Finance, LLC. The mortgage is serviced by NorthMarq Capital. The note is secured by the property referred to as the Esperanza Apartments at 1903 Third Street. The note bears interest at 5.63% per annum and requires combined monthly principal and interest payments totaling \$82,312. The note matures and is payable in full on July 1, 2044. This loan was transferred from the Authority to Alameda Affordable Housing Corporation with no change in terms on July 1, 2021.	12,469,232

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 10. BONDS AND NOTES PAYABLE (continued)

<u>Description</u>	<u>Amount</u>
On June 30, 2014, the Authority entered into a mortgage note totaling \$7,500,000 with Amerisphere Multifamily Finance, LLC. The mortgage is serviced by NorthMarq Capital. The note is secured by the property referred to as the Independence Plaza at 703 Atlantic Avenue. The note bears interest at 3.75% per annum and requires combined monthly principal and interest payments totaling \$64,758. The note matures and is payable in full on July 1, 2026.	2,937,894
On July 15, 2021, the Authority transferred a loan totaling \$9,300,000 with the Alameda Affordable Housing Corporation concurrent with a refinance event. The loan is serviced by PNC Bank, National Association, and is secured by the properties referred to as Eagle Village and Parrot Village. The loan bears interest at 2.59% per annum and requires combined monthly principal and interest payments totaling \$37,183. The loan matures on August 1, 2026.	<u>9,129,910</u>
Total bonds and notes payable	26,620,048
Less: current portion	<u>1,353,911</u>
Bonds and notes payable, excluding current portion	<u>\$ 25,266,137</u>

Annual debt service for principal and interest over the next five years and in five-year increments thereafter is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 1,353,911	\$ 1,030,372	\$ 2,384,283
2024	1,228,808	982,627	2,211,435
2025	1,279,523	931,514	2,211,037
2026	1,332,228	878,809	2,211,037
2027	8,615,306	657,075	9,272,381
2028-2032	2,179,138	2,759,592	4,938,730
2033-2037	2,885,711	2,053,020	4,938,731
2038-2042	3,821,385	1,117,345	4,938,730
2043-2047	1,937,426	120,379	2,057,805
2048-2052	-	-	-
2053-2057	500,612	-	500,612
2058-2062	570,000	-	570,000
2063-2067	916,000	-	916,000
	<u>\$ 26,620,048</u>	<u>\$ 10,530,733</u>	<u>\$ 37,150,781</u>

Debt activity for the primary government for the year ended June 30, 2022 consisted of the following:

<u>Description</u>	<u>June 30, 2021</u>	<u>Advances</u>	<u>Principal Reductions</u>	<u>June 30, 2022</u>
Bonds and notes payable	\$ <u>22,993,697</u>	\$ <u>9,300,000</u>	\$ <u>(5,673,649)</u>	\$ <u>26,620,048</u>

Accrued interest payable as of June 30, 2022 and interest expense for the year then ended for the primary government totaled \$1,107,001 and \$1,023,825, respectively.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 10. BONDS AND NOTES PAYABLE (continued)

A summary of the Authority's discretely presented component unit bonds and notes payable are as follows:

<u>Notes payable to the Authority as evidenced by a Note Receivable (see Note 6):</u>	<u>Amount</u>
AHA North Housing loan	\$ 3,700,000
AHA North Housing - additional loan	2,408,000
AHA North Housing - additional loan	130,000
AHA	3,600,000
AHA	3,410,000
AHA	4,250,000
AHA Rosefield Village Apartments	<u>16,576,088</u>
Total primary government loans to discretely presented component unit	<u>\$ 34,074,088</u>

<u>Description</u>	<u>Amount</u>
<p>Note payable to Compass Bank, an Alabama banking corporation, provides construction financing in the maximum amount of \$10,322,328. The note is secured by a construction and permanent leasehold deed of trust with absolute assignment of leases and rents, security agreement and fixture filing. The note provides for interest only payments based on one-month LIBOR plus 1.80% per annum through the conversion date. The interest rate was 4.15% at December 31, 2018. In February 2019, the construction loan was partially paid off with the Limited Partner's capital contributions, with the remaining balance converted into a permanent loan of \$2,429,400 with California Community Reinvestment Corporation ("CCRC"). The Partnership entered into a promissory note agreement with CCRC for the permanent loan, with an interest rate of 5.39%, which requires monthly payments of principal and interest, and matures on March 1, 2034.</p>	\$ 2,117,247
<p>Note payable to the City of Alameda, secured by a subordinate deed of trust, borrowings up to \$195,740, simple interest at 3.00% per annum, payable from Residual Receipts and unpaid principal and interest are due on April 1, 2073.</p>	195,740
<p>Note payable to JPMorgan Chase Bank, N.A., a national banking association, provides construction financing in the maximum amount of \$9,858,528. The note is secured by a construction and deed of trust, assignment of rents, security agreement and fixture filing. The note provides for interest-only payments based on adjusted one-month LIBOR plus 1.85% per annum through the conversion date (4.35% as if December 31, 2018). In July 2019, the construction loan was partially repaid and concurrently converted to a \$3,330,168 permanent loan that bears interest of 5.55% that requires monthly payments of principal and interest of \$17,993. The note matures on September 21, 2039.</p>	3,259,972

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 10. BONDS AND NOTES PAYABLE (continued)

<u>Description</u>	<u>Amount</u>
Note payable to the City of Alameda, secured by a subordinated leasehold deed of trust, assignment of rents, security agreement and fixture filing, borrowings up to \$153,282, simple interest at 3.00%, payable from residual receipts; unpaid principal and interest are due on December 31, 2074.	153,282
Note payable to County of Alameda (County Loan), in the maximum amount of \$1,000,000, secured by a subordinated leasehold deed of trust, assignment of rents, security agreement and fixture filing, simple interest at 3.00%, payable from residual receipts and unpaid principal and interest are due on December 31, 2074.	1,000,000
Note payable in the amount of \$40,322,758 (the Construction Loan) and payable to California Municipal Finance Authority, secured by a leasehold construction deed of trust. Interest accrues at the LIBOR rate plus 2.20% and is payable on a monthly basis. The loan is anticipated to convert April 10, 2023, and will mature September 1, 2040.	17,609,356
Note payable in the amount of \$8,093,414 dated August 1, 2020 and payable to the County of Alameda (County A1 Loan) and secured by a deed of trust. The loan bears simple interest at a rate of 3.00%. Principal and interest payments are made on May 1 of each calendar as residual receipts permits. Maturity date is August 1, 2075.	7,993,414
Note payable in the amount of \$8,143,052 dated August 1, 2020 and payable to the County of Alameda (AHA Funds Loan, AKA AHA Cash Funds), and secured by a deed of trust. The loan does not bear interest. Payments are made on May 1 of each calendar as residual receipts permits. Maturity date is December 31, 2077.	1,483,052
Note payable in the amount of \$8,093,414 dated August 1, 2020 and payable to the County of Alameda (County A1 Loan) and secured by a deed of trust. The loan bears simple interest at a rate of 3.00%. Principal and interest payments are made on May 1 of each calendar as residual receipts permit. Maturity date is August 1, 2075.	633,912
Unsecured promissory note payable to the Authority for the purpose of funding development efforts of Rosefield Village in the amount of \$1,026,000. The loan accrues interest at the rate of 2.00% and all unpaid principal and interest are due July 29, 2051.	1,026,000
Note payable in the amount of \$515,683 dated March 24, 2021 and payable to the City of Alameda (HOME Fund) and secured by a subordinate deed of trust. The loan bears simple interest at a rate of 3.00% per annum. Principal and interest payments are made on May 1 from residual receipts and all unpaid principal and interest are due August 5, 2075.	<u>515,683</u>
Total bonds and notes payable to other lenders	35,987,658
Less: unamortized debt issuance costs	<u>(953,641)</u>
Total bonds and notes payable	<u>\$ 69,108,105</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 10. BONDS AND NOTES PAYABLE (continued)

Bonds and notes payable for the discretely present component unit is shown net of debt issuance costs totaling \$953,641. Future maturities of bonds and notes payable for the discretely presented component unit are as follows:

December 31, 2022	\$ 158,784
2023	4,317,140
2024	790,184
2025	820,910
2026	852,379
Thereafter	<u>63,122,349</u>
Total bonds and notes payable	<u>\$ 70,061,746</u>

Accrued interest payable as of June 30, 2022 and interest expense as of and for the year then ended for the discretely presented component unit totaled \$1,996,938 and \$662,238, respectively.

For the year ended June 30, 2022, the effective interest rates approximated the stated interest rates.

NOTE 11. RESTRICTED NET POSITION

Restricted net position consists of the following as of June 30, 2022:

<u>Description</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Housing assistance payment reserves	\$ 342,650	\$ -	\$ 342,650
Replacement reserves	506,849	-	506,849
Project reserves	-	349,947	349,947
Escrow reserves	212,856	-	212,856
Emergency housing vouchers	273,269	-	273,269
Pension asset	582,046	-	582,046
OPEB asset	<u>772,808</u>	-	<u>772,808</u>
Total restricted net position	<u>\$ 2,690,478</u>	<u>\$ 349,947</u>	<u>\$ 3,040,425</u>

Housing assistance payment reserves are restricted for use only in the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs for future housing assistance payments.

Replacement reserves represent funds held in reserve for future project expenditures in accordance with various regulatory agreements.

Project reserves represent funds that are restricted for repairs and replacement of buildings and equipment, operating deficits, insurance and tax escrows, and mortgage escrows.

Escrow reserves represent funds held in reserve for future project expenditures in accordance with various regulatory agreements.

Emergency housing vouchers reserves are restricted for use only in the Emergency Housing Vouchers Program for program expenditures.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 11. RESTRICTED NET POSITION (continued)

Pension assets are restricted for future benefits in the Authority's Pension Plan.

OPEB assets are restricted for future benefits in the Authority's OPEB Plan.

NOTE 12. COMMITMENTS AND CONTINGENCIES

The Authority receives financial assistance from HUD in the form of grants and subsidies. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of funds for eligible purposes. Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by HUD. As a result of these audits, costs previously reimbursed could be disallowed and require payments to HUD.

As of June 30, 2022, the Authority estimates that no material liabilities will result from such audits.

NOTE 13. PENSION PLAN

A. Plan Description

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by CalPERS. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes and membership information, is listed in the June 30, 2020 Annual Actuarial Valuation Report. This report is a publicly available valuation report that can be obtained at CalPERS' website under "Forms and Publications". All qualified permanent and probationary employees are eligible to participate in the Authority's cost-sharing multiple-employer defined benefit pension plans administered by CalPERS. Benefit provisions under the plans are established by State statute and the Authority's resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

B. Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 13. PENSION PLAN (continued)

B. Benefits Provided (continued)

The plan's provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<u>Miscellaneous Plan</u>	
Hire date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting formula	5 years of service	5 years of service
Benefit payments	Monthly or life	Monthly or life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	6.902%	6.500%
Required employer contribution rates	10.152%	7.266%

C. Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. The plan's actuarially determined rate is based on the estimated amount necessary to pay the costs of benefits earned by employees during the year, with an additional amount to pay any unfunded accrued liability. The Authority's contribution rates may change if plan contracts are amended. Payments made by the Authority to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. The Authority's contributions to the plan for the year ended June 30, 2022, were \$549,515.

D. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, Deferred Inflows of Resources Related to Pensions

The Authority's net pension asset of \$772,808 is measured as the proportionate share of the net pension asset of \$1,898,802,581 (or -0.014289%). The net pension liability is measured as of June 30, 2022, and the total pension liability for each plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, using standard update procedures. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

For the measurement period ended June 30, 2021, the Authority recognized a pension benefit of \$2,672,694 for the plan. At June 30, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Assumptions	\$ (86,662)	\$ -
Adjustments due to differences in proportions	534,581	292,635
Net differences between actual and projected earnings on pension plan investments	674,621	-
Net differences between proportionate share of required contribution and actual contribution	353,213	262,804
Contribution subsequent to the measurement date	<u>642,552</u>	<u>-</u>
Total	<u>\$ 2,118,305</u>	<u>\$ 555,439</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 13. PENSION PLAN (continued)

D. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, Deferred Inflows of Resources Related to Pensions (continued)

The \$642,552 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023 (measurement period ended June 30, 2021). These amounts are reflected in the financial statements as part of the deferred outflows of resources and deferred inflows of resources. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Years ending June 30:	<u>Amount</u>
2023	\$ 258,074
2024	257,292
2025	218,518
2026	<u>186,430</u>
	<u>\$ 920,314</u>

E. Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The total pension liabilities were determined using the following assumptions:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	Entry age normal
Discount rate	7.15%
Inflation	2.50
Salary increase	Varies by entry age and service
Investment rate of return	7.15%, net of pension plan investment and administrative expenses; includes inflation
Mortality rate	Derived using CalPERS' Membership Data for all funds
Post retirement benefit increase	Contract COLA up to 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.5% thereafter

- The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP2016. For more details on this table, please refer to the 2017 Experience Study Report (based on CalPERS' demographic data from 1997 to 2015) that can be found on the CalPERS' website.

F. Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 13. PENSION PLAN (continued)

G. Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The expected real rates of return by asset class are as followed:

Asset Class	New Strategic Allocation	Real Return Year 1 - 10 (a)	Real Return Years 11+ (b)
Public Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	(0.92)%
	100.00%		

- a. An expected inflation of 2.0% is used for this period.
- b. An expected inflation of 2.92% is used for this period.

H. Sensitivity of the Proportionate Share of the Net Position Liability to Changes in the Discount Rate

The following presents the Authority's proportionate share of the net pension liability, calculated using the discount rate of 7.15%, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.15%) or one percentage point higher (8.15%) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Net pension liability (asset)	\$ <u>2,094,308</u>	\$ <u>(772,808)</u>	\$ <u>(3,143,011)</u>

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS' financial reports.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 14. OTHER POST EMPLOYMENT BENEFITS

A. Plan description

The Authority participates in the CalPERS 2% at 55 Public Agency Miscellaneous Employees' pension plan for all regular employees hired before January 1, 2013, and 2% at 62 for those hired on or after January 1, 2013.

Employees who retire with a CalPERS pension (at least age 50, or age 52 for employees hired on or after January 1, 2013, with five years of services) are eligible for post-employment medical benefits.

The Authority contributes the minimum amount provided under Government Code Section 22825 of the Public Employees Medical and Hospital Care Act (\$143 per month in 2021, increasing to \$149 in 2022). Retirees must contribute any premium amounts in excess of the Authority's contributions described above. Amounts paid by the Authority continue for the lifetime of the retiree and any surviving spouse, subject to CalPERS' eligibility requirements.

During the July 1, 2017 to June 30, 2018 measurement period, the Authority entered into an agreement with CalPERS whereby the Authority participates in the California Employers' Retiree Benefit Trust Fund Program ("CERBT"), an agent-multiple employer post-employment health plan, to prefund other post-employment benefits through CalPERS. The financial statements for CERBT may be obtained by writing the California Public Employees' Retirement System, Constituent Relations Office, CERBT (OPEB), P.O. Box 242709, Sacramento, California 94229-2709, or by calling 888-225-7377.

B. Plan Membership Information

Active plan members	52
Inactive plan members or beneficiaries currently receiving benefits	<u>9</u>
Total	<u><u>61</u></u>

C. Funding Policy

The Authority intends to contribute the full actuarially determined contribution to the plan each year. Contributions would be made up of cash contributions made to the trust as well as any benefit payments (implicit and explicit) unreimbursed by the trust.

Actuarial Methods and Assumptions

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	Entry age normal
Amortization method	Straight-line amortization
Asset valuation method	Market value
Net investment return	7.28%, based on the CERBT Strategy 1 investment policy
Inflation rate	2.26% annual inflation
Payroll increases	3.25% annual increases
Mortality	Pre-retirement: CalPERS 2017 Mortality for pre-retirement Post-retirement: CalPERS 2017 Mortality for post-retirement
Healthcare cost trend rates	6.80% pre-65 and 5.00% post-65 initial trend rates for 2022. Decreasing 0.25% per year until ultimate rate of 5.00% is reached in 2030

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 14. OTHER POST EMPLOYMENT BENEFITS (continued)

C. Funding Policy (continued)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past experiences and new estimates are made about the future. Actuarial calculations were performed based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing cost between the Authority and plan members through June 30, 2021. Additionally, actuarial calculations reflect a long-term perspective and include methods and assumptions that were designed to reduce short-term volatility of actuarial accrued liabilities and actuarial value of assets. The Authority has relied on the work of the Authority's actuary to determine the Authority's net OPEB liability, and considers the underlying assumptions used by the actuary to be reasonable.

D. Long-Term Expected Rate of Return

The valuation uses a discount rate of 7.28% per year, net of investment expenses and including inflation. This is a long-term rate of return assumption on plan assets. This rate is based on the general inflation rate and expected real rate of return required for CalPERS reporting for use by employers who elect certain investment strategies as participants in CERBT. The target allocation and best estimates for long-term expected real rates of return for each major asset class, as of June 30, 2020, the measurement date, are summarized in the following table:

Investment Class	Target Allocation	Long-term Expected Real Rate of Return
Equity	62.00%	5.39%
Fixed Income	30.00%	1.13%
REIT's	8.00%	5.08%
	100.00%	

E. Changes in the Net OPEB Liability (Asset)

The total OPEB liability (asset) shown below is based on an actuarial valuation performed as of June 30, 2020, and a measurement date of June 30, 2020:

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability (Asset)</u>
Balance at June 30, 2020	\$ <u>905,802</u>	\$ <u>1,236,662</u>	\$ <u>(330,860)</u>
Changes for the year:			
Service cost	66,881	-	66,881
Interest	69,169	-	69,169
Differences between expected and actual experience	(1,621)	-	(1,621)
Changes of assumptions	-	-	-
Net investment income	-	340,154	(340,154)
Contributions - employer	-	45,929	(45,929)
Benefit payments	(45,929)	(45,929)	-
Administrative expense	-	(468)	468
Net changes	<u>88,500</u>	<u>339,686</u>	<u>(251,186)</u>
Balance at June 30, 2021	\$ <u>994,302</u>	\$ <u>1,576,348</u>	\$ <u>(582,046)</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 14. OTHER POST EMPLOYMENT BENEFITS (continued)

E. Changes in the Net OPEB Liability (Asset) (continued)

The required schedule of changes in the net OPEB liability (asset) and related ratios immediately following the notes to the financial statements presents the beginning and ending balances of the total OPEB liability (asset), the plan fiduciary net position available for OPEB benefits, and the net OPEB liability (asset), as well as the itemized changes in those amounts during the fiscal year. The schedule also reports a ratio of plan fiduciary net position as a percentage of the total OPEB liability (asset), the payroll amount for current employees in the plan (covered employee payroll), and a ratio of the net OPEB liability (asset) as a percentage of the covered employee payroll. Three years of information are presented and will build to 10 years of information on a prospective basis.

The required schedule of employer contributions immediately following the notes to the financial statements presents the actuarially determined contribution to the OPEB plan, the actual contribution, the difference between the actual and actuarially determined contributions, and a ratio of actual contributions as a percentage of covered employee payroll.

F. Sensitivity of the Net OPEB Liability (Asset) Due to Changes in the Discount Rate

The following table represents the net OPEB liability (asset), calculated using the current discount rate of 7.28%, as well as what it would be if it were calculated using a discount rate that is one percentage point lower (6.28%) or one percentage point higher (8.28%) than the current rate:

	1% Decrease <u>(6.28%)</u>	Current Discount Rate <u>(7.28%)</u>	1% Increase <u>(8.28%)</u>
Net OPEB liability (asset)	\$ <u>(706,980)</u>	\$ <u>(582,046)</u>	\$ <u>(427,735)</u>

G. Sensitivity of the Net OPEB Liability (asset) Due to Changes in the Health Care Cost Trend Rate

The following table represents the net OPEB liability (asset) of the Authority, calculated using the current health care cost trend rate as well as what it would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Net OPEB liability	\$ <u>(706,980)</u>	\$ <u>(582,046)</u>	\$ <u>(427,735)</u>

H. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Authority recognized an OPEB benefit of \$232,539. At June 30, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources from the following sources:

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 14. OTHER POST EMPLOYMENT BENEFITS (continued)

**H. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB
(continued)**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Assumptions	\$ -	\$ 575,615
Differences between expected and actual experience	-	353,444
Net differences between projected and actual earnings	-	<u>170,000</u>
Contribution subsequent to the measurement date	<u>49,748</u>	-
Total	\$ <u>49,748</u>	\$ <u>1,099,059</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years ending June 30:</u>	<u>Recognized Deferred Outflows/Inflows of Resources</u>
2023	\$ (283,069)
2024	(281,988)
2025	(243,517)
2026	(102,274)
2027	(52,244)
Thereafter	<u>(135,967)</u>
	\$ <u>(1,099,059)</u>

NOTE 15. GUARANTEES

Littlejohn Commons

Related to the Littlejohn Commons Senior property located at 1301 Buena Vista Avenue, the Authority entered into a guaranty agreement dated December 1, 2016, and attached as Exhibit E to the amended and restated limited partnership agreement of Sherman and Buena Vista LP for all of its obligations under that agreement, including partnership management duties, development completion, operating deficits, tax credit delivery, and repurchase obligations. The Authority is released from this operating deficit obligation after two consecutive years of 1.15 debt service coverage ratio after stabilized occupancy and no sooner than 2020. As of June 30, 2022, the outstanding operating deficit is no longer in effect.

Everett Commons

Related to the Everett Commons property located at 2437 Eagle Avenue, the Authority entered into a guaranty agreement dated June 27, 2017, and attached as Exhibit D to the first amended and restated limited partnership agreement of Everett and Eagle LP for performance of all its obligations under that agreement, including construction completion, operating deficits, liquidity, and tax credit delivery. The operating deficit loan guarantee obligation is up to \$314,000.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 15. GUARANTEES (continued)

Everett Commons (continued)

The Authority is released from this operating deficit obligation after two consecutive years of 1.15 debt service coverage ratio after stabilized occupancy and no sooner than 2024. As guarantor, the Authority must also maintain liquid assets of at least \$850,000 in bank deposits in aggregate with Island City Development until all obligations are met.

Rosefield Village

Related to the Rosefield Village property located at the cross street of Constitution and Eagle Avenue, the Authority entered into a guaranty agreement dated August 2020, and attached as Exhibit D to the first amended and restated limited partnership agreement of Constitution & Eagle LP for performance of all its obligations under that agreement, including construction completion, operating deficits, liquidity and tax credit delivery. The operating deficit loan guarantee is up to \$792,000. The Authority is released from this operating deficit obligation after two consecutive years of 1.15 debt service coverage ratio after stabilized occupancy and no sooner than 2024. Related to the Rosefield Village property located at the cross street of Constitution and Eagle Avenue, the Authority entered into a payment and performance guaranty dated August 2020, with Bank of America, N.A. related to a construction loan of \$40,322,758.

Independence Plaza

Related to the Independence Plaza property located at 703 Atlantic Avenue, the Authority entered into a Multifamily Loan and Security Agreement dated June 30, 2014. Furthermore, the Alameda Affordable Housing Corporation entered in the First Amendment to Multifamily Loan and Security Agreement in March 2020. The Authority continues to act as the guarantor for this non-recourse permanent loan.

Esperanza

Related to the Esperanza property located at 1903 3rd Street, the Authority entered into a Multifamily Loan and Security Agreement dated June 30, 2014. The Authority continues to act as the guarantor for this non-recourse permanent loan.

NOTE 16. GROUND LEASES

On December 1, 1998, the Authority entered into a ground lease agreement with Regent St. CLT Condominiums located at 1129-1131 Regent Street. The lease term is 99 years, ending in 2097. Pursuant to the ground lease agreement, the base annual rent is adjusted by the consumer price index. As of the fiscal year ending June 30, 2022, that amount is \$2,748.

On May 7, 2001, the Authority entered into a ground lease agreement with Santa Clara Ave CLT Condominiums located at 2201-2203 Santa Clara Avenue and 1502 Walnut Street. The lease term is 99 years, ending in 2100. Pursuant to the ground lease agreement, the base annual rent is adjusted by the consumer price index. As of the fiscal year ending June 30, 2022, that amount is \$2,616.

On March 14, 2003, the Authority entered into a ground lease agreement with RCD, as amended by the First Amendment to Ground Lease dated October 14, 2004, for the Breakers at Bayport development located at 459 Neptune Gardens Avenue. The lease term is 75 years, ending March 31, 2081. On October 14, 2004, the lease was assigned to Breakers at Bayport, LP. The rent will be amortized over the term of the lease in the amount of \$1, annually.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 16. GROUND LEASES (continued)

On October 4, 2006, the Authority entered into a ground lease agreement with RCD for the Shinsei Gardens Apartments, located at 401 Willie Stargell Avenue. The lease term is 75 years, ending March 31, 2081. On March 24, 2008, the lease was assigned to Shinsei Gardens Apartments, LP. The rent will be amortized over the term of the lease in the amount of \$1, annually.

On May 25, 2012, the Authority entered into a ground lease agreement with Housing Consortium of the East Bay ("HCEB") and Satellite Housing, Inc. for the Jack Capon Villas, located at 2216 Lincoln Avenue. The rent for the entire lease term, \$100, was prepaid at lease signing. The lease term is 75 years, ending May 25, 2087. In November 2012, the lease was assigned to Jack Capon Villas, LP. The rent will be amortized over the term of the lease in the amount of \$1, annually.

On November 14, 2015, the Authority entered into a ground lease agreement with Stargell Commons, LP for the property located at 2700 Bette Street. The lease term is 99 years, ending December 31, 2114. Initial rent of \$400,000 plus \$1 per year for the entire term. Prepaid rent for the entire lease term of \$99 was paid on December 2, 2015. The rent will be amortized over the term of the lease in the amount of \$4,041, annually.

On December 1, 2016, the Authority entered into a ground lease agreement with Sherman and Buena Vista LP, a subsidiary of Island City Development, for the property located at 1301 Buena Vista Avenue. The lease term is 99 years, ending December 31, 2115. Unearned rent for the entire lease term of \$3,410,000 was received on December 15, 2016. Unearned revenue will be amortized over the term of the life. See related note receivable in Note 6. The adoption of GASB 87 requires the Authority report the prepaid lease as a deferred inflow of resources on the accompanying statement of net position. As of June 30, 2022, the balance was \$3,317,290.

On June 1, 2017, the Authority entered into a ground lease agreement with Everett and Eagle LP, a subsidiary of Island City Development, for the property located at 2437 Eagle Street. The lease term is 99 years, ending June 1, 2116. Prepaid rent for the entire lease term of \$9,900 was paid on June 29, 2017. The rent will be amortized over the term of the lease in the amount of \$100, annually.

On May 1, 2018, the Authority entered into a ground lease agreement with AAHC, for the property known as Anne B. Diament located at 920 Park Street. The lease term is 75 years, ending May 1, 2093. Prepaid rent for the entire lease term of \$75 was paid on May 1, 2018. The rent will be amortized over the term of the lease in the amount of \$1, annually.

On May 1, 2018, the Authority entered into a ground lease agreement with AAHC for the property known as China Clipper Plaza located at 460 Buena Vista Avenue. The lease term is 75 years, ending May 1, 2093. Prepaid rent for the entire lease term of \$75 was paid on May 1, 2018. The rent will be amortized over the term of the lease in the amount of \$1, annually.

On May 1, 2018, the Authority entered into a ground lease agreement with AAHC, for the property known as Lincoln Willow Apartments located at 2101-2103 Lincoln Avenue. The lease term is 75 years, ending May 1, 2093. Prepaid rent for the entire lease term of \$75 was paid on May 1, 2018. The rent will be amortized over the term of the lease in the amount of \$1, annually.

On May 1, 2018, the Authority entered into a ground lease agreement with AAHC, for the property known as Stanford House and located at 1917 Stanford Avenue. The lease term is 75 years, ending May 1, 2093. Prepaid rent for the entire lease term of \$75 was paid on May 1, 2018. The rent will be amortized over the term of the lease in the amount of \$1, annually.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022**

NOTE 16. GROUND LEASES (continued)

On August 1, 2020, the Authority entered into a ground lease agreement with Constitution and Eagle, LP for the property known as Rosefield Village and located at 717, 727 Buena Vista Avenue and 738, 740, 742, 746 Eagle Avenue. The lease term is 75 years, ending December 31, 2095. Prepaid rent for the entire lease term of \$13,110,000 was paid via the execution of a seller note on August 1, 2020. The adoption of GASB 87 requires the Authority report the prepaid lease as a deferred inflow of resources on the accompanying statement of net position. As of June 30, 2022, the balance was \$12,687,853.

As of June 30, 2022, the future rental income required under the lease agreements entered into by the Authority is as follows:

Years ending June 30:	<u>Amount</u>
2023	\$ 220,124
2024	220,124
2025	220,124
2026	220,124
2027	220,123
Thereafter	<u>17,905,610</u>
	<u>\$ 19,006,229</u>

NOTE 17. CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNIT

	Alameda Affordable Housing Corporation
Assets:	
Current assets	\$ 6,206,989
Capital assets, net	17,786,691
Other non-current assets	836,797
Deferred outflows of resources	<u>238,486</u>
Total assets and deferred outflows of resources	<u>25,068,963</u>
Liabilities:	
Current	2,663,798
Non-current	106,356,445
Deferred inflows of resources	<u>423,131</u>
Total liabilities	<u>109,443,374</u>
Net Position:	
Net investment in capital assets	(7,416,347)
Restricted	831,274
Unrestricted	<u>(75,088,672)</u>
Net position	<u>\$ (81,673,745)</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 17. CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNIT (continued)

	<u>Alameda Affordable Housing Corporation</u>
Operating revenues:	
Tenant revenue	\$ 3,653,504
Government grants	9,672,605
Other revenues	<u>377,881</u>
Total operating revenues	<u>13,703,990</u>
Operating expenses:	
Administrative	3,539,953
Tenant services	728,621
Maintenance and utilities	3,454,015
Protective services	160,647
Insurance	409,748
General expenses	290,835
Depreciation	<u>1,437,408</u>
Total operating expenses	<u>10,021,227</u>
Other income (expense)	
Interest income	11,895
Interest expense	<u>(993,992)</u>
Net other expense	<u>(982,097)</u>
Net income before transfer in (out)	2,700,666
Transfer in (out)*	<u>(49,213,551)</u>
Net income	<u>\$ (43,812,219)</u>

* This is a non-cash related party transaction with the Authority, and is eliminated from presentation upon consolidation.

NOTE 18. SUBSEQUENT EVENTS

Events that occur after the financial statement date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the financial statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the financial statement date require disclosure in the accompanying notes to the financial statements. Management evaluated the activity of the Authority through REPORT DATE (the date the financial statements were available to be issued) and determined that the following subsequent events require disclosure:

On November 14, 2022, the Authority ("Lender") and Island City Development ("Borrower") came to an agreement to void the following loans totaling \$6,238,000:

1. Amended and restated unsecured promissory note dated October 31, 2018 for \$3,700,000.
2. First amendment to the amended and restated unsecured promissory note dated March 19, 2020 for \$130,000.
3. Unsecured promissory note dated January 15, 2021 for \$2,408,000.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2022

NOTE 18. SUBSEQUENT EVENTS (continued)

Concurrently with the voiding of the notes in the previous paragraph, the sources of these funds were recasted whereas the Authority granted via an operating transfer to the Alameda Affordable Housing Trust Fund (a component of the AAHC, the Blended Component Unit) the amount of \$6,238,000 and additional sources of cash in the amount of \$1,262,000, totaling \$7,500,000. The Alameda Affordable Housing Trust Fund then provided \$7,500,000 in loan proceeds to Island City Development for the North Housing predevelopment work and memorialized under an unsecured promissory note.

AHC acquired below market homes developed by Pulte Homes in Alameda, California which began in 2021. AAHC purchased an additional 3 condominiums in late 2022.

HUD selected the Authority for admission to the Landlord Incentives Cohort of the Moving to Work ("MTW") National Demonstration Program. A fully executed annual contributions contract between the Authority and HUD was entered into on March 23, 2022. The MTW amendment is expected to be executed in 2023.

A new third-party management company, FPI Management, Inc. was contracted to manage substantially all properties under the control of the Authority and affiliates effective January 1 2023. Independence Plaza, previously directly property managed by the Authority was transferred to FPI Management, Inc. on March 1, 2023. Anne B. Diament, the last property under the direct property management of the Authority, is expected to be transferred to FPI Management, Inc. after the issuance of this financial report and no later than July 1, 2023.

On February 6, 2023, the Authority and Island City Development were awarded from the State of California Multifamily Finance Super Notice of Funding Availability \$13,410,705 in adaptive reuse funds and \$20,635,312 for the North Housing Senior Apartments project.

In March 2023, Constitution and Eagle, L.P., a low-income housing tax credit partnership that is controlled by Island City Development and owns Rosefield Village, extended the construction loan with Bank of America, N.A. to the summer of 2023.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Commissioners of the
Housing Authority of the City of Alameda:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business type activities (primary government) and the discretely presented component unit of the Housing Authority of the City of Alameda (the "Authority") as of, and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Authority's financial statements, and have issued our report thereon dated REPORT DATE. Our report includes a reference to other auditors who audited the financial statements of Island City Development and Subsidiaries, the discretely presented component unit, as described in our report on the financial statements of the Authority. Those financial statements were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with those entities.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

REPORT DATE
Toms River, New Jersey

AUDIT DRAFT

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Commissioners of the
Housing Authority of the City of Alameda:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Housing Authority of the City of Alameda's (the "Authority") compliance with the types of compliance requirements described in the Uniform Guidance that could have a direct and material effect on each of the Authority's major federal programs for the year ended June 30, 2022. The Authority's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Authority's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REPORT DATE
Toms River, New Jersey

AUDIT DRAFT

SUPPLEMENTARY INFORMATION

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/Program Title</u>	<u>ALN Number</u>	<u>Grant Expenditures</u>
U.S. Department of Housing and Urban Development:		
Housing Voucher Cluster		
Section 8 Housing Choice Vouchers	14.871	\$ 36,756,538
Emergency Housing Voucher	14.EHV	<u>368,469</u>
Total Housing Voucher Cluster		37,125,007
Section 8 Project-Based Cluster		
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	<u>246,716</u>
Total Section 8 Project-Based Cluster		246,716
Family Self Sufficiency Program	14.896	<u>81,141</u>
Subtotal United States Department of Housing and Urban Development - Direct Programs		37,452,864
U.S. Department of Housing and Urban Development - Pass Through Programs:		
County of Alameda:		
Shelter Plus Care	14.238	<u>468,712</u>
Subtotal Pass Through Programs - County of Alameda		468,712
Subtotal U.S. Department of Housing and Urban Development - Pass Through Programs:		<u>468,712</u>
Total Expenditures of Federal Awards		\$ <u><u>37,921,576</u></u>

See Notes to Schedule of Expenditures of Federal Awards.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Authority under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Authority, it is not intended to and does not present the financial position, changes in net position or cash flows of the Authority. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of the financial statements.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. INDIRECT COST RATE

The Authority has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

I. Summary of Auditors' Results

Financial Statement Section

- | | | |
|----|---|---------------|
| 1. | Type of auditors' report issued: | Unmodified |
| 2. | Internal control over financial reporting | |
| | a. Material weakness(es) identified? | No |
| | b. Significant deficiency(ies) identified? | None Reported |
| 3. | Noncompliance material to the financial statements? | No |

Federal Awards Section

- | | | |
|----|--|-----------------------------------|
| 1. | Internal control over compliance: | |
| | a. Material weakness(es) identified? | No |
| | b. Significant deficiency(ies) identified? | None reported |
| 2. | Type of auditors' report on compliance for major programs: | Unmodified |
| 3. | Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |
| 4. | Identification of major programs: | |
| | <u>ALN Number</u> | <u>Name of Federal Program</u> |
| | 14.871 | Housing Voucher Cluster; |
| | 14.EHV | Section 8 Housing Choice Vouchers |
| | | Emergency Housing Vouchers |
| 5. | Dollar threshold used to distinguish between Type A and Type B Programs: | \$1,137,647 |
| 6. | Auditee qualified as low-risk Auditee? | No |

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2022**

II. Financial Statement Findings

There were no findings relating to the financial statements which are required to be reported in accordance with *Government Auditing Standards*.

III. Federal Award Findings and Questioned Costs

There were no findings or questioned costs relating to federal awards.

IV. Schedule of Prior Year Audit Findings

None.

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
REQUIRED PENSION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

SCHEDULE OF THE AUTHORITY'S PENSION PLAN CONTRIBUTIONS***

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Actuarially determined contribution	\$ 300,316	\$ 1,393,004	\$ 1,322,171	\$ 336,127	\$ 381,431	\$ 436,954	\$ 549,515	\$ 591,704
Contributions in relation to the contractually required contribution	<u>1,393,004</u>	<u>1,393,004</u>	<u>1,322,171</u>	<u>336,127</u>	<u>381,431</u>	<u>436,954</u>	<u>1,549,515</u>	<u>591,704</u>
(Over) / under funded	<u>\$ (1,092,688)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,000,000)</u>	<u>\$ -</u>
Authority's covered-employee payroll	<u>\$ 2,717,587</u>	<u>\$ 2,717,587</u>	<u>\$ 2,752,784</u>	<u>\$ 3,906,839</u>	<u>\$ 4,030,351</u>	<u>\$ 3,464,574</u>	<u>\$ 5,232,709</u>	<u>\$ 5,377,022</u>
Contributions as a percentage of covered employee payroll	<u>51.26 %</u>	<u>51.26 %</u>	<u>48.03 %</u>	<u>8.60 %</u>	<u>9.46 %</u>	<u>12.61 %</u>	<u>29.61 %</u>	<u>11.00 %</u>

SCHEDULE OF THE AUTHORITY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY FOR THE LAST TEN FISCAL YEARS***

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement Date								
Authority's proportion of the net pension liability (asset)	<u>0.0301 %</u>	<u>0.0270 %</u>	<u>0.0195 %</u>	<u>0.0214 %</u>	<u>0.0211 %</u>	<u>0.0240 %</u>	<u>0.0173 %</u>	<u>(0.0143) %</u>
Authority's proportionate share of the net pension liability (asset)	<u>\$ 1,871,494</u>	<u>\$ 1,854,640</u>	<u>\$ 1,684,952</u>	<u>\$ 2,127,040</u>	<u>\$ 2,032,192</u>	<u>\$ 2,454,725</u>	<u>\$ 1,884,641</u>	<u>\$ (772,808)</u>
Authority's covered-employee payroll	<u>\$ 2,717,587</u>	<u>\$ 3,634,051</u>	<u>\$ 2,752,784</u>	<u>\$ 3,906,839</u>	<u>\$ 4,030,351</u>	<u>\$ 3,464,574</u>	<u>\$ 5,232,709</u>	<u>\$ 5,377,022</u>
Authority's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	<u>68.87 %</u>	<u>51.04 %</u>	<u>61.21 %</u>	<u>54.44 %</u>	<u>50.42 %</u>	<u>70.85 %</u>	<u>36.02 %</u>	<u>(14.37) %</u>

Plan fiduciary net position as a percentage of the total pension liability

83.00 % 107.30 % 88.01 % 75.39 % 88.05 % 75.30 % 90.52 % 103.56 %
 *** = These amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Authority will present information for those years for which information is available.

Changes in Actuarial Assumptions:

No changes noted.

Changes in Benefit Terms:

No changes noted.

See report of independent auditors.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
REQUIRED OTHER POST EMPLOYMENT BENEFIT INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY (ASSET) AND RELATED RATIOS***

	June 30, <u>2018</u>	June 30, <u>2019</u>	June 30, <u>2020</u>	June 30, <u>2021</u>	June 30, <u>2022</u>
Total OPEB Liability (Asset):					
Service cost	\$ 162,835	\$ 56,590	\$ 56,628	\$ 59,460	\$ 66,881
Interest	74,812	89,980	70,891	76,779	69,169
Differences between expected and actual experience	(3,275)	(348,070)	(2,338)	(161,314)	(1,621)
Changes of assumptions	(1,482,802)	(17,137)	-	(41,226)	-
Benefit payments, including refunds of employee contributions	<u>(30,448)</u>	<u>(38,634)</u>	<u>(48,803)</u>	<u>(45,387)</u>	<u>(45,929)</u>
Net change in total OPEB liability (asset)	<u>(1,278,878)</u>	<u>(257,271)</u>	<u>76,378</u>	<u>(111,688)</u>	<u>88,500</u>
Plan fiduciary net position - beginning	<u>2,477,261</u>	<u>1,198,383</u>	<u>941,112</u>	<u>1,017,490</u>	<u>905,802</u>
Plan fiduciary net position - ending	<u>\$ 1,198,383</u>	<u>\$ 941,112</u>	<u>\$ 1,017,490</u>	<u>\$ 905,802</u>	<u>\$ 994,302</u>
 Plan Fiduciary Net Position:					
Contributions - employer	\$ 1,012,388	\$ 38,634	\$ 124,079	\$ 45,387	\$ 45,929
Net investment income (loss)	(6,213)	76,420	68,342	42,246	340,154
Benefit payments, including refunds of employee contributions	(30,448)	(38,634)	(48,803)	(45,387)	(45,929)
Administrative expense	<u>(5)</u>	<u>(520)</u>	<u>(240)</u>	<u>(584)</u>	<u>(468)</u>
Net change in plan fiduciary net position	975,722	75,900	143,378	41,662	339,686
Plan fiduciary net position - beginning	<u>-</u>	<u>975,722</u>	<u>1,051,622</u>	<u>1,195,000</u>	<u>1,236,662</u>
Plan fiduciary net position - ending	<u>\$ 975,722</u>	<u>\$ 1,051,622</u>	<u>\$ 1,195,000</u>	<u>\$ 1,236,662</u>	<u>\$ 1,576,348</u>
Authority's net OPEB liability (asset)	<u>\$ 222,661</u>	<u>\$ (110,510)</u>	<u>\$ (177,510)</u>	<u>\$ (330,860)</u>	<u>\$ (582,046)</u>
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	81.42 %	111.74 %	117.45 %	137.00 %	159.00 %
Covered payroll	<u>\$ 3,906,839</u>	<u>\$ 4,030,351</u>	<u>\$ 3,464,574</u>	<u>\$ 5,232,709</u>	<u>\$ 5,377,022</u>
Authority's net OPEB liability (asset) as a percentage of its covered-employee payroll	5.70 %	(2.74)%	(5.12)%	(6.32)%	(10.82)%

*** = These amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Authority will present information for those years for which information is available.

Changes in Actuarial Assumptions:

No changes noted.

Changes in Benefit Terms:

No changes noted.

See report of independent auditors.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
REQUIRED OTHER POST EMPLOYMENT BENEFIT INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

SCHEDULE OF THE AUTHORITY'S OPEB PLAN CONTRIBUTIONS***

	June 30, <u>2018</u>	June 30, <u>2019</u>	June 30, <u>2020</u>	June 30, <u>2021</u>	June 30, <u>2022</u>
Actuarially determined contribution	\$ 128,377	\$ 78,605	\$ 60,751	\$ 63,789	\$ 71,750
Contributions in relation to the contractually required contribution	<u>(1,012,388)</u>	<u>(38,634)</u>	<u>(124,079)</u>	<u>(45,387)</u>	<u>45,929</u>
(Over) / under funded	<u>\$ (884,011)</u>	<u>\$ 39,971</u>	<u>\$ (63,328)</u>	<u>\$ 109,176</u>	<u>\$ 25,821</u>
Authority's covered-employee payroll	<u>\$ 3,906,839</u>	<u>\$ 4,030,351</u>	<u>\$ 3,464,574</u>	<u>\$ 5,232,709</u>	<u>\$ 5,377,022</u>
Contributions as a percentage of covered employee payroll	<u>(25.91)%</u>	<u>(0.96)%</u>	<u>(3.58)%</u>	<u>(0.87)%</u>	<u>0.85 %</u>

*** = These amounts presented were determined as of June 30. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the Authority will present information for those years for which information is available.

AUDIT DRAFT

ALA300 - Audit 2021 - Alameda Housing Authority
 Year End: June 30, 2022
 Adjusting Journal Entries
 Date: 7/1/2021 To 6/30/2022

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
3	6/30/2022	Current Portion of Long-term Debt - Capital Projec	343 CUB	C-LEAD			170,086.00		
3	6/30/2022	Long-term Debt, Net of Current - Capital Projects/	351 CUB	C-LEAD		170,086.00			
TO reclass current portion of debt for FS presentation									
5	6/30/2022	Accumulated Depreciation	166 CUB	K-LEAD		5,967.00			
5	6/30/2022	Other General Expenses	96200 CUB	K-LEAD			5,967.00		
To propose an entry to properly record depreciation									
8	6/30/2022	DEFERRED OUTFLOW OF RESOURCES	200 HCV	Q-14.1		154,487.00			
8	6/30/2022	DEFERRED OUTFLOW OF RESOURCES	200 SL	Q-14.1		368,392.00			
8	6/30/2022	DEFERRED OUTFLOW OF RESOURCES	200 14.896PFS-SP	Q-14.1		5,942.00			
8	6/30/2022	Deferred Outflow of Resources	200 CUB	Q-14.1		65,360.00			
8	6/30/2022	ACCRUED PENSION & OPEB LIABILITIES	357 HCV	Q-14.1		523,319.00			
8	6/30/2022	ACCRUED PENSION & OPEB LIABILITIES	357 SL	Q-14.1		957,528.00			
8	6/30/2022	ACCRUED PENSION & OPEB LIABILITIES	357 CUB	Q-14.1		20,127.00			
8	6/30/2022	Accrued Pension and OPEB Liabilities	400 HCV	Q-14.1		221,404.00			
8	6/30/2022	DEFERRED INFLOW OF RESOURCES	400 HCV	Q-14.1		16,540.00			
8	6/30/2022	DEFERRED INFLOW OF RESOURCES	400 SL	Q-14.1		39,441.00			
8	6/30/2022	DEFERRED INFLOW OF RESOURCES	400 14.896PFS-SP	Q-14.1		636.00			
8	6/30/2022	Deferred Inflow of Resources	400 CUB	Q-14.1		6,998.00			
8	6/30/2022	OTHER ASSETS - PENSION	174.1 HCV	Q-14.1		125,430.00			
8	6/30/2022	OTHER ASSETS - PENSION	174.1 SL	Q-14.1		589,487.00			
8	6/30/2022	OTHER ASSETS - PENSION	174.1 14.896PFS-SP	Q-14.1		4,824.00			
8	6/30/2022	OTHER ASSET - PENSION	174.1 CUB	Q-14.1		53,067.00			
8	6/30/2022	OTHER REVENUE	71500 HCV	Q-14.1			819,776.00		
8	6/30/2022	OTHER REVENUE	71500 SL	Q-14.1			1,954,848.00		
8	6/30/2022	OTHER REVENUE	71500 14.896PFS-SP	Q-14.1			31,529.00		
8	6/30/2022	Other Revenue	71500 CUB	Q-14.1			346,829.00		
To propose an entry to record the GASB 68 adjustment									
9	6/30/2022	OTHER ASSETS	174 HCV	Q-14.1		65,309.00			
9	6/30/2022	OTHER ASSETS	174 SL	Q-14.1		155,737.00			
9	6/30/2022	OTHER ASSETS	174 14.896PFS-SP	Q-14.1		2,512.00			
9	6/30/2022	Other Assets	174 CUB	Q-14.1		27,631.00			
9	6/30/2022	DEFERRED OUTFLOWS - OPEB	201 HCV	Q-14.1			10,494.00		
9	6/30/2022	DEFERRED OUTFLOWS - OPEB	201 SL	Q-14.1			25,025.00		
9	6/30/2022	DEFERRED OUTFLOWS - OPEB	201 14.896PFS-SP	Q-14.1			404.00		
9	6/30/2022	DEFERRED OUTFLOWS - OPEB	201 CUB	Q-14.1			4,440.00		
9	6/30/2022	DEFERRED INFLOWS - OPEB	401 HCV	Q-14.1		18,580.00			
9	6/30/2022	DEFERRED INFLOWS - OPEB	401 SL	Q-14.1		44,308.00			
9	6/30/2022	DEFERRED INFLOWS - OPEB	401 14.896PFS-SP	Q-14.1		7,150.00			
9	6/30/2022	DEFERRED INFLOWS - OPEB	401 CUB	Q-14.1		7,861.00			
9	6/30/2022	OTHER REVENUE	71500 HCV	Q-14.1			73,395.00		
9	6/30/2022	OTHER REVENUE	71500 SL	Q-14.1			175,020.00		
9	6/30/2022	OTHER REVENUE	71500 14.896PFS-SP	Q-14.1			2,823.00		

Prepared by KC3 1/23/2023	Reviewed by 1st Partner JBI 2/1/2023
2nd Partner	Reviewed by B5-1

ALA300 - Audit 2021 - Alameda Housing Authority
 Year End: June 30, 2022
 Adjusting Journal Entries
 Date: 7/1/2021 To 6/30/2022

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
9	6/30/2022	Other Revenue	71500 CUB	Q-14.1			31,052.00		
		To propose an entry to record GASB 75				3,651,688.00	3,651,688.00		

Net Income (Loss) 6,884,687.00

Prepared by KC3 1/23/2023	Reviewed by 1st Partner JBI 2/1/2023
2nd Partner	Reviewed by B5-1-1

ALA300 - Audit 2021 - Alameda Housing Authority

Year End: June 30, 2022

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/21	%Chg
111 HCV CASH - UNRESTRICTED	755,608.00	0.00	2,648.00	758,256.00		930,615.00	(19)
111 SL CASH - UNRESTRICTED	29,128,805.00	0.00	0.00	29,128,805.00		26,614,088.00	9
111 MODREHAB Cash - Unrestricted	78,492.00	0.00	0.00	78,492.00		73,126.00	7
111 14.896PFS-SP CASH - UNRESTRICTED	19,937.00	0.00	0.00	19,937.00		17,525.00	14
111 EHV Cash - Unrestricted	44,177.00	0.00	53,373.00	97,550.00		22,701.00	330
111 CUB Cash - Unrestricted	4,960,160.00	0.00	0.00	4,960,160.00		3,022,763.00	64
PRIMARY GOVERNMENT	34,987,179.00	0.00	56,021.00	35,043,200.00		30,680,818.00	14
111 Cash - Unrestricted	39,802,169.00	0.00	56,021.00	39,858,190.00		33,661,482.00	18
112 EHV Cash - Restricted - Modernization and Development	0.00	0.00	0.00	0.00		99,750.00	(100)
112 Cash - Restricted - Modernization and Development	0.00	0.00	0.00	0.00		99,750.00	(100)
113 HCV CASH - OTHER RESTRICTED	490,903.00	0.00	(2,648.00)	488,255.00		136,695.00	257
113 SL CASH - OTHER RESTRICTED	0.00	0.00	0.00	0.00		1,154,585.00	(100)
113 EHV Cash - Other Restricted	315,892.00	0.00	(42,623.00)	273,269.00		0.00	0
113 CUB Cash - Other Restricted	719,705.00	0.00	0.00	719,705.00		442,627.00	63
PRIMARY GOVERNMENT	1,526,500.00	0.00	(45,271.00)	1,481,229.00		1,733,907.00	(15)
113 DPCU CASH - OTHER RESTRICTED	400,040.00	0.00	0.00	400,040.00		352,730.00	13
113 Cash - Other Restricted	1,926,540.00	0.00	(45,271.00)	1,881,269.00		2,086,637.00	(10)
114 SL CASH - TENANT SECURITY DEPOSITS	22,940.00	0.00	0.00	22,940.00		245,943.00	(91)
114 CUB Cash - Tenant Security Deposits	471,342.00	0.00	0.00	471,342.00		224,821.00	110
PRIMARY GOVERNMENT	494,282.00	0.00	0.00	494,282.00		470,764.00	5
114 DPCU CASH - TENANT SECURITY DEPOSITS	46,274.00	0.00	0.00	46,274.00		45,774.00	1
114 Cash - Tenant Security Deposits	540,556.00	0.00	0.00	540,556.00		516,538.00	5
115 EHV Cash - Restricted for Payment of Current Liabiliti	10,750.00	0.00	(10,750.00)	0.00		0.00	0
115 Cash - Restricted for Payment of Current Liabiliti	10,750.00	0.00	(10,750.00)	0.00		0.00	0
121 HCV ACCOUNTS RECEIVABLE - PHA PROJECTS	239,371.00	0.00	0.00	239,371.00		159,630.00	50
121 Accounts Receivable - PHA Projects	239,371.00	0.00	0.00	239,371.00		159,630.00	50
122 HCV ACCOUNTS RECEIVABLE - HUD OTHER PROJECTS	43,605.00	0.00	0.00	43,605.00		13,191.00	231
122 14.896PFS-SP ACCOUNTS RECEIVABLE - HUD OTHER PROJECTS	7,906.00	0.00	0.00	7,906.00		5,760.00	37
122 EHV Accounts Receivable - HUD Other Projects	300.00	0.00	0.00	300.00		0.00	0
PRIMARY GOVERNMENT	51,811.00	0.00	0.00	51,811.00		18,951.00	173
122 Accounts Receivable - HUD Other Projects	51,811.00	0.00	0.00	51,811.00		18,951.00	173
124 SL ACCOUNTS RECEIVABLE - OTHER GOVERNMENT	291,769.00	0.00	0.00	291,769.00		1,336,819.00	(78)
124 SPC ACCOUNTS RECEIVABLE - OTHER GOVERNMENT	154,004.00	0.00	0.00	154,004.00		122,007.00	26
124 CUB Accounts Receivable - Other Government	424,891.00	0.00	(327,589.00)	97,302.00		23,443.00	315
PRIMARY GOVERNMENT	870,664.00	0.00	(327,589.00)	543,075.00		1,482,269.00	(63)
124 Accounts Receivable - Other Government	870,664.00	0.00	(327,589.00)	543,075.00		1,482,269.00	(63)
125 HCV ACCOUNTS RECEIVABLE - MISCELLANEOUS	157,861.00	0.00	0.00	157,861.00		130,384.00	21
125 SL ACCOUNTS RECEIVABLE - MISCELLANEOUS	796,821.00	0.00	(13,133.00)	783,688.00		0.00	0
125.1 SL Accounts Receivable - Miscellaneous - Leases	0.00	0.00	14,600.00	14,600.00		0.00	0
125.1 CUB Accounts Receivable - Misc - Leases	0.00	0.00	327,589.00	327,589.00		0.00	0
PRIMARY GOVERNMENT	954,682.00	0.00	329,056.00	1,283,738.00		130,384.00	885
125 DPCU ACCOUNTS RECEIVABLE - MISCELLANEOUS	0.00	0.00	0.00	0.00		70,367.00	(100)
125 Accounts Receivable - Miscellaneous	954,682.00	0.00	329,056.00	1,283,738.00		200,751.00	539
126 SL ACCOUNTS RECEIVABLE - TENANTS	84,043.00	0.00	0.00	84,043.00		305,227.00	(72)
126.1 SL ALLOWANCE FOR DOUBTFUL ACCOUNTS - TENANTS	(13,208.00)	0.00	0.00	(13,208.00)		(91,303.00)	(86)
126 CUB Accounts Receivable - Tenants	346,288.00	0.00	0.00	346,288.00		46,483.00	645
126.1 CUB Allowance for Doubtful Accounts -Tenants	(229,177.00)	0.00	0.00	(229,177.00)		(31,115.00)	637
PRIMARY GOVERNMENT	187,946.00	0.00	0.00	187,946.00		229,292.00	(18)

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Prepared by KC3 1/20/2023	Reviewed by JBI 2/1/2023	1st Partner
2nd Partner	Reviewed by	

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126 DPCU ACCOUNTS RECEIVABLE - TENANTS	33,619.00	0.00	0.00	33,619.00		0.00	0
126.1 DPCU ALLOWANCE FOR DOUBTFUL ACCOUNTS - TENANTS	(3,636.00)	0.00	0.00	(3,636.00)		0.00	0
DISCRETELY PRESENTED COMPONENT UNIT	29,983.00	0.00	0.00	29,983.00		0.00	0
126 Accounts Receivable - Tenants	217,929.00	0.00	0.00	217,929.00		229,292.00	(5)
127 SL NOTES, LOANS, & MORTGAGES RECEIVABLE - CURRENT	86,888,120.00	0.00	0.00	86,888,120.00		50,480,919.00	72
127 ELIM NOTES, LOANS, & MORTGAGES RECEIVABLE - CURRENT	(86,888,120.00)	0.00	0.00	(86,888,120.00)		(50,480,919.00)	72
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		0.00	0
127 Notes, Loans, & Mortgages Receivable - Current	0.00	0.00	0.00	0.00		0.00	0
128 HCV FRAUD RECOVERY	37,935.00	0.00	0.00	37,935.00		7,728.00	391
128.1 HCV ALLOWANCE FOR DOUBTFUL ACCOUNTS - FRAUD	(37,935.00)	0.00	0.00	(37,935.00)		(7,728.00)	391
128 SL FRAUD RECOVERY	21,834.00	0.00	0.00	21,834.00		21,834.00	0
128.1 SL ALLOWANCE FOR DOUBTFUL ACCOUNTS - FRAUD	(21,109.00)	0.00	0.00	(21,109.00)		(21,109.00)	0
PRIMARY GOVERNMENT	725.00	0.00	0.00	725.00		725.00	0
128 Fraud Recovery	725.00	0.00	0.00	725.00		725.00	0
129 HCV ACCRUED INTEREST RECEIVABLE	3.00	0.00	0.00	3.00		1.00	200
129 SL ACCRUED INTEREST RECEIVABLE	21,859.00	0.00	0.00	21,859.00		9,506.00	130
PRIMARY GOVERNMENT	21,862.00	0.00	0.00	21,862.00		9,507.00	130
129 Accrued Interest Receivable	21,862.00	0.00	0.00	21,862.00		9,507.00	130
142 HCV PREPAID EXPENSES AND OTHER ASSETS	10,576.00	0.00	0.00	10,576.00		1,855.00	470
142 SL PREPAID EXPENSES AND OTHER ASSETS	133,944.00	0.00	0.00	133,944.00		247,049.00	(46)
142 CUB Prepaid Expenses and Other Assets	233,485.00	0.00	0.00	233,485.00		84,576.00	176
PRIMARY GOVERNMENT	378,005.00	0.00	0.00	378,005.00		333,480.00	13
142 DPCU PREPAID EXPENSES AND OTHER ASSETS	16,832.00	0.00	0.00	16,832.00		32,102.00	(48)
142 Prepaid Expenses and Other Assets	394,837.00	0.00	0.00	394,837.00		365,582.00	8
144 HCV INTER PROGRAM DUE FROM	10,980.00	0.00	0.00	10,980.00		0.00	0
144 SL INTER PROGRAM DUE FROM	204,152.00	0.00	0.00	204,152.00		763,612.00	(73)
144 ELIM INTER PROGRAM DUE FROM	(215,132.00)	0.00	0.00	(215,132.00)		(763,612.00)	(72)
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		0.00	0
144 Inter Program Due From	0.00	0.00	0.00	0.00		0.00	0
161 SL LAND	57,415,641.00	0.00	0.00	57,415,641.00		56,059,854.00	2
161 CUB Land	3,310,598.00	0.00	0.00	3,310,598.00		2,159,925.00	53
PRIMARY GOVERNMENT	60,726,239.00	0.00	0.00	60,726,239.00		58,219,779.00	4
161 DPCU LAND	2,342,066.00	0.00	0.00	2,342,066.00		2,342,066.00	0
161 Land	63,068,305.00	0.00	0.00	63,068,305.00		60,561,845.00	4
162 SL BUILDINGS	4,168,539.00	0.00	0.00	4,168,539.00		17,386,802.00	(76)
162 CUB Buildings	30,897,003.00	0.00	0.00	30,897,003.00		14,974,323.00	106
PRIMARY GOVERNMENT	35,065,542.00	0.00	0.00	35,065,542.00		32,361,125.00	8
162 DPCU BUILDINGS	26,398,949.00	0.00	0.00	26,398,949.00		26,398,949.00	0
162 Buildings	61,464,491.00	0.00	0.00	61,464,491.00		58,760,074.00	5
163 SL FURNITURE, EQUIPMENT & MACHINERY - DWELLINGS	210,891.00	0.00	0.00	210,891.00		250,282.00	(16)
163 CUB Furniture, Equipment & Machinery - Dwellings	191,496.00	0.00	0.00	191,496.00		65,563.00	192
PRIMARY GOVERNMENT	402,387.00	0.00	0.00	402,387.00		315,845.00	27
163 DPCU FURNITURE, EQUIPMENT & MACHINERY - DWELLINGS	512,067.00	0.00	0.00	512,067.00		512,067.00	0
163 Furniture, Equipment & Machinery - Dwellings	914,454.00	0.00	0.00	914,454.00		827,912.00	10
164 HCV FURNITURE, EQUIPMENT & MACHINERY - ADMINISTRATION	41,744.00	0.00	0.00	41,744.00		41,744.00	0
164 SL FURNITURE, EQUIPMENT & MACHINERY - ADMINISTRATION	54,418.00	0.00	0.00	54,418.00		67,426.00	(19)
PRIMARY GOVERNMENT	96,162.00	0.00	0.00	96,162.00		109,170.00	(12)
164 Furniture, Equipment & Machinery - Administration	96,162.00	0.00	0.00	96,162.00		109,170.00	(12)

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165 HCV LEASEHOLD IMPROVEMENTS	5,684.00	0.00	0.00	5,684.00		5,684.00	0
165 SL LEASEHOLD IMPROVEMENTS	2,008,810.00	0.00	0.00	2,008,810.00		8,162,472.00	(75)
165 CUB Leasehold Improvements	12,926,495.00	0.00	0.00	12,926,495.00		6,598,309.00	96
PRIMARY GOVERNMENT	14,940,989.00	0.00	0.00	14,940,989.00		14,766,465.00	1
165 Leasehold Improvements	14,940,989.00	0.00	0.00	14,940,989.00		14,766,465.00	1
166 HCV ACCUMULATED DEPRECIATION	(39,275.00)	0.00	0.00	(39,275.00)		(37,835.00)	4
166 SL ACCUMULATED DEPRECIATION	(3,055,112.00)	0.00	0.00	(3,055,112.00)		(17,650,212.00)	(83)
166 CUB Accumulated Depreciation	(29,615,711.00)	5,967.00	0.00	(29,609,744.00)		(13,319,296.00)	122
PRIMARY GOVERNMENT	(32,710,098.00)	5,967.00	0.00	(32,704,131.00)		(31,007,343.00)	5
166 DPCU ACCUMULATED DEPRECIATION	(2,916,631.00)	0.00	0.00	(2,916,631.00)		(2,044,442.00)	43
166 Accumulated Depreciation	(35,626,729.00)	5,967.00	0.00	(35,620,762.00)		(33,051,785.00)	8
167 SL CONSTRUCTION IN PROGRESS	634,916.00	0.00	0.00	634,916.00		496,619.00	28
167 CUB Construction in Progress	256,843.00	0.00	(186,000.00)	70,843.00		28,142.00	152
PRIMARY GOVERNMENT	891,759.00	0.00	(186,000.00)	705,759.00		524,761.00	34
167 DPCU CONSTRUCTION IN PROGRESS	38,628,975.00	0.00	0.00	38,628,975.00		6,517,307.00	493
167 Construction in Progress	39,520,734.00	0.00	(186,000.00)	39,334,734.00		7,042,068.00	459
171 SL NOTES, LOANS & MORTGAGES RECEIVABLE - NON-CURRENT	50,550,415.00	0.00	53,498.00	50,603,913.00		50,750,678.00	0
171 Notes, Loans and Mortgages Receivable - Non-Curren	50,550,415.00	0.00	53,498.00	50,603,913.00		50,750,678.00	0
174 HCV OTHER ASSETS	86,024.00	65,309.00	0.00	151,333.00		86,027.00	76
174.1 HCV OTHER ASSETS - PENSION	0.00	125,430.00	0.00	125,430.00		0.00	0
174 SL OTHER ASSETS	255,335.00	155,737.00	(50,204.00)	360,868.00		205,131.00	76
174.1 SL OTHER ASSETS - PENSION	0.00	589,487.00	0.00	589,487.00		0.00	0
174.2 SL Other Assets - Leases	0.00	0.00	50,204.00	50,204.00		0.00	0
174 14.896PFS-SP OTHER ASSETS	3,308.00	2,512.00	0.00	5,820.00		3,308.00	76
174.1 14.896PFS-SP OTHER ASSETS - PENSION	0.00	4,824.00	0.00	4,824.00		0.00	0
174 CUB Other Assets	36,394.00	27,631.00	0.00	64,025.00		36,394.00	76
174.1 CUB OTHER ASSET - PENSION	0.00	53,067.00	0.00	53,067.00		0.00	0
PRIMARY GOVERNMENT	381,061.00	1,023,997.00	0.00	1,405,058.00		330,860.00	325
174 DPCU OTHER ASSETS	16,577,428.00	0.00	0.00	16,577,428.00		19,185,657.00	(14)
174 Other Assets	16,958,489.00	1,023,997.00	0.00	17,982,486.00		19,516,517.00	(8)
200 HCV DEFERRED OUTFLOW OF RESOURCES	419,700.00	154,487.00	(23,428.00)	550,759.00		396,272.00	39
201 HCV DEFERRED OUTFLOWS - OPEB	0.00	(10,494.00)	23,428.00	12,934.00		23,428.00	(45)
200 SL DEFERRED OUTFLOW OF RESOURCES	1,000,826.00	368,392.00	(55,869.00)	1,313,349.00		944,957.00	39
201 SL DEFERRED OUTFLOWS - OPEB	0.00	(25,025.00)	55,869.00	30,844.00		55,869.00	(45)
200 14.896PFS-SP DEFERRED OUTFLOW OF RESOURCES	16,143.00	5,942.00	(902.00)	21,183.00		15,241.00	39
201 14.896PFS-SP DEFERRED OUTFLOWS - OPEB	0.00	(404.00)	902.00	498.00		902.00	(45)
200 CUB Deferred Outflow of Resources	177,566.00	65,360.00	(9,912.00)	233,014.00		167,654.00	39
201 CUB DEFERRED OUTFLOWS - OPEB	0.00	(4,440.00)	9,912.00	5,472.00		9,912.00	(45)
PRIMARY GOVERNMENT	1,614,235.00	553,818.00	0.00	2,168,053.00		1,614,235.00	34
200	1,614,235.00	553,818.00	0.00	2,168,053.00		1,614,235.00	34
312 HCV ACCOUNTS PAYABLE <= 90 DAYS	(68,201.00)	0.00	0.00	(68,201.00)		(31,848.00)	114
312 SL ACCOUNTS PAYABLE <= 90 DAYS	(517,483.00)	0.00	0.00	(517,483.00)		(488,255.00)	6
312 MODREHAB Accounts Payable <= 90 Days	(7,208.00)	0.00	0.00	(7,208.00)		(1,842.00)	291
312 14.896PFS-SP ACCOUNTS PAYABLE <= 90 DAYS	(1,365.00)	0.00	0.00	(1,365.00)		(14.00)	9650
312 SPC ACCOUNTS PAYABLE <= 90 DAYS	0.00	0.00	0.00	0.00		(4,438.00)	(100)
312 EHV Accounts Payable <= 90 Days	(10,750.00)	0.00	0.00	(10,750.00)		0.00	0
312 CUB Accounts Payable <= 90 Days	(593,600.00)	0.00	186,000.00	(407,600.00)		(69,549.00)	486
PRIMARY GOVERNMENT	(1,198,607.00)	0.00	186,000.00	(1,012,607.00)		(595,946.00)	70
312 DPCU ACCOUNTS PAYABLE <= 90 DAYS	(220,564.00)	0.00	0.00	(220,564.00)		(56,611.00)	290
312 Accounts Payable <= 90 Days	(1,419,171.00)	0.00	186,000.00	(1,233,171.00)		(652,557.00)	89
313 SL ACCOUNTS PAYABLE > 90 DAYS PAST DUE	(2.00)	0.00	0.00	(2.00)		0.00	0
313 CUB Accounts Payable >90 Days Past Due	(1.00)	0.00	0.00	(1.00)		0.00	0
PRIMARY GOVERNMENT	(3.00)	0.00	0.00	(3.00)		0.00	0

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Prepared by KC3 1/20/2023	Reviewed by 1st Partner JBI 2/1/2023
2nd Partner	Reviewed by

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313 Accounts Payable >90 Days Past Due	(3.00)	0.00	0.00	(3.00)		0.00	0
321 HCV ACCRUED WAGES/PAYROLL TAXES PAYABLE	(55,815.00)	0.00	0.00	(55,815.00)		(57,966.00)	(4)
321 SL ACCRUED WAGES/PAYROLL TAXES PAYABLE	(71,686.00)	0.00	0.00	(71,686.00)		(82,776.00)	(13)
321 CUB Accrued Wage/Payroll Taxes Payable	(79,201.00)	0.00	0.00	(79,201.00)		(35,012.00)	126
PRIMARY GOVERNMENT	(206,702.00)	0.00	0.00	(206,702.00)		(175,754.00)	18
321 Accrued Wage/Payroll Taxes Payable	(206,702.00)	0.00	0.00	(206,702.00)		(175,754.00)	18
322 HCV ACCRUED COMPENSATED ABSENCES - CURRENT PORTION	(66,177.00)	0.00	0.00	(66,177.00)		(50,488.00)	31
322 SL ACCRUED COMPENSATED ABSENCES - CURRENT PORTION	(59,384.00)	0.00	0.00	(59,384.00)		(76,451.00)	(22)
322 CUB Accrued Compensated Absences - Current Portion	(94,414.00)	0.00	0.00	(94,414.00)		(52,931.00)	78
PRIMARY GOVERNMENT	(219,975.00)	0.00	0.00	(219,975.00)		(179,870.00)	22
322 Accrued Compensated Absences - Current Portion	(219,975.00)	0.00	0.00	(219,975.00)		(179,870.00)	22
325 SL ACCRUED INTEREST PAYABLE	(696,601.00)	0.00	0.00	(696,601.00)		(669,109.00)	4
325 CUB Accrued Interest Payable	(410,400.00)	0.00	0.00	(410,400.00)		(464,113.00)	(12)
PRIMARY GOVERNMENT	(1,107,001.00)	0.00	0.00	(1,107,001.00)		(1,133,222.00)	(2)
325 DPCU ACCRUED INTEREST PAYABLE	(1,996,938.00)	0.00	0.00	(1,996,938.00)		(1,278,154.00)	56
325 Accrued Interest Payable	(3,103,939.00)	0.00	0.00	(3,103,939.00)		(2,411,376.00)	29
332 EHV Accounts Payable - PHA Projects	(31,627.00)	0.00	0.00	(31,627.00)		0.00	0
332 Account Payable - PHA Projects	(31,627.00)	0.00	0.00	(31,627.00)		0.00	0
333 SPC ACCOUNTS PAYABLE - OTHER GOVERNMENT	(47,127.00)	0.00	0.00	(47,127.00)		(33,697.00)	40
333 Accounts Payable - Other Government	(47,127.00)	0.00	0.00	(47,127.00)		(33,697.00)	40
341 SL TENANT SECURITY DEPOSITS	(22,940.00)	0.00	0.00	(22,940.00)		(245,943.00)	(91)
341 CUB Tenant Security Deposits	(439,597.00)	0.00	0.00	(439,597.00)		(193,380.00)	127
PRIMARY GOVERNMENT	(462,537.00)	0.00	0.00	(462,537.00)		(439,323.00)	5
341 DPCU TENANT SECURITY DEPOSITS	(45,234.00)	0.00	0.00	(45,234.00)		(44,734.00)	1
341 Tenant Security Deposits	(507,771.00)	0.00	0.00	(507,771.00)		(484,057.00)	5
342 HCV UNEARNED REVENUE	(39,352.00)	0.00	0.00	(39,352.00)		(39,352.00)	0
342 SL UNEARNED REVENUE	(33,248.00)	0.00	0.00	(33,248.00)		(16,372,962.00)	(100)
342 EHV Unearned Revenue	(74,250.00)	0.00	0.00	(74,250.00)		(99,750.00)	(26)
342 CUB Unearned Revenue	(122,338.00)	0.00	0.00	(122,338.00)		(27,644.00)	343
PRIMARY GOVERNMENT	(269,188.00)	0.00	0.00	(269,188.00)		(16,539,708.00)	(98)
342 DPCU UNEARNED REVENUE	(20,804.00)	0.00	0.00	(20,804.00)		(15,627.00)	33
342 Deferred Revenues	(289,992.00)	0.00	0.00	(289,992.00)		(16,555,335.00)	(98)
343 SL CURRENT PORTION OF LONG-TERM DEBT - CAPITAL	(1,547.00)	0.00	0.00	(1,547.00)		(4,851,535.00)	(100)
343 CUB Current Portion of Long-term Debt - Capital Projec	(1,182,278.00)	(170,086.00)	0.00	(1,352,364.00)		(653,574.00)	107
PRIMARY GOVERNMENT	(1,183,825.00)	(170,086.00)	0.00	(1,353,911.00)		(5,505,109.00)	(75)
343 DPCU CURRENT PORTION OF LONG-TERM DEBT - CAPITAL	(158,784.00)	0.00	0.00	(158,784.00)		0.00	0
343 Current Portion of Long-term Debt - Capital Projec	(1,342,609.00)	(170,086.00)	0.00	(1,512,695.00)		(5,505,109.00)	(73)
345 HCV OTHER CURRENT LIABILITIES	(4,845,396.00)	0.00	0.00	(4,845,396.00)		(3,746,553.00)	29
345 SL OTHER CURRENT LIABILITIES	(56,180.00)	0.00	0.00	(56,180.00)		0.00	0
345 SPC OTHER CURRENT LIABILITIES	0.00	0.00	0.00	0.00		(1.00)	(100)
345 CUB Other Current Liabilities	(82,042,724.00)	0.00	0.00	(82,042,724.00)		(46,871,061.00)	75
345 ELIM OTHER CURRENT LIABILITIES	86,888,120.00	0.00	0.00	86,888,120.00		50,480,919.00	72
PRIMARY GOVERNMENT	(56,180.00)	0.00	0.00	(56,180.00)		(136,696.00)	(59)
345 Other Current Liabilities	(56,180.00)	0.00	0.00	(56,180.00)		(136,696.00)	(59)
346 HCV ACCRUED LIABILITIES - OTHER	(33,525.00)	0.00	0.00	(33,525.00)		(65,306.00)	(49)
346 SL ACCRUED LIABILITIES - OTHER	(334,301.00)	0.00	0.00	(334,301.00)		(189,637.00)	76
PRIMARY GOVERNMENT	(367,826.00)	0.00	0.00	(367,826.00)		(254,943.00)	44
346 DPCU ACCRUED LIABILITIES - OTHER	(480,577.00)	0.00	0.00	(480,577.00)		(306,900.00)	57

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Prepared by KC3 1/20/2023	Reviewed by	1st Partner JBI 2/1/2023
2nd Partner	Reviewed by	

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346 Accrued Liabilities - Other	(848,403.00)	0.00	0.00	(848,403.00)		(561,843.00)	51
347 HCV INTER PROGRAM DUE TO	(518.00)	0.00	0.00	(518.00)		(537,301.00)	(100)
347 SL INTER PROGRAM DUE TO	(38,220.00)	0.00	0.00	(38,220.00)		(141,853.00)	(73)
347 14.896PFS-SP INTER PROGRAM DUE TO	(7,906.00)	0.00	0.00	(7,906.00)		0.00	0
347 EHV Inter Program - Due To	(205.00)	0.00	0.00	(205.00)		0.00	0
347 CUB Inter Program - Due To	(168,283.00)	0.00	0.00	(168,283.00)		(84,458.00)	99
347 ELIM INTER PROGRAM DUE TO	215,132.00	0.00	0.00	215,132.00		763,612.00	(72)
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		0.00	0
347 Inter Program - Due To	0.00	0.00	0.00	0.00		0.00	0
351 SL LONG-TERM DEBT, NET OF CURRENT - CAPITAL	(1,415,463.00)	0.00	0.00	(1,415,463.00)		(13,884,695.00)	(90)
351 CUB Long-term Debt, Net of Current - Capital Projects/	(24,020,760.00)	170,086.00	0.00	(23,850,674.00)		(3,603,893.00)	562
PRIMARY GOVERNMENT	(25,436,223.00)	170,086.00	0.00	(25,266,137.00)		(17,488,588.00)	44
351 DPCU LONG-TERM DEBT, NET OF CURRENT - CAPITAL	(68,949,321.00)	0.00	0.00	(68,949,321.00)		(42,170,253.00)	64
351 Long-term Debt, Net of Current - Capital Projects/	(94,385,544.00)	170,086.00	0.00	(94,215,458.00)		(59,658,841.00)	58
353 HCV NON-CURRENT LIABILITIES - OTHER	(145,785.00)	0.00	0.00	(145,785.00)		0.00	0
353 DPCU NON-CURRENT LIABILITIES - OTHER	(4,570,485.00)	0.00	0.00	(4,570,485.00)		(1,618,236.00)	182
353 Non-current Liabilities - Other	(4,716,270.00)	0.00	0.00	(4,716,270.00)		(1,618,236.00)	191
354 HCV ACCRUED COMPENSATED ABSENCES - NON CURRENT	(55,636.00)	0.00	0.00	(55,636.00)		(43,801.00)	27
354 SL ACCRUED COMPENSATED ABSENCES - NON CURRENT	(49,476.00)	0.00	0.00	(49,476.00)		(57,802.00)	(14)
354 CUB Accrued Compensated Absences - Non Current	(52,647.00)	0.00	0.00	(52,647.00)		0.00	0
PRIMARY GOVERNMENT	(157,759.00)	0.00	0.00	(157,759.00)		(101,603.00)	55
354 Accrued Compensated Absences - Non Current	(157,759.00)	0.00	0.00	(157,759.00)		(101,603.00)	55
357 HCV ACCRUED PENSION & OPEB LIABILITIES	(523,319.00)	523,319.00	0.00	0.00		(523,319.00)	(100)
357 SL ACCRUED PENSION & OPEB LIABILITIES	(957,528.00)	957,528.00	0.00	0.00		(1,119,791.00)	(100)
357 14.896PFS-SP ACCRUED PENSION & OPEB LIABILITIES	(20,127.00)	20,127.00	0.00	0.00		(20,127.00)	(100)
357 CUB Accrued Pension and OPEB Liabilities	(221,404.00)	221,404.00	0.00	0.00		(221,404.00)	(100)
PRIMARY GOVERNMENT	(1,722,378.00)	1,722,378.00	0.00	0.00		(1,884,641.00)	(100)
357 Accrued Pension and OPEB Liabilities	(1,722,378.00)	1,722,378.00	0.00	0.00		(1,884,641.00)	(100)
400 HCV DEFERRED INFLOW OF RESOURCES	(465,290.00)	16,540.00	304,336.00	(144,414.00)		(160,954.00)	(10)
401 HCV DEFERRED INFLOWS - OPEB	0.00	18,580.00	(304,336.00)	(285,756.00)		(304,336.00)	(6)
400 SL DEFERRED INFLOW OF RESOURCES	(17,114,680.00)	39,441.00	16,730,867.00	(344,372.00)		(383,813.00)	(10)
401 SL DEFERRED INFLOWS - OPEB	0.00	44,308.00	(725,724.00)	(681,416.00)		(725,724.00)	(6)
402 SL Deferred Inflows of Resources - Leases (GASB 87)	0.00	0.00	(16,005,143.00)	(16,005,143.00)		0.00	0
400 14.896PFS-SP DEFERRED INFLOW OF RESOURCES	(17,896.00)	636.00	11,706.00	(5,554.00)		(6,190.00)	(10)
401 14.896PFS-SP DEFERRED INFLOWS - OPEB	0.00	715.00	(11,706.00)	(10,991.00)		(11,706.00)	(6)
400 CUB Deferred Inflow of Resources	(437,990.00)	6,998.00	369,893.00	(61,099.00)		(68,097.00)	(10)
401 CUB DEFERRED INFLOWS - OPEB	0.00	7,861.00	(128,757.00)	(120,896.00)		(128,757.00)	(6)
402 CUB Deferred Inflows of Resources - Leases (GASB 87)	0.00	0.00	(241,136.00)	(241,136.00)		0.00	0
PRIMARY GOVERNMENT	(18,035,856.00)	135,079.00	0.00	(17,900,777.00)		(1,789,577.00)	900
400	(18,035,856.00)	135,079.00	0.00	(17,900,777.00)		(1,789,577.00)	900
508.4 HCV NET INVESTMENT IN CAPITAL ASSETS	(8,153.00)	0.00	0.00	(8,153.00)		(9,593.00)	(15)
508.4 SL NET INVESTMENT IN CAPITAL ASSETS	(60,021,093.00)	0.00	0.00	(60,021,093.00)		(46,037,013.00)	30
508.1 CUB Invested In Capital Assets, Net of Related Debt	7,236,314.00	0.00	180,033.00	7,416,347.00		(6,249,499.00)	(219)
PRIMARY GOVERNMENT	(52,792,932.00)	0.00	180,033.00	(52,612,899.00)		(52,296,105.00)	1
508.4 DPCU NET INVESTMENT IN CAPITAL ASSETS	9,135,107.00	0.00	(4,992,428.00)	4,142,679.00		8,444,306.00	(51)
508 Invested In Capital Assets, Net of Related Debt	(43,657,825.00)	0.00	(4,812,395.00)	(48,470,220.00)		(43,851,799.00)	11
511.4 HCV RESTRICTED NET POSITION	(345,118.00)	0.00	(261,242.00)	(606,360.00)		0.00	0
511.4 SL RESTRICTED NET POSITION	(719,705.00)	0.00	(249,728.00)	(969,433.00)		(1,154,585.00)	(16)
511.4 14.896PFS-SP RESTRICTED NET POSITION	0.00	0.00	(10,142.00)	(10,142.00)		0.00	0
511.1 EHV RESTRICTED NET ASSETS	(273,269.00)	0.00	0.00	(273,269.00)		0.00	0
511.1 CUB RESTRICTED NET ASSETS	(725,705.00)	0.00	(105,569.00)	(831,274.00)		(442,627.00)	88
PRIMARY GOVERNMENT	(2,063,797.00)	0.00	(626,681.00)	(2,690,478.00)		(1,597,212.00)	68

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Prepared by KC3 1/20/2023	Reviewed by	1st Partner JBI 2/1/2023
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511.4 DPCU RESTRICTED NET POSITION	(349,947.00)	0.00	0.00	(349,947.00)		(352,730.00)	(1)
511 Restricted Net Assets	(2,413,744.00)	0.00	(626,681.00)	(3,040,425.00)		(1,949,942.00)	56
512.4 HCV UNRESTRICTED NET POSITION	4,026,804.00	0.00	261,242.00	4,288,046.00		3,072,352.00	40
512.4 SL UNRESTRICTED NET POSITION	(97,765,904.00)	0.00	249,728.00	(97,516,176.00)		(102,706,407.00)	(5)
512.1 MODREHAB Unrestricted Net Assets	(71,284.00)	0.00	0.00	(71,284.00)		(71,554.00)	0
512.4 14.896PFS-SP UNRESTRICTED NET POSITION	(4,699.00)	0.00	10,142.00	5,443.00		(8,198.00)	(166)
512.4 SPC UNRESTRICTED NET POSITION	(83,871.00)	0.00	0.00	(83,871.00)		(84,006.00)	0
512.1 EHV Unrestricted Net Assets	250,568.00	0.00	0.00	250,568.00		0.00	0
512.1 CUB Unrestricted Net Assets	31,428,740.00	0.00	(74,464.00)	31,354,276.00		46,245,255.00	(32)
PRIMARY GOVERNMENT	(62,219,646.00)	0.00	446,648.00	(61,772,998.00)		(53,552,558.00)	15
512.4 DPCU UNRESTRICTED NET POSITION	(19,687,886.00)	0.00	4,992,428.00	(14,695,458.00)		(21,961,472.00)	(33)
512 Unrestricted Net Assets	(81,907,532.00)	0.00	5,439,076.00	(76,468,456.00)		(75,514,030.00)	1
10040 HCV OPERATING TRANSFERS FROM/TO COMPONENT UNIT	21.00	0.00	0.00	21.00		0.00	0
10040 SL OPERATING TRANSFERS FROM/TO COMPONENT UNIT	(49,218,189.00)	0.00	0.00	(49,218,189.00)		(3,860,098.00)	1175
10040 CUB Operating Transfers from/to Component Unit	49,218,168.00	0.00	0.00	49,218,168.00		0.00	0
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		(3,860,098.00)	(100)
10040 DPCU OPERATING TRANSFERS FROM/TO COMPONENT UNIT	0.00	0.00	0.00	0.00		3,860,098.00	(100)
10040 Operating Transfers from/to Component Unit	0.00	0.00	0.00	0.00		0.00	0
10070 SL EXTRAORDINARY ITEMS, NET GAIN/LOSS	0.00	0.00	0.00	0.00		(73,750.00)	(100)
10070 Extraordinary Items, Net Gain/Loss	0.00	0.00	0.00	0.00		(73,750.00)	(100)
10080 CUB Special Items (Net Gain/Loss)	(4,617.00)	0.00	0.00	(4,617.00)		0.00	0
10080 DPCU Special items, net gain/loss	(567,957.00)	0.00	0.00	(567,957.00)		(1,945,532.00)	(71)
10080 Special Items (Net Gain/Loss)	(572,574.00)	0.00	0.00	(572,574.00)		(1,945,532.00)	(71)
11040 SL PRIOR PERIOD ADJUSTMENT	3,272.00	0.00	0.00	3,272.00	KC3-1	0.00	0
11040 CUB Prior Period Adjustments, Equity Transfers and Cor	(77,823.00)	0.00	0.00	(77,823.00)		0.00	0
PRIMARY GOVERNMENT	(74,551.00)	0.00	0.00	(74,551.00)		0.00	0
11040 Prior Period Adjustments, Equity Transfers and Cor	(74,551.00)	0.00	0.00	(74,551.00)		0.00	0
11190 HCV UNIT MONTHS AVAILABLE	22,140.00	0.00	0.00	22,140.00		22,140.00	0
21190 HCV CONTRA UNIT MONTHS AVAILABLE	(22,140.00)	0.00	0.00	(22,140.00)		(22,140.00)	0
11190 SL UNIT MONTHS AVAILABLE	1,416.00	0.00	0.00	1,416.00		3,336.00	(58)
21190 SL CONTRA UNIT MONTHS AVAILABLE	(1,416.00)	0.00	0.00	(1,416.00)		(3,336.00)	(58)
11190 EHV Unit Months Available	684.00	0.00	0.00	684.00		0.00	0
11190 CUB Unit Months Available	5,568.00	0.00	0.00	5,568.00		3,432.00	62
PRIMARY GOVERNMENT	6,252.00	0.00	0.00	6,252.00		3,432.00	82
11190 DPCU UNIT MONTHS AVAILABLE	612.00	0.00	0.00	612.00		0.00	0
11190 Unit Months Available	6,864.00	0.00	0.00	6,864.00		3,432.00	100
11210 HCV NUMBER OF UNIT MONTHS LEASED	18,237.00	0.00	0.00	18,237.00		18,094.00	1
21210 HCV CONTRA NUMBER OF UNIT MONTHS LEASED	(18,237.00)	0.00	0.00	(18,237.00)		(18,094.00)	1
11210 SL NUMBER OF UNIT MONTHS LEASED	1,375.00	0.00	0.00	1,375.00		3,107.00	(56)
21210 SL CONTRA NUMBER OF UNIT MONTHS LEASED	(1,375.00)	0.00	0.00	(1,375.00)		(3,107.00)	(56)
11210 EHV Number of Unit Months Leased	168.00	0.00	0.00	168.00		0.00	0
11210 CUB Number of Unit Months Leased	5,131.00	0.00	0.00	5,131.00		3,297.00	56
PRIMARY GOVERNMENT	5,299.00	0.00	0.00	5,299.00		3,297.00	61
11210 DPCU NUMBER OF UNIT MONTHS LEASED	600.00	0.00	0.00	600.00		0.00	0
21210 DPCU CONTRA NUMBER OF UNIT MONTHS LEASED	(600.00)	0.00	0.00	(600.00)		0.00	0
DISCRETELY PRESENTED COMPONENT UNIT	0.00	0.00	0.00	0.00		0.00	0
11210 Number of Unit Months Leased	5,299.00	0.00	0.00	5,299.00		3,297.00	61
21190 EHV Contra Unit Months Available	(684.00)	0.00	0.00	(684.00)		0.00	0
21190 CUB Contra Unit Months Available	(5,568.00)	0.00	0.00	(5,568.00)		(3,432.00)	62
PRIMARY GOVERNMENT	(6,252.00)	0.00	0.00	(6,252.00)		(3,432.00)	82

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21190 DPCU Contra Unit Months Available	(612.00)	0.00	0.00	(612.00)		0.00	0
21190 Contra Unit Months Available	(6,864.00)	0.00	0.00	(6,864.00)		(3,432.00)	100
21210 EHV Contra Number of Unit Months Leased	(168.00)	0.00	0.00	(168.00)		0.00	0
21210 CUB Contra Number of Unit Months Leased	(5,131.00)	0.00	0.00	(5,131.00)		(3,297.00)	56
PRIMARY GOVERNMENT	(5,299.00)	0.00	0.00	(5,299.00)		(3,297.00)	61
21210 Contra Number of Unit Months Leased	(5,299.00)	0.00	0.00	(5,299.00)		(3,297.00)	61
70300 SL NET TENANT RENTAL REVENUE	(250,191.00)	0.00	0.00	(250,191.00)		(1,750,912.00)	(86)
70300 CUB Net Tenant Rental Revenue	(3,611,419.00)	0.00	0.00	(3,611,419.00)		(2,042,605.00)	77
PRIMARY GOVERNMENT	(3,861,610.00)	0.00	0.00	(3,861,610.00)		(3,793,517.00)	2
70300 DPCU NET TENANT RENTAL REVENUE	(1,302,795.00)	0.00	0.00	(1,302,795.00)		0.00	0
70300 Net Tenant Rental Revenue	(5,164,405.00)	0.00	0.00	(5,164,405.00)		(3,793,517.00)	36
70400 SL TENANT REVENUE - OTHER	(225,807.00)	0.00	0.00	(225,807.00)		(172,769.00)	31
70400 CUB Tenant Revenue - Other	(42,085.00)	0.00	0.00	(42,085.00)		(23,537.00)	79
PRIMARY GOVERNMENT	(267,892.00)	0.00	0.00	(267,892.00)		(196,306.00)	36
70400 DPCU TENANT REVENUE - OTHER	0.00	0.00	0.00	0.00		(1,170,690.00)	(100)
70400 Tenant Revenue - Other	(267,892.00)	0.00	0.00	(267,892.00)		(1,366,996.00)	(80)
70600 HCV HUD PHA OPERATING GRANTS	(35,875,755.00)	0.00	0.00	(35,875,755.00)		(33,656,624.00)	7
70600 MODREHAB HUD Operating Grants	(246,716.00)	0.00	0.00	(246,716.00)		(247,225.00)	0
70600 14.896PFS-SP HUD PHA OPERATING GRANTS	(81,141.00)	0.00	0.00	(81,141.00)		(79,730.00)	2
70600 14.HHCAF HUD PHA OPERATING GRANTS	0.00	0.00	0.00	0.00		(1,783,923.00)	(100)
70600 EHV HUD Operating Grants	(600,055.00)	0.00	(2,327.00)	(602,382.00)		(22,800.00)	2542
PRIMARY GOVERNMENT	(36,803,667.00)	0.00	(2,327.00)	(36,805,994.00)		(35,790,302.00)	3
70600 HUD PHA Operating Grants	(36,803,667.00)	0.00	(2,327.00)	(36,805,994.00)		(35,790,302.00)	3
70800 SL OTHER GOVERNMENTAL GRANTS	(4,396,880.00)	0.00	1,827,445.00	(2,569,435.00)		(11,117,174.00)	(77)
70800 SPC OTHER GOVERNMENTAL GRANTS	(468,712.00)	0.00	0.00	(468,712.00)		(452,275.00)	4
70800 CUB Other governmental grants	(9,672,605.00)	0.00	0.00	(9,672,605.00)		(3,763,718.00)	157
70800 ELIM OTHER GOVERNMENTAL GRANTS	8,780,629.00	0.00	0.00	8,780,629.00		8,197,594.00	7
PRIMARY GOVERNMENT	(5,757,568.00)	0.00	1,827,445.00	(3,930,123.00)		(7,135,573.00)	(45)
70800 Other Government Grants	(5,757,568.00)	0.00	1,827,445.00	(3,930,123.00)		(7,135,573.00)	(45)
71100 HCV INVESTMENT INCOME - UNRESTRICTED	(26.00)	0.00	0.00	(26.00)		(8.00)	225
71100 SL INVESTMENT INCOME - UNRESTRICTED	(569,930.00)	0.00	(54,965.00)	(624,895.00)		(163,371.00)	283
71100 CUB Investment Income - Unrestricted	(11,895.00)	0.00	0.00	(11,895.00)		(156.00)	7525
PRIMARY GOVERNMENT	(581,851.00)	0.00	(54,965.00)	(636,816.00)		(163,535.00)	289
71100 Investment Income - Unrestricted	(581,851.00)	0.00	(54,965.00)	(636,816.00)		(163,535.00)	289
71400 HCV FRAUD RECOVERY	(4,936.00)	0.00	0.00	(4,936.00)		(3,088.00)	60
71400 SL FRAUD RECOVERY	0.00	0.00	0.00	0.00		(29.00)	(100)
PRIMARY GOVERNMENT	(4,936.00)	0.00	0.00	(4,936.00)		(3,117.00)	58
71400 Fraud Recovery	(4,936.00)	0.00	0.00	(4,936.00)		(3,117.00)	58
71500 HCV OTHER REVENUE	(474,585.00)	(893,171.00)	0.00	(1,367,756.00)		(455,326.00)	200
71500 SL OTHER REVENUE	(3,851.00)	(2,129,868.00)	(1,827,445.00)	(3,961,164.00)		(444,259.00)	792
71500 14.896PFS-SP OTHER REVENUE	0.00	(34,352.00)	0.00	(34,352.00)		(2,345.00)	1365
71500 CUB Other Revenue	0.00	(377,881.00)	0.00	(377,881.00)		(24,746.00)	1427
PRIMARY GOVERNMENT	(478,436.00)	(3,435,272.00)	(1,827,445.00)	(5,741,153.00)		(926,676.00)	520
71500 DPCU OTHER REVENUE	(13,456.00)	0.00	0.00	(13,456.00)		(17,650.00)	(24)
71500 Other Revenue	(491,892.00)	(3,435,272.00)	(1,827,445.00)	(5,754,609.00)		(944,326.00)	509
71600 SL GAIN OR LOSS ON SALE OF CAPITAL ASSETS	0.00	0.00	0.00	0.00		490,616.00	(100)
71600 Gain or Loss on Sale of Capital Assets	0.00	0.00	0.00	0.00		490,616.00	(100)
91100 HCV ADMINISTRATIVE SALARIES	1,520,586.00	0.00	0.00	1,520,586.00		1,213,951.00	25
91100 SL ADMINISTRATIVE SALARIES	1,869,508.00	0.00	0.00	1,869,508.00		2,318,651.00	(19)

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/21	%Chg
91100 MODREHAB Administrative Salaries	49,691.00	0.00	0.00	49,691.00		46,895.00	6
91100 14.896PFS-SP ADMINISTRATIVE SALARIES	53,452.00	0.00	0.00	53,452.00		57,953.00	(8)
91100 SPC ADMINISTRATIVE SALARIES	39,925.00	0.00	0.00	39,925.00		34,255.00	17
91100 14.HHCAF ADMINISTRATIVE SALARIES	0.00	0.00	0.00	0.00		401,633.00	(100)
91100 EHV Administrative Salaries	71,514.00	0.00	0.00	71,514.00		0.00	0
91100 CUB Administrative Salaries	1,685,996.00	0.00	0.00	1,685,996.00		644,052.00	162
PRIMARY GOVERNMENT	5,290,672.00	0.00	0.00	5,290,672.00		4,717,390.00	12
91100 DPCU ADMINISTRATIVE SALARIES	88,869.00	0.00	0.00	88,869.00		94,131.00	(6)
91100 Administrative Salaries	5,379,541.00	0.00	0.00	5,379,541.00		4,811,521.00	12
91200 HCV AUDITING FEES	10,615.00	0.00	0.00	10,615.00		16,013.00	(34)
91200 SL AUDITING FEES	7,630.00	0.00	0.00	7,630.00		36,362.00	(79)
91200 MODREHAB Auditing Fees	300.00	0.00	0.00	300.00		300.00	0
91200 CUB Auditing Fees	47,405.00	0.00	0.00	47,405.00		13,775.00	244
PRIMARY GOVERNMENT	65,950.00	0.00	0.00	65,950.00		66,450.00	(1)
91200 DPCU AUDITING FEES	66,314.00	0.00	0.00	66,314.00		0.00	0
91200 Auditing Fees	132,264.00	0.00	0.00	132,264.00		66,450.00	99
91300 SL MANAGEMENT FEE	42,989.00	0.00	0.00	42,989.00		202,276.00	(79)
91300 CUB Management Fee	273,753.00	0.00	0.00	273,753.00		32,218.00	750
PRIMARY GOVERNMENT	316,742.00	0.00	0.00	316,742.00		234,494.00	35
91300 DPCU MANAGEMENT FEE	50,718.00	0.00	0.00	50,718.00		38,090.00	33
91300 Management Fee	367,460.00	0.00	0.00	367,460.00		272,584.00	35
91400 14.896PFS-SP ADVERTISING & MARKETING	3,348.00	0.00	0.00	3,348.00		0.00	0
91400 Advertising and Marketing	3,348.00	0.00	0.00	3,348.00		0.00	0
91500 HCV EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	423,072.00	0.00	0.00	423,072.00		631,695.00	(33)
91500 SL EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	541,756.00	0.00	0.00	541,756.00		995,343.00	(46)
91500 14.896PFS-SP EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRAT	21,563.00	0.00	0.00	21,563.00		25,847.00	(17)
91500 CUB Employee Benefit contributions - Administrative	489,321.00	0.00	0.00	489,321.00		232,560.00	110
PRIMARY GOVERNMENT	1,475,712.00	0.00	0.00	1,475,712.00		1,885,445.00	(22)
91500 DPCU EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	0.00	0.00	0.00	0.00		24,870.00	(100)
91500 Employee Benefit contributions - Administrative	1,475,712.00	0.00	0.00	1,475,712.00		1,910,315.00	(23)
91600 HCV OFFICE EXPENSES	586,826.00	0.00	0.00	586,826.00		329,931.00	78
91600 SL OFFICE EXPENSES	394,038.00	0.00	0.00	394,038.00		719,028.00	(45)
91600 14.HHCAF OFFICE EXPENSES	0.00	0.00	0.00	0.00		18,862.00	(100)
91600 CUB Office Expenses	571,505.00	0.00	0.00	571,505.00		258,320.00	121
PRIMARY GOVERNMENT	1,552,369.00	0.00	0.00	1,552,369.00		1,326,141.00	17
91600 DPCU OFFICE EXPENSES	163,594.00	0.00	0.00	163,594.00		113,516.00	44
91600 Office Expenses	1,715,963.00	0.00	0.00	1,715,963.00		1,439,657.00	19
91700 HCV LEGAL EXPENSE	103,672.00	0.00	0.00	103,672.00		108,412.00	(4)
91700 SL LEGAL EXPENSE	81,099.00	0.00	0.00	81,099.00		212,833.00	(62)
91700 CUB Legal Expense	447,969.00	0.00	0.00	447,969.00		71,625.00	525
PRIMARY GOVERNMENT	632,740.00	0.00	0.00	632,740.00		392,870.00	61
91700 DPCU LEGAL EXPENSE	8,373.00	0.00	0.00	8,373.00		94,840.00	(91)
91700 Legal Expense	641,113.00	0.00	0.00	641,113.00		487,710.00	31
91800 HCV TRAVEL	11,915.00	0.00	0.00	11,915.00		3,770.00	216
91800 SL TRAVEL	6,521.00	0.00	0.00	6,521.00		11,662.00	(44)
91800 CUB Travel	12,802.00	0.00	0.00	12,802.00		6,844.00	87
PRIMARY GOVERNMENT	31,238.00	0.00	0.00	31,238.00		22,276.00	40
91800 Travel	31,238.00	0.00	0.00	31,238.00		22,276.00	40
91900 HCV OTHER	113,740.00	0.00	0.00	113,740.00		35,549.00	220
91900 SL OTHER	927.00	0.00	0.00	927.00		671.00	38

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91900 MODREHAB Other	0.00	0.00	0.00	0.00		270.00	(100)
91900 14.896PFS-SP OTHER	1,351.00	0.00	0.00	1,351.00		0.00	0
91900 CUB Other	11,202.00	0.00	0.00	11,202.00		4,125.00	172
PRIMARY GOVERNMENT	127,220.00	0.00	0.00	127,220.00		40,615.00	213
91900 Other	127,220.00	0.00	0.00	127,220.00		40,615.00	213
92000 DPCU ASSET MANAGEMENT FEE	10,927.00	0.00	0.00	10,927.00		10,610.00	3
92000 Asset Management Fee	10,927.00	0.00	0.00	10,927.00		10,610.00	3
92100 SL TENANT SERVICES - SALARIES	36,245.00	0.00	0.00	36,245.00		194,085.00	(81)
92100 CUB Tenant Services - Salaries	333,416.00	0.00	0.00	333,416.00		121,164.00	175
PRIMARY GOVERNMENT	369,661.00	0.00	0.00	369,661.00		315,249.00	17
92100 Tenant Services - Salaries	369,661.00	0.00	0.00	369,661.00		315,249.00	17
92200 CUB Relocation Costs	24,939.00	0.00	0.00	24,939.00		6,902.00	261
92200 Relocation Costs	24,939.00	0.00	0.00	24,939.00		6,902.00	261
92300 HCV EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	2,046.00	0.00	0.00	2,046.00		2,026.00	1
92300 SL EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	638.00	0.00	0.00	638.00		24,683.00	(97)
92300 CUB Employee Benefit Contributions - Tenant Services	72,436.00	0.00	0.00	72,436.00		42,030.00	72
PRIMARY GOVERNMENT	75,120.00	0.00	0.00	75,120.00		68,739.00	9
92300 Employee Benefit Contributions - Tenant Services	75,120.00	0.00	0.00	75,120.00		68,739.00	9
92400 SL TENANT SERVICES - OTHER	10,389.00	0.00	0.00	10,389.00		137,327.00	(92)
92400 14.896PFS-SP TENANT SERVICES - OTHER	5,760.00	0.00	0.00	5,760.00		1,428.00	303
92400 EHV Tenant Services - Other	30,704.00	0.00	0.00	30,704.00		0.00	0
92400 CUB Tenant Services - Other	297,830.00	0.00	0.00	297,830.00		86,583.00	244
PRIMARY GOVERNMENT	344,683.00	0.00	0.00	344,683.00		225,338.00	53
92400 Tenant Services - Other	344,683.00	0.00	0.00	344,683.00		225,338.00	53
93100 HCV WATER	6,569.00	0.00	0.00	6,569.00		2,172.00	202
93100 SL WATER	63,507.00	0.00	0.00	63,507.00		166,495.00	(62)
93100 CUB Water	285,686.00	0.00	0.00	285,686.00		111,017.00	157
PRIMARY GOVERNMENT	355,762.00	0.00	0.00	355,762.00		279,684.00	27
93100 DPCU WATER	22,720.00	0.00	0.00	22,720.00		19,669.00	16
93100 Water	378,482.00	0.00	0.00	378,482.00		299,353.00	26
93200 HCV ELECTRICITY	7,927.00	0.00	0.00	7,927.00		3,884.00	104
93200 SL ELECTRICITY	7,614.00	0.00	0.00	7,614.00		26,855.00	(72)
93200 CUB Electricity	111,250.00	0.00	0.00	111,250.00		85,127.00	31
PRIMARY GOVERNMENT	126,791.00	0.00	0.00	126,791.00		115,866.00	9
93200 DPCU ELECTRICITY	15,197.00	0.00	0.00	15,197.00		23,129.00	(34)
93200 Electricity	141,988.00	0.00	0.00	141,988.00		138,995.00	2
93300 HCV GAS	631.00	0.00	0.00	631.00		458.00	38
93300 SL GAS	2,850.00	0.00	0.00	2,850.00		(9,730.00)	(129)
93300 CUB Gas	56,173.00	0.00	0.00	56,173.00		26,406.00	113
PRIMARY GOVERNMENT	59,654.00	0.00	0.00	59,654.00		17,134.00	248
93300 DPCU GAS	500.00	0.00	0.00	500.00		429.00	17
93300 Gas	60,154.00	0.00	0.00	60,154.00		17,563.00	243
93400 HCV FUEL	0.00	0.00	0.00	0.00		357.00	(100)
93400 Fuel	0.00	0.00	0.00	0.00		357.00	(100)
93600 HCV SEWER	574.00	0.00	0.00	574.00		0.00	0
93600 SL SEWER	26,669.00	0.00	0.00	26,669.00		69,731.00	(62)
93600 CUB Sewer	267,239.00	0.00	0.00	267,239.00		42,390.00	530
PRIMARY GOVERNMENT	294,482.00	0.00	0.00	294,482.00		112,121.00	163

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93600 Sewer	294,482.00	0.00	0.00	294,482.00		112,121.00	163
93800 HCV OTHER UTILITIES EXPENSE	3,013.00	0.00	0.00	3,013.00		1,462.00	106
93800 SL OTHER UTILITIES EXPENSE	28,471.00	0.00	0.00	28,471.00		312,249.00	(91)
93800 CUB Other Utilities Expense	387.00	0.00	0.00	387.00		75.00	416
PRIMARY GOVERNMENT	31,871.00	0.00	0.00	31,871.00		313,786.00	(90)
93800 Other Utilities Expense	31,871.00	0.00	0.00	31,871.00		313,786.00	(90)
94100 HCV ORDINARY MAINTENANCE AND OPERATIONS - LABOR	0.00	0.00	0.00	0.00		4,852.00	(100)
94100 SL ORDINARY MAINTENANCE AND OPERATIONS - LABOR	25,866.00	0.00	0.00	25,866.00		291,493.00	(91)
94100 14.HHCAF ORDINARY MAINTENANCE AND OPERATIONS - LABOR	0.00	0.00	0.00	0.00		591.00	(100)
94100 CUB Ordinary Maintenance and Operations - Labor	590,533.00	0.00	0.00	590,533.00		386,508.00	53
PRIMARY GOVERNMENT	616,399.00	0.00	0.00	616,399.00		683,444.00	(10)
94100 DPCU ORDINARY MAINTENANCE AND OPERATIONS - LABOR	39,855.00	0.00	0.00	39,855.00		39,735.00	0
94100 Ordinary Maintenance and Operations - Labor	656,254.00	0.00	0.00	656,254.00		723,179.00	(9)
94200 HCV ORDINARY MAINTENANCE AND OPERATIONS - MATERIALS	1,067.00	0.00	0.00	1,067.00		4,065.00	(74)
94200 SL ORDINARY MAINTENANCE AND OPERATIONS - MATERIALS	23,790.00	0.00	0.00	23,790.00		115,057.00	(79)
94200 CUB Ordinary Maintenance and Operations - Materials an	225,946.00	0.00	0.00	225,946.00		69,969.00	223
PRIMARY GOVERNMENT	250,803.00	0.00	0.00	250,803.00		189,091.00	33
94200 Ordinary Maintenance and Operations - Materials an	250,803.00	0.00	0.00	250,803.00		189,091.00	33
94300 HCV ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	24,029.00	0.00	0.00	24,029.00		14,165.00	70
94300 SL ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	104,255.00	0.00	0.00	104,255.00		338,988.00	(69)
94300 CUB Ordinary Maintenance and Operations Contracts	1,658,327.00	0.00	0.00	1,658,327.00		575,899.00	188
PRIMARY GOVERNMENT	1,786,611.00	0.00	0.00	1,786,611.00		929,052.00	92
94300 DPCU ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	155,700.00	0.00	0.00	155,700.00		80,481.00	93
94300 Ordinary Maintenance and Operations Contracts	1,942,311.00	0.00	0.00	1,942,311.00		1,009,533.00	92
94500 HCV EMPLOYEE BENEFIT CONTRIBUTIONS - ORDINARY MAINT	13.00	0.00	0.00	13.00		1,608.00	(99)
94500 SL EMPLOYEE BENEFIT CONTRIBUTIONS - ORDINARY MAINT	12,548.00	0.00	0.00	12,548.00		125,926.00	(90)
94500 CUB Employee Benefit Contributions - Ordinary Maintena	258,474.00	0.00	0.00	258,474.00		165,549.00	56
PRIMARY GOVERNMENT	271,035.00	0.00	0.00	271,035.00		293,083.00	(8)
94500 DPCU EMPLOYEE BENEFIT CONTRIBUTIONS - ORDINARY MAINT	17,039.00	0.00	0.00	17,039.00		0.00	0
94500 Employee Benefit Contributions - Ordinary Maintena	288,074.00	0.00	0.00	288,074.00		293,083.00	(2)
95200 HCV PROTECTIVE SERVICES - OTHER CONTRACT COSTS	21,289.00	0.00	0.00	21,289.00		70,539.00	(70)
95200 SL PROTECTIVE SERVICES - OTHER CONTRACT COSTS	17,420.00	0.00	0.00	17,420.00		163,430.00	(89)
95200 CUB Protective Services - Other Contract Costs	160,647.00	0.00	0.00	160,647.00		91,342.00	76
PRIMARY GOVERNMENT	199,356.00	0.00	0.00	199,356.00		325,311.00	(39)
95200 Protective Services - Other Contract Costs	199,356.00	0.00	0.00	199,356.00		325,311.00	(39)
96110 HCV PROPERTY INSURANCE	539.00	0.00	0.00	539.00		5,623.00	(90)
96110 SL PROPERTY INSURANCE	67,544.00	0.00	0.00	67,544.00		107,567.00	(37)
96110 CUB Property Insurance	294,085.00	0.00	0.00	294,085.00		62,928.00	367
PRIMARY GOVERNMENT	362,168.00	0.00	0.00	362,168.00		176,118.00	106
96110 DPCU PROPERTY INSURANCE	43,165.00	0.00	0.00	43,165.00		29,365.00	47
96110 Property Insurance	405,333.00	0.00	0.00	405,333.00		205,483.00	97
96120 HCV LIABILITY INSURANCE	0.00	0.00	0.00	0.00		16,248.00	(100)
96120 SL LIABILITY INSURANCE	1,401.00	0.00	0.00	1,401.00		21,131.00	(93)
96120 CUB Liability Insurance	12,942.00	0.00	0.00	12,942.00		9,977.00	30
PRIMARY GOVERNMENT	14,343.00	0.00	0.00	14,343.00		47,356.00	(70)
96120 Liability Insurance	14,343.00	0.00	0.00	14,343.00		47,356.00	(70)
96130 HCV WORKMEN'S COMPENSATION	30,588.00	0.00	0.00	30,588.00		25,490.00	20
96130 SL WORKMEN'S COMPENSATION	2,621.00	0.00	0.00	2,621.00		26,210.00	(90)
96130 14.896PFS-SP WORKMEN'S COMPENSATION	366.00	0.00	0.00	366.00		346.00	6
96130 CUB Workmen's Compensation	16,629.00	0.00	0.00	16,629.00		3,848.00	332
PRIMARY GOVERNMENT	50,204.00	0.00	0.00	50,204.00		55,894.00	(10)

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96130 Workmen's Compensation	50,204.00	0.00	0.00	50,204.00		55,894.00	(10)
96140 HCV ALL OTHER INSURANCE	1,370.00	0.00	0.00	1,370.00		5,897.00	(77)
96140 SL ALL OTHER INSURANCE	6,763.00	0.00	0.00	6,763.00		21,016.00	(68)
96140 CUB All Other Insurance	86,092.00	0.00	0.00	86,092.00		13,226.00	551
PRIMARY GOVERNMENT	94,225.00	0.00	0.00	94,225.00		40,139.00	135
96140 DPCU ALL OTHER INSURANCE	0.00	0.00	0.00	0.00		11,129.00	(100)
96140 All Other Insurance	94,225.00	0.00	0.00	94,225.00		51,268.00	84
96200 HCV OTHER GENERAL EXPENSES	13,447.00	0.00	0.00	13,447.00		66,070.00	(80)
96200 SL OTHER GENERAL EXPENSES	57,319.00	0.00	0.00	57,319.00		128,222.00	(55)
96200 EHV Other General Expenses	0.00	0.00	2,327.00	2,327.00		99.00	2251
96200 CUB Other General Expenses	174,521.00	(5,967.00)	0.00	168,554.00		83,944.00	101
PRIMARY GOVERNMENT	245,287.00	(5,967.00)	2,327.00	241,647.00		278,335.00	(13)
96200 DPCU OTHER GENERAL EXPENSES	152,172.00	0.00	0.00	152,172.00		151,781.00	0
96200 Other General Expenses	397,459.00	(5,967.00)	2,327.00	393,819.00		430,116.00	(8)
96400 SL BAD DEBT - TENANT RENTS	4,217.00	0.00	0.00	4,217.00		24,500.00	(83)
96400 CUB Bad debt - Tenant Rents	122,281.00	0.00	0.00	122,281.00		21,483.00	469
PRIMARY GOVERNMENT	126,498.00	0.00	0.00	126,498.00		45,983.00	175
96400 DPCU BAD DEBT - TENANT RENTS	3,636.00	0.00	0.00	3,636.00		0.00	0
96400 Bad debt - Tenant Rents	130,134.00	0.00	0.00	130,134.00		45,983.00	183
96710 SL INTEREST OF MORTGAGE (OR BONDS) PAYABLE	29,833.00	0.00	0.00	29,833.00		813,569.00	(96)
96710 CUB Interest of Mortgage (or Bonds) Payable	993,992.00	0.00	0.00	993,992.00		178,316.00	457
PRIMARY GOVERNMENT	1,023,825.00	0.00	0.00	1,023,825.00		991,885.00	3
96710 DPCU INTEREST OF MORTGAGE (OR BONDS) PAYABLE	662,238.00	0.00	0.00	662,238.00		654,507.00	1
96710 Interest of Mortgage (or Bonds) Payable	1,686,063.00	0.00	0.00	1,686,063.00		1,646,392.00	2
96730 DPCU AMMORTIZATION OF BOND ISSUE COSTS	5,462.00	0.00	0.00	5,462.00		0.00	0
96730 Amortization of Bond Issue Costs	5,462.00	0.00	0.00	5,462.00		0.00	0
97300 HCV HOUSING ASSISTANC4E PAYMENTS	33,426,318.00	0.00	0.00	33,426,318.00		31,779,552.00	5
97300 MODREHAB HOUSING ASSISTANCE PAYMENTS	196,725.00	0.00	0.00	196,725.00		200,030.00	(2)
97300 SPC HOUSING ASSISTANC4E PAYMENTS	405,781.00	0.00	0.00	405,781.00		418,155.00	(3)
97300 14.HHCAF HOUSING ASSISTANC4E PAYMENTS	0.00	0.00	0.00	0.00		1,362,837.00	(100)
97300 EHV Housing Assistance Payments	266,251.00	0.00	0.00	266,251.00		0.00	0
97300 ELIM HOUSING ASSISTANC4E PAYMENTS	(8,780,629.00)	0.00	0.00	(8,780,629.00)		(8,197,594.00)	7
PRIMARY GOVERNMENT	25,514,446.00	0.00	0.00	25,514,446.00		25,562,980.00	0
97300 Housing Assistance Payments	25,514,446.00	0.00	0.00	25,514,446.00		25,562,980.00	0
97350 HCV HAP PORTABILITY-IN	446,692.00	0.00	0.00	446,692.00		381,388.00	17
97350 HAP Portability-In	446,692.00	0.00	0.00	446,692.00		381,388.00	17
97400 HCV DEPRECIATION EXPENSE	1,440.00	0.00	0.00	1,440.00		643.00	124
97400 SL DEPRECIATION EXPENSE	257,940.00	0.00	0.00	257,940.00		887,419.00	(71)
97400 CUB Depreciation Expense	1,437,408.00	0.00	0.00	1,437,408.00		792,780.00	81
PRIMARY GOVERNMENT	1,696,788.00	0.00	0.00	1,696,788.00		1,680,842.00	1
97400 DPCU DEPRECIATION EXPENSE	872,189.00	0.00	0.00	872,189.00		854,662.00	2
97400 Depreciation Expense	2,568,977.00	0.00	0.00	2,568,977.00		2,535,504.00	1
	0.00	0.00	0.00	0.00		0.00	0
Net Income (Loss)	3,388,483.00			6,884,687.00		6,663,330.00	3

KC3-1. [inquire about ppa](#)

ALA300 - Audit 2021 - Alameda Housing Authority

B5-2

Year End: June 30, 2022

Adjusting journal entries

Date: 7/1/2021 To 6/30/2022

Prepared by KC3 1/23/2023	Reviewed by	1st Partner JB1 2/1/2023
2nd Partner	Reviewed by	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2022	DEFERRED OUTFLOW OF RESOURCES	200 HCV	Q-15			23,428.00		
1	6/30/2022	DEFERRED OUTFLOW OF RESOURCES	200 SL	Q-15			55,869.00		
1	6/30/2022	DEFERRED OUTFLOW OF RESOURCES	200 14.896PFS-SP	Q-15			902.00		
1	6/30/2022	Deferred Outflow of Resources	200 CUB	Q-15			9,912.00		
1	6/30/2022	DEFERRED OUTFLOWS - OPEB	201 HCV	Q-15		23,428.00			
1	6/30/2022	DEFERRED OUTFLOWS - OPEB	201 SL	Q-15		55,869.00			
1	6/30/2022	DEFERRED OUTFLOWS - OPEB	201 14.896PFS-SP	Q-15		902.00			
1	6/30/2022	DEFERRED OUTFLOWS - OPEB	201 CUB	Q-15		9,912.00			
1	6/30/2022	DEFERRED INFLOW OF RESOURCES	400 HCV	Q-15		304,336.00			
1	6/30/2022	DEFERRED INFLOW OF RESOURCES	400 SL	Q-15		17,114,680.00			
1	6/30/2022	DEFERRED INFLOW OF RESOURCES	400 14.896PFS-SP	Q-15		11,706.00			
1	6/30/2022	Deferred Inflow of Resources	400 CUB	Q-15		128,757.00			
1	6/30/2022	Deferred Inflow of Resources	400 CUB	Q-15		241,136.00			
1	6/30/2022	DEFERRED INFLOWS - OPEB	401 HCV	Q-15			304,336.00		
1	6/30/2022	DEFERRED INFLOWS - OPEB	401 14.896PFS-SP	Q-15			11,706.00		
1	6/30/2022	DEFERRED INFLOWS - OPEB	401 CUB	Q-15			128,757.00		
1	6/30/2022	Deferred Inflows of Resources - Leases (GASB 402)	402 SL	Q-15			17,114,680.00		
1	6/30/2022	Deferred Inflows of Resources - Leases (GASB 402)	402 CUB	Q-15			241,136.00		
Propose entry to break out pension & OPEB									
2	6/30/2022	HUD Operating Grants	70600 EHV	U-2			2,327.00		
2	6/30/2022	Other General Expenses	96200 EHV	U-2		2,327.00			
To propose an entry to reclass HAP Port Admin expenses out of grant income									
4	6/30/2022	OTHER GOVERNMENTAL GRANTS	70800 SL	U-LEAD		1,827,445.00			
4	6/30/2022	OTHER REVENUE	71500 SL	U-LEAD			1,827,445.00		
To propose an entry to reclass developer fee and services fees out of other governmental grants									
6	6/30/2022	Construction in Progress	167 CUB	N			186,000.00		
6	6/30/2022	Accounts Payable <= 90 Days	312 CUB	N		186,000.00			
Client proposed entry to reclass repayment for closing cost advance for transfer									
7	6/30/2022	DEFERRED INFLOW OF RESOURCES	400 SL	E-1			383,813.00		
7	6/30/2022	DEFERRED INFLOWS - OPEB	401 SL	E-1			725,724.00		
7	6/30/2022	Deferred Inflows of Resources - Leases (GASB 402)	402 SL	E-1		1,109,537.00			
To propose an entry to reclassify for FS presentation									
11	6/30/2022	CASH - UNRESTRICTED	111 HCV	T-1		2,648.00			
11	6/30/2022	Cash - Unrestricted	111 EHV	T-1		53,373.00			
11	6/30/2022	CASH - OTHER RESTRICTED	113 HCV	T-1			2,648.00		
11	6/30/2022	Cash - Other Restricted	113 EHV	T-1			42,623.00		
11	6/30/2022	Cash - Restricted for Payment of Current Liabil	115 EHV	T-1			10,750.00		
11	6/30/2022	Invested In Capital Assets, Net of Related Debt	508.1 CUB	T-1		180,033.00			
11	6/30/2022	NET INVESTMENT IN CAPITAL ASSETS	508.4 DPCU	T-1			4,992,428.00		
11	6/30/2022	RESTRICTED NET ASSETS	511.1 CUB	T-1			105,569.00		
11	6/30/2022	RESTRICTED NET POSITION	511.4 HCV	T-1			261,242.00		
11	6/30/2022	RESTRICTED NET POSITION	511.4 SL	T-1			249,728.00		
11	6/30/2022	RESTRICTED NET POSITION	511.4 14.896PFS-SP	T-1			10,142.00		
11	6/30/2022	Unrestricted Net Assets	512.1 CUB	T-1			180,033.00		
11	6/30/2022	Unrestricted Net Assets	512.1 CUB	T-1		105,569.00			
11	6/30/2022	UNRESTRICTED NET POSITION	512.4 HCV	T-1			261,242.00		
11	6/30/2022	UNRESTRICTED NET POSITION	512.4 SL	T-1			249,728.00		
11	6/30/2022	UNRESTRICTED NET POSITION	512.4 14.896PFS-SP	T-1			10,142.00		
11	6/30/2022	UNRESTRICTED NET POSITION	512.4 DPCU	T-1		4,992,428.00			
To propose an entry to reclass equity & cash for FS presentation									
12	6/30/2022	Accounts Receivable - Other Government	124 CUB	E-1. 1			327,589.00		
12	6/30/2022	ACCOUNTS RECEIVABLE - MISCELLANEOUS	125 SL	E-1. 1			14,600.00		
12	6/30/2022	OTHER ASSETS	174 SL	E-1. 1			50,204.00		

ALA300 - Audit 2021 - Alameda Housing Authority

Year End: June 30, 2022

Adjusting journal entries

Date: 7/1/2021 To 6/30/2022

B5-2-1

Prepared by KC3 1/23/2023	Reviewed by	1st Partner JB1 2/1/2023
2nd Partner	Reviewed by	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
12	6/30/2022	Accounts Receivable - Miscellaneous - Leases	125.1 SL	E-1. 1		14,600.00			
12	6/30/2022	Accounts Receivable - Misc - Leases	125.1 CUB	E-1. 1		327,589.00			
12	6/30/2022	Other Assets - Leases	174.2 SL	E-1. 1		50,204.00			
		To reclass leases out of A/R for FS presentation							
13	6/30/2022	NOTES, LOANS & MORTGAGES RECEIVABLE	171 SL	J-LEAD		54,965.00			
13	6/30/2022	INVESTMENT INCOME - UNRESTRICTED	71100 SL	J-LEAD			54,965.00		
		Client proposed entry to reclass payment on loan to payment on interest							
14	6/30/2022	ACCOUNTS RECEIVABLE - MISCELLANEOUS	125 SL	E		1,467.00			
14	6/30/2022	NOTES, LOANS & MORTGAGES RECEIVABLE	171 SL	E			1,467.00		
		Propose entry to reclass for reporting							
						27,320,023.00	27,320,023.00		
			Net Income (Loss)			6,884,687.00			



Housing Authority
of the
City of Alameda

PHONE: (510) 747-4300
FAX: (510) 522-7848
TTY/TRS: 711

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Tonya Schuler-Cummins, Principal Management Analyst

Date: March 15, 2023

Re: Approve the Annual Plan for 2024.

BACKGROUND

On March 23, 2022 the Housing Authority of the City of Alameda (AHA) executed a Moving to Work (MTW) Amendment to the Annual Contributions Contract (ACC) designating AHA as an MTW Expansion Agency under the Landlord Incentive Cohort. The AHA will be required to comply with the MTW Operations Notice while participating in the MTW Demonstration Program. The AHA operates a handful of Special Programs such as VASH, FUP, NED, Mainstream Voucher, and EHV. At this time, the AHA is not going to apply MTW flexibility to the VASH, EHV, Moderate Rehabilitation program, or the Shelter Plus Care program. All other programs will have MTW activities applied to them as appropriate and outlined in the MTW Supplement to the Annual Plan.

DISCUSSION

HUD requires that the Annual Plan and MTW Supplement be made available for public comment 45 days prior to the public hearing. These documents were posted to the AHA's website for public comment on December 16, 2022 with Public Hearings on January 30, 2023 and January 31, 2023. Due to the AHA requesting multiple Agency-Specific Waivers, at least two hearings had to be held. There were no comments received during the Public Hearings held on January 30, 2023 to discuss the MTW Supplement and January 31, 2023 to discuss Agency-Specific Waivers. The Resident Advisory Board (RAB), representing the interests of the participants in the Housing Choice Voucher program, reviewed and commented on the MTW Supplement for Fiscal Year 2023-2024 and the Annual Plan for Fiscal Year 2023-2024. None of the comments resulted in changes to the proposed Annual Plan.

The MTW Supplement for Fiscal Year 2023-2024 includes the following activities not included in the MTW Supplement for Fiscal Year 2022-2023:

- Special Circumstances Admissions
- Project-Based Voucher Contract Rent Increases
- Project-Based Voucher First Year Moves



- Blended Subsidies or Contribution to Development Costs in Faircloth-to-RAD Conversions
- Flexible Subsidy Standards in Project-Based Voucher Admissions

The MTW Supplement for Fiscal Year 2023-2024 also includes the following activities included in the MTW Supplement for Fiscal Year 2022-2023 which are currently waiting HUD approval:

- Vacancy Loss
- Front-end Vacancy Loss Payment
- Pre-Qualifying Unit Inspections
- Other Landlord Incentives
- Payment Standards – Fair Market Rents
- Alternative Reexamination Schedule for Households
- Self-Certification of Assets
- Alternative Inspection Schedule
- Increase PBV Cap
- Increase PBV Project Cap
- Elimination of PBV Selection Process for PHA-owned Projects without Improvement, Development, or Replacement
- Payment Standard Increases
- Allow Owner Referrals Under PBV Program
- Project-Based Voucher Right Sizing
- Exclude Income Earned from Guaranteed Basic Income Pilot Program

HUD requires that a resolution be adopted to certify compliance of the Annual Plan and MTW Supplement with federal regulations. A copy of the resolution, form HUD-50077-ST-HCV-HP is attached.

FISCAL IMPACT

Participation in the MTW program does not come with additional funding. The AHA shall have some flexibilities in fund use after approval of the MTW Supplement, but at this time, there will not be a large fiscal impact to the Agency. This is a HUD reporting requirement, so failure to submit the report would place the Housing Authority in violation of its Annual Contributions Contract.

CEQA

Not applicable.

RECOMMENDATION

Approve the Annual Plan for 2024.

ATTACHMENTS

1. Form HUD-50075-HCV
2. MTW Supplement for Fiscal Year 2023-2024
3. Form HUD-50077-CR
4. Form HUD-50077-SL
5. Form HUD-50077-ST-HCV-HP
6. Form HUD-50075-MTWCertOnly
7. IA - Special Circumstances Admissions
8. IA - Project-Based Voucher Contract Rent Increases
9. IA - Project-Based Voucher First Year Moves
10. IA - Blended Subsidies or Contribution to Development Costs in Faircloth-to-RAD Conversions
11. IA Flexible Subsidy Standards in Project-Based Voucher Admissions
12. RAB Comments
13. AFF (Jan. 31 Meeting) Jan. 27

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Tonya Schuler-Cummins', written in a cursive style.

Tonya Schuler-Cummins, Principal Management Analyst

Streamlined Annual PHA Plan (HCV Only PHAs)	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires 03/31/2024
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Purpose. The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA’s operations, programs, and services, including changes to these policies, and informs HUD, families served by the PHA, and members of the public of the PHA’s mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low-income families

Applicability. The Form HUD-50075-HCV is to be completed annually by HCV-Only PHAs. PHAs that meet the definition of a Standard PHA, Troubled PHA, High Performer PHA, Small PHA, or Qualified PHA do not need to submit this form. Where applicable, separate Annual PHA Plan forms are available for each of these types of PHAs.

Definitions.

- (1) **High-Performer PHA** – A PHA that owns or manages more than 550 combined public housing units and housing choice vouchers, and was designated as a high performer on both the most recent Public Housing Assessment System (PHAS) and Section Eight Management Assessment Program (SEMAP) assessments if administering both programs, or PHAS if only administering public housing.
- (2) **Small PHA** - A PHA that is not designated as PHAS or SEMAP troubled, that owns or manages less than 250 public housing units and any number of vouchers where the total combined units exceed 550.
- (3) **Housing Choice Voucher (HCV) Only PHA** - A PHA that administers more than 550 HCVs, was not designated as troubled in its most recent SEMAP assessment and does not own or manage public housing.
- (4) **Standard PHA** - A PHA that owns or manages 250 or more public housing units and any number of vouchers where the total combined units exceed 550, and that was designated as a standard performer in the most recent PHAS and SEMAP assessments.
- (5) **Troubled PHA** - A PHA that achieves an overall PHAS or SEMAP score of less than 60 percent.
- (6) **Qualified PHA** - A PHA with 550 or fewer public housing dwelling units and/or housing choice vouchers combined and is not PHAS or SEMAP troubled.

A.	PHA Information.
A.1	<p>PHA Name: <u>HOUSING AUTHORITY OF THE CITY OF ALAMEDA</u> PHA Code: <u>CA062</u></p> <p>PHA Plan for Fiscal Year Beginning: (MM/YYYY): <u>07/2023</u></p> <p>PHA Inventory (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above)</p> <p>Number of Housing Choice Vouchers (HCVs) <u>1942</u></p> <p>PHA Plan Submission Type: <input checked="" type="checkbox"/> Annual Submission <input type="checkbox"/> Revised Annual Submission</p> <p>Availability of Information. In addition to the items listed in this form, PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. Additionally, the PHA must provide information on how the public may reasonably obtain additional information of the PHA policies contained in the standard Annual Plan but excluded from their streamlined submissions. At a minimum, PHAs must post PHA Plans, including updates, at the main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official website.</p> <p>The Annual PHA Plan and Elements, including the MTW Supplement, for the period starting July 1, 2023, and ending June 30, 2024, are available at: 701Atlantic Avenue, Alameda, CA 94501. The Annual Plan and MTW Supplement are also available at the Housing Authority of the City of Alameda’s website at www.alamedahsg.org.</p> <p><input type="checkbox"/> PHA Consortia: (Check box if submitting a joint Plan and complete table below)</p>

Streamlined Annual PHA Plan (HCV Only PHAs)	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires 03/31/2024
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B.	Plan Elements.
B.1	<p>Revision of Existing PHA Plan Elements.</p> <p>a) Have the following PHA Plan elements been revised by the PHA since its last Annual Plan submission?</p> <p>Y N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Statement of Housing Needs and Strategy for Addressing Housing Needs.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Financial Resources.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Rent Determination.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> Operation and Management.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Informal Review and Hearing Procedures.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Homeownership Programs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Self Sufficiency Programs and Treatment of Income Changes Resulting from Welfare Program Requirements.</p> <p><input type="checkbox"/> <input type="checkbox"/> Substantial Deviation.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Significant Amendment/Modification.</p> <p>(b) If the PHA answered yes for any element, describe the revisions for each element(s):</p> <p>The attached Moving-to-Work Supplement proposes the above changes.</p>
B. 2	<p>New Activities. – Not Applicable</p>
B.3	<p>Progress Report.</p> <p>Provide a description of the PHA’s progress in meeting its Mission and Goals described in its 5-Year PHA Plan.</p> <p>GOAL 1: WORK WITH COMMUNITY PARTNERS TO OPTIMIZE AFFORDABLE HOUSING AND SERVICES FOR THE ALAMEDA COMMUNITY.</p> <p>The Authority closed development financing for Rosefield Village – 92 units of affordable, work force homes - increasing affordable housing at this site by 77%. Rosefield Village is completely leased-up under the Project-Based Voucher and Low-Income Housing Tax Credit programs. The North Housing Project, a 12-acre former Naval site, was planned, mapped out, and approved by the Planning Board in 2020. This is an important step after 10 years of waiting and working on this project which will allow the Authority to build 586 affordable homes at the site. We submitted for building permits for the first 155 units. The Authority is currently in the process of applying for funding from multiple state and local sources, including low-income housing tax credits. During the last review period, the Housing Authority of the City of Alameda received the Moving-to-Work (MTW) designation as part of the Landlord Incentive Cohort. The Authority will spend the next four years studying the effects of landlord incentives on the Housing Choice Voucher program and on the retention and recruitment of landlords, including the expansion of the Authority’s current incentive program. The Authority has strengthened existing relationships by maintaining and expanding services during COVID-19 by offering a new Landlord Portal and redesigning the Authority’s website to emphasize the importance of landlord participation. In 2022, an extensive landlord survey was conducted. The Authority continues to refer landlords to the city's rental and residential rehabilitation program.</p>

Streamlined Annual PHA Plan (HCV Only PHAs)	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires 03/31/2024
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B.	Plan Elements.
	<p>GOAL 2: USE RESOURCES EFFICIENTLY TO OPERATE IN A SUSTAINABLE MANNER.</p> <p>The Authority continues to utilize, expand, and research automated accounting systems to improve overall performance. This includes expanding ACH payment capabilities at the onset of COVID-19 to all vendors who are willing to utilize this mechanism. An automated system for staff to scan and submit invoices for approvals has been fully implemented and a journal entry approval process has been automated and utilization has become standard for new vendors. This has vastly improved efficiencies in disbursement and documentation retention. Utilization of our on-line Landlord and Vendor Portals has been expanded, as has utilization of Rent Café online reporting of income changes between annual recertifications. New Physical Needs Assessments were conducted on the properties along with inspections for compliance with ADA requirements during the process of updating the Authority’s ADA Transition Plan. Property rehabilitation is moving forward according to the capital improvements plan including repairing the balconies at Independence Plaza and replacing the roof at Anne B. Diament. The Authority received an executed Moving To Work (MTW) Amendment to the Annual Contributions Contract (ACC) dated March 23, 2022 officially designating the Authority as an MTW Agency.</p> <p>GOAL 3: RETAIN AND RECRUIT EXCELLENT STAFF.</p> <p>The Authority continues its 6- to 12-month training plan process for new employees, with extensive cross training for all staff. Online training continues to be expanded, particularly for new hires, including agency policies and procedures, Yardi software training, and mandatory training such as Fair Housing, Sexual Harassment, cyber training, customer service, and specialized software, and annual Brown Act training. In 2021, staff were provided with a two-part, online, live training on diversity, equity and inclusion; and a training that provided an overview of informal hearings. Staff in the Housing Programs Department received training for Housing Quality Standards (HQS) inspections and updated training on the Housing Choice Voucher program including eligibility, rent calculation, and continued occupancy in 2022. A pilot program for a training allowance has been launched for staff to obtain expanded training opportunities, and financial limits on the education assistance and tuition reimbursement programs were also increased to promote participation in this program. Monthly staff meetings continue to be held by video conferencing and include department reports each month to facilitate broader cross-agency communications and updates on work in progress. The Authority continues to adapt and improve workspace and modify safety efforts around COVID-19 best practices. This included an outdoor space renovation for meetings and breaks. In 2021, we leased additional local office space to allow safer in-person attendance and are moving forward with the maintenance bay conversion to create additional office space by 2024. An update of the compensation studies done in 2019 and 2020 was</p>

Streamlined Annual PHA Plan (HCV Only PHAs)	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires 03/31/2024
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B.	Plan Elements.
	<p>completed in 2022 and staff salaries were adjusted accordingly. In 2022, the Board of Commissioners approved a cost-of-living adjustment to all staff. The 2022 job market has made recruitment difficult, but eight new hires were made, four staff received promotions on either a permanent or acting basis, and three staff transferred to new positions during this review period.</p> <p>GOAL 4: ENSURE FINANCIAL PREPAREDNESS FOR FUTURE CHALLENGES.</p> <p>The Authority has continued to streamline reporting for the Housing Choice Voucher programs, asset management and property management portfolio and has started including key metrics in the monthly Board of Commissioners packet which is publicly available. In 2022, the Authority launched Yardi’s Asset IQ, which is a management dashboard in Yardi aimed at allowing staff to monitor the progress of key elements in real-time on both the property management side and the Housing Choice Voucher side. The Authority has applied for continued Family Self-Sufficiency (FSS) funding for 2022 and is contracted with a professional social services provider to offer enhanced online services for FSS participants through the COVID-19 health restrictions. The Authority has revised its organizational chart to include a Housing Specialist III position to help support the MTW goal of expanding self-sufficiency. The Authority has applied and received additional COVID-related CARES Act funding, Emergency Housing Vouchers, and funding for Housing Assistance Payments. In 2022, the Authority applied for new Stability Vouchers, but has not received notification of the outcome of its submission as of the date of this update. The Authority continues to provide social services which are available to participants, applicants, and tenants. These include Legal Assistance, Housing Counseling, Fair Housing Consultation and Referral Services. The Authority presented a formal Reserves Policy to the Board of Commissioners in October 2021, with an amendment to the Reserves Policy in May 2022. This included an emphasis on sufficient operating and housing assistance payment reserves with preparation for future housing development and deferred maintenance of the existing real estate portfolio, while leveraging other sources of funds to further the Authority’s mission. A local housing trust fund was created in 2021, and additional funding for the North Housing parcel was secured from the State.</p> <p>GOAL 5: MAINTAIN AND IMPROVE DATA INTEGRITY AND COLLECTION.</p> <p>The Authority continues to review and update systems to ensure that it stays current with industry practices and up-to-date on system security. In 2021, the physical servers and back-up systems were upgraded, with greatly improved security, storage, and access features. Additional hardware, including laptops and cell phones, were deployed to staff. In 2021, the Authority implemented a comprehensive cyber awareness program consisting of integrated software solutions to combat cyber-attacks and provide staff training to increase awareness of cyber-attacks. In 2022, the</p>

Streamlined Annual PHA Plan (HCV Only PHAs)	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires 03/31/2024
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B.	Plan Elements.
	<p>Authority expanded the use of multi-factor authentication for its systems. The Authority continues to expand and optimize its paperless and mobile integration, including online forms, automated communications, and the recertification module for the Housing Choice Voucher program for annuals and interim recertifications. The Authority is working on launching an online platform for completion of the eligibility process, which will be the last step towards establishing complete online access to the Housing Choice Voucher program. The Authority implemented an online Board meeting solution including specialized software to manage the Board of Commissioners’ agendas. The Authority also purchased hardware to allow for hybrid meetings.</p> <p>GOAL 6: IMPROVE THE QUALITY OF LIFE OF RESIDENTS WHILE MAINTAINING EFFICIENT AND EFFECTIVE OPERATIONS OF HOUSING AUTHORITY UNITS.</p> <p>The Authority launched the Ombudsman program in 2021, which is a solution-oriented community resource available to all Authority tenants, program participants, landlords, and other community organizations that represent Authority tenants or clients. This program reinforces our existing educational materials and continues to provide resident supportive services for all tenants and participants in the programs operated by the Housing Programs Department. The Authority launched a free Wi-Fi and tablet loaner program. During COVID, we managed food bank distribution for our units, including the assembly and delivery of produce and dry goods to over 160 residents of Authority properties with assistance from our community support partners. In 2021, we launched an online Reasonable Accommodations Request form and continued to provide fair housing information through newsletters. We also continue to provide free social services through a partner to all tenants and participants working with the Authority. In January 2022, a contract extension was signed with LifeSTEPS to continue to provide tenant supportive services and added an additional caseworker for support due to the increases in the portfolio since the original contract. We expanded programs offered through partners including an arts program, recreation classes, a golf camp, and continued our long-standing partnership with the Boys and Girls Club. The Language Access Plan (LAP) update was completed and outreach for the 2021 wait list opening was conducted in all languages listed in the updated LAP.</p> <p>GOAL 7: EXPAND HOUSING CHOICE THROUGHOUT THE CITY OF ALAMEDA.</p> <p>The board and staff continue to review options for expanding the Authority’s portfolio of affordable housing units. It is anticipated that in early 2023 the Housing Authority will acquire another property with 50 units and sign an agreement on a second property to provide up to 132 additional affordable housing units. Also, the Authority has identified the possibility of using its Faircloth Authority to perform a Faircloth-to-RAD conversion for the 120 units in its Faircloth Authority. During 2021, a local unused school maintenance yard with potential for up to 50 units and 18 local Below</p>

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B.	Plan Elements.
	<p>Market Rate Units was acquired. The Authority is still on track to build at least 90 units of homeless housing and 63 senior apartments at the North Housing project, out of a possible 586 units at the North Housing property. During this review period (2022), the Authority signed two Housing Assistance Payments (HAP) contracts for 40 units (23 at Rosefield Village and 17 at Eden Housing’s Family site, The Starling). The Authority also completed two Request for Proposals resulting in the selection of an additional 160 units under the Project-Based Voucher program. During 2021, Housing Assistance Payments contracts were signed for 50 new Project-Based Voucher (PBV) units including 25 units under the Veteran Affairs Supportive Housing (VASH) program. The Authority was accepted into the Moving to Work (MTW) program under the Landlord Incentives cohort consistent with the Annual Plan. The Authority revised its FY 2022-2023 Annual Plan with an MTW Supplement in late 2022 to try to implement new MTW activities in early 2023. The Authority continued its self-funded landlord incentive program and paid out a total of \$95,500 in landlord bonus payments since January 2020. In 2021, the Authority was awarded fifty-seven (57) Emergency Housing Vouchers (EHV) from HUD. These vouchers have all been issued and over 50% have been leased-up. The Authority received over 22,000 applications during its 2021 wait list opening.</p>
B.4	Capital Improvements. – Not Applicable
B.5	<p>Most Recent Fiscal Year Audit.</p> <p>(a) Were there any findings in the most recent FY Audit?</p> <p>Y N N/A <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, please describe:</p>

C.	Other Documents and/or Certification Requirements
C.1	<p>Resident Advisory Board (RAB) Comments.</p> <p>(a) Did the RAB(s) have comments to the PHA Plan?</p> <p>Y N <input type="checkbox"/> <input checked="" type="checkbox"/></p> <p>(b) If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.</p> <p>These will be included upon receipt</p>
C.2	<p>Certification by State or Local Officials.</p> <p>Form HUD 50077-SL, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>

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C.	Other Documents and/or Certification Requirements
C.3	Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan. Form HUD-50077-ST-HCV-HP, <i>PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed</i> , must be submitted by the PHA as an electronic attachment to the PHA Plan.
C.4	Challenged Elements. If any element of the PHA Plan is challenged, a PHA must include such information as an attachment with a description of any challenges to Plan elements, the source of the challenge, and the PHA’s response to the public. (a) Did the public challenge any elements of the Plan? Y N <input type="checkbox"/> <input checked="" type="checkbox"/> If yes, include Challenged Elements. This will be updated if any elements are challenged.

D.	Affirmatively Furthering Fair Housing (AFFH). Until such time as the PHA is required to submit an AFH, the PHA will not have to complete section D.
D.1	Affirmatively Furthering Fair Housing (AFFH). Provide a statement of the PHA’s strategies and actions to achieve fair housing goals outlined in an accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5). Use the chart provided below. (PHAs should add as many goals as necessary to overcome fair housing issues and contributing factors.) Until such time as the PHA is required to submit an AFH, the PHA is not obligated to complete this chart. The PHA will fulfill, nevertheless, the requirements at 24 CFR § 903.7(o) enacted prior to August 17, 2015. See Instructions for further detail on completing this item.
	Fair Housing Goal: Not applicable <u><i>Describe fair housing strategies and actions to achieve the goal</i></u>
	Fair Housing Goal: Not applicable <u><i>Describe fair housing strategies and actions to achieve the goal</i></u>
	Fair Housing Goal: Not applicable <u><i>Describe fair housing strategies and actions to achieve the goal</i></u>

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Instructions for Preparation of Form HUD-50075-HCV Annual PHA Plan for HCV-Only PHAs

A. PHA Information. All PHAs must complete this section. (24 CFR §903.4)

A.1 Include the full **PHA Name, PHA Code, PHA Type, PHA Fiscal Year Beginning** (MM/YYYY), **Number of Housing Choice Vouchers (HCVs), PHA Plan Submission Type,** and the **Availability of Information**, specific location(s) of all information relevant to the public hearing and proposed PHA Plan.

PHA Consortia: Check box if submitting a Joint PHA Plan and complete the table. (24 CFR §943.128(a))

B. Plan Elements. All PHAs must complete this section. (24 CFR §903.11(c)(3))

B.1 Revision of Existing PHA Plan Elements. PHAs must:

Identify specifically which plan elements listed below that have been revised by the PHA. To specify which elements have been revised, mark the “yes” box. If an element has not been revised, mark “no.”

Statement of Housing Needs and Strategy for Addressing Housing Needs. Provide a statement addressing the housing needs of low-income, very low-income and extremely low-income families and a brief description of the PHA’s strategy for addressing the housing needs of families who reside in the jurisdiction served by the PHA and other families who are on the Section 8 tenant-based assistance waiting lists. The statement must identify the housing needs of (i) families with incomes below 30 percent of area median income (extremely low-income); (ii) elderly families (iii) households with individuals with disabilities, and households of various races and ethnic groups residing in the jurisdiction or on the public housing and Section 8 tenant-based assistance waiting lists. The statement of housing needs shall be based on information provided by the applicable Consolidated Plan, information provided by HUD, and generally available data. The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. Once the PHA has submitted an Assessment of Fair Housing (AFH), which includes an assessment of disproportionate housing needs in accordance with 24 CFR 5.154(d)(2)(iv), information on households with individuals with disabilities and households of various races and ethnic groups residing in the jurisdiction or on the waiting lists no longer needs to be included in the Statement of Housing Needs and Strategy for Addressing Housing Needs. (24 CFR § 903.7(a)).

The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. (24 CFR §903.7(a)(2)(i)) Provide a description of the ways in which the PHA intends, to the maximum extent practicable, to address those housing needs in the upcoming year and the PHA’s reasons for choosing its strategy. (24 CFR §903.7(a)(2)(ii))

Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions. A statement of the PHA’s policies that govern resident or tenant eligibility, selection and admission including admission preferences for HCV. (24 CFR §903.7(b))

Financial Resources. A statement of financial resources, including a listing by general categories, of the PHA’s anticipated resources, such as PHA HCV funding and other anticipated Federal resources available to the PHA, as well as tenant rents and other income available to support tenant-based assistance. The statement also should include the non-Federal sources of funds supporting each Federal program, and state the planned use for the resources. (24 CFR §903.7(c))

Rent Determination. A statement of the policies of the PHA governing rental contributions of families receiving tenant-based assistance, discretionary minimum tenant rents, and payment standard policies. (24 CFR §903.7(d))

Operation and Management. A statement that includes a description of PHA management organization, and a listing of the programs administered by the PHA. (24 CFR §903.7(e)).

Informal Review and Hearing Procedures. A description of the informal hearing and review procedures that the PHA makes available to its applicants. (24 CFR §903.7(f))

Homeownership Programs. A statement describing any homeownership programs (including project number and unit count) administered by the agency under section 8y of the 1937 Act, or for which the PHA has applied or will apply for approval. (24 CFR §903.7(k))

Self Sufficiency Programs and Treatment of Income Changes Resulting from Welfare Program Requirements. A description of any PHA programs relating to services and amenities coordinated, promoted, or provided by the PHA for assisted families, including those resulting from the PHA’s partnership with other entities, for the enhancement of the economic and social self-sufficiency of assisted families, including programs provided

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or offered as a result of the PHA’s partnerships with other entities, and activities subject to Section 3 of the Housing and Community Development Act of 1968 (24 CFR Part 135) and under requirements for the Family Self-Sufficiency Program and others. Include the program’s size (including required and actual size of the FSS program) and means of allocating assistance to households. (24 CFR §903.7(l)(i)) Describe how the PHA will comply with the requirements of section 12(c) and (d) of the 1937 Act that relate to treatment of income changes resulting from welfare program requirements. (24 CFR §903.7(l)(iii)).

Substantial Deviation. PHA must provide its criteria for determining a “substantial deviation” to its 5-Year Plan. (24 CFR §903.7(r)(2)(i))

Significant Amendment/Modification. PHA must provide its criteria for determining a “Significant Amendment or Modification” to its 5-Year and Annual Plan.

If any boxes are marked “yes”, describe the revision(s) to those element(s) in the space provided.

B.2 New Activities. This section refers to new capital activities which is not applicable for HCV-Only PHAs.

B.3 Progress Report. For all Annual Plans following submission of the first Annual Plan, a PHA must include a brief statement of the PHA’s progress in meeting the mission and goals described in the 5-Year PHA Plan. (24 CFR §903.11(c)(3), 24 CFR §903.7(r)(1))

B.4 Capital Improvements. This section refers to PHAs that receive funding from the Capital Fund Program (CFP) which is not applicable for HCV-Only PHAs

B.5 Most Recent Fiscal Year Audit. If the results of the most recent fiscal year audit for the PHA included any findings, mark “yes” and describe those findings in the space provided. (24 CFR §903.7(p))

C. Other Document and/or Certification Requirements.

C.1 Resident Advisory Board (RAB) comments. If the RAB had comments on the annual plan, mark “yes,” submit the comments as an attachment to the Plan and describe the analysis of the comments and the PHA’s decision made on these recommendations. (24 CFR §903.13(c), 24 CFR §903.19)

C.2 Certification by State or Local Officials. Form HUD-50077-SL, *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan. (24 CFR §903.15). Note: A PHA may request to change its fiscal year to better coordinate its planning with planning done under the Consolidated Plan process by State or local officials as applicable.

C.3 Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan. Provide a certification that the following plan elements have been revised, provided to the RAB for comment before implementation, approved by the PHA board, and made available for review and inspection by the public. This requirement is satisfied by completing and submitting form HUD-50077 ST-HCV-HP, *PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed*. Form HUD-50077-ST-HCV-HP, *PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed* must be submitted by the PHA as an electronic attachment to the PHA Plan. This includes all certifications relating to Civil Rights and related regulations. A PHA will be considered in compliance with the certification requirement to affirmatively further fair housing if the PHA fulfills the requirements of §§ 903.7(o)(1) and 903.15(d) and: (i) examines its programs or proposed programs; (ii) identifies any fair housing issues and contributing factors within those programs, in accordance with 24 CFR 5.154; or 24 CFR 5.160(a)(3) as applicable (iii) specifies actions and strategies designed to address contributing factors, related fair housing issues, and goals in the applicable Assessment of Fair Housing consistent with 24 CFR 5.154 in a reasonable manner in view of the resources available; (iv) works with jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; (v) operates programs in a manner consistent with any applicable consolidated plan under 24 CFR part 91, and with any order or agreement, to comply with the authorities specified in paragraph (o)(1) of this section; (vi) complies with any contribution or consultation requirement with respect to any applicable AFH, in accordance with 24 CFR 5.150 through 5.180; (vii) maintains records reflecting these analyses, actions, and the results of these actions; and (viii) takes steps acceptable to HUD to remedy known fair housing or civil rights violations. impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with the local jurisdiction to implement any of the jurisdiction’s initiatives to affirmatively further fair housing; and assures that the annual plan is consistent with any applicable Consolidated Plan for its jurisdiction. (24 CFR §903.7(o)).

C.4 Challenged Elements. If any element of the Annual PHA Plan or 5-Year PHA Plan is challenged, a PHA must include such information as an attachment to the Annual PHA Plan or 5-Year PHA Plan with a description of any challenges to Plan elements, the source of the challenge, and the PHA’s response to the public.

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D. Affirmatively Furthering Fair Housing (AFFH).

D.1 Affirmatively Furthering Fair Housing. The PHA will use the answer blocks in item D.1 to provide a statement of its strategies and actions to implement each fair housing goal outlined in its accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5) that states, in relevant part: “To implement goals and priorities in an AFH, strategies and actions shall be included in program participants’ ... PHA Plans (including any plans incorporated therein) Strategies and actions must affirmatively further fair housing” Use the chart provided to specify each fair housing goal from the PHA’s AFH for which the PHA is the responsible program participant – whether the AFH was prepared solely by the PHA, jointly with one or more other PHAs, or in collaboration with a state or local jurisdiction – and specify the fair housing strategies and actions to be implemented by the PHA during the period covered by this PHA Plan. If there are more than three fair housing goals, add answer blocks as necessary.

Until such time as the PHA is required to submit an AFH, the PHA will not have to complete section D., nevertheless, the PHA will address its obligation to affirmatively further fair housing in part by fulfilling the requirements at 24 CFR 903.7(o)(3) enacted prior to August 17, 2015, which means that it examines its own programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction’s initiatives to affirmatively further fair housing that require the PHA’s involvement; and maintain records reflecting these analyses and actions. Furthermore, under Section 5A(d)(15) of the U.S. Housing Act of 1937, as amended, a PHA must submit a civil rights certification with its Annual PHA Plan, which is described at 24 CFR 903.7(o)(1) except for qualified PHAs who submit the Form HUD-50077-CR as a standalone document.

This information collection is authorized by Section 511 of the Quality Housing and Work Responsibility Act, which added a new section 5A to the U.S. Housing Act of 1937, as amended, which introduced the Annual PHA Plan. The Annual PHA Plan provides a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA’s operations, programs, and services, and informs HUD, families served by the PHA, and members of the public for serving the needs of low- income, very low- income, and extremely low- income families.

Public reporting burden for this information collection is estimated to average 6.02 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Act Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality

NOTE FROM THE HOUSING AUTHORITY OF THE CITY OF ALAMEDA

The Housing Authority of the City of Alameda (AHA) will be submitting form HUD-50075-MTW electronically through the Moving to Work (MTW) portal to HUD upon approval of its Board of Commissioners after a public process. Please find the original form HUD-50075-MTW on HUD's website at:

https://www.hud.gov/program_offices/public_indian_housing/programs/ph/mtw/expansion/mtwsupplement. This document contains the information in the HUD form, but in an easier to read format, including larger print in a format that will be accessible to persons with disabilities when posted online. Most of the instructions and questions in the document are copied directly from the form HUD-50075-MTW (01/2021).

EXPLANATORY NOTE TO PUBLIC REVIEWERS OF THE PROPOSED MOVING TO WORK SUPPLEMENT FILLABLE FORM

The Moving to Work (MTW) Supplement collects information about policies implemented by MTW expansion agencies. MTW agencies use it to communicate their plans with residents and community stakeholders through required public comment processes, and HUD uses the information collected to monitor and evaluate the MTW demonstration program. MTW agencies will submit the MTW Supplement to HUD annually and amend as needed. HUD plans to make the MTW Supplement into a fillable form so as to reduce respondent burden and make the information collected more useful to HUD. When the MTW Supplement is available through the fillable form, it will include skip patterns¹ that prompt the user to populate only the sections relevant to what they are currently implementing. It will also include screening questions that will ask which waivers and associated activities they are currently implementing, plan to implement in the upcoming year, or will be discontinued in the submission year. The MTW Agency will be able to print the information from the MTW Supplement in a reader-friendly format in order to inform the public of its plans for the upcoming year. The purposes of the MTW Supplement are two-fold: it reports to HUD what is happening at the local level in a way that the Department can monitor and evaluate; and, more importantly, it informs the public about what the agency is planning and gives the public the ability to provide comment.

The MTW Supplement asks for information about each of the MTW Waivers and associated activities that are made possible by the MTW Operations Notice, Safe Harbor Waivers and Agency-Specific Waivers, and a few other types of information. MTW agencies will fill in information/data through a fillable form and the information collected will be stored in a database so that it can be analyzed by HUD. The approved forms will be posted to the MTW website for viewing by the public. For instance, it will be simple to find out how many MTW agencies and which MTW agencies are implementing each type of activity. It will also simplify reporting for the MTW agency since information will carry

¹ A skip pattern is a question or series of questions associated with a conditional response.

over year-to-year in the fillable form so that information that does not change from year to year will be pre-populated, thereby reducing respondent burden.

This document lists the sections of the MTW Supplement and then presents the proposed questions to be included in the MTW Supplement for MTW agencies to answer annually. Throughout the online version, there will be a dropdown menu option that makes it clear as to which activities an agency is permitted to do within the safe harbors of the MTW Operations Notice, Appendix I, MTW Waivers.

Sections of the MTW Supplement:

- A. PHA Information
- B. Narrative
- C. MTW Waivers and Associated MTW Activities
- D. Safe Harbor Waivers
- E. Agency-Specific Waivers
- F. Public Housing Operating Subsidy Grant Reporting
- G. MTW Statutory Requirements
- H. Evaluations
- I. MTW Certifications of Compliance

Information to be Collected for MTW Activities

There are many MTW activities, subject to limitations as outlined in the MTW Operations Notice, that an MTW agency may implement. Each MTW agency will likely only engage in a subset of these MTW activities. The MTW Supplement will first ask MTW agencies to identify which MTW activities they are proposing to implement and which of those MTW activities they are already implementing. MTW agencies will subsequently be asked to provide information only about the MTW activities they are proposing to implement or are already implementing. This feature will reduce respondent burden. MTW waivers have associated MTW activities. MTW agencies are also able to combine MTW activities into their own initiatives.

MTW agencies will be asked for specific information about each MTW activity they are proposing to implement or are already implementing. There are six types of questions that could be asked about each MTW activity. The exact mix of questions will depend partly upon the MTW activity and partly upon the requirements for that MTW activity listed in the MTW Operations Notice. The six types of questions are:

- (1) Core—questions applicable to most MTW activities
- (2) Custom—questions specific to an individual MTW activity
- (3) Safe Harbor Waiver—questions asked when the MTW activity requires a Safe Harbor Waiver
- (4) Hardship Policy—questions asked when the MTW Operations Notice requires a hardship policy for the MTW activity
- (5) Impact Analysis—questions asked when the MTW Operations Notice requires an impact analysis for the MTW activity

(6) Agency-Specific Waiver—questions asked when the MTW activity requires an Agency-Specific Waiver

Questions

The questions are presented below by type, beginning with the core questions. In the final online version of the MTW Supplement, the relevant questions from each type will be asked together in relation to each MTW activity the MTW agency is proposing to implement or is already implementing. The final online version of the MTW Supplement will be set up to allow for different versions of the same MTW activity—for instance, a different minimum rent for the non-elderly/non-disabled than for the elderly/disabled. The final online version of the MTW Supplement will also be able to autofill items with information from previous years. This feature will reduce respondent burden.

Table 1, at the end of this document, lists the MTW activities and indicates which types of questions need to be asked about each one.

MTW SUPPLEMENT TO THE ANNUAL PHA PLAN

U.S. Department of Housing and Urban Development Office of Public and Indian Housing

OMB. No. 2577-0226

Expires: 03/31/2024

Purpose. The Moving to Work (MTW) Supplement to the Annual PHA Plan informs HUD, families served by the PHA, and members of the public, about the MTW Waivers and associated activities that the MTW agency seeks to implement in the coming Fiscal Year and updates the status of MTW activities that have been previously approved. It also provides information about Safe Harbor Waivers, Agency-Specific Waivers, compliance with MTW statutory requirements, and evaluations. The MTW Supplement does not replace the PHA Plan. MTW agencies must continue to submit the applicable PHA Plan. MTW agencies that are not required to submit annual PHA Plans under the Housing and Economic Recovery Act of 2008 (HERA) must submit the MTW Supplement annually, in addition to holding public hearings, obtaining board approval, and consulting with Resident Advisory Boards (RABs) and tenant associations, as applicable, on planned MTW activities.

Applicability. Form HUD-50075-MTW is to be completed annually by all MTW agencies brought onto the MTW Demonstration Program pursuant to Section 239 of the Fiscal Year 2016 Appropriations Act, P.L. 114-113 (2016 MTW Expansion Statute) or legacy MTW agencies that chose to follow the requirements of the MTW Operations Notice.

Definitions. All terms used in this MTW Supplement are consistent with the definitions stated in the MTW Operations Notice, including:

- (1) **Local, Non-Traditional Activities (LNT)** – Those MTW activities that use MTW funding flexibility outside of the Housing Choice Voucher (HCV) and public housing programs established in Sections 8 and 9 of the U.S. Housing Act of 1937.

- (2) **Safe Harbors** – The additional parameters or requirements, beyond those specified in the MTW activity description itself found in the MTW Operations Notice, following each activity description, that the MTW agency must follow in implementing MTW activities.
- (3) **Substantially the Same Requirement** – A statutory MTW requirement that MTW agencies must continue to assist substantially the same total number of eligible low-income families as would have been served absent the MTW demonstration.

A. PHA INFORMATION

A.1 **PHA Name:** Housing Authority of the City of Alameda
PHA Code: CA062
MTW Supplement for PHA Fiscal Year Beginning (MM/DD/YYYY):
 07/01/2023
PHA Program Type: Public Housing (PH) only
 Housing Choice Voucher (HCV) only
 Combined
MTW Cohort Number: 4 (Landlord Incentives)
MTW Supplement Submission Type:
 Annual Submission
 Amended Annual Submission

B. NARRATIVE

B.1 MTW Supplemental Narrative.

The narrative provides the MTW agency with an opportunity to explain to the public, including the families that it serves, its MTW plans for the fiscal year and its short and long-term goals.

The MTW agency should provide a description of how it seeks to further the three MTW statutory objectives during the coming Fiscal Year. Those three MTW statutory objectives are: (1) to reduce cost and achieve greater cost effectiveness in federal expenditures; (2) to give incentives to families with children whose heads of household are either working, seeking work, or are participating in job training, educational or other programs that assist in obtaining employment and becoming economically self-sufficient; and (3) to increase housing choices for low-income families.

The primary goal of the Housing Authority of the City of Alameda (AHA), in partnership with the entire community, is to advocate and provide quality, affordable, safe housing; encourage self-sufficiency; and strengthen community inclusiveness and diversity in housing. AHA's Vision Statement is: "The Housing Authority of the City of Alameda shall continue to be recognized for creatively seeking ways to expand the availability of affordable housing through Alameda, for caring professional staff, and excellent service provided fairly to all".

During participation in the Landlord Incentives Cohort the AHA will be using creative methods to encourage new landlord participation and continued landlord partnerships expanding housing choice for all voucher holders. During this cohort study, the AHA will continue to develop and maintain quality affordable housing for low-income residents, providing more housing choice along the entire spectrum of housing continuum. The AHA would like to design, implement, and sustain exceptional programs that invest in the residents to become self-sufficient through an array of educational, employment, and economic platforms including exploring the possibility of offering incentives to families to participate in training programs or increasing the ability of participants to attend community college or universities.

The AHA will strive to further the MTW statutory objective to reduce cost and achieve greater cost effectiveness in federal expenditures by continuing the activities proposed for FY 2022-2023 and adding a streamlining of processing Project-Based Voucher rent increases.

The AHA will strive to further the MTW statutory objective to give incentives to families with children whose heads of household are either working, seeking work, or are participating in job training, educational or other programs that assist in obtaining employment and becoming economically self-sufficient by continuing the activities proposed for FY 2022-2023.

The AHA will strive to further the MTW statutory objective to increase housing choices for low-income families by continuing the activities proposed for FY 2022-2023 and adding three activities to the Project-Based Voucher program and the ability to use RAD in conjunction with the Faircloth limit.

Activities will not apply to Shelter Plus Care, Mod Rehab SRO, VASH or EHV program participants.

C. MTW WAIVERS AND ASSOCIATED ACTIVITIES

NOTE: MTW agencies are reminded that all MTW Waivers and associated activities must be implemented in accordance with the MTW Operations Notice and within its safe harbors unless a Safe Harbor or Agency-Specific Waiver approval is provided by HUD, in which case, the activity utilizing the Safe Harbor or Agency-Specific Waiver must be implemented in accordance with the terms of the approval.

Screeener:

For all MTW Waivers and Activities in Section C, the screening question listed below will be presented in the fillable form. This will allow the form to only display those waivers that input where is required.

Each waiver and activity will be listed with the following choices. If “Not Currently Implemented” is selected, the agency will not be shown any further questions for the activity.

- Currently Implementing
- Plan to Implement in the Submission Year
- Will be Discontinued in the Submission Year
- Was Discontinued in a previous Submission Year
- Not Currently Implemented

Core Questions:

The following core questions apply to all of the MTW Waivers and associated activities listed in the MTW Operations Notice. The core questions collect basic information about any MTW activity proposed or implemented by MTW agencies.

- Narrative. Describe the MTW activity, the MTW agency’s goal(s) for the MTW activity, and, if applicable, how the MTW activity contributes to a larger initiative.
- MTW Statutory Objectives. Which of the MTW statutory objectives does this MTW activity serve?
- Cost implications. What are the cost implications of this MTW activity? Pick the best description of the cost implications based on what you know today.
- Different policy by household status/family types/sites? Does the MTW activity under this waiver apply to all assisted households or only to a subset or subsets of assisted households?
- Household Status. Does the MTW activity apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households?
- Family Types. Does the MTW activity apply to all family types or only to selected family types?
- Location. Depending on if responses are being provided for a public housing (PH) or HCV activity, the agency will either see questions applicable to PH or HCV.
- Does the MTW agency need a Safe Harbor Waiver to implement this MTW activity as described?

- Does this MTW activity require a hardship policy?
- Does the MTW activity require an impact analysis?

Custom Questions:

Custom questions are tailored to each MTW activity. In what follows, the MTW activities are listed with their custom questions. The final online version of the MTW Supplement will be set up so that if an MTW activity is the same in the HCV and/or public housing programs, the MTW agency fills in the information for public housing, then the information is auto populated for the HCV program. MTW agencies are asked to fill in answers only to questions that are relevant to the MTW activities they propose to implement or are already implementing.

The Housing Authority of the City of Alameda (AHA) submitted the activities marked as “Currently Implementing” with the 2022 MTW Supplement, which has not been approved as of the preparation of this plan, but should be approved and implementation started prior to the implementation of this plan. If HUD does not approve any of the 2022 proposed activities, the below tables will be updated prior to submission.

1. Tenant Rent Policies	
b. Tiered Rent (HCV)	Not Currently Implemented
d. Stepped Rent (HCV)	Not Currently Implemented
f. Minimum Rent (HCV)	Not Currently Implemented
h. Total Tenant Payment as a Percentage of Gross Income (HCV)	Not Currently Implemented
j. Alternative Utility Allowance (HCV)	Not Currently Implemented
l. Fixed Subsidy (HCV)	Not Currently Implemented
n. Utility Reimbursements (HCV)	Not Currently Implemented
o. Initial Rent Burden (HCV)	Not Currently Implemented
q. Impute Income (HCV)	Not Currently Implemented
s. Elimination of Deduction(s) (HCV)	Not Currently Implemented
u. Elimination of Deductions (HCV)	Not Currently Implemented
w. Alternative Income Inclusions/Exclusions (HCV)	Not Currently Implemented

2. Payment Standards and Rent Reasonableness	
a. Payment Standards – Small Area Fair Market Rents (FMR) (HCV)	Not Currently Implemented
b. Payment Standards – Fair Market Rents (HCV)	Currently Implementing
c. Rent Reasonableness – Process (HCV)	Not Currently Implemented
d. Rent Reasonableness – Third Party Requirement	Not Currently Implemented

3. Reexaminations	
b. Alternative Reexamination Schedule for Households (HCV)	Currently Implementing
d. Self-certification of Assets (HCV)	Currently Implementing

4. Landlord Leasing Incentives	
a. Vacancy Loss (HCV-Tenant-Based Assistance)	Currently Implementing
b. Damage Claims (HCV-Tenant-Based Assistance)	Not Currently Implemented
c. Other Landlord Incentives (HCV-Tenant-Based Assistance)	Currently Implementing

5. Housing Quality Standards (HQS)	
a. Pre-Qualifying Unit Inspections (HCV)	Currently Implementing
b. Reasonable Penalty Payments for Landlords (HCV)	Not Currently Implemented
c. Third-Party Requirement (HCV)	Not Currently Implemented
d. Alternative Inspection Schedule (HCV)	Currently Implementing

6. Short-Term Assistance	
b. Short-Term Assistance (HCV)	Not Currently Implemented

7. Term-Limited Assistance	
b. Term-Limited Assistance (HCV)	Not Currently Implemented

8. Increase Elderly Age (PH & HCV)	
a. Increase Elderly Age (HCV)	Not Currently Implemented

9. Project-Based Voucher Program Flexibilities	
a. Increase PBV Program Cap (HCV)	Currently Implementing
b. Increase PBV Project Cap (HCV)	Currently Implementing
c. Elimination of PBV Selection Process for PHA-Owned Projects without Improvement, Development, or Replacement (HCV)	Currently Implementing
d. Alternative PBV Selection Process (HCV)	Not Currently Implemented
e. Alternative PBV Unit Types (Shared Housing and Manufactured Housing) (HCV)	Not Currently Implemented
f. Increase PBV HAP Contract Length (HCV)	Not Currently Implemented
g. Increase PBV Rent to Owner (HCV)	Not Currently Implemented

9. Project-Based Voucher Program Flexibilities	
h. Limit Portability for PBV Units (HCV)	Not Currently Implemented

10. Family Self-Sufficiency Program with MTW Flexibility	
a. HCV Waive Operating a Required FSS Program (HCV)	Not Currently Implemented
b. HCV Alternative Structure for Establishing Program Coordinating Committee (HCV)	Not Currently Implemented
c. HCV Alternative Family Selection Procedures (HCV)	Not Currently Implemented
d. HCV Modify or Eliminate the Contract of Participation (HCV)	Not Currently Implemented
e. HCV Policies for Addressing Increases in Family Income (HCV)	Not Currently Implemented

11. MTW Self-Sufficiency Program	
a. HCV Alternative Family Selection Procedures (HCV)	Not Currently Implemented
b. HCV Policies for Addressing Increases in Family Income (HCV)	Not Currently Implemented

12. Work Requirement	
b. Work Requirement (HCV)	Not Currently Implemented

13. Use of Public Housing as an Incentive for Economic Progress (PH)	Not applicable
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14. Moving On Policy	
a. Waive Initial HQS Inspection Requirement (HCV)	Not Currently Implemented
b. HCV Allow Income Calculations from Partner Agencies (HCV)	Not Currently Implemented
c. HCV Aligning Tenant Rents and Utility Payments Between Partner Agencies (HCV)	Not Currently Implemented

15. Acquisition without Prior HUD Approval (PH)	Not applicable
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16. Deconcentration of Poverty in Public Housing Policy (PH)	Not applicable
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17. Local, Non-Traditional Activities	
a. Rental Subsidy Program	Not Currently Implemented
b. Service Provision	Not Currently Implemented
c. Housing Development Programs	Not Currently Implemented

Core and Custom Question Answers for Activities Plan to Implement in Submission Year or Currently Implemented:

2.b. Payment Standards – Fair Market Rents (HCV)
Currently Implementing
ACTIVITY 2022-01: The Housing Authority of the City of Alameda strives to house families in a small community in the Bay Area. The area is perceived to be one with good schools, high quality local businesses, picturesque neighborhoods, and a caring, involved community resulting in families wanting to rent or buy in the area resulting in high housing costs and limited housing choice. Payment standards set at 150% of FMR will hopefully allow the market to cap rents through rent reasonableness testing and not the payment standards.
Custom Question: Please explain the payment standards by FMR.
The agency may apply a payment standard up to 150% of FMR.
This MTW activity serves the following statutory objectives: <input type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This MTW activity has the following cost implications: <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input checked="" type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
This MTW activity does require a Safe Harbor Waiver.
This MTW activity does require a hardship policy. Hardship policy will be uploaded here, but please see Payment Standards Outside FMR Hardship Policy.
The hardship policy does not apply to more than this MTW activity.
The MTW agency has not modified the hardship policy since the last submission of the MTW Supplement.

2.b. Payment Standards – Fair Market Rents (HCV)

Currently Implementing

How many hardship requests have been received associated with this activity in the most recently completed PHA fiscal year?

0 hardship requests received during the most recently completed PHA fiscal year (AHA had not implemented MTW activities as of June 30, 2022.)

This MTW activity does require an impact analysis. Impact analysis will be uploaded here, but please see Payment Standard Impact Analysis.

The impact analysis does not apply to more than this MTW activity.

Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

At this time, AHA is waiting on HUD approval to begin implementing activity.

This activity has not been discontinued and is not planned to be discontinued.

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3.b. Alternative Reexamination Schedule for Households

Currently Implementing

ACTIVITY 2022-02: Reducing family's responsibility to provide income documentation from annually to tri-annually results in less caseworkers needed to process annuals that result in minimal rent changes. Allows stability in rent for tenants and landlords. Families receiving zero income or less than \$5,000 per adult annually in income, living in Mod Rehab SRO, Shelter Plus Care, VASH, or EHV units will receive annual recertifications. AHA will check for families meeting these conditions twice a year (normally January and July) and schedule an annual reexamination as appropriate.

Income increase(s) resulting in an annual increase of \$10,000 needs to be reported. Increases of less than \$10,000 annually do not need to be reported between recertifications. Cumulative increases resulting in more than \$10,000 of income increases needs to be reported when the \$10,000 level is reached.

Families receiving the Earned Income Disallowance (EID) will receive interims to change their EID portion annually that will not count towards the limit.

Owners would still be able to request annual rent increases. These would be processed after a rent reasonableness test is conducted and would not count towards interim cap.

Custom Question: What is the recertification schedule?

- Once every two years
- Once every three years
- Other

Custom Question: How many interim recertifications per year may a household request?

- 0
- 1
- 2 or more

Custom Question: Please describe briefly how the MTW agency plans to address changes in family/household circumstances under the alternative reexamination schedule.

The family may request one interim per year for an income decrease or family composition change. Reports of income increases of more than \$10,000 do not count towards the interim limit. Involuntary household composition changes do not apply towards the interim limit, for example, reporting the death of a family member will not count towards the interim limit.

If the interim results in a decrease, the family must show that the gross income loss is going to significantly (greater than 10%) and long-term (more than 6 months) change the family's annual income going forward from the income used at the last income

3.b. Alternative Reexamination Schedule for Households

calculation. No interim decreases will be processed during the first six months after initial occupancy.

If the family composition change is for an addition of an adult, then eligibility must be determined before an individual can move into the unit. The new adult family member's income will be added during the interim. Family composition changes for minors would be processed at the next triennial or when the household transfers. The family may request an interim for family composition changes once a year, including an increase in subsidy when the family is over-housed. Interims could be requested for additional adults to meet approved reasonable accommodations at any time.

The conditions of receiving a second interim decrease in one year are outlined in the Hardship Policy.

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

This MTW activity does not require a Safe Harbor Waiver.

This MTW activity does require a hardship policy Alternative Reexamination Schedule Hardship Policy.

The hardship policy does not apply to more than this MTW activity.

The MTW agency has not modified the hardship policy since the last submission of the MTW Supplement.

How many hardship requests have been received associated with this activity in the most recently completed PHA fiscal year?

0 hardship requests received during the most recently completed PHA fiscal year (AHA had not implemented MTW activities as of June 30, 2022.)

This MTW activity does require an impact analysis. Impact analysis will be uploaded here, but please see Alternative Reexamination Schedule Impact Analysis.

3.b. Alternative Reexamination Schedule for Households

Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

At this time, AHA is waiting on HUD approval to begin implementing activity.

This activity has not been discontinued and is not planned to be discontinued.

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3.d. Self-Certification of Assets

Currently Implementing

ACTIVITY 2022-03: Allow self-certification of participants on program up to \$50,000 in assets to reduce processing of minimal income from assets. Family must provide statement with any income earned on the assets under penalty of perjury. No other verification would be collected or required. Assets would be defined as in 24 CFR 5.609. Assets that the family does not have access to such as irrevocable trusts and 401K accounts would not count towards this asset limit. Applicants must establish assets and provide verification.

New assets under \$50,000 do not need to be reported between triennials.

Assets for all currently assisted households with a household asset total of less than \$50,000 sum to approximately \$1,900,000. These assets only generate a total across all assisted households of \$6,954 of annual income resulting in a total increase in total tenant payments from all participants of approximately \$2086 per year in additional rent due to these assets. This will be offset by the staff salaries of the time spent obtaining and reviewing verifications of lower amount assets. Households with more than \$50,000 in assets comprise 58% of total household assets. These households would still provide verification of the approximate \$2,700,000 in assets that generate approximately \$5,100 in asset income per year with participants paying a total of approximately \$1556 per year in higher rent due to asset income.

Custom Question: Please state the dollar threshold for the self-certification of assets.
Threshold: \$50,000.

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

This MTW activity does not require a Safe Harbor Waiver.

This MTW activity does not require a hardship policy.

This MTW activity does not require an impact analysis.

3.d. Self-Certification of Assets

Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

At this time, AHA is waiting on HUD approval to begin implementing activity.

This activity has not been discontinued and is not planned to be discontinued.

DRAFT

4.a. Vacancy Loss

Currently Implementing

ACTIVITY 2022-04: This activity is to incentivize landlords to participate in the HCV program in combination with activities 2022-05, 2022-06, 2022-07, and 2022-11.

As these activities are implemented to increase landlord participation in the program, units that are required to house voucher holders such as Project-Based Voucher units, ones with a regulatory agreement on the units, Tax Credit units, or ones owned by the Housing Authority are not included in this activity.

This allows the AHA to make a payment up to one month's rent payment to a landlord whose unit was vacated by a participant of the Housing Choice Voucher program and is occupied by a different participant of the Housing Choice Voucher program. The payment would be capped at the reasonable rent to owner minus any payments the owner received that month from any source. The payment would be made after the execution of the HAP contract.

Custom Question: Does this policy apply to certain types of units or to all units all HCV units or only certain types of units (for example, accessible units, units in low-poverty neighborhood, or units/landlords new to the HCV program?)

- To all units
- Certain types of units only

If certain types of units only, what types of units does this policy apply to?

- Accessible units
- Units in particular types of areas or neighborhoods
- Units/landlords new to the HCV program
- Other. Please describe briefly:

Does not apply to PHA owned, LIHTC units, or units with regulatory agreements. Project-Based Voucher units have a non-MTW vacancy loss.

Custom Question: What is the maximum payment that can be made to a landlord under this policy?

One month rent

Custom Question: How many payments were issued under this policy in the most recently completed PHA fiscal year?

AHA had not implemented MTW activities as of June 30, 2022

Custom Question: What is the total dollar value of payments issued under this policy in the most recently completed PHA fiscal year?

AHA had not implemented MTW activities as of June 30, 2022

This MTW activity serves the following statutory objectives:

- Cost effectiveness

4.a. Vacancy Loss
<input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This MTW activity has the following cost implications: <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input checked="" type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input type="checkbox"/> to all assisted households <input checked="" type="checkbox"/> only to a subset or subsets of assisted households
A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to: <input type="checkbox"/> New admissions (i.e., applicants) only <input type="checkbox"/> Currently assisted households only <input checked="" type="checkbox"/> New admissions and currently assisted households
A MTW activity can apply to all family types or only selected family types. This MTW activity applies to: <input checked="" type="checkbox"/> all family types <input type="checkbox"/> only to selected family types
An MTW activity can apply to a tenant-based and or project-based voucher. <input type="checkbox"/> The MTW activity applies to all tenant-based units. <input type="checkbox"/> The MTW activity applies to all properties with project-based vouchers. <input checked="" type="checkbox"/> The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is: It does not apply to PHA owned, LIHTC units, units with regulatory agreements, or Project-Based Voucher units
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

4.a. Vacancy Loss

At this time, AHA is waiting on HUD approval to begin implementing activity.
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This activity has not been discontinued and is not planned to be discontinued.
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4.c. Other Landlord Incentives

Currently Implementing

ACTIVITY 2022-05: This activity to incentivize landlords to participate in the HCV program in combination with activities 2022-04, 2022-06, 2022-07, and 2022-11.

As these activities are implemented to increase landlord participation in the program, units that are required to house voucher holders such as Project-Based Voucher units, ones with a regulatory agreement on the units, Tax Credit units, or ones owned by the Housing Authority are not included in this activity.

This activity allows the AHA to pay the landlord an incentive to lease up a Housing Choice Voucher (HCV) program participant. The AHA would offer an array of incentives, but the total incentive paid to one landlord could not exceed more than one month of the contract rent of the unit and would be paid at the time of HAP execution.

The proposed incentives are:

First-time Rental incentive: \$1,500

Accessible unit incentive: \$2,000

HQS incentive: \$100

Returning Landlord incentive: \$1,000

A first-time rental incentive would be paid to a landlord that is bringing a unit that has never been leased with the same landlord under the HCV program before. The accessible unit incentive would be paid to landlords providing a unit that meets or mostly meets the requirements for an ADA accessible unit to a family with a member with a disability. The HQS incentive would be paid to landlords whose unit passed an initial housing quality standards inspection the first time and resulted in a participant of the HCV program renting the unit. The returning landlord incentive would be paid to a landlord leasing a unit to an HCV participant that has been on the program prior.

Custom Question: Does this policy apply to certain types of units or to all units all HCV units or only certain types of units (for example, accessible units, units in low-poverty neighborhood, or units/landlords new to the HCV program?)

To all units

Certain types of units only

If certain types of units only, what types of units does this policy apply to?

Accessible units

Units in particular types of areas or neighborhoods

Units/landlords new to the HCV program

Other. Please describe briefly:

Does not apply to PHA owned, LIHTC units, units with regulatory agreements, or Project-Based Voucher units.

4.c. Other Landlord Incentives

Custom Question: What is the maximum payment that can be made to a landlord under this policy?

One month rent

Custom Question: How many payments were issued under this policy in the most recently completed PHA fiscal year?

AHA had not implemented MTW activities as of June 30, 2022

Custom Question: What is the total dollar value of payments issued under this policy in the most recently completed PHA fiscal year?

AHA had not implemented MTW activities as of June 30, 2022

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types

An MTW activity can apply to a tenant-based and or project-based voucher.

- The MTW activity applies to all tenant-based units.
- The MTW activity applies to all properties with project-based vouchers.

4.c. Other Landlord Incentives

The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

Does not apply to PHA owned, LIHTC units, units with regulatory agreements, or Project-Based Voucher units.

This MTW activity does not require a Safe Harbor Waiver.

This MTW activity does not require a hardship policy.

This MTW activity does not require an impact analysis.

Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

At this time, AHA is waiting on HUD approval to begin implementing activity.

This activity has not been discontinued and is not planned to be discontinued.

DRAFT

5.a. Pre-Qualifying Unit Inspections
Currently Implementing
ACTIVITY 2022-06: This activity to incentivize landlords to participate in the HCV program in combination with activities 2022-04, 2022-05, 2022-07, and 2022-11. Initial inspections of units can be conducted up to 90 days prior to unit lease-up to help incentivize landlords to participate in the program and avoid delays in leasing. Participants or landlords can request a special (interim) inspection at any time.
Custom Question: How long is the pre-inspection valid for? 90 days
This MTW activity serves the following statutory objectives: <input type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This MTW activity has the following cost implications: <input checked="" type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation. At this time, AHA is waiting on HUD approval to begin implementing activity.
This activity has not been discontinued and is not planned to be discontinued.

5.d. Alternative Inspection Schedule
Currently Implementing
ACTIVITY 2022-07: This activity to incentivize landlords to participate in the HCV program in combination with activities 2022-04, 2022-05, 2022-06, and 2022-11. Require inspections only once every three years for private landlord units. Participants and landlords can request a special (interim) inspection at any time. A special inspection can be initiated by the AHA if it receives indications that the family's unit is not in compliance with HQS.
This MTW activity serves the following statutory objectives: <input checked="" type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This MTW activity has the following cost implications: <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input type="checkbox"/> Increased expenditures <input checked="" type="checkbox"/> Decreased expenditures
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input type="checkbox"/> to all assisted households <input checked="" type="checkbox"/> only to a subset or subsets of assisted households
A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to: <input type="checkbox"/> New admissions (i.e., applicants) only <input type="checkbox"/> Currently assisted households only <input checked="" type="checkbox"/> New admissions and currently assisted households
A MTW activity can apply to all family types or only selected family types. This MTW activity applies to: <input checked="" type="checkbox"/> all family types <input type="checkbox"/> only to selected family types
An MTW activity can apply to a tenant-based and or project-based voucher. <input checked="" type="checkbox"/> The MTW activity applies to all tenant-based units. <input type="checkbox"/> The MTW activity applies to all properties with project-based vouchers. <input type="checkbox"/> The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:
This MTW activity does not require a Safe Harbor Waiver.

5.d. Alternative Inspection Schedule

This MTW activity does not require a hardship policy.

This MTW activity does not require an impact analysis.

Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

At this time, AHA is waiting on HUD approval to begin implementing activity.

This activity has not been discontinued and is not planned to be discontinued.

DRAFT

9.a. Increase PBV Cap
Currently Implementing
ACTIVITY 2022-08: Assisted families in the Housing Choice Voucher program frequently inquire how to move to Project-Based Voucher (CAP) units and during the last wait list opening, numerous HCV families applied for the PBV wait lists indicating a desire to have a long-term contract with owners rather than a 1-year contract that can then be canceled with no reason. By project-basing more vouchers, more housing is secured for families without the threat of eviction.
This activity would raise the cap for which the AHA could award Project-Based Voucher contracts. The AHA currently has selections and/or HAP contracts for its entire allocation of PBV under the current caps.
Custom Question: What percentage of total authorized HCV units will be authorized for project-basing? 50% of the lower of either the total authorized units or annual budget authority
This MTW activity serves the following statutory objectives: <input type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This MTW activity has the following cost implications: <input checked="" type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.
At this time, AHA is waiting on HUD approval to begin implementing activity.
This activity has not been discontinued and is not planned to be discontinued.

9.b. Increase PBV Project Cap
Currently Implementing
ACTIVITY 2022-09: Allows more than the greater of 25 units or 25% of the units at a complex to receive Project-Based Voucher assistance. Under current regulations, units that are for the elderly or those providing supportive services are already exempt from this cap. This activity would allow units that may not be serving the above populations to go above the cap up to 100% of the units at a project.
This MTW activity serves the following statutory objectives: <input type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This MTW activity has the following cost implications: <input checked="" type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.
At this time, AHA is waiting on HUD approval to begin implementing activity.
This activity has not been discontinued and is not planned to be discontinued.

9.c. Elimination of PBV Selection Process for PHA-owned Projects without Improvement, Development, or Replacement

Currently Implementing

ACTIVITY 2022-010: This activity would allow the AHA to award project-based voucher units to a property owned by a single-asset entity (S.A.E.) of the AHA without engaging in a selection process. Currently, the AHA must open a Request for Proposals (RFP) to all interested owners when it awards PBV units. This process requires a significant amount of staff time to prepare the RFP, receive and organize proposals for review, score proposals, notify owners of the outcome, and track awards until execution of contract. This would allow the AHA to award vouchers without the RFP to units in the AHA's portfolio that qualify for PBV after conducting a Subsidy Layering Review, ensuring the property is compliant with HUD's site selection requirements, and having a 3rd party conduct HQS inspections of the units.

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types
- Other – another specifically defined target population or populations. The description of this population is:

An MTW activity can apply to a tenant-based and or project-based voucher.

- The MTW activity applies to all tenant-based units.

9.c. Elimination of PBV Selection Process for PHA-owned Projects without Improvement, Development, or Replacement

- The MTW activity applies to all properties with project-based vouchers.
- The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

Applies only to units owned by a single-asset entity of the PHA.

This MTW activity does not require a Safe Harbor Waiver.

This MTW activity does not require a hardship policy.

This MTW activity does not require an impact analysis.

Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

At this time, AHA is waiting on HUD approval to begin implementing activity.

This activity has not been discontinued and is not planned to be discontinued.

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Cohort 4.2 Front-End Vacancy Loss Payment

Currently Implementing

ACTIVITY 2022-11: This activity is to incentivize landlords to participate in the HCV program in combination with activities 2022-04, 2022-05, 2022-06, and 2022-07.

As these activities are implemented to increase landlord participation in the program, units that are required to house voucher holders such as Project-Based Voucher units, ones with a regulatory agreement on the units, Tax Credit units, or ones owned by the Housing Authority are not included in this activity.

Similar to ACTIVITY 2022-04 except this allows the AHA to make a payment up to one month's rent payment to a landlord whose unit was not vacated by a participant of the Housing Choice Voucher program and is subsequently occupied by a participant of the Housing Choice Voucher program. The payment would be made after the execution of the HAP contract.

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types

An MTW activity can apply to a tenant-based and or project-based voucher.

Cohort 4.2 Front-End Vacancy Loss Payment

- The MTW activity applies to all tenant-based units.
- The MTW activity applies to all properties with project-based vouchers.
- The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

Does not apply to PHA owned, LIHTC units, or units with regulatory agreements. Would not apply to Project-Based Voucher units.

This MTW activity does not require a Safe Harbor Waiver.

This MTW activity does not require a hardship policy.

This MTW activity does not require an impact analysis.

Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

At this time, AHA is waiting on HUD approval to begin implementing activity.

This activity has not been discontinued and is not planned to be discontinued.

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D. SAFE HARBOR WAIVERS

D.1. Safe Harbor Waivers seeking HUD Approval:

The MTW Operations Notice describes a simplified process for MTW agencies to implement MTW activities outside of the safe harbors described in Appendix I. For each Safe Harbor Waiver request, a document that includes the following information must be provided: (a) the name and number of the MTW Waiver and associated activity for which the MTW agency is seeking to expand the safe harbor, (b) the specific safe harbor and its implementing regulation, (c) the proposed MTW activity the MTW agency wishes to implement via this Safe Harbor Waiver, (d) a description of the local issue and why such an expansion is needed to implement the MTW activity, (e) an impact analysis, (f) a description of the hardship policy for the MTW activity, if applicable, and (g) a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered, as a required attachment to the MTW Supplement.

Will the MTW agency submit request for approval of a Safe Harbor Waiver this year?

No Yes

E. AGENCY SPECIFIC WAIVERS

E.1. Agency-Specific Waivers for HUD Approval:

The MTW demonstration program is intended to foster innovation and HUD encourages MTW agencies, in consultation with their residents and stakeholders, to be creative in their approach to solving affordable housing issues facing their local communities. For this reason, flexibilities beyond those provided for in Appendix I may be needed. Agency-Specific Waivers may be requested if an MTW agency wishes to implement additional activities, or waive a statutory and/or regulatory requirement not included in Appendix I.

In order to pursue an Agency-Specific Waiver, an MTW agency must include an Agency-Specific Waiver request, an impact analysis, and a hardship policy (as applicable), and respond to all of the mandatory core questions as applicable.

For each Agency-Specific Waiver(s) request, please upload supporting documentation, that includes: a) a full description of the activity, including what the agency is proposing to waive (i.e., statute, regulation, and/or Operations Notice), b) how the initiative achieves one or more of the 3 MTW statutory objectives, c) a description of which population groups and household types that will be impacted by this activity, d) any cost implications associated with the activity, e) an implementation timeline for the initiative, f) an impact analysis, g) a description of the hardship policy for the initiative, and h) a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered, as a required attachment to the MTW Supplement.

Will the MTW agency submit a request for approval of an Agency-Specific Waiver this year?

No [If no, skip to E.2] Yes [If yes, please provide a title and upload required information in a-h above for each Agency-Specific Waiver request]

The AHA is requesting the following Agency-Specific Waivers:

ACTIVITY 2023-01: Special Circumstances Admissions

ACTIVITY 2023-02: Project-Based Voucher Contract Rent Increases

ACTIVITY 2023-03: Project-Based Voucher First Year Moves

ACTIVITY 2023-04: Blended Subsidies or Contribution to Development Costs in Faircloth-to-RAD Conversions

ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions

The proposed following activities are for implementation during the 2023-2024 Fiscal Year.

ACTIVITY 2023-01: Special Circumstance Admissions
Families in units not meeting the family’s need due to an approved Reasonable Accommodation or due to a situation protected under the Violence Against Women’s Act, would be issued a voucher if one is available with funding without being placed on a wait list to transfer to a unit that meets the family’s needs. This would allow tenants in Shelter Plus Care or Mod Rehab SRO participants to receive Housing Choice Vouchers for Reasonable Accommodation or under the Violence Against Women’s Act without applying during a wait list opening and going through a random selection process. Waive: 24 CFR 982.202 (a)
This MTW activity serves the following statutory objectives: <input type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This initiative achieves one or more of the 3 MTW above statutory objectives by: This activity would allow families in assisted units to find units through a different assistance program that meets their needs due to reasonable accommodation or VAWA without waiting on the Housing Choice Voucher wait list.
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input type="checkbox"/> to all assisted households

ACTIVITY 2023-01: Special Circumstance Admissions

only to a subset or subsets of assisted households

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types

Please select the family types subject to this MTW activity:

- Non-elderly, non-disabled families
- Elderly families
- Disabled families (to the extent those families are not exempt via a reasonable accommodation)
- Other – another specifically defined target population or populations. The description of this population is: families assisted under the Mod Rehab SRO program (women who are victims of domestic violence) and the Shelter Plus Care program.

An MTW activity can apply to a tenant-based and or project-based voucher.

- The MTW activity applies to all tenant-based units.
- The MTW activity applies to all properties with project-based vouchers.
- The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is: Applicants

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

The implementation timeline for the initiative is:

Upon approval of MTW Supplement, approval of revised Administrative Plan and training of staff.

This MTW activity does require an impact analysis.

ACTIVITY 2023-01: Special Circumstance Admissions
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This MTW activity does not require a hardship policy.

Comments received at the public hearing for the Agency-Specific waiver and the agency's description of how the comments were considered will be inserted after public hearing.
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ACTIVITY 2023-02: Project-Based Voucher Contract Rent Increases

All rent increases for Project-Based Voucher units would be increased once a year at the AHA's fiscal year (effective July 1) rather than the contract's anniversary date.

Waive: 24 CFR 983.302 (b) (2)

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This initiative achieves one or more of the 3 MTW above statutory objectives by: Allows staff to bundle these rent increases once a year to efficiently determine rent reasonableness and ensure notice requirements were met in a timely manner rather than stagger rent increase determinations throughout the year.

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types

Please select the family types subject to this MTW activity:

- Non-elderly, non-disabled families
- Elderly families
- Disabled families (to the extent those families are not exempt via a reasonable accommodation)
- Other – another specifically defined target population or populations. The description of this population is:

An MTW activity can apply to a tenant-based and or project-based voucher.

- The MTW activity applies to all tenant-based units.
- The MTW activity applies to all properties with project-based vouchers.

ACTIVITY 2023-02: Project-Based Voucher Contract Rent Increases

The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

The implementation timeline for the initiative is:
July 1, 2024

This MTW activity does require an impact analysis.

This MTW activity does not require a hardship policy.

Comments received at the public hearing for the Agency-Specific waiver and the agency's description of how the comments were considered will be inserted after public hearing.

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ACTIVITY 2023-03: Project-Based Voucher First Year Moves

Allow Project-Based Voucher families to receive a Housing Choice Voucher within 1-year of start of tenancy for Reasonable Accommodation or under the Violence Against Women’s Act or upon demonstration of good cause.

Good cause would be at the discretion of the Director of Housing Programs and could include, but is not limited to, a death in the unit, conflict with the landlord or neighbors or a change in the family’s circumstance that requires the family to relocate.

Waive: 24 CFR 983.261 (a)

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This initiative achieves one or more of the 3 MTW above statutory objectives by: Allows Project-Based Voucher families a housing choice that meets their needs outside of the portfolio during their first year of occupancy. Families in units not meeting the family’s needs due to an approved Reasonable Accommodation or due to a situation protected under the Violence Against Women’s Act, would be issued a voucher if one is available with funding without being placed on a wait list to transfer to a unit that meets the family’s needs.

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types

Please select the family types subject to this MTW activity:

- Non-elderly, non-disabled families
- Elderly families
- Disabled families (to the extent those families are not exempt via a reasonable accommodation)

ACTIVITY 2023-03: Project-Based Voucher First Year Moves

Other – another specifically defined target population or populations. The description of this population is:

An MTW activity can apply to a tenant-based and or project-based voucher.

- The MTW activity applies to all tenant-based units.
- The MTW activity applies to all properties with project-based vouchers.
- The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

The implementation timeline for the initiative is:

Upon approval of MTW Supplement, approval of revised Administrative Plan and training of staff.

This MTW activity does require an impact analysis.

This MTW activity does not require a hardship policy.

Comments received at the public hearing for the Agency-Specific waiver and the agency's description of how the comments were considered will be inserted after public hearing.

ACTIVITY 2023-04: Blended Subsidies or Contribution to Development Costs in Faircloth-to-RAD Conversions

During the earlier part of calendar year 2021, guidance was provided to PHAs regarding the availability of Faircloth-to-RAD conversions. Documentation from the PIH Office of Capital Improvements, as of September 30, 2021, showed that the Housing Authority of the City of Alameda (AHA) had an availability of 120 units remaining under the Authority’s Faircloth limit. AHA has been actively involved in creating and preserving additional affordable housing within the City of Alameda through acquisitions, rehabilitations, and new developments. AHA is considering opportunities where a Faircloth-to-RAD conversion may be beneficial and the use of MTW funds will make the project feasible.

The AHA may use MTW funds flexibly to make Faircloth-to-RAD transactions feasible to supplement RAD rents as housing assistance payments; to pay for acquisition, rehabilitation or construction costs or contributing to development costs in another manner; or to increase housing choices for low-income families by using its 120-unit Faircloth-to-RAD authorization to produce additional project-based vouchers.

Once the program plan is approved by HUD, AHA will begin to investigate potential developments that may stand to benefit from the flexibility provided by a blended subsidy if pursuing a Faircloth-to-RAD conversion. Once potential developments are identified and the decision is made to move forward, AHA will follow Faircloth-to-RAD guidance.

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

If previous questions is subset.

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only

ACTIVITY 2023-04: Blended Subsidies or Contribution to Development Costs in Faircloth-to-RAD Conversions

- Currently assisted households only
- New admissions and currently assisted households

If above questions is subset.

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types

Please select the family types subject to this MTW activity:

- Non-elderly, non-disabled families
- Elderly families
- Disabled families (to the extent those families are not exempt via a reasonable accommodation)
- Other – another specifically defined target population or populations. The description of this population is:

If above questions is subset.

An MTW activity can apply to a tenant-based and or project-based voucher.

- The MTW activity applies to all tenant-based units.
- The MTW activity applies to all properties with project-based vouchers.
- The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

This MTW activity does not require a Safe Harbor Waiver.

This MTW activity does not require a hardship policy.

This MTW activity does require an impact analysis.

The impact analysis does not apply to more than this MTW activity.

ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions

The same subsidy standards as the Housing Choice Voucher will apply to the Project-Based Voucher program except in the following situations: 1) as allowed under activity 2022-12 in the FY2023 MTW Supplement (if approved); 2) when other funding is tied to the unit; and 3) for larger units.

When PBV assistance is attached to units developed or rehabilitated with other state or locally administered affordable housing funds, the occupancy standards applicable

ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions

to those other programs may differ from the subsidy standard used for the PBV program. This creates certain circumstances whereby a family of a particular size or composition, will qualify for a specific unit that was developed with Tax Credit (LIHTC) or HOME program funding, but is not eligible for PBV assistance in that same sized unit. In this case, the family may select to be housed under the standard HCV subsidy standard or may select a smaller unit than the HCV subsidy standard would allow if a smaller unit is available. The family may not select a unit that would lead to an over-crowded unit under the Housing Quality Standards.

AHA also may allow reasonable exceptions for a PBV program if the exception is justified by lack of eligible families to lease larger units (such as four-bedroom units or larger unit sizes). If the unit is being filled by owner referrals, the PBV owner must first contact the AHA to see if it has eligible families on a wait list. If the AHA cannot provide referrals with enough family members, then the PBV owner must certify that a diligent effort to conduct outreach and select eligible families to fill these unit sizes was made and no eligible families were found. This exception may allow the family size to be one less than the minimum number of persons for larger unit sizes. If the AHA does not have enough families on its wait lists for larger units, it must show that all families of the proper number of family members that applied during the last wait list opening were placed on the wait list for that unit size. If that has happened, then the AHA may also refer families for larger units that do not meet the HCV subsidy standards. These families should be pulled from the next smaller bedroom size on the same wait list. If there were larger families that applied during the last wait list opening that were not placed on the wait list, the AHA may decide to reopen the list or go back to the applicants who were not placed on the wait list and place them on the wait list. (The last wait list opening should be within the 3-years for the second option.)

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households

ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions

only to a subset or subsets of assisted households

If previous questions is subset.

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

If above questions is subset.

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types

Please select the family types subject to this MTW activity:

- Non-elderly, non-disabled families
- Elderly families
- Disabled families (to the extent those families are not exempt via a reasonable accommodation)
- Other – another specifically defined target population or populations. The description of this population is:

If above questions is subset.

An MTW activity can apply to a tenant-based and or project-based voucher.

- The MTW activity applies to all tenant-based units.
- The MTW activity applies to all properties with project-based vouchers.
- The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

This MTW activity does not require a Safe Harbor Waiver.

This MTW activity does not require a hardship policy.

This MTW activity does require an impact analysis.

The impact analysis does not apply to more than this MTW activity.

E.2. Agency-Specific Waiver(s) for which HUD Approval has been Received:

For each previously approved Agency-Specific Waiver(s), a set of questions will populate.

Does the MTW agency have any approved Agency-Specific Waivers?

- Yes No [If no, question set concludes]

The activities below were submitted with the 2022 MTW Supplement, which has not been approved as of the preparation of this plan but should be approved and implementation started prior to this plan. If HUD does not approve any of the 2022 proposed activities, the below tables will be updated.

ACTIVITY 2022-12: Payment Standard Increases

ACTIVITY 2022-13: Allow Owner Referrals Under PBV Program

ACTIVITY 2022-14: Project-Based Voucher Right Sizing

ACTIVITY 2022-15: Exclude income earned from Guaranteed Basic Income (GBI) Pilot Program

ACTIVITY 2022-12: Payment Standard Increases
The payment standard would be changed at an owner requested rent increase if the change would result in an increase in payment standard to the family. For families where the payment standard would decrease, the same procedures would remain in place (at next annual for family composition change or second annual if an FMR drop). Waive: 24 CFR 982.505 (c) (4)
This MTW activity serves the following statutory objectives: <input type="checkbox"/> Cost effectiveness <input checked="" type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This initiative achieves one or more of the 3 MTW above statutory objectives by: Allowing families to retain more savings when owners increase the rent within payment standard limits and allowing families to remain in units where the market allows for a rent increase between the family's regular reexamination.

ACTIVITY 2022-12: Payment Standard Increases

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types

Please select the family types subject to this MTW activity:

- Non-elderly, non-disabled families
- Elderly families
- Disabled families (to the extent those families are not exempt via a reasonable accommodation)
- Other – another specifically defined target population or populations. The description of this population is:

An MTW activity can apply to a tenant-based and or project-based voucher.

- The MTW activity applies to all tenant-based units.
- The MTW activity applies to all properties with project-based vouchers.
- The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

The implementation timeline for the initiative is:

Upon approval of MTW Supplement, approval of revised Administrative Plan and training of staff.

ACTIVITY 2022-12: Payment Standard Increases

This MTW activity does require an impact analysis. Please see Payment Standard Increases Impact Analysis.

This MTW activity does not require a hardship policy.

Comments received at the public hearing for the Agency-Specific waiver and the agency's description of how the comments were considered will be inserted after public hearing.

Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

At this time, AHA is waiting on HUD approval to begin implementing activity.

This activity has not been discontinued and is not planned to be discontinued.

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ACTIVITY 2022-13: Allow Owner Referrals Under Project-Based Voucher Program

Allow owners to refer eligible families for Project-Based Voucher units to the AHA for PBV eligibility determination from an owner-managed wait list. This would implement part of HOTMA that has not been issued for implementation.

Owners would be required to provide documentation and a narrative of 1) how any wait list was built, or families were selected for referral and 2) show that the method in first part met all applicable federal laws including non-discrimination and fair housing requirements. Owner referral would be optional for owners, methods for referral must be pre-approved by the AHA before any referrals would be housed, and the AHA could deny referrals from owners if the AHA determined that the outreach or wait list management was insufficient or had a disparate impact on applicants.

If the owner used the Coordinated Entry System (CES) to provide names the same documentation of compliance with non-discrimination and fair housing requirements must be submitted.

Waiver: 983.251 (c)(1)

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This initiative achieves one or more of the 3 MTW above statutory objectives by: Opening and managing a wait list is a very costly endeavor to make sure that an inclusive method is used to outreach to families. Owners then have additional screening requirements above PBV requirements, so many PBV-eligible applicants are rejected by owners due to other criteria. This would allow owners to market their units with the additional requirements and result in faster leasing of PBV units.

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

ACTIVITY 2022-13: Allow Owner Referrals Under Project-Based Voucher Program

- all family types
- only to selected family types

Please select the family types subject to this MTW activity:

- Non-elderly, non-disabled families
- Elderly families
- Disabled families (to the extent those families are not exempt via a reasonable accommodation)
- Other – another specifically defined target population or populations. The description of this population is:

An MTW activity can apply to a tenant-based and or project-based voucher.

- The MTW activity applies to all tenant-based units.
- The MTW activity applies to all properties with project-based vouchers.
- The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

This MTW activity has the following cost implications:

- Neutral
- Increased revenue
- Decreased revenue
- Increased expenditures
- Decreased expenditures

The implementation timeline for the initiative is: waiting on HUD for activity approval. See revised implementation timeline below.

This MTW activity does require an impact analysis. Please see Owner Referral Impact Analysis.

This MTW activity does not require a hardship policy.

Comments received at the public hearing for the Agency-Specific waiver and the agency's description of how the comments were considered will be inserted after public hearing.

Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

The implementation timeline for the initiative is being revised slightly. Full implementation would be delayed because the AHA would first expire applicants on its wait lists before allowing owners to refer except in the case of CES use. In this case, the AHA must outreach to all families on the PBV-SR, PBV-F0-2, or PBV-F3up

ACTIVITY 2022-13: Allow Owner Referrals Under Project-Based Voucher Program

wait lists, as appropriate for the type of unit being filled, to tell applicants of the opportunity of new PBV units and explain how to get evaluated for CES placement at most once a year. Also, the AHA will need to gather and review the documentation from the owner.

This activity has not been discontinued and is not planned to be discontinued.

DRAFT

ACTIVITY 2022-14: Project-Based Voucher Right Sizing

Allow families who are under-housed to remain in smaller Project-Based Voucher units as long as the unit is not overcrowded if the under-housed family wishes to remain in the smaller unit. This would not apply to families that are over-housed (housed in a unit larger than the subsidy standards allow). Also, new admissions with a live-in aide would be eligible for a studio or 1-bedroom unit for occupancy.

Waive: 24 CFR 983.260 (a) (1); 24 CFR 983.260 (b) (1) (i); 24 CFR 983.260 (b) (2) (i)

This MTW activity serves the following statutory objectives:

- Cost effectiveness
- Self-sufficiency
- Housing Choice

This initiative achieves one or more of the 3 MTW above statutory objectives by: Many of the units for senior families are studio or 1-bedroom units and a senior with a live-in aide is allowed a second bedroom under the AHA's subsidy standards. Project-based voucher families would be offered the ability to move to a larger Project-Based Voucher unit, if available or to receive a Housing Choice Voucher if the 1-year occupancy is met, but the family may elect to expand their housing choice by remaining in the unit that is smaller than the occupancy standard specifies.

A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:

- to all assisted households
- only to a subset or subsets of assisted households

A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:

- New admissions (i.e., applicants) only
- Currently assisted households only
- New admissions and currently assisted households

A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:

- all family types
- only to selected family types

Please select the family types subject to this MTW activity:

- Non-elderly, non-disabled families
- Elderly families
- Disabled families (to the extent those families are not exempt via a reasonable accommodation)

ACTIVITY 2022-14: Project-Based Voucher Right Sizing

Other – another specifically defined target population or populations. The description of this population is:

An MTW activity can apply to a tenant-based and or project-based voucher.
 The MTW activity applies to all tenant-based units.
 The MTW activity applies to all properties with project-based vouchers.
 The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:

This MTW activity has the following cost implications:
 Neutral
 Increased revenue
 Decreased revenue
 Increased expenditures
 Decreased expenditures

The implementation timeline for the initiative is:

Upon approval of MTW Supplement, approval of revised Administrative Plan and training of staff.

This MTW activity does require an impact analysis. Please see Right Sizing Impact Analysis.

This MTW activity does not require a hardship policy.

Comments received at the public hearing for the Agency-Specific waiver and the agency’s description of how the comments were considered will be inserted after public hearing.

Based on the Fiscal Year goals listed in the activity’s previous Fiscal Year’s narrative, provide a description about what has been accomplished or changed during the implementation.

At this time, AHA is waiting on HUD approval to begin implementing activity.

This activity has not been discontinued and is not planned to be discontinued.

ACTIVITY 2022-15: Guaranteed Basic Income (GBI) Pilot Program
The City of Alameda has a pilot program, Guaranteed Income Program, to provide a flat monthly cash payment of \$1,000 to approximately 150 low-income City of Alameda households over a two-year period.
Waive: 24 CFR 6.09
This MTW activity serves the following statutory objectives: <input checked="" type="checkbox"/> Cost effectiveness <input checked="" type="checkbox"/> Self-sufficiency <input type="checkbox"/> Housing Choice
This initiative achieves one or more of the 3 MTW above statutory objectives by: Allowing families to retain more income for the period of two years without requiring staff to do an interim between triennials.
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
This MTW activity has the following cost implications: <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input checked="" type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
The implementation timeline for the initiative is: Upon implementation by the City of Alameda of the program.
This MTW activity does require an impact analysis. Please see GBI Impact Analysis.
This MTW activity does not require a hardship policy.
Comments received at the public hearing for the Agency-Specific waiver and the agency's description of how the comments were considered will be inserted after public hearing.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.
At this time, AHA is waiting on HUD approval to begin implementing activity.
This activity has not been discontinued and is not planned to be discontinued.

F. PUBLIC HOUSING OPERATING SUBSIDY GRANT REPORTING

Not applicable as the Housing Authority of the City of Alameda does not have Public Housing.

G. MTW STATUTORY REQUIREMENTS

G.1. 75% Very Low Income – Local, Non-Traditional.

Not applicable as the Housing Authority of the City of Alameda does not have a local, non-traditional MTW activity.

G.2. Establishing Reasonable Rent Policy.

Has the MTW agency established a rent reform policy to encourage employment and self-sufficiency?

Yes No

[If Yes]: please describe the MTW agency's plans for its future rent reform activity and the implementation time line.

The AHA is implementing an alternative reexamination schedule (activity 2022-02) which encourages self-sufficiency by allowing families to retain income increases of less than \$10,000 between triennials. This will be implemented once the MTW Supplement is approved, the Administrative Plan is revised, and staff is trained.

Also, activity 2022-15 encourages self-sufficiency by allowing families to retain income increases from the GBI program. This activity would be implemented upon City implementation of their GBI program.

G.3. Substantially the Same (STS) – Local, Non-Traditional

Not applicable as the Housing Authority of the City of Alameda does not have a local, non-traditional MTW activity.

G.4. Comparable Mix (by Family Size) – Local, Non-Traditional

Not applicable as the Housing Authority of the City of Alameda does not have a local, non-traditional MTW activity.

G.5. Housing Quality Standards

Certification is included in MTW Certifications of Compliance for HCV and local, non-traditional program.

H. PUBLIC COMMENTS

H.1.

Please provide copy of all comments received by the public, Resident Advisory Board, and tenant associations.

These will be provided as received.

Please attach a narrative describing the MTW agency's analysis of the comments and any decisions made based on these comments.

These will be provided as available.

If applicable, was an additional public hearing held for an Agency-Specific Waiver and/or Safe Harbor waiver? Yes No

If yes, please attach the comments received along with the MTW agency's description of how comments were considered.

These will be attached as appropriate.

I. EVALUATIONS

I.1. Please list any ongoing and completed evaluations of the MTW agency's MTW policies, that the PHA is aware of, including the information requested in the table below.

Does the PHA have an agency-sponsored evaluation? Yes No

J. MTW CERTIFICATION OF COMPLIANCE

The MTW agency must execute the MTW Certifications of Compliance form and submit as part of the MTW Supplement submission to HUD.

Please see form HUD-50075-MTW for the certification form that will be executed prior to MTW Supplement submission.

Civil Rights Certification
(Qualified PHAs)

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB Approval No. 2577-0226
Expires 3/31/2024

Civil Rights Certification

Annual Certification and Board Resolution

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the 5-Year PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the fiscal year beginning July 1, 2022 in which the PHA receives assistance under 42 U.S.C. 1437f and/or 1437g in connection with the mission, goals, and objectives of the public housing agency and implementation thereof:

The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d—4), the Fair Housing Act (42 U.S.C. 3601-19), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), title II of the Americans with Disabilities Act (42 U.S.C. 12101 *et seq.*), and other applicable civil rights requirements and that it will affirmatively further fair housing in the administration of the program. In addition, if it administers a Housing Choice Voucher Program, the PHA certifies that it will administer the program in conformity with the Fair Housing Act, title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, title II of the Americans with Disabilities Act, and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of the program. The PHA will affirmatively further fair housing, which means that it will take meaningful actions to further the goals identified in the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR § 5.150 through 5.180, that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing, and that it will address fair housing issues and contributing factors in its programs, in accordance with 24 CFR § 903.7(o)(3). The PHA will fulfill the requirements at 24 CFR § 903.7(o) and 24 CFR § 903.15(d). Until such time as the PHA is required to submit an AFH, the PHA will fulfill the requirements at 24 CFR § 903.7(o) promulgated prior to August 17, 2015, which means that it examines its programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction’s initiatives to affirmatively further fair housing that require the PHA’s involvement; and maintains records reflecting these analyses and actions.

Housing Authority of the City of Alameda
PHA Name

CA062
PHA Number/HA Code

I hereby certify that all the statement above, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Executive Director: VANESSA COOPER

Name of Board Chairperson: CARLY GROB

Will be signed at Board Meeting

Signature	Date	Signature	Date
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The United States Department of Housing and Urban Development is authorized to collect the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. The information is collected to ensure that PHAs carry out applicable civil rights requirements.

Public reporting burden for this information collection is estimated to average 0.16 hours per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

**Certification by State or Local
Official of PHA Plans Consistency
with the Consolidated Plan or
State Consolidated Plan
(All PHAs)**

U. S Department of Housing and Urban Development

Office of Public and Indian Housing

OMB No. 2577-0226

Expires 3/31/2024

**Certification by State or Local Official of PHA Plans
Consistency with the Consolidated Plan or State Consolidated Plan**

I, Jennifer Ott, the City Manager
Official's Name *Official's Title*

certify that the 5-Year PHA Plan for fiscal years _____ and/or Annual PHA Plan for
fiscal year 2024 of the Housing Authority of the City of Alameda is consistent with the
PHA Name

Consolidated Plan or State Consolidated Plan including the Analysis of Impediments (AI)
to Fair Housing Choice or Assessment of Fair Housing (AFH) as applicable to the

City of Alameda
Local Jurisdiction Name

pursuant to 24 CFR Part 91 and 24 CFR §§ 903.7(o)(3) and 903.15.

Provide a description of how the PHA Plan's contents are consistent with the
Consolidated Plan or State Consolidated Plan.

It meets the City's primary objectives to increase affordable housing and address services
for people living in poverty. The Housing Authority's annual goals incorporate the goals of
the City to provide more affordable housing in the City of Alameda.

I hereby certify that all the information stated herein, as well as any information provided in the
accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements.
Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Authorized Official:

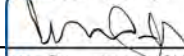
Title:

Jennifer Ott

City Manager

Signature:

DocuSigned by:



Date:

3/2/2023

The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12,
U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of
information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is
collected to ensure consistency with the consolidated plan or state consolidated plan.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing
instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.
HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control
Number.

**Certifications of Compliance with
PHA Plan and Related Regulations
(Standard, Troubled, HCV-Only, and
High Performer PHAs)**

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 3/31/2024

**PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations
including PHA Plan Elements that Have Changed**

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the ___ 5-Year and/or X Annual PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the PHA fiscal year beginning July 1, 2022 in connection with the submission of the Plan and implementation thereof:

1. The Plan is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located (24 CFR § 91.2).
2. The Plan contains a certification by the appropriate State or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments (AI) to Fair Housing Choice, or Assessment of Fair Housing (AFH) when applicable, for the PHA's jurisdiction and a description of the manner in which the PHA Plan is consistent with the applicable Consolidated Plan (24 CFR §§ 91.2, 91.225, 91.325, and 91.425).
3. The PHA has established a Resident Advisory Board or Boards, the membership of which represents the residents assisted by the PHA, consulted with this Resident Advisory Board or Boards in developing the Plan, including any changes or revisions to the policies and programs identified in the Plan before they were implemented, and considered the recommendations of the RAB (24 CFR 903.13). The PHA has included in the Plan submission a copy of the recommendations made by the Resident Advisory Board or Boards and a description of the manner in which the Plan addresses these recommendations.
4. The PHA provides assurance as part of this certification that:
 - (i) The Resident Advisory Board had an opportunity to review and comment on the changes to the policies and programs before implementation by the PHA;
 - (ii) The changes were duly approved by the PHA Board of Directors (or similar governing body); and
 - (iii) The revised policies and programs are available for review and inspection, at the principal office of the PHA during normal business hours.
5. The PHA made the proposed Plan and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the Plan and invited public comment.
6. The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d—4), the Fair Housing Act (42 U.S.C. 3601-19), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), title II of the Americans with Disabilities Act (42 U.S.C. 12101 et seq.), and other applicable civil rights requirements and that it will affirmatively further fair housing in the administration of the program. In addition, if it administers a Housing Choice Voucher Program, the PHA certifies that it will administer the program in conformity with the Fair Housing Act, title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, title II of the Americans with Disabilities Act, and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of the program.
7. The PHA will affirmatively further fair housing, which means that it will take meaningful actions to further the goals identified in the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR § 5.150 through 5.180, that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing, and that it will address fair housing issues and

contributing factors in its programs, in accordance with 24 CFR § 903.7(o)(3). The PHA will fulfill the requirements at 24 CFR § 903.7(o) and 24 CFR § 903.15(d). Until such time as the PHA is required to submit an AFH, the PHA will fulfill the requirements at 24 CFR § 903.7(o) promulgated prior to August 17, 2015, which means that it examines its programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintains records reflecting these analyses and actions.

8. For PHA Plans that include a policy for site-based waiting lists:
 - The PHA regularly submits required data to HUD's 50058 PIC/IMS Module in an accurate, complete and timely manner (as specified in PIH Notice 2011-65);
 - The system of site-based waiting lists provides for full disclosure to each applicant in the selection of the development in which to reside, including basic information about available sites; and an estimate of the period of time the applicant would likely have to wait to be admitted to units of different sizes and types at each site;
 - Adoption of a site-based waiting list would not violate any court order or settlement agreement or be inconsistent with a pending complaint brought by HUD;
 - The PHA shall take reasonable measures to assure that such a waiting list is consistent with affirmatively furthering fair housing; and
 - The PHA provides for review of its site-based waiting list policy to determine if it is consistent with civil rights laws and certifications, as specified in 24 CFR 903.7(o)(1).
9. The PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975.
10. In accordance with 24 CFR § 5.105(a)(2), HUD's Equal Access Rule, the PHA will not make a determination of eligibility for housing based on sexual orientation, gender identify, or marital status and will make no inquiries concerning the gender identification or sexual orientation of an applicant for or occupant of HUD-assisted housing.
11. The PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.
12. The PHA will comply with the requirements of Section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low-or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.
13. The PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.
14. The PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).
15. The PHA will provide the responsible entity or HUD any documentation that the responsible entity or HUD needs to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58 or Part 50, respectively.
16. With respect to public housing the PHA will comply with Davis-Bacon or HUD determined wage rate requirements under Section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
17. The PHA will keep records in accordance with 2 CFR 200.333 and facilitate an effective audit to determine compliance with program requirements.
18. The PHA will comply with the Lead-Based Paint Poisoning Prevention Act, the Residential Lead-Based Paint Hazard Reduction Act of 1992, and 24 CFR Part 35.

19. The PHA will comply with the policies, guidelines, and requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Financial Assistance, including but not limited to submitting the assurances required under 24 CFR §§ 1.5, 3.115, 8.50, and 107.25 by submitting an SF-424, including the required assurances in SF-424B or D, as applicable.
20. The PHA will undertake only activities and programs covered by the Plan in a manner consistent with its Plan and will utilize covered grant funds only for activities that are approvable under the regulations and included in its Plan.
21. All attachments to the Plan have been and will continue to be available at all times and all locations that the PHA Plan is available for public inspection. All required supporting documents have been made available for public inspection along with the Plan and additional requirements at the primary business office of the PHA and at all other times and locations identified by the PHA in its PHA Plan and will continue to be made available at least at the primary business office of the PHA.
22. The PHA certifies that it is in compliance with applicable Federal statutory and regulatory requirements, including the Declaration of Trust(s).

Housing Authority of the City of Alameda
PHA Name

CA062
PHA Number/HA Code

X Annual PHA Plan for Fiscal Year 2023
 5-Year PHA Plan for Fiscal Years 20 - 20

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

Name of Executive Director: VANESSA COOPER

Name Board Chairman: CARLY GROB

Signature	Date	Signature	Date
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The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to ensure compliance with PHA Plan, Civil Rights, and related laws and regulations including PHA plan elements that have changed.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

MTW CERTIFICATIONS OF COMPLIANCE**U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
OFFICE OF PUBLIC AND INDIAN HOUSING****Certifications of Compliance with Regulations:
Board Resolution to Accompany the MTW Supplement to the Annual PHA Plan**

Acting on behalf of the Board of Commissioners of the Moving to Work Public Housing Agency (MTW PHA) listed below, as its Chairperson or other authorized MTW PHA official if there is no Board of Commissioners, I approve the submission of the MTW Supplement to the Annual PHA Plan for the MTW PHA Fiscal Year beginning (07/01/2022), hereinafter referred to as "the MTW Supplement", of which this document is a part and make the following certifications and agreements with the Department of Housing and Urban Development (HUD) in connection with the submission of the MTW Supplement and implementation thereof:

- (1) The PHA made the proposed MTW Supplement and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the MTW Supplement and invited public comment.
- (2) The MTW PHA took into consideration public and resident comments (including those of its Resident Advisory Board(s) or tenant associations, as applicable) before approval of the MTW Supplement by the Board of Commissioners or Board of Directors in order to incorporate any public comments into the annual MTW Supplement.
- (3) The MTW PHA certifies that the Board of Directors has reviewed and approved the budget for the Capital Fund Program grants contained in the Capital Fund Program Annual Statement/Performance and Evaluation Report, form HUD-50075.1 (or successor form as required by HUD).
- (4) The MTW PHA will carry out the MTW Supplement in conformity with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d-4), the Fair Housing Act (42 U.S.C. 3601-19), section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), and title II of the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.) all regulations implementing these authorities; and other applicable Federal, State, and local civil rights laws.
- (5) The MTW Supplement is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located.
- (6) The MTW Supplement contains a certification by the appropriate state or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments to Fair Housing Choice, for the MTW PHA's jurisdiction and a description of the manner in which the MTW Supplement is consistent with the applicable Consolidated Plan.
- (7) The MTW PHA will affirmatively further fair housing, which means that it will: (i) take meaningful actions to further the goals identified by the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR 5.150-5.180 and 903.15; (ii) take no action that is materially inconsistent with its obligation to affirmatively further fair housing; and (iii) address fair housing issues and contributing factors in its programs, in accordance with 24 CFR 903.7(o)(3) and 903.15(d). Note: Until the PHA is required to submit an AFH, and that AFH has been accepted by HUD, the PHA must follow the certification requirements of 24 CFR 903.7(o) in effect prior to August 17, 2015. Under these requirements, the PHA will be considered in compliance with the certification requirements of 24 CFR 903.7(o)(1)-(3) and 903.15(d) if it: (i) examines its programs or proposed programs; (ii) identifies any impediments to fair housing choice within those programs; (iii) addresses those impediments in a reasonable fashion in view of the resources available; (iv) works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and (v) maintains records reflecting these analyses and actions.
- (8) The MTW PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975 and HUD's implementing regulations at 24 C.F.R. Part 146.
- (9) In accordance with 24 CFR 5.105(a)(2), HUD's Equal Access Rule, the MTW PHA will not make a determination of eligibility for housing based on sexual orientation, gender identify, or marital status and will make no inquiries concerning the gender identification or sexual orientation of an applicant for or occupant of HUD-assisted housing.
- (10) The MTW PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.
- (11) The MTW PHA will comply with the requirements of section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low- or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.
- (12) The MTW PHA will comply with requirements with regard to a drug free workplace required by 24 CFR Part 24, Subpart F.
- (13) The MTW PHA will comply with requirements with regard to compliance with restrictions on lobbying required by 24 CFR Part 87, together with disclosure forms if required by this Part, and with restrictions on payments to influence Federal Transactions, in accordance with the Byrd Amendment.
- (14) The MTW PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.

- (15) The MTW PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).
- (16) The MTW PHA will provide HUD or the responsible entity any documentation needed to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58. Regardless of who acts as the responsible entity, the MTW PHA will maintain documentation that verifies compliance with environmental requirements pursuant to 24 Part 58 and 24 CFR Part 50 and will make this documentation available to HUD upon its request.
- (17) With respect to public housing and applicable local, non-traditional development the MTW PHA will comply with Davis-Bacon or HUD determined wage rate requirements under section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
- (18) The MTW PHA will keep records in accordance with 2 CFR 200.333-200.337 and facilitate an effective audit to determine compliance with program requirements.
- (19) The MTW PHA will comply with the Lead-Based Paint Poisoning Prevention Act and 24 CFR Part 35.
- (20) The MTW PHA will comply with the policies, guidelines, and requirements of 2 CFR Part 200.
- (21) The MTW PHA must fulfill its responsibilities to comply with and ensure enforcement of housing quality standards as required in PIH Notice 2011-45, or successor notice, for any local, non-traditional program units. The MTW PHA must fulfill its responsibilities to comply with and ensure enforcement of Housing Quality Standards, as defined in 24 CFR Part 982, for any Housing Choice Voucher units under administration.
- (22) The MTW PHA will undertake only activities and programs covered by the Moving to Work Operations Notice in a manner consistent with its MTW Supplement and will utilize covered grant funds only for activities that are approvable under the Moving to Work Operations Notice and included in its MTW Supplement. MTW Waivers activities being implemented by the agency must fall within the safe harbors outlined in Appendix I of the Moving to Work Operations Notice and/or HUD approved Agency-Specific or Safe Harbor Waivers.
- (23) All attachments to the MTW Supplement have been and will continue to be available at all times and all locations that the MTW Supplement is available for public inspection. All required supporting documents have been made available for public inspection along with the MTW Supplement and additional requirements at the primary business office of the PHA and at all other times and locations identified by the MTW PHA in its MTW Supplement and will continue to be made available at least at the primary business office of the MTW PHA.

Housing Authority of the City of Alameda

CA062

MTW PHA NAME

MTW PHA NUMBER/HA CODE

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

Carly Grob

Board Chairperson

NAME OF AUTHORIZED OFFICIAL

TITLE

SIGNATURE

DATE

**** Must be signed by either the Chairperson or Secretary of the Board of the MTW PHA's legislative body. This certification cannot be signed by an employee unless authorized by the MTW PHA Board to do so. If this document is not signed by the Chairperson or Secretary, documentation such as the by-laws or authorizing board resolution must accompany this certification.***

IMPACT ANALYSIS – ACTIVITY 2023-01: Special Circumstances Admissions

FACTOR 1: Impact on the agency's finances (e.g., how much will the activity cost, any change in the agency's per family contribution)

This activity will not have a large impact on the agency's finances as families will only be housed if funds are available, so transfers will be processed instead of new move-ins which will minimally reduce staff work because of the need to determine eligibility from the Housing Choice Voucher wait list, but this will be offset by staff needing to determine the eligibility of applicants for the program from which the families are transferring.

FACTOR 2: Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

This activity will not greatly affect housing costs for families. It will allow some displaced families to retain assistance. Under the Moderate Rehabilitation and Shelter Plus Care programs, the family only pays 30% of their income towards rent and utilities. Under the Housing Choice Voucher program, families may select a unit where the family share may be more than 30% of their income, so some families may select units that cause their portion of the rent to increase slightly, but this activity does not change the basic rent calculation under the Housing Choice Voucher program.

FACTOR 3: Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

There may be a slight increase in the wait time for families on the Housing Choice Voucher waitlist since priority for these vouchers would be given to special circumstance admission families. However, this is not expected to be a significant issue since there is currently sufficient funding for the Housing Choice Voucher program and it is not anticipated that a great number of special admissions will be approved per year. The average tenancy for Shelter Plus Care and Mod Rehab families is over 8 years, so families are not turning over at high rates once on these programs.

FACTOR 4: Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This would not affect the termination rate of families.

FACTOR 5: Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This would minimally increase the agency's utilization rate in the HCV program as these special circumstance admission families would be utilizing the HCV program instead of their respective Shelter Plus Care or Mod Rehab Single Room Occupancy programs by transferring into new units with an issued HCV. Utilization rates in the other programs would have the same impact whether the family transfers to an HCV or moves out of a unit that does not meet its needs.

FACTOR 6: Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This would meet the goal of housing choice by providing these special circumstance admission families with more housing options.

FACTOR 7: Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

Currently, 91% of the families that would be eligible for this activity are below the extremely low-income level for admissions and 100% of the families are below the very low-income level. These families should be representative of the families housed in these two programs, so this activity should not affect the agency's ability to meet this statutory requirement.

b) Reasonable Rent Policy

This does not affect the family's calculation of total tenant payment under the Housing Choice Voucher program.

c) Substantially the Same Requirement

The activity will not increase payments, so the AHA should be able to meet this requirement.

d) Comparable Mix Requirement

The AHA will monitor families housed under this activity to ensure that the comparable mix requirement is met. If a large number of families are housed from the Single Room Occupancy program, this requirement may be affected. It is anticipated, however, that the number of households being admitted from this activity will not impact this requirement.

e) Housing Quality Standards (HQS)

The units would have to continue to meet the HQS standards, so this statutory requirement would be met.

FACTOR 8: Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity would not result in hardship requests as does not affect the HAP or total tenant payment.

FACTOR 9: Across the other factors above, the impact on protected classes (and any associated disparate impact)

A chi-squared test of independence found a statistically significant relationship between the tenants in Shelter Plus Care or Mod Rehab SRO participants and those on the waitlist to receive Housing Choice Vouchers for the protected class of disability. There are a higher percentage of families with a disabled head of household in the Shelter Plus Care and Moderate Rehabilitation programs than on the Housing Choice Voucher wait list, so this activity may positively impact families with a head with a disability.

The data for race for the Shelter Plus Care and Mod Rehab programs does not allow for a chi-squared test of independence due to the small number of families; but a statistically valid test can be run for ethnicity which found no relationship between ethnicity and the Housing Choice Voucher wait list families versus the families assisted in the two programs.

There is a statistically significant relationship between age and the Housing Choice Voucher wait list families versus the families assisted in the two programs. There are more elderly families assisted under the two programs than on the Housing Choice Voucher wait list.

While the protected classes are not independent from the families being assisted under the Shelter Plus Care and Moderate Rehabilitation program, in all cases, the number of families on the two programs is higher than what would be expected, so the impact on the protected classes would be a positive one and not a disparate impact.

DRAFT

IMPACT ANALYSIS – ACTIVITY 2023-02: PBV Contract Rent Increases

FACTOR 1: Impact on the agency’s finances (e.g., how much will the activity cost, any change in the agency’s per family contribution)

Individual Project-Based Voucher (PBV) Contracts have differing contract dates which burdens the administration both in terms of time and other resources to keep track of these dates. By consolidating rent increase reviews to happen only once a year during a specific period, this activity will increase efficiency and reduce costs associated with monitoring these contracts. The timing of the increase in HAP costs and total tenant payment for the first year will be affected for the contracts. Approximately 150 units have an anniversary date prior to July 1 and 220 units have an anniversary date after July 1. The AHA would work with PBV owners to align the contract rent increase requests for 2024 to July 1. Most of the 150 units due an increase in the beginning of the year are owned by affiliates of the AHA, so increases may be delayed by a couple months. The other 220 contracted units will have a rent increase earlier in the year in 2024. The HAP increase for these units would be offset in part by the delay in increases for the other units.

FACTOR 2: Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

Under the PBV program, participants pay the same amount after a rent increase as before a rent increase because total tenant payment is based on the family’s income and not the rent for the unit, so this activity will not have an impact on affordability of housing costs for families.

FACTOR 3: Impact on the agency’s waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

This would not affect the agency’s waitlist.

FACTOR 4: Impact on the agency’s termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This would not affect the agency’s terminations rate of families.

FACTOR 5: Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This would not affect the utilization rate in the HCV program as the increase in rent would happen regularly under the contract, so due to the savings in some rents (see Factor 1), the utilization rate for expenditure of HAP would not be greatly affected.

FACTOR 6: Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This would meet the statutory goal of cost effectiveness as staff could work more efficiently to process PBV contract rent increases when all units are affected at the same time and workflow can be aligned for staff to be able to process all rent increases in a timely manner for over 500 units which is approximately 30% of the entire program.

FACTOR 7: Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

AHA will be able to meet this requirement since this activity does not pertain to new admissions.

b) Reasonable Rent Policy

AHA will be able to meet this requirement since this activity would not have an effect on the family's calculation of total tenant payment.

c) Substantially the Same Requirement

AHA will be able to meet this requirement since this activity would not significantly increase payments.

d) Comparable Mix Requirement

AHA will be able to meet this requirement since this activity would not affect family size because the activity relates to rent increases and not admissions of families.

e) Housing Quality Standards (HQS)

AHA will be able to meet this requirement since this activity would not affect the HQS and all units will be expected to be upkept in accordance with HQS.

FACTOR 8: Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This should not result in hardship requests since the timing of the rent increase will not impact the family's contribution.

FACTOR 9: Across the other factors above, the impact on protected classes (and any associated disparate impact)

The results of multiple chi-squared tests of independence found no statistically significant relationship between the contract date for rent increases and the protected classes of age, sex, ethnicity, race, or familial status. Since these protected classes were found to be independent of the contract date for rent increases there will be no impact on these protected classes.

There was a significant relationship between the protected class of disability and the contract date for rent increases since about 72% of families with a head of household (HOH) with a disability have contract dates that are before the July 1 cutoff. This means that families with a HOH with a disability are disproportionately in the before-cutoff group. The timing of a rent increase does not affect the payment of the family, therefore, there would be no disparate impact on this protected class since they will not experience any significant change as a result of this activity.

IMPACT ANALYSIS – ACTIVITY 2023-03: Project-Based Voucher First Year Moves

FACTOR 1: Impact on the agency’s finances (e.g., how much will the activity cost, any change in the agency’s per family contribution)

This should not have a large impact on the agency’s finances as families in Project-Based Voucher (PBV) units are normally allowed to transfer after one year.

FACTOR 2: Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

This activity will not affect housing costs for families. A family utilizing a Housing Choice Voucher (HCV) may pay more than a family with PBV assistance, but the family will not be paying more than other HCV households. At move-in the family’s portion could increase from 30% of the family’s income to 40% of the family’s income, but this change would be covered with the family during the briefing process to allow the family to make a housing choice that is best for the family.

FACTOR 3: Impact on the agency’s waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

There may be a slight increase in the wait time for families on the Housing Choice Voucher waitlist since priority for these vouchers would be given to accommodate tenants relocating out of the PBV program; however, this is how the PBV program already works, so the impact should be negligible over time.

There could also be a slight decrease in the wait times for families on the waitlist for Project-Based Vouchers since more of these units would be made available.

FACTOR 4: Impact on the agency’s termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This would not affect the termination rate of families.

FACTOR 5: Impact on the agency’s current occupancy level in public housing and utilization rate in the HCV program

This would not have an effect on utilization rate for the HCV program as the PBV program is part of HCV.

FACTOR 6: Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This would meet the statutory goal of housing choice by providing tenants with more housing options that are more suitable to their needs or situation.

FACTOR 7: Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

The agency would still be able to meet this requirement as this activity would not impact the selection of applicants as a transfer from PBV to HCV is not considered a new admission.

b) Reasonable Rent Policy

This does not affect the family's calculation of total tenant payment.

c) Substantially the Same Requirement

The agency would still be able to meet this requirement as the families impacted by this activity are currently assisted.

d) Comparable Mix Requirement

The agency would still be able to meet this requirement as the families impacted by this activity are currently assisted.

e) Housing Quality Standards (HQS)

The units would have to continue to meet the HQS standards, so this statutory requirement would be met.

FACTOR 8: Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity would not result in hardship requests as does not affect the HAP or total tenant payment.

FACTOR 9: Across the other factors above, the impact on protected classes (and any associated disparate impact)

Using a chi-squared test for independence, ethnicity for the families on the Housing Choice Voucher (HCV) wait list and the families in the PBV program are independent.

The wait list for the Housing Choice Voucher program contains less families whose head of household (HOH) is a person with a disability than those housed under the PBV program. This means there would not be a disparate impact on individuals with disabilities with the activity as this activity benefits the families housed under the PBV program.

Along the same lines, the PBV program houses more families whose HOH is elderly than those families on the HCV wait list, so there is not a disparate impact on families whose HOH is elderly.

If families with five or members are excluded from a chi-squared test for independence, the test states that the family size variable is independent for families on the HCV wait list versus families housed under the PBV program. It is reasonable to exclude these larger families as during the last wait list opening, less larger families applied than the agency had intended to put on the wait list for the PBV program indicating that there are less larger families in the area. The percentages do show that a higher number of larger families are housed in the PBV program than would be expected. The wait list data does not contain the correct information to figure out family status, but the activity is not having an adverse impact on families with a larger number of members. As this activity is not dependent on whether a family has children or not, there should not be an adverse impact on familial status.

IMPACT ANALYSIS – ACTIVITY 2023-04: Blended Subsidies or Contribution to Development Costs in Faircloth-to-RAD Conversions

FACTOR 1: Impact on the agency's finances (e.g., how much will the activity cost, any change in the agency's per family contribution)

This activity will increase the funding for which the agency is eligible for from the Department of Housing and Urban Development (HUD) by allowing the agency to access the funding associated with the Faircloth Limit by making a Faircloth-to-RAD conversion feasible.

FACTOR 2: Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

This activity will have no effect on housing costs for affected families as it would not change the family's contribution towards the rent as the MTW activity would add subsidy to raise the rents earned by the owner on the Faircloth unit, but not change the subsidy of the family as calculated under the rules of the conversion.

FACTOR 3: Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

It is anticipated at this time, that this activity would not have an effect on the agency's wait lists.

FACTOR 4: Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This activity should have no impact on the agency's termination of families

FACTOR 5: Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This activity would have no impact on the utilization rate in the HCV program as new funding normally comes with provisions to allow for a leasing of the new funding.

FACTOR 6: Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This activity would meet the statutory goal of housing choice as it would allow more housing options for families.

FACTOR 7: Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

This activity will have no effect on this requirement as it will not change the eligibility for assistance.

b) Reasonable Rent Policy

This does not affect the family's calculation of total tenant payment under the Housing Choice Voucher program.

c) Substantially the Same Requirement

It is anticipated that this activity will not interfere with the AHA's ability to meet this requirement.

d) Comparable Mix Requirement

The AHA will monitor families housed under this activity to ensure that the comparable mix requirement is met.

e) Housing Quality Standards (HQS)

The units would have to continue to meet the HQS standards, so this statutory requirement would be met.

FACTOR 8: Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity will have no effect on the rate of hardship requests as it does not impact the total tenant payments.

FACTOR 9: Across the other factors above, the impact on protected classes (and any

associated disparate impact)

At this time, it is not possible to calculate whether a protected class may experience a disparate impact by this activity. Before the activity is implemented, studies will be conducted to determine the best use of MTW funding in conjunction with a Faircloth-to-RAD conversion. It is not possible to get data on the average characteristics of tax credit wait lists and a wait list of the units has not been determined as it depends on the structure of the deal and the funding sources involved.

DRAFT

IMPACT ANALYSIS – ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions

FACTOR 1: Impact on the agency's finances (e.g., how much will the activity cost, any change in the agency's per family contribution)

This activity will not have an impact on the agency's finances. The Project-Based Voucher (PBV) units are under a long-term contract, so allowing families the choice to move into a slightly smaller or slightly larger unit will not have a great impact on Housing Assistance Payments (HAP). Staff would need to determine eligibility for the units, so this would not impact staff processing time.

FACTOR 2: Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

This activity does not affect the family's total tenant payment, so will not have an impact on affordability of housing costs.

FACTOR 3: Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

This activity will make more families eligible for units, so this may slightly increase the wait times for some families on the wait list. For example, in the past, a family with three members would have been ineligible for a 1-bedroom unit, so the family would have been removed and another family would be considered for the unit. Under this activity, this 3-person family would be eligible, so the second family will experience an increased wait time. However, some families that would have been ineligible for units in the past, will now be eligible and will experience shorter wait times or now be housed rather than denied.

It will also result in less families being removed from some wait lists due to family composition issues.

FACTOR 4: Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This activity may slightly decrease the termination rate of families as it would allow the Authority to keep larger families in a smaller unit rather than the family having a voucher issued that might expire before a suitable unit is found.

FACTOR 5: Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This activity would not have a great impact on the agency's utilization rate as the PBV units would be filled with families eligible under the current subsidy standard. By being able to fill units with a larger number of families, this activity may have a minimal impact on HAP utilization as vacancy times may decrease if the delay was on identifying an eligible family and not the owner preparing the unit for a new family.

FACTOR 6: Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This activity will meet the MTW statutory goal of housing choice as it would provide families with more housing options to choose from and be housed in.

FACTOR 7: Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

AHA will be able to meet this requirement since this activity does not change the income requirements of the programs.

b) Reasonable Rent Policy

This does not affect the family's calculation of total tenant payment.

c) Substantially the Same Requirement

This does not affect the Substantially the Same Requirement as the PBV units would be filled without this activity.

d) Comparable Mix Requirement

This activity should not affect family size by more than 10%, but the agency will need to monitor this requirement. Families will be offered the correct sized unit but could select a smaller unit which might over

time shift the mix slightly upwards. Most families, however, would prefer a larger unit if it is available.

Ten-person families to fill 5-bedroom units are becoming more difficult to find. During the agency's last wait list opening, the agency placed all households that qualified for a 5-bedroom unit, based on the number of family members, on the wait list without a random selection because so few families qualified for the larger units. This opening was completed prior to the agency obtaining MTW status. Using the metric of families with 6 or more family members, then the second part of this activity would not impact this family size as the differences will be between 8- and 9- person households or 6-or 7-person households.

e) Housing Quality Standards (HQS)

The units would have to continue to meet the HQS standards, so this statutory requirement would be met.

FACTOR 8: Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity would not result in hardship requests as does not affect the HAP or total tenant payment.

FACTOR 9: Across the other factors above, the impact on protected classes (and any associated disparate impact)

Annual PHA Plan
Starting July 1, 2023

ATTACHMENT B
RESIDENT ADVISORY BOARD COMMENTS

Resident Advisory Board for the Housing Authority of the City of Alameda (AHA) was held January 31, 2023 at 6:00 p.m. via an in-person meeting.

Roll Call:

Present: Two members present.

Absent: Zero members absent.

Staff present: Tonya Schuler-Cummins, Principal Management Analyst; Sepideh Kiumarsi, Management Analyst.

Resident Advisory Board Comments:

Overall comments were positive. All members present were in agreement with plan.

Alameda Journal

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ALAMEDA HOUSING AUTHORITY
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PROOF OF PUBLICATION
FILE NO. Jan. 31 Meeting

Alameda Journal

I am a citizen of the United States. I am over the age of eighteen years and I am not a party to or interested in the above entitled matter. I am the Legal Advertising Clerk of the printer and publisher of the Alameda Journal, a newspaper published in the English language in the City of Alameda, County of Alameda, State of California.

I declare that the Alameda Journal, is a newspaper of general circulation as defined by the laws of the State of California, as determined by the order of the Superior Court of the County of Alameda, dated August 25, 1992, in the action entitled "In the Matter of the Petition of the Alameda Journal to Have the Standing of the Alameda Journal as a Newspaper of General Circulation Ascertained and Established," Case Number 702515-6. Said order provides that: "Petitioner's prayer for an order ascertaining and establishing The Alameda Journal as a newspaper of general circulation...within the City of Alameda, County of Alameda, State of California, is granted." Said order has not been revoked.

I declare that the notice, a printed copy of which is annexed hereto, has been published in each regular and entire issue of the Alameda Journal and not in any supplement thereof on the following dates, to-wit:

01/27/2023

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Executed at Walnut Creek, California.
On this 27th day of January, 2023.



Signature

Legal No.

0006728223

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

PUBLIC NOTICE

This is an announcement of a meeting of the Resident Advisory Board of the Housing Authority of the City of Alameda to discuss its MTW Supplement and Agency Specific Waivers for the fiscal year starting July 1, 2023. The meeting will be held at 6:00 p.m. on Tuesday, January 31, 2023. This will be an in-person meeting held at Independence Plaza, Ruth Rambeau Community Center, 703 Atlantic Avenue, Alameda CA 94501.

Send comments to:

Tonya Schuler-Cummins, Principal Management Analyst Housing Authority of the City of Alameda 701 Atlantic Avenue Alameda, CA 94501-2161



AJ 6728223 Jan. 27, 2023



Housing Authority
of the
City of Alameda

PHONE: (510) 747-4300
FAX: (510) 522-7848
TTY/TRS: 711

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Janet Basta, Director of Human Resources and Operations

Date: March 15, 2023

Re: Accept the report and approve the Resolution for Schedule of Authorized Positions for Fiscal Year 2023-24 and Pay Schedule for Fiscal Year 2022-2023.

BACKGROUND

Each year, as part of the budgeting process, a proposed Schedule of Authorized Positions and Pay Schedule is presented to the Board of Commissioners with the proposed budget for the upcoming fiscal year. Due to the current challenges with recruiting employees, in particular, the longer than typical time it is taking to hire, combined with the approval and funding of several proposed development projects, the Housing Authority of the City of Alameda (AHA) management is bringing the Schedule of Authorized Positions for 2023-2024 and Pay Schedule for 2022-2023 to the Board prior to presentation of the full budget. This will allow recruiting efforts to start now, so that these positions can be filled at or close to the beginning of the new fiscal year.

DISCUSSION

The proposed Schedule of Authorized Positions includes 54 FTEs; the current year's schedule included in this year's budget included a net of 53 FTEs, not including positions assigned to the Rent Program, which has been transferred to the City. The primary changes proposed for the upcoming year include the following added positions:

- Assistant Director positions in the Housing Development and Administration departments. These positions are proposed to allow for greater flexibility in supervisory assignments and coverage when Directors are out. These positions may also help the agency with succession planning if needed. It is noted that the Housing Programs Department hired an Assistant Director during the current fiscal year, and the Controller position was retitled with this designation during the current fiscal year.
- A Director of Data and Policy in the Executive department. This position would provide for higher level data and policy work and strategies, along with additional Director bandwidth to assist with management cover. This is particularly important in light of becoming an MTW agency.



- A Development Accounting Officer in Finance; this position would replace the Accounting Officer position which has been filled at the Accounting Specialist level and is needed to support the increased volume and complexity of finance-related work that will be required with the new funding AHA has received for the Webster hotel and North Housing, as well as the longer term pipeline of deals. As funding has been received and work is starting, this position will be advertised for immediate hire.
- A second Management Analyst in Administration to support agency data and policy work, including Moving to Work analytical requirements.
- Two .5 FTE Program Assistants or the equivalent of one FTE; one .5 FTE for Administration and one .5FTE for Property Operations to provide additional administration and program support to these departments.
- An Associate Asset Manager in the Asset Management department for additional bandwidth to support addressing AHA's growing and aging housing portfolio.
- An Associate Project Manger and Housing Development Specialist in Housing Development, with the option to hire the Associate at a lower level (e.g. Housing Development Specialist), and the elimination of the Program Assistant position in this department. One Housing Development Specialist has been hired already, and this would allow for additional bandwidth at this or the Associate level. There is no net change to positions due to this change, but would result in slightly higher salary costs due to hiring at a higher level than for the Program Assistant. This change is also requested for immediate implementation to support the new development work.

Of note, should either/both of the Assistant Director positions and/or the Director of Policy and Data position be filled with internal candidates, AHA management may consider not backfilling the position(s) and leaving the vacated positions open. Additionally, any internal appointments and adjustment of salaries of any current staff, including those already in Assistant Director positions, would not be made until the beginning of the upcoming fiscal year, after budget approval. Positions proposed for elimination from the Schedule of Authorized Positions include:

- Elimination of two Resident Manager and one Assistant Resident Manager positions due to outsourcing of property management. Two positions have already been eliminated; one Resident Manager will be retained until no later than July 1, 2023 when the final property is outsourced but is not reflected on the proposed Schedule as an FTE or accounted for in budgeting for the next fiscal year.
- Elimination of two of the three Maintenance Technician positions; one position is already vacant due to a retirement, and one additional position will be eliminated due to reduced maintenance needs with property outsourcing.

No changes are proposed to staffing for either the Housing Programs or Human Resources departments.

The Pay Schedule has also been adjusted to reflect these changes. It is noted that the Pay Schedule will be brought back to the Board for consideration of a Cost of Living Adjustment (COLA); this generally occurs in August at the same time as benefits contributions are reviewed. The Pay Schedule will be updated at that time and identified as the 2023-2024 fiscal year version. Primary changes to the Pay Schedule include:

- Removal of the Accounting Officer position (range 28) and addition of the Development Accounting Officer (range 33); a higher wage range is proposed as the position will require higher level accounting skills than provided for in the original Accounting Officer position.
- Placement of the Assistant Director positions at range 46; those already in place are at range 45 so this provides for an increase of one additional range (which is approximately 2.5% higher) to those positions as well as for new hires.
- Placement of the Director of Data and Policy at the same range (51) as the majority of program and operations Directors.
- Placement of the Asset Manager at the same range as the Project and Construction Manager positions, or from range 35 to 36. This may help to address recruiting challenges and groups these positions with comparable levels of responsibility in the same wage band.
- Positions that have been eliminated (Resident Manager II and Assistant Resident Manager) have been removed from the Pay Schedule.

FISCAL IMPACT

The current approved budget for 2022-23 can absorb these changes. Also of note, these proposed salary changes and new hires are not going to take place until the next budget year with the exceptions noted above in the Finance and Housing Development departments. The 2023-2024 FY budget is in the process of being prepared for presentation in the upcoming months and has already taken these changes into consideration.

As discussed prior, if internal promotions are made for new Assistant Director or Director positions, management would consider not replacing the vacated positions. On average, this would reduce the salary/benefits budget by \$235,868 per position, or approximately 2.2% of the anticipated budget for salaries/benefits, not including temporary positions, per position.

More analysis of the budget, including salaries and benefits, will be presented with the full budget.

CEQA

Not applicable to this item.

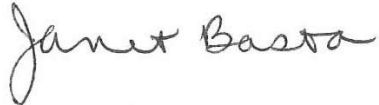
RECOMMENDATION

Accept the report and approve the Resolution for Schedule of Authorized Positions for Fiscal Year 2023-24 and Pay Schedule for Fiscal Year 2022-2023.

ATTACHMENTS

1. Exhibit 1 Schedule of Authorized Positions FY 2023-2024 2023.3.15
2. Exhibit 2 Pay Schedule 2022-2023 Eff 3.15.2023
3. Exhibit 3 Reso-Amend Schedule of Authorized Positions and Pay Schedule 2023.3.15

Respectfully submitted,

A handwritten signature in cursive script that reads "Janet Basta".

Janet Basta, Director of Human Resources and Operations

**Housing Authority of the City of Alameda
Schedule of Authorized Positions
Eff. March 15, 2023 and for 2023/24 FY**

Department/Position Title	2022-2023 approved	Proposed change	Year on Year
	FTE 2022-2023	FTE 2023 - 2024	Difference
Executive Department			
Executive Director	1.00	1.00	
Deputy Executive Director/Chief Administrative Officer	1.00	1.00	
Executive Assistant	1.00	1.00	
Director of Data and Policy (See Note D)	0.00	1.00	
Principal Management Analyst	1.00	1.00	
Management Analyst (Data and Policy) (See Note E)	1.00	2.00	
Sub-Total	5.00	7.00	2.00
Administration Department			
Director of Administrative Services	1.00	1.00	
Assistant Director of Administrative Services (See Note D)	0.00	1.00	
Risk Control Manager (See Note G)	1.00	1.00	
Community Relations Manager	1.00	1.00	
Administrative Manager	1.00	1.00	
Senior Management Analyst (General) (See Note C)	2.00	2.00	
Management Analyst (See Note E)	1.00	1.00	
Program Assistant	0.50	1.00	
Sub-Total	7.50	9.00	1.50
Human Resources Department			
Director of HR and Operations	1.00	1.00	
HR Manager	1.00	1.00	
Program Assistant	0.50	0.50	
Sub-total	2.50	2.50	0.00
Finance Department			
Director of Finance/Chief Financial Officer	1.00	1.00	
Assistant Director of Finance/Controller	1.00	1.00	
Development Accounting Officer (See note H)	0.00	1.00	
Accounting Specialist I & II (See Note B)	3.00	3.00	
Sub-total	5.00	6.00	1.00
Housing Programs Department			
Director of Housing Programs	1.00	1.00	
Assistant Director of Housing Programs	1.00	1.00	
Housing Programs Supervisor	1.00	1.00	
Management Analyst (Housing Programs) (See Note E)	1.00	1.00	
Housing Specialist III	3.00	3.00	
Housing Specialist I & II (See Note B)	5.00	5.00	
Program Assistant	2.50	2.50	
Sub-total	14.50	14.50	0.00
Property Operations Department			
Director of Portfolio Management (prior title Property Operations)	1.00	1.00	
Property Management Supervisor	1.00	1.00	
Maintenance Technician I & II (See Note B)	3.00	1.00	
Resident Manager I and II (See Notes A and B)	2.00	0.00	
Assistant Resident Manager (See Note A)	1.00	0.00	
Program Assistant	0.50	1.00	
Sub-total	8.50	4.00	-4.50
Housing Development Department			
Director of Housing Development (prior title Housing and Community Development)	1.00	1.00	
Assistant Director of Housing Development (See Note D)	0.00	1.00	
Senior Project Manager	2.00	2.00	
Project Manager (See note C)	1.00	1.00	
Construction Project Manager	1.00	1.00	
Associate Project Manager (See Note F)	1.00	1.00	
Housing Development Specialist	0.00	1.00	
Program Assistant	1.00	0.00	
Sub-total	7.00	8.00	1.00
Asset Management Department (note the Director and Asset Manager were in Property Operations prior)			
Director of Asset Management	1.00	1.00	
Asset Manager (See Note C)	1.00	1.00	
Associate Asset Manager (See Note F)	0.00	1.00	
Sub-total	2.00	3.00	1.00
Total	52.00	54.00	2.00

Note A: Resident employees are contracted employees and are required to reside on-site at assigned Housing Authority complexes. Each Resident employee has an individual at will employment contract. These positions will be eliminated from the schedule effective July 1, 2023; One Resident Manager position will be retained up until that time, dependent on the timing of additional property outsourcing.

Note B: Positions at the I and II levels are combined as a total count to allow for flexibility in staffing.

Note C: Position may be renamed or filled at a lower level

Note D: If position is filled with an internal candidate, the vacant position may not be backfilled.

Note E: May be filled at the Senior level

Note F: Position may be filled at a Specialist level; formerly titled Assistant

Note G: Formerly titled Risk Manager

Note H: Formerly title Accounting Officer and filled at a Specialist level

Note I: Temporary staff are not included in the Schedule of Authorized Positions

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
PAY SCHEDULE FY 2022-2023 eff. 3/15/2023**

Position Title	Salary Range	Effective Date	MONTHLY SALARY				
			Step 1	Step 2	Step 3	Step 4	Step 5
Housing Assistant	10	8/28/2022	\$ 5,125	\$ 5,381	\$ 5,650	\$ 5,932	\$ 6,229
Program Assistant	15	10/23/2022	\$ 5,791	\$ 6,080	\$ 6,384	\$ 6,704	\$ 7,038
Maintenance Technician I****	16	8/28/2022	\$ 5,932	\$ 6,229	\$ 6,540	\$ 6,867	\$ 7,210
Housing Specialist I	19	10/23/2022	\$ 6,384	\$ 6,704	\$ 7,038	\$ 7,391	\$ 7,761
Accounting Specialist I	19	10/23/2022	\$ 6,384	\$ 6,704	\$ 7,038	\$ 7,391	\$ 7,761
Maintenance Technician II****	22	8/28/2022	\$ 6,867	\$ 7,210	\$ 7,572	\$ 7,950	\$ 8,348
Housing Specialist II	23	10/23/2022	\$ 7,038	\$ 7,391	\$ 7,761	\$ 8,148	\$ 8,556
Accounting Specialist II	23	10/23/2022	\$ 7,038	\$ 7,391	\$ 7,761	\$ 8,148	\$ 8,556
Housing Development Specialist	23	12/16/2022	\$ 7,038	\$ 7,391	\$ 7,761	\$ 8,148	\$ 8,556
Asset Management Specialist	23	3/15/2023	\$ 7,038	\$ 7,391	\$ 7,761	\$ 8,148	\$ 8,556
Executive Assistant	26	10/23/2022	\$ 7,572	\$ 7,950	\$ 8,348	\$ 8,765	\$ 9,203
Housing Specialist III	27	10/23/2022	\$ 7,761	\$ 8,148	\$ 8,556	\$ 8,983	\$ 9,433
Associate Project Manager (prior title Assistant Project Manager)	31	10/23/2022	\$ 8,556	\$ 8,983	\$ 9,433	\$ 9,904	\$ 10,399
Associate Asset Manager (prior title Assistant Asset Manager)	31	10/23/2022	\$ 8,556	\$ 8,983	\$ 9,433	\$ 9,904	\$ 10,399
Property Management Supervisor	33	8/28/2022	\$ 8,983	\$ 9,433	\$ 9,904	\$ 10,399	\$ 10,920
Housing Programs Supervisor	33	8/28/2022	\$ 8,983	\$ 9,433	\$ 9,904	\$ 10,399	\$ 10,920
Management Analyst	33	8/28/2022	\$ 8,983	\$ 9,433	\$ 9,904	\$ 10,399	\$ 10,920
Development Accounting Officer	33	3/15/2023	\$ 8,983	\$ 9,433	\$ 9,904	\$ 10,399	\$ 10,920
Asset Manager	36	3/15/2023	\$ 9,662	\$ 10,145	\$ 10,653	\$ 11,186	\$ 11,745
Project Manager	36	10/23/2022	\$ 9,662	\$ 10,145	\$ 10,653	\$ 11,186	\$ 11,745
Construction Project Manager	45	10/23/2022	\$ 9,662	\$ 10,145	\$ 10,653	\$ 11,186	\$ 11,745
Administrative Manager	46	10/23/2022	\$ 12,039	\$ 12,641	\$ 13,273	\$ 13,937	\$ 14,633
Community Relations Manager	45	10/23/2022	\$ 12,039	\$ 12,641	\$ 13,273	\$ 13,937	\$ 14,633
Human Resources Manager	45	10/23/2022	\$ 12,039	\$ 12,641	\$ 13,273	\$ 13,937	\$ 14,633
Risk Control Manager	45	10/23/2022	\$ 12,039	\$ 12,641	\$ 13,273	\$ 13,937	\$ 14,633
Senior Project Manager	45	10/23/2022	\$ 12,039	\$ 12,641	\$ 13,273	\$ 13,937	\$ 14,633
Senior Management Analyst	45	10/23/2022	\$ 12,039	\$ 12,641	\$ 13,273	\$ 13,937	\$ 14,633
Assistant Director of Housing Programs	46	3/15/2023	\$ 12,332	\$ 12,949	\$ 13,596	\$ 14,277	\$ 14,991
Assistant Director of Finance/Controller	46	3/15/2023	\$ 12,332	\$ 12,949	\$ 13,596	\$ 14,277	\$ 14,991
Assistant Director of Administrative Services	46	3/15/2023	\$ 12,332	\$ 12,949	\$ 13,596	\$ 14,277	\$ 14,991
Assistant Director of Housing Development	46	3/15/2023	\$ 12,332	\$ 12,949	\$ 13,596	\$ 14,277	\$ 14,991
Principal Management Analyst	49	10/23/2022	\$ 13,273	\$ 13,937	\$ 14,633	\$ 15,365	\$ 16,134
Director of Housing Programs	51	10/23/2022	\$ 13,937	\$ 14,633	\$ 15,365	\$ 16,134	\$ 16,940
Director of Portfolio Management (aka Property Operations)	51	10/23/2022	\$ 13,937	\$ 14,633	\$ 15,365	\$ 16,134	\$ 16,940
Director of Asset Management	51	10/23/2022	\$ 13,937	\$ 14,633	\$ 15,365	\$ 16,134	\$ 16,940
Director of Administrative Services	51	10/23/2022	\$ 13,937	\$ 14,633	\$ 15,365	\$ 16,134	\$ 16,940
Director of Data and Policy	51	3/15/2023	\$ 13,937	\$ 14,633	\$ 15,365	\$ 16,134	\$ 16,940
Director of HR and Operations	54	8/28/2022	\$ 14,991	\$ 15,740	\$ 16,527	\$ 17,353	\$ 18,220
Director of Housing Development	57	10/23/2022	\$ 16,134	\$ 16,940	\$ 17,787	\$ 18,677	\$ 19,611
Director of Finance/Chief Financial Officer	57	10/23/2022	\$ 16,134	\$ 16,940	\$ 17,787	\$ 18,677	\$ 19,611
Deputy Executive Director	62	10/23/2022	\$ 18,220	\$ 19,131	\$ 20,088	\$ 21,092	\$ 22,147
Executive Director**	N/A	8/28/2022	\$ 27,246	\$ 28,608			
Resident Manager***, ****	N/A	8/28/2022	\$ 25.36/hour	\$26.63/hour			

**Salary authorized by Board of Commissioners per Employment Agreement

***Resident Manager staff are paid a flat hourly rate; no range is applied

****Indicates classification with 40 hour work week; other positions are based on 37-1/2 hour work week

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

Resolution No. _____

ADOPT THE REVISED SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2023-2024 AND PAY SCHEDULE FOR FISCAL YEAR 2022-2023

WHEREAS, the Housing Authority of the City of Alameda desires to ensure a competitive compensation (salary and benefits) package for its positions; and

WHEREAS, the Housing Authority of the City of Alameda has identified the need for additional time and flexibility in hiring positions in the Agency; and

WHEREAS, positions will be budgeted for in the Fiscal Year 2023-2024 budget;

NOW, THEREFORE, BE IT RESOLVED, that effective March 15, 2023, the Housing Authority will adopt the revised Schedule of Authorized Positions for 2023-2024 and Pay Schedule for Fiscal Year 2022-2023.

ATTEST:

Carly Grob, Chair
Board of Commissioners

Vanessa M. Cooper
Secretary

Adopted: _____



Housing Authority
of the
City of Alameda

PHONE: (510) 747-4300
FAX: (510) 522-7848
TTY/TRS: 711

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Tony Weng, Senior Project Manager

Date: March 15, 2023

Re: Approve the Resolutions for a State of California Grant and Loans and Authorize the Executive Director to Execute all Other Documents Required for the North Housing Senior Apartments Development.

BACKGROUND

North Housing Senior Apartments is one of the first three projects within North Housing Block A and Block A is the first phase of the larger 12-acre North Housing parcel redevelopment at the former Alameda Naval Air Station (NAS) at the site known as Coast Guard Housing. North Housing Senior Apartments is expected to have sixty-four (64) affordable units for seniors aged 62 and over. Twenty-five percent (25%) of the units or sixteen (16) units are expected to serve senior homeless veterans.

On March 30, 2022, the State of California Department of Housing and Community Development (HCD) published the Super Notice of Funding Availability (Super NOFA), which includes multiple HCD funding programs. On July 12, 2022, staff submitted a Super NOFA Funding Application to the State HCD requesting funds from the Multifamily Housing Program (MHP), Infill Infrastructure Grant (IIG) Program, and the Veterans Housing and Homelessness Prevention (VHHP) Program. On February 2, 2023, staff received a Conditional Award Commitment for the North Housing Senior Apartments project.

DISCUSSION

Per the Conditional Award Commitment Letter, State HCD requires documentation, including resolutions from the borrower, any sponsors, and individual LLCs or Limited Partnerships/General Partners involved in the transaction.

In the North Housing Senior Apartments transaction, the following entities are involved:

1. Island City Development (ICD) is Sponsor1 and the Sole Member and Manager of ICD Mabuhay LLC, the Managing General Partner of Mabuhay and Lakehurst LP, the Limited Partnership. (Attachment 1 – including for AHA BOC reference)



2. Housing Authority of the City of Alameda (AHA) is Sponsor2 and also a Public Entity. (Attachment 2)
3. ICD and AHA are also the Grant Recipients for the Infill Infrastructure Grant (IIG) which will be passed-thru as a loan from the Sponsor to the Limited Partnership. (Attachment 3, including for AHA BOC reference)
4. ICD Mabuhay LLC is the Managing General Partner of the Limited Partnership. (Attachment 4, including for AHA BOC reference)
5. Mabuhay and Lakehurst LP is the Limited Partnership and the Ultimate Borrower. (Attachment 5, including for AHA BOC reference)

The attached resolutions utilize the standard language that is strongly preferred by HCD. The language has been reviewed and deemed acceptable by legal counsel for this project. The ICD, LP, and LLC resolutions are provided for review purposes only.

FISCAL IMPACT

The resolution(s) is a requirement to obtain the HCD financing that will allow this project to go forward. The HCD grant and loans will support the construction and financing of the project. The HCD loans will be repaid through a share of residual receipts and a required monitoring fee.

CEQA

Not Applicable

RECOMMENDATION

Approve the Resolutions for a State of California Grant and Loans and Authorize the Executive Director to Execute all Other Documents Required for the North Housing Senior Apartments Development.

ATTACHMENTS

1. 23_0315_NH and Hotel_Authorizing Resolutions
2. Att 1_Sponsor_Corporate_Resolution_ICD 03.15.2023_DRAFT
3. Att 2_Public_Entity_Resolution_AHA 03.15.2023_DRAFT
4. Att 3_Grant_Borrower_Resolution_MLLP 03.15.2023_DRAFT
5. Att 4_MGP_Resolution_ICD Mabuhay LLC 03.15.2023_DRAFT
6. Att 5_Loan_Borrower_Resolution_MLLP 03.15.2023_DRAFT

Respectfully submitted,



Tony Weng, Senior Project Manager

Approve State HCD Resolutions for North Housing Senior Apartments and Webster Street Hotel Conversion/Alameda Adaptive Reuse

**Presented by Tony Weng
and Sylvia Martinez**

March 15, 2023

North Housing Senior Apartments

- AHA/ICD applied for State HCD Super NOFA funds in July 2022
- HCD awarded \$20.6 million from three funding programs: MHP, IIG, and VHP to the NH Senior project in February 2023
- IIG funds will be in the form of a grant to the awardee: ICD and AHA (Sponsor). The Sponsor will then make a loan to the project where the LP is the Borrower.
- HCD requires Authorizing Resolutions for each of the entities involved with the proposed development: ICD, AHA, the LLC (Managing General Partner to the LP), the LP (Limited Partnership/Borrower owning and operating the project)



Webster St. Hotel Conversion

- AHA/ICD applied for State HCD Super NOFA funds in July 2022
- HCD awarded \$13.4 million from the MHP program to the Webster St Hotel Conversion project in February 2023
- HCD requires Authorizing Resolutions for each of the entities involved with the proposed development: ICD, AHA, the LLC



Recommendation

1. Approve the Resolutions for a State of California Grant and Loans and Authorize the Executive Director to Execute all Other Documents Required for the North Housing Senior Apartments Development
2. Approve the Resolutions for a State of California Loan and Authorize the Executive Director to Execute all Other Documents for the Webster Street Hotel Conversion/Alameda Adaptive Reuse Development

Questions or Comments?



www.alamedahsg.org

**RESOLUTION OF THE BOARD OF DIRECTORS OF
ISLAND CITY DEVELOPMENT**

**INFILL INFRASTRUCTURE GRANT PROGRAM (IIG)
MULTIFAMILY HOUSING PROGRAM (MHP)
VETERANS HOUSING AND HOMELESSNESS PREVENTION PROGRAM (VHHP)**

RESOLUTION NO.: _____

North Housing Senior Apartments

WHEREAS, the California Department of Housing and Community Development ("Department"), as authorized by California Assembly Bill 434 ("AB 434") (Chapter 192, Statutes of 2020), has issued a Multifamily Finance Super Notice of Funding Availability, dated March 30, 2022 and amended on June 10, 2022 ("Multifamily Super NOFA"). The Multifamily Super NOFA provides funding under the following programs: the Multifamily Housing Program; the Joe Serna, Jr., Farmworker Housing Grant Fund; the Veterans Housing and Homelessness Prevention Program; the Infill Incentive Grant Program of 2007; and the Infill Infrastructure Grant Program of 2019.

WHEREAS, **Island City Development**, a California nonprofit public benefit corporation ("Corporation"), is authorized as active and in good standing to do business in the State of California, and it is in the Corporation's best interests to participate in one or more of the foregoing programs (the "Program(s)") on its own behalf and as the Sole Member Manager of ICD Mabuhay LLC, a California limited liability company (the "LLC"), the Managing General Partner of Mabuhay and Lakehurst LP, a California limited partnership (the "Borrower").

WHEREAS, Corporation submitted an application to the Department in response to the Multifamily Super NOFA (the "Application") and in the foregoing capacity, and was determined to be an eligible Sponsor and/or Grant Recipient under the Program(s) pursuant to that certain conditional award letter, dated February 2, 2023 (the "Conditional Award Commitment").

WHEREAS, pursuant to the Conditional Award Commitment, the Department made conditional awards to the Corporation as follows:

Program	Award
Multifamily Housing Program	\$13,474,995

Program	Award
Veterans Housing and Homelessness Prevention Program	\$4,867,201
Infill Infrastructure Grant Program of 2019	\$2,293,116
Total:	\$20,635,312

WHEREAS, each and all of the awards expressly identified above will hereinafter be referred to, both individually and collectively, as the “Program Award.”

NOW, THEREFORE, IT IS RESOLVED, that the Corporation is hereby authorized and directed to act on its own behalf and as the Sole Member Manager of the LLC as Managing General Partner of the Borrower in connection with the Program Award.

RESOLVED FURTHER: Corporation is hereby authorized and directed to accept and incur an obligation for the Program Award. That in connection with the total amount of the Program Award, the Corporation, on its own behalf and as Sole Member Manager of the LLC as Managing General Partner of the Borrower, is authorized and directed to enter into, execute, and deliver one or more STD 213(s), Standard Agreement(s), and any and all other documents required or deemed necessary or appropriate to secure the Program Award from the Department and to participate in the relevant Program(s), and all amendments thereto (collectively, the “Program Award Documents”).

RESOLVED FURTHER: Corporation acknowledges and agrees that it shall be subject to the terms and conditions specified in the STD 213(s), Standard Agreement(s), and that the Multifamily Super NOFA and the Application will be incorporated by reference therein and made a part thereof. Corporation also acknowledges and agrees that any and all activities, expenditures, information, and timelines represented and described in the Application are enforceable through the relevant STD 213(s), Standard Agreement(s). Corporation also acknowledges and agrees that Program Award funds are to be expended only on the eligible uses and activities identified in the relevant STD 213(s), Standard Agreement(s).

RESOLVED FURTHER: That Vanessa Cooper, President and Janet Basta, Secretary/Treasurer are hereby authorized to execute the Program Award Documents on behalf of the Corporation for itself and as Sole Member and Manager of the LLC as Managing General Partner of the Borrower.

CERTIFICATE OF THE SECRETARY OF THE CORPORATION

The undersigned, Carly Grob, Vice President of the Corporation, does hereby attest and certify that the foregoing is a true, full and correct copy of a resolution that was duly adopted by the Corporation's governing body on **March 15, 2023**, and that the resolution has not been altered, amended, modified, repealed, rescinded, or annulled.

DATE: _____

Carly Grob, Vice President

NOTICE AND INSTRUCTIONS

1. **Notice.** The Department is providing this template Authorizing Resolution as informational guidance only. This language and the table may require modification and customization in order to accurately reflect your entity and/or your entity's participation in the relevant Program(s). Accordingly, the Department encourages each entity to consult with professional legal counsel during the development of its own formal, legally binding statement that it is authorized to participate in the relevant Program(s). Please note, however, that any limitations or conditions on the authority of the signatory or signatories to execute the Program Award Documents may result in the Department rejecting the Authorizing Resolution.
2. **Accuracy, Verification.** The Department will verify that this Authorizing Resolution comports with the entity's organizational documents. The entity must timely notify the Department, in writing, of any factors that limit its ability to provide an Authorizing Resolution which is materially consistent with this template.
3. **Authorized Signatory or Signatories, Designee.** The entity may authorize multiple signatories, so long as there is clarifying language as to whether the signatories are authorized to execute the Program Award Documents individually or collectively. In addition, the entity may authorize a designee of the authorized signatory to execute the Program Award Documents. In such case, the entity must append a supporting document (e.g., memorandum, meeting notes of official action), which indicates the name and title of the designee who is authorized to legally bind the entity.
4. **Certification of Authorizing Resolution.** The individual who certifies the Authorizing Resolution cannot also be authorized to execute the Program Award Documents on behalf of the entity.

**RESOLUTION OF THE GOVERNING BODY OF
HOUSING AUTHORITY OF THE CITY OF ALAMEDA**

**INFILL INFRASTRUCTURE GRANT PROGRAM (IIG)
MULTIFAMILY HOUSING PROGRAM (MHP)
VETERANS HOUSING AND HOMELESSNESS PREVENTION PROGRAM (VHHP)**

RESOLUTION NO.: _____

North Housing Senior Apartments

WHEREAS, the California Department of Housing and Community Development ("Department"), as authorized by California Assembly Bill 434 ("AB 434") (Chapter 192, Statutes of 2020), has issued a Multifamily Finance Super Notice of Funding Availability, dated March 30, 2022 and amended on June 10, 2022 ("Multifamily Super NOFA"). The Multifamily Super NOFA provides funding under the following programs: the Multifamily Housing Program; the Joe Serna, Jr., Farmworker Housing Grant Fund; the Veterans Housing and Homelessness Prevention Program; the Infill Incentive Grant Program of 2007; and the Infill Infrastructure Grant Program of 2019.

WHEREAS, **Housing Authority of the City of Alameda**, a Public Body Corporate and Politic ("Public Entity"), submitted an application to the Department in response to the Multifamily Super NOFA (the "Application") and was determined to be an eligible Sponsor and/or Grant Recipient under one or more of the foregoing programs (the "Program(s)") pursuant to that certain conditional award letter, dated February 2, 2023 (the "Conditional Award Commitment").

WHEREAS, pursuant to the Conditional Award Commitment, the Department made conditional awards to the Public Entity as follows:

Program	Award
Multifamily Housing Program	\$13,474,995
Veterans Housing and Homelessness Prevention Program	\$4,867,201
Infill Infrastructure Grant Program of 2019	\$2,293,116
Total:	\$20,635,312

WHEREAS, each and all of the awards expressly identified above will hereinafter be referred to, both individually and collectively, as the "Program Award."

NOW, THEREFORE, IT IS RESOLVED, that the Public Entity is hereby authorized and directed to act in connection with the Program Award.

RESOLVED FURTHER: Public Entity is hereby authorized and directed to accept and incur an obligation for the Program Award. That in connection with the total amount of the Program Award, the Public Entity is authorized and directed to enter into, execute, and deliver one or more STD 213(s), Standard Agreement(s), and any and all other documents required or deemed necessary or appropriate to secure the Program Award from the Department and to participate in the relevant Program(s), and all amendments thereto (collectively, the "Program Award Documents").

RESOLVED FURTHER: Public Entity acknowledges and agrees that it shall be subject to the terms and conditions specified in the STD 213(s), Standard Agreement(s), and that the Multifamily Super NOFA and the Application will be incorporated by reference therein and made a part thereof. Public Entity also acknowledges and agrees that any and all activities, expenditures, information, and timelines represented and described in the Application are enforceable through the relevant STD 213(s), Standard Agreement(s). Public Entity also acknowledges and agrees that Program Award funds are to be expended only on the eligible uses and activities identified in the relevant STD 213(s), Standard Agreement(s).

RESOLVED FURTHER: That the Executive Director or his/her designee is hereby authorized to execute the Program Award Documents on behalf of the Public Entity.

CERTIFICATE OF THE SECRETARY OF THE PUBLIC ENTITY

The undersigned, Kenji Tamaoki, Vice Chair of the Public Entity, does hereby attest and certify that the foregoing is a true, full and correct copy of a resolution that was duly adopted by the Public Entity's governing body on **March 15, 2023**, and that the resolution has not been altered, amended, modified, repealed, rescinded, or annulled.

DATE: _____

Kenji Tamaoki, Vice Chair

NOTICE AND INSTRUCTIONS

1. **Notice.** The Department is providing this template Authorizing Resolution as informational guidance only. This language and the table may require modification and customization in order to accurately reflect your entity and/or your entity's participation in the relevant Program(s). Accordingly, the Department encourages each entity to consult with professional legal counsel during the development of its own formal, legally binding statement that it is authorized to participate in the relevant Program(s). Please note, however, that any limitations or conditions on the authority of the signatory or signatories to execute the Program Award Documents may result in the Department rejecting the Authorizing Resolution.
2. **Accuracy, Verification.** The Department will verify that this Authorizing Resolution comports with the legal authority of the entity's governing body. The entity must timely notify the Department, in writing, of any factors that limit its ability to provide an Authorizing Resolution which is materially consistent with this template.
3. **Authorized Signatory or Signatories, Designee.** As a public entity, the entity may designate an authorized signatory by identifying only the title of that individual. The entity may authorize multiple signatories, so long as there is clarifying language as to whether the signatories are authorized to execute the Program Award Documents individually or collectively. In addition, the entity may authorize a designee of the authorized signatory to execute the Program Award Documents. In such case, the entity must append a supporting document (e.g., memorandum, meeting notes of official action), which indicates the name and title of the designee who is authorized to legally bind the entity.
4. **Certification of Authorizing Resolution.** The individual who certifies the Authorizing Resolution cannot also be authorized to execute the Program Award Documents on behalf of the entity.

**RESOLUTION OF THE
MABUHAY AND LAKEHURST LP**

**INFILL INFRASTRUCTURE GRANT PROGRAM (IIG)
MULTIFAMILY HOUSING PROGRAM (MHP)
VETERANS HOUSING AND HOMELESSNESS PREVENTION PROGRAM (VHHP)**

RESOLUTION NO.: _____

North Housing Senior Apartments

WHEREAS, the California Department of Housing and Community Development ("Department"), as authorized by California Assembly Bill 434 ("AB 434") (Chapter 192, Statutes of 2020), has issued a Multifamily Finance Super Notice of Funding Availability, dated **March 30, 2022** and amended on June 30, 2022 ("Multifamily Super NOFA"). The Multifamily Super NOFA provides funding under the following programs: the Multifamily Housing Program; the Joe Serna, Jr., Farmworker Housing Grant Fund; the Veterans Housing and Homelessness Prevention Program; the Infill Incentive Grant Program of 2007; and the Infill Infrastructure Grant Program of 2019.

WHEREAS, **Mabuhay and Lakehurst LP**, a California limited partnership ("LP"), is authorized as active and in good standing to do business in the State of California, and it is in the LP's best interests to participate in one or more of the foregoing programs (the "Program(s)") as the Borrower and/or Grant Recipient.

WHEREAS, the LP has either received, or been assigned, a conditional commitment of funds pursuant to that certain conditional award letter, dated February 2, 2023 (the "Conditional Award Commitment").

WHEREAS, pursuant to that Conditional Award Commitment, the Department made the following conditional awards to the awardees identified thereon:

Program	Award
Multifamily Housing Program	\$13,474,995
Veterans Housing and Homelessness Prevention Program	\$4,867,201
Infill Infrastructure Grant Program of 2019	\$2,293,116
Total:	\$20,635,312

WHEREAS, each and all of the awards expressly identified above will hereinafter be referred to, both individually and collectively, as the “Program Award.”

NOW, THEREFORE, IT IS RESOLVED, that the LP is hereby authorized and directed to act on its own behalf in connection with the Program Award.

RESOLVED FURTHER: LP is hereby authorized and directed to accept and incur an obligation for the Program Award. That in connection with the total amount of the Program Award, the LP is authorized and directed to enter into, execute, and deliver one or more STD 213(s), Standard Agreement(s), and any and all other documents required or deemed necessary or appropriate to secure the Program Award from the Department and to participate in the relevant Program(s), and all amendments thereto (collectively, the “Program Award Documents”).

RESOLVED FURTHER: LP acknowledges and agrees that it shall be subject to the terms and conditions specified in the STD 213(s), Standard Agreement(s), and that the Multifamily Super NOFA, as well as the corresponding and relevant application (the “Application”), will be incorporated by reference therein and made a part thereof. LP also acknowledges and agrees that any and all activities, expenditures, information, and timelines represented and described in the Application are enforceable through the relevant STD 213(s), Standard Agreement(s). LP also acknowledges and agrees that Program Award funds are to be expended only on the eligible uses and activities identified in the relevant STD 213(s), Standard Agreement(s).

RESOLVED FURTHER: That Island City Development, the Sole Member and Manager of ICD Mabuhay LLC, the Managing General Partner of the LP, is hereby authorized to execute the Program Award Documents on behalf of the LP.

DATED: _____

Mabuhay and Lakehurst LP,
a California limited partnership

By: ICD Mabuhay LLC,
a California limited liability company,
its managing general partner

By: Island City Development,
a California nonprofit public benefit corporation,
its sole member and manager

By: _____
Vanessa Cooper, President

NOTICE AND INSTRUCTIONS

1. **Notice.** The Department is providing this template Authorizing Resolution as informational guidance only. This language and the table may require modification and customization in order to accurately reflect your entity and/or your entity's participation in the relevant Program(s). Accordingly, the Department encourages each entity to consult with professional legal counsel during the development of its own formal, legally binding statement that it is authorized to participate in the relevant Program(s). Please note, however, that any limitations or conditions on the authority of the signatory or signatories to execute the Program Award Documents may result in the Department rejecting the Authorizing Resolution.
2. **Accuracy, Verification.** The Department will verify that this Authorizing Resolution comports with the entity's organizational documents. The entity must timely notify the Department, in writing, of any factors that limit its ability to provide an Authorizing Resolution which is materially consistent with this template.
3. **Authorized Signatory or Signatories.** The entity may authorize multiple signatories, so long as there is clarifying language as to whether the signatories are authorized to execute the Program Award Documents individually or collectively.

**RESOLUTION OF THE MEMBERS OF
ICD MABUHAY LLC**

**INFILL INFRASTRUCTURE GRANT PROGRAM (IIG)
MULTIFAMILY HOUSING PROGRAM (MHP)
VETERANS HOUSING AND HOMELESSNESS PREVENTION PROGRAM (VHHP)**

RESOLUTION NO.: _____

North Housing Senior Apartments

WHEREAS, the California Department of Housing and Community Development ("Department"), as authorized by California Assembly Bill 434 ("AB 434") (Chapter 192, Statutes of 2020), has issued a Multifamily Finance Super Notice of Funding Availability, dated March 30, 2022 and amended on June 10, 2022 ("Multifamily Super NOFA"). The Multifamily Super NOFA provides funding under the following programs: the Multifamily Housing Program; the Joe Serna, Jr., Farmworker Housing Grant Fund; the Veterans Housing and Homelessness Prevention Program; the Infill Incentive Grant Program of 2007; and the Infill Infrastructure Grant Program of 2019.

WHEREAS, **ICD Mabuhay LLC**, a California limited liability company ("LLC"), is authorized as active and in good standing to do business in the State of California, and it is in the LLC's best interests to participate in one or more of the foregoing programs (the "Program(s)") on its own behalf and as the Managing General Partner of Mabuhay and Lakehurst LP, a California limited partnership (the "Borrower").

WHEREAS, Island City Development, the sole member and manager of the LLC submitted an application to the Department in response to the Multifamily Super NOFA (the "Application") and in the foregoing capacity, and was determined to be an eligible Sponsor and/or Grant Recipient under the Program(s) pursuant to that certain conditional award letter, dated February 2, 2023 (the "Conditional Award Commitment").

WHEREAS, pursuant to the Conditional Award Commitment, the Department made conditional awards to the LLC as follows:

Program	Award
Multifamily Housing Program	\$13,474,995
Veterans Housing and Homelessness Prevention Program	\$4,867,201

Program	Award
Infill Infrastructure Grant Program of 2019	\$2,293,116
Total:	\$20,635,312

WHEREAS, each and all of the awards expressly identified above will hereinafter be referred to, both individually and collectively, as the “Program Award.”

NOW, THEREFORE, IT IS RESOLVED, that the LLC is hereby authorized and directed to act on its own behalf and as the Managing General Partner of the Borrower in connection with the Program Award.

RESOLVED FURTHER: LLC is hereby authorized and directed to accept and incur an obligation for the Program Award. That in connection with the total amount of the Program Award, the LLC, on its own behalf and as Managing General Partner of the Borrower, is authorized and directed to enter into, execute, and deliver one or more STD 213(s), Standard Agreement(s), and any and all other documents required or deemed necessary or appropriate to secure the Program Award from the Department and to participate in the relevant Program(s), and all amendments thereto (collectively, the “Program Award Documents”).

RESOLVED FURTHER: LLC acknowledges and agrees that it shall be subject to the terms and conditions specified in the STD 213(s), Standard Agreement(s), and that the Multifamily Super NOFA and the Application will be incorporated by reference therein and made a part thereof. LLC also acknowledges and agrees that any and all activities, expenditures, information, and timelines represented and described in the Application are enforceable through the relevant STD 213(s), Standard Agreement(s). LLC also acknowledges and agrees that Program Award funds are to be expended only on the eligible uses and activities identified in the relevant STD 213(s), Standard Agreement(s).

RESOLVED FURTHER: That Vanessa Cooper, President of Island City Development, and Janet Basta, Secretary/Treasurer of Island City Development, the sole member and manager of the LLC are hereby authorized to execute the Program Award Documents on behalf of the LLC for itself and as Managing General Partner of the Borrower.

CERTIFICATE OF THE SECRETARY OF THE SOLE MEMBER AND MANAGER OF
THE LLC

The undersigned, Carly Grob, Vice President of the Sole Member and Manager of the LLC, does hereby attest and certify that the foregoing is a true, full and correct copy of a resolution that was duly adopted by the LLC's members on **March 15, 2023**, and that the resolution has not been altered, amended, modified, repealed, rescinded, or annulled.

DATE: _____

Carly Grob, Vice President of Island City
Development, the Sole Member and
Manager of the LLC

NOTICE AND INSTRUCTIONS

1. **Notice.** The Department is providing this template Authorizing Resolution as informational guidance only. This language and the table may require modification and customization in order to accurately reflect your entity and/or your entity's participation in the relevant Program(s). Accordingly, the Department encourages each entity to consult with professional legal counsel during the development of its own formal, legally binding statement that it is authorized to participate in the relevant Program(s). Please note, however, that any limitations or conditions on the authority of the signatory or signatories to execute the Program Award Documents may result in the Department rejecting the Authorizing Resolution.
2. **Accuracy, Verification.** The Department will verify that this Authorizing Resolution comports with the entity's organizational documents. The entity must timely notify the Department, in writing, of any factors that limit its ability to provide an Authorizing Resolution which is materially consistent with this template.
3. **Authorized Signatory or Signatories, Designee.** The entity may authorize multiple signatories, so long as there is clarifying language as to whether the signatories are authorized to execute the Program Award Documents individually or collectively. In addition, the entity may authorize a designee of the authorized signatory to execute the Program Award Documents. In such case, the entity must append a supporting document (e.g., memorandum, meeting notes of official action), which indicates the name and title of the designee who is authorized to legally bind the entity.
4. **Certification of Authorizing Resolution.** The individual who certifies the Authorizing Resolution cannot also be authorized to execute the Program Award Documents on behalf of the entity. This instruction does not apply to single-member LLCs that are member-managed.

**RESOLUTION OF THE
MABUHAY AND LAKEHURST LP**

**INFILL INFRASTRUCTURE GRANT PROGRAM (IIG)
MULTIFAMILY HOUSING PROGRAM (MHP)
VETERANS HOUSING AND HOMELESSNESS PREVENTION PROGRAM (VHHP)**

RESOLUTION NO.: _____

North Housing Senior Apartments

WHEREAS, the California Department of Housing and Community Development ("Department"), as authorized by California Assembly Bill 434 ("AB 434") (Chapter 192, Statutes of 2020), has issued a Multifamily Finance Super Notice of Funding Availability, dated March 30, 2022 and amended on June 10, 2022 ("Multifamily Super NOFA"). The Multifamily Super NOFA provides funding under the following programs: the Multifamily Housing Program; the Joe Serna, Jr., Farmworker Housing Grant Fund; the Veterans Housing and Homelessness Prevention Program; the Infill Incentive Grant Program of 2007; and the Infill Infrastructure Grant Program of 2019.

WHEREAS, **Mabuhay and Lakehurst LP**, a California limited partnership ("LP"), is authorized as active and in good standing to do business in the State of California, and it is in the LP's best interests to participate in one or more of the foregoing loan programs (the "Loan Program(s)") as the Ultimate Borrower.

WHEREAS, the Department has made a conditional commitment of funds to assist North Housing Senior Apartments as Set Forth in the Application and the Caption Above (the "Project"), and such commitment was made pursuant to that certain conditional award letter, dated February 2, 2023 (the "Conditional Award Commitment").

WHEREAS, pursuant to that Conditional Award Commitment, the Department made the following conditional awards to the awardees identified thereon:

Program	Award
Multifamily Housing Program	\$13,474,995
Veterans Housing and Homelessness Prevention Program	\$4,867,201
Infill Infrastructure Grant Program of 2019	\$2,293,116
Total:	\$20,635,312

WHEREAS, in connection with such Project, the LP has either received, or been assigned, an award of Loan Program funds in the total amount of \$20,635,312 and for the following Grant/Loan Programs: Multifamily Housing Program, Infill Infrastructure Grant Program , and Veterans Housing and Homelessness Prevention Program (the “Loan Program Award”).

NOW, THEREFORE, IT IS RESOLVED, that the LP is hereby authorized and directed to act on its own behalf in connection with the Loan Program Award.

RESOLVED FURTHER: LP is hereby authorized and directed to accept and incur an obligation for the Loan Program Award. That in connection with the total amount of the Loan Program Award, the LP is authorized and directed to enter into, execute, and deliver one or more STD 213(s), Standard Agreement(s), and any and all other documents required or deemed necessary or appropriate to secure the Loan Program Award from the Department and to participate in the relevant Loan Program(s), and all amendments thereto (collectively, the “Loan Program Award Documents”).

RESOLVED FURTHER: LP acknowledges and agrees that it shall be subject to the terms and conditions specified in the STD 213(s), Standard Agreement(s), and that the Multifamily Super NOFA, as well as the corresponding and relevant application (the “Application”), will be incorporated by reference therein and made a part thereof. LP also acknowledges and agrees that any and all activities, expenditures, information, and timelines represented and described in the Application are enforceable through the relevant STD 213(s), Standard Agreement(s). LP also acknowledges and agrees that Loan Program Award funds are to be expended only on the eligible uses and activities identified in the relevant STD 213(s), Standard Agreement(s).

RESOLVED FURTHER: That Island City Development, the Sole Member and Manager of ICD Mabuhay LLC, the Managing General Partner of the LP, is hereby authorized to execute the Loan Program Award Documents on behalf of the LP.

DATED: _____

MABUHAY AND LAKEHURST LP,
a California limited partnership

By: ICD Mabuhay LLC,
a California limited liability company,
its managing general partner

By: Island City Development,
a California nonprofit public benefit corporation,
its sole member and manager

By: _____
Vanessa Cooper, President

NOTICE AND INSTRUCTIONS

1. **Notice.** The Department is providing this template Authorizing Resolution as informational guidance only. This template is intended to address those situations where the Multifamily Super NOFA funding stack includes grant and loan money, and a limited partnership is participating in the Project solely as an Ultimate Borrower of Loan Program funds pursuant to California Code of Regulations, title 25, section 8313.2. This language and the table may require modification and customization in order to accurately reflect your entity and/or your entity's participation in the relevant Loan Program(s). Accordingly, the Department encourages each entity to consult with professional legal counsel during the development of its own formal, legally binding statement that it is authorized to participate in the relevant Loan Program(s). Please note, however, that any limitations or conditions on the authority of the signatory or signatories to execute the Loan Program Award Documents may result in the Department rejecting the Authorizing Resolution.
2. **Accuracy, Verification.** The Department will verify that this Authorizing Resolution comports with the entity's organizational documents. The entity must timely notify the Department, in writing, of any factors that limit its ability to provide an Authorizing Resolution which is materially consistent with this template.
3. **Authorized Signatory or Signatories.** The entity may authorize multiple signatories, so long as there is clarifying language as to whether the signatories are authorized to execute the Loan Program Award Documents individually or collectively.



Housing Authority
of the
City of Alameda

PHONE: (510) 747-4300
FAX: (510) 522-7848
TTY/TRS: 711

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Sylvia Martinez, Director of Housing Development

Date: March 15, 2023

Re: Approve the Resolutions for a State of California Loan and Authorize the Executive Director to Execute all Other Documents for the Webster Street Hotel Conversion/Alameda Adaptive Reuse Development.

BACKGROUND

In June 2022, the Housing Authority of the City of Alameda (AHA) approved a purchase and sale agreement and went into escrow with the owner of the Hawthorn Suites, to convert the extended-stay hotel to residential use and an affordable development. The development will be 50 studio units, with private kitchens and baths. Two small retail spaces along Webster Street will be retained. The development will focus on half of the site, allowing the other half to be retained for future development. On March 30, 2022, the State of California Department of Housing and Community Development (HCD) published the Super Notice of Funding Availability (Super NOFA) which includes multiple HCD funding programs. On July 12, 2022, staff submitted a Super NOFA Funding Application to the State HCD requesting funds from the Multifamily Housing Program (Non-Tax Credit Set-aside). On February 2, 2023, staff received a Conditional Award for funding for this development.

DISCUSSION

Staff has negotiated an extension of the Purchase and Sale Agreement to a new escrow closing date of September 28, 2023. All financing must be in place on that date to effect the purchase. The State of California Housing and Community Development Department (HCD) requires documentation, including resolutions from the borrower, any sponsors, and individual LLCs or Limited Partnerships/General Partners involved in the transaction.

In the Hotel Conversion transaction, the following entities are involved:

Island City Development (ICD) Webster LLC is the borrower (there is not GP as this is not a tax credit project)

ICD is Sponsor1 and the sole member/manager of ICD Webster LLC



AHA is Sponsor2 and also a public agency

The attached resolutions utilize the standard language that is strongly preferred by HCD. The language has been reviewed and deemed acceptable by ICD's attorneys for this project and AHA corporate counsel. The two ICD resolutions are provided for review purposes only.

FISCAL IMPACT

The resolution is a requirement to obtain the HCD financing that will allow this project to go forward. The HCD loan will support the purchase and renovation and will be repaid through a share of residual receipts and a required monitoring fee.

CEQA

Not applicable

RECOMMENDATION

Approve the Resolutions for a State of California Loan and Authorize the Executive Director to Execute all Other Documents for the Webster Street Hotel Conversion/Alameda Adaptive Reuse Development.

ATTACHMENTS

1. Att 2 Public_Entity_Resolution
2. Att 3 Sponsor_Corporate_Resolution
3. Att 1 Loan_Borrower_Resolution

Respectfully submitted,



Sylvia Martinez, Director of Housing Development

**RESOLUTION OF THE GOVERNING BODY OF
HOUSING AUTHORITY OF THE CITY OF ALAMEDA**

MULTIFAMILY HOUSING PROGRAM

RESOLUTION NO.: 2023-XX

Alameda Adaptive Reuse

WHEREAS, the California Department of Housing and Community Development ("Department"), as authorized by California Assembly Bill 434 ("AB 434") (Chapter 192, Statutes of 2020), has issued a Multifamily Finance Super Notice of Funding Availability, dated March 30, 2022, as amended June 10, 2022 ("Multifamily Super NOFA"). The Multifamily Super NOFA provides funding under the following programs: the Multifamily Housing Program; the Joe Serna, Jr., Farmworker Housing Grant Fund; the Veterans Housing and Homelessness Prevention Program; the Infill Incentive Grant Program of 2007; and the Infill Infrastructure Grant Program of 2019.

WHEREAS, **Housing Authority of the City of Alameda**, a public body, corporate and politic ("Public Entity"), submitted an application to the Department in response to the Multifamily Super NOFA (the "Application") and was determined to be an eligible Sponsor under one or more of the foregoing programs (the "Program(s)") pursuant to that certain conditional award letter, dated February 2, 2023 (the "Conditional Award Commitment").

WHEREAS, pursuant to the Conditional Award Commitment, the Department made conditional awards to the Public Entity as follows:

Program	Award
Multifamily Housing Program	\$13,410,705
Total:	\$13,410,705

WHEREAS, each and all of the awards expressly identified above will hereinafter be referred to, both individually and collectively, as the "Program Award."

NOW, THEREFORE, IT IS RESOLVED, that the Public Entity is hereby authorized and directed to act in connection with the Program Award.

RESOLVED FURTHER: Public Entity is hereby authorized and directed to accept and incur an obligation for the Program Award. That in connection with the total amount of the Program Award, the Public Entity is authorized and directed to enter into, execute, and deliver one or more STD 213(s), Standard Agreement(s), and any and all other documents required or deemed necessary or appropriate to secure the Program

Award from the Department and to participate in the relevant Program(s), and all amendments thereto (collectively, the “Program Award Documents”).

RESOLVED FURTHER: Public Entity acknowledges and agrees that it shall be subject to the terms and conditions specified in the STD 213(s), Standard Agreement(s), and that the Multifamily Super NOFA and the Application will be incorporated by reference therein and made a part thereof. Public Entity also acknowledges and agrees that any and all activities, expenditures, information, and timelines represented and described in the Application are enforceable through the relevant STD 213(s), Standard Agreement(s). Public Entity also acknowledges and agrees that Program Award funds are to be expended only on the eligible uses and activities identified in the relevant STD 213(s), Standard Agreement(s).

RESOLVED FURTHER: That the Executive Director or his or her designee is hereby authorized to execute the Program Award Documents on behalf of the Public Entity.

CERTIFICATE OF THE SECRETARY OF THE PUBLIC ENTITY

The undersigned, acting for the Secretary of the Public Entity, does hereby attest and certify that the foregoing is a true, full and correct copy of a resolution that was duly adopted by the Public Entity's governing body on March 15, 2023, and that the resolution has not been altered, amended, modified, repealed, rescinded, or annulled.

DATE: _____

Vice Chair, Kenji Tamaoki

**RESOLUTION OF THE BOARD OF DIRECTORS OF
ISLAND CITY DEVELOPMENT**

MULTIFAMILY HOUSING PROGRAM

RESOLUTION NO.: 2023-XX

Alameda Adaptive Reuse

WHEREAS, the California Department of Housing and Community Development ("Department"), as authorized by California Assembly Bill 434 ("AB 434") (Chapter 192, Statutes of 2020), has issued a Multifamily Finance Super Notice of Funding Availability, dated March 30, 2022, as amended June 10, 2022 ("Multifamily Super NOFA"). The Multifamily Super NOFA provides funding under the following programs: the Multifamily Housing Program; the Joe Serna, Jr., Farmworker Housing Grant Fund; the Veterans Housing and Homelessness Prevention Program; the Infill Incentive Grant Program of 2007; and the Infill Infrastructure Grant Program of 2019.

WHEREAS, Island City Development, a California nonprofit public benefit corporation ("Corporation"), is authorized as active and in good standing to do business in the State of California, and it is in the Corporation's best interests to participate in one or more of the foregoing programs (the "Program(s)") on its own behalf and as the sole member and the sole manager (the "Sole Member/Manager") of ICD Webster LLC, a California limited liability company (the "LLC" and the "Borrower").

WHEREAS, Corporation submitted an application to the Department in response to the Multifamily Super NOFA (the "Application") and in the foregoing capacity, and was determined to be an eligible Sponsor under the Program(s) pursuant to that certain conditional award letter, dated February 2, 2023 (the "Conditional Award Commitment").

WHEREAS, pursuant to the Conditional Award Commitment, the Department made conditional awards to the Corporation as follows:

Program	Award
Multifamily Housing Program	\$13,410,705
Total:	\$13,410,705

WHEREAS, each and all of the awards expressly identified above will hereinafter be referred to, both individually and collectively, as the "Program Award."

NOW, THEREFORE, IT IS RESOLVED, that the Corporation is hereby authorized and directed to act on its own behalf and as the Sole Member/Manager of the LLC as Borrower in connection with the Program Award.

RESOLVED FURTHER: Corporation is hereby authorized and directed to accept and incur an obligation for the Program Award. That in connection with the total amount of the Program Award, the Corporation, on its own behalf and as Sole Member/Manager of the LLC as Borrower, is authorized and directed to enter into, execute, and deliver one or more STD 213(s), Standard Agreement(s), and any and all other documents required or deemed necessary or appropriate to secure the Program Award from the Department and to participate in the relevant Program(s), and all amendments thereto (collectively, the "Program Award Documents").

RESOLVED FURTHER: Corporation acknowledges and agrees that it shall be subject to the terms and conditions specified in the STD 213(s), Standard Agreement(s), and that the Multifamily Super NOFA and the Application will be incorporated by reference therein and made a part thereof. Corporation also acknowledges and agrees that any and all activities, expenditures, information, and timelines represented and described in the Application are enforceable through the relevant STD 213(s), Standard Agreement(s). Corporation also acknowledges and agrees that Program Award funds are to be expended only on the eligible uses and activities identified in the relevant STD 213(s), Standard Agreement(s).

RESOLVED FURTHER: That Vanessa Cooper, as President, Carly Grob, as Vice President, and Janet Basta, as Secretary/Treasurer, are hereby authorized to execute the Program Award Documents on behalf of the Corporation for itself and as Sole Member/Manager of the LLC as the Borrower.

CERTIFICATE OF THE SECRETARY OF THE CORPORATION

The undersigned, Secretary of the Corporation, does hereby attest and certify that the foregoing is a true, full and correct copy of a resolution that was duly adopted by the Corporation's governing body on March 15, 2023, and that the resolution has not been altered, amended, modified, repealed, rescinded, or annulled.

DATE: _____

Janet Basta, Secretary

**RESOLUTION OF THE
ICD WEBSTER LLC**

MULTIFAMILY HOUSING PROGRAM

RESOLUTION NO.: 2023-001

Alameda Adaptive Reuse

WHEREAS, the California Department of Housing and Community Development ("Department"), as authorized by California Assembly Bill 434 ("AB 434") (Chapter 192, Statutes of 2020), has issued a Multifamily Finance Super Notice of Funding Availability, dated March 30, 2022, as amended June 10, 2022 ("Multifamily Super NOFA"). The Multifamily Super NOFA provides funding under the following programs: the Multifamily Housing Program; the Joe Serna, Jr., Farmworker Housing Grant Fund; the Veterans Housing and Homelessness Prevention Program; the Infill Incentive Grant Program of 2007; and the Infill Infrastructure Grant Program of 2019.

WHEREAS, **ICD Webster LLC**, a California limited liability company ("LLC"), is authorized as active and in good standing to do business in the State of California, and it is in the LLC's best interests to participate in one or more of the foregoing loan programs (the "Loan Program(s)") as the Ultimate Borrower.

WHEREAS, the Department has made a conditional commitment of funds to assist Alameda Adaptive Reuse (the "Project"), and such commitment was made pursuant to that certain conditional award letter, dated February 2, 2023 (the "Conditional Award Commitment").

WHEREAS, pursuant to that Conditional Award Commitment, the Department made the following conditional awards to the awardees identified thereon:

Program	Award
Multifamily Housing Program	\$13,410,705
Total:	\$13,410,705

WHEREAS, in connection with such Project, the LLC has either received, or been assigned, an award of Loan Program funds in the total amount of Thirteen Million Four Hundred Ten Thousand Seven Hundred and Five dollars (\$13,410,705) and for the following Loan Programs: Multifamily Housing Program(the "Loan Program Award").

NOW, THEREFORE, IT IS RESOLVED, that the LLC is hereby authorized and directed to act on its own behalf in connection with the Loan Program Award.

RESOLVED FURTHER: LLC is hereby authorized and directed to accept and incur an obligation for the Loan Program Award. That in connection with the total amount of the Loan Program Award, the LLC is authorized and directed to enter into, execute, and deliver one or more STD 213(s), Standard Agreement(s), and any and all other documents required or deemed necessary or appropriate to secure the Loan Program Award from the Department and to participate in the relevant Loan Program(s), and all amendments thereto (collectively, the “Loan Program Award Documents”).

RESOLVED FURTHER: LLC acknowledges and agrees that it shall be subject to the terms and conditions specified in the STD 213(s), Standard Agreement(s), and that the Multifamily Super NOFA, as well as the corresponding and relevant application (the “Application”), will be incorporated by reference therein and made a part thereof. LP also acknowledges and agrees that any and all activities, expenditures, information, and timelines represented and described in the Application are enforceable through the relevant STD 213(s), Standard Agreement(s). LP also acknowledges and agrees that Loan Program Award funds are to be expended only on the eligible uses and activities identified in the relevant STD 213(s), Standard Agreement(s).

RESOLVED FURTHER: That Vanessa Cooper, as President, Carly Grob, as Vice President, and Janet Basta, as Secretary/Treasurer, are hereby authorized to execute the Loan Program Award Documents on behalf of Island City Development, a California nonprofit public benefit corporation, the sole member and sole manager of the LLC.

DATED: _____

ICD Webster LLC
a California limited liability company,

By: Island City Development,
a California nonprofit public benefit corporation,
its sole manager

Name: Vanessa Cooper
Title: President

NOTICE AND INSTRUCTIONS

1. **Notice.** The Department is providing this template Authorizing Resolution as informational guidance only. This template is intended to address those situations where the Multifamily Super NOFA funding stack includes grant and loan money, and a limited partnership is participating in the Project solely as an Ultimate Borrower of Loan Program funds pursuant to California Code of Regulations, title 25, section 8313.2. This language and the table may require modification and customization in order to accurately reflect your entity and/or your entity's participation in the relevant Loan Program(s). Accordingly, the Department encourages each entity to consult with professional legal counsel during the development of its own formal, legally binding statement that it is authorized to participate in the relevant Loan Program(s). Please note, however, that any limitations or conditions on the authority of the signatory or signatories to execute the Loan Program Award Documents may result in the Department rejecting the Authorizing Resolution.
2. **Accuracy, Verification.** The Department will verify that this Authorizing Resolution comports with the entity's organizational documents. The entity must timely notify the Department, in writing, of any factors that limit its ability to provide an Authorizing Resolution which is materially consistent with this template.
3. **Authorized Signatory or Signatories.** The entity may authorize multiple signatories, so long as there is clarifying language as to whether the signatories are authorized to execute the Loan Program Award Documents individually or collectively.