



Housing Authority
of the
City of Alameda

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701 Atlantic Avenue • Alameda, California 94501-2161

AGENDA

REGULAR MEETING OF THE BOARD OF COMMISSIONERS

DATE & TIME

Wednesday, March 16, 2022 - 7:00 PM

Closed Session - 6:00 PM

LOCATION

Pursuant to Assembly Bill No.361 (Chapter 165, Statutes of 2021) approved by the Governor on September 16, 2021) codified at Government Code Section 54953 a local legislative body is authorized to hold public meetings remotely via teleconferencing without complying with the teleconferencing requirements imposed by the Ralph M. Brown Act when, among other requirements, a legislative body of a local agency holds a meeting during a proclaimed state emergency, and makes the public meeting accessible “via a call-in option or an internet-based service option” to all members of the public seeking to access and attend the meeting, offer public comment, and address the legislative body.

PUBLIC PARTICIPATION

Public access to this meeting is available as follows:

Join Zoom Meeting:

<https://us06web.zoom.us/j/89822835206?pwd=K1d1Qng1TIBsY01uWIRHaEx2U3JSdz09>

Meeting ID:898 2283 5206

Passcode:023235

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.



PLEDGE OF ALLEGIANCE

1. ROLL CALL
2. BOARD COMMISSIONER RECUSALS
3. Public Comment (Non-Agenda)
4. Closed Session - 6:00 p.m. - Adjournment to Closed Session to Consider:
 - 4.A. CONFERENCE WITH REAL PROPERTY NEGOTIATOR Pursuant to Government Code Section 54956.8.
Property Location: 1826 Poggi Street, Alameda CA 94501
Assessor's Parcel Number 73-453-1-5
Agency Negotiators: Vanessa Cooper, Executive Director, Sylvia Martinez, Director of Housing Development
Negotiating Parties: Waterford Property Co., California Statewide Communities Development Authority
Under Negotiation: Price and Terms of Payment.
 - 4.B. 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, Negotiating Parties: Alameda Hospitality, LLC; Under Negotiation: Price and Terms of Payment.
 - 4.C. CONFERENCE WITH REAL PROPERTY NEGOTIATORS pursuant to Government Code Section 54956.8.
Property Location: 2615 Eagle, Alameda, CA 94501
Assessor's Parcel Numbers: 70-161-55-2
Agency Negotiators: Vanessa Cooper, Executive Director and Sylvia Martinez, Director of Housing Development
Negotiating Parties: Housing Authority of the City of Alameda and Mark Russell, Jeff Aguilar, Brian Hutcherson, CBRE.
Property Owner: Alameda Unified School District
Under Negotiation: Real estate transaction - price and terms
 - 4.D. CONFERENCE WITH REAL PROPERTY NEGOTIATOR pursuant to Government Code Section 54956.8.
Property Location: 1825 Poggi Street Alameda, CA 94501
Assessor's Parcel Numbers: 74-451-1-8
Agency Negotiation: Vanessa Cooper, Executive Director and Sylvia Martinez, Director of Housing Development
Negotiating Parties: Housing Authority of the City of Alameda and Vue Alameda Owner L.P.
Property Owner: Vue Alameda Owner L.P.
Under Negotiation: Investment in Real Property, Price and Terms of Payment



- 4.E. Pursuant to Government Code Section 54956.9(a)
Conference with Legal counsel re existing litigation: Housing Authority of the City of Alameda v. Johnson, Alameda County Superior Court No. RG18933615
5. Adjournment of Closed Session
6. RECONVENE REGULAR MEETING - 7:00 p.m.
7. Announcement of Action Taken in Closed Session, if any.
8. Public Comment (Non-Agenda)
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 Board of Commissioners Meetings held February 16, 2022. **Page 5**
 - 9.B. Accept the Monthly Overview Report for Executive Department. **Page 13**
 - 9.C. Approve the Proposed Temporary Policy Addressing COVID-19 Supplemental Paid Sick Leave and Authorize the Executive Director or Designee to Make any Necessary Changes to the Policy in order to Comply with State or Federal Law Without Returning to the Board for Approval. **Page 21**
 - 9.D. Accept the Monthly Overview Report for the Housing Programs Department. **Page 29**
 - 9.E. Accept the Monthly Overview Report for Emergency Housing Voucher (EHV). **Page 37**
 - 9.F. Accept the Monthly Overview Report for the Alameda Rent Program and Approve the Executive Director to Take Steps Necessary to Start and Manage the Transfer Process, in the Event that the City Council Votes to Transfer the Rent Program to the City. **Page 40**
 - 9.G. Accept the Monthly Overview Report for Property Operations. **Page 52**
 - 9.H. Accept the Monthly Overview Report for Housing Development. **Page 57**
 - 9.I. Accept the Monthly Development Report for North Housing. **Page 60**
 - 9.J. Accept the Monthly Development Report for Rosefield Village. **Page 64**
 - 9.K. Accept the Monthly Overview Report on Procurement. **Page 76**
 - 9.L. Accept Report on Housing Authority Records Disposition. **Page 79**
 - 9.M. Accept 2021-2022 Strategic Plan Update. **Page 95**
 - 9.N. Accept the LIHTC Portfolio Asset Management Fiscal Year to Date Financial Report through the Month of December 2021. **Page 101**
10. AGENDA
 - 10.A. Accept the Audit Report for Fiscal Year Ending June 30, 2021 and Authorize the Executive Director to Approve and Finalize with Minor Changes. **Page 126**



- 10.B. Public Hearing to Hear Comments on Housing Authority Annual Plan for Fiscal Year Starting July 1, 2022. **Page 211**
- 10.C. Adopt the Annual Plan for Fiscal Year Starting July 1, 2022 and Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the Agency Plan to HUD. **Page 230**
- 10.D. Accept Alameda Family Services Presentation. **Page 236**
- 10.E. Adopt Resolution of the Board of Commissioners of the Housing Authority of the City of Alameda Ratifying the Proclamation of a State of Emergency by the Governor of the State of California on March 4, 2021, and Making Findings Authorizing Continued Remote Teleconference Meetings of the Board of Commissioners Pursuant to Brown Act Provisions, as amended by Assembly Bill No. 361. **Page 238**
11. ORAL COMMUNICATIONS, Non-Agenda (Public Comment)
12. EXECUTIVE DIRECTOR'S COMMUNICATIONS
13. COMMISSIONER COMMUNICATIONS, (Communications from the Commissioners)
14. CONTINUATION OF CLOSED SESSION OF HOUSING AUTHORITY BOARD OF COMMISSIONERS – IF NEEDED
15. Announcement of Action Taken in Closed Session, if any.
16. ADJOURNMENT

* * * Note * * *

- Documents related to this agenda are available on-line at:
<http://www.alamedahsg.org/cms/One.aspx?portalId=3723405&pageId=5912638>
- 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
REGULAR MEETING OF THE BOARD OF COMMISSIONERS
WEDNESDAY, FEBRUARY 16, 2022**

PLEDGE OF ALLEGIANCE

1. ROLL CALL

Present: Chair Grob, Vice-Chair Tamaoki,
Commissioner Hadid, Commissioner Mun,
and Commissioner Sidelnikov

Absent: Commissioner Rickard

2. BOARD COMMISSIONER RECUSALS

Commissioner Mun recused herself from items 4.E, 9.C,9.D,9.H,9.I,9.L,9.O and 10.E. Ms. Mun left the meeting for these items.

3. Public Comment (Non-Agenda)

None.

4. Closed Session - 6:00 p.m. - Adjournment to Closed Session to Consider:

Chair Grob called the meeting to order at 6:00 p.m. and announced that the Board would adjourn to Closed Session.

- 4.A. CONFERENCE WITH REAL PROPERTY NEGOTIATOR Pursuant to Government Code Section 54956.8.
Property Location: 1826 Poggi Street, Alameda CA 94501
Assessor's Parcel Number 73-453-1-5
Agency Negotiators: Vanessa Cooper, Executive Director, Sylvia Martinez, Director of Housing Development
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Under Negotiation: Price and Terms of Payment.

- 4.B. CONFERENCE WITH REAL PROPERTY NEGOTIATOR Pursuant to Government Code Section 54956.8.
Property Location: 1628 Webster Street, Alameda CA 94501
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Property Owner: Vue Alameda Owner L.P.
Under Negotiation: Investment in Real Property, Price and Terms of Payment
- 4.E. Pursuant to Government Code Section 54956.9(a)
Conference with Legal counsel re existing litigation: Housing Authority of the City of Alameda v. Johnson, Alameda County Superior Court No. RG18933615
- 5. Adjournment of Closed Session:

Chair Grob adjourned Closed Session at 7:03 p.m.

- 6. RECONVENE REGULAR MEETING - 7:00 p.m.

Chair Grob reconvened the Regular Meeting at 7:03 p.m.

- 7. Announcement of Action Taken in Closed Session, if any.
Chair Grob announced that the Board discussed items 4.A, 4.B, and 4.C and would reconvene to Closed Session, after Regular Session, to discuss items 4.D



and 4.E.

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 Board of Commissioners Meetings held January 12, 2022 and January 19, 2022.
- *9.B. Accept the Monthly Overview Report for Executive Department.
- *9.C. Accept the Monthly Overview Report for the Housing Programs Department.
- *9.D. Accept the Monthly Overview Report for Emergency Housing Voucher (EHV).
- *9.E. Accept the Monthly Overview Report for the Alameda Rent Program.
- *9.F. Accept the Monthly Overview Report for Property Operations.
- *9.G. Accept the Monthly Overview Report for Housing Development.
- *9.H. Accept the Monthly Development Report for North Housing.
- *9.I. Accept the Monthly Development Report for Rosefield Village.
- *9.J. Accept the Monthly Overview Report on Procurement.
- *9.K. Accept the Fiscal Year to Date Financial Report through the Month of December 2021.
- *9.L. Authorize Executive Director to Execute Documents Pertaining to Rosefield Village's Unsecured Loan Promissory Note.
- *9.M. Approve Chapter 8 Property Acquisitions (70-153-31, 73-420-32) and Authorize the Executive Director, or her Designee, to Negotiate and Execute Purchase Documents.
- *9.N. Authorize the Executive Director, or her designee, to accept the due diligence on the purchase at 2615 Eagle Street and execute any necessary documents to purchase the property not to exceed the terms previously approved by the Board on June 2, 2021.
- *9.O. Accept the AHA/ AAHC Portfolio Asset Management Fiscal Year to Date Financial Report through the Month of December 2021.

Items accepted or adopted are indicated by an asterisk.

Due to his absence of the January 12, 2022 Special Board of Commissioners



Meeting and January 19, 2022 Regular Board of Commissioner Meeting, Commissioner Hadid from abstained from voting on item 9.A.

Due to the abstention of Commissioner Hadid and the recusal of Commissioner Mun, Chair Grob called items 9.A, 9.B, 9.E, 9.F, 9.G, 9.J, 9.K, 9.M, and 9.N first

Commissioner Sidelnikov moved to accept Consent Calendar items 9.A, 9.B, 9.E, 9.F, 9.G, 9.J, 9.K, 9.M, and 9.N, and Commissioner Mun seconded the motion. This meeting took place via Zoom, so a roll call vote was taken, and the motion passed unanimously.

Yes	4	Chair Grob, Vice-Chair Tamaoki, Commissioner Mun and Commissioner Sidelnikov
Abstention		Commissioner Hadid

Chair Grob called items 9.C, 9.D, 9.H, 9.I, 9.L, and 9.O.

Commissioner Sidelnikov moved to accept Consent Calendar items 9.C, 9.D, 9.H, 9.I, 9.L, and 9.O, and Vice-Chair Tamaoki seconded the motion. This meeting took place via Zoom, so a roll call vote was taken, and the motion passed unanimously.

Yes	4	Chair Grob, Vice-Chair Tamaoki, Commissioner Hadid, and Commissioner Sidelnikov
Recusal	1	Commissioner Mun

10. AGENDA

10.A. Alameda Family Services Presentation.

As the presenter was not in attendance, this item was continued to the next meeting.

10.B. Presentation regarding 1826 Poggi Street, Summer House.

Sean Rawson, Co-Founder Waterford Property Company (Waterford) and Jon Penkower, California Statewide Communities Development Authority (CSCDA) provided a presentation that gave an overview of the partnership between Waterford and CSCDA and summarized the “Middle Income” Essential Housing Program, and their proposal for acquiring the Summer House property.

10.C. Adopt the Resolution to Amend the Housing Authority's Revised Employee Policies and Procedures Handbook, Last Revised 2.16.2022, Effective 2.17.2022.



Janet Basta, Director of Human Resources and Operations summarized the proposed amendments of AHA's Revised Employee Policies and Procedures Handbook, noting that most changes were made as clarifications to the policies in order to update the language, and provide additional detail about procedures, or were formatting changes used in order to make the manual more user friendly. Ms. Basta stated that attorneys with Liebert Cassidy Whitmore have certified that the proposed changes are in compliance at the state and federal levels and that if adopted by the Board, the proposed changes would become effective February 17, 2022.

In response to Vice-Chair Tamaoki, Ms. Basta stated that, as staff was provided with the draft Employee Handbook and opportunities to review and comment on the manual, including video meetings with Human Resources, and minimal feedback was received, it is not expected that any of the proposed changes would be controversial or objected to by staff. Vanessa Cooper, Executive Director stated that a majority of the proposed changes are familiar, and much of the staff feedback received had to do with specific situations that were addressed separately.

In response to Commissioner Hadid, Ms. Basta confirmed that staff is proposing two levels of Bilingual Pay, (1) Non-exempt staff would be compensated regardless of language; and (2) Exempt employees would with compensated for LEP languages. Ms. Cooper stated that as part of AHA's Diversity, Equity, and Inclusion Initiative, bilingual capabilities have been encouraged in the recruitment process for all levels of staff. While AHA does have a translation service available, having bilingual employees who understand the processes and procedures of the various programs has been beneficial to AHA and its' participants.

Commissioner Sidelnikov commended staff for the work performed in order to keep this manual updated.

Commissioner Sidelnikov moved to adopt the Resolution to Amend the Housing Authority's Revised Employee Policies and Procedures Handbook, Last Revised 2.16.2022, Effective 2.17.2022, and Commissioner Hadid seconded the motion. This meeting took place via Zoom, so a roll call vote was taken, and the motion passed unanimously.

Yes 5 Chair Grob, Vice-Chair Tamaoki, Commissioner Hadid,
Commissioner Mun, and Commissioner Sidelnikov

10.D. Adopt the Revised Schedule of Authorized Positions and Pay Schedule for Fiscal Year 2021-2022.

Ms. Basta stated that recruitment is underway for a Project Manager in the



Housing Development Department, and a Management Analyst to support Human Resources and Operations functions in Administration and staff is requesting flexibility in the placement of these two positions on the Pay Schedule when final candidates are selected. This will allow for more competitive salary offers in the current job market, provide for the flexibility to hire these positions at higher experience and skill levels, and potentially facilitate succession planning in these functional areas. While there will be no change in the title of the Project Manager/Senior Project Manager role, staff is proposing a new tile of Human Resources Manager, to more accurately capture the work that would be assigned to this position. Both of the proposed salary wage rages are at level 42 and the Executive Director would approve at the time of job offer.

Vice-Chair Tamaoki moved to adopt the Revised Schedule of Authorized Positions and Pay Schedule for Fiscal Year 2021-2022, and Commissioner Mun seconded the motion. This meeting to place via Zoom, so a roll call vote was taken, and the motion passed unanimously.

Yes 5 Chair Grob, Vice-Chair Tamaoki, Commissioner Hadid, Commissioner Mun, and Commissioner Sidelnikov

- 10.E. Approve the Housing Authority of the City of Alameda to Submit the Moving to Work (MTW) Annual Contribution Contract (ACC) Amendment to the Public Housing and Housing Choice Voucher ACCs and Authorize the Executive Director to Execute Any Documents Required by the U.S. Department of Housing and Urban Development (HUD) to Execute the MTW ACC Amendment to the PHA Annual Plan.

Tonya Schuler-Cummins, Senior Management Analyst stated that AHA submitted an application for the Moving to Work (MTW) Demonstration Expansion, to HUD, under Cohort #4, Landlord Incentives and was selected to be an MTW agency under the Landlord Incentives Cohort. Ms. Schuler-Cummins provided a presentation that summarized MTW Basics (i.e. Five Statutory MTW Requirements, MTW Activities, etc.).

Ms. Cooper expressed gratitude for the work performed by Ms. Schuler-Cummins in order to get AHA accepted as a MTW agency and stated that while there is still a great deal of work ahead, this will allow AHA to address many of the identified local needs.

In response to Vice-Chair Tamaoki, Ms. Schuler-Cummins stated that none of current projects will be impacted by the restrictions imposed during the four year evaluation period.

In response to Commissioner Hadid, Ms. Schuler-Cummins stated while AHA has a strong network that includes a number of the twenty-nine Agencies



selected to participate in Cohort #4, because HUD only began to require that PHAs perform program studies during the MTW expansion, many of the MTW agencies have minimal metrics available for reference.

Commissioner Hadid moved to approve the Housing Authority of the City of Alameda to Submit the Moving to Work (MTW) Annual Contribution Contract (ACC) Amendment to the Public Housing and Housing Choice Voucher ACCs and Authorize the Executive Director to Execute Any Documents Required by the U.S. Department of Housing and Urban Development (HUD) to Execute the MTW ACC Amendment to the PHA Annual Plan and Vice-Chair Tamaoki seconded the motion. This meeting took place via Zoom, so a roll call vote was taken, and the motion passed unanimously.

Yes 4 Chair Grob, Vice-Chair Tamaoki, Commissioner Hadid, and Commissioner Sidelnikov

Recusal 1 Commissioner Mun

- 10.F. Adopt Resolution of the Board of Commissioners of the Housing Authority of the City of Alameda Ratifying the Proclamation of a State of Emergency by the Governor of the State of California on March 4, 2021, and Making Findings Authorizing Continued Remote Teleconference Meetings of the Board of Commissioners Pursuant to Brown Act Provisions, as amended by Assembly Bill No. 361.

Commissioner Sidelnikov moved to adopt the Resolution of the Board of Commissioners of the Housing Authority of the City of Alameda Ratifying the Proclamation of a State of Emergency by the Governor of the State of California on March 4, 2021, and Making Findings Authorizing Continued Remote Teleconference Meetings of the Board of Commissioners Pursuant to Brown Act Provisions, as amended by Assembly Bill No. 361 and Commissioner Hadid seconded the motion. This meeting took place via Zoom, so a roll call vote was taken, and the motion passed unanimously.

Yes 5 Chair Grob, Vice-Chair Tamaoki, Commissioner Hadid, Commissioner Mun, and Commissioner Sidelnikov

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

None.

12. EXECUTIVE DIRECTOR'S COMMUNICATIONS

Ms. Cooper announced that Commissioner Kay submitted her resignation. The Board and Ms. Cooper expressed gratitude for the Commissioner Kay's work and dedication to the Board. As the position vacated by Commissioner Kay's



resignation is not a general opening, Ms. Cooper requested that any nominations/recommendations be forwarded to her.

13. COMMISSIONER COMMUNICATIONS, (Communications from the Commissioners)

Commissioner Grob announced that she would be on extended during the period of April through October and Vice-Chair Tamaoki will serve as Interim Chair during her absence.

Commissioner Hadid announced that there is a strong probability that he will be absent during the month of April.

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

At 8:02 p.m. Chair Grob announced that the Board would adjourn to Close Session to discuss items 4.D and 4.E. At the recommendation of Ms. Cooper, Chair Grob stated that the Board would take item 4.E first.

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

Chair Grob reconvened the Regular Meeting at 8:55 p.m. and announced that the Board discussed items 4.D and 4.E.

16. ADJOURNMENT

Chair Grob adjourned the meeting at 8:55 p.m.

Vanessa M. Cooper
Secretary and Executive Director

Carly Grob, Chair
Board of Commissioners



To: Honorable Chair and Members of the Board of Commissioners

From: Janet Basta, Director of Human Resources and Operations

Date: March 16, 2022

Re: Accept the Monthly Overview Report for Executive Department.

BACKGROUND

This memo provides a high-level overview of agency activities in the prior month for agency Operations, Human Resources, IT and Community Relations.

DISCUSSION

Human Resources and Operations

A summary of unfilled positions that are on the Schedule of Authorized positions is presented below. Positions are listed by department, and information about current and recent recruitment is included.

Department	Position	Number of Vacant Positions	Recruitment Status	Other Updates
Administration	Deputy Executive Director	0 FTE		Will repost at Director level
	Director of Administrative Services	1 FTE	Position posted	Recruiting at Director level instead of Deputy ED level
	Risk Manager; Reposted as Senior Management Analyst - Risk Services	1 FTE	Interviews in process	



	Administrative Manager	1 FTE	Position posted, utilizing recruiter. Interviews in process	
	Management Analyst (HR)	1 FTE	Interviews in process	May fill at HR Manager level
	Principal Management Analyst	0 FTE		Position filled; internal candidate selected
	Senior Management Analyst	1 FTE	Open due to promotion; not in active recruitment	
Finance		0 FTE		Department is fully staffed
Housing Programs	Assistant Director Housing Programs	1 FTE	Position posted, utilizing a recruiter. Interviews in process.	
Property Operations	Assistant Resident Manager: IP	1 FTE	Position posted	
	Maintenance Specialist	1 FTE	Will not fill	Vacant; will not fill
	Housing Specialist II	1 FTE	Will not fill	Vacant due to transfer; will not fill
Housing Development	Assistant Project Manager	1 FTE	Position posted. Interviews in process.	
	Project Manager	1 FTE	Position posted, using recruiter	May fill at Senior level.
Rent Program		0 FTE		Department is fully staffed

Summary:

Total FTE's approved for FY 2022: 55
Number of vacancies: 11
Number of active recruitments: 8

A new set of California COVID-19 supplemental paid sick leave was enacted through September 30, 2022. A separate memo with AHA's proposed policy to implement this leave as required is included in this month's packet. A new set of California COVID-19 supplemental paid sick leave was enacted through September 30, 2022. A separate memo with AHA's proposed policy to implement this leave as required is included in this month's packet. As was shared in January, AHA management took two steps to support staff during the COVID-19 surge in the absence of any additional state or federal leave requirements: 1) To assist staff with unplanned absences, AHA brought forward the accrual of sick leave temporarily for staff for the remainder of the fiscal year. As a result, most staff received approximately 42 hours accrual in their sick leave bank, available to use at the time it was added to banks, and normal monthly accrual of sick leave will resume on July 3rd; and 2) Additional flexibility was provided, within certain restrictions, for staff to use sick leave to address school closures through the time of the March Board meeting. With the additional leave provided through the new SPSL leave, management is not intending to extend either of these steps.

Management is also reviewing changing guidance on face covering/mask requirements, which are evolving rapidly. AHA is taking a conservative approach when considering any changes, but anticipates there will likely be some relaxation of procedures, especially for non-public facing employees or interactions, in the coming month. HR staff have verified the vaccine status of all employees, and are working to keep this data updated as new employees are brought on board or current staff complete vaccination or booster series.

Reasonable Accommodations

The table below provides a summary of monthly and year-to-date statistics on Reasonable Accommodation (RA) processing as of February 25, 2022.

	Number of New Submissions in the Month	Number Received in the Current Month and Still in Process	Number Closed Out (Letter Sent) (due to prior approval or requestor change)	Running Total of New Submissions	Running Total of RAs Closed Out
January	28	1	27	28	27
February	7	3	4	35	31
TOTAL	35		31		

Below is a table of the decisions made on requests received during the month. For example, 28 requests were received during January 2022 and of those 27 requests that were completed, 41% were approved.

Month	Approved Percentage	Denied Percentage	Closed/Approved Prior Percentage
January	41	44	15
February	50	25	25

The following is a table of reasonable accommodation requests by type of accommodation. The "other" category includes any request that does not fall into the listed categories, so these requests could include extensions of time for completing a recertification, reinstating a voucher, and allowing an assistance animal, among other requests.

Categories	Year-To-Date
Extra Bedroom	5
Live-In-Aides	6
Parking	0
Unit Modifications/Requests	2
Voucher Extension	7
Other	15

Staff continue to accept requests via e-mail, fax, in person, by phone, and through the electronic form available on our website. Staff continue to quality control reasonable accommodation requests.

Information Technology (IT)

The IT service tickets for January were distributed across most categories. There was an increase in requests for changes in access rights due to various reasons such as personnel absences.

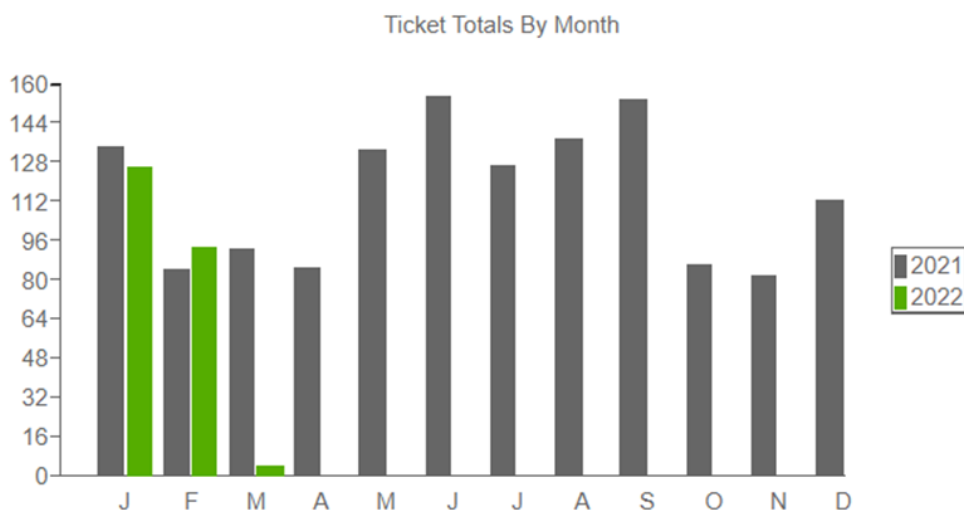
Techordia's ticketing system has a limitation on tracking response time when duplicate tickets are created and tied to the original ticket. If an AHA employee sends an e-mail without the ticket number in the e-mail header, the automated system creates a new ticket. Techordia staff then manually connect the two tickets together, but the system does not recognize the original response time, so the second ticket's response time is the time when the ticket is closed and creates a longer response time. These tickets are removed when calculating the average response time to tickets. The average response time for January was about 0.20 hours.

TECHORDIA SERVICE TICKET REQUESTS - January 2022

TYPE OF SERVICE REQUEST	NUMBER OF TICKETS
Access Rights	31
Hardware	20

Software	28
On-Boarding/Off-Boarding	12
On-Site Visits	0
Cyber Security	20
TOTAL	111

As of March 2, 2022, there were 223 tickets in 2022, and, at that time, there were 43 open tickets. Below is a chart of tickets between 2021 and 2022. Techordia is now primarily covering all IT functions except the administration and troubleshooting for Yardi and Laserfiche. Onsite visits have been scaled back to once a week.



ADA Transition Plan

The Housing Authority of the City of Alameda is working with Sally Swanson Architects to update its ADA Transition Plan and ensure its policies, procedures, practices, and facilities are accessible to persons with disabilities. The public meeting for March 10, 2022 will be rescheduled to a later date.

Moving to Work (MTW) Designation

Staff are working on a plan to implement MTW and will solicit public comment later in the year. The Annual Plan is being brought to the Board of Commissioners this month due to it being due 75 days prior to the fiscal year start of July 1, 2022. Later in the year, staff will bring the MTW Supplement to the Annual Plan for the Board of Commissioners to approve. Since the Supplement must go through the same public process as the Annual Plan, there was insufficient time to prepare it for this meeting in conjunction with the Annual Plan.

Community Relations

Starting in the month of February, AHA now offers weekly recreation activities (every Wednesday) to AHA children via Alameda Recreation and Parks Department (ARPD) and Drawbridge.

Continued outreach, signage, and word of mouth has resulted in increased attendance every week.

In mid-February, the Leaparts recreational program (free art sessions) for all AHA residents hosted its first session at Independence Plaza with positive feedback from attendees. Next community partnership to benefit AHA children will be a bicycle re-purposing project with more details to come in March. The Alameda Food Bank distribution continues as AHA staff and Lifesteps staff work to pack and distribute fresh produce and hard goods to 130+ AHA households every other Tuesday.

The website re-design process is underway with staff currently working with the web development agency (Planeteria) to complete the website design and content organization. With AHA's increased digital communications activity, AHA will continue to track YTD (year to date) digital metrics. Data is presented in the tables below:

Year to Date	Total Followers	Monthly Unique Visitors (in February)	Impressions Delivered (Total digital views by unique visitors in February)
LinkedIn	335	105	208

Year to Date	Total Followers	Post Reach (Number of people that saw any content from AHA Facebook page in February)
Facebook (AHA account created February 2021)	633	2,497

Year to Date	Emails Sent out by AHA in February (to AHA landlords, program participants, tenants, vendors. Plus other contacts in AHA email database/contact lists)	Email Open Rate	Click Rate
Email	5,052	42%	7%

Year to Date	Total Visits	Unique Visitors	Page Views	Time Spent per Visit (in minutes)	Bounce Rate (percentage of website)
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					visitors that navigate away from the website after viewing only one page)
AHA Website	11,266	10,227	27,592	2:09	53%

AHA's Ombudsman Program received one total contact in the month of February, with one contact coming from an AHA tenant seeking resolution to potential lease violation.

	January	February	YTD
Total Ombudsman Contacts	13	1	14
Contacts from the general public (Non AHA Landlord/tenant matter)	9	0	9
Contacts from the general public (Seeking Housing)	1	0	1
Contacts related to AHA tenant (Potential Lease violation)	2	1	3
Contacts related to AHA tenant (Neighbor Dispute)	1	0	1
Contacts related to AHA tenant (Reasonable Accommodation)	0	0	0
Contacts related to AHA tenant (Property Condition)	0	0	0
Contacts related to AHA tenant (Rental Payment)	0	0	0
Contacts related to AHA tenants (and	0	0	0

AHA private landlord)			
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Customer Survey Update

Hardcopies of the annual survey were delivered to customers on February 22, 2022. Every survey recipient received a mailed hardcopy and an online option, accessible by a unique URL included on the hardcopy. Email links to the surveys were sent out on the same day to all individuals with an email address on file with AHA. This is in addition to the standard reply options: Fax, mail, drop box, and emailing a copy to the Customer Survey inbox. Customers have until March 18, 2022 to respond. The response data between the various channels will then be combined to generate similar reports to past years. We appreciate your patience and will keep the Board updated.

FISCAL IMPACT

Report only, no financial impact.

CEQA

Not applicable to this item.

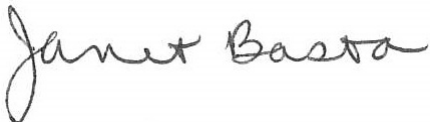
RECOMMENDATION

Accept the Monthly Overview Report for the Executive Department.

ATTACHMENTS

None

Respectfully submitted,



Janet Basta, Director of Human Resources and Operations

To: Honorable Chair and Members of the Board of Commissioners

From: Janet Basta, Director of Human Resources and Operations

Date: March 16, 2022

Re: Approve the Proposed Temporary Policy Addressing COVID-19 Supplemental Paid Sick Leave and Authorize the Executive Director or Designee to Make any Necessary Changes to the Policy in order to Comply with State or Federal Law Without Returning to the Board for Approval.

BACKGROUND

On February 9, 2022, SB 114 COVID-19 Supplemental Paid Sick Leave was signed into law and became effective February 19, 2022. All employers, public or private, with 26 or more employees are covered by the new law.

Due to the short-term nature of the proposed changes, staff is proposing a standalone temporary policy rather than a revision to the leave section of the Employee Handbook, consistent with the approach employed in April 2021 when a similar statute was enacted. The policy has been reviewed by Liebert Cassidy Whitmore, and the policy will be shared with all staff upon approval.

DISCUSSION

Covered employees, i.e. those who cannot work or telework due to the qualifying reasons below, are entitled to up to 80 hours of COVID-19 related paid sick leave retroactive to January 1, 2022 through September 30, 2022. The leave is divided into two "banks" of leave dependent on the reason for leave.

A full-time covered employee may take up to 40 hours of leave if the employee is unable to work or telework for any of the following reasons:

- **Vaccine-Related:** The covered employee or their family member is attending a vaccine appointment or cannot work or telework because they have vaccine-related symptoms or are caring for a family member with vaccine-related symptoms.
- **Caring for Yourself:** The covered employee is subject to a quarantine or isolation period related to COVID-19 as defined by an order or guidance of the California



Department of Public Health, the federal Centers for Disease Control and Prevention, or a local public health officer with jurisdiction over the workplace; has been advised by a healthcare provide to quarantine; or is experiencing COVID-19 symptoms and is seeking a medical diagnosis.

- Caring for a Family Member: The covered employee is caring for a family member who is subject to a COVID-19 quarantine or isolation period or has been advised by a healthcare provider to quarantine due to COVID-19, or is caring for a child whose school or place of care is closed or unavailable due to COVID-19 on the premises.

A full-time covered employee may take up to an additional 40 hours of leave if the employee is unable to work or telework for either of the following reasons:

- The covered employee tests positive for COVID-19, or
- The covered employee is caring for a family member who tested positive for COVID-19

FISCAL IMPACT

If employees request SPSL, these leaves will be paid and are in addition to time off the employees would otherwise have. Currently, payroll runs at approximately \$202,000 per two-week pay period (noting that there are multiple vacant positions that are expected to be filled in the upcoming months). If 40% of staff took the full 2 weeks of paid sick leave this could amount to an additional \$80,800 in expenditures. Expenditures could be significantly higher if more staff utilize the full amount of leave available, but it is not anticipated that this will occur, due to the restrictions on the amount of leave available for the various qualifying reasons and the waning number of COVID-19 cases at the present time.

CEQA

Not applicable to this item.

RECOMMENDATION

Approve the Proposed Temporary Policy Addressing COVID-19 Supplemental Paid Sick Leave and Authorize the Executive Director or Designee to Make any Necessary Changes to the Policy in order to Comply with State or Federal Law Without Returning to the Board for Approval.

ATTACHMENTS

1. Attachment 1 COVID-19 Supplemental Paid Sick Leave (SPSL) Policy

Respectfully submitted,

Janet Basta

Janet Basta, Director of Human Resources and Operations

**Administrative Policy Concerning COVID-19 Supplemental Paid Sick Leave
("SPSL") Under Labor Code Sections 248.6 and 248.7**

A. COVID-19 Supplemental Paid Sick Leave

On February 9, 2022, Governor Newsom signed Senate Bill ("SB") 114 into law, which reauthorized COVID-19 Supplemental Paid Sick Leave ("SPSL"), providing new paid leave entitlements to employees who are unable to work or telework due to a number of qualifying reasons related to COVID-19. The law becomes effective on February 19, 2022 and entitles qualified employees to SPSL retroactive to January 1, 2022 and through September 30, 2022.

The Housing Authority of the City of Alameda (AHA) is adopting this policy in order to provide its employees the SPSL to which they are entitled under Labor Code sections 248.6 and 248.7. The AHA will fully and faithfully comply with all relevant and applicable requirements under the Labor Code.

This policy is intended to provide all eligible and qualified AHA employees with SPSL to which they are entitled under Labor Code sections 248.6 and 248.7.

The following policy sets forth certain rights and obligations regarding this leave. AHA will fully and faithfully comply with Labor Code sections 248.6 and 248.7 in its administration of this policy.

B. Definitions

"Child" means a biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands *in loco parentis*. This definition of a child is applicable regardless of age or dependency status.

"Covered Employee" means any AHA employee who is unable to work or telework for the AHA for one or more of the reasons related to COVID-19 as set forth in this policy.

"COVID-19 Supplemental Paid Sick Leave" or "SPSL" means paid sick leave pursuant to Labor Code sections 248.6 and 248.7.

"Family Member" means any of the following:

- (i) A "child", as defined above.

- (ii) A biological, adoptive, or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who stood *in loco parentis* when the employee was a minor child.
- (iii) A spouse.
- (iv) A registered domestic partner.
- (v) A grandparent.
- (vi) A grandchild.
- (vii) A sibling.

C. SPSL Entitlement and Eligibility

Scope of Coverage: This policy will apply to all Covered Employees employed by the AHA.

Effective Dates: The policy is effective immediately upon adoption, and the paid leave benefits provided herein shall be retroactive to January 1, 2022.

SPSL benefits expire after September 30, 2022, except that the AHA will provide a Covered Employee who is on SPSL at the time of the expiration of such benefits the full amount of SPSL to which the Covered Employee would otherwise be entitled.

Unless the underlying law is extended, this policy will expire by operation of the law after September 30, 2022, except that certain Covered Employees may continue to use SPSL after that date as described above.

Employees Eligible for SPSL: All AHA Covered Employees are eligible for SPSL if they are unable to work or telework for one or more of the enumerated reasons related to COVID-19 as provided below.

D. Qualifying Reasons for SPSL

A Covered Employee qualifies for SPSL if they are unable to work or telework for one or more of the following reasons:

1. The employee is subject to a quarantine or isolation period related to COVID-19 as defined by an order or guidelines of the California Department of Public Health ("CDPH"), the federal Centers for Disease Control and Prevention ("CDC"), or a local health officer who has jurisdiction over the workplace;
2. The employee has been advised by a health care provider to self-quarantine due to COVID-19;
3. The covered employee is attending an appointment for themselves or a family member to receive a vaccine or a vaccine booster for protection against COVID-19;
4. The covered employee is experiencing symptoms, or caring for a family member experiencing symptoms, related to a COVID-19 vaccine or vaccine booster that prevent the employee from being able to work or telework;

5. The covered employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;
6. The covered employee is caring for a family member who:
 - a. Is subject to a CDPH, CDC, or local health officer order or guidance to isolate or quarantine, or
 - b. Has been advised by a health care provider to isolate or quarantine;
7. The covered employee is caring for a child whose school or place of care is closed or otherwise unavailable for reasons related to COVID-19 on the premises; or
8. The covered employee, or a family member for whom the covered employee is providing care, tests positive for COVID-19.

If an employee requests SPSL for reason 8, the AHA may require that the employee provide the positive test result to confirm that the employee qualifies for such leave. The AHA may also require that the employee provide the family member's positive test result if the employee is requesting leave in order to provide care to a covered family member.

The AHA may also require an employee who has taken SPSL for qualifying reason 8 to test for COVID-19 on or after day five, following the initial positive test. If the AHA requires such a test, the AHA will provide the test at no cost to the employee.

E. Amount of SPSL

Leave taken as SPSL is in addition to any other statutory and/or contractual leave to which the employee is otherwise entitled, and which is not specific to COVID-19.

Amount of SPSL for Qualifying Reasons 1 - 7:

1. Employees who worked at least 40 hours per week in the two weeks before they take SPSL, or who the employer considers to be full-time employees, are entitled to 40 hours of SPSL for qualifying reasons 1 through 7, above.
2. Part-time Covered Employees are entitled to SPSL in the following amounts:
 - a. If the part-time Covered Employee has a normal weekly schedule, the total number of hours the Covered Employee is normally scheduled to work for the AHA over one week for qualifying reasons 1 through 7; or
 - b. If the part-time Covered Employee works a variable number of hours, the Covered Employee is entitled to 7 times the average number of hours the Covered Employee worked each day for the AHA in the six (6) months preceding the date the Covered Employee took SPSL. If the employee has worked for the AHA fewer than six months, then the employer calculates the average hours worked for the entire employment period and multiplies the daily average by seven. If an employee works variable hours and has only worked for the AHA

seven days or fewer, then the employee receives an amount of SPSL equivalent to the total number of hours worked for the employer.

Amount of SPSL for Qualifying Reason 8:

Employees taking additional COVID-19 supplemental paid sick leave under qualifying reason 8 are entitled to an amount not to exceed that which the employee is entitled to under qualifying reasons 1-7.

Covered Employees may determine how many hours of SPSL to use based upon a qualifying reason, up to the total number of hours to which the Covered Employee is entitled.

If a Covered Employee is provided SPSL retroactively for qualifying leave before adoption of this policy, the AHA will count the retroactive SPSL provided against the SPSL to which the Covered Employee is entitled.

For Covered Employees that request retroactive SPSL, the AHA will request that the employee sign a “COVID-19 Supplemental Paid Sick Leave Acknowledgment,” acknowledging the accuracy of the amount of leave designated retroactively.

F. Compensation While on SPSL

Covered Employees are entitled to compensation for SPSL at their regular rate of pay or the employee’s total wages less any overtime premium pay, subject to a cap of \$511 per day and \$5,110 in the aggregate.

G. Employee Notice of Supplemental Paid Sick Leave

Covered Employees must notify the AHA that they intend to take SPSL. The Covered Employee may provide such notice either orally or in writing to their immediate supervisor.

H. Employee Status While on Leave

The AHA will compensate Covered Employees who use SPSL according to the manner described in this policy and will otherwise treat Covered Employees who use COVID-19 Supplemental Paid Sick as if they are using paid sick leave according to the AHA’s Sick Time Policy.

I. Employee Obligations for Requesting Retroactive Payments for Prior Leave that Qualified as SPSL

Employees are entitled to SPSL retroactive to January 1, 2022.

If the AHA did not compensate the employee for leave that would otherwise have qualified as SPSL between January 1, 2022 and the effective date of this policy, in an amount equal to or greater to what the employee would have been entitled to under this policy, the employee is eligible for a retroactive payment from the AHA for such leave.

In order to receive payment for such leave, employees must make an oral or written request to be paid for such leave to the AHA's Human Resources Department.

For any such retroactive payment, the number of hours of leave corresponding to the amount of the retroactive payment shall count towards the total number of hours of SPSL that the employer is required to provide to the Covered Employee.



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: Lynette Jordan, Director of Housing Programs

Date: March 16, 2022

Re: Accept the Monthly Overview Report for the Housing Programs Department.

BACKGROUND

This memo is a high-level overview of Housing Programs Department (HPD) activities for the prior month.

DISCUSSION

Funding Update

A review of the Two-Year-Tool (TYT) updated February 28, 2021, 2021 year-end outcomes show AHA has \$2.8 mil in HAP reserves with a utilization rate of 92.1%. This could impact the ability to retain a High Performer rating in 2022, as Housing and Urban Development (HUD) has ended the waiver for SEMAP scores for 2022, and AHA staff are reviewing our ability to apply for the SEMAP waiver for 2022 under the expedited waivers HUD recently extended until April 1, 2022. If AHA is not eligible to apply for the SEMAP waiver, staff will need to either spend 98% of the AHA budget authorized, or increase AHA's UML at or above 98%. AHA staff plan to begin selecting applicants from the new Housing Choice Voucher (HCV) waitlist at the end of March, and no later than the start of April 2022, in order to meet our utilization goal. With only two months of HAP and utilization data entered into the projection tool, AHA will need to expend HAP funds and raise utilization by 6.9% to meet this goal.

Waivers Extension Announced

On December 9, 2021, HUD's Office of Public and Indian Housing (PIH) posted [Notice PIH 2021-31](#), announcing that public housing agencies (PHAs) may apply to receive expedited PIH review of certain regulatory waivers originally allowed in [Notice PIH 2021-14](#) in response to the CARES Act memo dated May 10, 2021. The deadline for applying for these expedited waivers was March 1, 2022. However, HUD recently announced that this deadline would be extended until April 1, 2022. The CARES Act waivers, which were passed as a response to the COVID-19 pandemic, expired at the end of 2021. A more limited set of regulatory waivers was created in [PIH Notice 2021-](#)



[31](#) titled "[Expedited Regulatory Waivers for the Public Housing and Housing Choice Voucher \(including Mainstream and Mod Rehab\) Programs.](#)" PHAs must apply for these waivers to be able to use them and must apply by April 1, 2022. After April 1, 2022, PHAs may still apply for the waivers, but they will not be processed as quickly. Available waivers include the following:

- A waiver to set the Housing Choice Voucher (HCV) program payment standard up to 120% of the fair market rent (FMR);
- A waiver to increase the payment standard for a family at any time after the effective date of the increase, instead of the next regular reexamination;
- A waiver to waive the application of SEMAP for PHAs with certain fiscal years ends;
- A waiver to grant a voucher term of extension without changing the administrative plan; and
- A waiver to extend homeownership assistance for an additional year.

Staff will review the new limited list of waivers closely prior to the extended deadline and if AHA is eligible to apply for waivers, a recommendation will be submitted for approval. No new waivers were implemented this month.

FISCAL IMPACT

For report only, no fiscal impact.

CEQA

N/A

RECOMMENDATION

Accept the Monthly Overview of the Housing Programs Department.

ATTACHMENTS

1. 8-C Attachment Updated Implemented Waivers from 2020-33
2. 8-C Attachment 1 -HPD Performance

Respectfully submitted,



Lynette Jordan, Director of Housing Programs

CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT (PUBLIC LAW 116-136) HOUSING CHOICE VOUCHER PROVISIONS

HOUSING AUTHORITY OF THE CITY OF ALAMEDA (CA062)

IMPLEMENTATION OF PIH NOTICE 2021-14 WAIVERS AND PIH NOTICE 2021-34 OPERATIONAL FLEXIBILITIES

UPDATED JANUARY 2022

PIH Notice 2021-34 allows PHAs to continue with Operational Flexibilities that started with the CARES Act waiver included in PIH Notice 2021-14. PIH Notice also allows for an expedited waiver request process. If the AHA receives approval for a waiver, it will be listed below. As of January 3, 2022, the AHA will be using the following Operational Flexibility.

- PHA oral briefing: PHAs may continue to use alternative methods to provide oral briefings. The AHA will provide a combination of phone, webcast, in-person meetings, video calls, and other virtual methods to ensure equal access to briefings including compliance with all requirements in PIH Notice 2020-32.

The following waivers from PIH Notice 2021-14 are expired and no longer in use. In some cases, the alternative requirements may still be in process. Waiver HCV-2 has been removed from the below table due to it being implemented as an Operational Flexibility.

Item	Summary of alternative requirements	Date Implemented	Availability Period	Effect on Participants	Current Status on Waiver Alternative Requirements
PH and HCV-2: Family Income and Composition: Delayed Annual Examinations	<ul style="list-style-type: none"> • Permits the PHA to delay the annual reexamination of income and family composition • HCV PHAs must implement HCV-7 for impacted families if they implement this waiver 	4/28/2021	6/30/2021	Participants may have extra time to complete the annual process and avoid termination. All reexaminations due in FY 2021 must be completed by 12/31/2021.	All reexaminations due in FY 2021 were in process by December 31, 2021. Some resulted in termination notices for non-compliance.

Item	Summary of alternative requirements	Date Implemented	Availability Period	Effect on Participants	Current Status on Waiver Alternative Requirements
HQS-5: Biennial Inspections	<ul style="list-style-type: none"> Allows for delay in biennial inspections PHAs must require owner certification there are no life-threatening deficiencies PHAs must conduct all delayed biennial inspections from CY2020 as soon as reasonably possible but no later than 6/20/22, and must conduct all delayed biennial inspections from CY2021 as soon as reasonably possible but no later than 12/31/22 	7/2/2020	12/31/21	HQS inspections will be delayed but missed inspections must be conducted by June 30, 2022 for CY2020 and by December 31, 2022 for CY 2021 missed inspections. Owner will need to make certification.	Owner certifications mailed to owners of units that were not inspected in accordance with the waiver. Still inspecting missed inspections, but all on track to be completed by June 30, 2022.
HQS-6: Interim Inspections	<ul style="list-style-type: none"> Waives the requirement for the PHA to conduct interim inspection and requires alternative method Allows for repairs to be verified by alternative methods 	7/2/2020	12/31/21	HQS inspections will be delayed and expanded use of self-certification.	
HQS-8: PBV HAP Contract: HQS Inspections to Add or Substitute Unit	<ul style="list-style-type: none"> Allows for PBV units to be added or substituted in the HAP contract based on owner certification there are no life-threatening deficiencies Allows for delayed full HQS inspection NLT 6/30/22 	5/21/2020	12/31/21	Minimal impact on existing participants as these are new units to a contract. Inspections must be completed by June 30, 2022 for all units added based on an owner's self-certification.	Owner certifications received by owners of units that were not inspected in accordance with the waiver. All units have been inspected at this time before the June 30, 2022 deadline.

Item	Summary of alternative requirements	Date Implemented	Availability Period	Effect on Participants	Current Status on Waiver Alternative Requirements
HQS-9: HQS Quality Control Inspections	<ul style="list-style-type: none"> Provides for a suspension of the requirement for QC sampling inspections 	7/2/2020	12/31/21	Quality Control HQS inspections will be delayed but must resume with proper notice.	Quality Control inspections being currently conducted.
HCV-1: Administrative Plan	<ul style="list-style-type: none"> Establishes an alternative requirement that policies may be adopted without board approval until 9/30/21 Any provisions adopted informally must be adopted formally by 12/31/21 	6/24/2021	12/31/21	Changes to policies will not have a public process before implementation, but will have a public process before December 31, 2021.	All revisions under this waiver were presented to the Board of Commissioners in a public process before December 31, 2021.
HCV-3: Term of Voucher - Extensions of Term	<ul style="list-style-type: none"> Allows PHAs to provide voucher extensions regardless of current PHA policy 	7/2/2020	12/31/21	Would impact new admissions or transferring participants if 180-day voucher is about to expire. Would need to submit written request for extension.	
HCV-4: PHA Approval of Assisted Tenancy: When HAP Contract is Executed	<ul style="list-style-type: none"> Provides for HAP payments for contracts not executed within 60 days PHA must not pay HAP to owner until HAP contract is executed 	12/13/2021	12/31/2021	Would impact new admissions or transferring participants if HAP contract was not signed within 60 days of lease start.	

Item	Summary of alternative requirements	Date Implemented	Availability Period	Effect on Participants	Current Status on Waiver Alternative Requirements
HCV-5 Absence from Unit	<ul style="list-style-type: none"> Allows for PHA discretion on absences from units longer than 180 days PHAs must not make HAP payments beyond 12/31/20 for units vacant more than 180 consecutive days 	2/1/2021	12/31/21		
HCV-7: Increase in Payment Standard During HAP Contract Term	<ul style="list-style-type: none"> Provides PHAs with the option to increase the payment standard for the family at any time after the effective date of the increase, rather than waiting for the next regular reexamination. 	4/28/2021	12/31/21	Implemented in conjunction with PH and HCV – 2. Will implement increased payment standard at scheduled time of next annual reexamination.	
11 b: SEMAP	<ul style="list-style-type: none"> PHA to retain prior year SEMAP score unless requests otherwise 	7/2/2020	HUD will carry forward the most recent SEMAP score on record for any PHA with a fiscal year on or before December	Minimal impact on participants as this is a HUD-required audit performed by staff. Allows Agency to retain High Performer status when unable to complete HQS inspections.	

Item	Summary of alternative requirements	Date Implemented	Availability Period	Effect on Participants	Current Status on Waiver Alternative Requirements
11b-2: SEMAP Certification Timing	<ul style="list-style-type: none"> • Waives the requirement for PHAs to submit an annual SEMAP certification in PIC within 60 days of FYE during the period of time that HUD will roll forward prior year SEMAP 	11/30/2020	1/1/22	Minimal impact on participants as this is a HUD-required administrative function.	
11c: Uniform Financial Reporting Standards: Filing of Financial Reports; Reporting	<ul style="list-style-type: none"> • Allows for extensions of financial reporting deadlines 	3/31/21	9/30/22	Minimal impact on participants as this is a HUD-required administrative function.	Reporting submitted by deadlines.
MR-5: PHA Inspection Requirement: Annual Inspections	<ul style="list-style-type: none"> • Waives the annual inspection requirement and allows PHAs to delay annual inspections for Mod Rehab units • All delayed annual inspections must be completed as soon as reasonably possible but no later than one year after the date the annual inspection would have been required absent the waiver 	8/26/2020	12/31/21	HQS inspections will be delayed but missed inspections must be conducted within 1 year of due date.	Units inspected in 2021.

Attachment 1 - Housing Programs Department Performance Report
Month of February 2022

Item	January	February	March	April	May	June	July	August	September	October	November	December	YTD
HAP spent for month	\$2,876,536	\$ 2,860,902											\$ 5,737,438
Vouchers under lease at start of month	1513	1524											n/a
Vouchers issued during the month	0	0											0
New units leased in private market	4	0											4
New units leased in affordable market	0	2											2
Seeking vouchers	36	43											79
Port outs leased	0	1											1
Port ins leased	0	2											2
Annuals completed	98	120											218
Interims completed	41	43											84
Rent Increases completed	15	22											37
Inspections conducted	168	125											293
Inspections passed first time	37	25											62
Hearings requested	4	12											16
Hearings held	1	2										0	3
End of Particiaption *	0	1										0	1

* includes deaths, over income, voluntary surrender of voucher, etc.

To: Honorable Chair and Members of the Board of Commissioners

From: Shekhar Dubbani, Management Analyst

Date: March 16, 2022

Re: Accept the Monthly Overview Report for Emergency Housing Voucher (EHV).

BACKGROUND

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 (P.L. 117-2, hereafter referred to in this memo as “the ARPA”) into law, which provides over \$1.9 trillion in relief to address the continued impact of the COVID-19 pandemic on the economy, public health, State and local governments, individuals, and businesses.

Section 3202 of the ARPA appropriates \$5 billion for new incremental Emergency Housing Vouchers (EHVs), the renewal of those EHVs, and fees for the cost of administering the EHVs and other eligible expenses defined by notice to prevent, prepare, and respond to the COVID-19 pandemic to facilitate the leasing of the emergency vouchers, such as security deposit assistance and other costs related to retention and support of participating owners.

Under PIH Notice 2021-15, in May 2021, the Department of Housing and Urban Development (HUD) allocated 70,000 EHVs to public housing authorities and issued guidance on the administration of these EHVs.

On May 10, 2021, HUD notified the AHA of its allocation of 57 EHVs and Vanessa Cooper, Executive Director, indicated to HUD an acceptance of the 57 EHVs on May 13, 2021. This acceptance resulted in the issuance of the budget authority and administrative fees to support 57 EHVs on July 1, 2021.

DISCUSSION

Updates

- EHV processes are already being quality checked to minimize errors.
- AHA has been awarded with 57 vouchers in total. The staff have issued a total of 51 vouchers.
- AHA has received all referrals under the allocation set-aside for Domestic Violence (DV), which is six total vouchers.
- AHA has received three referrals out of five vouchers set-aside for the Transition Aged Youth (TAY) category. Two voucher issuances are pending due to gathering required



documentation.

Category	Total	Notes
Vouchers Issued after Briefing 1. General Pool = 43 2. DV = 6 3. TAY = 2	51	(General Pool + Domestic Violence + Transitional Aged Youth)
Completed Applications Pending with the County	0	
Voucher Issuance Pending (Briefing Not Completed)	2	(Pending Voucher Issuance)
Total	53	(Vouchers Issued + Pending Issuance)

Below is a summary of the voucher issuance of EHV:

Vouchers Awarded to AHA	57
Vouchers Issued	51
Vouchers Pending	6*

*Out of the 6 vouchers pending, two referrals have been received by AHA and four more referrals are needed from the County.

Below is a summary of the applicants who have found a unit after voucher issuance:

Request For Tenancy Approval Received (leasing in progress)	4
Lease-Up Completed	15
Port-outs Requested	21
Port-ins from other PHAs	2

FISCAL IMPACT

HUD has provided additional funds for the subsidy, services and administrative work to issue and lease up these vouchers.

CEQA

Not applicable.

RECOMMENDATION

Accept the Monthly Overview Report for EHV.

ATTACHMENTS

None

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'S. Dubbani', written over a horizontal line.

Shekhar Dubbani, Management Analyst



Housing Authority
of the
City of Alameda

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701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Gregory Kats, Director of Rent Stabilization Programs

Date: March 16, 2022

Re: Accept the Monthly Overview Report for the Alameda Rent Program and Approve the Executive Director to Take Steps Necessary to Start and Manage the Transfer Process, in the Event that the City Council Votes to Transfer the Rent Program to the City

BACKGROUND

For outcomes of submissions reviewed, please see the attached monthly report for the Alameda Rent Program. Archived monthly reports are available at www.alamedarentprogram.org.

DISCUSSION

The Alameda Rent Program resumed limited in-person Informational Workshops in October 2021. Currently, Informational Workshops are offered twice a month, with one day and one evening session provided monthly. Starting in October 2021, at least one of these monthly workshops has been held in person at the Independence Plaza Community Room, while the other remote workshop is held via Zoom. In an effort to expand our outreach efforts to the diverse Alameda community, the Rent Program will offer a series of special Informational Workshops targeting our monolingual landlords and tenants. These workshops will offer sessions in Spanish, Vietnamese, Chinese and Tagalog. The second targeted workshop will be in Spanish and is scheduled for Thursday, March 17, 2022. Staff has also posted an Informational Workshop video on the program website, in order to provide remote viewers with greater access to program information.

In October 2021, Rent Program staff produced updated pocket guides for both landlords and tenants. These pocket guides were shared with our local partners, such as the Downtown Public Library and the Mastick Senior Center, for distribution to community stakeholders. In December 2021, the pocket guides were translated into Spanish, Vietnamese, Chinese and Tagalog, along with our program brochure. These translated copies of our outreach materials are available online, through the program website.

On April 5, 2021, the Alameda City Council approved a proposal from City staff to



increase annual program fees to \$148 for fully-regulated units and \$100 for partially-regulated units. Once the revised fees were approved, the Rent Program sent out registration and fee payment notices for the Year 2 registration cycle in mid-May. The annual registration and fee payment cycle began simultaneously on June 1, 2021. The fee payment deadline was extended, by the City Council, to September 30, 2021. Fee payment reminders were mailed out to owners with outstanding fees on September 1, 2021. On October 29, 2021, the Rent Program mailed out non-compliance letters to landlords and tenants of units which are still unregistered and/or for which annual fees have not yet been paid. Once the submission deadline had passed, and AHA and City staff finished processing the pending registration and exemption submissions, as well as the annual program fee payments, Rent Program staff mailed out Maximum Allowable Rent (MAR) letters to owners and tenants in December 2021. In January 2022, staff also mailed out non-compliance letters to landlords with unregistered units and unpaid fees, as well as enforcement letters to landlords who have imposed invalid rent increases. Staff are currently fielding calls from these landlords and their tenants, in order to assist them with resolving their pending non-compliance issues. As a result of these outreach and enforcement efforts, the Rent Program has finally achieved a registration compliance rate of 91%.

Rent Program staff will continue to work with our stakeholders to process new registration submissions, assist with fee payment issues and update changes to tenancy or ownership status. Program staff will also continue to work with a smaller subset of landlords, in order to assist them in remedying cases of non-compliance with program requirements, particularly in regards to invalid rent increases, which were discovered through the registration process. In March 2022, Rent Program staff will provide the City Attorney's Office with new enforcement reports documenting unresolved cases involving invalid rent increases, failure to pay program fees, and failure to register rental units for the 2021 registration period. These cases are being referred to the City Attorney's Office with the expectation that enforcement action will be taken to bring unregistered properties into compliance, resolve invalid rent increase issues and recoup any uncollected annual program fees. In February 2022, Rent Program staff also initiated a targeted outreach campaign to contact the landlords of the twenty non-compliant properties with the most unregistered units. Staff are attempting to directly engage with these unresponsive landlords, in a proactive effort to bring their properties into compliance. We have already begun communication with several of these non-compliant owners, in an effort to resolve their cases.

The Rent Program is currently in discussions with the City of Alameda in regards to relocating the program's office space. The lease for the Rent Program's current office space was set to expire at the end of March 2022, but in December 2021 staff extended the lease through June 2022, while the Rent Program and the City continue to discuss a prospective new location at City Hall West or at another City-owned location.

On February 2, 2022, AHA Executive Director Vanessa Cooper and Alameda Rent Program Director Gregory Kats met with Alameda City Attorney Yibin Shen and Mayor Ezzy Ashcraft to discuss the future of the Rent Program. The Mayor and City Attorney

informed AHA that the Alameda City Council would hear a referral, at their upcoming February 15, 2022 meeting, to transition the Rent Program into the City Attorney's Office. Unfortunately, the Alameda City Council was unable to hear the aforementioned referral at their February 15 meeting, and the item was re-scheduled for the subsequent March 1, 2022 City Council meeting. The City Council was also unable to hear this item at its March 1, 2022 meeting, meaning that the item would be re-scheduled for the upcoming March 15, 2022 meeting. The City has informed AHA that it is likely to be heard on April 12, 2022. If this referral is approved by the City Council, the City is expected to issue AHA six months' notice, in writing, of their intention to move the Rent Program into the City Attorney's Office.

Rent Program staff were informed of the upcoming referral on the morning of February 3, 2022. Both the Mayor and the City Attorney were eager to stress the great job that AHA has done in managing the Rent Program since its inception. The Mayor was also very complimentary about AHA's other recent successes, including Rosefield and achieving MTW status. The City Attorney's office has subsequently informed AHA that there would not be a transfer of staff. Rent Program staff will be expected to reapply for their positions and will need to restart probation with the City.

The Board is asked to approve the Executive Director to issue a 6 months' notice of termination of the agreement to the City, upon approval by the City Council of the transfer of the Rent Program to the City, if such notice is not promptly served by the City. This action, which is permitted under the current agreement, would establish a clear transition date and would help establish an orderly transfer. Clarity regarding the transition details would reduce uncertainty for the staff impacted and assist the agency in continuing to provide excellent service to the public in the interim 6-month period. The Executive Director and General Counsel would negotiate the details of the transfer with the City Attorney. The Board will be kept apprised of changes at each regularly scheduled Board meeting prior to the transfer.

FISCAL IMPACT

The program is operating within its budget for 2021-22.

CEQA

N/A

RECOMMENDATION

Accept the monthly overview report for the Alameda Rent Program.

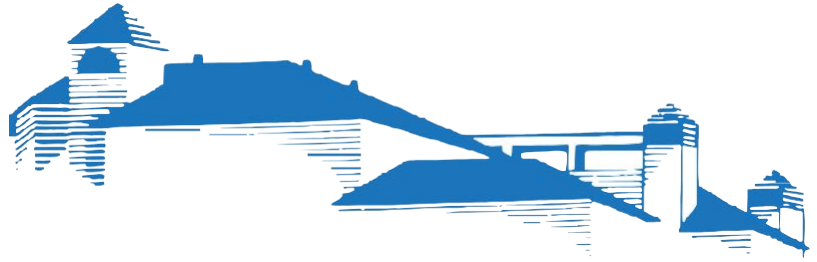
ATTACHMENTS

1. 2022.02 - MONTHLY REPORT

Respectfully submitted,

Greg Kats

Gregory Kats, Director of Rent Stabilization Programs



ALAMEDA RENT PROGRAM

FEBRUARY 2022 REPORT

FY 2021 -2022

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www.alamedarentprogram.org

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Outreach

Staff serves individuals in the community via telephone, email, and in-person appointments. Informational workshops are currently offered online.

Contacts

	PERSONALIZED SERVICE 		INFORMATIONAL WORKSHOPS 	WEBSITE 	
	INDIVIDUALS CONTACTED	TOTAL INQUIRIES	ATTENDEES	USERS	TOTAL SESSIONS
JUL 2021	334	608	4	1,953	2,622
AUG 2021	278	495	2	1,817	2,493
SEP 2021	502	816	4	2,247	3,025
OCT 2021	296	445	3	1,842	2,665
NOV 2021	542	962	3	1,597	2,231
DEC 2021	470	854	7	1,559	2,210
JAN 2022	470	853	5	1,951	2,697
FEB 2022	403	810	4	1,763	2,536
MAR 2022					
APR 2022					
MAY 2022					
JUN 2022					
TOTAL	3,295	5,843	32	14,729	20,479

Activities

Presented Mandarin-language Informational Workshop on February 17, 2022. Upcoming workshops scheduled in Spanish on March 17, 2022, and Vietnamese on April 21, 2022.	Housing Authority offices are now open to the public from 8:30 a.m. to 5 p.m. Monday through Thursday; contact the Rent Program to schedule an appointment with staff.
Updated Rent Program homepage to better highlight link to the City of Alameda’s COVID-19 resources, which include an FAQ for renters and information on rent relief programs.	

Rent Increase Submissions & Petitions

Multi-family units built prior to February 1, 1995, are subject to a cap on the annual amount of a rent increase, known as the Annual General Adjustment (AGA). Landlords may petition for an upward adjustment in the rent, and tenants may petition for a downward adjustment. Petitions are heard by hearing officers who issue binding decisions.

In addition, tenants and landlords may request that program staff conduct a review of a) the calculation of the maximum allowable rent allowed by the AGA, b) the base rent and/or housing services included with the base rent that the landlord reported when registering the rental unit, or c) previous or pending rent increase notices to determine if they complied with all rent ordinances and regulations. Staff will work with the landlord to correct any registration errors. If the review shows the tenant has been paying more than the maximum allowed by the AGA, staff will direct the landlord to reset the rent and refund the overpayment. If the tenant received an invalid notice that is not yet effective, staff will direct the landlord to rescind the notice. Annually, the Rent Program sends letters to the landlord and tenant informing them of the maximum allowable rent and providing a deadline by which to file a request for review.

When a landlord issues a rent increase of more than 10 percent (typically for those units not subject to the AGA), the notice must be filed with the Rent Program. If the tenant chooses to vacate within 90 days, the tenant is entitled to a relocation payment.

(Note: Landlords currently are not permitted to increase the rent for units subject to the AGA due to an urgency ordinance passed by the City Council in response to the COVID-19 pandemic.)

SUBMISSIONS BY TYPE						
MONTH	LANDLORD INITIATED			TENANT INITIATED		TOTAL
	PETITION FOR UPWARD ADJUSTMENT	REQUEST FOR STAFF REVIEW	RENT INCREASE > 10%	PETITION FOR DOWNWARD ADJUSTMENT	REQUEST FOR STAFF REVIEW	
JUL 2021	0	0	0	2	1	3
AUG 2021	0	0	0	1	1	2
SEP 2021	1	0	0	2	3	6
OCT 2021	0	0	0	0	0	0
NOV 2021	1	0	0	1	1	3
DEC 2021	0	0	0	1	11	12
JAN 2022	0	2	0	6	12	20
FEB 2022	0	1	0	1	4	6
MAR 2022						
APR 2022						
MAY 2022						
JUN 2022						
TOTAL	2	3	0	14	33	52

PETITION OUTCOMES

MONTH	UPWARD RENT ADJUSTMENT	DOWNWARD RENT ADJUSTMENT	PETITION DENIED	PETITION WITHDRAWN	PENDING	TOTAL
JUL 2021	0	1	0	1	0	2
AUG 2021	0	0	0	0	1	1
SEP 2021	0	0	1	1	1	3
OCT 2021	0	0	0	0	0	0
NOV 2021	1	0	0	1	0	2
DEC 2021	0	0	0	1	0	1
JAN 2022	0	1	0	0	5	6
FEB 2022	0	0	0	0	1	1
MAR 2022						
APR 2022						
MAY 2022						
JUN 2022						
TOTAL	1	2	1	4	8	16

STAFF REVIEW OUTCOMES

MONTH	NO VIOLATION	REGISTRATION ERROR CORRECTED	RENT RESET & TENANT REFUNDED	INVALID NOTICE RESCINDED	REQUEST WITHDRAWN	PENDING	TOTAL
JUL 2021	0	0	0	1	0	0	1
AUG 2021	0	0	0	1	0	0	1
SEP 2021	2	0	0	1	0	0	3
OCT 2021	0	0	0	0	0	0	0
NOV 2021	1	0	0	0	0	0	1
DEC 2021	0	1	2	1	0	7	11
JAN 2022	0	2	0	0	3	9	14
FEB 2022	0	1	1	0	0	3	5
MAR 2022							
APR 2022							
MAY 2022							
JUN 2022							
TOTAL	3	4	3	4	3	19	36

Termination of Tenancy Submissions

Rent Ordinance 3250 prevents landlords from terminating a tenancy except for certain allowable grounds and requires a relocation payment in cases where the termination is not the fault of the tenant. Terminations based on these “no fault” grounds must be filed with the Rent Program. There are no filing requirements for terminations based on “for cause” grounds.

	ACTIVE			WITHDRAWN		TOTAL
	OWNER MOVE-IN*	WITHDRAWAL FROM RENTAL MARKET	OTHER	FOR DEFICIENCY IN THE NOTICE	LANDLORD CHOSE TO RESCIND	
JUL 2021	0	1	0	2	0	3
AUG 2021	0	1	0	2	2	5
SEP 2021	0	1	0	0	0	1
OCT 2021	0	2	0	1	0	3
NOV 2021	0	2	0	0	0	2
DEC 2021	0	2	0	1	0	3
JAN 2022	0	1	0	3	0	4
FEB 2022	0	1	0	2	0	3
MAR 2022						
APR 2022						
MAY 2022						
JUN 2022						
TOTAL	0	11	0	11	2	24

*The City Council adopted an urgency ordinance on April 21, 2020, that prohibits landlords from taking action to terminate a tenancy based on Owner Move-In until 30 days after the end of the Declaration of Local Emergency for the COVID-19 pandemic.

RELOCATION PAYMENT SUMMARY FOR ACTIVE CASES			
AVERAGE AMOUNT	TIME IN THE UNIT		
	0 to 5 years	5+ to 10 years	10+ years
\$7,728.00	0	0	1

Buyout Agreement Submissions

A buyout agreement is a written agreement between a landlord and a tenant, by which a tenant agrees to vacate, usually in return for money. Rent Ordinance 3250 affords protection to tenants who are offered buyout agreements. Buyout agreements must be filed with the Rent Program. Staff review submissions to ensure that tenants have been advised of their rights. An agreement that does not satisfy all requirements of the Rent Ordinance is not effective, and the tenant may rescind the deficient agreement at any time.

	ACTIVE	DEFICIENT	TENANT CHOSE TO RESCIND	TOTAL
JUL 2021	3	0	0	3
AUG 2021	2	0	0	2
SEP 2021	1	1	0	2
OCT 2021	0	0	0	0
NOV 2021	1	0	0	1
DEC 2021	0	0	0	0
JAN 2022	2	0	0	2
FEB 2022	1	0	0	1
MAR 2022				
APR 2022				
MAY 2022				
JUN 2022				
TOTAL	10	1	0	11

BUYOUT AGREEMENT SUMMARY FOR ACTIVE CASES			
AVERAGE AMOUNT	TIME IN THE UNIT		
	0 to 5 years	5+ to 10 years	10+ years
\$3,864.00	1	0	0

Monitoring of Unit Restrictions

Certain restrictions are imposed on rental units after a tenancy is terminated based on grounds for which the tenant is not at fault. These restrictions apply regardless of a change in ownership. On an annual basis, program staff initiates monitoring of the unit to verify compliance with the restrictions while they remain in effect. These annual monitoring cases remain “ongoing” until staff receives sufficient documentation from the property owner.

	CASES INITIATED		ONGOING CASES		TOTAL UNITS MONITORED
	OWNER MOVE-IN	WITHDRAWAL FROM RENTAL MARKET	OWNER MOVE-IN	WITHDRAWAL FROM RENTAL MARKET	
JUL 2021	0	2	2	2	6
AUG 2021	0	6	0	1	7
SEP 2021	0	3	0	4	7
OCT 2021	2	4	0	1	7
NOV 2021	0	1	2	2	5
DEC 2021	1	0	0	0	1
JAN 2022	0	4	2	2	8
FEB 2022	0	0	1	3	4
MAR 2022					
APR 2022					
MAY 2022					
JUN 2022					

Capital Improvement Plans

To encourage landlords to improve the quality of the City’s rental housing stock, Resolution 15138 allows landlords to recover from tenants the cost of certain substantial improvements, amortized over time. In addition, landlords are required to file a Capital Improvement Plan whenever a tenant must be temporarily relocated or a tenancy terminated because of the work associated with capital improvements; however, landlords are currently prohibited from doing so by an urgency ordinance passed by the City Council in response to the COVID-19 pandemic.

No new applications for a Capital Improvement Plan were submitted in February 2022.

Rent Registry

Open registration using the online Rent Registry has concluded. To date, 88% of properties have completed registration, representing 92% of rental units in Alameda. Staff continues to work with landlords to update information in the registry and process submissions.

RENT REGISTRY SUBMISSIONS PROCESSED						
MONTH	LATE REGISTRATION	UPDATED UNIT INFORMATION SHOWING AN INVALID RENT INCREASE	REQUEST TO EXEMPT UNIT FROM ANNUAL FEE	DOCUMENTATION SHOWING PROPERTY IS EXEMPT FROM REGULATION	CHANGE IN OWNERSHIP	TOTAL
JUL 2021	98	28	36	11	13	186
AUG 2021	8	2	21	5	20	56
SEP 2021	8	3	40	60	21	132
OCT 2021	19	4	11	11	14	59
NOV 2021	72	30	37	34	28	201
DEC 2021	72	17	13	6	35	143
JAN 2022	25	159	17	18	7	226
FEB 2022	36	153	17	10	12	228
MAR 2022						
APR 2022						
MAY 2022						
JUN 2022						
TOTAL	338	396	192	155	150	1,231

Other Appeals

A landlord or tenant may appeal a determination by the Rent Program Administrator concerning other matters under the Rent Ordinance, such as whether the ordinance applies to a particular dwelling unit or whether a tenant who has been displaced is entitled to relocation payments. Appeals are heard by hearing officers who issue binding decisions, subject to judicial review.

In February 2022, a landlord filed an appeal of a determination that the landlord owed temporary relocation payments to a tenant who was displaced from a rental unit. The hearing is pending. In addition, a hearing officer issued a decision on an appeal filed in December 2021, finding that the landlord did owe temporary relocation payments to a tenant.



Housing Authority
of the
City of Alameda

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701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Stephanie Shipe, Director of Portfolio Management

Date: March 16, 2022

Re: Accept the Monthly Overview Report for Property Operations.

BACKGROUND

This memo provides a high-level overview of the Property Operations Department's activities for the month of February 2022.

DISCUSSION

The attached table (Attachment 1) summarizes property performance of all sites including AHA owned and managed, affiliate owned, and managed by The John Stewart Company (JSCo). It excludes performance for Rosefield Village as the property is undergoing rehabilitation and construction.

For the month of February AHA managed Independence Plaza and Anne B Diament. The remainder of the properties are third party managed by JSCo with staff paying close attention to rent reports, ledger updates, and vacancy applicant information.

VACANCY

The attached table (Attachment 1) reflects twenty (20) vacancies out of five hundred eighty-four (584) units for all properties including: AHA owned and managed; affiliate owned; and third party managed by JSCo, as of the end of February. Progress is taking place in filling the vacancies. Nine (9) have move-ins scheduled, seventeen (17) are turned and ready for occupancy, five (5) are to be filled by AHA and the remainder by JSCo.

Lease up coordination between AHA Property Management, JSCo, and AHA Housing Programs continues with a common goal to fill vacancies as expeditiously as possible. Vacancies that do not have a waitlist are posted on the AHA website and applications are available through contacting the resident managers, as well as, www.affordablehousing.com (formerly GoSection 8.com), and on www.craigslist.org.

RENT COLLECTIONS

The attached table (Attachment 1) provides the collection rate versus budget for all AHA



-owned and managed, affiliate owned, and managed by The John Stewart Company (JSCo). An explanation for properties with a collection rate below 98% or above 101% is provided below.

The collection rate for Everett Commons is 106% and is higher due to collecting on past due rents from residents and Emergency Rental Assistance Program (ERAP). Anne B. Diament is 95.7%, which is primarily due to pending subsidy payments for new move-ins & units pending legal, Independence Plaza is 96.1% due to few a few units pending legal and pending subsidy payments for new move-ins, Parrot Village & Gardens is 91.8% primarily due to units pending legal, China Clipper is 94.1%, Little John Commons is 94.1%, and Scattered Sites is 95.5%, the majority of these delinquencies are due to residents' income affected by COVID-19.

The total delinquency for the portfolio is \$248,560 which is cumulative rent that is passed due over the past two (2) years in the pandemic. As of February 2022, AHA properties have received \$115,477.07 in ERAP funds and approximately \$150,000 are either pending approval or resident applications are incomplete. Management and LifeSTEPS have been working closely with residents to get these resolved as quickly as possible. There are still a few residents that aren't responsive to the notices and referrals. Evictions due to non-payment of rent are currently prohibited by the County eviction moratorium.

RENT INCREASES

Payment standards for the City of Alameda have gone down in 2022. Therefore, staff do not anticipate seeing many rent increases for our subsidized units.

SOCIAL SERVICES

In February, LifeSTEPS continues in-person meetings. Staff continue to be in discussions with LifeSTEPS to ensure there is ongoing support for tenants. LifeSTEPS has been providing aid to tenants and households and continues to link them to financial service agencies, as needed.

AHA tenants continue to avail themselves of the Food Bank services during the Shelter in Place. AHA continues to manage the logistics of these services, including providing staff to package and deliver the food to the front door of 130 households on a bi-weekly basis. Staff from different departments participate in this activity.

MAINTENANCE

Routine work orders are being completed and protocols have been established to mitigate face-to-face interactions with tenants and staff when work takes place in the units. Given that most residents tend to be home when maintenance is to enter, there is a questionnaire and protocols that must be adhered to if work is to be completed in the occupied units.

The attached table (Attachment 1) shows the work orders completed for February 2022.

CAPITAL PROJECTS

The attached table (Attachment 2) summarizes Housing Authority budgeted Fiscal Year 2021-2022 capital projects currently underway.

FISCAL IMPACT

Report only, no financial impact.

CEQA

N/A

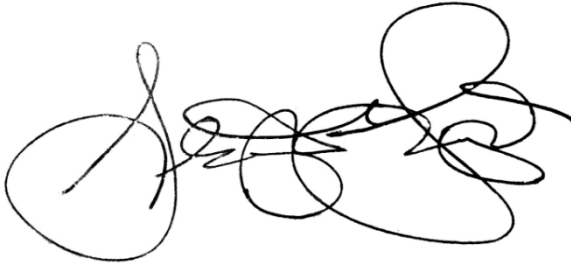
RECOMMENDATION

Accept the Monthly Overview Report for Property Operations.

ATTACHMENTS

1. PM - Attachment 1 - Monthly Overview Report for Property Operations
2. PM - Attachment 2 - CIP Update

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Stephanie Shipe', with a large, stylized initial 'S' on the left.

Stephanie Shipe, Director of Portfolio Management

ATTACHMENT 1

Month of February 2022

Property Name	Owned by	Managed by	Total units	Senior or Family	Manager units	Gross Potential Rent	Tenant Rent Collected	Subsidy collected	Total Rent Collected	% collected	Total Delinquency
* Anne B Diament	AHHC	AHA	65	Senior	1	\$ 113,457	\$ 23,253	\$ 85,746	\$ 108,999	96.1%	\$ 18,283
* Independence Plaza	AAHC	AHA	186	Senior	1	\$ 211,768	\$ 122,508	\$ 80,149	\$ 202,657	95.7%	\$ 23,330
China Clipper	AHHC	JSCO	26	Family	1	\$ 46,760	\$ 9,320	\$ 34,669	\$ 43,989	94.1%	\$ 4,746
Eagle Village	AAHC	JSCO	36	Family	1	\$ 89,386	\$ 16,452	\$ 71,801	\$ 88,253	98.7%	\$ 11,109
Esperanza	AAHC	JSCO	120	Family	1	\$ 344,747	\$ 69,064	\$ 262,254	\$ 331,318	96.1%	\$ 30,521
Everett Commons	ICD	JSCO	20	Family	1	\$ 45,979	\$ 9,688	\$ 39,044	\$ 48,732	106.0%	\$ 5,037
Littlejohn Commons	ICD	JSCO	31	Senior	1	\$ 52,741	\$ 7,556	\$ 42,053	\$ 49,609	94.1%	\$ 8,130
Parrot Village & Gardens	AAHC/AHA	JSCO	58	Family	1	\$ 166,029	\$ 17,914	\$ 134,464	\$ 152,378	91.8%	\$ 144,183
Scattered Sites	AHA/AAHC	JSCO	42	Family	0	\$ 78,139	\$ 18,564	\$ 56,057	\$ 74,621	95.5%	\$ 3,221
TOTAL			584		8	\$ 1,149,006	\$ 294,319	\$ 806,237	\$ 1,100,556	95.8%	\$ 248,560

Property Name	Owned by	Vacant units at month end	Vacancy rate %	Units offline for rehab	Vacancy rate excluding offline units	Move ins scheduled in next month	Anticipated move outs next month	Maintenance requests completed	Evictions pending with legal
* Anne B Diament	AHHC	2	3.1%	0	3.1%	2	0	45	1
* Independence Plaza	AAHC	3	1.6%	0	1.6%	3	0	130	3
China Clipper	AHHC	1	4.0%	0	4.0%	0	0	29	
Eagle Village	AAHC	2	5.7%	0	5.7%	1	0	50	1
Esperanza	AAHC	4	3.4%	0	3.4%	3	1	17	
Everett Commons	ICD	0	0.0%	0	0.0%	0	0	0	
Littlejohn Commons	ICD	2	6.7%	0	6.7%	2	0	10	
Parrot Village & Gardens	AAHC/AHA	2	3.5%	0	3.5%	2	0	16	2
Scattered Sites	AHA/AAHC	4	9.5%	0	9.5%	4	0	0	
TOTAL		20	3.4%	0	3.4%	17	1	297	7

**ATTACHMENT 2
Capital Projects Update
FY 2021-2022 Capital Projects-Scheduled**

Property	Project	Original Contract or Budget Amount	Approved Change Orders	Current or Revised Budget Amount	Original Substantial Completion	Expected or Actual Substantial Completion	Status
AHA Office	Garage Partial Conversion	1,200,000				TBD	Architecture firm selected and initial work started
All Properties	Paint & Carpet 10% of Portfolio	420,000				ONGOING	Ongoing at unit turns; remainder of portfolio pending lifting Shelter in Place
Anne B Diamant	Balcony Repairs (44 Balconies)	100,000					ON HOLD
Independence Plaza	Exterior Renovations (walkway lighting, trellis repairs)	150,000					Anticipate Issuance of RFP in 2022
Independence Plaza	Balcony Repairs (125 Balconies)	250,000					Anticipate Issuance of RFP in March 2022

FY 2021-22 Capital Projects Update (Scheduled)

Property	Project	Original Contract or Budget Amount	Approved Change Orders	Current or Revised Budget Amount	Original Substantial Completion	Expected or Actual Substantial Completion	Status
Anne B Diamond & Independence Plaza	Balcony Assessment	200,000	0	200,000	11/1/2019	09/2021	Inspections COMPLETE; ABD report received & currently under review; IP report scheduled for review
Anne B Diamant	Roofing	72,500	7000			02/2022	Complete
AHA Offices	Office Upgrades related to COVID-19	150,000	0			12/31/21	Complete



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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 16, 2022

Re: Accept the Monthly Overview Report for Housing Development.

BACKGROUND

This memo provides an overview of the Housing Development departmental activities for the prior month.

DISCUSSION

Island City Development

The Housing Authority previously made two predevelopment loans to Island City Development (ICD) on behalf of two development projects: North Housing and Rosefield Village. In July, the Alameda Affordable Housing Trust Fund awarded \$7,500,000 and a Letter of Intent for \$2,500,000 (contingent on an award from the Local Housing Trust Fund program of the State of California). In addition, in August, ICD accepted a bridge loan from AHA to make a development advance to Rosefield Village. The loan balance and project details are discussed in the subsequent project specific Board reports.

Affordable Housing Project Pipeline

Rosefield Village – An update report on the project is presented as a separate Board item.

North Housing – An update report on the project is presented as a separate Board item.

Feasibility Studies – Staff is working on feasibility for developments discussed in the Closed Session of January 20, 2021.

Acquisitions –

1. 2615 Eagle - On June 2, the Board of Commissioners authorized staff to make a formal offer to the Alameda Unified School District (AUSD) for property at 2615 Eagle Avenue, Alameda, CA. At the AUSD Board meeting on August 10, 2021, AHA's proposal was accepted. The Due Diligence Period ends March 14 and escrow closing in late March. The Board was updated on this item in closed session.



2. Pulte purchases – Two new purchases have been made and one more is contemplated in March 2022. Seven more purchases will occur before the end of 2022. The units acquired in 2021 have been leased to low income households, including housing choice voucher holders.
3. 1825 Poggi Street –Loan documents to secure an affordability covenant at Rico Vista Apartments are still pending until the minimum number of approved affordable tenants are available. Staff provided an update on this acquisition in November 2021.

New Funding Opportunities

Staff is contemplating another application to the State of California Low Income Housing Trust Fund in May 2022. This application may be directed at the 2615 Eagle Street project. The North Housing development is actively applying for funding, as discussed in its Board report.

Construction in Progress

Staff is prioritizing three items in Construction in Progress (preparation for renovations on portfolio properties): Balcony repair at Independence Plaza, physical needs assessments for all properties, and the 701 Atlantic garage/office remodel.

1. Independence Plaza: We have obtained, and are reviewing, 3 proposals from structural engineers to perform a peer review of the original balcony design. If the design, as drawn, is acceptable for a “like for like” type of replacement, the RFPs for replacement are expected to be issued by March 15, 2022. We have opened the conversation with Northmarq, the lender, who did a regular inspection at the property on Thursday February 26, 2022.
2. Physical Needs Assessments: PNA’s for the property portfolio was issued and published on February 28, 2022.
3. 701 Atlantic garage/office remodel: We are currently in the process of preparing an RFQ to obtain the services of an architecture firm. Design and permits will take six to nine months. Concurrently, we plan to purchase the property at 2615 Eagle Ave. and complete any repairs and/or upgrades of that property prior to moving the maintenance staff out of 701 Atlantic Ave.

Staffing

The HD department is recruiting a Project Manager and an Assistant Project Manager. Please see the AHA website for more information.

FISCAL IMPACT

N/A

CEQA

N/A

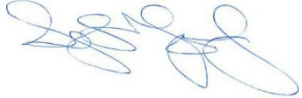
RECOMMENDATION

Accept the Monthly Overview Report for Housing Development.

ATTACHMENTS

None

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Sylvia Martinez', with a stylized flourish at the end.

Sylvia Martinez, Director of Housing Development



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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 16, 2022

Re: Accept the Monthly Development Report for North Housing.

BACKGROUND

The North Housing Project is the redevelopment of approximately 12 acres of land at the former Alameda Naval Air Station (NAS) at the site known as Coast Guard Housing. The Housing Authority is leading the development under a homeless accommodation conveyance, alongside partners Alameda Point Collaborative (APC) and Building Futures. Island City Development (ICD) is the developer. On February 21, 2016, the Board authorized acceptance of the Quit Claim deed for conveyance of the property to the Housing Authority. On June 5, 2018, City Council approved the resolution to transfer the North Housing site to the Housing Authority. North Housing successfully transferred to Housing Authority ownership on May 30, 2019. The Board approved the Agency's Vision for the North Housing site at its August 2019 meeting. On August 17, 2020, the Planning Board approved the Development Plan, and on September 15, 2020, the City Council approved the Tentative Map.

Please see previous monthly Board reports for project details before this month's update. Documentation of the master planning process may be found at www.northhousing.org.

DISCUSSION

General Contractor Procurement

Staff, together with the Review Panel, have reviewed, interviewed, and ranked all the responses to the General Contractor Request for Qualifications (RFQ). Staff has recommended the highest-ranking General Contractor, J.H. Fitzmaurice, Inc. to be selected for North Housing Block A. Staff is negotiating an initial preconstruction contract with J.H. Fitzmaurice, Inc. to provide inputs related to constructability, costs implications, and value engineering in preparation for upcoming funding applications.

Low-Income Housing Tax Credit (LIHTC) and Real Estate Legal Services Procurement

Staff recently completed the RFQ process for LIHTC and Real Estate Transaction Legal Services. Staff has recommended the highest-ranking legal firm, Carle, Mackie, Power



& Ross LLP (CMPR) to be selected for North Housing Block A. Staff is in contract negotiation with CMPR, and the final form contract will be presented to the ICD Board of Directors at the next scheduled meeting.

Funding

On January 19, 2022, staff submitted a No Place Like Home Program (NPLH) funding application to HCD for North Housing PSH I, the first phase of the 90 PSH unit development. The requested \$6.1 million NPLH funds will be used to assist fourteen (14) NPLH units.

On February 10, 2022, staff submitted a Community Development Block Grant (CDBG) funding application and a HOME Investment Partnerships Program (HOME) funding application to the City of Alameda for North Housing PSH I. The estimated total funds available from the City for CDBG and HOME funds is about \$1.25 million, and funding awards are expected to be in June 2022.

Staff is also working on a funding application for the Affordable Housing Program (AHP) administered by the Federal Home Loan Bank of San Francisco. The AHP funding application is due on March 10, 2022, with funding awards expected in June 2022.

As discussed previously, AHA conditionally awarded twenty (20) and forty (40) Section 8 Project-Based Vouchers (PBV) for North Housing PSH I and North Housing PSH II, respectively. The initial Housing Assistance Payment (HAP) Contract for the total of sixty (60) PBVs over twenty (20) years is expected to be approximately \$15,000,000.

Design and Permit

On February 15, 2022, the City of Alameda Planning Department approved the SB 35 application and Design Review for North Housing Block A. Staff is working with the design team on the design development drawings, currently at fifty percent complete.

FISCAL IMPACT

The Board previously authorized a predevelopment loan of \$6,238,000 for costs associated with master planning, carrying costs, demolition, and redevelopment work for the first phase of the North Housing project, which includes 90 units of permanent supportive housing. Funds are disbursed to ICD on an as-needed basis. The current available predevelopment loan balance is \$1,019,995. Please refer to the attached chart summarizing expenses through February 28, 2022 (Attachment 1).

The Board has made the following financial commitments to this development, per the 2021 Reserve policy and the creation of the Alameda Affordable Housing Trust Fund in 2021: \$7,500,000 commitment to the first two permanent supportive housing phases, totaling 90 units; forward commitment of Local Housing Trust Fund matching grant funds of \$2,500,000, once available; an option to ground lease the property as needed, at a subsidized rate.

CEQA

Not Applicable.

RECOMMENDATION

Accept the Monthly Development Report for North Housing.

ATTACHMENTS

1. North Housing Expenses Chart Through February 28, 2022

Respectfully submitted,

A handwritten signature in blue ink that reads "Tony Weng". The signature is written in a cursive style with a long horizontal stroke extending to the right.

Tony Weng, Senior Project Manager

North Housing Predevelopment Expenses Chart Through February 28, 2022.

<u>North Housing</u>	<u>Total</u>
12 Acre Site Pre-Development (includes master planning and demolition)	\$4,150,257
First Phase Pre-Development (Block A, includes 90 PSH units)	\$596,349
Carrying Costs (see details below)	\$471,399
Grand Total	\$5,218,005

<u>Carrying Costs-Details</u>	
<i>Predevelopment Category</i>	<u>Total</u>
Administrative Expenses (including postage & advertising)	\$1,092
Furniture and Equipment - Fencing	\$65,043
Insurance	\$4,292
On Site Improvements	\$330,040
Legal Expense	\$18,816
Permit & Fees	\$722
Prepaid - Other	\$4,401
Professional Services (Other)	\$17,208
Survey	\$29,785
Grand Total	\$471,399



Housing Authority
of the
City of Alameda

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701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Allyson Ujimori, Senior Project Manager

Date: March 16, 2022

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 includes 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 central courtyard with recreation areas. Twelve existing units, in five buildings, on the east and west sides of the new building will be renovated, and one house will be converted into a duplex. Please see previous monthly Board Reports for project details prior to this month's update.

DISCUSSION

The overall project completion and billing percentage, through February 28, 2022, is approximately 78%. This month's construction activities included the continuation of the solar install, tape and texturing of interior walls, interior painting, cabinet install, elevator install, completion of some of the rehab units, starting of demo at the remaining rehab units, and continuing site work. The exteriors of the new construction building are completed, and the building is completely sealed in from the weather. Currently, the project is on-track to complete on time.

There are no change orders this month. To date, the project has utilized approximately 23% of its hard cost contingency, which is well under the project's percent complete. Owner contingency funds are held separately from the contract and when change orders are approved, the original construction contract value will increase accordingly



as shown in the table below.

Given the project cost savings, staff proposed a few upgrades to the project. These upgrades include installation of solar photovoltaic system to offset common area electricity in the building, roofing upgrades, and landscaping upgrades on the east side of the property to evoke the design of the main courtyard.

Contingency Utilization

	Original Budget	Previous Revisions	Current Revisions	Revised Budget
Construction Contract	\$38,218,849	\$970,715	\$0	\$39,269,564
Hard Cost Contingency	\$4,586,262	-\$970,715	\$0	\$3,615,546
Soft Cost Contingency	\$300,000	-\$210,780	-\$12,802	\$76,418

General Construction Contract Utilization

Contract Total	Value of Work Completed to Date	Retention Withheld	Amounts Paid to Date	Balance to Finish
\$28,916,179	\$30,829,937	\$2,658,006	\$28,171,930	\$11,097,634

Staff continues to work with AHA Portfolio Management Department and the John Stewart Company (JSCo) on relocation needs for the one remaining household that has been temporarily relocated and the other household that remains in-place. Below is an update on the relocation status through February 28, 2022:

Total Units	Vacant Units	Moves Completed	Currently Occupied	Remaining Units to Permanently Relocate	Remaining Units Temporarily Relocated
53	50	31	2*	0	1

* There is one tenant-occupied unit at 738A Eagle Ave, where no work is planned to take place. The John Stewart Company is using 738B as a temporary office.

Leasing

Project staff is working with the Portfolio Management and Housing Programs Departments and JSCo to prepare the project for leasing later this year. The pre-applications were open on the Alameda County Housing Portal between January 17, 2022, at 8 am, through February 7, 2022, 5 pm. The project received over 8,700

applications. JSCo held the random lottery on February 18, 2022 and established the initial waitlist of 2,000. On March 1, 2022, JSCo began interviewing and processing applicants. The property is also subject to the City’s Guyton Settlement Agreement, which states that those named will have priority to occupy new units. The property accepted qualified and verifiable households until March 11, 2022. The team has set-up leasing goals and is working diligently to get the project leased up as soon as possible.

FISCAL IMPACT

The current construction draw schedule is shown below. The “\$ Disbursed” includes the current draw amount.

	\$ Budget	\$ Disbursed	\$ Disbursed	\$ Balance
Land & Buildings	\$17,435,451	\$17,435,451	100%	\$0
Hard Costs	\$43,285,111	\$28,531,753	66%	\$14,431,584
Soft Costs	\$15,751,616	\$8,912,159	52%	\$8,171,425
Total	\$76,472,178	\$54,879,363	71%	\$22,603,009

Development Advance Status

On August 2, 2021, the Board approved a \$1.2 million unsecured loan from AHA to ICD to cover unanticipated costs observed by the project. In February 2022, the Board approved revised documents for the unsecured loan to include a lower loan amount and additional terms. The loan amount is lower because, due to the efforts of asset management staff, the welfare tax exemption was approved. The loan term and interest rate changes were required to avoid tax consequences to the Limited Partner when the loan is repaid.

This loan is categorized as a development advance to the project from CELP. Two categories of uses are East Bay Municipal Utility District (EBMUD) water connection fees and additional soft cost contingency. Since the last Board meeting, the project received its credit from EBMUD and no longer needs the soft cost contingency funds. Staff also obtained authorization from the construction lender to pay for the remaining balance of the unexpected costs later this month. Once the project receives all the funds, HD staff will work with the Finance Department to ensure all interest costs are paid.

Total Loan Amount	\$1,026,000
Total Funds Utilized:	-\$930,194
Amount of Unutilized Funds for Contingency:	\$95,806
Refunds/credits received to date:	\$375,600
Balance of the Loan (to be repaid in March 2022):	\$554,594

CEQA

This item is not applicable.

RECOMMENDATION

Accept the Monthly Development Report for Rosefield Village.

ATTACHMENTS

1. 9-I Attach 1 - RV Photo Updates

Respectfully submitted,



Allyson Ujimori, Senior Project Manager



Rosefield Village Photo Updates
AHA Board of Commissioners Meeting
February 16, 2022
Photos by Alain McLaughlin
Taken on January 7 & 10, 2022















To: Honorable Chair and Members of the Board of Commissioners

From: Daniel Mills, Management Analyst

Date: March 16, 2022

Re: Accept the Monthly Overview Report on Procurement.

BACKGROUND

This memo provides an overview of the procurement activities for the agency for the month of February.

DISCUSSION

Staff continues its internal status review of all department contracts and procedures to ensure compliance and address any deficiencies. A listing of recently closed, current and upcoming RFQs and IFBs can be found at the end of this overview.

Developing systems and processes to further automate and standardize procurement, both inter and intra-departmental, continues to be a focus. This includes, but is not limited to, centralizing and maintaining contractor lists, contract information and procurement documents, enhancing Yardi and Laserfiche utilization, and account reconciliation. Development and implementation will be a team effort within departments and AHA and we will inform the Board of all developments.

As a component of this focus on automation and standardization, AHA has introduced a procurement training curriculum. The two primary courses, "Basics 101" and "Standard", are planned for Q2. Other specialized classes are forthcoming, covering such topics as document management and purchase orders. We will keep the Board informed of how this program progresses.

Other Procurement Notes:

- Staff recently opened up the RFP and Contract templates for feedback and plan on revisiting the format, details, and processes during Q2. Part of this process is researching procurement document management software. We are in the early stages of this process and will keep the Board informed.
- Staff is still conducting long-term internal testing for CivicClerk, the Board Management Software, to assist in generating and distributing the scheduled



Board memos. After discussions with the vendor, staff have revamped the training materials to improve document formatting and consistency. Simultaneously, staff is reviewing other options for Board Management solutions and are reaching out to other public agencies. We will keep the Board informed of the process and thank you for your patience.

- Staff has initiated a new Diversion, Equity, and Inclusion (DEI) initiative that will enable us to measure and focus on these aspects of our vendors and solicitations and to encourage minority-owned businesses to apply for our RFPs and other business opportunities. The initiative will help us to better reflect and serve our diverse communities. The online survey was distributed with our recent newsletter and can be found here: www.surveya.com. We will notify the Board of the survey results and the next steps in the initiative.

AHA solicitations can be found here:

http://www.alamedahsg.org/working_with_us/business_opportunities.

A summary of current, past, and upcoming RFPs and ITBs is provided below:

RFP/IFB	DESCRIPTION	ORG	STATUS
Benefits Broker	For AHA personnel.	AHA	RFP to be issued in 2022.
Capital Needs Assessment	All properties.	AAHC	RFP issued, closing on March 16.
Copier Services	For the AHA office.	AHA	Contract extended for 1 year. RFP to be reevaluated in 2022.
Cost Allocation Method	CAP alternative.	AHA	RFP closed, under review.
Legal Services	LIHTC properties.	AAHC	RFP closed, under review.
Payroll Services	For AHA personnel.	AHA	RFP to be issued in Q1 2022.
Property Management File Audit	Document review.	AHA	RFP issued, closing March 11.
Property Management Services Review	Contract performance.	AHA	RFP closed, under review.

FISCAL IMPACT

Reference each individual procurement event.

CEQA

N/A

RECOMMENDATION

Accept the Monthly Overview Report on Procurement.

ATTACHMENTS

None

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel Mills".

Daniel Mills, Management Analyst



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701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Tonya Schuler-Cummins, Senior Management Analyst

Date: March 16, 2022

Re: Accept Report on Housing Authority Records Disposition.

BACKGROUND

The Records Retention Policy and Procedure requires the Executive Director to authorize the destruction of public and business records in accordance with Housing Authority policy. Approval for destruction does not need to be secured prior to disposing of working drafts and originals of documents that have been scanned and stored electronically. The Executive Director will provide a written list of records that have been destroyed to the Board of Commissioners on an annual basis. This list shall not include any names of tenants and/or participants.

DISCUSSION

The Housing Authority sets aside time to review records for retention and dispose of any records that are allowed under the Records Retention Policy. Attachment A shows the records that were disposed of since the last report to the Board of Commissioners.

FISCAL IMPACT

There is no direct financial impact of these policy changes.

CEQA

Not applicable.

RECOMMENDATION

Accept Report on Housing Authority Records Disposition.

ATTACHMENTS

1. Attachment A - Records Destroyed Report 3-16-2022



Respectfully submitted,



Tonya Schuler-Cummins, Senior Management Analyst

Description of Contents	Record Retention Date (year)	Date Disposed
2016 Reception documents	2019	11/4/2020
2016 Waitlist removals	2019	11/4/2020
1990-2014 CDBG Files	1995-2019	11/4/2020
1990-2014 Substantial Rehabilitation Files	1995-2019	11/4/2020
2001 Housing Element Data	2005	11/4/2020
2000-2005 Articles/Information on LBP and Mold	2005	11/4/2020
NEPA from CDBG/HOME/Rehab Program (2011-2013)	2015-2017	11/6/2020
Copies of documents submitted 2013 and prior to HUD	2017	11/6/2020
2010 EPA Documents for Esperanza	2015	11/6/2020
2015 New Admissions & Unit transfer paperwork	2018	11/10/2020
2016 Reception documents	2019	11/10/2020
Pre-2008 application paperwork	2011	11/10/2020
Pre-2016 application paperwork	2019	12/4/2020
2014 Interims	2017	12/4/2020
2016 Reception Documents	2019	12/4/2020
2017 HQS	2020	12/4/2020

Description of Contents	Record Retention Date (year)	Date Disposed
2017 Interims	2020	12/4/2020
2015 Waitlist removals	2018	12/18/2020
2014/2015 - CAP, Customer Surveys, IP Rent Surveys, Income Audits for HPD, and Police Reports	2020	1/15/2021
Property Operations 2013 to 2017 forms	2020	1/15/2021
Cyber Awareness Certificates 2018 and prior	2021	3/8/2021
Copy of 1099 forms from 1998 through 2005	2012	3/8/2021
1990-2007 Housing Element documents	2010	3/22/2021
PRA requests 2004-2012	2018	3/22/2021
1989 Brown Act Training documents	1996	3/22/2021
2002 and Prior Bank Statements for Bank of America	2007	3/22/2021
Transamerica Intellitech Software Documentation	1998	3/22/2021
1997-2008 Correspondence/Trainings	1999-2010	3/22/2021
1988-2011 CDBG and Lead-Based Paint Program documentation	1993-2016	3/22/2021
2014-2017 Port-Ins/New Admissions	2020	3/22/2021
Back-up data cartridges	2015	3/22/2021
2017 HQS Inspections	2020	4/5/2021

Description of Contents	Record Retention Date (year)	Date Disposed
2017 Annuals/Rent Increases	2020	4/5/2021
2015-2016 New Admissions	2018-2019	4/5/2021
2013-2016 EOPs/Port-Outs	2016-2019	4/5/2021
2017 New Admissions	2020	4/5/2021
2014-2017 Annuals	2017-2020	4/10/2021
2016-2017 Annuals	2019-2020	4/10/2021
Laserfiche electronic tenant/applicant files	2008-2020	4/13/2021
2014-2017 SEMAP Audit Sheets (HPD copies)	2017-2020	4/19/2021
2015-2017 New Admission paperwork	2018-2020	4/19/2021
2017 Annuals/Rent Increases	2020	4/19/2021
2017 Annuals	2020	4/19/2021
HAARP Claims 2011-2013	2018-2020	4/23/2021
2005-2013 misc property management documents	2008-2020	4/23/2021
CIAP 1980-1987 Esperanza	1997	4/23/2021
Bad debt collections 1996-2014	2019	4/23/2021
Collections log and tenant repayment agreements 1991-2015	2019	4/23/2021

Description of Contents	Record Retention Date (year)	Date Disposed
2014-2015 new leases	2017-2018	4/23/2021
2005 employee salaries/leaves. Misc financial procedures and document	2008	4/23/2021
2002-2004 Revised Budget documents	2011	4/23/2021
FY 2010 Receipts	2015	4/23/2021
CDBG/HOME paperwork (2011-2014)	2016-2019	4/26/2021
Documents from tenants termed 2017 and prior	up to 2020	4/26/2021
Documents from tenants termed 2017 and prior	2020	5/10/2021
Applicants denied 2017 and prior	2020	5/10/2021
2015 Annuals	2018	5/10/2021
2017 Interims and Annuals	2020	6/28/2021
2017 Interims and Annuals	2020	6/28/2021
2017 Interims and Annuals	2020	6/28/2021
2017 Interims and Annuals	2020	6/28/2021
2017 Interims and Annuals	2020	6/28/2021
2017 Interims and Annuals	2020	6/28/2021
2017 Interims and Annuals	2020	6/28/2021

Description of Contents	Record Retention Date (year)	Date Disposed
2017 Interims and Annuals	2020	6/28/2021
2017 Interims and Annuals	2020	6/28/2021
2016 Interims and Annuals	2019	6/28/2021
2016-2018 Interims and Annuals	2019-2021	7/15/2021
2017 Reception	2020	7/15/2021
2016 Property Management Documents	2019	7/15/2021
2011-2014 Portability	2014-2017	7/15/2021
2018 and prior Wait List Documents	2021	7/15/2021
2017 Annuals and Interims	2020	7/29/2021
2017 Annuals and Interims	2020	7/29/2021
2017 Annuals and Interims	2020	7/29/2021
2017 HQS	2020	7/29/2021
2017 Reception	2020	7/29/2021
2017 Reception	2020	7/29/2021
2017 Reasonable Accommodation	2020	8/5/2021
Applicant Paperwork 2017 and Prior	2020 and prior	8/5/2021

Description of Contents	Record Retention Date (year)	Date Disposed
2017 annuals, interims, and correspondence	2020	8/9/2021
2017 annuals, interims, and correspondence	2020	8/9/2021
2017 annuals	2020	8/26/2021
2017 Annuals and Interims	2020	8/26/2021
2017 Reception	2020	8/26/2021
2017 Annuals	2020	8/26/2021
2017 annuals, interims, and correspondence	2020	8/26/2021
2018 Phone memo pad	2021	8/26/2021
2017 annuals	2020	9/20/2021
2017 annuals	2020	9/20/2021
2017 annuals, interims, and correspondence	2020	9/20/2021
2017 annuals, interims, and correspondence	2020	9/20/2021
2017 annuals, interims, and correspondence	2020	9/20/2021
2017 annuals, interims, and correspondence	2020	9/20/2021
2017 annuals, interims, and correspondence	2020	9/20/2021
2017 annuals, interims, and correspondence	2020	9/20/2021

Description of Contents	Record Retention Date (year)	Date Disposed
2017 annuals, interims, and correspondence	2020	9/20/2021
2017 annuals, interims, and correspondence	2020	9/20/2021
2017 annuals, interims, and correspondence	2020	9/20/2021
2017 Reception	2020	9/20/2021
2017 Reception	2020	9/20/2021
Applications removed prior to 2017	2020	9/20/2021
2017 Reception	2020	10/11/2021
2017 Reception	2020	10/11/2021
2018 Reception	2021	10/11/2021
2016-2017 Annuals	2019-2020	10/11/2021
2017 HQS	2020	10/11/2021
2017 Annuals and Interims	2020	10/12/2021
2017 Portability	2020	10/12/2021
2017 Reception	2020	11/4/2021
2017 Reception	2020	11/4/2021
2017 Interim/Annual	2020	11/4/2021

Description of Contents	Record Retention Date (year)	Date Disposed
2017 Interim/Annual	2020	11/4/2021
2017 Interim/Annual	2020	11/4/2021
2017 Interim/Annual	2020	11/4/2021
2017 Interim/Annual	2020	11/4/2021
2017 Interim/Annual	2020	11/4/2021
2018 Annual and Interims	2021	11/4/2021
2018 Reception	2021	11/4/2021
2015 SEMAP QC Inspections	2018	11/9/2021
BOC working papers	2016	11/9/2021
Appointments/Resignations of BOC	2015	11/9/2021
2017-2019 Construction Draws for Littlejohn - have electronic records	2021	11/9/2021
2018 Management Reviews	2021	11/9/2021
2015 Wait List Returned Mail	2018	11/9/2021
2018 Management Reviews	2021	11/22/2021
2015-2018 Annuals/Interims	2021	11/22/2021
2015-2016 Annuals/Interims	2019	11/22/2021

Description of Contents	Record Retention Date (year)	Date Disposed
2018 Annual and Interims	2021	11/22/2021
2018 Annual and Interims	2021	11/22/2021
2000-2012 Newsletters and Training documents	2014	11/22/2021
2018 Annuals	2021	12/6/2021
2018 Annuals	2021	12/6/2021
2018 Annuals	2021	12/6/2021
2018 Annuals	2021	12/6/2021
2001-2004 Training Documents	2006	12/6/2021
Public Housing Documents and Reference Guides from 1978-1999	2003	12/21/2021
2009 PBV Training Material	2016	12/21/2021
1989-1992 ADA Training Documents	1999	12/21/2021
2018 Annuals	2021	1/6/2022
2015-2016 annuals	2019	1/6/2022
2006 Trial Balance Reports	2009	2/10/2022
2002 Trial Balance Reports	2005	2/10/2022
2000-2001 Trial Balance Reports	2004	2/10/2022

Description of Contents	Record Retention Date (year)	Date Disposed
2001 Trial Balance Reports	2004	2/10/2022
2001-2002 Trial Balance Reports	2005	2/10/2022
2002 Trial Balance Reports	2005	2/10/2022
2002-2003 Trial Balance Reports	2006	2/10/2022
2001 Trial Balance Reports	2004	2/10/2022
2003 Trial Balance Reports	2006	2/10/2022
2003 Trial Balance Reports	2006	2/10/2022
2012-2013 Vendor Payments	2019	2/10/2022
2007 RFP and Contract Documents	2014	2/10/2022
2010-2011 Vendor Payments	2017	2/10/2022
2010-2011 RFP and Contract Documents	2019	2/10/2022
2010-2011 Vendor Payments	2017	2/10/2022
2012-2013 Check Summary, 30-day notices, and 52665	2020	2/10/2022
2010-2011 Check Summary	2018	2/10/2022
2012-2013 Vendor Payments	2019	2/10/2022
2011-2012 Vendor Payments	2018	2/10/2022

Description of Contents	Record Retention Date (year)	Date Disposed
2005-2011 Cash Receipts/ Receivables	2017	2/10/2022
2012-2013 Cash Receipts/ Receivables	2019	2/10/2022
2002-2003 Trial Balance Reports	2006	2/10/2022
2013-2014 Cash Receipts/ Receivables	2020	2/10/2022
2004-2005 Trial Balance Reports	2008	2/10/2022
2013-2014 Vendor Payments	2020	2/10/2022
2008-2009 Journal Entry support	2017	2/10/2022
2013-2014 Vendor Payments	2020	2/10/2022
2012-2013 Vendor Payments	2019	2/10/2022
2013-2014 Vendor Payments	2020	2/10/2022
2010 Cash Receipts/ Receivables	2016	2/10/2022
2007 RFP and Contract Documents	2014	2/10/2022
2006 RFP and Contract Documents (over \$100,000)	2016	2/10/2022
2012 Cash Receipts/ Receivables	2018	2/10/2022
2010-2011 Time and Attendance Records	2017	2/10/2022
2013-2014 Vendor Payments	2020	2/10/2022

Description of Contents	Record Retention Date (year)	Date Disposed
2011-2012 Vendor Payments/ Bank Statements	2017	2/10/2022
2009 RFP and Contract Documents (over \$100,000)	2019	2/10/2022
2010-2011 RFP and Contract Documents (over \$100,000)	2021	2/10/2022
2007 RFP and Contract Documents (over \$100,000)	2017	2/10/2022
2002 Trial Balance Reports	2005	2/10/2022
2001 Trial Balance Reports	2004	2/10/2022
2012-2013 Vendor Payments	2019	2/10/2022
2010-2011 Vendor Payments	2017	2/10/2022
2011 Cash Receipts/ Receivables	2017	2/10/2022
2011-2012 Vendor Payments	2018	2/10/2022
IP Bonds under McKinney Act (closed 2005)	2012	2/10/2022
2012-2013 Time and Attendance Records	2019	2/10/2022
2011 Cash Receipts/ Receivables	2017	2/10/2022
2010-2011 Vendor Payments	2017	2/10/2022
2011-2012 Vendor Payments	2018	2/10/2022
2008 RFP and Contract Documents (over \$100,000)	2018	2/10/2022

Description of Contents	Record Retention Date (year)	Date Disposed
2007 RFP and Contract Documents (over \$100,000)	2017	2/10/2022
2005 RFP and Contract Documents (over \$100,000)	2015	2/10/2022
2011-2012 Check Summary	2019	2/10/2022
2012-2013 Vendor Payments	2019	2/10/2022
2011 RFP and Contract Documents (over \$100,000)	2021	2/10/2022
2011 RFP and Contract Documents (over \$100,000)	2021	2/10/2022
2010-2011 Check Summary	2018	2/10/2022
2008 RFP and Contract Documents (over \$100,000)	2018	2/10/2022
2001 Trial Balance Reports	2004	2/10/2022
2003 Trial Balance Reports	2006	2/10/2022
2007 RFP and Contract Documents (over \$100,000)	2017	2/10/2022
2006 RFP and Contract Documents (over \$100,000)	2016	2/10/2022
2009 RFP and Contract Documents (over \$100,000)	2019	2/10/2022
2013-20147 Check Summary	2021	2/10/2022
2004 Trial Balance Reports	2007	2/10/2022
2008 RFP and Contract Documents (over \$100,000)	2018	2/10/2022

Description of Contents	Record Retention Date (year)	Date Disposed
1996-1998 Budget	2006	2/10/2022
2000-2003 Budget Variances	2007	2/10/2022
2009 Bank Statements	2014	2/10/2022
2009-2010 Time and Attendance Records	2016	2/10/2022
2017-2018 Annuals/Interims	2021	2/3/2022
2017-2018 Annuals/Interims	2021	2/3/2022
2017-2018 Annuals/Interims	2021	2/3/2022
Copies of Exhibits to Grant Agreements and MOU	none	2/24/2022



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701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Joshua Altieri, Community Relations Manager

Date: March 16, 2022

Re: Accept 2021-2022 Strategic Plan Update.

BACKGROUND

In 2018, the Board completed a Strategic Plan process. This 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, 2022.

DISCUSSION

An update against the goals of the Strategic Plan is attached with an update column for proposed goals for 2021-22. 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 2022.

FISCAL IMPACT

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

CEQA

Not applicable.

RECOMMENDATION

Approve the Update on the Strategic Plan

ATTACHMENTS

1. March 2022 Strategic Plan Update

Respectfully submitted,
Joshua Altieri



Joshua Altieri, Community Relations Manager

AHA STRATEGIC PLAN REVIEW - SEPTEMBER 1, 2020

Key Actions from Strategic Plan	Progress Update for 2019 and 2020	Proposed Goals for 2020-21	Progress Updates as of June 2021	Proposed Goals for 2021-22	Progress Updates as of March 2022	Lead
Strategic Goal #1: AHA works with community partners to optimize affordable housing and services for the Alameda community						
1.A Continue to engage board, staff and community stakeholders in discussion of AHA's long-term real estate development strategy.	Presented Housing Development business plan to the Board in January 2020. Staff worked extensively with Building Futures, Alameda Point Collaborative, Habitat and other housing advocates to get North Housing development plan approved. Held community meetings, responded to public enquires, gave presentations and did outreach/newsletters on AHA's housing efforts.	Presentation to BoC by August 2021 of the Alameda Development Pipeline Report, as required in the Services Agreement with the City, including any new income target to be served. Continue to review options for housing above 80% AMI.	City Council and Planning Commission approval of the site development plan for North Housing in September 2021. Five year Pipeline Report submitted to City Council and the Board in April 2021.	Presentation to BoC by end of August 2022 of the Alameda Development Pipeline Report, as required by the Services Agreement with the City, including any new income targets to be served. Hold annual meeting of the Alameda Affordable Housing Trust Funds, with public discussion of priorities for the Fund, as required by the State Local Housing Trust Fund Program by end of July 2022.	The Five Year Development Pipeline Report was presented to BOC in April 2021 and presentation was accepted. In July 2021, AHA created Alameda Affordable Housing Trust Fund (AAHTF) to obtain matching funds from State of California. 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. AAHTF Annual meeting is scheduled for April 2022.	Director of Housing Development
1.B Discuss options for addressing the housing crisis by providing housing that serves households at 60-120% area median income.	Providing 80% units at Rosefield and IP. Held BoC session on housing at 80%+ AMI in June 2020.	See above.	Negotiated loan and affordability restrictions at 1825 Poggi Street that will restrict 74, and up to 136 apartments at 80% of area median income over a 10 year period to serve moderate income households. BoC commits to purchase up to 18 BMR units at the Pulte Bay 37 development, of which seven will be restricted and rented at 80% AMI and eleven at 50% AMI.	Sign completed documents for 1825 Poggi regulatory restriction documents by end of October 2021. Complete purchase of at least 12 of the Pulte Bay 37 BMR units by end of June 2022.	Loan documents for 1825 Poggi Street to secure an affordability covenant are still pending until the minimum number of approved affordable tenants is available. The Housing Authority has acquired 8 below market rent (50% and 80% AMI) homes in the Bay 37/Pulte development. Four tenants have moved into Pulte units, another four tenants (with approved files) with pending move-in dates. Staff is still undertaking feasibility on a purchase of existing units that would be set at 80% AMI.	Executive Director/ CRM
1.C Collaborate with homeless housing service providers to successfully implement a plan to house the formerly homeless at the North Housing site. Collaborate with multiple partners to develop the vision for the entire North Housing site.	Architect RFQ issued and architect chosen. Discussion continued through the year with the partners and ad hoc committee on the Permanent Supportive Housing (PSH) building. Progress stalled during COVID but is due to start again on September 2.	Restart negotiations; reword MOU if necessary; complete schedule, design and initial proforma for the PSH site, start application funding process by August 2021. Complete demolition by February 2021.	Demolition was completed in May 2021. MOU update is nearly completed, and we are adding a term sheet that will detail additional financial and timing issues. Expected to be signed June-August 2021.	By August 3, 2021, apply for matching funds for the supportive housing sites from the Local Housing Trust Fund. By the end of September 2021, apply for project-based Section 8 for the supportive housing and senior site at North Housing. By end of June 2022, submit tax credit or other major state financing application for the two first phases of supportive housing at North Housing.	Staff continues to collaborate with Alameda Point Collaborative and Building Futures to provide comprehensive services to the households moving into the first two phases at North Housing. In fall of 2021 and early 2022, three applications have been submitted that detail the supportive service program and budget to the Housing Authority, the County of Alameda, the State of California and the Federal Home Loan Bank Affordable Housing Program. The application for project based vouchers resulted in two awards totaling 60 vouchers for the first two phases of North Housing.	Director of Housing Development
1.D Explore program enhancements and continue outreach to recruit and retain landlords in the HCV program.	Expanded the landlord incentive programs to include units where one Section 8 tenant moves out. Created new landlord brochure. Held landlord workshops. Achieved longer listing of available Section 8 units than in past 6 years due to COVID 19 and outreach. Launched landlord portal to increase ease of access by landlords. Worked with the City Staff and Council to waive rent fee for Section 8 units for one year.	Maintain outreach and incentive program for landlords. Hold landlord workshops in new online format. Manage full implementation of landlord portal and encourage utilization. Review whether to submit applications for special vouchers if offered by HUD.	Rent Program Update - Rent Program Informational Workshops are offered remotely, twice a month. The Rent Program brochure has been updated and the updated Landlord Pocket Guide will be finalized by end of June. The new Rent Registry database has been implemented and provides landlords with variety of functions which ease access; including online registration, fee payment, petition application and document submission (including CIP plans and buyout agreements).	Ongoing use of landlord incentive and new tenant incentive program. Conduct landlord workshops in October 2021. Submit for additional HUD funding as opportunities arise.	Continued outreach to promote landlord incentives. Landlord Workshop was conducted by Housing Programs in Nov 2021. Landlord bi-annual newsletter will be mailed in March 2022. Will ramp up marketing outreach and training to landlords to increase adoption of Landlord portal amongst AHA landlords. Accepted into HUD's MTW program under the Landlord Incentive cohort.	Deputy Executive Director
1.E Assess gaps in resident services and explore new partners for enhanced services when feasible.	Staff presented a memo to BoC in 2019 detailing the services available for AHA residents and program participants. Expanded services for Foodbank and LifeSTEPS due to AHA donations of funds as part of COVID 19 response. Took over all food deliveries for AHA properties. Staff have been delivering food now for 5 months to 150 families every two weeks.	Continue to run the Food Bank operations for AHA tenants until health crisis lifts. Review options for reduced cost Wi-Fi for all tenants.		By end of December 2021, hold a procurement for a broad range of supportive services and selected qualified providers. Continue or build partnerships per the Communications Plan presented in July 2021.	Procurement process concluded and Property Management secured agreement with LifeSteps. AHA launched free Wi-Fi programs for the Community Rooms at Anne B. Diamond, Esperanza, Littlejohn Commons, Independence Plaza. Started weekly recreational activities (Drawbridge and Alameda Recreation and Parks Dept) for AHA families which will be hosted at Esperanza. Started monthly recreational activity (Leaparts) at Independence Plaza. Community bicycle re-purposing project for AHA children will begin spring 2022.	Director of Portfolio Management / Community Relations Manager
1.F Create appropriate communication tools and evaluate resources needed to tell AHA's story and promote AHA's mission.	Newsletters, email blasts and urgent to communications have been developed over the past 12 months and rapidly expanded during COVID 19	Hire a Communications Manager	ICD portion of the website updated to include projects: Virtual Groundbreaking for Rosefield video released in spring 2021.	Complete the Communication plan as presented at July 2021 BoC	All the 2021 tasks included in the Communications Plan were completed with an updated task list for 2022 in the Communications Plan. The updated Communications Plan will be included in the March BoC meeting agenda. New website is under development with expected completion in late August 2022.	Executive Director / Community Relations Manager

AHA STRATEGIC PLAN REVIEW - SEPTEMBER 1, 2020

	Key Actions from Strategic Plan	Progress Update for 2019 and 2020	Proposed Goals for 2020-21	Progress Updates as of June 2021	Proposed Goals for 2021-22	Progress Updates as of March 2022	Lead
Strategic Goal #2: AHA uses its resources efficiently							
2.A	Automate accounting systems.	Completed third party-review of Yardi implementation; Implemented online invoice and journal entry processing, as well as ACH payments for vendors. Other upgrades include Rent Café and eLearning modules. Transferred Independence Plaza to Yardi affordable which allows for better tracking of financial and other data.	Continue to look at opportunities to implement technology upgrades in Finance.	Launched Vendor portal integrated into Yardi. Vendors are adapting to ACH versus manual checks. Finance staff utilizing electronic documentation versus paper back up for transactions.	Systems are now paperless. Continue to move expenditures to electronic payments.	Staff continues outreach to vendors to promote electronic payments via Electronic Funds Transfer Authorizations.	Finance Director
2.B	Implement online tenant and landlord services to make dealing with AHA as convenient as possible and reduce staff time spent on processing.	Completed annuals and interims income verifications online in Yardi; implemented landlord portal	Complete full roll out of landlord portal and tenant portal. Conduct online waitlist opening in 2021.	Tenant and landlord portals launched. Applicant portal ready for launch.	Complete the applicant portal with the Section 8 waitlist opening in September 2021. Increase adoption and use of landlord portal by landlords.	Applicant portal launched and was used for Wait list opening in September 2021. Community outreach materials were sent in December 2021 to Landlords explaining features and benefits of landlord portal.	Director of Housing Programs/Senior Management Analyst
2.C	Review policies and procedures across programs to improve efficiencies, set common standards and adopt best practices	Ongoing. Review of IT, FSS and hearing processes by third party led to process changes. Updated procedures in most department due to new work methods during COVID. Various policies brought to Board - Employee Handbook changes, privacy policy, IT policy etc.	Ongoing review of policy changes as needed and upgrade of procedures.	Staff training held on hearing process. Process/procedure changes due to COVID continuing. Employee Handbook revision planned for upcoming year.	Ongoing. Will be a key part of the accreditation process. Employee handbook will be presented to BoC no later than February 2022.	Continued analysis by leadership to optimize operations. Employee handbook revisions completed in February 2022. Two listening sessions were held with staff prior to Board approval.	All Directors
2.D	Rehabilitate AHA's properties in accordance with the Board-approved capital improvements based on portfolio capital needs assessments to maintain AHA's high standards in occupancy levels, property condition, energy efficiency and curb appeal.	A range of CIP projects were undertaken in 2019-20 to improve the property conditions and curb appeal. Four major unit rehabs were undertaken and are almost complete. CIP information is included each month in the BoC Property Operations report.	Staff have presented a full CIP budget for FY 2020-21 etc. but due to COVID this may be delayed.	CIP projects were put on hold due to COVID; however we anticipate starting these again when the new Project Manager is hired, which is expected to be hired in August 2021.	Develop an updated capital needs and rehabilitation plan for each of AHA's buildings that are over 15 years old and over 30 units by June 30, 2022. Provide an update to the Board by August 31, 2022. (dependent on hiring Construction Manager). Complete syndication feasibility for at least two portfolio projects by end of June 2022. By end of March 2022, begin the balcony renovations at IP and ABD.	The capital needs and rehabilitation plan for AHA's buildings that are over 15 years old (and over 30 units) will be completed by June 30, 2022 with a report to BOC by end of August 2022. RFP for balcony renovations will be published in March 2022. RFP for Capital Needs Assessment was issued in February 2022. Working on ADA building survey to present later in 2022.	Directors of Portfolio Management, Housing Development and Deputy Executive Director
2.E	Analyze option of applying for "Moving to Work" status as a Public Housing Agency.	Applied for MTW in 2019 but was turned down due to size of eligible participant pool	Continue to review new opportunities in 2020 to apply.	Preparing application for August 2021 to apply to Cohort #4, Landlord Incentives.	MTW application has been submitted. Respond to any requests for information from HUD.	On January 28th, 2022 AHA was notified by HUD that the agency has been selected to be a Moving to Work (MTW) agency under the Landlord Incentives Cohort. The resolution was brought to the Board in February 2022. Staff continues to work with HUD on required next steps and cohort enrollment.	Executive Director/Principal Management Analyst
2.F	Fine tune AHA's best practices by visiting with other housing authorities and affordable housing owners/managers to learn about their most innovative and impactful operating practices.	Executive Director established weekly meeting with other Bay Area EDs since COVID to exchange best practices; Executive Director served as chair of California Association of Housing Authorities and actively participated in discussions with other PHAs and the Governor's office on best practices. Various staff have presented at various conferences and trainings and are members of professional groups. Director of Housing Programs and Senior Management Analyst host meetings quarterly with other Section 8 program staff at other PHAs.	Continue these efforts in 2020-21.	Director's Roundtable for Housing Choice Voucher program continued through present utilizing zoom and other online platforms.	Continue to lead roundtables for EDs and Section 8.	ED maintains bi-weekly communication other regional ED's. S8 Roundtable events still occurring with Housing Programs Directors from other Housing Authorities with next roundtable completed on February 28, 2022. Roundtable discussions led by HPD Director related to best practices, regional trends, and regulatory updates.	Executive Director/Principal Management Analyst

AHA STRATEGIC PLAN REVIEW - SEPTEMBER 1, 2020

Key Actions from Strategic Plan	Progress Update for 2019 and 2020	Proposed Goals for 2020-21	Progress Updates as of June 2021	Proposed Goals for 2021-22	Progress Updates as of March 2022	Lead
Strategic Goal #3: AHA retains and recruits excellent staff						
3.A Improve work space for staff, within certain financial and physical limitations.	Significant reworking of the work space at 701 Atlantic has taken place since March 2020 due to COVID 19. Staff continue to look at other options for more space to rent or create. A significant investment was made in IT hardware and software to support and transition approximately half the staff working remotely.	Continue to review medium to long term plans for staffing and seating. Complete feasibility study of the garage conversion . Hire additional Senior Management Analyst to assist with technology upgrades. Continued telecommuting and upgrades will be dependent on more IT support for the agency.	Hiring of a second Senior Management Analyst complete. New office secured, plans in place to remodel maintenance garage for long term solution to need for additional space. Telecommuting put in place to address pandemic; this will lessen as office reopens over upcoming months.	By end of June 2022, obtain permits and begin maintenance garage remodel. Recruitment of a Construction Project Manager to oversee project is in process.	Garage remodel planning on-going with plans to secure building permits by fall 2022. Construction Project manager was hired in late November 2021 to manage this conversion. Rent Program move scheduled for July 1, 2022.	Director of HR and Operations / Deputy Executive Director.
3.B Continue to provide robust training and cross-training for staff.	Staff were trained/retrained on HQS, HCV, asset management and several other topics. Other training is now all online due to COVID 19. Mandatory HR training has also been moved on line as well. Additional training was provided on diversity, equity and inclusion in August 2020 and will continue.	Continue to identify creative opportunities for training and coaching in the current COVID environment.	Online training has continued, continuing to assess this but will keep in place for mandatory training. Will work to bring back some live training if possible over upcoming year, including recertification courses. Work on diversity, equity and inclusion (DEI) will remain a focus.	RP staff continue to receive mediation training and certification from SEEDS, upon successful completion of their probationary period. Section 8 staff to receive HCV training. Agency wide trainings to continue. Most classes are currently online; continue to look for engaging online training opportunities and offer in person if possible with pandemic.	HPD staff underwent Eligibility, Income and Rent Calculation, and Ethics NAHRO trainings in January 2022. IT Security training on-going for all staff to protect against cyber threats. Fair Housing training completed in December 2021. Community Relations Manager exploring staff training options for Diversity, Equity, Inclusion plus possible Trauma-Informed Care training. AHA's Executive Director leads CAHA trainings.	Director of HR and Operations / All
3.C Foster an environment of appreciation, acknowledgement and constructive feedback.	Providing opportunities for such feedback is increasingly important in the COVID environment since there are no social opportunities and fewer in person interactions. Planned team retreats were postponed.	Repeat the staff satisfaction survey by December 31, 2020. Provide presentation and retention data by March 2021. Directors to hold team retreats via zoom if possible.	Staff survey repeated and presented to Board in April, to staff in May. Department retreats are in process.	Survey will be repeated in December 2022. Staff are working on addressing issues from 2020 survey.	Staff are continuing to address issues from 2020 survey, including addressing recruitment and retention, cross-training, and shared leadership opportunities and celebrations at staff meetings. Options for more flexibility in work hours for some non-exempt staff have been offered. Flexibility in sick leave use was offered in early 2022 to help address school closure/childcare needs.	Director of HR and Operations / All
3.D Seek to hire from within where appropriate.	2 employees were promoted internally this year. 12 new hires were made.	Continue to provide advancement opportunities to existing staff when feasible.	1 promotion made in 2021 to date. Continue to make opportunities available where possible.	Continue to make promotional opportunities available where possible; provide ongoing training for skill development.	Continue to provide advancement opportunities to existing staff when feasible. Principal Management Analyst position was filled with internal candidate in February 2022.	All Directors
3.E Conduct a job classification and compensation study to ensure AHA's total compensation package remains competitive in the marketplace.	Completed compensation studies for all staff groups - directors, exempt and non exempt and the results were presented to BoC.	Start job classification in 2021-2 if pandemic is over.	This work has not yet started, plan for 2021-2022.	Repeat compensation study for all positions by September 2022. Include classification study if pandemic subsides.	Compensation study pending. Board approved 3.2% COLA increase in August 2021. Sick leave was advanced to staff during COVID. Education package increased to \$1500, and additional bilingual pay made available. One additional holiday (Juneteenth) added in 2021.	Director of HR and Operations

AHA STRATEGIC PLAN REVIEW - SEPTEMBER 1, 2020

Key Actions from Strategic Plan	Progress Update for 2019 and 2020	Proposed Goals for 2020-21	Progress Updates as of June 2021	Proposed Goals for 2021-22	Progress Updates as of March 2022	Lead
Strategic Goal #4: AHA is financially prepared for future challenges						
4.A Adopt a dashboard of key performance metrics to track financial performance of the authority.	Additional graphics added to monthly financial report. Streamlined BoC reports for Housing Programs and Property Operations to provide more data and trends over the year.	Move to quarterly financial reports for BoC with a dashboard approach. Implement quarterly asset management reports for BoC for portfolio performance.	Additional dashboard included in monthly financial reports. Will move to quarterly starting in Fiscal Year 2022.	Continue to simplify reporting and focus on dashboards by the end of Fiscal Year 2022, including main components of cash and investments, as well as sufficient reserves for HAP and operating funds.	Quarterly financial reporting are implemented by the Finance team to the Board of Commissioners. Management analysts and staff are designing data collection methods that will produce quantifiable data (data visualization) that can be easily converted into dashboard interfaces.	All Directors
4.B Review the long term operation of the HCV program to maximize support to Alameda low income families and meet federal regulations while reducing its dependency on subsidy from other AHA programs. Continue to manage the short-term cash flow needs of the HCV program.	The operational costs came in significantly below budget for year ending June 30, 2020 due to reduced central costs and delayed hiring.	Continue to explore options for cost reduction (while maintaining customer service and program standards) including technology upgrades, possible increased use of third party vendors. However costs are expected to remain higher in 2020-21 due to COVID 19 and widespread, paid absences.		Continue to explore costs efficiencies in Section 8. Case loads for staff are at 60-75% of many similar agencies. This provides for better customer service and performance levels and an ability to do additional projects like EHV. Hire consultant in the coming year to review case loads.	Full time management analyst was added to Housing Programs staff to create data management solutions to guide management, drive staff accountability, and increase transparency on staff performance. Additional use of outside resources to address gaps in staffing.	Director of Housing Programs
4.C Secure funding for AHA's pipeline of affordable housing developments and complete these projects in a cost-effective and timely manner. Explore creative options for managing costs of housing production going forward.	Rosefield financing is secured and project started construction in August 2020. Demolition started at North Housing in same month.	Manage and monitor Rosefield and North Housing demo to the budget/schedule. Provide a summary to the Board by August 2021 of cost drivers for affordable housing.	As of May 2021, Rosefield is over 25% complete and the North Housing demolition is 100% complete. Rosefield is on schedule and North Housing demolition was delayed due to the need for additional abatement but completed in May 2021.	By end of June 2022, Rosefield to be 95% complete and initial lease up should be 75% complete. Develop initial financing plan and strategy for NH Block A Senior and Tilden Commons (AUSD site) by end of March 2022.	As of March 2022, Rosefield Village is 78% complete and initial lease up has begun. NH Block A (three separate projects) have initial financial plans and NH PSH I and II are actively applying for funding. NH PSH I and II were both awarded project based vouchers and capital loans from the Alameda Affordable Housing Trust Fund. A presentation on the cost drivers for affordable housing was presented to the Board in September 2021.	Director of Housing Development
4.D Review the long term operations of the Property Management functions in the light of future refinancing and rehabilitation. Monitor and manage the short-term and long term operating needs of the properties.	Outsourced 100 units in July 2020 to JSCO. Just three properties (371 units) remain with AHA - Independence Plaza, Esperanza and Ann B Diamant.	Review staff needs and job responsibilities for smaller portfolio. Review options to complete the transfer of the three sites to JSCO in 12-24 months and report back to the Board by August 2021.	As of 1/1/21, Esperanza moved to third party management with JSCO. This leaves Independence Plaza and Anne B Diamant as the remaining two properties under AHA Portfolio Management.	Transfer remaining properties to the AAHC entity by end of June 2022 and update staffing needs to reflect a change in responsibility.	Only two properties (ABD and IP) remain to be transferred to third-party management with staffing updates to be determined. Staff was notified of the upcoming property transfers and potential implications.	Director of Portfolio Management
4.E Continue the Family Self-Sufficiency program as long as HUD provides funding.	Funded by HUD for 2019 and 2020. Application for 2021 funding was submitted recently. Enrollment remains above the 25 minimum	Continue program. Seek to increase enrollment to help families that have lost income due to COVID. Provide more online services to FSS participants		Continue FSS program. Seek to increase enrollment to help families that have lost income due to COVID. Provide more online services to FSS participants.	Continued program outreach to increase enrollment to help families that have lost income due to COVID. 33 total FSS Program participants including three new participants enrolled in January 2022. One FSS program graduate became a home owner. Funding continued through 2022.	Director of Housing Programs
4.F Prepare strategic Asset Management Plans for AHA-owned properties, including Independence Plaza.	Asset Management tools and tracking were updated in 2020.	Individual plans are to be developed. The first plan will be a presentation to the BoC about Independence Plaza in Spring 2021	Due to change of staff, the Independence Plaza plan will be brought to the Board in August 2021.	Provide an update on the IP refinancing strategy to the BoC by end of November 2021.	IP re-refinancing strategy presented to Board in Nov 2021. A request for proposal for updated capital needs assessments for the entire portfolio was published in February 2021 to obtain data for the asset management strategic plan update.	Director of Housing Development
4.G Create the authority's pension liabilities policy and adopt a plan for funding this liability.	Adopted by the Board in May 2020 and funded in June 2020.	Ongoing monitoring of the unfunded liability as part of the annual audit	Ongoing monitoring of the unfunded liability as part of the annual audit	Bring report to BoC by November 2021.	Unfunded pension liability update was brought to the Board in January 2022, and it is projected that the unfunded pension liability will be fully funded in the next 15 years. In July 2021 CalPERS reported a strong unaudited return of 21.3% of their total assets of the fiscal year, thus reducing the discount rate from 7% to 6.8% for the remainder of this fiscal year.	Finance Director
4.H Create an organizational reserves policy.	Initial discussions have started internally.	Staff to bring an organizational reserves policy to the Board by August 2021	Staff presented a report on reserves to the Board at their May 2021 retreat. A reserves policy will return to the Board in August 2021.	Demonstrate progress on the quarterly reserve policy plan, starting January 2022.	The Housing Authority Reserve Policy for investment in AHA's long-term real estate development was adopted in October 2021. Requests for funding and new development activities are now presented to the Board in relationship to the Reserve Policy.	Director of Housing Development/Finance Director



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701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Cheley Quiambao, Asset Manager

Date: March 16, 2022

Re: Accept the LIHTC Portfolio Asset Management Fiscal Year to Date Financial Report through the Month of December 2021.

BACKGROUND

The portfolio includes seven Low Income Housing Tax Credit (LIHTC) Partnership properties: Breakers at Bayport, Shinsei Gardens, Park Alameda, Jack Capon Villa, Littlejohn Commons, Stargell Commons, and Everett Commons. The projects were built between 2006 and 2018 with a cumulative unit count of 255 units (80% family, 12% senior, and 8% special needs), of which, 50% of the units are supported by a combination of various Section 8 rental subsidy programs (Project Based Voucher, Housing Choice Voucher, and Veterans Affairs Supportive Housing.)

The Housing Authority of the City of Alameda (AHA) owns all the land; thus, all partnerships include a land lease, and AHA's role varies from Co-General Partner (Co-GP), General Partner (GP), and Special Limited Partner. Island City Development (ICD) is the developer for Littlejohn Commons and Everett Commons and co-developer for Stargell Commons.

DISCUSSION

This memo provides an overview of the Low-Income Housing Tax Credit (LIHTC) partnership properties' year- to- date financial report through the month of December 2021. This report tracks performance per the budget and includes achievements, items of note, and upcoming events or changes. Please note the properties' fiscal year end is December, and the figures used in this report may change and not match the audit.

Statements that apply to all properties:

Operating Revenue - Includes tenant rent, rental subsidy, vacancy loss, laundry income, and interest on accounts.

Tenant Receivables - Property Management and Resident Services assist residents with applying for the Emergency Rental Assistance Program (ERAP).

Operating Expense - Includes marketing, administrative, property management fee,



salaries and benefits, utilities, operating and maintenance, taxes and insurance, and resident services.

Total Operating Income - Operating Revenue minus Operating Expense

Total Net Cash Flow will be distributed per the waterfall in accordance with the LPA, lender, and regulatory agreements.

Breakers at Bayport- 459 Neptune Gardens Avenue

Breakers at Bayport is a 52-unit Low Income Housing Tax Credit (LIHTC) development for families. Resources for Community Development (RCD) is the General Partner (GP) and Housing Authority of the City of Alameda (AHA) is the land-owner. John Stewart Company (JSCo) provides property management services. Operation Dignity provides resident services. The project was placed in service on March 29, 2006.

Unit matrix: 2Bed - 34 units, 3Bed - 18 units

Section 8 PBV: 20 units

Income and rent limits: 50%-60% AMI

- Operating Revenue is \$1,050,139, which is 3% (\$27,266) higher than budget
- Occupancy is 100%
- Tenant Receivables are \$12,770 (of which \$1,170 is covid-related) and Subsidy Receivables are \$0
- Operating Expenses are \$550,076, this is 2% (\$10,320) lower than budget
- Total Operating Income is \$500,063, which is 8% (\$37,585) higher than budget
- Mandatory hard debt service and reserve deposit requirements are \$182,255 and Debt Service Coverage Ratio is 2.74
- Total Net Cash Flow is \$317,808
- The Limited Partner (US Bank) exited and assigned its interest to RCD

Shinsei Gardens- 401 Willie Stargell Avenue

Shinsei Gardens is a 39-unit Low Income Housing Tax Credit (LIHTC) development for families. RCD is the GP and AHA is the land-owner. JSCo provides property management services. Operation Dignity provides resident services. The project was placed in service on September 03, 2009.

Unit matrix: 1Bed - 6 units, 2Bed - 18 units, 3Bed - 12 units, 4Bed - 3 units

Section 8 PBV: 21 units

Income and rent limits: 20%-60% AMI

- Operating Revenue is \$884,232, which is 2% (\$13,772) lower than budget
- Occupancy is 100%
- Tenant Receivables are \$2,095 and Subsidy Receivables are \$20,121 - Per RCD, the high subsidy receivables are an accounting issue, where funds were received by the property but have not been applied to the appropriate ledgers. RCD is working to make

all necessary adjustments to the ledgers.

-Operating Expenses are \$390,757, this is 7% (\$25,853) higher than budget - Primary cause of the variance is appliance replacement (\$10k), water heater replacement (\$6k), EBMUD wet weather facilities charge, and an insurance event.

-Total Operating Income is \$493,475, which is 7% (\$39,625) lower than budget

-Mandatory hard debt service and reserve deposit requirements are \$38,116 and Debt Service Coverage Ratio is 13.64

-Total Net Cash Flow is \$457,309

-Extraordinary Event(s): An oven fire in a unit caused fire and water damage and the total cost of remediation and repair summed up to \$69k, which \$52k has been reimbursed.

Park Alameda- 2428 Central Avenue

Park Alameda is a 62-unit Low Income Housing Tax Credit (LIHTC) development for families. RCD is the managing Co-GP and Island City Development (ICD) is the Co-GP. JSCo provides property management services. Operation Dignity provides resident services. The project was placed in service on December 27, 2012.

Unit matrix: 0Bed - 61 units, 2Bed - 1 unit

Section 8 PBV: 15 units

Income and rent limits: 50%-120% AMI

-Operating Revenue is \$757,555, which is 1% (\$8,770) lower than budget.

-Occupancy is 95% (3 vacant units)

-Tenant Receivables are \$75,432 (of which \$24,380 is covid-related) and Subsidy Receivables are \$5,283

-Operating Expenses are \$591,287, which is 3% (\$17,272) higher than budget - Primary cause of variance is due to a reasonable accommodation for a roll- in shower (\$10k) and a fire alarm panel went down and an upgrade to the dialer was necessary, additional staffing during the repair (\$15k).

-Total Operating Income is \$166,268, which is 14% (\$26,042) lower than budget

-Mandatory hard debt service and reserve deposit requirements are \$31,932 and Debt Service Coverage Ratio is 5.21

-Total Net Cash Flow is \$134,336

Stargell Commons- 2700 Bette Street

Stargell Commons is a 32-unit Low Income Housing Tax Credit (LIHTC) development for families. RCD is the GP and ICD is the Sp-LP. JSCo provides property management services. Operation Dignity provides resident services. The project was built in May 2017.

Unit matrix: 1Bed - 5 units, 2Bed - 17 units, 3Bed - 10 units

Section 8 PBV: 7 units

Income and rent limits: 30%-60% AMI

- Operating Revenue is \$555,486, which is 3% (\$14,929) lower than budget
- Occupancy is 97%. (1 vacant unit)
- Tenant Receivables are \$0 and Subsidy Receivables are \$2,749
- Operating Expenses are \$342,642, which is 3% (\$10,001) higher than budget - Primary cause of the variance is unbudgeted city sewer service charge (\$10k).
- Total Operating Income is \$212,845, which is 10% (\$24,930) lower than budget
- Mandatory hard debt service and reserve deposit requirements are \$113,926 and Debt Service Coverage Ratio is 1.87
- Total Net Cash Flow is \$98,919

Jack Capon Villa- 2216 Lincoln Avenue

Jack Capon Villa is a 19-unit Low Income Housing Tax Credit (LIHTC) development for Persons with Developmental Disabilities. Satellite Affordable Housing Associates (SAHA) is the managing Co-GP and AHA is the Co-GP. SAHA Property Management provides property management services. Housing Consortium East Bay (HCEB) provides resident services. The project was placed in service on January 09, 2014.

Unit matrix: 1Bed - 16 units, 2Bed - 3 units
 Section 8 PBV: 19 units)
 Income and rent limits: 50% AMI

- Operating Revenue is \$477,490, which is 10% (\$43,394) higher than budget.
- Occupancy is 100%
- Tenant Receivables are \$5,798 and Subsidy Receivables are \$9,564
- Operating Expenses are \$306,821, which is 13% (\$46,613) lower than budget - Primary cause of the variance is unused budgeted line items such as bad debt allowance, trainings/ conference, and unit repairs/ replacement.
- Total Operating Income is \$170,669, which is 112% (\$90,007) higher than budget
- Mandatory hard debt service and reserve deposit requirements are \$40,037 and Debt Service Coverage Ratio is 4.26
- Total Net Cash Flow is \$130,632
- The property budgeted conservatively without rent increase and included operating expenses that were not utilized. Which explains the positive variance in total operating income.

Littlejohn Commons- 1301 Buena Vista Avenue

Littlejohn Commons is a 31-unit Low Income Housing Tax Credit (LIHTC) development for Seniors. ICD is the GP. JSCo provides property management services. LifeSteps provides resident services. The project was placed in service on July 31, 2018.

Unit matrix: 1Bed - 30 units, 2Bed - 1 unit
 Section 8 PBV: 25 units
 Income and rent limits: 30%-50% AMI

- Operating Revenue is \$660,798, which is 3% (\$16,948) lower than budget
- Occupancy is at 94%. (2 vacant units)
- Tenant Receivables are \$13,205 (of which \$13,205 is covid- related) and Subsidy Receivables are \$0
- Operating Expenses are \$257,202, which is 3% (\$8,078) higher than budget - Primary cause of the variance is due to unexpected elevator and fire protection system maintenance, as well as extensive unit repairs.
- Total Operating Income is \$403,596, which is 6% (\$25,025) lower than budget
- Mandatory hard debt service and reserve deposit requirements are \$252,004 and Debt Service Coverage Ratio is 1.60
- Total Net Cash Flow is \$151,591
- Staff is working with JSCo to reduce variance, maximize revenue, and implement cost-savings strategies.

Everett Commons- 2437 Eagle Avenue

Everett Commons is a 20-unit Low Income Housing Tax Credit (LIHTC) development project for families. ICD is the GP. JSCo provides property management services. LifeSteps provides resident services. The project was placed in service on December 17, 2018.

Unit matrix: 1Bed - 4 units, 2Bed - 11 units, 3Bed - 5 units
 Section 8 PBV: 12 units
 VASH PBV: 5 units
 Income and rent limits: 30%-60% AMI

- Operating Revenue is \$556,648, which is 2% (\$10,840) higher than budget.
- Occupancy is 100 %.
- Tenant Receivables are \$944 and Subsidy Receivables are \$9,141 - The high subsidy receivables require an accounting adjustment. Staff is working with JSCo to make all necessary adjustments to the ledgers.
- Operating Expenses are \$253,036, which is 13% (\$29,393) higher than budget
- Total Operating Income is \$303,611, which is 6% (\$18,553) lower than budget. - Primary cause of the variance is due to legal expenses, unexpected fire protection system maintenance, and a plumbing issue. Staff are advising JSCo to balance the budget and find savings from other line items to make up for increased and unexpected expenses.
- Mandatory hard debt service and reserve deposit requirements are \$247,698 and Debt Service Coverage Ratio is 1.23
- Total Net Cash Flow is \$55,914
- Staff is working with JSCo to reduce variance, maximize revenue, and implement cost-savings strategies.
- Extraordinary Event: There were a series of plumbing issues where pipes burst in a few units. A licensed plumber diagnosed that the boiler temperature was set too high and caused the pipes to be fragile. This resulted in a significant increase in operating

expenses, though it is not expected to carry over to the next fiscal year.

Overall, the portfolio is performing strong and stabilized. All the assets are able to fulfill mandatory hard debt service and deposit reserves with debt service coverage ratio averaging at 2.49, ranging from 1.23 to 13.64. Also, all assets produce surplus cash/residual receipts for distribution. Reserve balances are attached.

FISCAL IMPACT

None.

CEQA

N/A

RECOMMENDATION

Accept the LIHTC Portfolio Asset Management Fiscal Year to Date Financial Report through the Month of December 2021.

ATTACHMENTS

1. LIHTC Portfolio Snapshot 1221
2. LIHTC Portfolio Asset Management Fiscal Year to Date Report through December 2021 Presentation

Respectfully submitted,

A handwritten signature in blue ink that reads "Cheley Quiambao". The signature is written in a cursive, flowing style.

Cheley Quiambao, Asset Manager

LIHTC Portfolio Financial Performance
01/21-12/21

	Breakers at Bayport Family 52		Shinsei Gardens Family 39		Park Alameda Family 62		Stargell Commons Family 32		Jack Capon Villa Senior/ Sp 19		Littlejohn Commons Senior 31		Everett Commons Family 20		Portfolio LIHTC 255	
	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals
Rental Revenue	537,101	540,688	378,526	368,590	486,408	510,985	327,012	348,546	441,444	112,331	254,158	153,769	201,629	130,026	2,626,278	2,164,935
Subsidy Revenue	499,896	519,855	525,912	531,092	285,480	288,694	244,728	223,194	-	378,203	435,932	507,566	350,961	418,218	2,342,909	2,866,822
Vacancy Loss	(14,124)	(11,125)	(12,941)	(20,659)	(12,583)	(46,375)	(7,535)	(24,068)	(8,829)	(14,876)	(13,802)	(1,555)	(11,052)	5,162	(80,866)	(113,496)
Other Income	-	721	6,507	5,209	7,020	4,251	6,210	7,814	1,481	1,832	1,457	1,018	4,270	3,242	26,945	24,086
Total Operating Revenue	\$1,022,873	\$ 1,050,139	\$ 898,004	\$ 884,232	\$ 766,325	\$ 757,555	\$ 570,415	\$ 555,486	\$ 434,096	\$ 477,490	\$ 677,745	\$ 660,798	\$ 545,808	\$ 556,648	\$ 4,915,266	\$ 4,942,347
Administrative and Marketing	70,308	62,402	62,389	54,624	87,197	105,072	50,111	54,084	71,284	63,899	56,700	61,536	47,121	51,472	445,110	453,090
Property Management Fee	43,680	43,680	30,888	30,888	50,592	50,592	26,112	26,112	15,960	15,960	27,604	25,372	16,578	15,758	211,413	208,363
Payroll, Benefits, Taxes	134,361	144,150	70,570	70,691	175,051	134,453	71,761	70,829	31,569	30,875	69,146	65,591	50,006	46,894	602,464	563,482
Utilities	86,939	87,904	62,493	67,612	65,138	77,970	33,871	47,953	20,047	33,792	19,778	20,310	9,825	9,988	298,091	345,529
Opererating and Maintenance	149,450	132,218	92,067	84,334	76,426	103,008	65,286	55,802	118,490	68,107	29,892	46,259	30,419	62,795	562,030	552,523
Taxes and Insurance	65,657	69,722	46,498	51,596	50,415	53,020	47,743	47,856	29,085	27,189	26,824	19,038	23,727	20,515	289,948	288,936
Resident services	10,001	10,000	-	31,012	69,197	67,172	37,756	40,005	66,999	66,999	19,180	19,096	45,968	45,614	249,102	279,898
Total Operating Expense	\$ 560,396	\$ 550,076	\$ 364,904	\$ 390,757	\$ 574,016	\$ 591,287	\$ 332,640	\$ 342,642	\$ 353,434	\$ 306,821	\$ 249,124	\$ 257,202	\$ 223,644	\$ 253,036	\$ 2,658,158	\$ 2,691,821
Total Operating Income	\$ 462,477	\$ 500,063	\$ 533,100	\$ 493,475	\$ 192,309	\$ 166,268	\$ 237,775	\$ 212,845	\$ 80,662	\$ 170,669	\$ 428,621	\$ 403,596	\$ 322,164	\$ 303,611	\$ 2,257,109	\$ 2,250,526
Debt Service, Reserve Depo:	183,343	182,255	38,116	36,166	31,930	31,932	111,408	113,926	40,037	40,037	252,004	252,004	243,940	247,698	\$ 900,778	\$ 904,019
Net cash flow	\$ 279,134	\$ 317,808	\$ 494,984	\$ 457,309	\$ 160,379	\$ 134,336	\$ 126,367	\$ 98,919	\$ 40,625	\$ 130,632	\$ 176,616	\$ 151,591	\$ 78,225	\$ 55,914	\$ 1,356,331	\$ 1,346,507
Debt Service Coverage Ratic	2.52	2.74	13.99	13.64	6.02	5.21	2.13	1.87	2.01	4.26	1.70	1.60	1.32	1.23	2.51	2.49
Operating Expense PUPY	\$ 10,777	\$ 10,578	\$ 9,357	\$ 10,019	\$ 9,258	\$ 9,537	\$ 10,395	\$ 10,708	\$ 18,602	\$ 16,148	\$ 8,036	\$ 8,297	\$ 11,182	\$ 12,652	\$ 10,424	\$ 10,556
Operating Expense PUPM	\$ 898	\$ 882	\$ 780	\$ 835	\$ 772	\$ 795	\$ 866	\$ 892	\$ 1,550	\$ 1,346	\$ 670	\$ 691	\$ 932	\$ 1,054	\$ 869	\$ 880

LIHTC PORTFOLIO ASSET MANAGEMENT REPORT YEAR- TO- DATE THROUGH DECEMBER 2021

**PREPARED BY
CHELEY QUIAMBAO
ASSET MANAGER**

LIHTC PORTFOLIO

**Breakers at Bayport
Shinsei Gardens
Park Alameda
Stargell Commons
Jack Capon Villa
Littlejohn Commons
Everett Commons**

Breakers at Bayport 52 Family



\$- \$200,000 \$400,000 \$600,000 \$800,000 \$1,000,000 \$1,200,000

	Net Cash Flow	Debt Service, Reserve Deposits	Total Operating Expense	Total Operating Revenue
Actual (Top)	\$317,808	\$182,255	\$550,076	\$1,050,139
Budget (Bottom)	\$279,134	\$183,343	\$560,396	\$1,022,873

Shinsei Gardens 39 Family



\$- \$100,000 \$200,000 \$300,000 \$400,000 \$500,000 \$600,000 \$700,000 \$800,000 \$900,000 \$1,000,000

	Net Cash Flow	Debt Service, Reserve Deposits	Total Operating Expense	Total Operating Revenue
Actual (Top)	\$457,309	\$36,166	\$390,757	\$884,232
Budget (Bottom)	\$494,984	\$38,116	\$364,904	\$898,004

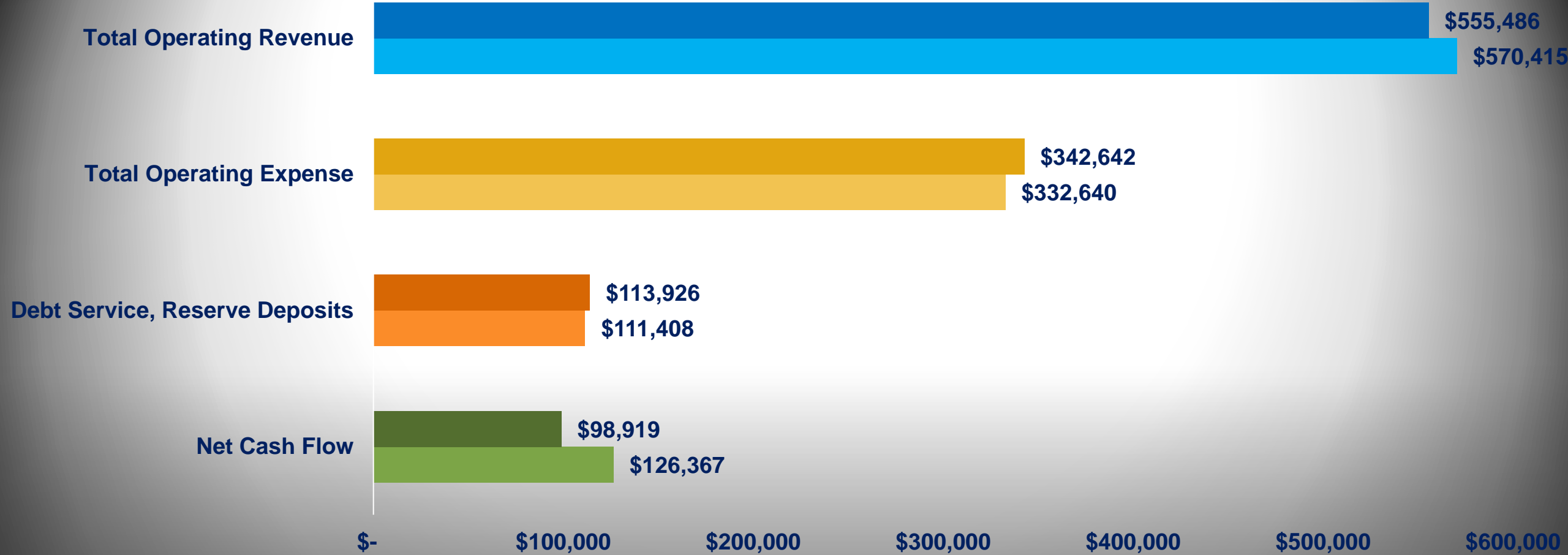
Park Alameda 62 Family



\$- \$100,000 \$200,000 \$300,000 \$400,000 \$500,000 \$600,000 \$700,000 \$800,000 \$900,000

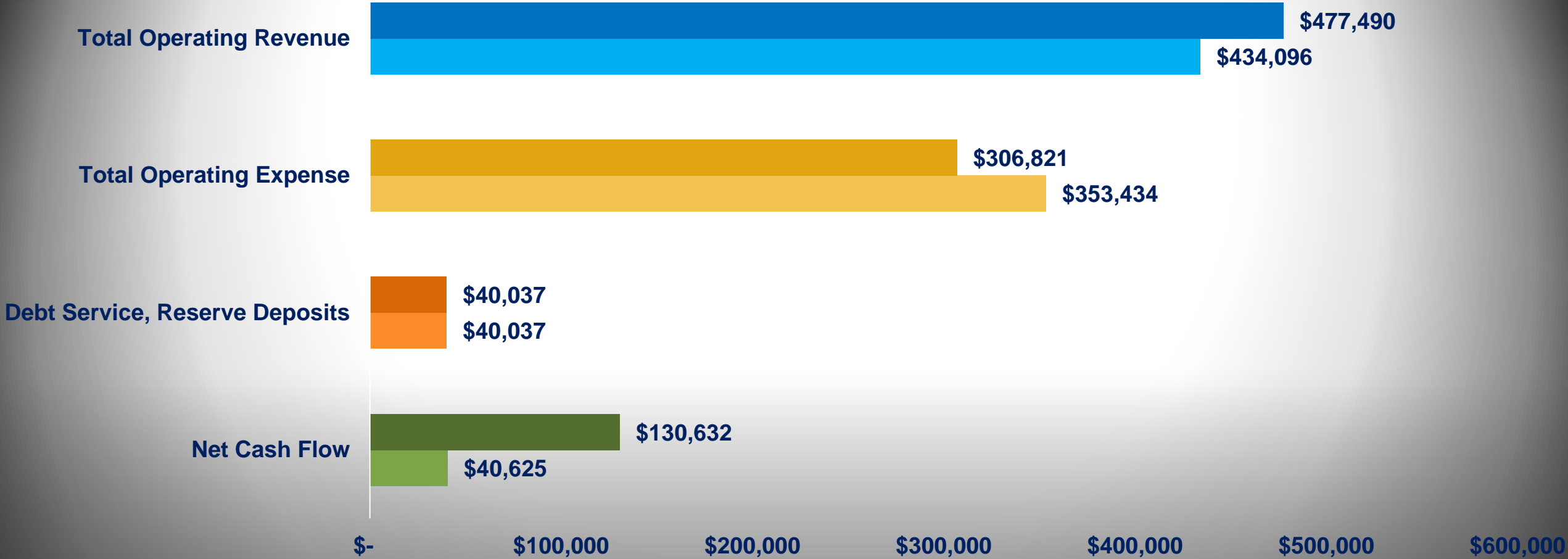
	Net Cash Flow	Debt Service, Reserve Deposits	Total Operating Expense	Total Operating Revenue
Actual (Top)	\$134,336	\$31,932	\$591,287	\$757,555
Budget (Bottom)	\$160,379	\$31,930	\$574,016	\$766,325

Stargell Commons 32 Family



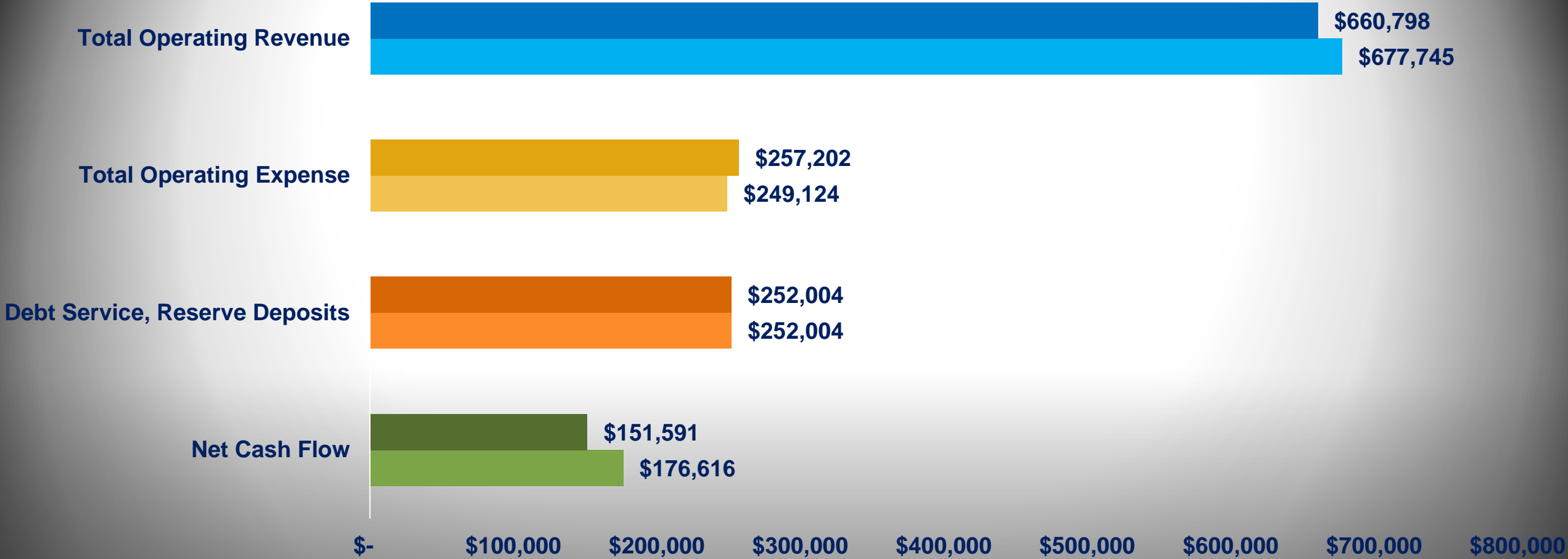
	Net Cash Flow	Debt Service, Reserve Deposits	Total Operating Expense	Total Operating Revenue
Actual (Top)	\$98,919	\$113,926	\$342,642	\$555,486
Budget (Bottom)	\$126,367	\$111,408	\$332,640	\$570,415

Jack Capon Villa 19 Special Needs



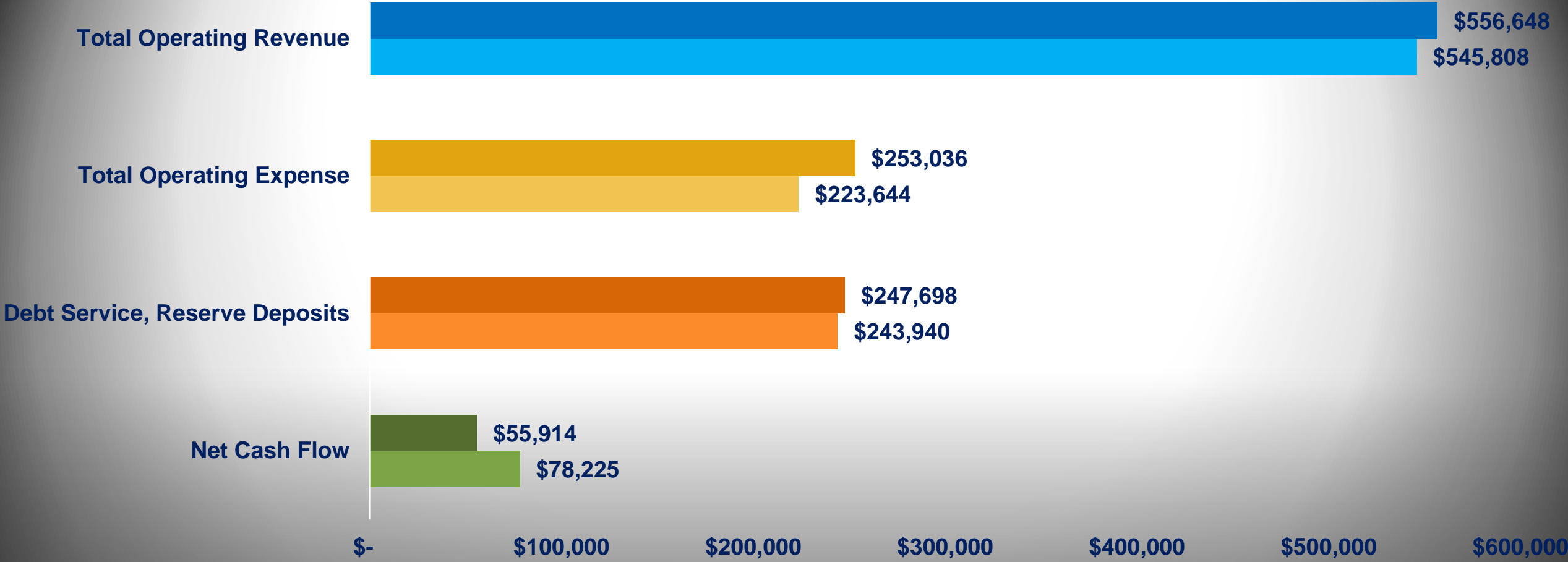
	Net Cash Flow	Debt Service, Reserve Deposits	Total Operating Expense	Total Operating Revenue
Actual (Top)	\$130,632	\$40,037	\$306,821	\$477,490
Budget (Bottom)	\$40,625	\$40,037	\$353,434	\$434,096

Littlejohn Commons 31 Senior



	Net Cash Flow	Debt Service, Reserve Deposits	Total Operating Expense	Total Operating Revenue
Actual (Top)	\$151,591	\$252,004	\$257,202	\$660,798
Budget (Bottom)	\$176,616	\$252,004	\$249,124	\$677,745

Everett Commons 20 Family



	Net Cash Flow	Debt Service, Reserve Deposits	Total Operating Expense	Total Operating Revenue
Actual (Top)	\$55,914	\$247,698	\$253,036	\$556,648
Budget (Bottom)	\$78,225	\$243,940	\$223,644	\$545,808

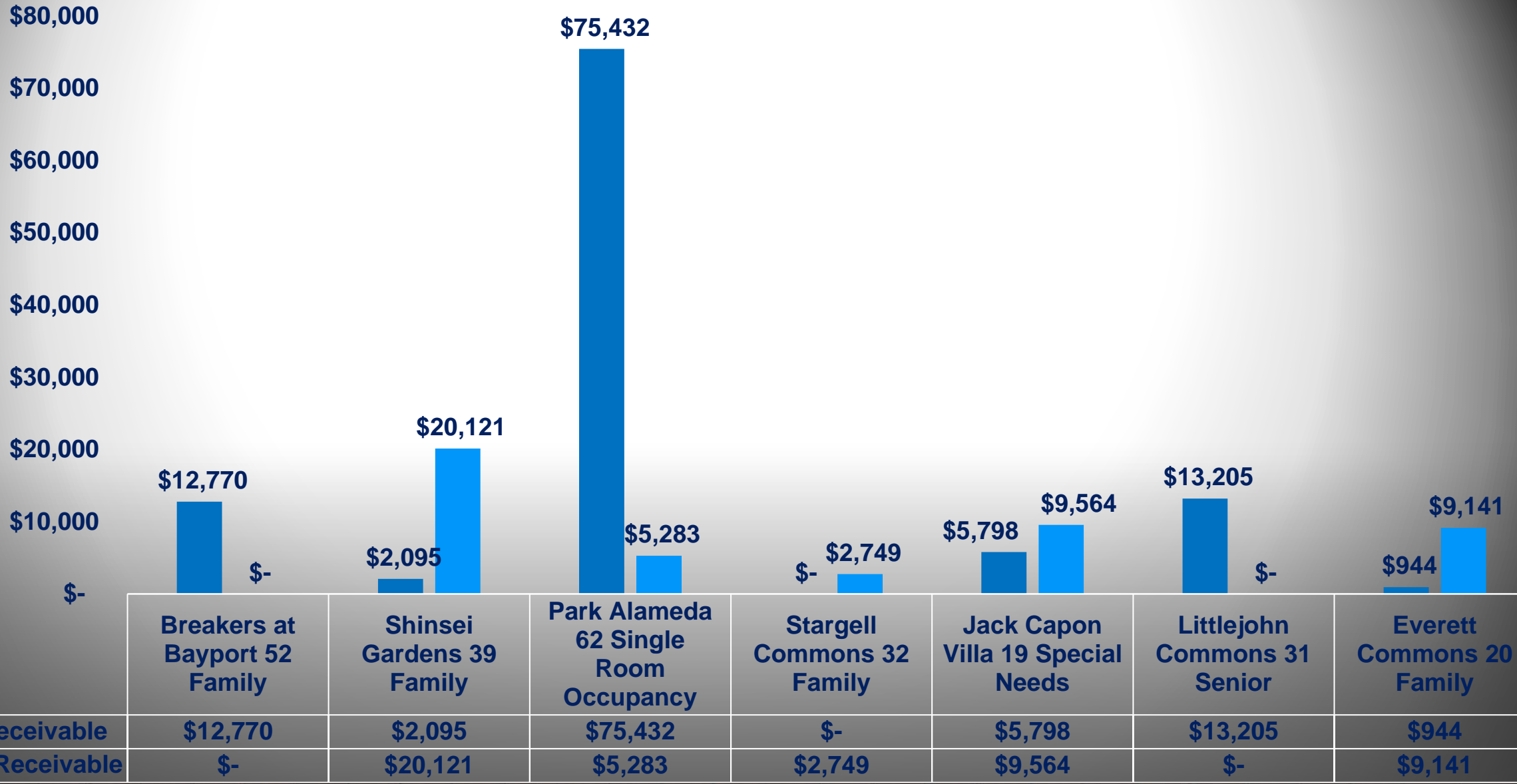
Portfolio Performance



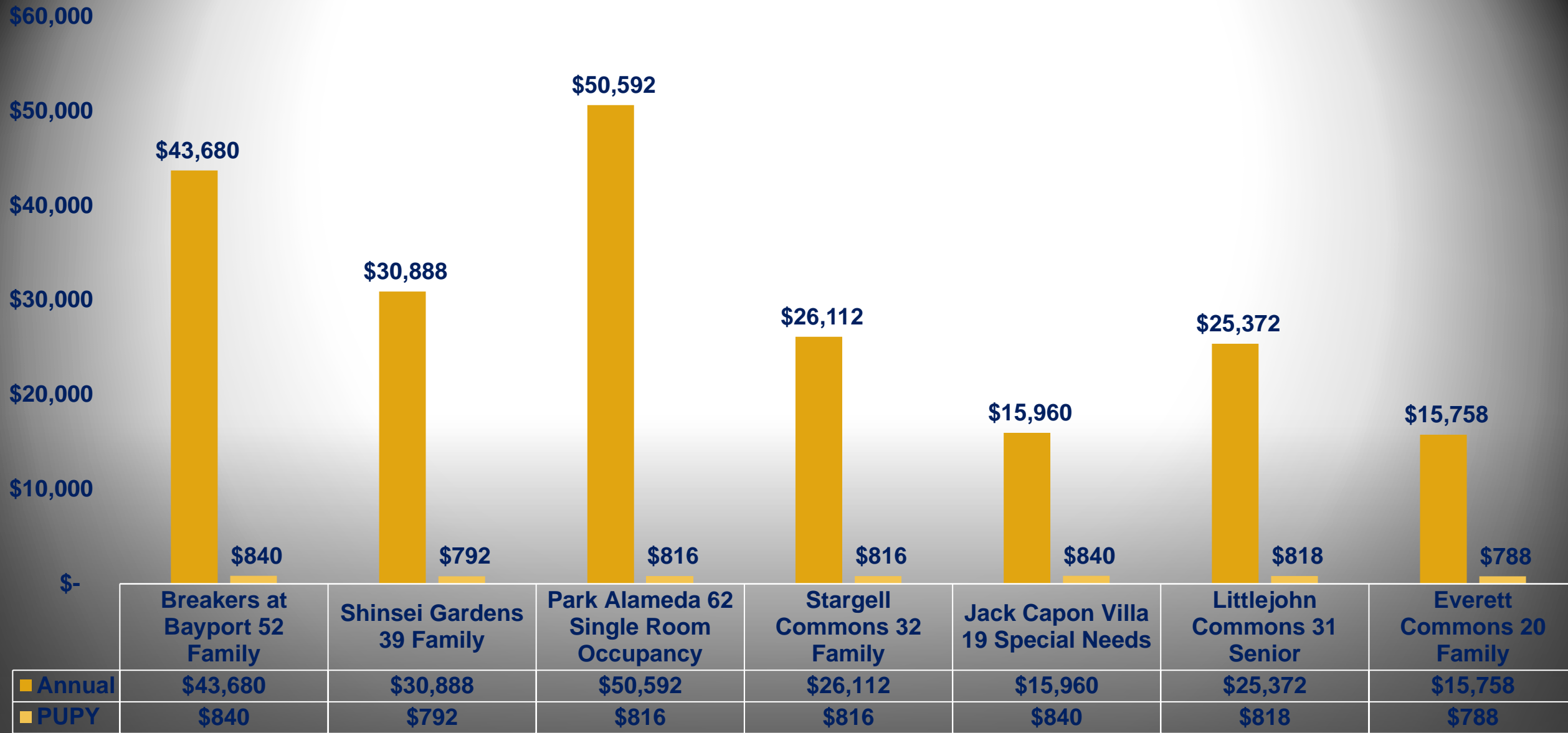
\$- \$1,000,000 \$2,000,000 \$3,000,000 \$4,000,000 \$5,000,000 \$6,000,000

	Net Cash Flow	Debt Service, Reserve Deposits	Total Operating Expense	Total Operating Revenue
Actual (Top)	\$1,346,507	\$904,019	\$2,691,821	\$4,942,347
Budget (Bottom)	\$1,356,331	\$900,778	\$2,658,158	\$4,915,266

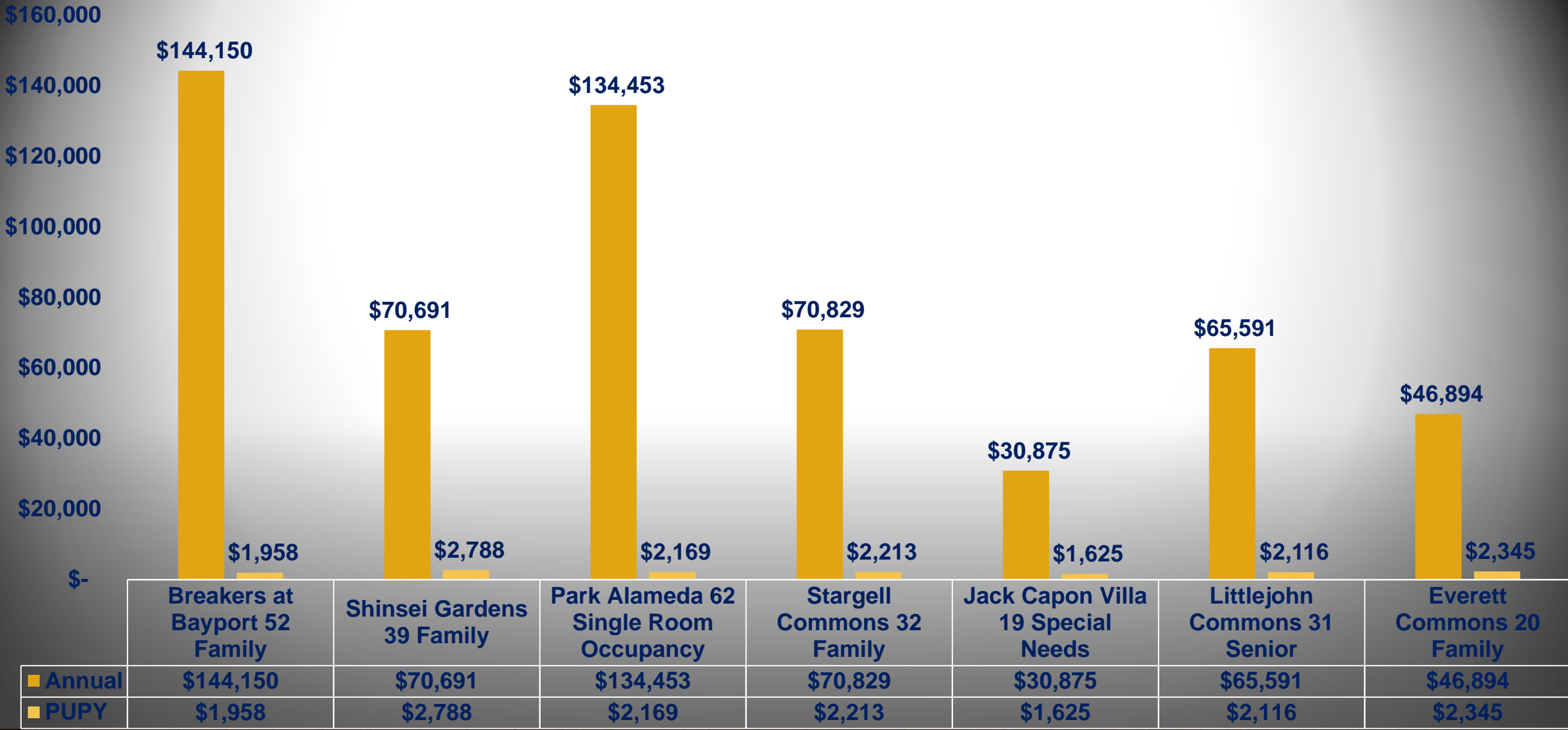
Tenant Receivables



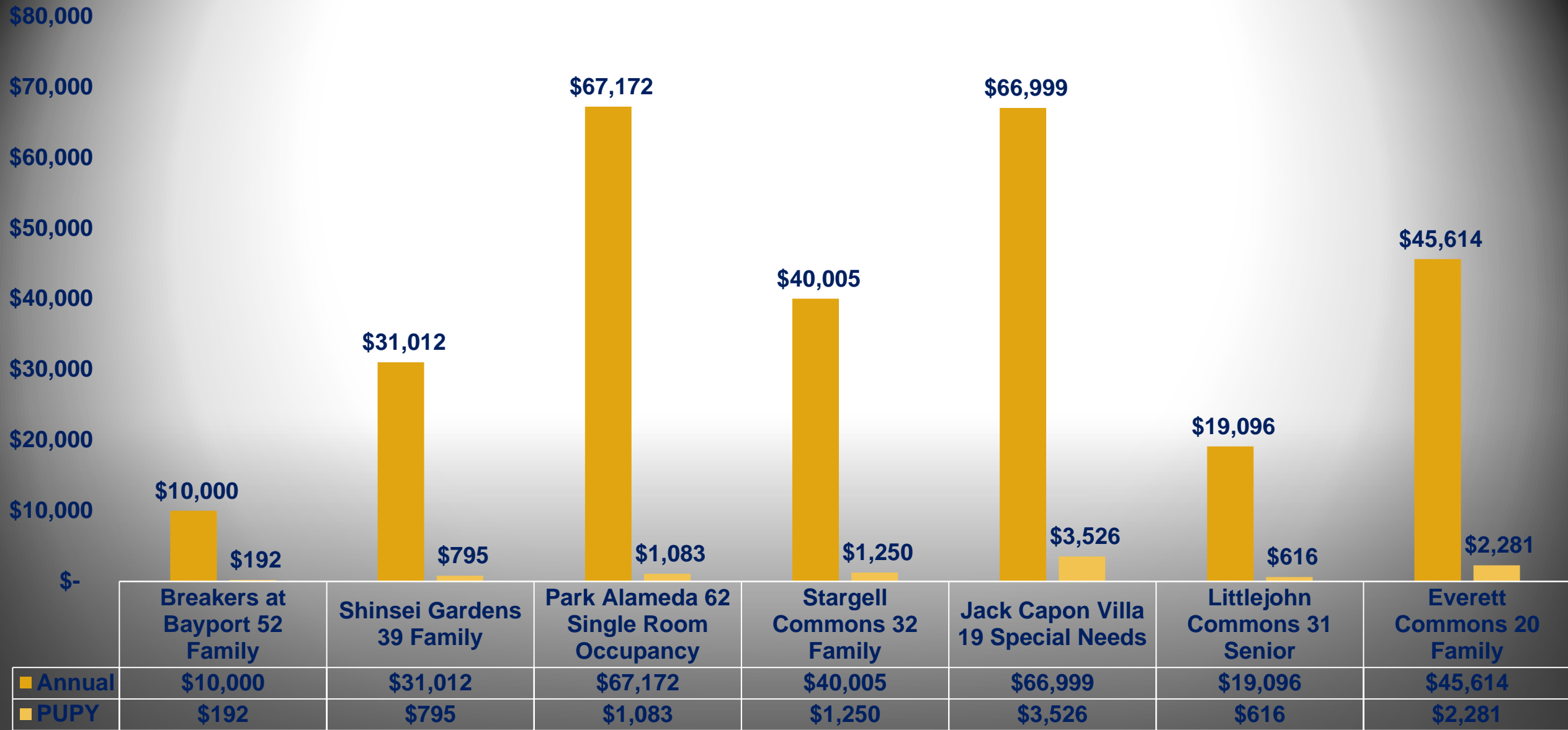
Property Management Fees



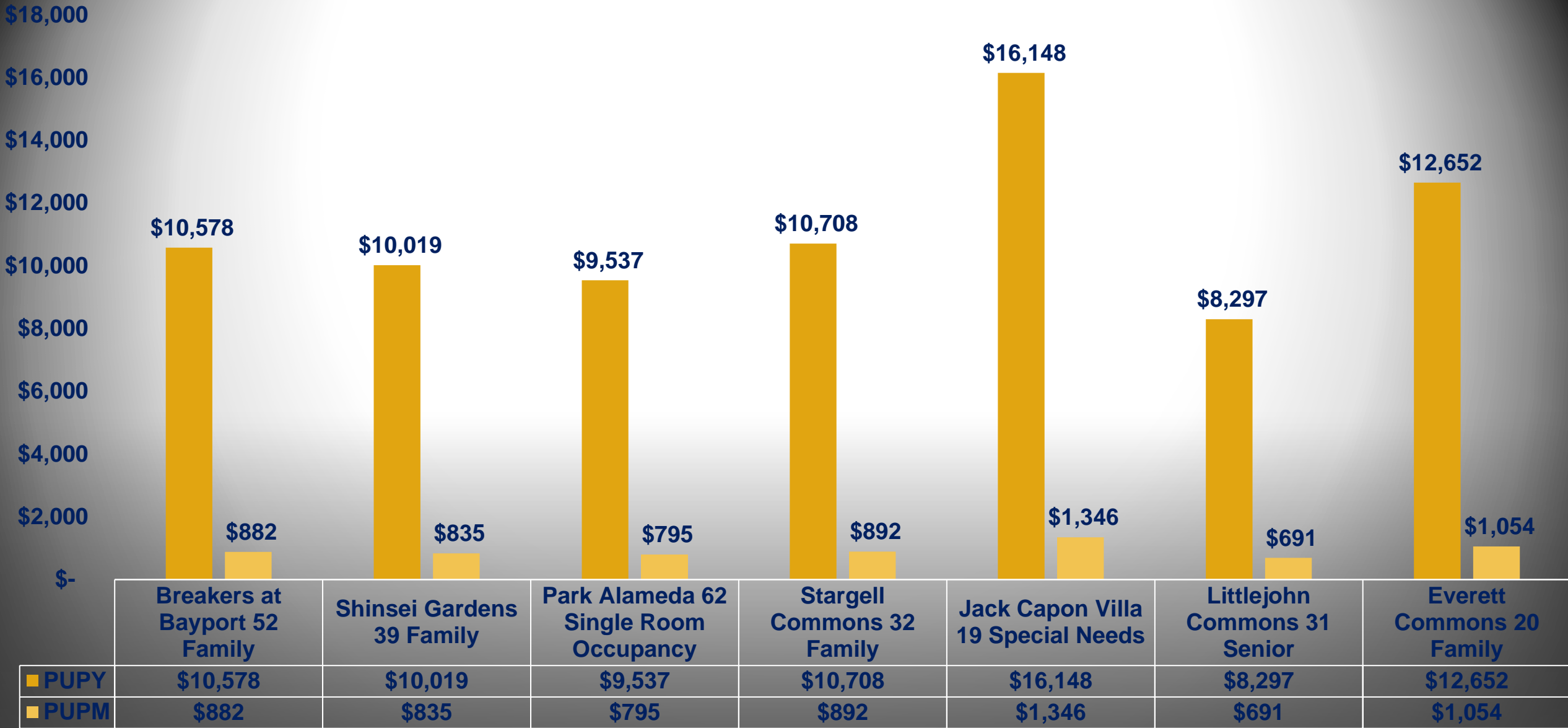
Property Staff Salaries and Benefits



Resident Services

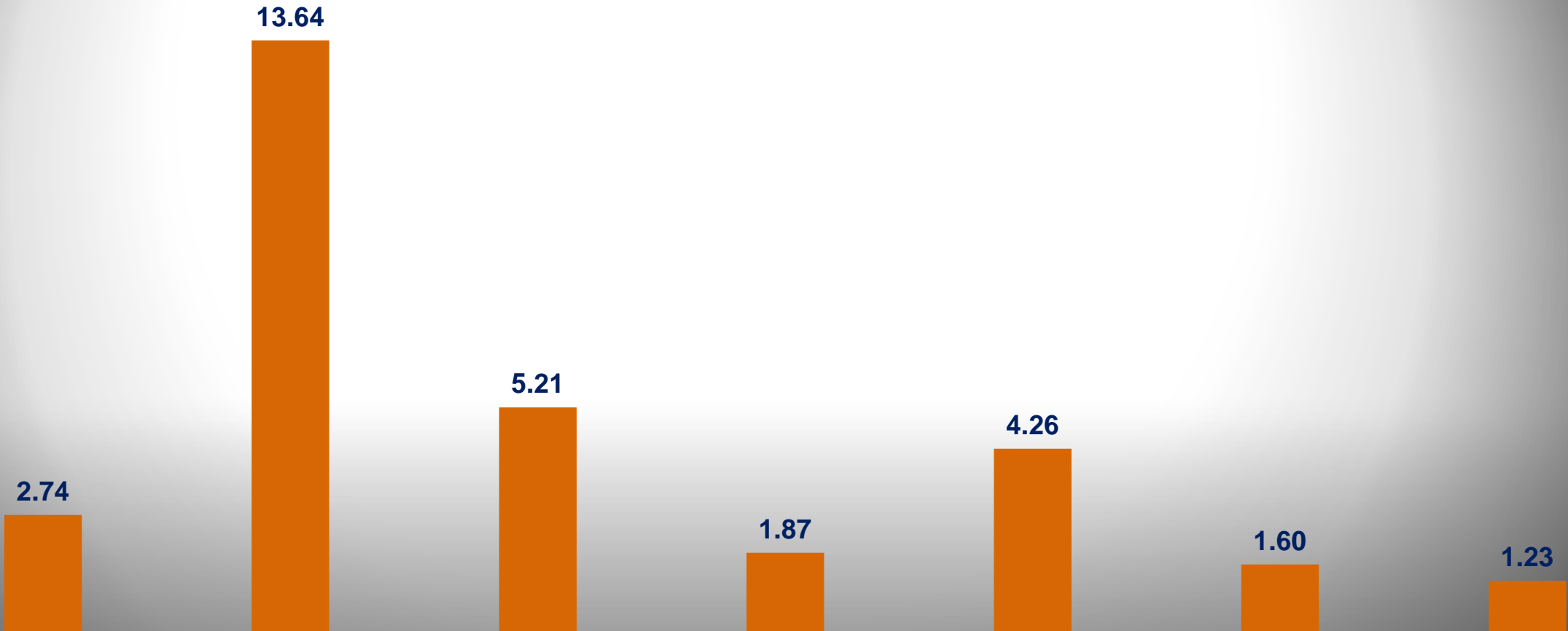


Operating Expense PUPY (Operating Expense/ Unit)



Debt Service Coverage Ratio (Debt Service/ Total Operating Income)

16.00
14.00
12.00
10.00
8.00
6.00
4.00
2.00
0.00



DSCR	2.74	13.64	5.21	1.87	4.26	1.60	1.23
-------------	-------------	--------------	-------------	-------------	-------------	-------------	-------------

Reserve Balances

\$700,000
 \$600,000
 \$500,000
 \$400,000
 \$300,000
 \$200,000
 \$100,000
 \$-

	Breakers at Bayport 52 Family	Shinsei Gardens 39 Family	Park Alameda 62 Single Room Occupancy	Stargell Commons 32 Family	Jack Capon Villa 19 Special Needs	Littlejohn Commons 31 Senior	Everett Commons 20 Family
■ Replacement Reserve	\$573,576	\$267,881	\$356,390	\$77,005	\$124,012	\$43,917	\$29,000
■ Reserve/ Unit	\$11,030	\$6,869	\$5,748	\$2,406	\$6,527	\$1,417	\$1,450
■ Operating Reserve	\$218,392	\$596,408	\$329,017	\$202,034	\$110,338	\$245,668	\$50,093
■ Reserve/ Unit	\$4,200	\$15,293	\$5,307	\$6,314	\$5,807	\$7,925	\$2,505
■ Other Reserve	\$39,773	\$80,707	\$96,343	\$194,246	\$22,301		\$27,545
■ Reserve/ Unit	\$765	\$2,069	\$1,554	\$6,070	\$1,174		\$538

Thank you!



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

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Louie

Date: March 16, 2022

Re: Accept the Audit Report for Fiscal Year Ending June 30, 2021 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 for the fiscal year ending June 30, 2020 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 separately in audited financial statements. The condensed financial information for AAHC is presented in Note 16 of the attached draft audited financial statements. The Other Post Employee Benefits (OPEB) Trust is presented separately. These draft audited financial statements also incorporate the audited financial statements for AHA's development affiliate, Island City Development (ICD), which is presented 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, 2021. 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 as of June 30, 2021 are in conformity with US Generally Accepted Accounting Principles (US GAAP). The audit report and financial statements include the Financial Data Schedule (FDS) as a supplemental schedule. Once the audited financial statements are approved by the Board and finalized by Novogradac & Company LLP,



the FDS report is expected to be electronically submitted to HUD by the March 31, 2022 deadline.

From the Fiscal Year 2017 through Fiscal Year 2019 audited financial statements, the auditors have reported that the Housing Authority has had a material weakness in its financial reporting. A material weakness is defined as a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis. For the Fiscal Year 2020, the auditors have reported an improvement in financial reporting which is less severe than a material weakness as the deficiency is unlikely to have a material impact on the financial statements. However, this deficiency does merit the attention of the Board of Commissioners for oversight of the agency's financial reporting. The deficiency finding is primarily driven by journal entries provided by both Finance staff and audit staff to conform the financial statements to accounting standards. For Fiscal Year 2021, the draft audit report as presented by Novogradac & Company LLP showcases that these findings have been cleared.

FISCAL IMPACT

N/A

CEQA

N/A

RECOMMENDATION

Accept the Financial Audit Report for Fiscal Year Ending June 30, 2021 and Authorize the Executive Director to Approve and Finalize with Minor Changes.

ATTACHMENTS

1. 01 Alameda Housing Authority - FY21 Revised Audit Draft 3-9-22
2. 02 Mapped Trial Balance Audit Draft
3. 03 Adjusting Entries Draft
4. 04 Reclass Entries Draft

Respectfully submitted,



Louie

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

JUNE 30, 2021

**WITH
REPORT OF INDEPENDENT AUDITORS**

AUDIT DRAFT

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
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JUNE 30, 2021

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AUDIT DRAFT

REPORT OF INDEPENDENT AUDITORS

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

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities (primary government), the aggregate discretely presented component unit and fiduciary fund of the Housing Authority of the City of Alameda (the "Authority") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit. Those statements, which were prepared in accordance with the accounting standards issued by the Financial Accounting Standards Board, were audited by other auditors whose reports have been furnished to us. We have applied audit procedures on the conversion adjustments to the financial statements to present them in accordance with accounting standards issued by the Governmental Accounting Standards Board. Our opinion, insofar as it relates to the amounts included for the aforementioned entity, prior to these conversion adjustments, is based solely on the report of the other auditors. We did not audit the financial statements of the Other Postemployment Benefit Trust Fund, which represent 100 percent of the assets, net position, and revenues of the fiduciary fund. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the aforementioned entity, is based solely on the report of the other auditors. 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. The financial statements of the Discretely Presented Component Unit and the fiduciary fund were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the net position of the primary government, the aggregate discretely presented component unit and fiduciary fund of the Authority, as of June 30, 2021, and the changes in their net position and, where applicable, their cash flows, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, required pension information and other postemployment 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 purpose of additional analysis 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 is also not a required part of the financial statements and is presented for the purposes of additional analysis as required by the U.S. Department of Housing and Urban Development.

The schedule of expenditures of federal awards and the financial data schedule 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 and financial data schedule 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 TBD 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 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.

TBD
Toms River, New Jersey

AUDIT DRAFT

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, 2021**

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 for the fiscal year ended June 30, 2021. 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. Key financial information for the current fiscal year will be compared with those of the prior year.

Financial Highlights

- The assets and deferred outflows of the Authority exceeded its liabilities and deferred inflows at the close of fiscal year 2021 resulting in a net position of \$117,076,375 at June 30, 2021, as opposed to \$107,445,875 at June 30, 2020.
- Total assets and deferred outflows of resources at June 30, 2021, were \$163,335,052. Of this, \$33,506,313 represents current assets, \$128,214,504 represents noncurrent assets, and \$1,614,235 represents deferred outflows of resources. Total assets and deferred outflows of resources at June 30, 2020, were \$142,914,855.
- Capital assets, net of accumulated depreciation at June 30, 2021, decreased by \$1,592,275 from \$76,882,077 at June 30, 2020, to \$75,289,802 at June 30, 2021. Capital assets are reflected at cost, less accumulated depreciation for all purchased capital assets.
- Total liabilities and deferred inflows of resources at June 30, 2021, were \$46,258,677. Of this, \$8,783,953 represents current liabilities, \$35,685,147 represents noncurrent liabilities, and \$1,789,577 represents deferred inflows of resources. Net position increased from \$107,445,875 at June 30, 2020, to \$117,076,375 at June 30, 2021, an increase of \$9,630,500.
- Total operating and non-operating revenues for the Authority for fiscal year 2021 were \$48,082,776 versus \$42,846,677 for fiscal year 2020; an increase of \$5,236,009. The primary sources of revenue for 2021 were governmental grants including Section 8 Housing Choice Vouchers Program (Section 8) Housing Assistance Payment ("HAP"), Coronavirus Aid, Relief and Economic Security Act ("CARES Act") Grants, City of Alameda grants, Alameda Unified School District grants, and tenant rents collected from the Authority's owned units. For fiscal year 2021 and 2020, please note that \$8,197,594 and \$7,580,220, respectively, of HAP received from HUD to Authority-owned properties are eliminated from financial statement presentation, as these payments are paid to the Authority as landlord for Authority-owned properties.
- Total operating and non-operating expenses for the Authority for fiscal year 2021 were \$41,821,758 versus \$40,246,670 for fiscal year 2020; an increase of \$1,575,088. The major program expenditure, as reflected on the statement of revenues, expenses, and changes in net position, was for HAP. There were \$25,944,368 of HAP expenses for fiscal year 2021 versus \$24,298,568 in fiscal year 2020. For fiscal year 2021 and 2020, please note that \$8,197,594 and \$7,580,220, 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, 2021**

Financial Highlights (continued)

- Operating revenues for the Authority for fiscal year 2021 were \$47,845,491 and operating expenses were \$40,829,873, respectively. Operating revenues and expenses for fiscal year 2020 were \$42,272,232 and \$39,140,756, respectively.

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 Government 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, 2021**

Component Unit

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.

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.

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.

Fiduciary Fund

As is more fully described in Note 1, the Authority reports a fiduciary fund for its Other Post-Employment Benefits ("OPEB") Trust Fund. The funds are held in a trust by the Authority for the beneficiaries of the OPEB plan. The OPEB Trust Fund audited financial statements may be obtain from CalPERS's administrative offices located at 400 Q Street, Sacramento, California.

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, 2021. 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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2021**

Comparative Statements of Net Position

The following table reflects the statement of net position at June 30, 2021, compared to the prior fiscal year. The Authority is engaged only in business-type activities.

Comparative Statements of Net Position

Primary Government Only

June 30, 2021 and 2020

	June 30, 2021	June 30, 2020	\$ Variance	% Variance
Current Assets	33,506,313	32,249,801	1,256,512	4%
Other noncurrent assets	52,924,702	31,401,911	21,522,791	69%
Capital assets, net of accumulated depreciation	75,289,802	76,882,077	(1,592,275)	-2%
Total Assets	161,720,817	140,533,789	21,187,028	15%
Deferred outflow of resources	1,614,235	2,381,066	(766,831)	-32%
Total Assets and Deferred Outflows of Resources	<u>163,335,052</u>	<u>142,914,855</u>	20,420,197	14%
Current liabilities	8,783,953	4,254,488	4,529,465	106%
Noncurrent liabilities	35,685,147	29,612,920	6,072,227	21%
Total liabilities	44,469,100	33,867,408	10,601,692	31%
Deferred inflow of resources	1,789,577	1,601,572	188,005	12%
Net investment in capital assets	52,296,105	52,213,847	82,258	0%
Restricted	1,597,212	1,232,330	364,882	30%
Unrestricted	<u>63,183,058</u>	<u>53,999,698</u>	9,183,360	17%
Total Net Position	117,076,375	107,445,875	9,630,500	9%

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2021**

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, 2021, compared to the prior fiscal year.

**Comparative Statements of Revenues, Expenses, and Changes in Net Position
Primary Government Only
Years Ended June 30, 2021 and 2020**

	June 30, 2021	June 30, 2020	\$ Variance	% Variance
Operating Revenues				
Grants	42,925,875	38,028,840	4,897,035	13%
Rents	3,989,823	3,784,594	205,229	5%
Other revenues	929,793	458,798	470,995	103%
Non-Operating Revenues				
Interest Income	163,535	433,945	(270,410)	-62%
Gain on insurance proceeds	73,750	140,500	(66,750)	-48%
Total Revenues	<u>48,082,776</u>	<u>42,846,677</u>	5,236,099	12%
Operating Expenses				
Administrative	8,685,681	7,921,167	764,514	10%
Utilities	838,948	1,195,788	(356,840)	-30%
Maintenance	2,094,670	2,386,291	(291,621)	-12%
Protective Services	325,311	291,941	33,370	11%
General	643,825	619,812	24,013	4%
Tenant Services	616,228	641,831	(25,603)	-4%
Housing Assistance Payments	25,944,368	24,298,568	1,645,800	7%
Depreciation	1,680,842	1,785,358	(104,516)	-6%
Non-operating expenses:				
Interest Expense	991,885	1,105,914	(114,029)	-10%
Total Expenses	<u>41,821,758</u>	<u>40,246,670</u>	1,575,088	4%
Change in net position	<u>6,261,018</u>	<u>2,600,007</u>	3,661,011	141%
Special Item and Transfers in				
Operating transfers to (from) discretely presented component unit	3,860,098	-	3,860,098	100%
Loss on sale of fixed assets	(490,616)	-	(490,616)	100%
Net position, beginning	<u>107,445,875</u>	<u>104,845,868</u>	2,600,007	2%
Net position, ending	117,076,375	107,445,875	9,630,500	9%

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2021**

Comparative Statements of Revenues, Expenses, and Changes in Net Position (continued)

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 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.

Sewer pass-through charges have been reclassified from Utilities Expense to Administrative Expenses.

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

As indicated in the above comparative statements, the Authority's net position at June 30, 2021, increased by \$9,630,500 from June 30, 2020.

Changes in Capital Assets

The following presents the changes in fixed assets (net of accumulated depreciation) at June 30, 2021, versus the prior fiscal year ended June 30, 2020.

	June 30, 2021	June 30, 2020	\$ Variance	% Variance
Land	58,219,779	58,219,779	-	0%
Construction in progress	524,761	103,890	420,871	405%
Buildings and improvements	47,127,590	48,248,833	(1,121,243)	-2%
Equipment	425,015	477,444	(52,429)	-11%
Total capital assets	<u>106,297,145</u>	<u>107,049,946</u>	(752,801)	-1%
less: Accumulated Depreciation	<u>(31,007,343)</u>	<u>(30,167,86)</u>	(839,474)	3%
Capital Assets, net of Accumulated Depreciation	75,289,802	76,882,077	(1,592,275)	-2%

Additional information pertaining to capital assets is found in Note 4 to the financial statements. Please note the reduction in buildings and improvements is related to the transfer of Rosefield Village from the Housing Authority of the City of Alameda to an affiliate of Island City Development, Constitution & Eagle, Limited Partnership.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2021**

Changes in Long-Term Debt

The following presents the changes in long-term debt at June 30, 2021, versus the prior fiscal year.

Changes in Long-Term Debt Primary Government Only June 30, 2021 and 2020				
	June 30, 2021	June 30, 2020	\$ Variance	% Variance
Notes and bonds payable	22,993,697	24,668,230	(1,674,533)	-7%

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

Unfunded Pension Liability

In 2016, \$1,000,000 was made 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.

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 2020 fiscal year, the Authority's expenses for the Section 8 Housing Choice Vouchers Program exceeded its revenues by \$893,997. These excesses of expenses over revenues were funded by a reduction in the Authority's net position for the Section 8 Housing Choice Vouchers Program.

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.

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.

FINANCIAL STATEMENTS

AUDIT DRAFT

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

ASSETS				
	Primary Government	Discretely Presented Component Unit	Fiduciary Fund	Total Reporting Entity (Memorandum Only)
Current assets:				
Cash and cash equivalents	\$ 30,680,818	\$ 2,980,664	\$ -	\$ 33,661,482
Tenant security deposits	470,764	45,774	-	516,538
Accounts receivable, net	2,021,251	70,367	-	2,091,618
Prepaid expenses	<u>333,480</u>	<u>32,102</u>	-	<u>365,582</u>
Total current assets	<u>33,506,313</u>	<u>3,128,907</u>	-	<u>36,635,220</u>
Non-current assets:				
Restricted cash	1,833,657	352,730	-	2,186,387
Investments	-	-	1,576,348	1,576,348
Notes receivable	50,750,678	-	-	50,750,678
Accrued interest on notes receivable	9,507	-	-	9,507
Capital assets, net	75,289,802	33,725,947	-	109,015,749
Other assets	<u>330,860</u>	<u>19,185,657</u>	-	<u>19,516,517</u>
Total non-current assets	<u>128,214,504</u>	<u>53,264,334</u>	<u>1,576,348</u>	<u>183,055,186</u>
Total assets	<u>161,720,817</u>	<u>56,393,241</u>	<u>1,576,348</u>	<u>219,690,406</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension plan	1,524,124	-	-	1,524,124
OPEB Plan	<u>90,111</u>	-	-	<u>90,111</u>
Total deferred outflows of resources	<u>1,614,235</u>	-	-	<u>1,614,235</u>
Total assets and deferred outflows of resources	<u>\$ 163,335,052</u>	<u>\$ 56,393,241</u>	<u>\$ 1,576,348</u>	<u>\$ 221,304,641</u>

AUDIT DRAFT

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF NET POSITION (continued)
AS OF JUNE 30, 2021

LIABILITIES				
	Primary Government	Discretely Presented Component Unit	Fiduciary Fund	Total Reporting Entity (Memorandum Only)
Current liabilities:				
Accounts payable	\$ 595,946	\$ 56,611	\$ -	\$ 652,557
Accounts payable - other government	33,697	-	-	33,697
Accrued expenses	175,754	-	-	175,754
Accrued compensated absences, current	179,870	-	-	179,870
Tenant security deposits	439,323	44,734	-	484,057
Accrued interest payable	1,133,222	1,278,154	-	2,411,376
Current portion of bonds and notes payable	5,505,109	-	-	5,505,109
Unearned revenue	329,393	15,627	-	345,020
Other current liabilities	391,639	306,900	-	698,539
Total current liabilities	8,783,953	1,702,026	-	10,485,979
Non-current liabilities:				
Accrued compensated absences, net of current portion	101,603	-	-	101,603
Long-term portion of bonds and notes payable	17,488,588	42,170,253	-	59,658,841
Accrued pension	1,884,641	-	-	1,884,641
Prepaid ground lease	16,210,315	-	-	16,210,315
Other non-current liabilities	-	1,618,236	-	1,618,236
Total non-current liabilities	35,685,147	43,788,489	-	79,473,636
Total liabilities	44,469,100	45,490,515	-	89,959,615
DEFERRED INFLOWS OF RESOURCES				
Pension plan	619,054	-	-	619,054
OPEB plan	1,170,523	-	-	1,170,523
Total deferred inflows of resources	1,789,577	-	-	1,789,577
NET POSITION				
Net position:				
Net investment in capital assets	52,296,105	(8,444,306)	-	43,851,799
Restricted	1,597,212	352,730	-	1,949,942
Unrestricted	63,183,058	18,994,302	1,576,348	83,753,708
Total net position	\$ 117,076,375	\$ 10,902,726	\$ 1,576,348	\$ 129,555,449

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, 2021

	Primary Government	Discretely Presented Component Unit	Fiduciary Fund	Total Reporting Entity (Memorandum Only)
Operating revenues:				
Tenant revenue	\$ 3,989,823	\$ 1,170,690	\$ -	\$ 5,160,513
HUD operating grants	35,790,302	-	-	35,790,302
Other government grants	7,135,573	-	-	7,135,573
Other revenues	<u>929,793</u>	<u>17,650</u>	<u>-</u>	<u>947,443</u>
Total operating revenues	<u>47,845,491</u>	<u>1,188,340</u>	<u>-</u>	<u>49,033,831</u>
Operating expenses:				
Administrative	8,685,681	365,447	468	9,051,596
Asset management fee	-	10,610	-	10,610
Tenant services	616,228	-	-	616,228
Utilities	838,948	43,227	-	882,175
Ordinary repairs and maintenance	2,094,670	120,216	-	2,214,886
Protective services	325,311	-	-	325,311
Insurance	319,507	40,494	-	360,001
General	324,318	151,781	-	476,099
Housing assistance payments	25,944,368	-	-	25,944,368
Depreciation	<u>1,680,842</u>	<u>854,662</u>	<u>-</u>	<u>2,535,504</u>
Total operating expenses	<u>40,829,873</u>	<u>1,586,437</u>	<u>468</u>	<u>42,416,778</u>
Operating income (loss)	<u>7,015,618</u>	<u>(398,097)</u>	<u>(468)</u>	<u>6,617,053</u>
Non-operating revenues (expenses):				
Investment income	163,535	-	340,154	503,689
Interest expense	(991,885)	(654,507)	-	(1,646,392)
Loss on sale of fixed assets	<u>(490,616)</u>	<u>-</u>	<u>-</u>	<u>(490,616)</u>
Net non-operating revenues (expenses)	<u>(1,318,966)</u>	<u>(654,507)</u>	<u>340,154</u>	<u>(1,633,319)</u>
Income (loss) before special items and transfers	5,696,652	(1,052,604)	339,686	4,983,734
Special items and transfers in	73,750	1,945,532	-	2,019,282
Operating transfers to (from) discretely presented component unit	<u>3,860,098</u>	<u>(3,860,098)</u>	<u>-</u>	<u>-</u>
Change in net position	9,630,500	(2,967,170)	339,686	7,003,016
Net position, beginning of year	<u>107,445,875</u>	<u>13,869,896</u>	<u>1,236,662</u>	<u>122,552,433</u>
Net position, end of year	<u>\$ 117,076,375</u>	<u>\$ 10,902,726</u>	<u>\$ 1,576,348</u>	<u>\$ 129,555,449</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

	Primary Government
Cash Flows from Operating Activities:	
Cash received from tenants and other	\$ 6,994,344
Cash received from grantors	44,865,125
Cash paid to suppliers and vendors	(37,027,388)
Cash paid to employees	<u>(5,716,083)</u>
Net cash provided by operating activities	<u>9,115,998</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(915,976)
Principal payments on long term debt	(1,674,533)
Interest paid on long term debt	(933,868)
Proceeds on sale of assets held for sale	<u>336,793</u>
Net cash used in capital and related financing activities	<u>(3,187,584)</u>
Cash Flows from Investing Activities:	
Issuance of notes receivable	(4,874,542)
Proceeds from repayment of notes receivable	2,318,363
Repayments from affiliate	73,750
Interest received on investments	<u>201,710</u>
Net cash used in investing activities	<u>(2,280,719)</u>
Net increase in cash, cash equivalents, and restricted cash	3,647,695
Cash, cash equivalents and restricted cash, beginning of year	<u>29,337,544</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 32,985,239</u>
Reconciliation of cash, cash equivalents and restricted cash to the Statement of Net Position is as follows:	
Cash and cash equivalents	\$ 30,680,818
Tenant security deposits	470,764
Restricted cash	<u>1,833,657</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 32,985,239</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, 2021**

	<u>Primary Government</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 7,015,618
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	1,680,842
Bad debts	45,983
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources	
Accounts receivable, net	567,904
Prepaid expenses	(104,043)
Other assets	(153,350)
Deferred outflows of resources	766,831
Accounts payable	(222,239)
Accrued compensated absences	(46,906)
Accrued expenses	175,754
Tenant security deposits	(142,176)
Unearned revenue	3,371,875
Other current liabilities	(66,895)
Accrued pension liability	(570,084)
Deferred inflows of resources	188,005
Other non-current liabilities	<u>(3,391,121)</u>
Net cash provided by operating activities	\$ <u>9,115,998</u>
Schedule of Non-cash Investing and Capital Related Financing Activities:	
Financed prepaid ground lease	\$ <u>13,110,000</u>
Assumption of debt	\$ <u>633,912</u>
Take back of sellers notes receivable	\$ <u>3,466,088</u>

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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, 2021

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.

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.

C. 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:

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.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Reporting Entity (continued)

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, 2020, 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.

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.

Blended Component Units

AHA Islander GP, LLC

The Authority is the sole member of AHA Islander GP, LLC, which is the 0.05% general partner of Alameda Islander LP. This limited partnership owns and operates a 62-unit Low-Income Housing Tax Credit property at 2428 Central Avenue in Alameda. The accompanying financial statements include the financial information of AHA Islander GP, LLC.

2216 Lincoln AHA, LLC

The Authority is the sole member of 2216 Lincoln AHA, LLC, which is the 0.0049% general partner of Jack Capon Villa, LP. This limited partnership owns and operates a 19-unit Low-Income Housing Tax Credit property at 2216 Lincoln Avenue in Alameda. The accompanying financial statements include the financial information of 2216 Lincoln AHA, LLC.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Reporting Entity (continued)

Blended Component Units (continued)

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'. AAHC has a fiscal year end on June 30 and the financial activity is not reported separately on the financial statements. During 2018, the Authority sold four of its properties to AAHC and both notes receivable and notes payable were created between the two parties. During 2020, the Authority sold an additional property, Independence Plaza, to AAHC. As these notes were between a primary government and its blended component unit, these notes were eliminated from the financial statements.

The Authority reports a fiduciary trust fund for its OPEB Trust Fund. The OPEB Trust accounts for the assets that are held in trust by the Authority for the beneficiaries of the OPEB plan.

D. 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, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Description of Programs (continued)

Emergency Housing Vouchers

The purpose of Emergency Housing Vouchers are 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.

CARES Act Funding Programs

During the year ending June 30, 2021, the Authority was awarded CARES Act funding as part of the Section 8 Housing Choice Vouchers Program. These funds are to be used to prevent, prepare for, and respond to the Coronavirus ("COVID-19"), as well as help the Authority maintain normal operations during the period impacted by COVID-19.

E. 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.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. 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.

G. 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.

H. 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.

I. Prepaid Expenses

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

J. 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.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. 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.

L. 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, 2021, there were no impairment losses incurred.

M. 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.

N. 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, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. 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.

P. Unearned Revenue

The Authority's unearned revenue primarily consist 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.

Q. 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.

R. 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."

S. 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, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

T. Taxes

The Authority is exempt from Federal Income and California Franchise Taxes.

U. 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.

V. 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.

W. Economic Dependency

The Section 8 Housing Choice Vouchers program of the Authority is economically dependent on subsidies from HUD. The program operates at a loss prior to receiving the grants.

X. 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.

NOTE 2. CASH AND CASH EQUIVALENTS AND RESTRICTED CASH

As of June 30, 2021, 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 \$32,985,239, and the bank balances were \$33,265,833.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 2. CASH AND CASH EQUIVALENTS AND RESTRICTED CASH (continued)

<u>Cash Category</u>	<u>Primary Government</u>	<u>Discretely Presented Component Units</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Unrestricted	\$ 30,680,818	\$ 2,980,664	\$ 33,661,482
Tenant security deposits	470,764	45,774	516,538
Restricted	<u>1,833,657</u>	<u>352,730</u>	<u>2,186,387</u>
Total cash, cash equivalents, and restricted cash	<u>\$ 32,985,239</u>	<u>\$ 3,379,168</u>	<u>\$ 36,364,407</u>

Of the primary government's bank balances, \$1,429,597 was covered by federal depository insurance and the remaining \$31,836,236 was collateralized with the pledging financial institution as of June 30, 2021. 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, 2021, 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, 2021:

<u>Description</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Accounts receivable - HUD	\$ 18,951	\$ -	\$ 18,951
Accounts receivable - PHA Projects	159,630	-	159,630
Accounts receivable - other government	1,482,269	-	1,482,269
Accounts receivable - tenants, net	230,017	-	230,017
Accounts receivable - miscellaneous	<u>130,384</u>	<u>70,367</u>	<u>200,751</u>
Total accounts receivable, net	<u>\$ 2,021,251</u>	<u>\$ 70,367</u>	<u>\$ 2,091,618</u>

Accounts Receivable - HUD

As of June 30, 2021, 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.

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.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 3. ACCOUNTS RECEIVABLE, NET (continued)

Accounts Receivable - Tenants, Net

Tenant accounts receivable represents amounts owed to the Authority by tenants for outstanding rent. The balance is shown net of an allowance for doubtful accounts of \$151,255.

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, 2021:

Description	June 30, 2020	Additions	Dispositions	Transfers	June 30, 2021
<u>Non-depreciable capital assets:</u>					
Land	\$ 58,219,779	\$ -	\$ -	\$ -	\$ 58,219,779
Construction in progress	103,890	431,676	(10,805)	-	524,761
Total	<u>58,323,669</u>	<u>431,676</u>	<u>(10,805)</u>	<u>-</u>	<u>58,744,540</u>
<u>Depreciable capital assets:</u>					
Buildings	48,248,833	447,149	(1,568,392)	-	47,127,590
Furniture and equipment	477,444	37,151	(89,580)	-	425,015
Total	<u>48,726,277</u>	<u>484,300</u>	<u>(1,657,972)</u>	<u>-</u>	<u>47,552,605</u>
Less: accumulated depreciation	<u>30,167,869</u>	<u>1,680,842</u>	<u>(841,368)</u>	<u>-</u>	<u>31,007,343</u>
Net capital assets	<u>\$ 76,882,077</u>	<u>\$ (764,866)</u>	<u>\$ (827,409)</u>	<u>\$ -</u>	<u>\$ 75,289,802</u>

The following is a summary of the discretely presented component units' capital assets activity for the year ended June 30, 2021:

Description	June 30, 2020	Additions	Dispositions	Adjustments	June 30, 2021
<u>Non-depreciable capital assets:</u>					
Land	\$ 2,170,596	\$ 171,470	\$ -	\$ -	\$ 2,342,066
Construction in progress	-	6,517,307	-	-	6,517,307
Total	<u>2,170,596</u>	<u>6,688,777</u>	<u>-</u>	<u>-</u>	<u>8,859,373</u>
<u>Depreciable capital assets:</u>					
Buildings	26,161,709	237,240	-	-	26,398,949
Furniture and equipment	512,067	-	-	-	512,067
Total	<u>26,673,776</u>	<u>237,240</u>	<u>-</u>	<u>-</u>	<u>26,911,016</u>
Less: accumulated depreciation	<u>1,020,974</u>	<u>854,662</u>	<u>-</u>	<u>168,806</u>	<u>2,044,442</u>
Net capital assets	<u>\$ 27,823,398</u>	<u>\$ 6,071,355</u>	<u>\$ -</u>	<u>\$ (168,806)</u>	<u>\$ 33,725,947</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 5. RESTRICTED DEPOSITS

Restricted deposits consist of the following as of June 30, 2021:

<u>Cash Category</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Emergency housing voucher reserves	\$ 99,750	\$ -	\$ 99,750
Replacement reserves	1,141,740	-	1,141,740
Escrow reserves	455,472	-	455,472
Project reserves	-	352,730	352,730
Family self-sufficiency escrows	136,695	-	136,695
Tenant security deposits	<u>470,764</u>	<u>45,774</u>	<u>516,538</u>
Total restricted deposits	<u>\$ 2,304,421</u>	<u>\$ 398,504</u>	<u>\$ 2,702,925</u>

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.

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

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

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, 2021 consisted of the following:

<u>Description</u>	<u>Amount</u>
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.	\$ 1,408,790

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 6. NOTES RECEIVABLE (continued)

<u>Description</u>	<u>Amount</u>
<p>Effective March 9, 2007, Tamiko L. Taplin and Anthony Taplin entered into a promissory note with the City (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>	23,600
<p>Effective December 18, 2007, Bud D. and Jennifer S. Nebeker entered into a promissory note with the City (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>	31,800
<p>Effective January 23, 2008, Annalisa Moore entered into a promissory note with the City (and therefore the Successor Agency per ROPS) for \$31,800 for the property at 101 Kingfisher Avenue. A balloon payment is due on January 23, 2023. 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.</p>	31,800
<p>Effective March 24, 2008, RCD entered into a promissory note with the Community Improvement Commission of the City (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.</p>	1,304,390
<p>Effective September 27, 2011, Alameda Islander LP entered into a promissory note with the Community Improvement Commission of the City of Alameda (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.</p>	8,600,000

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 6. NOTES RECEIVABLE (continued)

<u>Description</u>	<u>Amount</u>
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.	89,598
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
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 Petoichis 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. 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. 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.	3,600,000
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. 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, 2021**

NOTE 6. NOTES RECEIVABLE (continued)

<u>Description</u>	<u>Amount</u>
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 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. 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.	4,250,000
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. The entire amount of outstanding principal and accrued interest is due and payable on December 31, 2074. During 2020, Island City Development entered into an amended note, increasing the note to \$3,830,000.	3,830,000
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.	16,576,088
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.	1,483,052

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 6. NOTES RECEIVABLE (continued)

<u>Description</u>	<u>Amount</u>
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.	<u>2,408,000</u>
Total notes receivable	\$ <u>50,750,678</u>

There are no notes receivable amounts due within the next five fiscal years.

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. 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, 2021, accrued compensated absences of the Primary Government amounted to \$281,473, 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	\$ 328,379	\$ -	\$ 328,379
Compensated absences redeemed	<u>(46,906)</u>	<u>-</u>	<u>(46,906)</u>
Ending compensated absences	281,473	-	281,473
Less: current portion	<u>179,870</u>	<u>-</u>	<u>179,870</u>
Compensated absences, net of current portion	\$ <u>101,603</u>	\$ <u>-</u>	\$ <u>101,603</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 8. BONDS AND NOTES PAYABLE

Bonds and notes payable for the primary government consisted of the following as of June 30, 2021:

<u>Description</u>	<u>Amount</u>
A deed of trust bond payable was issued on May 1, 2005, totaling \$6,800,000 for the Parrot Village and Eagle Village Apartments. The bonds payable are administered by PNC Bank. The bonds accrue interest at a variable rate based upon the weekly short-term bond interest rate. The bonds require annual payments in the amounts necessary to pay all principal of premium, if any, and interest on the bonds as they become due. The bonds are secured by real property and mature on May 15, 2035. Concurrent with the transfer of Parrot Village and Eagle Village from the Authority to the Alameda Affordable Housing Corporation, these bonds were refinanced on July 15, 2021 and will be further discussed in the subsequent events section.	\$ 4,572,786
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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 8. BONDS AND NOTES PAYABLE (continued)

<u>Description</u>	<u>Amount</u>
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 and will be further discussed in the subsequent events section.	12,746,433
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.	<u>3,591,466</u>
Total bonds and notes payable	22,993,697
Less: current portion	<u>5,505,109</u>
Bonds and notes payable, excluding current portion	<u>\$ 17,488,588</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>
2022	\$ 5,505,109	\$ 934,996	\$ 6,440,105
2023	1,180,665	1,030,372	2,211,037
2024	1,228,410	982,627	2,211,037
2025	1,279,523	931,514	2,211,037
2026	1,332,228	878,809	2,211,037
2027-2031	10,481,150	36,796	10,517,946
2032-2036	-	-	-
2037-2041	-	-	-
2042-2046	-	-	-
2046-2050	-	-	-
2051-2055	500,612	-	500,612
2056-2060	570,000	-	570,000
2061-2065	-	-	-
2066-2067	916,000	-	916,000
	<u>\$ 22,993,697</u>	<u>\$ 4,795,114</u>	<u>\$ 27,788,811</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 8. BONDS AND NOTES PAYABLE (continued)

Debt activity for the primary government for the year ended June 30, 2021 consisted of the following:

Description	June 30, 2020 2020	Advances	Principal Reductions	June 30, 2021
Bonds and notes payable	\$ <u>24,668,230</u>	\$ <u>-</u>	\$ <u>(1,674,533)</u>	\$ <u>22,993,697</u>

Accrued interest payable as of June 30, 2021 and interest expense for the year the ended for the primary government totaled \$1,133,222 and \$991,885, respectively.

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	130,000
AHA	3,600,000
AHA	3,410,000
AHA	<u>4,250,000</u>
Total primary government loans to discretely presented component unit	\$ <u>15,090,000</u>

<u>Description</u>	<u>Amount</u>
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.	\$ 2,236,132
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.	195,740

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 8. BONDS AND NOTES PAYABLE (continued)

<u>Description</u>	<u>Amount</u>
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.	3,291,482
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 \$16,576,088 dated August 1, 2020 and payable to (the Seller Loan, aka AHA Takeback Loan), and secured by a deed of trust. The loan bears interest at a rate of 1.12% compounded annually. Principal and interest payments are made on May 1 of each calendar as residual receipts permits. Maturity date is December 31, 2077.	16,576,088
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.	1,306,748
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.	1,153,535
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 bears 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 permits. Maturity date is August 1, 2075.	1,153,535

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 8. BONDS AND NOTES PAYABLE (continued)

<u>Description</u>	<u>Amount</u>
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 bears 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 \$633,912 dated August 1, 2020 and payable to the City of Alameda (City CDBG Loan), and secured by a subordinate deed of trust. The loan bears simple interest at a rate of 2.33% per annum. Principal and interest payments are made on May 1 of each calendar as residual receipts permits. Maturity date is April 1, 2074.	633,912
Total bonds and notes payable to other lenders	<u>28,029,971</u>
Less: unamortized debt issuance costs	<u>(949,718)</u>
Total bonds and notes payable	<u>\$ 42,170,253</u>

Bonds and notes payable for the discretely present component unit is shown net of debt issuance costs totaling \$949,718. Future maturities of bonds and notes payable for the discretely presented component units are as follows:

December 31, 2021	\$ 150,396
2022	158,784
2023	1,474,388
2024	176,478
2025	186,833
Thereafter	<u>40,973,092</u>
Total bonds and notes payable	<u>\$ 43,119,971</u>

Accrued interest payable as of June 30, 2021 and interest expense as of and for the year then ended for the discretely presented component unit totaled \$1,278,154 and \$654,507, respectively.

NOTE 9. RESTRICTED NET POSITION

Restricted net position consists of the following as of June 30, 2021:

<u>Description</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Replacement reserves	\$ 1,141,740	\$ -	\$ 1,141,740
Project reserves	-	352,730	352,730
Escrow reserves	<u>455,472</u>	<u>-</u>	<u>455,472</u>
Total restricted net position	<u>\$ 1,597,212</u>	<u>\$ 352,730</u>	<u>\$ 1,949,942</u>

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 9. RESTRICTED NET POSITION (continued)

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.

NOTE 10. 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, 2021, the Authority estimates that no material liabilities will result from such audits.

Vulnerability – Impact of COVID-19

The severity of the impact of COVID-19 on the Authority's operations will depend on a number of factors, including, but not limited to, the duration and severity of the pandemic and the extent and severity of the impact on the Authority's tenants, all of which are uncertain and cannot be predicted. The Authority's future results could be adversely impacted by delays in rent collections, portability payments from certain PHA's as well as grant reimbursements. Furthermore, staff absences due to the effects of COVID-19 could adversely impact the Authority's operations. Management is unable to predict with absolute certainty the impact of COVID-19 on its financial condition, results of operations or cash flows.

NOTE 11. 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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 11. PENSION PLAN (continued)

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.

The plan's provisions and benefits in effect at June 30, 2021, 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, 2021, were \$549,515.

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

The Authority's net pension liability of \$1,884,641 is measured as the proportionate share of the net pension liability of \$4,218,076,343 (or 0.017321%). The net pension liability is measured as of June 30, 2021, 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, 2019, rolled forward to June 30, 2020, 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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 11. PENSION PLAN (continued)

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

For the measurement period ended June 30, 2020, the Authority recognized pension expense of \$1,048,071 for the plan. At June 30, 2021, 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	\$ 97,121	\$ -
Adjustments due to differences in proportions	229,871	455,211
Differences between expected and actual experience	-	13,442
Net differences between actual and projected earnings on pension plan investments	55,986	-
Net differences between proportionate share of required contribution and actual contribution	549,442	150,401
Contribution subsequent to the measurement date	<u>591,704</u>	<u>-</u>
Total	<u>\$ 1,524,124</u>	<u>\$ 619,054</u>

The \$591,704 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, 2022 (measurement period ended June 30, 2020). 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>
2022	\$ 131,272
2023	87,865
2024	67,375
2025	<u>26,854</u>
	<u>\$ 313,366</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, 2019
Measurement date	June 30, 2020
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

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 11. PENSION PLAN (continued)

**E. Actuarial Methods and Assumptions Used to Determine Total Pension Liability
(continued)**

1. 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.

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)
Global 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)%
	<u>100.00%</u>		

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

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 11. PENSION PLAN (continued)

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	\$ <u>4,529,641</u>	\$ <u>1,884,641</u>	\$ <u>(300,840)</u>

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

NOTE 12. 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 (\$139 per month in 2020, increasing to \$143 in 2021). 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, CERT (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>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 12. OTHER POST EMPLOYMENT BENEFITS (continued)

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, 2020
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

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%	

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 12. OTHER POST EMPLOYMENT BENEFITS (continued)

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, 2019, and a measurement date of June 30, 2020:

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability (Asset)</u>
Balance at June 30, 2019	\$ <u>1,017,490</u>	\$ <u>1,195,000</u>	\$ <u>(177,510)</u>
Changes for the year:			
Service cost	59,460	-	59,460
Interest	76,779	-	76,779
Differences between expected and actual experience	(161,314)	-	(161,314)
Changes of assumptions	(41,226)	-	(41,226)
Net investment income	-	42,246	42,246
Contributions - employer	-	45,387	45,387
Benefit payments	(45,387)	(45,387)	(90,774)
Administrative expense	-	(584)	(584)
Net changes	<u>(111,688)</u>	<u>41,662</u>	<u>(66,885)</u>
Balance at June 30, 2020	\$ <u>905,802</u>	\$ <u>1,236,662</u>	\$ <u>(244,395)</u>

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>(209,241)</u>	\$ <u>(330,860)</u>	\$ <u>(431,201)</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 12. OTHER POST EMPLOYMENT BENEFITS (continued)

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>(444,664)</u>	\$ <u>(330,860)</u>	\$ <u>(190,294)</u>

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

For the year ended June 30, 2021, the Authority recognized an OPEB benefit of \$179,036. At June 30, 2021, the Authority reported deferred outflows of resources and deferred inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in Assumptions	\$ -	\$ 771,119
Differences between expected and actual experience	44,182	399,404
Contribution subsequent to the measurement date	<u>45,929</u>	<u>-</u>
Total	<u>\$ 90,111</u>	<u>\$ 1,170,523</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>Recognized Deferred Outflows/Inflows of Resources</u>
Years ending June 30:	
2022	\$ (182,953)
2023	(232,906)
2024	(231,825)
2025	(193,354)
2026	(52,109)
Thereafter	<u>(187,265)</u>
	<u>\$ (1,080,412)</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 13. 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 operating deficit guaranty amount is \$245,668. 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, 2021, the outstanding operating deficit guarantee was \$917,283.

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. 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.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 14. 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.

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.

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.

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.

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.

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.

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. At June 30, 2021, the unamortized balance was \$3,317,290, which is reflected in the accompanying statement of net position as prepaid ground lease.

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.

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.

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.

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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021**

NOTE 14. GROUND LEASES (continued)

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.

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.

As of June 30, 2021, the future rental income required under the lease agreements entered into by the Authority are as follows:

Years ending June 30:	<u>Amount</u>
2022	\$ 220,124
2023	220,124
2024	220,124
2025	220,124
2026	220,123
Thereafter	<u>15,119,596</u>
	<u>\$ 16,220,215</u>

NOTE 15. LOSS ON SALE OF ASSETS

In August of 2020, the Authority sold Rosefield Village Apartments located in Alameda, CA and conveyed the property into Constitution and Eagle, Limited Partnership, an entity controlled by the Island City Development (Discrete Component Unit). The conveyance is for the purpose of renovating and building a total of 92 low-income housing units. The sale resulted in a loss of \$490,616.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 16. CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNIT

	<u>Alameda Affordable Housing Corporation</u>
Assets:	
Current assets	\$ 3,370,971
Capital assets, net	10,506,966
Other non-current assets	479,021
Deferred outflows of resources	<u>177,566</u>
Total assets and deferred outflows of resources	<u>14,534,524</u>
Liabilities:	
Current	1,116,548
Non-current	51,160,471
Deferred inflows of resources	<u>196,854</u>
Total liabilities	<u>52,473,873</u>
Net Position:	
Net investment in capital assets	6,249,499
Restricted	442,627
Unrestricted	<u>(44,631,475)</u>
Net position	<u>\$ (37,939,349)</u>
Operating revenues:	
Tenant revenue	\$ 2,066,142
Government grants	3,763,718
Other revenues	<u>24,746</u>
Total operating revenues	<u>5,854,606</u>
Operating expenses:	
Administrative	1,263,519
Tenant services	256,679
Maintenance and utilities	1,462,940
Protective services	91,342
Insurance	89,979
General expenses	105,427
Depreciation	<u>792,780</u>
Total operating expenses	<u>4,062,666</u>
Other income (expense)	
Interest income	156
Interest expense	<u>(178,316)</u>
Net other expense	<u>(178,160)</u>
Net income	<u>\$ 1,613,780</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2021

NOTE 17. 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 TBD (the date the financial statements were available to be issued) and determined that the following subsequent events require disclosure:

In July 2021, Eagle Village, Parrot Village and Esperanza Apartments were transferred from the Authority to the Alameda Affordable Housing Corporation. The existing loan between the Authority and NorthMarq for Esperanza apartments was transferred concurrently with the legal transfer (principal balance \$12,746,434.17).

Furthermore, 2 properties (Eagle Village and Parrot Village) refinanced their loan with PNC Bank concurrent with this legal transfer. The new loan has a principal balance of \$9,300,000, a fixed interest rate of 2.59%, and a loan term of 60 months (maturity date July 2026). As part of this refinance, \$1,990,384 and \$2,748,625 were components of the cash out refinance. As part of the legal transfer from the Authority to the Alameda Affordable Housing Corporation, 3 separate promissory notes were executed in 2021 between Alameda Affordable Housing Corporation and the Authority for \$12,650,000 (Eagle Village), \$6,500,000 (Parrot Village) and \$19,100,000 (Esperanza). Repayment terms as defined by the promissory notes are through operating cash flow.

In July 2021, a Local Housing Trust Fund was created by the Alameda Affordable Housing Corporation. A services agreement for the year 2021 through 2025 was executed between the Alameda Affordable Housing Corporation and the Authority with an effective date of July 21, 2021. In January 2022, the California Department of Housing and Community Development 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.

In December 2021, Alameda Affordable Housing Corporation acquired below market homes developed by Pulte Homes in Alameda, California. A promissory note between the Authority and the Alameda Affordable Housing Corporation, with the amended maximum loan amount for acquisition of these properties to be \$3,650,000. It is expected that complete acquisition of these homes will occur in 2022.

In January 2022, HUD selected the Authority for admission to the Landlord Incentives Cohort of the Moving to Work (MTW) National Demonstration Program.

In Fiscal Year 2022, the Authority was released from loan guarantees with Littlejohn Commons and Everett Commons as the debt service coverage ratio requirements were met for two consecutive years.

**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 aggregate discretely presented component units of the Housing Authority of the City of Alameda (the "Authority") as of , and for the year then ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Authority's financial statements, and have issued our report thereon dated TBD.

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.

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.

TBD
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

We have audited Housing Authority of the City of Alameda's (the "Authority") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Authority's major federal programs for the year ended June 30, 2021. The Authority's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

Opinion on Each Major Federal Programs

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, 2021.

Report on Internal Control Over Compliance

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

TBD
Toms River, New Jersey

SUPPLEMENTARY INFORMATION

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Expenditures</u>
U.S. Department of Housing and Urban Development:		
Housing Voucher Cluster		
Section 8 Housing Choice Vouchers	14.871	\$ 34,725,820
Section 8 Housing Choice Vouchers - CARES Act Funding	14.HCC	<u>1,783,923</u>
Total Housing Voucher Cluster		36,509,743
Section 8 Project-Based Cluster		
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	<u>247,225</u>
Total Section 8 Project-Based Cluster		247,225
Emergency Housing Vouchers	14.EHV	22,800
Family Self Sufficiency Program	14.896	<u>79,730</u>
Subtotal United States Department of Housing and Urban Development - Direct Programs		36,859,498
U.S. Department of Housing and Urban Development - Pass Through Programs:		
County of Alameda:		
Shelter Plus Care	14.238	<u>452,275</u>
Subtotal Pass Through Programs - County of Alameda		452,275
Subtotal U.S. Department of Housing and Urban Development - Pass Through Programs:		<u>452,275</u>
Total Expenditures of Federal Awards		\$ <u><u>37,311,773</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, 2021**

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, 2021. 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, 2021**

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>CFDA Number</u> | <u>Name of Federal Program</u> |
| | 14.871 | Housing Voucher Cluster: |
| | 14.HCC | Section 8 Housing Choice Vouchers |
| | | Section 8 Housing Choice Vouchers - CARES Act Funding |
| 5. | Dollar threshold used to distinguish between Type A and Type B Programs: | \$1,119,353 |
| 6. | Auditee qualified as low-risk Auditee? | Yes |

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2021**

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 questions costs relating to federal awards.

IV. Schedule of Prior Year Audit Findings

Observation: Significant adjustments were required to be made to the year-end general ledger in order to conform the financial statements to accounting principles generally accepted in the United States of America ("U.S. GAAP"). Several adjustments were required to accounts receivable, accrued liabilities, revenue, and expenses to conform the financial statements to U.S. GAAP.

Status: The finding has been cleared.

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
REQUIRED PENSION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

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

	June 30, <u>2015</u>	June 30, <u>2016</u>	June 30, <u>2017</u>	June 30, <u>2018</u>	June 30, <u>2019</u>	June 30, <u>2020</u>	June 30, <u>2021</u>
Actuarially determined contribution	\$ 300,316	\$ 1,393,004	\$ 1,322,171	\$ 336,127	\$ 381,431	\$ 436,954	\$ 549,515
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>
(Over) / under funded	<u>\$(1,092,688)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(1,000,000)</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>
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>

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

Measurement Date	June 30, <u>2015</u>	June 30, <u>2016</u>	June 30, <u>2017</u>	June 30, <u>2018</u>	June 30, <u>2019</u>	June 30, <u>2020</u>	June 30, <u>2021</u>
Authority's proportion of the net pension liability	<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>
Authority's proportionate share of the net pension liability	<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>
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>
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>
Plan fiduciary net position as a percentage of the total pension liability	<u>83.00 %</u>	<u>107.30 %</u>	<u>88.01 %</u>	<u>75.39 %</u>	<u>88.05 %</u>	<u>75.30 %</u>	<u>90.52 %</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.

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, 2021**

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

*** = 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, 2021**

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>
Actuarially determined contribution	\$ 128,377	\$ 78,605	\$ 60,751	\$ 63,789
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>
(Over) / under funded	<u>\$ (884,011)</u>	<u>\$ 39,971</u>	<u>\$ (63,328)</u>	<u>\$ 109,176</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>
Contributions as a percentage of covered employee payroll	<u>(25.91)%</u>	<u>(0.96)%</u>	<u>(3.58)%</u>	<u>(0.87)%</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

Alameda Housing Authority													
Financial Data Schedule (FDS)													
June 30, 2021													
Line Item #	Account Description	14.871 HOUSING CHOICE VOUCHERS	2 STATE LOCAL	14.249 SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY	14.896 PIH FAMILY SELF-SUFFICIENCY PROGRAM	14.238 SHELTER PLUS CARE	14. HCC HCV CARES ACT FUNDING	14. EHV EMERGENCY HOUSING VOUCHER	6.2 COMPONENT UNIT BLENDED	DISCRETELY PRESENTED COMPONENT UNIT	5 FIDUCIARY	ELIM	TOTAL
ASSETS:													
CURRENT ASSETS:													
Cash:													
111	Cash - unrestricted	\$ 930,615	\$ 26,614,088	\$ 73,126	\$ 17,525	\$ -	\$ -	\$ 22,701	\$ 3,022,763	\$ 2,980,664	\$ -	\$ -	\$ 33,661,482
112	Cash - restricted - modernization and development	-	-	-	-	-	-	99,750	-	-	-	-	99,750
113	Cash - other restricted	136,695	1,154,585	-	-	-	-	-	442,627	352,730	-	-	2,086,637
114	Cash - tenant security deposits	-	245,943	-	-	-	-	-	224,821	45,774	-	-	516,538
115	Cash - restricted for payment of current liabilities	-	-	-	-	-	-	-	-	-	-	-	-
100	Total cash	1,067,310	28,014,616	73,126	17,525	-	-	122,451	3,690,211	3,379,168	-	-	36,364,407
Accounts and notes receivables:													
121	Accounts receivable - PHA projects	159,630	-	-	-	-	-	-	-	-	-	-	159,630
122	Accounts receivable - HUD other projects	13,191	-	-	5,760	-	-	-	-	-	-	-	18,951
124	Accounts receivable - other government	-	1,336,819	-	-	122,007	-	-	23,443	-	-	-	1,482,269
125	Accounts receivable - miscellaneous	130,384	-	-	-	-	-	-	-	70,367	-	-	200,751
126	Accounts receivable - tenants	-	305,227	-	-	-	-	-	46,483	-	-	-	351,710
126.1	Allowance for doubtful accounts - tenants	-	(91,303)	-	-	-	-	-	(31,115)	-	-	-	(122,418)
126.2	Allowance for doubtful accounts - other	-	-	-	-	-	-	-	-	-	-	-	-
127	Notes, loans, & mortgages receivable- current	-	50,480,919	-	-	-	-	-	-	-	-	(50,480,919)	-
128	Fraud recovery	7,728	21,834	-	-	-	-	-	-	-	-	-	29,562
128.1	Allowance for doubtful accounts - fraud	(7,728)	(21,109)	-	-	-	-	-	-	-	-	-	(28,837)
129	Accrued interest receivable	1	9,506	-	-	-	-	-	-	-	-	-	9,507
120	Total receivables, net of allowances for doubtful accounts	303,206	52,041,893	-	5,760	122,007	-	-	38,811	70,367	-	(50,480,919)	2,101,125
Current investments													
131	Investments - unrestricted	-	-	-	-	-	-	-	-	-	1,576,348	-	1,576,348
132	Investments - restricted	-	-	-	-	-	-	-	-	-	-	-	-
135	Investments - restricted for payment of current liability	-	-	-	-	-	-	-	-	-	-	-	-
142	Prepaid expenses and other assets	1,855	247,049	-	-	-	-	-	84,576	32,102	-	-	365,582
143	Inventories	-	-	-	-	-	-	-	-	-	-	-	-
143.1	Allowance for obsolete inventories	-	-	-	-	-	-	-	-	-	-	-	-
144	Interprogram - due from	-	763,612	-	-	-	-	-	-	-	-	(763,612)	-
145	Assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-
150	TOTAL CURRENT ASSETS	1,372,371	81,067,170	73,126	23,285	122,007	-	122,451	3,813,598	3,481,637	1,576,348	(51,244,531)	40,407,462
NONCURRENT ASSETS:													
Fixed assets:													
161	Land	-	56,059,854	-	-	-	-	-	2,159,925	2,342,066	-	-	60,561,845
162	Buildings	-	17,386,802	-	-	-	-	-	14,974,323	26,398,949	-	-	58,760,074
163	Furniture, equipment & machinery - dwellings	-	250,282	-	-	-	-	-	65,563	512,067	-	-	827,912
164	Furniture, equipment & machinery - administration	41,744	67,426	-	-	-	-	-	-	-	-	-	109,170
165	Leasehold improvements	5,684	8,162,472	-	-	-	-	-	6,598,309	-	-	-	14,766,465
166	Accumulated depreciation	(37,835)	(17,650,212)	-	-	-	-	-	(13,319,296)	(2,044,442)	-	-	(33,051,785)
167	Construction in Progress	-	496,619	-	-	-	-	-	28,142	6,517,307	-	-	7,042,068
168	Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
160	Total fixed assets, net of accumulated depreciation	9,593	64,773,243	-	-	-	-	-	10,506,966	33,725,947	-	-	109,015,749
Other non-current assets:													
171	Notes, loans and mortgages receivable - non-current	-	50,750,678	-	-	-	-	-	-	-	-	-	50,750,678
172	Notes, loans and mortgages receivable-non-current - past due	-	-	-	-	-	-	-	-	-	-	-	-
173	Grants receivable - non-current	-	-	-	-	-	-	-	-	-	-	-	-
174	Other assets	86,027	205,131	-	3,308	-	-	-	36,394	19,185,657	-	-	19,516,517
176	Investment in joint ventures	-	-	-	-	-	-	-	-	-	-	-	-
180	TOTAL NONCURRENT ASSETS	95,620	115,729,052	-	3,308	-	-	-	10,543,360	52,911,604	-	-	179,282,944
200	Deferred Outflow of Resources	419,700	1,000,826	-	16,143	-	-	-	177,566	-	-	-	1,614,235
290	TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$ 1,887,691	\$ 197,797,048	\$ 73,126	\$ 42,736	\$ 122,007	\$ -	\$ 122,451	\$ 14,534,524	\$ 56,393,241	\$ 1,576,348	\$ (51,244,531)	\$ 221,304,641

AUDIT DRAFT

Alameda Housing Authority													
Financial Data Schedule (FDS)													
June 30, 2021													
Line Item #	Account Description	14.871 HOUSING CHOICE VOUCHERS	2 STATE LOCAL	14.249 SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY	14.896 PIH FAMILY SELF-SUFFICIENCY PROGRAM	14.238 SHELTER PLUS CARE	14. HCC HCV CARES ACT FUNDING	14. EHV EMERGENCY HOUSING VOUCHER	6.2 COMPONENT UNIT BLENDED	DISCRETELY PRESENTED COMPONENT UNIT	5 FIDUCIARY	ELIM	TOTAL
LIABILITIES AND EQUITY:													
Liabilities:													
Current Liabilities:													
311	Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312	Accounts payable ≤ 90 days	31,848	488,255	1,842	14	4,438	-	-	69,549	56,611	-	-	652,557
313	Accounts payable > 90 days past due	-	-	-	-	-	-	-	-	-	-	-	-
321	Accrued wage/payroll taxes payable	57,966	82,776	-	-	-	-	-	35,012	-	-	-	175,754
322	Accrued compensated absences - current portion	50,488	76,451	-	-	-	-	-	52,931	-	-	-	179,870
324	Accrued contingency liability	-	-	-	-	-	-	-	-	-	-	-	-
325	Accrued interest payable	-	669,109	-	-	-	-	-	464,113	1,278,154	-	-	2,411,376
331	Accounts payable - HUD PHA programs	-	-	-	-	-	-	-	-	-	-	-	-
332	Accounts payable - PHA projects	-	-	-	-	-	-	-	-	-	-	-	-
333	Accounts payable - other government	-	-	-	-	33,697	-	-	-	-	-	-	33,697
341	Tenant security deposits	-	245,943	-	-	-	-	-	193,380	44,734	-	-	484,057
342	Unearned revenue	39,352	16,372,962	-	-	-	-	99,750	27,644	15,627	-	-	16,555,335
343	Current portion of L-T debt - capital projects	-	4,851,535	-	-	-	-	-	653,574	-	-	-	5,505,109
344	Current portion of L-T debt - operating borrowings	-	-	-	-	-	-	-	-	-	-	-	-
345	Other current liabilities	3,746,553	-	-	-	1	-	-	46,871,061	-	-	(50,480,919)	136,696
346	Accrued liabilities - other	65,306	189,637	-	-	-	-	-	-	306,900	-	-	561,843
347	Interprogram - due to	537,301	141,853	-	-	-	-	-	84,458	-	-	(763,612)	-
310	TOTAL CURRENT LIABILITIES	4,528,814	23,118,521	1,842	14	38,136	-	99,750	48,451,722	1,702,026	-	(51,244,531)	26,696,294
NONCURRENT LIABILITIES:													
351	Long-term debt, net of current - capital projects/mortgage	-	13,884,695	-	-	-	-	-	3,603,893	42,170,253	-	-	59,658,841
352	Long-term debt, net of current - operating borrowings	-	-	-	-	-	-	-	-	-	-	-	-
353	Non-current liabilities - other	-	-	-	-	-	-	-	-	-	-	-	-
354	Accrued compensated absences - noncurrent	43,801	57,802	-	-	-	-	-	-	1,618,236	-	-	1,618,236
355	Loan Liability - Non Current	-	-	-	-	-	-	-	-	-	-	-	101,603
356	FASB 5 Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
357	Accrued pension and OPEB liabilities	523,319	1,119,791	-	20,127	-	-	-	221,404	-	-	-	1,884,641
350	TOTAL NONCURRENT LIABILITIES	567,120	15,062,288	-	20,127	-	-	-	3,825,297	43,788,489	-	-	63,263,321
300	TOTAL LIABILITIES	5,095,934	38,180,809	1,842	20,141	38,136	-	99,750	52,277,019	45,490,515	-	(51,244,531)	89,959,615
400	Deferred Inflow of Resources	465,290	1,109,537	-	17,896	-	-	-	196,854	-	-	-	1,789,577
EQUITY:													
508.4	Net Investment in Capital Assets	9,593	46,032,013	-	-	-	-	-	6,249,499	(8,444,306)	-	-	43,851,799
511.4	Restricted Net Position	-	1,184,585	-	-	-	-	-	442,627	352,730	-	-	1,949,942
512.4	Unrestricted Net Position	(3,683,126)	117,315,104	71,284	4,699	83,871	-	22,701	(44,631,475)	18,994,302	1,576,348	-	83,753,708
513	TOTAL EQUITY	(3,673,533)	158,506,702	71,284	4,699	83,871	-	22,701	(37,939,349)	10,902,726	1,576,348	-	129,555,449
600	TOTAL LIABILITIES, DEFERRED INFLOWS AND EQUITY	\$ 1,887,691	\$ 197,797,048	\$ 73,126	\$ 42,736	\$ 122,007	\$ -	\$ 122,451	\$ 14,534,524	\$ 56,393,241	\$ 1,576,348	\$ (51,244,531)	\$ 221,304,641
Proof of concept													

Alameda Housing Authority													
Financial Data Schedule (FDS)													
June 30, 2021													
Line Item #	Account Description	14.871 HOUSING CHOICE VOUCHERS	2 STATE LOCAL	14.249 SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY	14.896 PIH FAMILY SELF-SUFFICIENCY PROGRAM	14.238 SHELTER PLUS CARE	14. HCC HCV CARES ACT FUNDING	14. EHV EMERGENCY HOUSING VOUCHER	6.2 COMPONENT UNIT BLENDED	DISCRETELY PRESENTED COMPONENT UNIT	5 FIDUCIARY	ELIM	TOTAL
REVENUE:													
70300	Net tenant rental revenue	\$ -	\$ 1,750,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,042,605	\$ -	\$ -	\$ -	\$ 3,793,517
70400	Tenant revenue - other	-	172,769	-	-	-	-	-	23,537	1,170,690	-	-	1,366,996
70500	Total tenant revenue	-	1,923,681	-	-	-	-	-	2,066,142	1,170,690	-	-	5,160,513
70600	HUD PHA grants	33,656,624	-	247,225	79,730	-	1,783,923	22,800	-	-	-	-	35,790,302
70610	Capital grants	-	-	-	-	-	-	-	-	-	-	-	-
70710	Management fee	-	-	-	-	-	-	-	-	-	-	-	-
70720	Asset management fee	-	-	-	-	-	-	-	-	-	-	-	-
70730	Book keeping fee	-	-	-	-	-	-	-	-	-	-	-	-
70750	Other fees	-	-	-	-	-	-	-	-	-	-	-	-
70800	Other government grants	-	11,117,174	-	-	452,275	-	-	3,763,718	-	-	(8,197,594)	7,135,573
71100	Investment income - unrestricted	8	163,371	-	-	-	-	-	156	-	340,154	-	503,689
71200	Mortgage interest income	-	-	-	-	-	-	-	-	-	-	-	-
71300	Proceeds from disposition of assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-
71301	Cost of sale of assets	-	-	-	-	-	-	-	-	-	-	-	-
71400	Fraud recovery	3,088	29	-	-	-	-	-	-	-	-	-	3,117
71500	Other revenue	455,326	444,259	-	2,345	-	-	-	24,746	17,650	-	-	944,326
71600	Gain or loss on sale of fixed assets	-	(490,616)	-	-	-	-	-	-	-	-	-	(490,616)
72000	Investment income - restricted	-	-	-	-	-	-	-	-	-	-	-	-
70000	TOTAL REVENUE	34,115,046	13,157,898	247,225	82,075	452,275	1,783,923	22,800	5,854,762	1,188,340	340,154	(8,197,594)	49,046,904
EXPENSES:													
Administrative													
91100	Administrative salaries	1,213,951	2,318,651	46,895	57,953	34,255	401,633	-	644,052	94,131	-	-	4,811,521
91200	Auditing fees	16,013	36,362	300	-	-	-	-	13,775	-	-	-	66,450
91300	Outside management fees	-	202,276	-	-	-	-	-	32,218	38,090	-	-	272,584
91310	Book-keeping fee	-	-	-	-	-	-	-	-	-	-	-	-
91400	Advertising and marketing	-	-	-	-	-	-	-	-	-	-	-	-
91500	Employee benefit contributions- administrative	631,695	995,343	-	25,847	-	-	-	232,560	24,870	-	-	1,910,315
91600	Office expenses	329,931	719,028	-	-	-	18,862	-	258,320	113,516	468	-	1,440,125
91700	Legal expenses	108,412	212,833	-	-	-	-	-	71,625	94,840	-	-	487,710
91800	Travel	3,770	11,662	-	-	-	-	-	6,844	-	-	-	22,276
91810	Allocated overhead	-	-	-	-	-	-	-	-	-	-	-	-
91900	Other	35,549	671	270	-	-	-	-	4,125	-	-	-	40,615
	Total administrative	2,339,321	4,496,826	47,465	83,800	34,255	420,495	-	1,263,519	365,447	468	-	9,051,596
92000	Asset Management Fee	-	-	-	-	-	-	-	-	10,610	-	-	10,610
Tenant services													
92100	Tenant services - salaries	-	194,085	-	-	-	-	-	121,164	-	-	-	315,249
92200	Relocation costs	-	-	-	-	-	-	-	6,902	-	-	-	6,902
92300	Employee benefit contributions- tenant services	2,026	24,683	-	-	-	-	-	42,030	-	-	-	68,739
92400	Tenant services - other	-	137,327	-	1,428	-	-	-	86,583	-	-	-	225,338
	Total tenant services	2,026	356,095	-	1,428	-	-	-	256,679	-	-	-	616,228

Alameda Housing Authority													
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June 30, 2021													
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	Utilities												
93100	Water	2,172	166,495	-	-	-	-	-	111,017	19,669	-	-	299,353
93200	Electricity	3,884	26,855	-	-	-	-	-	85,127	23,129	-	-	138,995
93300	Gas	458	(9,730)	-	-	-	-	-	26,406	429	-	-	17,563
93400	Fuel	357	-	-	-	-	-	-	-	-	-	-	357
93500	Labor	-	-	-	-	-	-	-	-	-	-	-	-
93600	Sewer	-	69,731	-	-	-	-	-	42,390	-	-	-	112,121
93700	Employee benefit contributions- utilities	-	-	-	-	-	-	-	-	-	-	-	-
290	Other utilities expense	1,462	312,249	-	-	-	-	-	75	-	-	-	313,786
	Total utilities	8,333	565,600	-	-	-	-	-	265,015	43,227	-	-	882,175
	Ordinary maintenance & operation												
94100	Ordinary maintenance and operations - labor	4,852	291,493	-	-	-	591	-	386,508	39,735	-	-	723,179
94200	Ordinary maintenance and operations - materials & other	4,065	115,057	-	-	-	-	-	69,969	-	-	-	189,091
94300	Ordinary maintenance and operations - contract costs	14,165	338,988	-	-	-	-	-	575,899	80,481	-	-	1,009,533
94500	Employee benefit contributions- ordinary maintenance	1,608	125,926	-	-	-	-	-	165,549	-	-	-	293,083
	Total ordinary maintenance	24,690	871,464	-	-	-	591	-	1,197,925	120,216	-	-	2,214,886
	Protective services												
95100	Protective services - labor	-	-	-	-	-	-	-	-	-	-	-	-
95200	Protective services- other contract costs	70,539	163,430	-	-	-	-	-	91,342	-	-	-	325,311
95300	Protective services - other	-	-	-	-	-	-	-	-	-	-	-	-
95500	Employee benefit contributions- protective services	-	-	-	-	-	-	-	-	-	-	-	-
	Total protective services	70,539	163,430	-	-	-	-	-	91,342	-	-	-	325,311
	General expenses												
96100	Insurance premiums	53,258	175,924	-	346	-	-	-	89,979	40,494	-	-	360,001
96200	Other general expenses	66,070	128,222	-	-	-	-	99	83,944	151,781	-	-	430,116
96210	Compensated absences	-	-	-	-	-	-	-	-	-	-	-	-
96300	Payments in lieu of taxes	-	-	-	-	-	-	-	-	-	-	-	-
96400	Bad debt - tenant rents	-	24,500	-	-	-	-	-	21,483	-	-	-	45,983
96500	Bad debt- mortgages	-	-	-	-	-	-	-	-	-	-	-	-
96600	Bad debt - other	-	-	-	-	-	-	-	-	-	-	-	-
96700	Interest expense	-	-	-	-	-	-	-	-	-	-	-	-
96710	Interest of Mortgage (or Bonds) Payable	-	813,569	-	-	-	-	-	178,316	-	-	-	991,885
96720	Interest on Notes Payable (Short and Long Term)	-	-	-	-	-	-	-	-	654,507	-	-	654,507
96800	Severance expense	-	-	-	-	-	-	-	-	-	-	-	-
	Total general expenses	119,328	1,142,215	-	346	-	-	99	373,722	846,782	-	-	2,482,492
96900	TOTAL OPERATING EXPENSES	2,564,237	7,595,630	47,465	85,574	34,255	421,086	99	3,448,202	1,386,282	468	-	15,583,298
97000	EXCESS OPERATING REVENUE OVER OPERATING EXPENSES	31,550,809	5,562,268	199,760	(3,499)	418,020	1,362,837	22,701	2,406,560	(197,942)	339,686	(8,197,594)	33,463,606
97100	Extraordinary maintenance	-	-	-	-	-	-	-	-	-	-	-	-
97200	Casualty losses - non capitalized	-	-	-	-	-	-	-	-	-	-	-	-
97300	Housing assistance payments	31,779,552	-	200,030	-	418,155	1,362,837	-	-	-	-	(8,197,594)	25,562,980
97350	HAP Portability - in	381,388	-	-	-	-	-	-	-	-	-	-	381,388
97400	Depreciation expense	643	887,419	-	-	-	-	-	792,780	854,662	-	-	2,535,504
97500	Fraud losses	-	-	-	-	-	-	-	-	-	-	-	-
97800	Dwelling units rent expense	-	-	-	-	-	-	-	-	-	-	-	-
90000	TOTAL EXPENSES	34,725,820	8,483,049	247,495	85,574	452,410	1,783,923	99	4,240,982	2,240,944	468	(8,197,594)	44,063,170

Alameda Housing Authority													
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June 30, 2021													
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OTHER FINANCING SOURCES (USES)													
10010	Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-
10020	Operating transfers out	-	-	-	-	-	-	-	-	-	-	-	-
10030	Operating transfers from/to primary government	-	-	-	-	-	-	-	-	-	-	-	-
10040	Operating transfers from/to component unit	-	3,860,098	-	-	-	-	-	-	(3,860,098)	-	-	-
10070	Extraordinary items, net gain/loss	-	73,750	-	-	-	-	-	-	-	-	-	73,750
10080	Special items (net gain/loss)	-	-	-	-	-	-	-	-	1,945,532	-	-	1,945,532
10091	Inter Project excess cash transfer in	-	-	-	-	-	-	-	-	-	-	-	-
10092	Inter Project excess cash transfer out	-	-	-	-	-	-	-	-	-	-	-	-
10093	Transfers between program and project in	-	-	-	-	-	-	-	-	-	-	-	-
10094	Transfers between program and project out	-	-	-	-	-	-	-	-	-	-	-	-
10100	TOTAL OTHER FINANCING SOURCES (USES)	-	3,933,848	-	-	-	-	-	-	(1,914,566)	-	-	2,019,282
10000	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(610,774)	8,608,697	(270)	(3,499)	(135)	-	22,701	1,613,780	(2,967,170)	339,686	-	7,003,016
MEMO ACCOUNT INFORMATION:													
11020	Required annual debt principal payments	-	-	-	-	-	-	-	-	-	-	-	-
11030	Beginning equity	(3,062,759)	149,898,005	71,554	8,198	84,006	-	-	(39,553,129)	13,869,896	1,236,662	-	122,552,433
11040	Prior period adjustments and equity transfers	-	-	-	-	-	-	-	-	-	-	-	-
11170	Administrative fee equity	-	-	-	-	-	-	-	-	-	-	-	-
11180	Housing assistance payments equity	-	-	-	-	-	-	-	-	-	-	-	-
11190	Unit months available	22,140	3,336	-	-	-	-	-	3,432	-	-	-	28,908
11210	Number of unit months leased	18,094	3,107	-	-	-	-	-	3,297	-	-	-	24,498
11620	Building Purchases - CFP	-	-	-	-	-	-	-	-	-	-	-	-
Equity Roll Forward Test:													
	Calculation from R/E Statement	\$ (3,673,533)	\$ 158,506,702	\$ 71,284	\$ 4,699	\$ 83,871	\$ -	\$ 22,701	\$ (37,939,349)	\$ 10,902,726	\$ 1,576,348	\$ -	\$ 129,555,449
	B/S Line 513	\$ (3,673,533)	\$ 158,506,702	\$ 71,284	\$ 4,699	\$ 83,871	\$ -	\$ 22,701	\$ (37,939,349)	\$ 10,902,726	\$ 1,576,348	\$ -	\$ 129,555,449
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ALA300 - Audit 2021 - Alameda Housing Authority

Year End: June 30, 2021

MAPPED TRIAL BALANCE

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/20	%Chg
111 HCV CASH - UNRESTRICTED	929,024.00	0.00	1,591.00	930,615.00		0.00	0
111 SL CASH - UNRESTRICTED	8,965,084.00	0.00	17,649,004.00	26,614,088.00		0.00	0
111 MODREHAB Cash - Unrestricted	73,126.00	0.00	0.00	73,126.00		0.00	0
111 14.896PFS-SP CASH - UNRESTRICTED	17,525.00	0.00	0.00	17,525.00		0.00	0
111 EHV Cash - Unrestricted	22,701.00	0.00	0.00	22,701.00		0.00	0
111 CUB Cash - Unrestricted	3,022,763.00	0.00	0.00	3,022,763.00		0.00	0
PRIMARY GOVERNMENT	13,030,223.00	0.00	17,650,595.00	30,680,818.00		0.00	0
111 Cash - Unrestricted	16,010,887.00	0.00	17,650,595.00	33,661,482.00		0.00	0
112 EHV Cash - Restricted - Modernization and Development	99,750.00	0.00	0.00	99,750.00		0.00	0
112 Cash - Restricted - Modernization and Development	99,750.00	0.00	0.00	99,750.00		0.00	0
113 HCV CASH - OTHER RESTRICTED	136,695.00	0.00	0.00	136,695.00		0.00	0
113 SL CASH - OTHER RESTRICTED	1,154,585.00	0.00	0.00	1,154,585.00		0.00	0
113 CUB Cash - Other Restricted	442,627.00	0.00	0.00	442,627.00		0.00	0
PRIMARY GOVERNMENT	1,733,907.00	0.00	0.00	1,733,907.00		0.00	0
113 DPCU CASH - OTHER RESTRICTED	352,730.00	0.00	0.00	352,730.00		0.00	0
113 Cash - Other Restricted	2,086,637.00	0.00	0.00	2,086,637.00		0.00	0
114 SL CASH - TENANT SECURITY DEPOSITS	245,943.00	0.00	0.00	245,943.00		0.00	0
114 CUB Cash - Tenant Security Deposits	224,821.00	0.00	0.00	224,821.00		0.00	0
PRIMARY GOVERNMENT	470,764.00	0.00	0.00	470,764.00		0.00	0
114 DPCU CASH - TENANT SECURITY DEPOSITS	45,774.00	0.00	0.00	45,774.00		0.00	0
114 Cash - Tenant Security Deposits	516,538.00	0.00	0.00	516,538.00		0.00	0
121 HCV ACCOUNTS RECEIVABLE - PHA PROJECTS	159,630.00	0.00	0.00	159,630.00		0.00	0
121 Accounts Receivable - PHA Projects	159,630.00	0.00	0.00	159,630.00		0.00	0
122 HCV ACCOUNTS RECEIVABLE - HUD OTHER PROJECTS	13,191.00	0.00	0.00	13,191.00		0.00	0
122 14.896PFS-SP ACCOUNTS RECEIVABLE - HUD OTHER PROJECTS	5,760.00	0.00	0.00	5,760.00		0.00	0
PRIMARY GOVERNMENT	18,951.00	0.00	0.00	18,951.00		0.00	0
122 Accounts Receivable - HUD Other Projects	18,951.00	0.00	0.00	18,951.00		0.00	0
124 SL ACCOUNTS RECEIVABLE - OTHER GOVERNMENT	1,336,819.00	0.00	0.00	1,336,819.00		0.00	0
124 SPC ACCOUNTS RECEIVABLE - OTHER GOVERNMENT	122,007.00	0.00	0.00	122,007.00		0.00	0
124 CUB Accounts Receivable - Other Government	23,443.00	0.00	0.00	23,443.00		0.00	0
PRIMARY GOVERNMENT	1,482,269.00	0.00	0.00	1,482,269.00		0.00	0
124 Accounts Receivable - Other Government	1,482,269.00	0.00	0.00	1,482,269.00		0.00	0
125 HCV ACCOUNTS RECEIVABLE - MISCELLANEOUS	130,384.00	0.00	0.00	130,384.00		0.00	0
125 DPCU ACCOUNTS RECEIVABLE - MISCELLANEOUS	70,367.00	0.00	0.00	70,367.00		0.00	0
125 Accounts Receivable - Miscellaneous	200,751.00	0.00	0.00	200,751.00		0.00	0
126 SL ACCOUNTS RECEIVABLE - TENANTS	305,227.00	0.00	0.00	305,227.00		0.00	0
126.1 SL ALLOWANCE FOR DOUBTFUL ACCOUNTS - TENANTS	(91,303.00)	0.00	0.00	(91,303.00)		0.00	0
126 CUB Accounts Receivable - Tenants	46,483.00	0.00	0.00	46,483.00		0.00	0
126.1 CUB Allowance for Doubtful Accounts -Tenants	(31,115.00)	0.00	0.00	(31,115.00)		0.00	0
PRIMARY GOVERNMENT	229,292.00	0.00	0.00	229,292.00		0.00	0
126 Accounts Receivable - Tenants	229,292.00	0.00	0.00	229,292.00		0.00	0
127 SL NOTES, LOANS, & MORTGAGES RECEIVABLE - CURRENT	50,480,919.00	0.00	0.00	50,480,919.00		0.00	0
127 ELIM NOTES, LOANS, & MORTGAGES RECEIVABLE - CURRENT	(50,480,919.00)	0.00	0.00	(50,480,919.00)		0.00	0
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	7,728.00	0.00	0.00	7,728.00		0.00	0
128.1 HCV ALLOWANCE FOR DOUBTFUL ACCOUNTS - FRAUD	(7,728.00)	0.00	0.00	(7,728.00)		0.00	0

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2nd Partner	Reviewed by	

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MAPPED TRIAL BALANCE

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/20	%Chg
128 SL FRAUD RECOVERY	21,834.00	0.00	0.00	21,834.00		0.00	0
128.1 SL ALLOWANCE FOR DOUBTFUL ACCOUNTS - FRAUD	(21,109.00)	0.00	0.00	(21,109.00)		0.00	0
PRIMARY GOVERNMENT	725.00	0.00	0.00	725.00		0.00	0
128 Fraud Recovery	725.00	0.00	0.00	725.00		0.00	0
129 HCV ACCRUED INTEREST RECEIVABLE	1.00	0.00	0.00	1.00		0.00	0
129 SL ACCRUED INTEREST RECEIVABLE	9,506.00	0.00	0.00	9,506.00		0.00	0
PRIMARY GOVERNMENT	9,507.00	0.00	0.00	9,507.00		0.00	0
129 Accrued Interest Receivable	9,507.00	0.00	0.00	9,507.00		0.00	0
131 HCV INVESTMENTS - UNRESTRICTED	1,591.00	0.00	(1,591.00)	0.00		0.00	0
131 SL INVESTMENTS - UNRESTRICTED	17,649,004.00	0.00	(17,649,004.00)	0.00		0.00	0
PRIMARY GOVERNMENT	17,650,595.00	0.00	(17,650,595.00)	0.00		0.00	0
131 5F Investments - Unrestricted	1,577,285.00	0.00	0.00	1,577,285.00		0.00	0
131 Investments - Unrestricted	19,227,880.00	0.00	(17,650,595.00)	1,577,285.00		0.00	0
142 HCV PREPAID EXPENSES AND OTHER ASSETS	1,855.00	0.00	0.00	1,855.00		0.00	0
142 SL PREPAID EXPENSES AND OTHER ASSETS	247,049.00	0.00	0.00	247,049.00		0.00	0
142 CUB Prepaid Expenses and Other Assets	84,576.00	0.00	0.00	84,576.00		0.00	0
PRIMARY GOVERNMENT	333,480.00	0.00	0.00	333,480.00		0.00	0
142 DPCU PREPAID EXPENSES AND OTHER ASSETS	32,102.00	0.00	0.00	32,102.00		0.00	0
142 Prepaid Expenses and Other Assets	365,582.00	0.00	0.00	365,582.00		0.00	0
144 SL INTER PROGRAM DUE FROM	763,612.00	0.00	0.00	763,612.00		0.00	0
144 ELIM INTER PROGRAM DUE FROM	(763,612.00)	0.00	0.00	(763,612.00)		0.00	0
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	56,059,854.00	0.00	0.00	56,059,854.00		0.00	0
161 CUB Land	2,159,925.00	0.00	0.00	2,159,925.00		0.00	0
PRIMARY GOVERNMENT	58,219,779.00	0.00	0.00	58,219,779.00		0.00	0
161 DPCU LAND	2,342,066.00	0.00	0.00	2,342,066.00		0.00	0
161 Land	60,561,845.00	0.00	0.00	60,561,845.00		0.00	0
162 SL BUILDINGS	17,386,802.00	0.00	0.00	17,386,802.00		0.00	0
162 CUB Buildings	14,974,323.00	0.00	0.00	14,974,323.00		0.00	0
PRIMARY GOVERNMENT	32,361,125.00	0.00	0.00	32,361,125.00		0.00	0
162 DPCU BUILDINGS	26,398,949.00	0.00	0.00	26,398,949.00		0.00	0
162 Buildings	58,760,074.00	0.00	0.00	58,760,074.00		0.00	0
163 SL FURNITURE, EQUIPMENT & MACHINERY - DWELLINGS	250,282.00	0.00	0.00	250,282.00		0.00	0
163 CUB Furniture, Equipment & Machinery - Dwellings	65,563.00	0.00	0.00	65,563.00		0.00	0
PRIMARY GOVERNMENT	315,845.00	0.00	0.00	315,845.00		0.00	0
163 DPCU FURNITURE, EQUIPMENT & MACHINERY - DWELLINGS	512,067.00	0.00	0.00	512,067.00		0.00	0
163 Furniture, Equipment & Machinery - Dwellings	827,912.00	0.00	0.00	827,912.00		0.00	0
164 HCV FURNITURE, EQUIPMENT & MACHINERY - ADMINISTRATION	41,744.00	0.00	0.00	41,744.00		0.00	0
164 SL FURNITURE, EQUIPMENT & MACHINERY - ADMINISTRATION	67,426.00	0.00	0.00	67,426.00		0.00	0
PRIMARY GOVERNMENT	109,170.00	0.00	0.00	109,170.00		0.00	0
164 Furniture, Equipment & Machinery - Administration	109,170.00	0.00	0.00	109,170.00		0.00	0
165 HCV LEASEHOLD IMPROVEMENTS	5,684.00	0.00	0.00	5,684.00		0.00	0
165 SL LEASEHOLD IMPROVEMENTS	8,162,472.00	0.00	0.00	8,162,472.00		0.00	0
165 CUB Leasehold Improvements	6,598,309.00	0.00	0.00	6,598,309.00		0.00	0
PRIMARY GOVERNMENT	14,766,465.00	0.00	0.00	14,766,465.00		0.00	0
165 Leasehold Improvements	14,766,465.00	0.00	0.00	14,766,465.00		0.00	0

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166 HCV ACCUMULATED DEPRECIATION	(37,835.00)	0.00	0.00	(37,835.00)		0.00	0
166 SL ACCUMULATED DEPRECIATION	(17,650,212.00)	0.00	0.00	(17,650,212.00)		0.00	0
166 CUB Accumulated Depreciation	(13,319,296.00)	0.00	0.00	(13,319,296.00)		0.00	0
PRIMARY GOVERNMENT	(31,007,343.00)	0.00	0.00	(31,007,343.00)		0.00	0
166 DPCU ACCUMULATED DEPRECIATION	(2,044,442.00)	0.00	0.00	(2,044,442.00)		0.00	0
166 Accumulated Depreciation	(33,051,785.00)	0.00	0.00	(33,051,785.00)		0.00	0
167 SL CONSTRUCTION IN PROGRESS	496,619.00	0.00	0.00	496,619.00		0.00	0
167 CUB Construction in Progress	28,142.00	0.00	0.00	28,142.00		0.00	0
PRIMARY GOVERNMENT	524,761.00	0.00	0.00	524,761.00		0.00	0
167 DPCU CONSTRUCTION IN PROGRESS	6,517,307.00	0.00	0.00	6,517,307.00		0.00	0
167 Construction in Progress	7,042,068.00	0.00	0.00	7,042,068.00		0.00	0
171 SL NOTES, LOANS & MORTGAGES RECEIVABLE - NON-CURRENT	49,120,108.00	1,630,570.00	0.00	50,750,678.00		0.00	0
171 Notes, Loans and Mortgages Receivable - Non-Curren	49,120,108.00	1,630,570.00	0.00	50,750,678.00		0.00	0
174 HCV OTHER ASSETS	46,156.00	39,871.00	0.00	86,027.00		0.00	0
174 SL OTHER ASSETS	110,056.00	95,075.00	0.00	205,131.00		0.00	0
174 14.896PFS-SP OTHER ASSETS	1,775.00	1,533.00	0.00	3,308.00		0.00	0
174 CUB Other Assets	19,526.00	16,868.00	0.00	36,394.00		0.00	0
PRIMARY GOVERNMENT	177,513.00	153,347.00	0.00	330,860.00		0.00	0
174 DPCU OTHER ASSETS	19,185,657.00	0.00	0.00	19,185,657.00		0.00	0
174 Other Assets	19,363,170.00	153,347.00	0.00	19,516,517.00		0.00	0
200 HCV DEFERRED OUTFLOW OF RESOURCES	619,077.00	(207,490.00)	(15,315.00)	396,272.00		0.00	0
201 HCV DEFERRED OUTFLOWS - OPEB	0.00	8,113.00	15,315.00	23,428.00		0.00	0
200 SL DEFERRED OUTFLOW OF RESOURCES	1,476,261.00	(494,782.00)	(36,522.00)	944,957.00		0.00	0
201 SL DEFERRED OUTFLOWS - OPEB	0.00	19,347.00	36,522.00	55,869.00		0.00	0
200 14.896PFS-SP DEFERRED OUTFLOW OF RESOURCES	23,811.00	(7,980.00)	(590.00)	15,241.00		0.00	0
201 14.896PFS-SP DEFERRED OUTFLOWS - OPEB	0.00	312.00	590.00	902.00		0.00	0
200 CUB Deferred Outflow of Resources	261,917.00	(87,784.00)	(6,479.00)	167,654.00		0.00	0
201 CUB DEFERRED OUTFLOWS - OPEB	0.00	3,433.00	6,479.00	9,912.00		0.00	0
PRIMARY GOVERNMENT	2,381,066.00	(766,831.00)	0.00	1,614,235.00		0.00	0
200	2,381,066.00	(766,831.00)	0.00	1,614,235.00		0.00	0
312 HCV ACCOUNTS PAYABLE <= 90 DAYS	(31,848.00)	0.00	0.00	(31,848.00)		0.00	0
312 SL ACCOUNTS PAYABLE <= 90 DAYS	(475,602.00)	(12,653.00)	0.00	(488,255.00)		0.00	0
312 MODREHAB Accounts Payable <= 90 Days	(1,842.00)	0.00	0.00	(1,842.00)		0.00	0
312 14.896PFS-SP ACCOUNTS PAYABLE <= 90 DAYS	(14.00)	0.00	0.00	(14.00)		0.00	0
312 SPC ACCOUNTS PAYABLE <= 90 DAYS	(4,438.00)	0.00	0.00	(4,438.00)		0.00	0
312 CUB Accounts Payable <= 90 Days	(69,549.00)	0.00	0.00	(69,549.00)		0.00	0
PRIMARY GOVERNMENT	(583,293.00)	(12,653.00)	0.00	(595,946.00)		0.00	0
312 DPCU ACCOUNTS PAYABLE <= 90 DAYS	(56,611.00)	0.00	0.00	(56,611.00)		0.00	0
312 Accounts Payable <= 90 Days	(639,904.00)	(12,653.00)	0.00	(652,557.00)		0.00	0
321 HCV ACCRUED WAGES/PAYROLL TAXES PAYABLE	(57,966.00)	0.00	0.00	(57,966.00)		0.00	0
321 SL ACCRUED WAGES/PAYROLL TAXES PAYABLE	(82,776.00)	0.00	0.00	(82,776.00)		0.00	0
321 CUB Accrued Wage/Payroll Taxes Payable	(35,012.00)	0.00	0.00	(35,012.00)		0.00	0
PRIMARY GOVERNMENT	(175,754.00)	0.00	0.00	(175,754.00)		0.00	0
321 Accrued Wage/Payroll Taxes Payable	(175,754.00)	0.00	0.00	(175,754.00)		0.00	0
322 HCV ACCRUED COMPENSATED ABSENCES - CURRENT PORTION	(50,488.00)	0.00	0.00	(50,488.00)		0.00	0
322 SL ACCRUED COMPENSATED ABSENCES - CURRENT PORTION	(76,451.00)	0.00	0.00	(76,451.00)		0.00	0
322 CUB Accrued Compensated Absences - Current Portion	(52,931.00)	0.00	0.00	(52,931.00)		0.00	0
PRIMARY GOVERNMENT	(179,870.00)	0.00	0.00	(179,870.00)		0.00	0
322 Accrued Compensated Absences - Current Portion	(179,870.00)	0.00	0.00	(179,870.00)		0.00	0
325 SL ACCRUED INTEREST PAYABLE	(669,109.00)	0.00	0.00	(669,109.00)		0.00	0
325 CUB Accrued Interest Payable	(464,113.00)	0.00	0.00	(464,113.00)		0.00	0
PRIMARY GOVERNMENT	(1,133,222.00)	0.00	0.00	(1,133,222.00)		0.00	0

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325 DPCU ACCRUED INTEREST PAYABLE	(1,278,154.00)	0.00	0.00	(1,278,154.00)		0.00	0
325 Accrued Interest Payable	(2,411,376.00)	0.00	0.00	(2,411,376.00)		0.00	0
333 SPC ACCOUNTS PAYABLE - OTHER GOVERNMENT	(33,697.00)	0.00	0.00	(33,697.00)		0.00	0
333 Accounts Payable - Other Government	(33,697.00)	0.00	0.00	(33,697.00)		0.00	0
341 SL TENANT SECURITY DEPOSITS	(245,943.00)	0.00	0.00	(245,943.00)		0.00	0
341 CUB Tenant Security Deposits	(193,380.00)	0.00	0.00	(193,380.00)		0.00	0
PRIMARY GOVERNMENT	(439,323.00)	0.00	0.00	(439,323.00)		0.00	0
341 DPCU TENANT SECURITY DEPOSITS	(44,734.00)	0.00	0.00	(44,734.00)		0.00	0
341 Tenant Security Deposits	(484,057.00)	0.00	0.00	(484,057.00)		0.00	0
342 HCV UNEARNED REVENUE	(39,352.00)	0.00	0.00	(39,352.00)		0.00	0
342 SL UNEARNED REVENUE	(16,372,962.00)	0.00	0.00	(16,372,962.00)		0.00	0
342 EHV Unearned Revenue	(99,750.00)	0.00	0.00	(99,750.00)		0.00	0
342 CUB Unearned Revenue	(27,644.00)	0.00	0.00	(27,644.00)		0.00	0
PRIMARY GOVERNMENT	(16,539,708.00)	0.00	0.00	(16,539,708.00)		0.00	0
342 DPCU UNEARNED REVENUE	(15,627.00)	0.00	0.00	(15,627.00)		0.00	0
342 Deferred Revenues	(16,555,335.00)	0.00	0.00	(16,555,335.00)		0.00	0
343 SL CURRENT PORTION OF LONG-TERM DEBT - CAPITAL	(4,851,535.00)	0.00	0.00	(4,851,535.00)		0.00	0
343 CUB Current Portion of Long-term Debt - Capital Projec	(653,574.00)	0.00	0.00	(653,574.00)		0.00	0
PRIMARY GOVERNMENT	(5,505,109.00)	0.00	0.00	(5,505,109.00)		0.00	0
343 Current Portion of Long-term Debt - Capital Projec	(5,505,109.00)	0.00	0.00	(5,505,109.00)		0.00	0
345 HCV OTHER CURRENT LIABILITIES	(3,746,553.00)	0.00	0.00	(3,746,553.00)		0.00	0
345 SPC OTHER CURRENT LIABILITIES	(1.00)	0.00	0.00	(1.00)		0.00	0
345 CUB Other Current Liabilities	(46,871,061.00)	0.00	0.00	(46,871,061.00)		0.00	0
345 ELIM OTHER CURRENT LIABILITIES	50,480,919.00	0.00	0.00	50,480,919.00		0.00	0
PRIMARY GOVERNMENT	(136,696.00)	0.00	0.00	(136,696.00)		0.00	0
345 Other Current Liabilities	(136,696.00)	0.00	0.00	(136,696.00)		0.00	0
346 HCV ACCRUED LIABILITIES - OTHER	(65,306.00)	0.00	0.00	(65,306.00)		0.00	0
346 SL ACCRUED LIABILITIES - OTHER	(189,637.00)	0.00	0.00	(189,637.00)		0.00	0
PRIMARY GOVERNMENT	(254,943.00)	0.00	0.00	(254,943.00)		0.00	0
346 DPCU ACCRUED LIABILITIES - OTHER	(306,900.00)	0.00	0.00	(306,900.00)		0.00	0
346 Accrued Liabilities - Other	(561,843.00)	0.00	0.00	(561,843.00)		0.00	0
347 HCV INTER PROGRAM DUE TO	(537,301.00)	0.00	0.00	(537,301.00)		0.00	0
347 SL INTER PROGRAM DUE TO	(141,853.00)	0.00	0.00	(141,853.00)		0.00	0
347 CUB Inter Program - Due To	(84,458.00)	0.00	0.00	(84,458.00)		0.00	0
347 ELIM INTER PROGRAM DUE TO	763,612.00	0.00	0.00	763,612.00		0.00	0
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	(13,884,695.00)	0.00	0.00	(13,884,695.00)		0.00	0
351 CUB Long-term Debt, Net of Current - Capital Projects/	(3,603,893.00)	0.00	0.00	(3,603,893.00)		0.00	0
PRIMARY GOVERNMENT	(17,488,588.00)	0.00	0.00	(17,488,588.00)		0.00	0
351 DPCU LONG-TERM DEBT, NET OF CURRENT - CAPITAL	(42,170,253.00)	0.00	0.00	(42,170,253.00)		0.00	0
351 Long-term Debt, Net of Current - Capital Projects/	(59,658,841.00)	0.00	0.00	(59,658,841.00)		0.00	0
353 DPCU NON-CURRENT LIABILITIES - OTHER	(1,618,236.00)	0.00	0.00	(1,618,236.00)		0.00	0
353 Non-current Liabilities - Other	(1,618,236.00)	0.00	0.00	(1,618,236.00)		0.00	0
354 HCV ACCRUED COMPENSATED ABSENCES - NON CURRENT	(43,801.00)	0.00	0.00	(43,801.00)		0.00	0
354 SL ACCRUED COMPENSATED ABSENCES - NON CURRENT	(57,802.00)	0.00	0.00	(57,802.00)		0.00	0
PRIMARY GOVERNMENT	(101,603.00)	0.00	0.00	(101,603.00)		0.00	0

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354 Accrued Compensated Absences - Non Current	(101,603.00)	0.00	0.00	(101,603.00)		0.00	0
357 HCV ACCRUED PENSION & OPEB LIABILITIES	(638,229.00)	114,910.00	0.00	(523,319.00)		0.00	0
357 SL ACCRUED PENSION & OPEB LIABILITIES	(1,393,806.00)	274,015.00	0.00	(1,119,791.00)		0.00	0
357 14.896PFS-SP ACCRUED PENSION & OPEB LIABILITIES	(24,547.00)	4,420.00	0.00	(20,127.00)		0.00	0
357 CUB Accrued Pension and OPEB Liabilities	(270,020.00)	48,616.00	0.00	(221,404.00)		0.00	0
PRIMARY GOVERNMENT	(2,326,602.00)	441,961.00	0.00	(1,884,641.00)		0.00	0
357 Accrued Pension and OPEB Liabilities	(2,326,602.00)	441,961.00	0.00	(1,884,641.00)		0.00	0
400 HCV DEFERRED INFLOW OF RESOURCES	(416,409.00)	(59,388.00)	314,843.00	(160,954.00)		0.00	0
401 HCV DEFERRED INFLOWS - OPEB	0.00	10,507.00	(314,843.00)	(304,336.00)		0.00	0
400 SL DEFERRED INFLOW OF RESOURCES	(992,974.00)	(141,617.00)	750,778.00	(383,813.00)		0.00	0
401 SL DEFERRED INFLOWS - OPEB	0.00	25,054.00	(750,778.00)	(725,724.00)		0.00	0
400 14.896PFS-SP DEFERRED INFLOW OF RESOURCES	(16,016.00)	(2,284.00)	12,110.00	(6,190.00)		0.00	0
401 14.896PFS-SP DEFERRED INFLOWS - OPEB	0.00	404.00	(12,110.00)	(11,706.00)		0.00	0
400 CUB Deferred Inflow of Resources	(176,173.00)	(25,126.00)	133,202.00	(68,097.00)		0.00	0
401 CUB DEFERRED INFLOWS - OPEB	0.00	4,445.00	(133,202.00)	(128,757.00)		0.00	0
PRIMARY GOVERNMENT	(1,601,572.00)	(188,005.00)	0.00	(1,789,577.00)		0.00	0
400	(1,601,572.00)	(188,005.00)	0.00	(1,789,577.00)		0.00	0
508.4 HCV NET INVESTMENT IN CAPITAL ASSETS	(9,592.00)	0.00	(1.00)	(9,593.00)		0.00	0
508.4 SL NET INVESTMENT IN CAPITAL ASSETS	(47,452,475.00)	0.00	1,415,462.00	(46,037,013.00)		0.00	0
508.1 CUB Invested In Capital Assets, Net of Related Debt	(6,249,499.00)	0.00	0.00	(6,249,499.00)		0.00	0
PRIMARY GOVERNMENT	(53,711,566.00)	0.00	1,415,461.00	(52,296,105.00)		0.00	0
508.4 DPCU NET INVESTMENT IN CAPITAL ASSETS	0.00	0.00	8,444,306.00	8,444,306.00		0.00	0
508 Invested In Capital Assets, Net of Related Debt	(53,711,566.00)	0.00	9,859,767.00	(43,851,799.00)		0.00	0
511.4 SL RESTRICTED NET POSITION	(1,154,585.00)	0.00	0.00	(1,154,585.00)		0.00	0
511.1 CUB RESTRICTED NET ASSETS	(442,627.00)	0.00	0.00	(442,627.00)		0.00	0
PRIMARY GOVERNMENT	(1,597,212.00)	0.00	0.00	(1,597,212.00)		0.00	0
511.4 DPCU RESTRICTED NET POSITION	0.00	0.00	(352,730.00)	(352,730.00)		0.00	0
511 Restricted Net Assets	(1,597,212.00)	0.00	(352,730.00)	(1,949,942.00)		0.00	0
512.4 HCV UNRESTRICTED NET POSITION	3,072,351.00	0.00	1.00	3,072,352.00		0.00	0
512.4 SL UNRESTRICTED NET POSITION	(101,290,945.00)	0.00	(1,415,462.00)	(102,706,407.00)		0.00	0
512.1 MODREHAB Unrestricted Net Assets	(71,554.00)	0.00	0.00	(71,554.00)		0.00	0
512.4 14.896PFS-SP UNRESTRICTED NET POSITION	(8,198.00)	0.00	0.00	(8,198.00)		0.00	0
512.4 SPC UNRESTRICTED NET POSITION	(84,006.00)	0.00	0.00	(84,006.00)		0.00	0
512.1 CUB Unrestricted Net Assets	46,245,255.00	0.00	0.00	46,245,255.00		0.00	0
PRIMARY GOVERNMENT	(52,137,097.00)	0.00	(1,415,461.00)	(53,552,558.00)		0.00	0
512.4 DPCU UNRESTRICTED NET POSITION	(13,869,896.00)	0.00	(8,091,576.00)	(21,961,472.00)		0.00	0
512.1 5F Unrestricted Net Assets	(1,236,662.00)	0.00	0.00	(1,236,662.00)		0.00	0
512 Unrestricted Net Assets	(67,243,655.00)	0.00	(9,507,037.00)	(76,750,692.00)		0.00	0
10040 SL OPERATING TRANSFERS FROM/TO COMPONENT UNIT	(3,860,098.00)	0.00	0.00	(3,860,098.00)		0.00	0
10040 DPCU OPERATING TRANSFERS FROM/TO COMPONENT UNIT	3,860,098.00	0.00	0.00	3,860,098.00		0.00	0
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	(73,750.00)	0.00	0.00	(73,750.00)		0.00	0
10070 Extraordinary Items, Net Gain/Loss	(73,750.00)	0.00	0.00	(73,750.00)		0.00	0
10080 DPCU Special items, net gain/loss	(1,945,532.00)	0.00	0.00	(1,945,532.00)		0.00	0
10080 Special Items (Net Gain/Loss)	(1,945,532.00)	0.00	0.00	(1,945,532.00)		0.00	0
11190 HCV UNIT MONTHS AVAILABLE	22,140.00	0.00	0.00	22,140.00		0.00	0
21190 HCV CONTRA UNIT MONTHS AVAILABLE	(22,140.00)	0.00	0.00	(22,140.00)		0.00	0
11190 SL UNIT MONTHS AVAILABLE	3,336.00	0.00	0.00	3,336.00		0.00	0
21190 SL CONTRA UNIT MONTHS AVAILABLE	(3,336.00)	0.00	0.00	(3,336.00)		0.00	0

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2nd Partner	Reviewed by	

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/20	%Chg
11190 CUB Unit Months Available	3,432.00	0.00	0.00	3,432.00		0.00	0
PRIMARY GOVERNMENT	3,432.00	0.00	0.00	3,432.00		0.00	0
11190 Unit Months Available	3,432.00	0.00	0.00	3,432.00		0.00	0
11210 HCV NUMBER OF UNIT MONTHS LEASED	18,094.00	0.00	0.00	18,094.00		0.00	0
21210 HCV CONTRA NUMBER OF UNIT MONTHS LEASED	(18,094.00)	0.00	0.00	(18,094.00)		0.00	0
11210 SL NUMBER OF UNIT MONTHS LEASED	3,107.00	0.00	0.00	3,107.00		0.00	0
21210 SL CONTRA NUMBER OF UNIT MONTHS LEASED	(3,107.00)	0.00	0.00	(3,107.00)		0.00	0
11210 CUB Number of Unit Months Leased	3,297.00	0.00	0.00	3,297.00		0.00	0
PRIMARY GOVERNMENT	3,297.00	0.00	0.00	3,297.00		0.00	0
11210 Number of Unit Months Leased	3,297.00	0.00	0.00	3,297.00		0.00	0
21190 CUB Contra Unit Months Available	(3,432.00)	0.00	0.00	(3,432.00)		0.00	0
21190 Contra Unit Months Available	(3,432.00)	0.00	0.00	(3,432.00)		0.00	0
21210 CUB Contra Number of Unit Months Leased	(3,297.00)	0.00	0.00	(3,297.00)		0.00	0
21210 Contra Number of Unit Months Leased	(3,297.00)	0.00	0.00	(3,297.00)		0.00	0
70300 SL NET TENANT RENTAL REVENUE	(1,750,912.00)	0.00	0.00	(1,750,912.00)		0.00	0
70300 CUB Net Tenant Rental Revenue	(2,042,605.00)	0.00	0.00	(2,042,605.00)		0.00	0
PRIMARY GOVERNMENT	(3,793,517.00)	0.00	0.00	(3,793,517.00)		0.00	0
70300 Net Tenant Rental Revenue	(3,793,517.00)	0.00	0.00	(3,793,517.00)		0.00	0
70400 SL TENANT REVENUE - OTHER	(172,769.00)	0.00	0.00	(172,769.00)		0.00	0
70400 CUB Tenant Revenue - Other	(23,537.00)	0.00	0.00	(23,537.00)		0.00	0
PRIMARY GOVERNMENT	(196,306.00)	0.00	0.00	(196,306.00)		0.00	0
70400 DPCU TENANT REVENUE - OTHER	(1,170,690.00)	0.00	0.00	(1,170,690.00)		0.00	0
70400 Tenant Revenue - Other	(1,366,996.00)	0.00	0.00	(1,366,996.00)		0.00	0
70600 HCV HUD PHA OPERATING GRANTS	(33,656,624.00)	0.00	0.00	(33,656,624.00)		0.00	0
70600 MODREHAB HUD Operating Grants	(247,225.00)	0.00	0.00	(247,225.00)		0.00	0
70600 14.896PFS-SP HUD PHA OPERATING GRANTS	(79,730.00)	0.00	0.00	(79,730.00)		0.00	0
70600 14.HHCAF HUD PHA OPERATING GRANTS	(1,783,923.00)	0.00	0.00	(1,783,923.00)		0.00	0
70600 EHV HUD Operating Grants	(22,800.00)	0.00	0.00	(22,800.00)		0.00	0
PRIMARY GOVERNMENT	(35,790,302.00)	0.00	0.00	(35,790,302.00)		0.00	0
70600 HUD PHA Operating Grants	(35,790,302.00)	0.00	0.00	(35,790,302.00)		0.00	0
70800 SL OTHER GOVERNMENTAL GRANTS	(9,799,257.00)	(1,617,917.00)	300,000.00	(11,117,174.00)		0.00	0
70800 SPC OTHER GOVERNMENTAL GRANTS	(452,275.00)	0.00	0.00	(452,275.00)		0.00	0
70800 CUB Other governmental grants	(3,763,718.00)	0.00	0.00	(3,763,718.00)		0.00	0
70800 ELIM OTHER GOVERNMENTAL GRANTS	8,197,594.00	0.00	0.00	8,197,594.00		0.00	0
PRIMARY GOVERNMENT	(5,817,656.00)	(1,617,917.00)	300,000.00	(7,135,573.00)		0.00	0
70800 Other Government Grants	(5,817,656.00)	(1,617,917.00)	300,000.00	(7,135,573.00)		0.00	0
71100 HCV INVESTMENT INCOME - UNRESTRICTED	(8.00)	0.00	0.00	(8.00)		0.00	0
71100 SL INVESTMENT INCOME - UNRESTRICTED	(163,371.00)	0.00	0.00	(163,371.00)		0.00	0
71100 CUB Investment Income - Unrestricted	(156.00)	0.00	0.00	(156.00)		0.00	0
PRIMARY GOVERNMENT	(163,535.00)	0.00	0.00	(163,535.00)		0.00	0
71100 5F Investment Income - Unrestricted	(340,706.00)	0.00	0.00	(340,706.00)		0.00	0
71100 Investment Income - Unrestricted	(504,241.00)	0.00	0.00	(504,241.00)		0.00	0
71400 HCV FRAUD RECOVERY	(3,088.00)	0.00	0.00	(3,088.00)		0.00	0
71400 SL FRAUD RECOVERY	(29.00)	0.00	0.00	(29.00)		0.00	0
PRIMARY GOVERNMENT	(3,117.00)	0.00	0.00	(3,117.00)		0.00	0
71400 Fraud Recovery	(3,117.00)	0.00	0.00	(3,117.00)		0.00	0
71500 HCV OTHER REVENUE	(396,835.00)	(58,491.00)	0.00	(455,326.00)		0.00	0
71500 SL OTHER REVENUE	(4,783.00)	(139,476.00)	(300,000.00)	(444,259.00)		0.00	0
71500 14.896PFS-SP OTHER REVENUE	(96.00)	(2,249.00)	0.00	(2,345.00)		0.00	0
71500 CUB Other Revenue	0.00	(24,746.00)	0.00	(24,746.00)		0.00	0

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/20	%Chg
PRIMARY GOVERNMENT	(401,714.00)	(224,962.00)	(300,000.00)	(926,676.00)		0.00	0
71500 DPCU OTHER REVENUE	(17,650.00)	0.00	0.00	(17,650.00)		0.00	0
71500 Other Revenue	(419,364.00)	(224,962.00)	(300,000.00)	(944,326.00)		0.00	0
71600 SL GAIN OR LOSS ON SALE OF CAPITAL ASSETS	490,616.00	0.00	0.00	490,616.00		0.00	0
71600 Gain or Loss on Sale of Capital Assets	490,616.00	0.00	0.00	490,616.00		0.00	0
91100 HCV ADMINISTRATIVE SALARIES	1,213,951.00	0.00	0.00	1,213,951.00		0.00	0
91100 SL ADMINISTRATIVE SALARIES	2,318,651.00	0.00	0.00	2,318,651.00		0.00	0
91100 MODREHAB Administrative Salaries	46,895.00	0.00	0.00	46,895.00		0.00	0
91100 14.896PFS-SP ADMINISTRATIVE SALARIES	57,953.00	0.00	0.00	57,953.00		0.00	0
91100 SPC ADMINISTRATIVE SALARIES	34,255.00	0.00	0.00	34,255.00		0.00	0
91100 14.HHCAF ADMINISTRATIVE SALARIES	401,633.00	0.00	0.00	401,633.00		0.00	0
91100 CUB Administrative Salaries	644,052.00	0.00	0.00	644,052.00		0.00	0
PRIMARY GOVERNMENT	4,717,390.00	0.00	0.00	4,717,390.00		0.00	0
91100 DPCU ADMINISTRATIVE SALARIES	94,131.00	0.00	0.00	94,131.00		0.00	0
91100 Administrative Salaries	4,811,521.00	0.00	0.00	4,811,521.00		0.00	0
91200 HCV AUDITING FEES	16,013.00	0.00	0.00	16,013.00		0.00	0
91200 SL AUDITING FEES	36,362.00	0.00	0.00	36,362.00		0.00	0
91200 MODREHAB Auditing Fees	300.00	0.00	0.00	300.00		0.00	0
91200 CUB Auditing Fees	13,775.00	0.00	0.00	13,775.00		0.00	0
PRIMARY GOVERNMENT	66,450.00	0.00	0.00	66,450.00		0.00	0
91200 Auditing Fees	66,450.00	0.00	0.00	66,450.00		0.00	0
91300 SL MANAGEMENT FEE	202,276.00	0.00	0.00	202,276.00		0.00	0
91300 CUB Management Fee	32,218.00	0.00	0.00	32,218.00		0.00	0
PRIMARY GOVERNMENT	234,494.00	0.00	0.00	234,494.00		0.00	0
91300 DPCU MANAGEMENT FEE	38,090.00	0.00	0.00	38,090.00		0.00	0
91300 Management Fee	272,584.00	0.00	0.00	272,584.00		0.00	0
91500 HCV EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	479,727.00	151,968.00	0.00	631,695.00		0.00	0
91500 SL EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	632,959.00	362,384.00	0.00	995,343.00		0.00	0
91500 14.896PFS-SP EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	20,003.00	5,844.00	0.00	25,847.00		0.00	0
91500 CUB Employee Benefit contributions - Administrative	168,266.00	64,294.00	0.00	232,560.00		0.00	0
PRIMARY GOVERNMENT	1,300,955.00	584,490.00	0.00	1,885,445.00		0.00	0
91500 DPCU EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	24,870.00	0.00	0.00	24,870.00		0.00	0
91500 Employee Benefit contributions - Administrative	1,325,825.00	584,490.00	0.00	1,910,315.00		0.00	0
91600 HCV OFFICE EXPENSES	329,931.00	0.00	0.00	329,931.00		0.00	0
91600 SL OFFICE EXPENSES	719,028.00	0.00	0.00	719,028.00		0.00	0
91600 14.HHCAF OFFICE EXPENSES	18,862.00	0.00	0.00	18,862.00		0.00	0
91600 CUB Office Expenses	258,320.00	0.00	0.00	258,320.00		0.00	0
PRIMARY GOVERNMENT	1,326,141.00	0.00	0.00	1,326,141.00		0.00	0
91600 DPCU OFFICE EXPENSES	113,516.00	0.00	0.00	113,516.00		0.00	0
91600 5F Office Expenses	83.00	0.00	0.00	83.00		0.00	0
91600 Office Expenses	1,439,740.00	0.00	0.00	1,439,740.00		0.00	0
91700 HCV LEGAL EXPENSE	108,412.00	0.00	0.00	108,412.00		0.00	0
91700 SL LEGAL EXPENSE	212,833.00	0.00	0.00	212,833.00		0.00	0
91700 CUB Legal Expense	71,625.00	0.00	0.00	71,625.00		0.00	0
PRIMARY GOVERNMENT	392,870.00	0.00	0.00	392,870.00		0.00	0
91700 DPCU LEGAL EXPENSE	94,840.00	0.00	0.00	94,840.00		0.00	0
91700 Legal Expense	487,710.00	0.00	0.00	487,710.00		0.00	0
91800 HCV TRAVEL	3,770.00	0.00	0.00	3,770.00		0.00	0
91800 SL TRAVEL	11,662.00	0.00	0.00	11,662.00		0.00	0

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91800 CUB Travel	6,844.00	0.00	0.00	6,844.00		0.00	0
PRIMARY GOVERNMENT	22,276.00	0.00	0.00	22,276.00		0.00	0
91800 Travel	22,276.00	0.00	0.00	22,276.00		0.00	0
91900 HCV OTHER	35,549.00	0.00	0.00	35,549.00		0.00	0
91900 SL OTHER	671.00	0.00	0.00	671.00		0.00	0
91900 MODREHAB Other	270.00	0.00	0.00	270.00		0.00	0
91900 CUB Other	4,125.00	0.00	0.00	4,125.00		0.00	0
PRIMARY GOVERNMENT	40,615.00	0.00	0.00	40,615.00		0.00	0
91900 Other	40,615.00	0.00	0.00	40,615.00		0.00	0
92000 DPCU ASSET MANAGEMENT FEE	10,610.00	0.00	0.00	10,610.00		0.00	0
92000 Asset Management Fee	10,610.00	0.00	0.00	10,610.00		0.00	0
92100 SL TENANT SERVICES - SALARIES	194,085.00	0.00	0.00	194,085.00		0.00	0
92100 CUB Tenant Services - Salaries	121,164.00	0.00	0.00	121,164.00		0.00	0
PRIMARY GOVERNMENT	315,249.00	0.00	0.00	315,249.00		0.00	0
92100 Tenant Services - Salaries	315,249.00	0.00	0.00	315,249.00		0.00	0
92200 CUB Relocation Costs	6,902.00	0.00	0.00	6,902.00		0.00	0
92200 Relocation Costs	6,902.00	0.00	0.00	6,902.00		0.00	0
92300 HCV EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	2,026.00	0.00	0.00	2,026.00		0.00	0
92300 SL EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	24,683.00	0.00	0.00	24,683.00		0.00	0
92300 CUB Employee Benefit Contributions - Tenant Services	42,030.00	0.00	0.00	42,030.00		0.00	0
PRIMARY GOVERNMENT	68,739.00	0.00	0.00	68,739.00		0.00	0
92300 Employee Benefit Contributions - Tenant Services	68,739.00	0.00	0.00	68,739.00		0.00	0
92400 SL TENANT SERVICES - OTHER	137,327.00	0.00	0.00	137,327.00		0.00	0
92400 14.896PFS-SP TENANT SERVICES - OTHER	1,428.00	0.00	0.00	1,428.00		0.00	0
92400 CUB Tenant Services - Other	86,583.00	0.00	0.00	86,583.00		0.00	0
PRIMARY GOVERNMENT	225,338.00	0.00	0.00	225,338.00		0.00	0
92400 Tenant Services - Other	225,338.00	0.00	0.00	225,338.00		0.00	0
93100 HCV WATER	2,172.00	0.00	0.00	2,172.00		0.00	0
93100 SL WATER	166,495.00	0.00	0.00	166,495.00		0.00	0
93100 CUB Water	111,017.00	0.00	0.00	111,017.00		0.00	0
PRIMARY GOVERNMENT	279,684.00	0.00	0.00	279,684.00		0.00	0
93100 DPCU WATER	19,669.00	0.00	0.00	19,669.00		0.00	0
93100 Water	299,353.00	0.00	0.00	299,353.00		0.00	0
93200 HCV ELECTRICITY	3,884.00	0.00	0.00	3,884.00		0.00	0
93200 SL ELECTRICITY	26,855.00	0.00	0.00	26,855.00		0.00	0
93200 CUB Electricity	85,127.00	0.00	0.00	85,127.00		0.00	0
PRIMARY GOVERNMENT	115,866.00	0.00	0.00	115,866.00		0.00	0
93200 DPCU ELECTRICITY	23,129.00	0.00	0.00	23,129.00		0.00	0
93200 Electricity	138,995.00	0.00	0.00	138,995.00		0.00	0
93300 HCV GAS	458.00	0.00	0.00	458.00		0.00	0
93300 SL GAS	(9,730.00)	0.00	0.00	(9,730.00)		0.00	0
93300 CUB Gas	26,406.00	0.00	0.00	26,406.00		0.00	0
PRIMARY GOVERNMENT	17,134.00	0.00	0.00	17,134.00		0.00	0
93300 DPCU GAS	429.00	0.00	0.00	429.00		0.00	0
93300 Gas	17,563.00	0.00	0.00	17,563.00		0.00	0
93400 HCV FUEL	357.00	0.00	0.00	357.00		0.00	0
93400 Fuel	357.00	0.00	0.00	357.00		0.00	0

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Prepared by CD1 1/17/2022	Reviewed by JB1 1/27/2022	1st Partner RL 3/3/2022
2nd Partner	Reviewed by	

ALA300 - Audit 2021 - Alameda Housing Authority

Year End: June 30, 2021

MAPPED TRIAL BALANCE

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/20	%Chg
93600 SL SEWER	69,731.00	0.00	0.00	69,731.00		0.00	0
93600 CUB Sewer	42,390.00	0.00	0.00	42,390.00		0.00	0
PRIMARY GOVERNMENT	112,121.00	0.00	0.00	112,121.00		0.00	0
93600 Sewer	112,121.00	0.00	0.00	112,121.00		0.00	0
93800 HCV OTHER UTILITIES EXPENSE	1,462.00	0.00	0.00	1,462.00		0.00	0
93800 SL OTHER UTILITIES EXPENSE	312,249.00	0.00	0.00	312,249.00		0.00	0
93800 CUB Other Utilities Expense	75.00	0.00	0.00	75.00		0.00	0
PRIMARY GOVERNMENT	313,786.00	0.00	0.00	313,786.00		0.00	0
93800 Other Utilities Expense	313,786.00	0.00	0.00	313,786.00		0.00	0
94100 HCV ORDINARY MAINTENANCE AND OPERATIONS - LABOR	4,852.00	0.00	0.00	4,852.00		0.00	0
94100 SL ORDINARY MAINTENANCE AND OPERATIONS - LABOR	291,493.00	0.00	0.00	291,493.00		0.00	0
94100 14.HHCAF ORDINARY MAINTENANCE AND OPERATIONS - LABOR	591.00	0.00	0.00	591.00		0.00	0
94100 CUB Ordinary Maintenance and Operations - Labor	386,508.00	0.00	0.00	386,508.00		0.00	0
PRIMARY GOVERNMENT	683,444.00	0.00	0.00	683,444.00		0.00	0
94100 DPCU ORDINARY MAINTENANCE AND OPERATIONS - LABOR	39,735.00	0.00	0.00	39,735.00		0.00	0
94100 Ordinary Maintenance and Operations - Labor	723,179.00	0.00	0.00	723,179.00		0.00	0
94200 HCV ORDINARY MAINTENANCE AND OPERATIONS - MATERIALS	4,065.00	0.00	0.00	4,065.00		0.00	0
94200 SL ORDINARY MAINTENANCE AND OPERATIONS - MATERIALS	115,057.00	0.00	0.00	115,057.00		0.00	0
94200 CUB Ordinary Maintenance and Operations - Materials an	69,969.00	0.00	0.00	69,969.00		0.00	0
PRIMARY GOVERNMENT	189,091.00	0.00	0.00	189,091.00		0.00	0
94200 Ordinary Maintenance and Operations - Materials an	189,091.00	0.00	0.00	189,091.00		0.00	0
94300 HCV ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	14,165.00	0.00	0.00	14,165.00		0.00	0
94300 SL ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	338,988.00	0.00	0.00	338,988.00		0.00	0
94300 CUB Ordinary Maintenance and Operations Contracts	575,899.00	0.00	0.00	575,899.00		0.00	0
PRIMARY GOVERNMENT	929,052.00	0.00	0.00	929,052.00		0.00	0
94300 DPCU ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	80,481.00	0.00	0.00	80,481.00		0.00	0
94300 Ordinary Maintenance and Operations Contracts	1,009,533.00	0.00	0.00	1,009,533.00		0.00	0
94500 HCV EMPLOYEE BENEFIT CONTRIBUTIONS - ORDINARY MAINT	1,608.00	0.00	0.00	1,608.00		0.00	0
94500 SL EMPLOYEE BENEFIT CONTRIBUTIONS - ORDINARY MAINT	125,926.00	0.00	0.00	125,926.00		0.00	0
94500 CUB Employee Benefit Contributions - Ordinary Maintena	165,549.00	0.00	0.00	165,549.00		0.00	0
PRIMARY GOVERNMENT	293,083.00	0.00	0.00	293,083.00		0.00	0
94500 Employee Benefit Contributions - Ordinary Maintena	293,083.00	0.00	0.00	293,083.00		0.00	0
95200 HCV PROTECTIVE SERVICES - OTHER CONTRACT COSTS	70,539.00	0.00	0.00	70,539.00		0.00	0
95200 SL PROTECTIVE SERVICES - OTHER CONTRACT COSTS	163,430.00	0.00	0.00	163,430.00		0.00	0
95200 CUB Protective Services - Other Contract Costs	91,342.00	0.00	0.00	91,342.00		0.00	0
PRIMARY GOVERNMENT	325,311.00	0.00	0.00	325,311.00		0.00	0
95200 Protective Services - Other Contract Costs	325,311.00	0.00	0.00	325,311.00		0.00	0
96110 HCV PROPERTY INSURANCE	5,623.00	0.00	0.00	5,623.00		0.00	0
96110 SL PROPERTY INSURANCE	107,567.00	0.00	0.00	107,567.00		0.00	0
96110 CUB Property Insurance	62,928.00	0.00	0.00	62,928.00		0.00	0
PRIMARY GOVERNMENT	176,118.00	0.00	0.00	176,118.00		0.00	0
96110 DPCU PROPERTY INSURANCE	29,365.00	0.00	0.00	29,365.00		0.00	0
96110 Property Insurance	205,483.00	0.00	0.00	205,483.00		0.00	0
96120 HCV LIABILITY INSURANCE	16,248.00	0.00	0.00	16,248.00		0.00	0
96120 SL LIABILITY INSURANCE	21,131.00	0.00	0.00	21,131.00		0.00	0
96120 CUB Liability Insurance	9,977.00	0.00	0.00	9,977.00		0.00	0
PRIMARY GOVERNMENT	47,356.00	0.00	0.00	47,356.00		0.00	0
96120 Liability Insurance	47,356.00	0.00	0.00	47,356.00		0.00	0
96130 HCV WORKMEN'S COMPENSATION	25,490.00	0.00	0.00	25,490.00		0.00	0
96130 SL WORKMEN'S COMPENSATION	26,210.00	0.00	0.00	26,210.00		0.00	0
96130 14.896PFS-SP WORKMEN'S COMPENSATION	346.00	0.00	0.00	346.00		0.00	0

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Prepared by CD1 1/17/2022	Reviewed by JB1 1/27/2022	1st Partner RL 3/3/2022
2nd Partner	Reviewed by	

ALA300 - Audit 2021 - Alameda Housing Authority

Year End: June 30, 2021

MAPPED TRIAL BALANCE

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/20	%Chg
96130 CUB Workmen's Compensation	3,848.00	0.00	0.00	3,848.00		0.00	0
PRIMARY GOVERNMENT	55,894.00	0.00	0.00	55,894.00		0.00	0
96130 Workmen's Compensation	55,894.00	0.00	0.00	55,894.00		0.00	0
96140 HCV ALL OTHER INSURANCE	5,897.00	0.00	0.00	5,897.00		0.00	0
96140 SL ALL OTHER INSURANCE	21,016.00	0.00	0.00	21,016.00		0.00	0
96140 CUB All Other Insurance	13,226.00	0.00	0.00	13,226.00		0.00	0
PRIMARY GOVERNMENT	40,139.00	0.00	0.00	40,139.00		0.00	0
96140 DPCU ALL OTHER INSURANCE	11,129.00	0.00	0.00	11,129.00		0.00	0
96140 All Other Insurance	51,268.00	0.00	0.00	51,268.00		0.00	0
96200 HCV OTHER GENERAL EXPENSES	66,070.00	0.00	0.00	66,070.00		0.00	0
96200 SL OTHER GENERAL EXPENSES	128,222.00	0.00	0.00	128,222.00		0.00	0
96200 EHV Other General Expenses	99.00	0.00	0.00	99.00		0.00	0
96200 CUB Other General Expenses	83,944.00	0.00	0.00	83,944.00		0.00	0
PRIMARY GOVERNMENT	278,335.00	0.00	0.00	278,335.00		0.00	0
96200 DPCU OTHER GENERAL EXPENSES	151,781.00	0.00	0.00	151,781.00		0.00	0
96200 Other General Expenses	430,116.00	0.00	0.00	430,116.00		0.00	0
96400 SL BAD DEBT - TENANT RENTS	24,500.00	0.00	0.00	24,500.00		0.00	0
96400 CUB Bad debt - Tenant Rents	21,483.00	0.00	0.00	21,483.00		0.00	0
PRIMARY GOVERNMENT	45,983.00	0.00	0.00	45,983.00		0.00	0
96400 Bad debt - Tenant Rents	45,983.00	0.00	0.00	45,983.00		0.00	0
96710 SL INTEREST OF MORTGAGE (OR BONDS) PAYABLE	813,569.00	0.00	0.00	813,569.00		0.00	0
96710 CUB Interest of Mortgage (or Bonds) Payable	178,316.00	0.00	0.00	178,316.00		0.00	0
PRIMARY GOVERNMENT	991,885.00	0.00	0.00	991,885.00		0.00	0
96710 DPCU INTEREST OF MORTGAGE (OR BONDS) PAYABLE	654,507.00	0.00	0.00	654,507.00		0.00	0
96710 Interest of Mortgage (or Bonds) Payable	1,646,392.00	0.00	0.00	1,646,392.00		0.00	0
97300 HCV HOUSING ASSISTANC4E PAYMENTS	31,779,552.00	0.00	0.00	31,779,552.00		0.00	0
97300 MODREHAB HOUSING ASSISTANCE PAYMENTS	200,030.00	0.00	0.00	200,030.00		0.00	0
97300 SPC HOUSING ASSISTANC4E PAYMENTS	418,155.00	0.00	0.00	418,155.00		0.00	0
97300 14.HHCAF HOUSING ASSISTANC4E PAYMENTS	1,362,837.00	0.00	0.00	1,362,837.00		0.00	0
97300 ELIM HOUSING ASSISTANC4E PAYMENTS	(8,197,594.00)	0.00	0.00	(8,197,594.00)		0.00	0
PRIMARY GOVERNMENT	25,562,980.00	0.00	0.00	25,562,980.00		0.00	0
97300 Housing Assistance Payments	25,562,980.00	0.00	0.00	25,562,980.00		0.00	0
97350 HCV HAP PORTABILITY-IN	381,388.00	0.00	0.00	381,388.00		0.00	0
97350 HAP Portability-In	381,388.00	0.00	0.00	381,388.00		0.00	0
97400 HCV DEPRECIATION EXPENSE	643.00	0.00	0.00	643.00		0.00	0
97400 SL DEPRECIATION EXPENSE	887,419.00	0.00	0.00	887,419.00		0.00	0
97400 CUB Depreciation Expense	792,780.00	0.00	0.00	792,780.00		0.00	0
PRIMARY GOVERNMENT	1,680,842.00	0.00	0.00	1,680,842.00		0.00	0
97400 DPCU DEPRECIATION EXPENSE	854,662.00	0.00	0.00	854,662.00		0.00	0
97400 Depreciation Expense	2,535,504.00	0.00	0.00	2,535,504.00		0.00	0
	0.00	0.00	0.00	0.00		0.00	0
Net Income (Loss)	5,745,564.00			7,003,953.00		0.00	

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Year End: June 30, 2021

Adjusting Journal Entries

Date: 7/1/2020 To 6/30/2021

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2021	DEFERRED OUTFLOW OF RESOURCES	200 HCV	Q-14.	1		207,490.00		
1	6/30/2021	DEFERRED OUTFLOW OF RESOURCES	200 SL	Q-14.	1		494,782.00		
1	6/30/2021	DEFERRED OUTFLOW OF RESOURCES	200 14.896PFS-SP	Q-14.	1		7,980.00		
1	6/30/2021	Deferred Outflow of Resources	200 CUB	Q-14.	1		87,784.00		
1	6/30/2021	ACCRUED PENSION & OPEB LIABILITIES	357 HCV	Q-14.	1	114,910.00			
1	6/30/2021	ACCRUED PENSION & OPEB LIABILITIES	357 SL	Q-14.	1	274,015.00			
1	6/30/2021	ACCRUED PENSION & OPEB LIABILITIES	357 14.896PFS-SP	Q-14.	1	4,420.00			
1	6/30/2021	Accrued Pension and OPEB Liabilities	357 CUB	Q-14.	1	48,616.00			
1	6/30/2021	DEFERRED INFLOW OF RESOURCES	400 HCV	Q-14.	1		59,388.00		
1	6/30/2021	DEFERRED INFLOW OF RESOURCES	400 SL	Q-14.	1		141,617.00		
1	6/30/2021	DEFERRED INFLOW OF RESOURCES	400 14.896PFS-SP	Q-14.	1		2,284.00		
1	6/30/2021	Deferred Inflow of Resources	400 CUB	Q-14.	1		25,126.00		
1	6/30/2021	EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	91500 HCV	Q-14.	1	151,968.00			
1	6/30/2021	EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	91500 SL	Q-14.	1	362,384.00			
1	6/30/2021	EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	91500 14.896PFS-SP	Q-14.	1	5,844.00			
1	6/30/2021	Employee Benefit contributions - Administrative	91500 CUB	Q-14.	1	64,294.00			

Propose entry to book FY21 Pension Liability and related deferred inflows and outflows

3	6/30/2021	OTHER ASSETS	174 HCV	Q-14.	1	39,871.00			
3	6/30/2021	OTHER ASSETS	174 SL	Q-14.	1	95,075.00			
3	6/30/2021	OTHER ASSETS	174 14.896PFS-SP	Q-14.	1	1,533.00			
3	6/30/2021	Other Assets	174 CUB	Q-14.	1	16,868.00			
3	6/30/2021	DEFERRED OUTFLOWS - OPEB	201 HCV	Q-14.	1	8,113.00			
3	6/30/2021	DEFERRED OUTFLOWS - OPEB	201 SL	Q-14.	1	19,347.00			
3	6/30/2021	DEFERRED OUTFLOWS - OPEB	201 14.896PFS-SP	Q-14.	1	312.00			
3	6/30/2021	DEFERRED OUTFLOWS - OPEB	201 CUB	Q-14.	1	3,433.00			
3	6/30/2021	DEFERRED INFLOWS - OPEB	401 HCV	Q-14.	1	10,507.00			
3	6/30/2021	DEFERRED INFLOWS - OPEB	401 SL	Q-14.	1	25,054.00			
3	6/30/2021	DEFERRED INFLOWS - OPEB	401 14.896PFS-SP	Q-14.	1	404.00			
3	6/30/2021	DEFERRED INFLOWS - OPEB	401 CUB	Q-14.	1	4,445.00			
3	6/30/2021	OTHER REVENUE	71500 HCV	Q-14.	1		58,491.00		
3	6/30/2021	OTHER REVENUE	71500 SL	Q-14.	1		139,476.00		
3	6/30/2021	OTHER REVENUE	71500 14.896PFS-SP	Q-14.	1		2,249.00		
3	6/30/2021	Other Revenue	71500 CUB	Q-14.	1		24,746.00		

Propose entry to book FY21 OPEB Liability

7	6/30/2021	NOTES, LOANS & MORTGAGES RECEIVABLE - NON-CURRENT	171 SL	B5-3		253,070.00			
7	6/30/2021	NOTES, LOANS & MORTGAGES RECEIVABLE - NON-CURRENT	171 SL	B5-3		1,377,500.00			
7	6/30/2021	ACCOUNTS PAYABLE <= 90 DAYS	312 SL	B5-3			12,653.00		
7	6/30/2021	OTHER GOVERNMENTAL GRANTS	70800 SL	B5-3			240,417.00		
7	6/30/2021	OTHER GOVERNMENTAL GRANTS	70800 SL	B5-3			1,377,500.00		

Propose entry per client to reconcile NR balances.

Client proposed entry to recognize

Prepared by JB1 2/18/2022	Reviewed by	1st Partner RL 3/8/2022
2nd Partner	Reviewed by	

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B5-2

Year End: June 30, 2021

Adjusting journal entries

Date: 7/1/2020 To 6/30/2021

Prepared by JB1 2/25/2022	Reviewed by	1st Partner RL 3/8/2022
2nd Partner	Reviewed by	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
2	6/30/2021	DEFERRED OUTFLOW OF RESOURCES	200 HCV	Q-14. 1			15,315.00		
2	6/30/2021	DEFERRED OUTFLOW OF RESOURCES	200 SL	Q-14. 1			36,522.00		
2	6/30/2021	DEFERRED OUTFLOW OF RESOURCES	200 14.896PFS-SP	Q-14. 1			590.00		
2	6/30/2021	Deferred Outflow of Resources	200 CUB	Q-14. 1			6,479.00		
2	6/30/2021	DEFERRED OUTFLOWS - OPEB	201 HCV	Q-14. 1		15,315.00			
2	6/30/2021	DEFERRED OUTFLOWS - OPEB	201 SL	Q-14. 1		36,522.00			
2	6/30/2021	DEFERRED OUTFLOWS - OPEB	201 14.896PFS-SP	Q-14. 1		590.00			
2	6/30/2021	DEFERRED OUTFLOWS - OPEB	201 CUB	Q-14. 1		6,479.00			
2	6/30/2021	DEFERRED INFLOW OF RESOURCES	400 HCV	Q-14. 1		314,843.00			
2	6/30/2021	DEFERRED INFLOW OF RESOURCES	400 SL	Q-14. 1		750,778.00			
2	6/30/2021	DEFERRED INFLOW OF RESOURCES	400 14.896PFS-SP	Q-14. 1		12,110.00			
2	6/30/2021	Deferred Inflow of Resources	400 CUB	Q-14. 1		133,202.00			
2	6/30/2021	DEFERRED INFLOWS - OPEB	401 HCV	Q-14. 1			314,843.00		
2	6/30/2021	DEFERRED INFLOWS - OPEB	401 SL	Q-14. 1			750,778.00		
2	6/30/2021	DEFERRED INFLOWS - OPEB	401 14.896PFS-SP	Q-14. 1			12,110.00		
2	6/30/2021	DEFERRED INFLOWS - OPEB	401 CUB	Q-14. 1			133,202.00		
Break out pension from OPEB amounts									
4	6/30/2021	CASH - UNRESTRICTED	111 HCV	C-LEAD		1,591.00			
4	6/30/2021	CASH - UNRESTRICTED	111 SL	C-LEAD		17,649,004.00			
4	6/30/2021	INVESTMENTS - UNRESTRICTED	131 HCV	C-LEAD			1,591.00		
4	6/30/2021	INVESTMENTS - UNRESTRICTED	131 SL	C-LEAD			17,649,004.00		
Propose entry to reclass for reporting									
5	6/30/2021	OTHER GOVERNMENTAL GRANTS	70800 SL	U. 5		300,000.00			
5	6/30/2021	OTHER REVENUE	71500 SL	U. 5			300,000.00		
To propose an entry per client to move developer fee out of grant income into other revenue.									
6	6/30/2021	RESTRICTED NET POSITION	511.4 DPCU	T-1			352,730.00		
6	6/30/2021	UNRESTRICTED NET POSITION	512.4 DPCU	T-1		352,730.00			
Propose entry to reclass for reporting									
8	6/30/2021	NET INVESTMENT IN CAPITAL ASSETS	508.4 HCV	T-1			1.00		
8	6/30/2021	NET INVESTMENT IN CAPITAL ASSETS	508.4 SL	T-1		1,415,462.00			
8	6/30/2021	NET INVESTMENT IN CAPITAL ASSETS	508.4 DPCU	T-1		8,444,306.00			
8	6/30/2021	UNRESTRICTED NET POSITION	512.4 HCV	T-1		1.00			
8	6/30/2021	UNRESTRICTED NET POSITION	512.4 SL	T-1			1,415,462.00		
8	6/30/2021	UNRESTRICTED NET POSITION	512.4 DPCU	T-1			8,444,306.00		
Propose entry to reclass for reporting									
						29,432,933.00	29,432,933.00		
Net Income (Loss)			7,003,953.00						



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: Daniel Mills, Management Analyst

Date: March 16, 2022

Re: Public Hearing to Hear Comments on Housing Authority Annual Plan for Fiscal Year Starting July 1, 2022.

BACKGROUND

The Housing Authority's Five-Year and Annual Plans make up the Agency Plan, a document that is mandated by and must be submitted to the U. S. Department of Housing and Urban Development (HUD). As a Housing Choice Voucher (Section 8) only and High Performer agency, HUD allows the Housing Authority to submit a streamlined Plan. In April 2020, the Authority submitted its Five-Year Plan. An Annual Plan must be submitted every year and is attached as 10-B Attachment A for this Board Report.

The Executive Director has been authorized to select the members of the Resident Advisory Board (RAB), which is charged with reviewing and commenting on the Annual Plan. This Committee is also called to review and comment on any substantial amendments or modifications to the plan.

HUD requires that the Agency Plan be made available for public comment for 45 days prior to the public hearing. The Agency Plan must be submitted to HUD 75 days prior to the start of the Housing Authority's fiscal year on July 1, 2022.

DISCUSSION

The RAB is made up of participants of the Housing Choice Voucher program. Members of the RAB met on December 1, 2021, to review and comment on the proposed Annual Plan for Fiscal Year 2022-2023. RAB member comments are included as 10-B Attachment C.1 to the Annual Plan. None of the comments resulted in changes to the proposed Annual Plan.

Section A (page 1) provides the PHA Information (name, code, fiscal year beginning date, number of vouchers in ACC, plan submission type, and consortia information).

Section B(pages 2 through 4) is the Annual Plan. The subparts of Section B are:



B.1: Revision of PHA Plan Elements

During this review period, the Housing Authority implemented the Emergency Housing Voucher (EHV) Program according to new HUD regulations. The Housing Authority also revised its policies to allow virtual Briefing and Informal Hearings.

B.2: New Activities

Not applicable for HCV-Only PHAs.

B.3: Progress Report

This is a narrative section describing the progress of the Housing Authority towards meeting the goals outlined in the 5-year Plan. During the last year, the Housing Authority made many steps towards achieving the goals outlined in the 5-year Plan which closely followed the 3-year Strategic Plan approved during the September 2020 Board meeting.

B.4: Capital Improvements

Not applicable for HCV-Only PHAs.

B.5: Most Recent Fiscal Year Audit

Financial Statement Findings 2020-001: Significant adjustments were required to be made to the year-end general ledger in order to conform the financial statements to accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Section C(page 4) is a list of all the documents that must accompany the Annual Plan upon submission. They are labeled according to the section letter and number.

C.1: Resident Advisory Board (RAB) Comments

These are included in the Annual Plan and the comments made by the RAB did not result in a change to the Annual Plan.

C.2: Certification by State or Local Officials

This is an attachment that must be submitted. Certification by State or Local Official of PHA Plans Consistency with the Consolidated Plan (Form HUD-50077-SL). This form was signed by Eric Levitt, City Manager, on January 1, 2022.

C.3: PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations including PHA Plan Elements that Have Changed

HUD-50077-ST-HCV-HP will be signed by the Board of Commissioners chairperson if the plan is approved. It is included here as a draft.

C.4: Civil Rights Certification

Form HUD-50077-CR will be signed by the Board of Commissioners chairperson if the plan is approved. It is included here as a draft.

C.4: Challenged Elements

The public did not challenge any elements of the plan within the review period.

Section D (page 5) is the AFFH section that is not required for this fiscal year per HUD requirements.

Also attached are Proof of Publications for three (3) different announcements for the public events related to the Annual Plan:

P.1: RAB meeting on December 1, 2021, published on November 12, 2021.

P.2: Public availability of the Annual Plan and review period from January 10, 2022 through February 25, 2022, published on January 7, 2022.

P.3: Information for this public hearing on March 16, 2022, published on February 25, 2022.

FISCAL IMPACT

None. This is a HUD reporting requirement, so failure to submit the report by the deadline would place the Housing Authority in violation of its Annual Contributions Contract.

CEQA

N/A

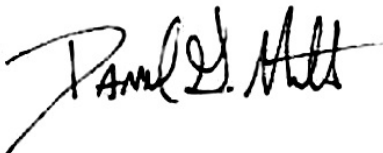
RECOMMENDATION

Hold Public Hearing to hear comments on the Housing Authority Annual Plan for the Fiscal Year starting July 1, 2022.

ATTACHMENTS

1. A. Annual Plan BOC Draft
2. C.1 RAB Comments 2023
3. C.2 Certification by State or Local Officials - HUD_5007
4. C.3 PHA Certifications of Compliance
5. C.4 Civil Rights Certification Draft Unsigned
6. P.1 RAB Meeting Announcement Nov. 12
7. P.2 Plan Review Period Announcement Jan. 7
8. P.3 Hearing Announcement Feb. 25

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel Mills". The signature is stylized and cursive.

Daniel Mills, 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> PHA Plan for Fiscal Year Beginning: (MM/YYYY): <u>07/2022</u> PHA Inventory (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above) Number of Housing Choice Vouchers (HCVs) <u>1,942</u> 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 5-year Plan, the Annual Plan for the current year, this proposed plan and elements for the year starting July 1, 2022 and ending June 30, 2023, and notices for public hearings are available at: 701 Atlantic Avenue, Alameda, CA 94501. The documents are also available at the website www.alamedahsg.org. Public notices of the hearings will also be posted under Public Notices at www.alamedahsg.org. </p> <p> <input type="checkbox"/> PHA Consortia: (Check box if submitting a joint Plan and complete table below) </p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Participating PHAs</th> <th style="width: 10%;">PHA Code</th> <th style="width: 25%;">Program(s) in the Consortia</th> <th style="width: 20%;">Program(s) not in the Consortia</th> <th style="width: 20%;">No. of Units in Each Program</th> </tr> </thead> <tbody> <tr> <td>Lead HA:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program	Lead HA:																													
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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 type="checkbox"/> <input checked="" type="checkbox"/> Operation and Management.</p> <p><input checked="" type="checkbox"/> <input 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 checked="" 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>During this review period, the Housing Authority of the City of Alameda (AHA) implemented an Emergency Housing Voucher (EHV) Program under new HUD regulations. This program has alternate eligibility, selection, and admissions procedures as established by HUD, so a new chapter (19) was added to the Administrative Plan for the Housing Authority of the City of Alameda to outline the EHV program.</p> <p>During this review period, the AHA revised its policies to allow for virtual Briefings and Informal Hearings due to the COVID pandemic and the need to keep gatherings to a minimum.</p>				
B.2	New Activities. – Not Applicable				

B.3 Progress Report.

Provide a description of the PHA's progress in meeting its Mission and Goals described in its 5-Year PHA Plan.

GOAL 1: WORK WITH COMMUNITY PARTNERS TO OPTIMIZE AFFORDABLE HOUSING AND SERVICES FOR THE ALAMEDA COMMUNITY.

The Authority closed development financing for Rosefield Village – 92 units of affordable, work force homes increasing affordable housing at this site by 77%. We recently reached 50% construction completion and will wrap up building exteriors at the end of 2021 for completion in Summer 2022. The North Housing Project, a 12-acre former Naval site, was planned, mapped out, and approved by the Planning Board. This is an important step after 10 years of waiting/working on this and will allow the Authority to build 586 affordable homes at the site. We have recently completed the demolition phase and are in the middle of the design review stages. Recruiting landlords into the Housing Choice Voucher program remains a priority through the landlord incentive program while strengthening our existing relationships by maintaining and expanding services during COVID-19. The Authority continues to refer landlords to the city's rental and residential rehabilitation program.

GOAL 2: USE RESOURCES EFFICIENTLY TO OPERATE IN A SUSTAINABLE MANNER.

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. Utilization of our on-line Landlord and Vendor Portals has been expanded, as has utilizing Rent Café online reporting of income changes between annuals. Property rehabilitation is moving forward according to the capital improvements plan including the Rosefield Village project to expand the affordable housing available on the site while upgrading 14 units of existing housing. Since the last plan update, HUD opened the application process for Agencies to enter the Moving to Work (MTW) program expansion. The Authority applied under the COHORT #4 Landlord Incentives notice in consistency with the Annual Plan.

GOAL 3: RETAIN AND RECRUIT EXCELLENT STAFF.

The Authority continues its 6-month training plan for new employees, with extensive cross training with 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, and cyber training. Additionally, while in person training did not resume in the past year, all staff were provided with a two-part video training on diversity, equity and inclusion, and a training that provided an overview of informal hearings. Monthly staff meetings continued to be held by video conferencing and include department reports each month to facilitate broader cross-agency communications and updates on work in progress. New and enhanced trainings include customer service, specialized software, Brown Act, and Hearing Officer training. 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 office space. An update of the compensation studies done in 2019 and 2020 is planned for early in calendar year 2022.

GOAL 4: ENSURE FINANCIAL PREPAREDNESS FOR FUTURE CHALLENGES.

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. The Authority has applied for continued FSS funding for 2021 and is contracted with a professional social services company to provide enhanced online services for FSS participants through the COVID-19 health restrictions. The Authority has applied and received additional COVID related CARES Act funding, Emergency Housing Vouchers, and funding for Housing Assistance Payments. 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. This included an emphasis in 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.

GOAL 5: MAINTAIN AND IMPROVE DATA INTEGRITY AND COLLECTION.

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 the previous year the physical servers and back-up systems were upgraded, with greatly improved security, storage, and access features. This year, the Authority efforts highlighted the detection and prevention of cybercrime. It implemented a comprehensive program consisting of integrated software solutions to combat attacks and provide staff training to increase awareness of cyber attacks. 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 previous year's fast tracking of many automated systems has left room for optimization. The Authority implemented an online Board meeting solution including specialized software to manage Board of Commissioner meetings and post agendas publicly.

GOAL 6: IMPROVE THE QUALITY OF LIFE OF RESIDENTS WHILE MAINTAINING EFFICIENT AND EFFECTIVE OPERATIONS OF HOUSING AUTHORITY UNITS.

The Authority recently launched the Ombudsman program, a solution-oriented community resource available to all AHA tenants, AHA program participants, AHA landlords, and other community organizations that represent AHA tenants or clients. This program reinforces our existing educational materials and continues resident supportive services for all tenants and participants in the programs operated by the Housing Programs Department. Recent topics included COVID-19 vaccination information, local transportation services, career training, our recently launched free Wi-Fi and tablet loaner programs. The Family Self-Sufficiency (FSS) program initiated a financial literacy training program. We continue to manage food bank distribution for our units, including the assembly and delivery of produce and dry goods to over 160 residents of AHA properties with assistance from our community support partners. During this review period, we launched an online Reasonable Accommodations Request form and continued to provide fair housing information through newsletters. The Language Access Plan (LAP) update was completed and outreach on the

	<p>recent wait list opening was conducted in all languages listed in the updated LAP. We also recently opened a Request for Proposal (RFP) for our Social Services, and we are making an extraordinary effort to attract as many prospects as possible through multiple channels.</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 and a site feasibility is currently in progress at the time of this update. Recent acquisitions include a local unused school maintenance yard with potential for thirty (30) units, and eighteen (18) local Below Market Rate Units. The Authority is still on track to build at least 90 homeless units and 63 senior apartments at the North Housing project, out of a total possible 586 units at the North Housing property. During this review period, Housing Assistance Payments Contracts were signed on 50 new Project-Based Voucher (PBV) units. Included in the above 50 new PBV units were 25 under the Veteran Affairs Supportive Housing (VASH) program. The VASH program is a partnership between the Authority, property owner, and the Department of Veteran Affairs with a goal of housing formally homeless veterans. These funds were not utilized in 2019 as they were earmarked for the AHAP for Eden Housing, and the units were not completed until early 2020. HUD revised the utilization rates at the local Field Office, but not in time for a successful application for new VASH for the last review period. During 2021, the AHA expressed a willingness to receive additional VASH vouchers, but the VA was unable to provide a letter of support in time. The Authority signed three Agreements to Enter into a Housing Assistance Payment (AHAP) contracts for a total of 40 units between Rosefield Village and Eden Housing’s Family site. HUD opened the application process for Agencies to enter the Moving to Work (MTW) program expansion. The Authority applied under the COHORT #4 Landlord Incentives notice in consistency with the Annual Plan. The Authority continued its self-funded landlord incentive program and paid out close to \$40,000 in incentives to fifty-eight (58) different landlords during this period. This was a dramatic increase from \$14,545 to twenty-eight (28) different landlords last year. The Authority was awarded fifty-seven (57) Emergency Housing Vouchers (EHV) from HUD. As of this writing our staff have issued forty-two (42) EHV and continue to work towards total lease-up. A request for proposals for Project-Based Vouchers was issued in late 2021. The Authority successfully launched the HCV and PBV Applicant portal, an online-exclusive that resulted over 22,000 applications.</p>
<p>B.4</p>	<p>Capital Improvements. – Not Applicable</p>
<p>B.5</p>	<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 checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, please describe:</p> <p>Financial Statement Findings 2020-001: Significant adjustments were required to be made to the year-end general ledger in order to conform the financial statements to accounting principles generally accepted in the United States of America (“U.S. GAAP”). This was due to the Authority not performing year-end reconciliation on several accounts. The Authority has made substantial improvements in its internal control and approval process from prior years. The Authority has expanded its existing year-end checklist to ensure that it reconciles to supporting documentation and that it is reporting in accordance with U.S. GAAP.</p>
<p>C.</p>	<p>Other Document and/or Certification Requirements.</p>
<p>C.1</p>	<p>Resident Advisory Board (RAB) Comments.</p> <p>(a) Did the RAB(s) have comments to the PHA Plan?</p> <p>Y N <input checked="" type="checkbox"/> <input 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>C.2</p>	<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>
<p>C.3</p>	<p>Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan.</p> <p>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.</p>
<p>C.4</p>	<p>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.</p> <p>(a) Did the public challenge any elements of the Plan?</p> <p>Y N <input type="checkbox"/> <input checked="" type="checkbox"/></p> <p>If yes, include Challenged Elements.</p>

D. Affirmatively Furthering Fair Housing (AFFH).

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: N/A
<u>Describe fair housing strategies and actions to achieve the goal</u>

Fair Housing Goal: N/A
<u>Describe fair housing strategies and actions to achieve the goal</u>

Fair Housing Goal: N/A
<u>Describe fair housing strategies and actions to achieve the goal</u>

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 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 of 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.

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

Annual PHA Plan
Starting July 1, 2022

ATTACHMENT A
RESIDENT ADVISORY BOARD COMMENTS

Resident Advisory Board for the Housing Authority of the City of Alameda (AHA) was held December 1, 2021, at 5:30 p.m. via teleconferencing.

Roll Call:

Present: Two members present.

Absent: Four members absent.

Staff present: Lynette Jordan, Director of Housing Programs; Daniel Mills, Management Analyst; Tony Weng, Senior Project Manager.

Resident Advisory Board Comments:

Overall comments were positive, including satisfaction with the process and document information. All members present were in agreement with the 2022-2023 plan.

**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, Eric Levitt, 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 2023 of the Housing Authority for 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

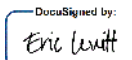
City of Alameda
Local Jurisdiction Name

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 listed in
the County of Alameda Regional Analysis of Impediments To Fair Housing Choice, January 2020.

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: Eric Levitt	Title: City Manager
Signature: 	Date: 1/4/2022

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.

APPROVED AS TO FORM

Page 1 of 1

form HUD-50077-SL (3/31/2024)


John D. Le
Chief Assistant City Attorney

**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 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

Annual PHA Plan for Fiscal Year 2022
 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, Executive Director

 To be signed March 16, 2022

Name Board Chairman
 Carly Grob, Chair, Board of Commissioners

 To be signed March 16, 2022

Signature

Date

Signature

Date

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.

DRAFT

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 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

CA062

PHA Name

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, Executive Director

Name of Board Chairperson:

Carly Grob, Chair, Board of Commissioners

Signature

Date

Signature

Date

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.

Alameda Journal

1101 Marina Village Parkway
Suite 253
Alameda, CA 94501
510-262-2740
2000604

ALAMEDA HOUSING AUTHORITY
ATTN: ACCOUNTS PAYABLE
701 ATLANTIC AVE
ALAMEDA, CA 94501

PROOF OF PUBLICATION

FILE NO. Annual Plan Section 8

In the matter of

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:

11/12/2021

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Executed at Walnut Creek, California.
On this 12th day of November, 2021.



Signature

Legal No.

0006623702

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 proposed Annual Plan (Section 8 Program) for the fiscal year starting July 1, 2022. The meeting will be held at 5:30 p.m. on Wednesday, December 1, 2021.

Pursuant to Executive Order Numbers N-29-20 and N-35-20 signed by Governor Gavin Newsom and guidance provided by legal counsel, a local legislative body, such as the Authority, is authorized to hold public meetings via teleconferencing and to make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to observe and to address the local legislative body.

Due to the health crisis, the meeting will be held via conference call with a video conference call option. Public access to this meeting is available as follows:

Join RingCentral Meeting via video:

Please email or call Jasmine Polar below for more information.

Phone Conversation Only:

(650) 419-1505 (San Mateo, CA) and when prompted enter the below information:
Access Code / Meeting ID: 742 333 354

Persons in need of special assistance to participate in this meeting, please contact Jasmine Polar (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 to make reasonable arrangements to ensure accessibility.

AJ 6623702 November 12, 2021

Alameda Journal

1101 Marina Village Parkway
Suite 253
Alameda, CA 94501
510-262-2740
2000604

ALAMEDA HOUSING AUTHORITY
ATTN: ACCOUNTS PAYABLE
701 ATLANTIC AVE
ALAMEDA, CA 94501

PROOF OF PUBLICATION FILE NO. March 16 Hearing

In the matter of

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:

02/25/2022

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Executed at Walnut Creek, California.
On this 25th day of February, 2022.



Signature

Legal No.

0006648173

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

PUBLIC NOTICE

The Housing Authority of the City of Alameda (AHA) will hold a public hearing for its proposed Annual Plan for the fiscal year starting July 1, 2022. The public hearing to receive oral comments from the public will occur on March 16, 2022, at 7:00 p.m. with meeting access information available on the AHA's website at www.alamedahsg.org. The proposed Plan is available for public review on the AHA's website, and seven other locations including the Housing Authority office at 701 Atlantic Avenue, Alameda. The deadline to submit written comments was February 25, 2022.



AJ 6648173 February 25, 2022



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: Daniel Mills, Management Analyst

Date: March 16, 2022

Re: Adopt the Annual Plan for Fiscal Year Starting July 1, 2022 and Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the Agency Plan to HUD.

BACKGROUND

The Housing Authority's 5-Year and Annual Plans make up the Agency Plan, a document that is mandated by and must be submitted to the U. S. Department of Housing and Urban Development (HUD). As a Housing Choice Voucher (Section 8) only and High Performer agency, HUD allows the Housing Authority to submit a streamlined Plan. In April 2020, the Authority submitted its 5-Year Plan. An Annual Plan must be submitted every year.

HUD requires that the Agency Plan be made available for public comment for 45 days prior to the public hearing. The Agency Plan must be submitted to HUD 75 days prior to the start of the Housing Authority's fiscal year on July 1, 2022.

DISCUSSION

The Resident Advisory Board (RAB), representing the interests of participants in the Housing Choice Voucher program, was formed and met on December 1, 2021 to review the proposed Annual Plan beginning with the next fiscal year. No changes resulted from the RAB meeting to the proposed Annual Plan.

The Annual Plan was made available to the general public for comment for a period of at least 45 days. The public comment period started January 7, 2022 and ended February 25, 2022. The Housing Authority also allowed for written comments for the public hearing to be accepted throughout the same period. No comments were received.

The Board of Commissioners conducted a Public Hearing prior to the consideration of adopting the Annual Plan to accept additional oral comments. This report assumes no oral comments were received that would result in changes to the proposed Annual Plan



beginning with the next fiscal year. If the comments received result in changes to the proposed Annual Plan, the plan will be revised and presented to the Board prior to the April 17, 2022 submission deadline. The proposed Plan is attached to the previous staff report for item: 10.B Public Hearing to Hear Comments on Housing Authority Annual Plan for Fiscal Year starting July 1, 2022.

HUD requires that a resolution be adopted to certify compliance of the Annual Plan with federal regulations. A copy of the resolution, forms HUD-50077-ST-HCV-HP and HUD-5077-CR are attached as one (1), and two (2), respectively.

FISCAL IMPACT

None. This is a HUD reporting requirement, so failure to submit the report by the deadline would place the Housing Authority in violation of its Annual Contributions Contract.

CEQA

N/A

RECOMMENDATION

Adopt the Annual Plan for Fiscal Year Starting July 1, 2022 and Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the Agency Plan to HUD.

ATTACHMENTS

1. 50077-ST-HCV-HP Draft for Signatures
2. 50077-CR Draft for Signatures

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel Mills". The signature is stylized and cursive.

Daniel Mills, Management Analyst

**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 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

Annual PHA Plan for Fiscal Year 2022
 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		Name Board Chairman	
Vanessa Cooper, Executive Director		Carly Grob, Chair, Board of Commissioners	
Signature	Date	Signature	Date

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.

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 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

CA062

PHA Name

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, Executive Director

Name of Board Chairperson:

Carly Grob, Chair, Board of Commissioners

Signature

Date

Signature

Date

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.



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: Joshua Altieri, Community Relations Manager

Date: March 16, 2022

Re: Accept Alameda Family Services Presentation.

BACKGROUND

Presentation from Alameda Family Services.

DISCUSSION

The Housing Authority of the City of Alameda (AHA) partners with many community organizations, including Alameda Family Services (AFS). Alameda Family Services provides critical supportive services to many Housing Authority families for a broad age range of children. The supportive services provided by AFS include school-based services, early childhood and family support, plus clinic/community-based behavioral health care. Yunia Renteria, a Family Support Services Manager from Alameda Family Services, will highlight AHA's partnership and AFS's community impact on AHA families.

FISCAL IMPACT

Not applicable.

CEQA

Not applicable.

RECOMMENDATION

Not applicable.

ATTACHMENTS

None

Respectfully submitted,



Joshua Altieri

Joshua Altieri, Community Relations Manager



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: Vanessa Cooper, Executive Director

Date: March 16, 2022

Re: Adopt Resolution of the Board of Commissioners of the Housing Authority of the City of Alameda Ratifying the Proclamation of a State of Emergency by the Governor of the State of California on March 4, 2021, and Making Findings Authorizing Continued Remote Teleconference Meetings of the Board of Commissioners Pursuant to Brown Act Provisions, as amended by Assembly Bill No. 361.

BACKGROUND

On March 17, 2020, Governor Newsom issued Executive Order N-29-20 which allowed for relaxed provisions of the Ralph M. Brown Act (Brown Act) that allowed legislative bodies to conduct meetings through teleconferencing without having to meet the strict compliance of the Brown Act. All provisions of Executive Order N-29-20 concerning the conduct of public meetings via teleconferencing expired on September 30, 2021.

DISCUSSION

Assembly Bill 361(Chapter 165,Statutes of 2021) (AB 361) was signed into law by the Governor on September 16, 2021, and went into effect immediately. It amends the Brown Act to allow local legislative bodies to continue using teleconferencing and virtual meeting technology after the September 30, 2021 expiration of the current Brown Act exemptions as long as there is a "proclaimed state of emergency" by the Governor. This allowance also depends on state or local officials imposing or recommending measures that promote social distancing or a legislative body finding that meeting in person would present an imminent safety risk to attendees. Though adopted in the context of the pandemic, AB 361 will allow for virtual meetings during other proclaimed emergencies, such as earthquakes or wildfires, where physical attendance may present a risk. AB 361 will sunset on January 1, 2024.

AB 361 requires the following to continue to conduct teleconferenced meetings:

1. Notice of the meeting must still be given in compliance with the Brown Act, and the notice must include the means by which the public may access the meeting



- and provide public comment remotely.
2. The public must be provided access to the meeting via a call-in option or internet-based service option and allowed to “address the legislative body directly.” The Alameda Affordable Housing Corporation does not have to provide an in-person option for the public to attend the meeting.
 3. The meeting must be conducted “in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the legislative body.”
 4. If there is a disruption to the meeting broadcast or in the ability to take call-in or internet-based public comment, no further action can be taken on agenda items until the issue is resolved, even if this means stopping the meeting at that point and continuing all remaining items.
 5. The Board of Directors cannot require comments to be submitted before the start of the meeting. The public must be allowed to make “real time” public comment.
 6. Reasonable time for public comment must be provided. If the Board provides a timed public comment period, the public comment period must be left open until the time expires.
 7. All votes must be taken by roll call.
 8. The Board of Directors must approve a resolution making findings by majority vote within 30 days of the first teleconferenced meeting under AB 361 and every 30 days thereafter to continue to conduct teleconference meetings under AB 361. The body must find it has reconsidered the circumstances of the state of emergency and either 1) the emergency continues to impact the ability to meet safely in person, or 2) State or local officials continue to impose or recommend social distancing.

In light of AB 361, the continuing COVID-19 State of Emergency declared by the Governor, the continuing Local Emergency declared by the City of Alameda, the continuing recommendations by the County of Alameda Health Officer of social distancing as a mechanism for preventing the spread of COVID-19, and the continued threats to health and safety posed by indoor public meetings, staff recommends the Board of Directors adopt the proposed Resolution making the findings required to initially invoke AB 361.

The procedures currently set up for Board of Directors' meetings, which provide public attendance and comment through a call-in or internet-based service option, satisfy the requirements of AB 361. The Executive Director, or designee, will work with the Board to ensure that meeting procedures for all teleconferenced meetings comply with AB 361. Continued reliance will require the Board of Directors to adopt a new resolution making required findings every 30 days.

FISCAL IMPACT

None.

CEQA

N/A

RECOMMENDATION

Adopt Resolution of the Board of Directors of the Alameda Affordable Housing Corporation Ratifying the Proclamation of a State of Emergency by the Governor of the State of California on March 4, 2021, and Making Findings Authorizing Continued Remote Teleconference Meetings of the Board of Directors Pursuant to Brown Act Provisions, as amended by Assembly Bill No. 361.

ATTACHMENTS

1. DRAFT RESOLUTION No. 1029 - AB 361 Resolution (03.16.22)
2. AB 361.pdf 2021_danprint

Respectfully submitted,



Vanessa Cooper, Executive Director

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
Resolution No. 1029

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE HOUSING AUTHORITY OF THE CITY OF ALAMEDA RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY THE GOVERNOR OF THE STATE OF CALIFORNIA ON MARCH 4, 2021, AND MAKING FINDINGS AUTHORIZING CONTINUED REMOTE TELECONFERENCE MEETINGS OF THE BOARD OF COMMISSIONERS PURSUANT TO BROWN ACT PROVISIONS, AS AMENDED BY ASSEMBLY BILL NO. 361

WHEREAS, the Housing Authority of the City of Alameda ("Housing Authority") is committed to preserving and nurturing public access and participation in meetings of the Board of Commissioners; and

WHEREAS, all meetings of the Housing Authority's Board of Commissioners are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the Housing Authority's Board of Commissioners conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist within the jurisdiction of the Housing Authority which includes the City of Alameda, specifically, on March 17, 2020 the Governor of the State of California proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS, as a result of the COVID-19 pandemic the California Department of Health and the Health Officer of the County of Alameda continue to recommend measures to promote social distancing. Additionally, On March 17, 2020, in response to the COVID-19 pandemic, the City Council of the City of Alameda, declared a local emergency as set forth in Ordinance No. 3267; and

WHEREAS, the Board of Commissioners does hereby find that the COVID-19 pandemic has caused, and will continue to cause, imminent risk to the health and safety of attendees meeting in person for a Board of Commissioners' meeting, and the COVID-19 pandemic has caused conditions of peril to the safety of persons within the jurisdiction of the Housing Authority that are likely to be beyond the control of services, personnel, equipment, and facilities of the Housing Authority, and desires to ratify the proclamation of a local emergency by the City of Alameda, ratify the proclamation of a state of emergency by the Governor of the State of California and ratify the California Department of Health and the Health Officer of the County of Alameda's recommended measures to promote social distancing; and

WHEREAS, as a consequence of the local emergency and state of emergency the Board of Commissioners does hereby find that the Board of Commissioners of the Housing Authority shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that the Board of Commissioners shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of Government Code section 54953; and

WHEREAS, when holding teleconferenced meetings under abbreviated teleconferencing procedures permitted under the Brown Act, the Housing Authority will ensure access for the public by complying with all requirements set forth in Government Code section 54953(e), including, but not limited to, giving notice of the meeting and posting agendas, to allow members of the public to access the meeting and address the legislative body, to give notice of the means by which members of the public may access the meeting and offer public comment, including an opportunity for all persons to attend via a call-in option or an internet-based service option, and to conduct the meeting in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the legislative body.

NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE HOUSING AUTHORITY OF THE CITY OF ALAMEDA DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Reconsideration. The Board hereby reconsiders the circumstances of the state of emergency.

Section 3. Ratification of the City of Alameda's Proclamation of a Local Emergency. The Board hereby ratifies the City of Alameda's proclamation of a Local Emergency as set forth in Ordinance No. 3267 adopted on March 17, 2020.

Section 4. Ratification of the California Department of Health and the Health Officer of the County of Alameda's recommended measures to promote social distancing. The Board hereby finds that state and local officials continue to recommend measures to

promote social distancing. The Board further hereby ratifies the California Department of Health and the Health Officer of the County of Alameda's recommended measures to promote social distancing and finds that, as a result of the state of emergency, meeting in person would present imminent risk to the health or safety of attendees.

Section 5. Ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020, and hereby finds that the state of emergency continues to directly impact the ability of the Board of Commissioners and members of the public to meet safely in person.

Section 6. Remote Teleconference Meetings. The Housing Authority's Executive Director, and designee, and the Board of Commissioners are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continued teleconferencing and conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 7. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) 30 days from the adoption of this Resolution, or, (ii) such time as the Board of Commissioners adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the Board of Commissioners of the Housing Authority may continue to teleconference without compliance with Government Code section 54953(b)(3).

PASSED AND ADOPTED by the Board of Commissioners of the Housing Authority of the City of Alameda this 16th day of March, 2022, by the following vote:

AYES: _____ NOES: _____ ABSETECTIONS: _ ABSENT: __

ATTEST:

Vanessa M. Cooper
Secretary Board of Commissioners

Carly Grob, Chair
Board of Commissioners

Adopted: March 16, 2022

Assembly Bill No. 361

CHAPTER 165

An act to add and repeal Section 89305.6 of the Education Code, and to amend, repeal, and add Section 54953 of, and to add and repeal Section 11133 of, the Government Code, relating to open meetings, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor September 16, 2021. Filed with
Secretary of State September 16, 2021.]

LEGISLATIVE COUNSEL'S DIGEST

AB 361, Robert Rivas. Open meetings: state and local agencies: teleconferences.

(1) Existing law, the Ralph M. Brown Act requires, with specified exceptions, that all meetings of a legislative body of a local agency, as those terms are defined, be open and public and that all persons be permitted to attend and participate. The act contains specified provisions regarding the timelines for posting an agenda and providing for the ability of the public to directly address the legislative body on any item of interest to the public. The act generally requires all regular and special meetings of the legislative body be held within the boundaries of the territory over which the local agency exercises jurisdiction, subject to certain exceptions. The act allows for meetings to occur via teleconferencing subject to certain requirements, particularly that the legislative body notice each teleconference location of each member that will be participating in the public meeting, that each teleconference location be accessible to the public, that members of the public be allowed to address the legislative body at each teleconference location, that the legislative body post an agenda at each teleconference location, and that at least a quorum of the legislative body participate from locations within the boundaries of the local agency's jurisdiction. The act provides an exemption to the jurisdictional requirement for health authorities, as defined. The act authorizes the district attorney or any interested person, subject to certain provisions, to commence an action by mandamus or injunction for the purpose of obtaining a judicial determination that specified actions taken by a legislative body are null and void.

Existing law, the California Emergency Services Act, authorizes the Governor, or the Director of Emergency Services when the governor is inaccessible, to proclaim a state of emergency under specified circumstances.

Executive Order No. N-29-20 suspends the Ralph M. Brown Act's requirements for teleconferencing during the COVID-19 pandemic provided that notice and accessibility requirements are met, the public members are allowed to observe and address the legislative body at the meeting, and that a legislative body of a local agency has a procedure for receiving and swiftly

resolving requests for reasonable accommodation for individuals with disabilities, as specified.

This bill, until January 1, 2024, would authorize a local agency to use teleconferencing without complying with the teleconferencing requirements imposed by the Ralph M. Brown Act when a legislative body of a local agency holds a meeting during a declared state of emergency, as that term is defined, when state or local health officials have imposed or recommended measures to promote social distancing, during a proclaimed state of emergency held for the purpose of determining, by majority vote, whether meeting in person would present imminent risks to the health or safety of attendees, and during a proclaimed state of emergency when the legislative body has determined that meeting in person would present imminent risks to the health or safety of attendees, as provided.

This bill would require legislative bodies that hold teleconferenced meetings under these abbreviated teleconferencing procedures to give notice of the meeting and post agendas, as described, to allow members of the public to access the meeting and address the legislative body, to give notice of the means by which members of the public may access the meeting and offer public comment, including an opportunity for all persons to attend via a call-in option or an internet-based service option, and to conduct the meeting in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the legislative body. The bill would require the legislative body to take no further action on agenda items when there is a disruption which prevents the public agency from broadcasting the meeting, or in the event of a disruption within the local agency's control which prevents members of the public from offering public comments, until public access is restored. The bill would specify that actions taken during the disruption are subject to challenge proceedings, as specified.

This bill would prohibit the legislative body from requiring public comments to be submitted in advance of the meeting and would specify that the legislative body must provide an opportunity for the public to address the legislative body and offer comment in real time. The bill would prohibit the legislative body from closing the public comment period and the opportunity to register to provide public comment, until the public comment period has elapsed or until a reasonable amount of time has elapsed, as specified. When there is a continuing state of emergency, or when state or local officials have imposed or recommended measures to promote social distancing, the bill would require a legislative body to make specified findings not later than 30 days after the first teleconferenced meeting pursuant to these provisions, and to make those findings every 30 days thereafter, in order to continue to meet under these abbreviated teleconferencing procedures.

Existing law prohibits a legislative body from requiring, as a condition to attend a meeting, a person to register the person's name, or to provide other information, or to fulfill any condition precedent to the person's attendance.

This bill would exclude from that prohibition, a registration requirement imposed by a third-party internet website or other online platform not under the control of the legislative body.

(2) Existing law, the Bagley-Keene Open Meeting Act, requires, with specified exceptions, that all meetings of a state body be open and public and all persons be permitted to attend any meeting of a state body. The act requires at least one member of the state body to be physically present at the location specified in the notice of the meeting.

The Governor’s Executive Order No. N-29-20 suspends the requirements of the Bagley-Keene Open Meeting Act for teleconferencing during the COVID-19 pandemic, provided that notice and accessibility requirements are met, the public members are allowed to observe and address the state body at the meeting, and that a state body has a procedure for receiving and swiftly resolving requests for reasonable accommodation for individuals with disabilities, as specified.

This bill, until January 31, 2022, would authorize, subject to specified notice and accessibility requirements, a state body to hold public meetings through teleconferencing and to make public meetings accessible telephonically, or otherwise electronically, to all members of the public seeking to observe and to address the state body. With respect to a state body holding a public meeting pursuant to these provisions, the bill would suspend certain requirements of existing law, including the requirements that each teleconference location be accessible to the public and that members of the public be able to address the state body at each teleconference location. Under the bill, a state body that holds a meeting through teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically would satisfy any requirement that the state body allow members of the public to attend the meeting and offer public comment. The bill would require that each state body that holds a meeting through teleconferencing provide notice of the meeting, and post the agenda, as provided. The bill would urge state bodies utilizing these teleconferencing procedures in the bill to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to existing law, as provided.

(3) Existing law establishes the various campuses of the California State University under the administration of the Trustees of the California State University, and authorizes the establishment of student body organizations in connection with the operations of California State University campuses.

The Gloria Romero Open Meetings Act of 2000 generally requires a legislative body, as defined, of a student body organization to conduct its business in a meeting that is open and public. The act authorizes the legislative body to use teleconferencing, as defined, for the benefit of the public and the legislative body in connection with any meeting or proceeding authorized by law.

This bill, until January 31, 2022, would authorize, subject to specified notice and accessibility requirements, a legislative body, as defined for purposes of the act, to hold public meetings through teleconferencing and

to make public meetings accessible telephonically, or otherwise electronically, to all members of the public seeking to observe and to address the legislative body. With respect to a legislative body holding a public meeting pursuant to these provisions, the bill would suspend certain requirements of existing law, including the requirements that each teleconference location be accessible to the public and that members of the public be able to address the legislative body at each teleconference location. Under the bill, a legislative body that holds a meeting through teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically would satisfy any requirement that the legislative body allow members of the public to attend the meeting and offer public comment. The bill would require that each legislative body that holds a meeting through teleconferencing provide notice of the meeting, and post the agenda, as provided. The bill would urge legislative bodies utilizing these teleconferencing procedures in the bill to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to existing law, as provided.

(4) This bill would declare the Legislature’s intent, consistent with the Governor’s Executive Order No. N-29-20, to improve and enhance public access to state and local agency meetings during the COVID-19 pandemic and future emergencies by allowing broader access through teleconferencing options.

(5) This bill would incorporate additional changes to Section 54953 of the Government Code proposed by AB 339 to be operative only if this bill and AB 339 are enacted and this bill is enacted last.

(6) The California Constitution requires local agencies, for the purpose of ensuring public access to the meetings of public bodies and the writings of public officials and agencies, to comply with a statutory enactment that amends or enacts laws relating to public records or open meetings and contains findings demonstrating that the enactment furthers the constitutional requirements relating to this purpose.

This bill would make legislative findings to that effect.

(7) Existing constitutional provisions require that a statute that limits the right of access to the meetings of public bodies or the writings of public officials and agencies be adopted with findings demonstrating the interest protected by the limitation and the need for protecting that interest.

This bill would make legislative findings to that effect.

(8) This bill would declare that it is to take effect immediately as an urgency statute.

The people of the State of California do enact as follows:

SECTION 1. Section 89305.6 is added to the Education Code, to read:

89305.6. (a) Notwithstanding any other provision of this article, and subject to the notice and accessibility requirements in subdivisions (d) and (e), a legislative body may hold public meetings through teleconferencing

and make public meetings accessible telephonically, or otherwise electronically, to all members of the public seeking to observe and to address the legislative body.

(b) (1) For a legislative body holding a public meeting through teleconferencing pursuant to this section, all requirements in this article requiring the physical presence of members, the clerk or other personnel of the legislative body, or the public, as a condition of participation in or quorum for a public meeting, are hereby suspended.

(2) For a legislative body holding a public meeting through teleconferencing pursuant to this section, all of the following requirements in this article are suspended:

(A) Each teleconference location from which a member will be participating in a public meeting or proceeding be identified in the notice and agenda of the public meeting or proceeding.

(B) Each teleconference location be accessible to the public.

(C) Members of the public may address the legislative body at each teleconference conference location.

(D) Post agendas at all teleconference locations.

(E) At least one member of the legislative body be physically present at the location specified in the notice of the meeting.

(c) A legislative body that holds a meeting through teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically, consistent with the notice and accessibility requirements in subdivisions (d) and (e), shall have satisfied any requirement that the legislative body allow members of the public to attend the meeting and offer public comment. A legislative body need not make available any physical location from which members of the public may observe the meeting and offer public comment.

(d) If a legislative body holds a meeting through teleconferencing pursuant to this section and allows members of the public to observe and address the meeting telephonically or otherwise electronically, the legislative body shall also do both of the following:

(1) Implement a procedure for receiving and swiftly resolving requests for reasonable modification or accommodation from individuals with disabilities, consistent with the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12101 et seq.), and resolving any doubt whatsoever in favor of accessibility.

(2) Advertise that procedure each time notice is given of the means by which members of the public may observe the meeting and offer public comment, pursuant to paragraph (2) of subdivision (e).

(e) Except to the extent this section provides otherwise, each legislative body that holds a meeting through teleconferencing pursuant to this section shall do both of the following:

(1) Give advance notice of the time of, and post the agenda for, each public meeting according to the timeframes otherwise prescribed by this article, and using the means otherwise prescribed by this article, as applicable.

(2) In each instance in which notice of the time of the meeting is otherwise given or the agenda for the meeting is otherwise posted, also give notice of the means by which members of the public may observe the meeting and offer public comment. As to any instance in which there is a change in the means of public observation and comment, or any instance prior to the effective date of this section in which the time of the meeting has been noticed or the agenda for the meeting has been posted without also including notice of the means of public observation and comment, a legislative body may satisfy this requirement by advertising the means of public observation and comment using the most rapid means of communication available at the time. Advertising the means of public observation and comment using the most rapid means of communication available at the time shall include, but need not be limited to, posting such means on the legislative body's internet website.

(f) All legislative bodies utilizing the teleconferencing procedures in this section are urged to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to the otherwise applicable provisions of this article, in order to maximize transparency and provide the public access to legislative body meetings.

(g) This section shall remain in effect only until January 31, 2022, and as of that date is repealed.

SEC. 2. Section 11133 is added to the Government Code, to read:

11133. (a) Notwithstanding any other provision of this article, and subject to the notice and accessibility requirements in subdivisions (d) and (e), a state body may hold public meetings through teleconferencing and make public meetings accessible telephonically, or otherwise electronically, to all members of the public seeking to observe and to address the state body.

(b) (1) For a state body holding a public meeting through teleconferencing pursuant to this section, all requirements in this article requiring the physical presence of members, the clerk or other personnel of the state body, or the public, as a condition of participation in or quorum for a public meeting, are hereby suspended.

(2) For a state body holding a public meeting through teleconferencing pursuant to this section, all of the following requirements in this article are suspended:

(A) Each teleconference location from which a member will be participating in a public meeting or proceeding be identified in the notice and agenda of the public meeting or proceeding.

(B) Each teleconference location be accessible to the public.

(C) Members of the public may address the state body at each teleconference conference location.

(D) Post agendas at all teleconference locations.

(E) At least one member of the state body be physically present at the location specified in the notice of the meeting.

(c) A state body that holds a meeting through teleconferencing and allows members of the public to observe and address the meeting telephonically

or otherwise electronically, consistent with the notice and accessibility requirements in subdivisions (d) and (e), shall have satisfied any requirement that the state body allow members of the public to attend the meeting and offer public comment. A state body need not make available any physical location from which members of the public may observe the meeting and offer public comment.

(d) If a state body holds a meeting through teleconferencing pursuant to this section and allows members of the public to observe and address the meeting telephonically or otherwise electronically, the state body shall also do both of the following:

(1) Implement a procedure for receiving and swiftly resolving requests for reasonable modification or accommodation from individuals with disabilities, consistent with the federal Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12101 et seq.), and resolving any doubt whatsoever in favor of accessibility.

(2) Advertise that procedure each time notice is given of the means by which members of the public may observe the meeting and offer public comment, pursuant to paragraph (2) of subdivision (e).

(e) Except to the extent this section provides otherwise, each state body that holds a meeting through teleconferencing pursuant to this section shall do both of the following:

(1) Give advance notice of the time of, and post the agenda for, each public meeting according to the timeframes otherwise prescribed by this article, and using the means otherwise prescribed by this article, as applicable.

(2) In each instance in which notice of the time of the meeting is otherwise given or the agenda for the meeting is otherwise posted, also give notice of the means by which members of the public may observe the meeting and offer public comment. As to any instance in which there is a change in the means of public observation and comment, or any instance prior to the effective date of this section in which the time of the meeting has been noticed or the agenda for the meeting has been posted without also including notice of the means of public observation and comment, a state body may satisfy this requirement by advertising the means of public observation and comment using the most rapid means of communication available at the time. Advertising the means of public observation and comment using the most rapid means of communication available at the time shall include, but need not be limited to, posting such means on the state body's internet website.

(f) All state bodies utilizing the teleconferencing procedures in this section are urged to use sound discretion and to make reasonable efforts to adhere as closely as reasonably possible to the otherwise applicable provisions of this article, in order to maximize transparency and provide the public access to state body meetings.

(g) This section shall remain in effect only until January 31, 2022, and as of that date is repealed.

SEC. 3. Section 54953 of the Government Code is amended to read:

54953. (a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, except as otherwise provided in this chapter.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all otherwise applicable requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivisions (d) and (e). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, “teleconference” means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations.

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(3) Prior to taking final action, the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive, as defined in subdivision (d) of Section 3511.1, during the open meeting in which the final action is to be taken. This paragraph shall not affect the public’s right under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1) to inspect or copy records created or received in the process of developing the recommendation.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), if a health authority conducts a teleconference meeting, members who are outside the jurisdiction of the authority may be counted toward the establishment of a quorum when participating in the teleconference if at least 50 percent of the number of members that would establish a quorum are present within the boundaries of the territory over which the authority exercises jurisdiction, and the health authority provides a teleconference number, and associated access codes, if any, that allows any person to call in to participate in the meeting and the number and access codes are identified in the notice and agenda of the meeting.

(2) Nothing in this subdivision shall be construed as discouraging health authority members from regularly meeting at a common physical site within the jurisdiction of the authority or from using teleconference locations within or near the jurisdiction of the authority. A teleconference meeting for which a quorum is established pursuant to this subdivision shall be subject to all other requirements of this section.

(3) For purposes of this subdivision, a health authority means any entity created pursuant to Sections 14018.7, 14087.31, 14087.35, 14087.36, 14087.38, and 14087.9605 of the Welfare and Institutions Code, any joint powers authority created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 for the purpose of contracting pursuant to Section 14087.3 of the Welfare and Institutions Code, and any advisory committee to a county-sponsored health plan licensed pursuant to Chapter 2.2 (commencing with Section 1340) of Division 2 of the Health and Safety Code if the advisory committee has 12 or more members.

(e) (1) A local agency may use teleconferencing without complying with the requirements of paragraph (3) of subdivision (b) if the legislative body complies with the requirements of paragraph (2) of this subdivision in any of the following circumstances:

(A) The legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing.

(B) The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(C) The legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(2) A legislative body that holds a meeting pursuant to this subdivision shall do all of the following:

(A) The legislative body shall give notice of the meeting and post agendas as otherwise required by this chapter.

(B) The legislative body shall allow members of the public to access the meeting and the agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3.

In each instance in which notice of the time of the teleconferenced meeting is otherwise given or the agenda for the meeting is otherwise posted, the legislative body shall also give notice of the means by which members of the public may access the meeting and offer public comment. The agenda shall identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option. This subparagraph shall not be construed to require the legislative body to provide a physical location from which the public may attend or comment.

(C) The legislative body shall conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the legislative body of a local agency.

(D) In the event of a disruption which prevents the public agency from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the event of a disruption within the local agency's control which prevents members of the public from offering public comments using the call-in option or internet-based service option, the body shall take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. Actions taken on agenda items during a disruption which prevents the public agency from broadcasting the meeting may be challenged pursuant to Section 54960.1.

(E) The legislative body shall not require public comments to be submitted in advance of the meeting and must provide an opportunity for the public to address the legislative body and offer comment in real time. This subparagraph shall not be construed to require the legislative body to provide a physical location from which the public may attend or comment.

(F) Notwithstanding Section 54953.3, an individual desiring to provide public comment through the use of an internet website, or other online platform, not under the control of the local legislative body, that requires registration to log in to a teleconference may be required to register as required by the third-party internet website or online platform to participate.

(G) (i) A legislative body that provides a timed public comment period for each agenda item shall not close the public comment period for the agenda item, or the opportunity to register, pursuant to subparagraph (F), to provide public comment until that timed public comment period has elapsed.

(ii) A legislative body that does not provide a timed public comment period, but takes public comment separately on each agenda item, shall allow a reasonable amount of time per agenda item to allow public members the opportunity to provide public comment, including time for members of the public to register pursuant to subparagraph (F), or otherwise be recognized for the purpose of providing public comment.

(iii) A legislative body that provides a timed general public comment period that does not correspond to a specific agenda item shall not close the public comment period or the opportunity to register, pursuant to subparagraph (F), until the timed general public comment period has elapsed.

(3) If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference without compliance with paragraph (3) of subdivision (b), the legislative body shall, not later than 30 days after teleconferencing for the first time pursuant to subparagraph (A), (B), or (C) of paragraph (1), and every 30 days thereafter, make the following findings by majority vote:

(A) The legislative body has reconsidered the circumstances of the state of emergency.

(B) Any of the following circumstances exist:

(i) The state of emergency continues to directly impact the ability of the members to meet safely in person.

(ii) State or local officials continue to impose or recommend measures to promote social distancing.

(4) For the purposes of this subdivision, “state of emergency” means a state of emergency proclaimed pursuant to Section 8625 of the California Emergency Services Act (Article 1 (commencing with Section 8550) of Chapter 7 of Division 1 of Title 2).

(f) This section shall remain in effect only until January 1, 2024, and as of that date is repealed.

SEC. 3.1. Section 54953 of the Government Code is amended to read:

54953. (a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency in person, except as otherwise provided in this chapter. Local agencies shall conduct meetings subject to this chapter consistent with applicable state and federal civil rights laws, including, but not limited to, any applicable language access and other nondiscrimination obligations.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all otherwise applicable requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body

shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivisions (d) and (e). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, “teleconference” means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations.

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(3) Prior to taking final action, the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive, as defined in subdivision (d) of Section 3511.1, during the open meeting in which the final action is to be taken. This paragraph shall not affect the public’s right under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1) to inspect or copy records created or received in the process of developing the recommendation.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), if a health authority conducts a teleconference meeting, members who are outside the jurisdiction of the authority may be counted toward the establishment of a quorum when participating in the teleconference if at least 50 percent of the number of members that would establish a quorum are present within the boundaries of the territory over which the authority exercises jurisdiction, and the health authority provides a teleconference number, and associated access codes, if any, that allows any person to call in to participate in the meeting and the number and access codes are identified in the notice and agenda of the meeting.

(2) Nothing in this subdivision shall be construed as discouraging health authority members from regularly meeting at a common physical site within the jurisdiction of the authority or from using teleconference locations within or near the jurisdiction of the authority. A teleconference meeting for which a quorum is established pursuant to this subdivision shall be subject to all other requirements of this section.

(3) For purposes of this subdivision, a health authority means any entity created pursuant to Sections 14018.7, 14087.31, 14087.35, 14087.36, 14087.38, and 14087.9605 of the Welfare and Institutions Code, any joint powers authority created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 for the purpose of contracting pursuant to Section 14087.3 of the Welfare and Institutions Code, and any advisory committee to a county-sponsored health plan licensed pursuant to Chapter

2.2 (commencing with Section 1340) of Division 2 of the Health and Safety Code if the advisory committee has 12 or more members.

(e) (1) A local agency may use teleconferencing without complying with the requirements of paragraph (3) of subdivision (b) if the legislative body complies with the requirements of paragraph (2) of this subdivision in any of the following circumstances:

(A) The legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing.

(B) The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(C) The legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(2) A legislative body that holds a meeting pursuant to this subdivision shall do all of the following:

(A) The legislative body shall give notice of the meeting and post agendas as otherwise required by this chapter.

(B) The legislative body shall allow members of the public to access the meeting and the agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3. In each instance in which notice of the time of the teleconferenced meeting is otherwise given or the agenda for the meeting is otherwise posted, the legislative body shall also give notice of the means by which members of the public may access the meeting and offer public comment. The agenda shall identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option. This subparagraph shall not be construed to require the legislative body to provide a physical location from which the public may attend or comment.

(C) The legislative body shall conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the legislative body of a local agency.

(D) In the event of a disruption which prevents the public agency from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the event of a disruption within the local agency's control which prevents members of the public from offering public comments using the call-in option or internet-based service option, the body shall take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. Actions taken on agenda items during a disruption which prevents the public agency from broadcasting the meeting may be challenged pursuant to Section 54960.1.

(E) The legislative body shall not require public comments to be submitted in advance of the meeting and must provide an opportunity for

the public to address the legislative body and offer comment in real time. This subparagraph shall not be construed to require the legislative body to provide a physical location from which the public may attend or comment.

(F) Notwithstanding Section 54953.3, an individual desiring to provide public comment through the use of an internet website, or other online platform, not under the control of the local legislative body, that requires registration to log in to a teleconference may be required to register as required by the third-party internet website or online platform to participate.

(G) (i) A legislative body that provides a timed public comment period for each agenda item shall not close the public comment period for the agenda item, or the opportunity to register, pursuant to subparagraph (F), to provide public comment until that timed public comment period has elapsed.

(ii) A legislative body that does not provide a timed public comment period, but takes public comment separately on each agenda item, shall allow a reasonable amount of time per agenda item to allow public members the opportunity to provide public comment, including time for members of the public to register pursuant to subparagraph (F), or otherwise be recognized for the purpose of providing public comment.

(iii) A legislative body that provides a timed general public comment period that does not correspond to a specific agenda item shall not close the public comment period or the opportunity to register, pursuant to subparagraph (F), until the timed general public comment period has elapsed.

(3) If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference without compliance with paragraph (3) of subdivision (b), the legislative body shall, not later than 30 days after teleconferencing for the first time pursuant to subparagraph (A), (B), or (C) of paragraph (1), and every 30 days thereafter, make the following findings by majority vote:

(A) The legislative body has reconsidered the circumstances of the state of emergency.

(B) Any of the following circumstances exist:

(i) The state of emergency continues to directly impact the ability of the members to meet safely in person.

(ii) State or local officials continue to impose or recommend measures to promote social distancing.

(4) For the purposes of this subdivision, “state of emergency” means a state of emergency proclaimed pursuant to Section 8625 of the California Emergency Services Act (Article 1 (commencing with Section 8550) of Chapter 7 of Division 1 of Title 2).

(f) This section shall remain in effect only until January 1, 2024, and as of that date is repealed.

SEC. 4. Section 54953 is added to the Government Code, to read:

54953. (a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting

of the legislative body of a local agency, except as otherwise provided in this chapter.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivision (d). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, “teleconference” means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(3) Prior to taking final action, the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive, as defined in subdivision (d) of Section 3511.1, during the open meeting in which the final action is to be taken. This paragraph shall not affect the public’s right under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1) to inspect or copy records created or received in the process of developing the recommendation.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), if a health authority conducts a teleconference meeting,

members who are outside the jurisdiction of the authority may be counted toward the establishment of a quorum when participating in the teleconference if at least 50 percent of the number of members that would establish a quorum are present within the boundaries of the territory over which the authority exercises jurisdiction, and the health authority provides a teleconference number, and associated access codes, if any, that allows any person to call in to participate in the meeting and the number and access codes are identified in the notice and agenda of the meeting.

(2) Nothing in this subdivision shall be construed as discouraging health authority members from regularly meeting at a common physical site within the jurisdiction of the authority or from using teleconference locations within or near the jurisdiction of the authority. A teleconference meeting for which a quorum is established pursuant to this subdivision shall be subject to all other requirements of this section.

(3) For purposes of this subdivision, a health authority means any entity created pursuant to Sections 14018.7, 14087.31, 14087.35, 14087.36, 14087.38, and 14087.9605 of the Welfare and Institutions Code, any joint powers authority created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 for the purpose of contracting pursuant to Section 14087.3 of the Welfare and Institutions Code, and any advisory committee to a county-sponsored health plan licensed pursuant to Chapter 2.2 (commencing with Section 1340) of Division 2 of the Health and Safety Code if the advisory committee has 12 or more members.

(e) This section shall become operative January 1, 2024.

SEC. 4.1. Section 54953 is added to the Government Code, to read:

54953. (a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, in person except as otherwise provided in this chapter. Local agencies shall conduct meetings subject to this chapter consistent with applicable state and federal civil rights laws, including, but not limited to, any applicable language access and other nondiscrimination obligations.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the

legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivision (d). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, “teleconference” means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations.

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(3) Prior to taking final action, the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive, as defined in subdivision (d) of Section 3511.1, during the open meeting in which the final action is to be taken. This paragraph shall not affect the public’s right under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1) to inspect or copy records created or received in the process of developing the recommendation.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), if a health authority conducts a teleconference meeting, members who are outside the jurisdiction of the authority may be counted toward the establishment of a quorum when participating in the teleconference if at least 50 percent of the number of members that would establish a quorum are present within the boundaries of the territory over which the authority exercises jurisdiction, and the health authority provides a teleconference number, and associated access codes, if any, that allows any person to call in to participate in the meeting and the number and access codes are identified in the notice and agenda of the meeting.

(2) Nothing in this subdivision shall be construed as discouraging health authority members from regularly meeting at a common physical site within the jurisdiction of the authority or from using teleconference locations within or near the jurisdiction of the authority. A teleconference meeting for which a quorum is established pursuant to this subdivision shall be subject to all other requirements of this section.

(3) For purposes of this subdivision, a health authority means any entity created pursuant to Sections 14018.7, 14087.31, 14087.35, 14087.36, 14087.38, and 14087.9605 of the Welfare and Institutions Code, any joint

powers authority created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 for the purpose of contracting pursuant to Section 14087.3 of the Welfare and Institutions Code, and any advisory committee to a county-sponsored health plan licensed pursuant to Chapter 2.2 (commencing with Section 1340) of Division 2 of the Health and Safety Code if the advisory committee has 12 or more members.

(e) This section shall become operative January 1, 2024.

SEC. 5. Sections 3.1 and 4.1 of this bill incorporate amendments to Section 54953 of the Government Code proposed by both this bill and Assembly Bill 339. Those sections of this bill shall only become operative if (1) both bills are enacted and become effective on or before January 1, 2022, but this bill becomes operative first, (2) each bill amends Section 54953 of the Government Code, and (3) this bill is enacted after Assembly Bill 339, in which case Section 54953 of the Government Code, as amended by Sections 3 and 4 of this bill, shall remain operative only until the operative date of Assembly Bill 339, at which time Sections 3.1 and 4.1 of this bill shall become operative.

SEC. 6. It is the intent of the Legislature in enacting this act to improve and enhance public access to state and local agency meetings during the COVID-19 pandemic and future applicable emergencies, by allowing broader access through teleconferencing options consistent with the Governor's Executive Order No. N-29-20 dated March 17, 2020, permitting expanded use of teleconferencing during the COVID-19 pandemic.

SEC. 7. The Legislature finds and declares that Sections 3 and 4 of this act, which amend, repeal, and add Section 54953 of the Government Code, further, within the meaning of paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the purposes of that constitutional section as it relates to the right of public access to the meetings of local public bodies or the writings of local public officials and local agencies. Pursuant to paragraph (7) of subdivision (b) of Section 3 of Article I of the California Constitution, the Legislature makes the following findings:

This act is necessary to ensure minimum standards for public participation and notice requirements allowing for greater public participation in teleconference meetings during applicable emergencies.

SEC. 8. (a) The Legislature finds and declares that during the COVID-19 public health emergency, certain requirements of the Bagley-Keene Open Meeting Act (Article 9 (commencing with Section 11120) of Chapter 1 of Part 1 of Division 3 of Title 2 of the Government Code) were suspended by Executive Order N-29-20. Audio and video teleconference were widely used to conduct public meetings in lieu of physical location meetings, and public meetings conducted by teleconference during the COVID-19 public health emergency have been productive, have increased public participation by all members of the public regardless of their location in the state and ability to travel to physical meeting locations, have protected the health and safety of civil servants and the public, and have reduced travel costs incurred by members of state bodies and reduced work hours spent traveling to and from meetings.

(b) The Legislature finds and declares that Section 1 of this act, which adds and repeals Section 89305.6 of the Education Code, Section 2 of this act, which adds and repeals Section 11133 of the Government Code, and Sections 3 and 4 of this act, which amend, repeal, and add Section 54953 of the Government Code, all increase and potentially limit the public's right of access to the meetings of public bodies or the writings of public officials and agencies within the meaning of Section 3 of Article I of the California Constitution. Pursuant to that constitutional provision, the Legislature makes the following findings to demonstrate the interest protected by this limitation and the need for protecting that interest:

(1) By removing the requirement that public meetings be conducted at a primary physical location with a quorum of members present, this act protects the health and safety of civil servants and the public and does not preference the experience of members of the public who might be able to attend a meeting in a physical location over members of the public who cannot travel or attend that meeting in a physical location.

(2) By removing the requirement for agendas to be placed at the location of each public official participating in a public meeting remotely, including from the member's private home or hotel room, this act protects the personal, private information of public officials and their families while preserving the public's right to access information concerning the conduct of the people's business.

SEC. 9. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the California Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to ensure that state and local agencies can continue holding public meetings while providing essential services like water, power, and fire protection to their constituents during public health, wildfire, or other states of emergencies, it is necessary that this act take effect immediately.

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