



Housing Authority
of the
City of Alameda

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

701 Atlantic Avenue • Alameda, California 94501-2161

AGENDA

REGULAR MEETING OF THE BOARD OF COMMISSIONERS

DATE & TIME

Wednesday, March 20, 2024 - 6:30 PM

LOCATION

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

PUBLIC PARTICIPATION

Public access to this meeting is available as follows:

Join Zoom Meeting

<https://us06web.zoom.us/j/83030077310?pwd=fv5xIYAEFr5k4f7GI6KQMDOK4vRw4g.1>

Meeting ID: 830 3007 7310

Passcode: 790402

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

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

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

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

PLEDGE OF ALLEGIANCE

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



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

3. COMMISSIONER RECUSALS

4. Public Comment (Non-Agenda)

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

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

Property Location: 1628 Webster Street, Alameda CA 94501

Assessor’s Parcel Number 73-418-4-1

Agency Negotiators: Vanessa Cooper, Executive Director, Sylvia Martinez, Director of Housing Development, Negotiating Parties: Alameda Hospitality, LLC;

Under Negotiation: Price and Terms

6. Adjournment of Closed Session

7. RECONVENE REGULAR MEETING

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

9. Public Comment (Non-Agenda)

10. 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.

10.A. Accept the Monthly Overview Report for Property Operations. **Page 5**

10.B. Accept the Monthly Overview Report for the Housing Programs Department. **Page 9**

10.C. Accept the Monthly Update on Construction in Progress (CIP). **Page 12**

10.D. Accept the Monthly Construction Report for The Estuary I. **Page 16**

10.E. Accept the Monthly Construction Report for Linnet Corner. **Page 19**

10.F. Accept conflict of interest letters from Goldfarb and Lipman for a number of



- transactions. Authorize the Executive Director or designee to make minor changes prior to signing. Authorize the Executive Director or designee to approve future conflict of interest letters provided that AHA and the other party are represented by separate legal counsel (i.e. different firms). **Page 23**
- 10.G. Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda and ISterling, Inc. in the amount of Seventy Five Thousand Dollars and Zero cents (\$75,000.00) for a total not to exceed amount of Four Hundred and Eighty Five Thousand dollars and Zero cents (\$485,000.00) and extend the contract for an additional year through August 31, 2025. **Page 34**
- 10.H. Authorize the Executive Director to implement Assembly Bill No. 1482 effective March 1, 2024, by enforcing Rent Increase Caps for the Contract Rent for All Non-Exempt Housing Choice Voucher units in accordance with the requirements set forth in Assembly Bill No. 1482. Approve revisions to the Administrative Plan to implement these changes. **Page 38**
- 10.I. Approve AHA's Signature Authority Policy. **Page 67**
11. AGENDA
- 11.A. Recognizing the outgoing and new Housing Authority of the City of Alameda Board Members. **Page 76**
- 11.B. Accept the Audited Financial Statements Report for Fiscal Year Ending June 30, 2023 and Authorize the Executive Director to Approve and Finalize with Minor Changes. **Page 78**
- 11.C. Adopt the Agency's Annual Plan and MTW Supplement for Fiscal Year Starting July 1, 2024 and Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the Annual Plan and MTW Supplement to HUD. **Page 168**
- 11.D. Adopt resolution for the Option Agreement to Ground Lease to Island City Development and Authorize the Executive Director or Designee to Execute the Option Agreement for the Property at 2615 Eagle Avenue (The Poplar). **Page 230**
- 11.E. Adopt a resolution to allow for the transfer of its public housing program, including Faircloth allowance, from the Regional Housing Authority to the Housing Authority of the City of Alameda and for the Executive Director or designee to approve all related documents. **Page 243**
- 11.F. Adopt a Resolution to approve a revised Schedule of Authorized Positions effective immediately. **Page 248**
- 11.G. Create an ad hoc committee to review the Housing Authority of the City of Alameda's city wide current and future housing portfolio and commitments. **Page 252**
12. ORAL COMMUNICATIONS, Non-Agenda (Public Comment)
13. EXECUTIVE DIRECTOR'S COMMUNICATIONS
14. COMMISSIONER COMMUNICATIONS, (Communications from the Commissioners)



15. CONTINUATION OF CLOSED SESSION OF HOUSING AUTHORITY BOARD OF COMMISSIONERS – IF NEEDED
16. Announcement of Action Taken in Closed Session, if any.
17. ADJOURNMENT

* * * Note * * *

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





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To: Honorable Chair and Members of the Board of Commissioners

From: Nancy Gerardin, Director of Property Operations

Date: March 20, 2024

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 last month.

DISCUSSION

The attached table (Attachment 1) summarizes property performance for all sites including Housing Authority of the City of Alameda (AHA) and affiliate-owned sites for the month of February for all properties FPI Management (FPI) manages. We are currently working with FPI on operating budgets and audits as well as streamlining reporting and improving overall property operations.

VACANCY

The attached table (Attachment 1) reflects twenty-seven (27) vacancies out of six hundred eighty-six (686) units for all properties for the month of February 2024. Staff are working diligently to fill the vacancies and eight (8) units have move-ins scheduled for the next month.

Lease up coordination between AHA Property Management, FPI, and AHA Housing Programs continues with the goal of filling vacancies as expeditiously as possible. Vacancies that do not have a waitlist are posted on the AHA website and applications are available through the Resident Managers, as well as GoSection 8, the Section 8 online search engine, and on Craigslist.

RENT COLLECTIONS

The attached table (Attachment 1) provides the collection rate versus rent billed for all AHA owned and affiliate-owned sites, and sites managed by FPI. An explanation for properties with a collection rate below 98% or above 101% is provided below.

The collection rate for Independence Plaza is 94.6%. China Clipper is at 96.3%, Eagle Village is at 93.9%, Parrot Village is at 91.7%, Rosefield Village is at 88.8%, AHA



owned scattered sites are at 93.6%, AAHC owned scattered sites are at 94.2%. and Littlejohn Commons is at 95.1%. The lower collection rates are primarily due to the units pending legal action and past due balances for residents affected by COVID-19.

Like many owners, especially non-profit owners, there remains a fairly large payment issue stemming from the COVID era. The total delinquency (unpaid rent) for the portfolio for current tenants is \$352,253. All residents with a past due balance have been referred to LifeSTEPS for assistance. Property Management and LifeSTEPS continue to engage residents and encourage them to enter into a repayment agreement. Starting January 6, 2024, tenants who owe over \$100 are issued a 30-day notice to pay or quit and are referred to legal counsel for review of their cases and, where necessary; the 30-day notice to pay or quit has been filed with the court. Prior to this, only tenants who owed over \$1,000 were issued such notices. Lifesteps, FPI and the Ombudsman are working with these families to enter into a "stay and pay" stipulated agreement, although a small number have not complied. Tenants who only owe from during the COVID moratorium cannot be issued a 30-day notice, so some fairly significant balances will remain until the tenant moves out. In many cases, tenants have been able to access rental assistance to pay off their balance which has significantly brought down the overall balance since the Alameda City moratorium was lifted in December 2022. A small number of other legal cases are ongoing for nuisance behavior.

RENT INCREASES

Rent increases will be issued at all sites in the coming months, in accordance with the new payment standards implemented in November 2023. This will result in increases to the total contract rent going forward, but these rent increases raised to the level of the new payment standards generally will not impact subsidized residents' tenant rent portion, as long as they are not over-housed. Independence Plaza rent increases were issued in the past 2 months and followed the Board directions from February 2023 on annual rent increases.

SOCIAL SERVICES

LifeSTEPS has been providing aid to tenants and households and continues to link them to financial and social service agencies, as needed.

The Food Bank has continued the farmer's market structure that was being utilized prior to the pandemic and LifeSTEPS has resumed running this model.

MAINTENANCE

The attached table (Attachment 1) shows the Maintenance Requests completed in February 2024.

HIRING

The department is in the process of hiring three positions: an Assistant Director of Permanent Supportive Housing, a Management Analyst, and a Program Assistant.

FISCAL IMPACT

Report only.

CEQA

N/A

RECOMMENDATION

Accept the Monthly Overview Report for Property Operations.

ATTACHMENTS

1. BOC Report

Respectfully submitted,

Nancy Gerardin

Nancy Gerardin, Director of Property Operations

ATTACHMENT 1

Feb-24

Property Name	Yardi Property code	Owned by	Managed by	Total units	Senior or Family	Manager units	Gross Potential Rent (Budgeted)	Gross Potential Rent (Actual)	Tenant Rent Collected	Subsidy collected	Total Rent Collected (Actual)	% collected	Current Month Delinquency	Total Current Tenant Delinquency	Past Tenant Delinquency JSCO	Past Tenant Delinquency FPI	Total Delinquency (past and current)
China Clipper	v18	AHHC	FPI	26	Family	0	\$ 55,180.90	\$ 53,698.00	\$ 12,874	\$ 38,824	\$ 51,698	96.3%	\$ 2,000	\$ 8,556	\$ 2,349	\$ 226	\$ 11,131
Esperanza	v19	AAHC	FPI	120	Family	1	\$ 369,870.00	\$ 379,819.00	\$ 100,077	\$ 273,675	\$ 373,752	101.0%	-\$ 3,882	\$ 78,126	\$ 1,125	\$ 49,044	\$ 128,295
Littlejohn Commons	v20	ICD	FPI	31	Senior	1	\$ 65,167.00	\$ 61,702.00	\$ 12,535	\$ 46,123	\$ 58,658	95.1%	\$ 3,044	\$ 130	\$ 0	\$ 0	\$ 130
Parrot Garden	v21	AHA	FPI	8	Family	1	\$ 19,543.20	\$ 19,153.00	\$ 8,791	\$ 10,362	\$ 19,153	100.0%	\$ 0	\$ 10,835	\$ 1,352	\$ 0	\$ 12,187
Parrot Village	v22	AAHC	FPI	50	Family	0	\$ 156,728.10	\$ 175,779.00	\$ 34,969	\$ 126,233	\$ 161,202	91.7%	\$ 14,577	\$ 66,499	\$ 32,782	\$ 127,604	\$ 226,885
Everett Commons	v23	ICD	FPI	20	Family	1	\$ 53,865.00	\$ 51,600.00	\$ 12,314	\$ 38,632	\$ 50,946	98.7%	\$ 654	\$ 859	\$ 256	\$ 975	\$ 2,090
Scattered Sites	v24	AHA	FPI	25	Family	0	\$ 56,351.30	\$ 57,202.00	\$ 13,567	\$ 40,000	\$ 53,567	93.6%	\$ 3,635	\$ 32,673	\$ 0	\$ 0	\$ 32,673
Scattered Sites	v25	AAHC	FPI	27	Family	0	\$ 57,448.44	\$ 57,896.00	\$ 25,149	\$ 29,371	\$ 54,520	94.2%	\$ 3,376	\$ 1,803	\$ 0	\$ 808	\$ 2,611
Rosefield Village	v26	ICD	FPI	92	Family	1	\$ 180,217.00	\$ 172,605.00	\$ 96,474	\$ 56,796	\$ 153,270	88.8%	\$ 19,335	\$ 112,630	\$ 0	\$ 31,327	\$ 143,957
Eagle Village	v27	AAHC	FPI	36	Family	1	\$ 100,882.08	\$ 97,834.00	\$ 20,702	\$ 71,205	\$ 91,907	93.9%	\$ 5,927	\$ 19,269	\$ 14,863	\$ 4,619	\$ 38,751
Independence Plaza	w11	AAHC	FPI	186	Senior	1	\$ 249,702.25	\$ 273,326.00	\$ 130,997	\$ 127,520	\$ 258,517	94.6%	\$ 14,809	\$ 16,353	\$ 78,037	\$ 18	\$ 94,408
Anne B Diamant	w70	AHHC	FPI	65	Senior	1	\$ 132,145.00	\$ 134,237.00	\$ 32,730	\$ 99,009	\$ 131,739	98.1%	\$ 2,498	\$ 4,520	\$ 19,860	\$ 13,103	\$ 37,483
TOTAL				686		8	\$ 1,497,100.27	\$ 1,534,851.00	\$ 501,179.00	\$ 957,750.00	\$ 1,458,929.00	95.1%	\$ 75,922	\$ 352,253	\$ 150,624	\$ 227,724	\$ 730,602

Month Ending February, 2024

Property Name	Owned by	Vacant units at end of period	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
China Clipper	AHHC	1	3.8%	0	3.8%	0	0	0
Esperanza	AAHC	1	0.8%	0	0.8%	0	1	12
Littlejohn Commons	ICD	2	6.5%	0	6.5%	1	2	9
Parrot Garden	AHA	0	0.0%	0	0.0%	0	0	1
Parrot Village	AAHC	4	8.0%	0	8.0%	2	1	12
Everett Commons	ICD	1	5.0%	0	5.0%	0	0	6
Scattered Sites	AHA	0	0.0%	0	0.0%	1	0	6
Scattered Sites	AAHC	2	7.4%	0	7.4%	1	3	6
Rosefield Village	ICD	11	12.0%	0	12.0%	0	3	4
Eagle Village	AAHC	2	5.6%	0	5.6%	0	0	6
Independence Plaza	AAHC	2	1.1%	0	1.1%	2	1	66
Anne B Diamant	AHHC	1	1.5%	0	1.5%	1	1	0
TOTAL		27	3.9%	0	4.3%	8	12	128



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To: Honorable Chair and Members of the Board of Commissioners

From: Lynette Jordan, Director of Housing Programs

Date: March 20, 2024

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 month of February 2024.

DISCUSSION

Leasing Update

In December 2023, staff selected 50 applicants from the Housing Choice Voucher (HCV) waitlist. Just over half of the applicants responded and staff were able to issue 22 vouchers. In an effort to continue our leasing efforts, staff made a recommendation to the Executive Director to continue AHA leasing efforts. With Executive Director approval, staff have projected to select 50 applicants from the (HCV) waitlist in March, May, and July 2024, to increase our Unit Months Leased (UML's).

Online Interim Process

Since the online interim process became available, in May 2021, participants have been able to report increases/decreases in income, and household composition changes through the Rentcafe portal. This online interim process has been beneficial to participants needing to report changes in their household composition, income increases and decreases. Staff are actively processing interim adjustments to meet the changing needs of our participants.

Training

The Housing Authority of the City of Alameda (AHA) will be hosting Housing Choice Voucher (HCV) training for staff the week of March 11-15th, 2024 at 703 Atlantic Ave. HCV Occupancy, Eligibility, Income, and Rent Calculation (HCVOEIR) training is a comprehensive overview of the vast regulatory guidance that has formed and shaped the HCV program. It focuses on effective interviewing, waitlist management, screening, outreach, marketing, and accurate application of eligibility, income, and rent calculation



regulatory compliance. Most importantly, this training will equip participants with the necessary skills to reduce errors and avoid HUD findings in compliance audits. AHA recertifies our staff at least every 3 years to ensure staff stay informed about new regulations. Twelve AHA staff will be attending this training session as well as staff from Oakland and Marin PHA's. All staff will complete the testing and receive their certification at the end of the training. This training will be in-person facilitated by the National Association of Housing and Redevelopment Organizations (NAHRO).

FISCAL IMPACT

For report only, no fiscal impact.

CEQA

N/A

RECOMMENDATION

Accept the Monthly Overview of the Housing Programs Department.

ATTACHMENTS

1. 10-C HPD Attachment

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Lynette Jordan".

Lynette Jordan, Director of Housing Programs

Housing Programs Department Quarterly Dashboard for February 2024

Total NON-ACC Vouchers Leased By Type			
Program	Vouchers Leased	Amount Awarded/Funded	Vouchers Funded But Not Leased
Shelter Plus Care	18	18	0
SRO	29	30	1

Total ACC Vouchers Leased By Type	
HCV (7100)	974
PBV (7300)	326
AHA-owned HCV	230
Port Outs	0
FUP	32
VASH	38
Total Vouchers Leased	1600
Units on ACC	1893
ACC Vouchers Funded But Not Leased	293

Emergency Housing Vouchers	
EHV (7760) in Alameda	40
EHV Port Outs	16
Total Leased	56
Total Awarded	57
Vouchers Funded But Not Leased	1

Average Duration from voucher issuance to those leased up in February 2024 (days)	216.8
Average Tenant Rent to Owner	573.50
Average TTP	617.59
Average HH income	25,430.43
Percentage of Inspections Passed First-Time (February 2024)	1%
Inspections Completed (February 2024)	79

Budget Authority (For February 2024 - Average Across 12 months)	3,105,050.00
Total HAP expended	3,475,318.00
HAP/Budget Authority	111.9%

Average of HAP per Bedroom size		
Bedroom Size	Average HAP	Count of Households
0	\$ 697.37	404
1	\$ 1,684.25	554
2	\$ 1,999.14	490
3	\$ 2,697.10	177
4	\$ 3,078.29	28



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To: Honorable Chair and Members of the Board of Commissioners

From: Joseph Nagel, Construction Project Manager

Date: March 20, 2024

Re: Accept the Monthly Update on Construction in Progress (CIP).

BACKGROUND

The Housing Authority of the City of Alameda (AHA) and its affiliate, the Alameda Affordable Housing Authority (AAHC), own and operate multifamily property throughout Alameda. Periodically, work is scheduled to maintain and upgrade existing buildings, or to improve property that is anticipated to be redeveloped in the future. In 2022, AHA and AAHC obtained Physical Needs Assessments on all properties over 5 years old. These assessments delineated capital needs over a 15-year period, but also highlighted any health/safety needs and items for short-term attention. AHA and AAHC have completed or begun all health/safety items, and plan to address short-term needs through the annual budgeting process for every property. Staff prioritizes work that is health and safety-related, lender-required, or provides risk mitigation. A formal update to the Board on portfolio work is expected in 2024.

There are multiple sizable projects being planned or underway at this time, including the AHA-led North Housing Master Plan work to prepare the sites and provide infrastructure for Linnet Corner and Estuary I. This report serves to provide updates on this work.

DISCUSSION

The following construction projects are in progress as of this Board Meeting.

1. North Housing Master-Plan Site Preparation

Site: North Housing Block A Soil Stabilization, 501 Mosley Ave

Purpose: Prepare the site for future development of affordable housing

Timeline: October 2023 to March 2024

Status: Notice to proceed issued on 10/4/2023. The contractor began site mobilization on 10/10/2023. By the end of February, the soil stabilization work is 100% complete. The final billing and retention billing for this work is expected to be available in March, and the net contractor billing amount is expected to be within the previously Board approved budgeted amount.



Site: North Housing Block A Offsite Improvements, 501 Mosley Ave

Purpose: In addition to the soil stabilization work being completed at North Housing Block A to serve the future housing developments. AHA contracted with J.H. Fitzmarice, Inc. (JHF) for offsite improvements such as the realignment of Lakehurst Circle, the new water main extension, and the new Mabuhay Street. Offsite improvements work is expected to take approximately ten months to complete actual work and is on a parallel track to the two upcoming housing development projects (Estuary I and Linnet Corner). Therefore, the contract end date is August 2025, and it aligns with the two housing projects' expected completion date. Costs for the work are budgeted in each of the housing developments at Block A and funding was previously approved by the Board of Commissioners in December 2023.

Timeline: February 2024 to August 2025

Status: Notice to proceed issued on 1/31/2024. By the end of February, offsite improvements work is 4.01% complete. Contractor billing for February consists of general contractor bonds, general conditions, insurance, and taxes. There are no change orders, and the project is on time and on budget.

2. SB721 Inspections

Site: Multiple Properties

Purpose: Senate Bill 721 (9/17/2018), requires an inspection of exterior elevated elements and waterproofing assemblies for buildings with 3 or more dwelling units, to be inspected by 1/1/2025 and subsequent inspections every 6 years.

Timeline: Complete Inspections by July 2024.

Status: Contract has been signed, currently coordinating access with the consultant and property management.

3. Parrot Village Siding/Paint Repairs

Site: Parrot Village

Purpose: Lender required exterior repairs and new exterior paint

Timeline: Work is expected to take 5–6 Months (Weather Permitting).

Status: The siding is complete, and the painting has been delayed by weather.

Scheduled to begin 3/25/2024.

4. Eagle Village Siding/Paint Repairs

Site: Eagle Village

Purpose: Lender required exterior repairs and new exterior paint

Timeline: Work is expected to take 4-5 Months (Weather Permitting).

Status: The work has been delayed by weather, scheduled to begin 3/25/2024 and be completed by July 2024.

5. Guardrail and Stair Handrail Renovations

Sites: Esperanza, China Clipper, Lincoln House, Anne B. Diament, Stanford House and Parrot Gardens

Purpose: Upgrade guard rails and handrails for safety reasons as noted in the 2022 Physical Needs Assessments (PNAs).

Timeline: The work should take 8–10 weeks to complete.

Status: An RFP was issued on 8/28/2023 and a bid walk conducted 9/26/2023. AHA received (1) proposal for the work at these (6) properties and AHA has hired a consultant, Leland Saylor Associates, to perform a cost analysis of the sole proposal that was received.

6. China Clipper Electrical Upgrade

Site: China Clipper

Purpose: Upgrade electrical panels for safety reasons as noted in 2022 PNA.

Timeline: The work is expected to take 6–8 weeks.

Status: The permit for this work was approved on 1/25/2024 and work is expected to begin in March 2024.

7. Anne B. Diament Balcony Repairs

Site: Anne B. Diament

Purpose: Repair balconies in compliance with Senate Bill 721.

Timeline: This scope of work is expected to take 6 months to complete.

Status: The permit plans have been submitted to the City of Alameda Building Department, and are under review by a third party plan checker. We expect work to begin in March 2024.

8. Independence Plaza Balcony Repairs/Sewer Study

Site: Independence Plaza

Purpose: Balconies were repaired in 2022-23 in accordance with Senate Bill 721. To finalize the permits, the private sewer laterals must be pressure/vacuum tested by East Bay Municipal Utility District (EBMUD).

Timeline: This work is complete.

Status: This work is complete pending inspection/testing by EBMUD in March.

FISCAL IMPACT

Funding for the North Housing Master Plan was approved by the Board of Commissioners in August and December 2023. Funding for repairs and maintenance on existing properties owned by either AHA or the AAHC is from either project reserves or the 2022 Reserve Policy Preservation Budget, as adopted by the AHA Board of Commissioners. Funding for the Independence Plaza Balcony repair is also being supported by redevelopment funds from the City of Alameda.

CEQA

None

RECOMMENDATION

Accept the Monthly Update on Construction in Progress (CIP).

ATTACHMENTS

None

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Joseph Nagel". The signature is fluid and cursive, with the first name "Joseph" and the last name "Nagel" clearly distinguishable.

Joseph Nagel, Construction Project Manager



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To: Honorable Chair and Members of the Board of Commissioners

From: Jenny Wong, Senior Project Manager

Date: March 20, 2024

Re: Accept the Monthly Construction Report for The Estuary I.

BACKGROUND

The Housing 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 Estuary I project is located at 500 Mosley Avenue. ICD is the developer. The project scope includes 45 new construction permanent supportive housing units for homeless or formerly homeless individuals and/or households, including one manager's unit. Amenities include property management offices, social service coordination offices, a community room, mail room, central laundry, central courtyard, and secure bike parking. J.H. Fitzmaurice, Inc. initiated construction on January 30, 2024 and is scheduled to achieve completion on or before August 1, 2025. Please see previous monthly Board Reports for project details prior to this month's update.

DISCUSSION

Construction

The overall project completion and billing percentage, through February 29, 2024, is approximately 2.79%. The earthwork is completed and the building pad is certified. Excavation and waterproofing for the elevator pit has started. Under slab plumbing and electrical are in progress. Currently, the project is on-track to complete on time. This month's construction activities include completion of elevator pits, completion of under slab utilities, starting backfill of under slab utilities, and starting the layout and digging footings for the mat slab.

There are no change orders this month. To date, the project has utilized approximately 0.00% of its hard cost contingency, in line with its completion percentage. Owner contingency funds are held separately from the contract and when change orders are approved, the original construction contract value is increased.



Operation and Lease Up Activities

Staff and property management will begin meeting monthly to prepare a pre-lease up plan by August 2024.

FISCAL IMPACT

AHA and ICD have completion and lease up guarantees on this development. The construction is on time and on budget. Operations and lease up planning activities are meeting project milestones. See attachment for the monthly budget update.

CEQA

Not Applicable.

RECOMMENDATION

Accept the Monthly Construction Report for The Estuary I.

ATTACHMENTS

1. Att1_The Estuary I Budget Tracking Through Feb 2024

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Jenny', is positioned above the printed name.

Jenny Wong, Senior Project Manager

The Estuary I
Monthly Update - as of February 29, 2024

Total Development Costs to Date				
	\$ Budget	\$ Disbursed	% Disbursed	\$ Balance
Land & Holding Costs	\$2,461,115	\$2,461,115	100%	\$0
Hard Costs	\$27,175,843	\$674,813	2%	\$26,501,030
Soft Costs	\$13,286,926	\$2,265,856	17%	\$11,021,071
Total	\$42,923,884	\$5,401,784	13%	\$37,522,100

General Contract Status	
Total Contract Value	\$24,898,007
Change Orders	\$0
Revised Contract Value	\$24,898,007
Value of Work Completed to Date	\$693,699
Retention Withheld	\$18,886
Amount Paid to Date	\$674,813
Balance to Finish	\$24,223,194
% Construction Complete	2.79%

Contingency Utilization		
	Hard Cost	Soft Costs
Total Contingency Approved	\$1,394,525	\$250,000
Approved Change Orders to Date	\$0	\$0
Remaining Balance of Contingency	\$1,394,525	\$250,000
% of Contingency Used	0%	0%



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: Paris Howze, Project Manager

Date: March 20, 2024

Re: Accept the Monthly Construction Report for Linnet Corner.

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.

Linnet Corner, also referred to as North Housing Senior, is located at 2000 Lakehurst Circle, Alameda, CA 94501. The project is the new construction of a single, four (4) story residential building, with 64 units. The 64 units will include 40 studio units and 23 one-bedroom units targeting seniors aged 62 and over. There will also be one two-bedroom dedicated as a manager's unit. Affordability levels will range between 30% and 40% of the Area Median Income (AMI). The project will also have 25% or 16 units serving formerly homeless/homeless senior veterans. Amenities will include a community room, dedicated property management and service provider offices, shared parking, a laundry room, a resident garden, and roof terrace.

Staff delivered a notice to proceed on March 6, 2024 and J.H. Fitzmaurice (J.H.F), Inc. is anticipated to initiate construction activities by or before March 20, 2024. The project is expected to achieve completion on or before October 30, 2025. Please see previous monthly Board reports for project details prior to this report.

DISCUSSION

Construction Finance Closing

In February 2023, the Board Approved Authorizing Resolution No.1068 and the financing structure for the Linnet Corner project. The transaction closed on March 6, 2024 with the same general terms as proposed. Project financing includes investor equity through the sale of 4% Low Income Housing Tax Credits; subordinate soft financing from the Department of Housing and Community Development (HCD) in Multifamily Housing Program (MHP) Funds; Veterans and Homelessness Prevention



Program (VHHP) Funds; and Infill Infrastructure Grant (IIG) Funds to be loaned from ICD as well as an Affordable Housing Program (AHP) loan from AHA as the sponsor through the Federal Home Loan Bank of San Francisco (FHLB) and an Alameda Affordable Housing Fund (AAHTF) loan from Alameda Affordable Housing Corporation (AAHC); General Partner (GP) equity; and tax-exempt and conventional financing that will be supported by tenant rents and project-based vouchers.

ICD as sponsor/guarantor was required to limit its asset management fee while the investor is in place. However, upon the investor's exit in year 15, staff will seek to restore it to the HCD-allowed levels. Additionally, the current residual receipt distribution excludes Alameda Affordable Housing Corporation (AAHC) from the public lender share as HCD is reviewing whether AAHC can be considered a public entity. Staff will continue to negotiate with HCD to obtain a greater share of residual receipts for its AAHTF loan. In accordance with investor requirements, payment of any accrued rent or current rent under the ground lease will be prioritized last in the overall use of net cash flow.

Construction

At the time of this report, there is no project completion or billing percentage to report (0%). There are no change orders this month. To date, the project has utilized approximately 0% of its hard cost contingency, in line with its completion percentage. Owner contingency funds are held separately from the contract and when change orders are approved, the original construction contract value is increased.

Operation and Lease-Up Activities

Project staff will work with the Portfolio Management, Housing Programs Departments, FPI Management, and LifeSTEPS to prepare the project for leasing in 2025.

FISCAL IMPACT

The Board authorized a pre-development loan to ICD totaling \$10,000,000 for costs associated with master planning, carrying costs, demolition, and redevelopment work for Block A of the North Housing Project, which includes 155 units of permanent supportive housing and senior housing, including Linnet Corner. Funds are disbursed to ICD on an as-needed basis.

The portions allocated to the Linnet Corner project were converted into permanent financing at the loan closing. Staff will be preparing a loan draw to document the recast of all expenses paid through the predevelopment loan to the AAHTF funds. All prior and future costs incurred by the project through conversion will be paid by financing committed to the Partnership through a monthly draw request to the construction and soft lenders.

The current total predevelopment loan on the Linnet Corner project to be recast is \$1,954,192.87 net of anticipated soil stabilization costs.

AHA and ICD have completion and lease up guarantees on this development. The

construction lender and investor are requiring a \$1.8 million maximum rental subsidy loss guarantee. To date, the construction is on time and on budget.

CEQA

Not applicable.

RECOMMENDATION

Accept the Monthly Construction Report for Linnet Corner.

ATTACHMENTS

1. Linnet Corner - Monthly Budget Tracking (February 2024)

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Paris Howze", is written over a horizontal line.

Paris Howze, Project Manager

Linnet Corner
Monthly Update - as of February 29, 2024

Contingency Utilization		
	Hard Cost	Soft Costs
Total Contingency Approved	\$1,738,717	\$450,000
Approved Change Orders to Date	\$0	\$0
Remaining Balance of Contingency	\$1,738,717	\$450,000
% of Contingency Used	0%	0%

General Contract Status	
Total Contract Value	\$29,561,506.75
Value of Work Completed to Date	\$0
Retention Withheld	\$0
Amount Paid to Date	\$0
Balance to Finish	\$0
% Construction Complete	0%

Total Development Costs to Date				
	\$ Budget	\$ Disbursed	% Disbursed	\$ Balance
Land & Holding Costs	\$640,864	\$0	0%	\$640,864
Hard Costs	\$36,513,061	\$0	0%	\$36,513,061
Soft Costs	\$16,118,331	\$0	0%	\$16,118,331
Total	\$53,272,256	\$0	0%	\$53,272,256



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 20, 2024

Re: Accept conflict of interest letters from Goldfarb and Lipman for a number of transactions. Authorize the Executive Director or designee to make minor changes prior to signing. Authorize the Executive Director or designee to approve future conflict of interest letters provided that AHA and the other party are represented by separate legal counsel (i.e. different firms).

BACKGROUND

The Housing Authority of the City of Alameda (AHA) has been under contract with Goldfarb and Lipman ("Goldfarb") as General Counsel since 2014. As a large California-based legal firm, Goldfarb represents many Public Housing Authorities, cities, counties, and non-profits. Although different Goldfarb partners work on any transaction where AHA and the other parties are contracted with Goldfarb, Goldfarb is required to issue a conflict letter and AHA is asked to sign these waiver letters. Since the Board selects and approves the general counsel, staff informs the Board of these conflict letters.

DISCUSSION

In 2021, the Board approved a conflict letter regarding North Housing since the Goldfarb represents the City in matters relating to the Naval base. Goldfarb represents AHA in all other matters relating to the City.

In February 2024, the Board approved two conflict letters for recent requests where Goldfarb is representing the County of Alameda in the Year 15 buyout of Shinsei Gardens, and a proposal from the Regional Housing Authority (RHA) to accept a transfer of their Faircloth allowance.

In the matters relating to Stargell Commons, Park Alameda, and Breakers at Bayport (all currently owned by RCD), AHA will be represented by Special Counsel, likely Downs, Pham and Kauai. The Year 15 buyout of each of these properties is approaching and staff would like to clear this administrative issue early. Stargell Commons already has a letter on file (see attachments.)



In order to streamline the process going forward. Staff propose that the Board authorize the Executive Director or designee to approve future conflict of interest letters for legal service providers provided that AHA and the other party are represented by separate legal counsel (i.e. different firms). This was the practice prior to 2020.

FISCAL IMPACT

None

CEQA

none

RECOMMENDATION

Accept conflict of interest letters from Goldfarb and Lipman for a number of transactions. Authorize the Executive Director or designee to make minor changes prior to signing. Authorize the Executive Director or designee to approve future conflict of interest letters provided that AHA and the other party are represented by separate legal counsel (i.e. different firms).

ATTACHMENTS

1. Stargell Conflict Letter Executed 10 27 15(2859093.1)
2. Item 10.F - Attachment - Park Alameda and Breaker Conflict Letter

Respectfully submitted,



Vanessa Cooper, Executive Director

goldfarb
lipman
attorneys

1300 Clay Street, Eleventh Floor
Oakland, California 94612
510 836-6336

M David Kroot October 27, 2015

Lynn Hutchins

via e-mail and u.s. mail

Karen M. Tiedemann

Thomas H. Webber

Dianne Jackson McLean

Michelle D. Brewer

Jennifer K. Bell

Robert C. Mills

Isabel L. Brown

James T. Diamond, Jr.

Linda Gardner

Director

County of Alameda

Housing and Community Development

Department

224 W. Winton Avenue, Room 108

Hayward, CA 94544

Vanessa Cooper

Executive Director

Housing Authority of the City of

Alameda

701 Atlantic Avenue

Alameda, CA 94501

Margaret F. Jung

Heather J. Gould

William F. DiCamillo

Amy DeVaudreuil

Barbara E. Kautz

Erica Williams Orchardton

Luis A. Rodriguez

Rafael Yaquian

Celia W. Lee

Dolores Bastian Dalton

Joshua J. Mason

Vincent L. Brown

Hana A. Hardy

Caroline Nasella

Eric S. Phillips

Elizabeth Klueck

Re: Potential Conflict of Interest
Stargell Commons, Alameda, California

Dear Ms. Gardner and Ms. Cooper:

We are writing this letter to advise the County of Alameda (the "County") and the Housing Authority of the City of Alameda (the "Authority"), of potential conflicts of interest by Goldfarb & Lipman LLP ("Goldfarb & Lipman") in connection with the financing and development of a thirty-two (32) unit affordable housing development located at 2700 Bette Street, in the City of Alameda, California to be known as Stargell Commons (the "Project"). We request your acknowledgement and consent to such conflicts of interest.

Specifically, Goldfarb & Lipman will represent the County in providing a loan to the developer to partially finance construction of the Project. The Authority owns the land on which the Project will be built and will enter into a long-term ground lease with the developer in order to allow the developer to construct the Project, as well as making a loan to assist in construction of the Project and acting as the special limited partner in the partnership that will own the Project. Goldfarb & Lipman has not been requested by the Authority to represent it in connection with the Project, although Goldfarb & Lipman has represented the Authority in the past and represents the Authority currently on other matters.

San Francisco

415 788-6336

Los Angeles

213 627-6336

San Diego

619 239-6336

Goldfarb & Lipman LLP

The primary purpose of this letter is to advise you of a potential conflict of interest of Goldfarb & Lipman in the proposed representation, and to request the County's and the Authority's informed written consent to such potential conflict of interest.

1. Rules of Professional Conduct

As attorneys we are governed by specific rules relating to our representation of clients where we have a relationship with both parties and therefore a potential conflict of

interest. According to the Rules 3-310(A), (B), (C), and (E) of the Rules of Professional Conduct of the State Bar of California, we must disclose certain information, and obtain the written consent of the County and the Authority regarding the potential conflict of interest.

2. Existing Relationships

The County is an existing client. We represent the County in a variety of affordable housing transactions. We also represent the Successor Agency to the former Alameda County Redevelopment Agency.

The Authority is also an existing client. We represent the Authority in general counsel matters and in some development matters, but not in connection with the Project.

The existing relationships that Goldfarb & Lipman have with each of you could create a potential conflict of interest as discussed below.

3. Conflict of Interest

It is our understanding that the Authority is being represented by separate counsel in connection with the Project, and that the Authority does not object to our representation of the County in connection with the Project.

Nonetheless, our representation of the County could potentially create a conflict of interest for Goldfarb & Lipman related to, among other matters, our duty of loyalty to existing clients, as the interests of the County and the Authority in the Project could potentially become adverse, due to each party's different objectives and goals related to the Project. In addition, it is conceivable that that we may have obtained confidential information from the Authority that may in the future be material to our representation of the County in the financing of the Project.

At this time, we feel that we can competently represent the County in the financing of the Project and still maintain our duty of loyalty to the Authority in the unrelated matters. In addition, we do not feel we have obtained any confidential information from the Authority which is material to our representation of the County in this transaction. However, if an actual conflict should arise related to the Project in which (i) we could not maintain our duty of loyalty to the Authority in the unrelated matters, (ii) the issue of dispute is substantially related to the same issue in which we represented the Authority, or (iii) we have obtained any confidential information from the Authority which is material to our representation of the County as it relates to the Project, we would require the additional written consent of the County and the Authority before we could continue to represent the County in this matter.

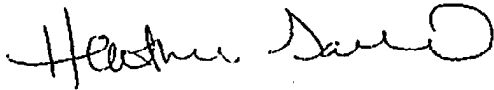
Linda Gardner
Vanessa Cooper
October 27, 2015
Page 3

4. Consents

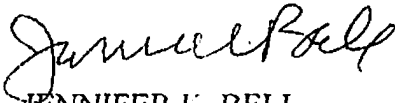
You should thoroughly review and consider the matters discussed in this letter, and perhaps seek independent counsel before providing your consent. If, after such review, each of you consents to Goldfarb & Lipman representing the County in the manner outlined above, please sign and return the attached consent form acknowledging that you have been advised of (i) Goldfarb & Lipman's past and continuing relationships with the County and the Authority (ii) acknowledging that the County or the Authority, as applicable, has been advised of CRPC 3-310(A), (B), (C), and (E) and the potential conflict of interest associated with our representation of the County in connection with the Project, and (iii) that you nevertheless want to consent to our representation of the County in connection with the Project.

If you have any questions regarding this letter, please call before signing and returning the enclosed copy of this letter.

Sincerely,



HEATHER GOULD



JENNIFER K. BELL

HG:kss

CONSENT

If, after considering the foregoing, the County and the Authority are so inclined, please sign and return to us the enclosed copy of this letter (i) acknowledging that we have informed you of Goldfarb & Lipman's past and continuing relationships with the County and the Authority, (ii) acknowledging that the County or the Authority, as applicable, has been advised of CRPC 3-310(A), (B), (C), and (E) and the potential conflict of interest associated with our representation of the County in connection with the Project, and (iii) indicating that the County or the Authority, as applicable, nevertheless consents to Goldfarb & Lipman's representation of the County in connection with the Project.

We understand that we have the right to seek independent counsel before signing this consent or at any future time.

Dated: _____

COUNTY OF ALAMEDA

By: _____

Name: _____

Its: _____

Dated: _____

HOUSING AUTHORITY OF THE CITY OF
ALAMEDA, CA

By: Vanessa Cooper

Name: VANESSA COOPER

Its: EXECUTIVE DIRECTOR

Linda Gardner
Vanessa Cooper
October 27, 2015
Page 4


CONSENT

If, after considering the foregoing, the County and the Authority are so inclined, please sign and return to us the enclosed copy of this letter (i) acknowledging that we have informed you of Goldfarb & Lipman's past and continuing relationships with the County and the Authority, (ii) acknowledging that the County or the Authority, as applicable, has been advised of CRPC 3-310(A), (B), (C), and (E) and the potential conflict of interest associated with our representation of the County in connection with the Project, and (iii) indicating that the County or the Authority, as applicable, nevertheless consents to Goldfarb & Lipman's representation of the County in connection with the Project.

We understand that we have the right to seek independent counsel before signing this consent or at any future time.

Dated: 11/18/15

COUNTY OF ALAMEDA

By: 

Name: Linda M. Gardner

Its: Director, Housing & Community Development

Dated: _____

HOUSING AUTHORITY OF THE CITY OF
ALAMEDA, CA

By: _____

Name: _____

Its: _____

M David Kroot

Lynn Hutchins

Karen M. Tiedemann

Thomas H. Webber

Dianne Jackson McLean

Robert C. Mills

Isabel L. Brown

James T. Diamond, Jr.

Margaret F. Jung

Heather J. Gould

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Rafael Yaquián

Celia W. Lee

Dolores Bastian Dalton

Joshua J. Mason

Jeffrey A. Streiffer

Elizabeth R. Klueck

Jhaila R. Brown

Gabrielle B. Janssens

Rye P. Murphy

Benjamin Funk

Aileen T. Nguyen

Katie Dahlinghaus

Brandon V. Stracener

Matthew S. Heaton

Nazanin Salehi

Erin C. Lapeyrolerie

Minda Bautista Hickey

Jocelyn A. Portales

Colleen A. Wisel

Thomas J. Levendosky

Los Angeles

213 627-6336

San Diego

619 239-6336

Goldfarb & Lipman LLP

February 28, 2024

via email and u.s. mail

Donna Ziegler
County Counsel
Office of the Alameda County Counsel
1221 Oak Street, Suite 450
Oakland, CA 94612

Vanessa Cooper
Executive Director
Housing Authority of the City of
Alameda
701 Atlantic Avenue
Alameda, CA 94501

Re: Consent to Potential Conflict of Interest – The Park Alameda and Breakers at Baypoint

Dear Ms. Ziegler and Ms. Cooper:

We write this letter to request the consents of the County of Alameda (the "County"), the Housing Authority of the City of Alameda (the "Authority"), to the representation to the representation by Goldfarb & Lipman LLP ("G&L") of the County in connection with the transactions described below (collectively, the "Transaction"):

- (1) The Park Alameda. The County provided a development loan to the limited partnership owner for The Park Alameda, an affordable housing project located at 2428 Central Avenue in the City of Alameda, in which the Authority (or its non profit affiliate) has an ownership interest. The County is monitoring the loan.
- (2) Breakers at Baypoint. The County provided a development loan to the limited partnership owner for Breakers at Baypoint, an affordable housing project located at 459 Neptune Gardens Avenue in the City of Alameda, in which the Authority (or its non profit affiliate) has an ownership interest. The County is monitoring the loan.

The specific purpose of this letter is to advise you of a potential conflict of interest of Goldfarb & Lipman due to the existing and continued relationships that Goldfarb & Lipman has separately with each of you, and the proposed representation of the County in this Transaction.

To undertake this representation, we are required to (1) disclose in writing our existing relationship with each of you, and (2) obtain the informed written consent of each of you to such potential conflict of interest, as described in this letter. We believe that we will be able to provide competent and diligent representation to the County in this matter.

To undertake this representation, we are required to (1) disclose in writing our existing relationship with each of you, (2) obtain the informed written consent of each of you to such potential conflict of interest, and (3) obtain agreement from each of you to the limited joint representation as described in this letter. We believe that we will be able to provide competent and diligent representation to each of you in this matter.

I. Existing Relationships.

The County is an existing client of Goldfarb & Lipman. We have and continue to represent the County in connection with the with nearly all of its affordable housing loans. We also represent the County in reviewing and advising on some of its housing policies and procedures. In addition, we represent the County on some economic development and other real property governmental activities, such as surplus lands disposition, density bonus implementation, and issues concerning the Oakland Coliseum.

In addition, the Authority and the Affiliate are existing clients of Goldfarb & Lipman. We represent the authority in general counsel matters and in some development matters, but not in connection with the Transaction. We have and continue to represent the the Authority and the Affiliate in connection with affordable housing projects in the City of Alameda.

II. Potential Conflict of Interest.

While we are unaware of any current conflict of interest created by our existing relationships described in Section I above, as attorneys, we are governed by specific rules relating to our representation of clients when potential conflicts of interest exist. We must disclose certain information, and obtain the informed written consents of each of you to represent each of you in connection with the Transaction as described in this letter, in accordance with Rules 1.1, 1.4, 1.6, 1.7, 1.8.2., 1.9 and 1.10 of the Rules of Professional Conduct of the State Bar of California (the "CRPC").

Our representation of the County in connection with the Transaction could potentially create a conflict of interest for Goldfarb & Lipman related to, among other matters, if we have information that we obtained in connection with our representation of the Authority or the Affiliate which is material to the Transaction, due to our duty of confidentiality and loyalty to the Authority and the Affiliate, we would be unable to disclose such information to the County. In addition, we do not believe that we have obtained any confidential information from the Authority or the Affiliate which is material to our proposed representation of the County, or from

the County which is material to our proposed representation of Authority and the Affiliate.

However, if an actual conflict should arise related to the Transaction in which: (i) the interest of the Authority or the Affiliate is now adverse to the interest of the County, that would affect our independent judgment and our duty of loyalty to each of you in the unrelated matters; (ii) the issue of dispute in this Transaction is substantially related to the same issue in which we have represented either of you in other matters; or (iii) we have obtained any confidential information from the County that is material to our representation of the Authority or the Affiliate, or any confidential information from the Authority or the Affiliate that is material to our representation of the County, we would need to determine if we could continue to represent the County in the Transaction. In reaching our decision, we would first need to determine if we could competently continue such representation, notwithstanding the adversity, and after such determination, we would further need to obtain the informed written consent of each of you.

III. Informed Written Consent

You should thoroughly review and consider the matters discussed in this letter, and consider seeking independent counsel before providing your consent. If, after such review, each of you consents to Goldfarb & Lipman representing the County in the manner outlined above, please sign and return the attached consent form: (i) acknowledging that you have been advised of Goldfarb & Lipman's past and continuing relationships with each of you; (ii) acknowledging that you have been advised of Rules 1.1, 1.4, 1.6, 1.7, 1.8.2, 1.9 and 1.10 and the potential conflict of interest associated with our representation of the County in the Transaction; and (iii) that you nevertheless consent to our representation of the County in connection with the Transaction.

If you have any questions regarding this letter or our representation of each of you, please call us before signing and returning the enclosed copy of this letter.

If you have any questions regarding this letter or our representation of each of you please call us before signing and returning the enclosed copy of this letter.

Sincerely,

HEATHER GOULD
Attorney for the County

CONSENT

Goldfarb & Lipman has explained to each of you: (i) Goldfarb & Lipman's past and continuing relationships with each of you, and (ii) CRPC Rules 1.1, 1.4, 1.6, 1.7, 1.8.2, 1.9 and 1.10 and the potential conflict of interest in relation to Goldfarb & Lipman's proposed representation of the County in the Transaction and the possible consequences of this conflict. Each of the undersigned nevertheless consents to representation by Goldfarb & Lipman of the County in the Transaction and gives approval to such representation as described in this letter.

We understand that we have the right to seek independent counsel before signing this consent or at any future time.

Dated: _____

COUNTY:

COUNTY OF ALAMEDA

By: _____
Donna R. Ziegler, County Counsel

Dated: _____

AUTHORITY:

HOUSING AUTHORITY OF THE CITY OF
ALAMEDA

By: _____
Vanessa Cooper, Executive Director

Dated: _____

AFFILIATE:

ISLAND CITY DEVELOPMENT

By: _____
Vanessa Cooper, President



Housing Authority
of the
City of Alameda

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

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Radha Mehta, Management Analyst

Date: March 20, 2024

Re: Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda and ISterling, Inc. in the amount of Seventy Five Thousand Dollars and Zero cents (\$75,000.00) for a total not to exceed amount of Four Hundred and Eighty Five Thousand dollars and Zero cents (\$485,000.00) and extend the contract for an additional year through August 31, 2025.

BACKGROUND

The Housing Authority of the City of Alameda (AHA) has utilized a third party inspection company, ISterling, Inc. for a number of years to conduct annual HQS inspections of AHA-owned or affiliated properties and for the majority of inspections of private market properties under the Housing Choice Voucher program. Using a third party inspection firm allows for an independent review in the event of a dispute with the tenant over habitability and provides for a more uniform application of standards. Such inspections are conducted for all AHA-owned or affiliated physical units irrespective of the financing and subsidy of the household. The inspections are uniform among the properties because AHA is responsible for common areas and for housing issues in one unit that may spread to another (e.g. pests, fire, odors and fumes).

ISterling, Inc. entered into the Original Agreement with AHA on September 1, 2020. The proposed Second Amendment is coming to the Board of Commissioners for approval as the total not to exceed amount will exceed the Executive Director's \$250,000 approval threshold.

DISCUSSION

The term of the Original Agreement executed on September 1, 2020 was set for an initial term of three years, with a maximum of two one-year term extensions. In February 2023, the amendment to increase the agreement to \$410,000 and extend through August 31, 2024 was approved by the Board.

Services provided under this agreement include the completion of Housing Quality



Standard inspections in accordance with HUD's current requirements; which include initial, annual, emergency, tenant complaint, and follow-up inspections. Additionally, ISterling, Inc. completes inspection scheduling for all assigned cases and daily inspection reports. These activities help ensure safe and quality housing for those that AHA serves. The ongoing need for inspection services requires the continued support of ISterling, Inc.

A total of \$316,000 (rounded) has been expended to date, which is within the total amount of \$410,000 previously approved by the Board of Commissioners. With the continued need for the services of ISterling, Inc., staff is therefore requesting an increase in the total not to exceed amount by \$75,000.00, for a total not to exceed amount of \$485,000.00, as well as an extension to the term of the contract through August 31, 2025. ISterling, Inc. has also proposed a slight increase in pricing as the initial cost proposal was obtained in 2020.

FISCAL IMPACT

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

CEQA

Not applicable


RECOMMENDATION

Authorize the Executive Director to negotiate and approve an increase in the contract amount between the Housing Authority of the City of Alameda and ISterling, Inc. in the amount of Seventy Five Thousand Dollars and Zero cents (\$75,000.00) for a total not to exceed amount of Four Hundred and Eighty Five Thousand dollars and Zero cents (\$485,000.00) and extend the contract for an additional year through August 31, 2025.

ATTACHMENTS

1. ISterling, Inc.- Amendment No. 2

Respectfully submitted,



Radha Mehta, Management Analyst

SECOND AMENDMENT TO AGREEMENT

This Amendment of the Agreement, entered into this _____ day of _____, 2024, by and between the HOUSING AUTHORITY OF THE CITY OF ALAMEDA, a public body corporate and politic (hereinafter referred to as "AHA") and ISTERLING, INC. (a California corporation) whose address is 1322 Del Mar Avenue, Vallejo, CA 94589, (hereinafter referred to as "CONTRACTOR") is made with reference to the following:

RECITALS:

- A. On September 1, 2020, an agreement was entered into by and between AHA and Contractor (hereinafter "Agreement") with a term ending August 31, 2023, and a total not to exceed amount of two hundred and thirty thousand dollars (\$230,000.00).
- B. On February 15, 2023, the agreement was extended to August 31, 2024 and increased by one hundred and eighty thousand dollars (\$180,000) for a total not to exceed amount of four hundred and ten thousand dollars (\$410,000).
- C. AHA and Contractor desire to modify the Agreement on the terms and conditions set forth herein.

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

- 1. The not to exceed amount for the entire Agreement shall be increased by seventy-five thousand dollars (\$75,000) to be amended to four hundred and eighty-five thousand dollars (\$485,000).
- 2. The agreement has been extended to August 31, 2025.
- 3. The Exhibit B of the Original Agreement has been replaced by Attachment 1 within this Amendment to reflect the updated pricing information.
- 4. Except as expressly modified herein, all other terms and covenants set forth in the Agreement shall remain the same and shall be in full force and effect.

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

ISTERLING, INC.

HOUSING AUTHORITY OF THE CITY OF
ALAMEDA

John Harris
Owner

Vanessa Cooper
Executive Director

ATTACHMENT 1
FEE SCHEDULE

Inspection Type	Cost per Inspection
Initial	\$28.40
Annual/Special	\$26.00
Re-Inspection	\$22.00
No Show	\$16.00



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: Sepideh Kiumarsi, Management Analyst

Date: March 20, 2024

Re: Authorize the Executive Director to implement Assembly Bill No. 1482 effective March 1, 2024, by enforcing Rent Increase Caps for the Contract Rent for All Non-Exempt Housing Choice Voucher units in accordance with the requirements set forth in Assembly Bill No. 1482. Approve revisions to the Administrative Plan to implement these changes.

BACKGROUND

Assembly Bill No. 1482 ("Bill"), also known as the Tenant Protection Act of 2019, is an Assembly Bill that went into effect January 1, 2020, and imposed caps on contract rent increases for properties within the state of California that are not exempted by the Bill.

The Bill caps contract rent increases to the lower of 1) 5 percent plus the percent change in the cost of living or 2) 10 percent, of the lowest contract rent charged for a dwelling or unit at anytime during the 12 months prior to the effective date of the increase.

The Bill excludes "Housing restricted by deed, regulatory restriction contained in an agreement with a government agency, or other recorded document as affordable housing for persons and families of very low, low, or moderate income, as defined in Section 50093 of the Health and Safety Code, or subject to an agreement that provides housing subsidies for affordable housing for persons and families of very low, low, or moderate income, as defined in Section 50093 of the Health and Safety Code or comparable federal statutes" (Section 1947.12. (d) (1)). Please refer to Attachment A for a full copy of the Bill.

This was previously understood and interpreted by the Legislative Counsel Bureau (see Attachment B - letter dated February 11, 2020, addressed to the Honorable Tyler Diep) to have meant that both Project-Based Voucher and Housing Choice Voucher units were exempted from this Bill. However, on June 29, 2023 the Housing Authority of the City of Alameda (AHA) was informed by the Attorney General that while Project-Based Voucher units are exempt under this definition, Housing Choice Voucher units are not exempted from the Bill since HCV units are not restricted as affordable units (see Attachment C). After receiving this letter, AHA reached out to its legal counsel to review and provide a legal opinion (see Attachment D). Additionally, AHA along with other PHAs in California reached out to the HUD Field Office to understand HUD's position on the matter to which no official position was received. At this point, AHA continued to deliberate its options and understand its ability to enforce the Bill.



Then on November 2, 2023, Black Men and Women United San Diego filed a case against the San Diego Housing Commission claiming that the rent increases the Housing Commission approved did not comply with state law (referring to AB 1482). The intention of the lawsuit is to end the Housing Commission's practice of approving rent increases not compliant with AB 1482 and to recover all funds that were paid to landlords for these rent increases. Please see Attachment E for a copy of the case.

Finally, on February 9, 2024, AHA along with other PHAs in California received a letter from HUD Principal Deputy Assistant Secretary Monocchio (see attachment F) in which HUD agreed with the Attorney General that HCV units are not automatically excluded from the Bill due to the nature of the HCV program, that encourages PHAs to inform participating and prospective HCV owners, and recommends that PHAs alert HCV owners when a rent increase is received that violates the Bill's requirements.

The Attorney General and City Attorney may enforce the provisions of AB 1482. There is a three-year statute of limitations period for any cause of action brought in connection with the Bill.

DISCUSSION

Based on the guidance from HUD, AHA is coming before the Board to authorize the Executive Director to implement the Bill immediately for all future contract rent increases requested by landlords with units under the Housing Choice Voucher program that are not subject to a regulatory agreement with a government agency. This exemption exempts all Low-Income Housing Tax Credit (LIHTC) units as well as most AHA or Alameda Affordable Housing Corporation (AAHC) owned properties which are subject to a regulatory agreement (see Attachment G). Implementation of the Bill on AHA's part will be such that should AHA receive a rent increase request from an HCV owner that appears to violate the rent control requirements of the Bill, AHA will immediately alert the owner and provide an explanation of the applicability of the Bill so the owner can revise the rent request to comply with the state law and the HCV program regulations at 24 CFR part 982.509.

FISCAL IMPACT

From the perspective of internal operations, an additional 0.5 FTE will likely be necessary to do landlord outreach and to review every rent increase and every termination and relocation to ensure compliance with AB1482. Training will be needed for this staff member and for management. AHA will also need to do outreach and provide workshops for participating and prospective HCV owners. AHA should expect some legal costs as well related to implementation. These costs would be added to the 2024-25 budget.

In addition, there may be under-utilization of Housing Assistance Payments (HAP) in relation to meeting HUD's expectations of HAP usage. There may also be a decrease in overall landlord participation in the voucher program. In some cases, landlords will not be able to ask for an increase to the full payment standard. This is expected to disproportionately impact small owners who have been less aggressive in raising rents in prior years and are now looking to catch up. AHA's outreach materials will emphasize the fact that this law applies to all private market non-exempt units and not just HCV.

CEQA

Not Applicable.

RECOMMENDATION

Authorize the Executive Director to implement Assembly Bill No. 1482 effective March 1, 2024, by enforcing Rent Increase Caps for the Contract Rent for All Non-Exempt Housing Choice Voucher units in accordance with the requirements set forth in Assembly Bill No. 1482. Approve revisions to the Administrative Plan to implement these changes.

ATTACHMENTS

1. Attachment A - March 2024 Administrative Plan Revisions
2. Attachment B - March 2024 Administrative Plan Revisions

Respectfully submitted,



Sepideh Kiumarsi, Management Analyst

Program: Housing Choice Voucher Program (HCVP)

Effective Date: March 20, 2024

Purpose: This amendment to the Administrative Plan of the Housing Authority of the City of Alameda (AHA) makes revisions to the Section 8 Administrative Plan to incorporate compliance with Assembly Bill 1482 and to update the table of contents with the correct page numbers associated with each section (please refer to Attachment B).

Proposed deletions are struck-out and proposed additions are underlined.

1. Revise Chapter 8, Section 8-III.B. *WHEN RENT REASONABLENESS DETERMINATIONS ARE REQUIRED.*

The AHA must make a rent reasonableness determination at initial occupancy and whenever the owner requests a rent adjustment. See 9-I.H. Changes in Lease or Rent for additional information about requesting rent adjustments.

The owner and family first negotiate the rent for a unit. The AHA (or independent agency in the case of AHA-owned units) will assist the family with the negotiations upon request. At initial occupancy the AHA must determine whether the proposed rent is reasonable before a HAP Contract is signed. The owner must not change the rent during the initial lease term. Subsequent requests for rent adjustments must be consistent with the lease between the owner and the family. Rent increases will not be approved unless any failed items identified by the most recent HQS inspection have been corrected.

After the initial occupancy period, the owner may request a rent adjustment in accordance with the owner's lease. For rent increase requests after initial lease-up, the AHA may request owners to provide information about the rents charged for other units on the premises. In evaluating the proposed rents in comparison to other units on the premises the AHA will consider unit size and length of tenancy in the other units.

The AHA will determine whether the requested increase is reasonable within 30 calendar days of receiving the request from the owner. The owner will be notified of the determination in writing.

Rent increases must be in compliance with Assembly Bill 1482, also known as the Tenant Protections Act of 2019, for all units that are not exempted by this Bill. If the AHA finds that a rent increase for a non-exempted unit is not in compliance with this Bill, the AHA

will notify the owner in writing and provide an opportunity for the owner to revise their request to be in compliance.

If the request for rent increase coincides with the annual reexam, the adjustment will be effective on the same date the annual reexam takes effect. All other rents adjustments will be effective the first of the month following 60 days after the AHA's receipt of the owner's request or on the date specified by the owner, whichever is later.

2. Revise Chapter 16, Section 16-VIII.A. OVERVIEW

Except for certain tax credit units (discussed below), the rent to owner must not exceed the lowest of the following amounts:

- An amount determined by the AHA, not to exceed 110 percent of the applicable fair market rent (or any HUD-approved exception payment standard) for the unit bedroom size minus any utility allowance;
- The reasonable rent; or
- The rent requested by the owner.

The amount determined by the AHA to limit the rent to owner can be different than the payment standards used for tenant-based vouchers under the HCV program. As such, while Assembly Bill 1482 does apply to the HCV program it does not apply to the PBV program.

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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: Sean Prevette, Asst. Director of Administrative Services

Date: March 20, 2024

Re: Approve AHA's Signature Authority Policy.

BACKGROUND

This policy establishes guidelines and procedures for delegating authority to execute AHA documents, including contracts and agreements, on behalf of the Executive Director. The policy also provides verification whether individual staff members have the authority to execute documents on behalf of AHA and identifies which documents may be electronically signed.

DISCUSSION

The purpose of this policy is to establish the authority granted by the Board of Commissioners to the Executive Director, and to provide the Executive Director with the authority to delegate functions to the Housing Authority of the City of Alameda (AHA) staff. It also establishes guidelines and procedures for authorized signatories relating to check processing, purchase requisitions and orders, contracts, agreements, deeds, grants, etc. and identifying which of these documents may be electronically signed.

FISCAL IMPACT

There is no direct fiscal impact.

CEQA

Not applicable.

RECOMMENDATION

Approve the AHA Signature Authority Policy

ATTACHMENTS

1. AHA Signature Authority Policy

Respectfully submitted,



A handwritten signature in black ink, reading "Sean Prevette". The signature is written in a cursive, slightly stylized font.

Sean Prevette, Asst. Director of Administrative Services

AHA Signature Authority Policy

Purpose:

The purpose of this policy is to establish the authority granted by the Board of Commissioners to the Executive Director, and to provide the Executive Director with the authority to delegate functions to the Housing Authority of the City of Alameda (AHA) staff. It also establishes guidelines and procedures for authorized signatories relating to check processing, purchase requisitions and orders, contracts, agreements, deeds, grants, etc. and identifying which of these documents may be electronically signed. This policy also identifies the situations where an electronic signature may be affixed to a document in a manner consistent with AHA's requirements.

Background:

This policy establishes guidelines and procedures for delegating authority to execute AHA documents, including contracts and agreements, on behalf of the Executive Director.

In addition, this policy provides verification as to whether individual staff members have the authority to execute documents on behalf of AHA and identifies which documents may be electronically signed.

Definitions:

Agreement: A binding commitment with terms and conditions obligating AHA in written or digital form, between AHA and any other entity or individual to acquire goods or services. These include, but are not limited to, purchase agreements, collaboration agreements, and affiliation agreements.

Sign/Signature: Agreeing to a contract, either through signing a hard copy of the document or legally affirming a contract through electronic means including email.

Electronic Signature or e-Signature: An electronic identifier, created by a computer, attached or affixed to or logically associated with an electronic record, executed or adopted by a person with the intention of using it to have the same force and effect as the use of a manual signature.

Signature Authority: Authority granted to specific individuals allowing them to legally bind AHA.

Policy:

1. Authorized Signatories on Contracts and Documents

This includes any contract that requires AHA to expend funds in return for goods or services. These can be issued through a formal contract or vendor agreement form. All approval levels must be contained within the approved Procurement Policy and be consistent with overall Board of Commissioners approval levels. This authority includes the ability to amend an existing agreement where there are changes to the price and terms of the agreement. The aggregate contract amount determines the authority signatory when an increase in compensation has been made. The approval levels contained in the Board approved Procurement Policy and are as follows:

Dollar Threshold	Authorized Signatory
\$50 or less	All employees subject to Supervisor written approval
\$51-\$25,000	Department Directors
\$25,001 - \$250,000	Executive Director
Over \$250,000	Board of Commissioners

2. Emergency Procurements

An emergency procurement is permissible in circumstances where the Executive Director has determined that an emergency exists that seriously threatens the public health, welfare, or safety, or endangers property or would otherwise cause serious injury to AHA, as may arise by reason of a flood, earthquake, epidemic, riot, equipment failure, or similar event. There must be an immediate and serious need for supplies, services, or construction such that the need cannot be met through any of the other procurement methods, and the emergency procurement shall be limited to those supplies, services, or construction necessary to meet the emergency. The AHA may proceed at once to correct or address the threat. Any expenditures over \$250,000 will be reported at the next Board of Commissioners meeting.

3. Purchase Orders under Existing Contract

Upon completion of the procurement process (i.e., Board of Commissioners or staff approval of a formal contract pursuant to Section 1 of this policy), the appropriate Director may approve the purchase order.

4. Purchase Card

All purchases made utilizing the purchase card (credit card) must be pre-approved by an employee's immediate supervisor and either the Executive Director or designee. These purchases must also follow all thresholds and authorizations set forth in Section 1 of this policy. See also separate credit card policy.

5. Disbursements

A disbursement is the final authorization to pay a third party through a check, warrant, wire transfer/Electronic Funds Transfer (EFT), Automated Clearing House (ACH), cash, or other similar payment mechanism. Authorized signatures for disbursements are from the Executive Director or designee. The HR Director is authorized to approve biweekly payroll disbursements.

6. Paper Checks

Although Finance originates the approval request after Yardi Payscan review, all disbursements must be approved by the Executive Director or designee via email or electronic signature platform. All disbursements (even those of \$0.01) must follow this process. The Executive Director may elect to delegate this approval process to a non-Finance Director as a secondary backup. An additional control via the bank, known as positive pay, is utilized to deter fraud.

7. Electronic Payments

Similar to paper checks, Finance originates the approval request after Yardi Payscan, all disbursements must be approved by the Executive Director via email or electronic signature platform. The Executive Director may elect to delegate this approval process to a non-Finance Director as a secondary backup. All disbursements (even those of \$0.01) must follow this process. The designated approvers then utilize

the bank systems to approve the disbursement. Multifactor authentication is utilized for an extra layer of security, which may include token access or manual call back actions.

8. Grants and Memorandums of Understanding and Leases

Grants and related documents necessary to obtain local, state, and federal funding may be approved by the Executive Director. Memorandums of Understanding or other agreements documenting an agreed upon process or program, but not requiring a specific expenditure of AHA funds, may be approved by the Executive Director or designee. Memorandums of Understanding or other agreements that materially alter the risk of liability to AHA regarding legal obligation to bear, shall be approved by the Board of Commissioners who will appoint the Executive Director as authorized signatory. All leases with nonresidential tenants must be presented to the Board for approval, even if at zero cost.

9. Authorized Signatories for Absences

In the event of the Executive Director's extended or planned absence, she will delegate in writing authority to sign in her absence to one or more Directors. In this case the Executive Director's designee is authorized to execute all checks, contracts, and documents as necessary, subject to any written limits set or instructions given by the Executive Director. In the event of a brief unplanned absence of the Executive Director, the following order of authorization will be used.

1. Deputy Executive Director
2. Director of Data and Policy
3. Director of Human Resources
4. Director of Administrative Services
5. Director of Housing Development
6. Director of Asset Management
7. Director of Property Operations
8. Director of Housing Programs

In the event the Executive Director experiences an unplanned absence that exceeds 4 weeks, the Board will be informed at the earliest possible time and an acting Executive Director will be appointed by the Board of Commissioners at the next regular Board meeting, who shall have delegated authority to execute all contracts in the same capacity as the Executive Director. The Director of Finance/CFO is omitted from the list above due to separation of controls. However, they may be considered as Acting Executive Director for an extended absence if another employee such as the Assistant Director of Finance is appointed acting Director of Finance.

10. E-Signature

This policy does not increase the scope of authority of AHA's authorized signatories, but rather provides an alternative means to execute AHA-related documents. Nothing in this policy prohibits an AHA official or employee from requiring wet-signature or higher form of secure electronic signature if he or she believes it is prudent or necessary.

The use of electronic signatures is permitted and shall have the same force and effect as the use of a "wet" signature if the following criteria are met:

Criteria for AHA to Use in Accepting Digital Signatures:

1. Prior to accepting a digital signature, AHA shall ensure that the level of security used to identify the signer of a document is sufficient for the transaction being conducted.
2. Prior to accepting a digital signature, AHA shall ensure that the level of security used to transmit the signature is sufficient for the transaction being conducted.
3. If a certificate is a required component of a digital signature transaction, AHA shall ensure that the certificate format used by the signed is sufficient for the security and interoperability needs of AHA.

Requirements of e-signatures:

1. Parties intend and consent to sign electronically.
2. The electronic signature is unique to the person completing the signing.
3. The electronic signature is verifiable.
4. The electronic signature is under the sole control of the person using the electronic signature.
 - a. Email notifications requesting electronic signatures must not be forwarded.
 - b. These requirements prohibit the use of proxy signatures.
5. The electronic signature is linked to the data within the document in such a manner that if the data is changed after the electronic signature is affixed, the electronic signature is invalidated.
6. The electronic signature conforms to the regulations adopted by the California Secretary of State in Title 2, Division 7, Chapter 10 of the California Code of Regulations and the U.S. Federal Electronic Signatures in Global and National Commerce Act 15 U.S.C. 7001, et. Seq.

The use or acceptance of a digital signature is at the option of the parties to the agreement and nothing in the law or in this policy requires an entity to use or accept the substitution of a document containing a digital signature. A party that agrees to conduct a transaction electronically may refuse to conduct other transactions by electronic means.

Although an electronic signature is permitted for many acts by state law to indicate consent, it does not verify identity in any way. AHA reserves the right to require vendors, clients, applicants and employees to prove their identity separately from an electronic signature. For example, by requesting a form of identification.

The Executive Director may approve one or more electronic signature systems that meet the requirements set forth by the regulations outlined in Title 2, Division 7, Chapter 10 of the California Code of Regulations. Only approved electronic signature collection systems may be utilized by AHA staff.

(1). Common Types of Documents Utilizing E-Signature

Examples of common types of documents utilizing e-signatures are listed in the following table. HUD may not permit the use of electronic signatures for certain documents. California Civil Code Section 1633.3 also contains a list of transactions for which electronic signatures are prohibited. This is not intended to be an exhaustive list, nor does it impose electronic signature requirements for any specific process.

Document Type Example	Approved for E-signature	Notes	Signatory
Memos, Forms, Board Letters, and Other Correspondence	Yes	Electronic Signature Recommended	Executive Director or authorized designee.
Contracts, Commercial Leases, and Purchase Orders	Yes	Electronic Signature Recommended.	Executive Director or authorized designee.
Ground Leases, Master Leases, Promissory Notes, Loan Agreements, Purchase and Sale Agreements.	No	Electronic Signature Not Recommended.	Executive Director or authorized designee.
Residential leases	No	Some regulators require a wet signature	Management agent
Certificates and permits	Yes, if allowed by law.	Coordinate with AHA legal counsel to determine when an e-signature is permitted to be used.	Executive Director or authorized designee.
Documents Requiring Notarization	No	Not allowed by California law.	Executive Director or authorized designee.
Documents Requiring the Board Chair's Signature	Yes	Electronic Signature Recommended.	Board of Commissioners Chair

(2). Storage and Archiving of Electronically Signed Documents:

If a document only exists electronically, it is the responsibility of the originating party to store the final electronic documents in a manner consistent with any applicable AHA retention policies and applicable laws.

(3). Additional documents specific to a department are outlined in the following tables including identification of the ability to sign the documents electronically.

Human Resources:

Document Type Example	Approved for E-signature	Notes	Signatory
Hiring: applications, supplemental questionnaires, correspondence, and tests.	Yes	Electronic Signature Recommended	Employment Candidate
Background: authorization forms, offer letter, withdrawal of offer letters.	Yes	Electronic Signature Recommended.	Employment Candidate

Document Type Example	Approved for E-signature	Notes	Signatory
Onboarding: benefits forms, policies, and DMV authorization.	Yes, for some forms. CalPERS / DMV authorization / Lincoln Life Insurance not electronically signed	Electronic Signature mostly Recommended.	Employee & Health Benefits Officer
Training	Yes	Electronic Signature Recommended.	Employee
Evaluations	Yes	Electronic Signature Recommended.	Employee Supervisor
Leaves and reasonable accommodations	Yes	Electronic Signature Recommended.	Employee
Worker's compensation	No	Electronic Signature Not Recommended.	Employee & Director of Human Resources

Housing Programs:

Document Type Example	Approved for E-signature	Notes	Signatory
Release of Information (ROI)	Only with a copy of the ID to verify identity	Wet signature preferred but will accept electronic signature with a copy of ID.	Applicant / Participant
Web Access Security Subsystem (WASS) / Electronic Income Verification (EIV)	No	Electronic signature not recommended.	Executive Director
Electronic Line of Credit Control System (ELOCCS)	Yes	Electronic signature accepted.	Designated Finance Manager
Agreement to enter into an Affordable Housing Assistance Programs (AHAP) Contract	No	Wet signature is required.	Property Developer and Housing Program Director

Document Type Example	Approved for E-signature	Notes	Signatory
Housing Assistance Program (HAP) contract	Yes	Electronic signature accepted.	Housing Programs Director and unit owner.
Residential Lease	No	Wet signature is required.	Applicant / Participant
Vacancy Loss	Yes	Electronic Signature accepted.	Housing Programs Director
MTW Annual Plan	Yes	Electronic signatures accepted by HUD.	Executive Director
Request for Tenancy Approval (RFTA)	Yes	Electronic signatures accepted.	Participant / Landlord

(4) In the case of contracts or transactions which must be signed by outside parties, each party to the agreement must agree in advance to the use of an electronic signature. No party to a contract or other document may be forced to accept an electronic signature; they must be permitted to decide either way. Such consent may be withdrawn by the other party at any time such that future documents must be signed in hard copy format.

When a document is electronically signed by all parties, AHA will provide a copy of the electronically signed document to the other parties in an electronic format that is capable of being retained and printed by the other parties.

11. Amendments

The Executive Director may amend this policy without prior Board of Commissioners' approval provided that the Executive Director submits any changes to the Board of Commissioners at the next scheduled board meeting. While the Executive Director may approve the amendment of the policy without prior approval, the termination of the policy may only be approved by the Board of Commissioners.

Adopted by the Board of Commissioners on March 20, 2024.



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: Joshua Altieri, Community Relations Manager

Date: March 20, 2024

Re: Recognizing the outgoing and new Housing Authority of the City of Alameda Board Members.

BACKGROUND

The Housing Authority of the City of Alameda (AHA) is grateful to all past and current City of Alameda residents that have served or are currently serving on AHA's Board of Commissioners. As the Commissioner's terms expire, AHA leadership and staff want to be the first to recognize and thank these individuals for their commitment to developing more affordable housing solutions in the City of Alameda.

DISCUSSION

The Housing Authority of the City of Alameda is recognizing Bachir Hadid for his commitment, dedication, and years of service on AHA's Board of Commissioners.

Bachir's experience as an AHA tenant provided a valuable perspective to AHA's Board of Commissioners, while also exemplifying true professionalism and partnership.

FISCAL IMPACT

NA

CEQA

NA

RECOMMENDATION

Recognizing the outgoing and new Housing Authority of the City of Alameda Board Members.

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: Louie So, Director of Finance

Date: March 20, 2024

Re: Accept the Audited Financial Statements Report for Fiscal Year
Ending June 30, 2023 and Authorize the Executive Director to
Approve and Finalize with Minor Changes.

BACKGROUND

The financial statements of the Housing Authority of the City of Alameda (AHA) for the fiscal year ending June 30, 2023 were prepared in the format prescribed by the requirements of Government Accounting Standards Board Statement 34 (GASB 34).

AHA's nonprofit affiliate, the Alameda Affordable Housing Corporation (AAHC), is a blended component unit with the Housing Authority of the City of Alameda and is presented in the audited financial statements. The condensed financial information for AAHC is presented in Note 17 of the attached draft audited financial statements. These draft audited financial statements also incorporate the audited financial statements for AHA's development affiliate, Island City Development (ICD), which is presented separately as a discrete component unit. The audit report and related schedules are typically due to HUD by March 31st each year, 9 months after the end of the prior fiscal year. The public accounting firm Novogradac & Company LLP has produced the draft audited financial statements of the Housing Authority of the City of Alameda for the fiscal year ending June 30, 2023. 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. These minor changes may include immaterial updates to the financial data presented, clarifying language updates and the incorporation of additional exhibits. Once finalized, the audited financial statements will be posted on the agency's website and submitted to HUD and other stakeholders.

DISCUSSION

The draft audit opinion showcases that the financial statements present fairly, in all material respects, the financial position of the Housing Authority of the City of Alameda and its component units (including Alameda Affordable Housing Corporation) as of June 30, 2023 are in conformity with US Generally Accepted Accounting Principles (US GAAP). Once the audited financial statements are approved by the Board and finalized



by Novogradac & Company LLP, the Financial Data Submission (FDS) report (with information derived from the audited financial statements) is expected to be electronically submitted to HUD by the March 31, 2024 deadline.

FISCAL IMPACT

N/A

CEQA

N/A

RECOMMENDATION

Accept the Financial Audit Report for Fiscal Year Ending June 30, 2023 and Authorize the Executive Director to Approve and Finalize with Minor Changes.

ATTACHMENTS

1. 01 ALA300 - Audit 2023 - Alameda Housing Authority Draft - 3.13.24
2. 02 FY23 AJES - Draft
3. 03 FY23 Reclass Entries - Draft
4. 04 FY23 Mapped TB - PG Draft
5. 05 FY23 Mapped TB - DPCU Draft

Respectfully submitted,



Louie So, Director of Finance

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

JUNE 30, 2023

**WITH
REPORT OF INDEPENDENT AUDITORS**

AUDIT DRAFT

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
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JUNE 30, 2023

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REPORT OF INDEPENDENT AUDITORS

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

Opinions

We have audited the accompanying financial statements of the business-type activities (primary government) and the aggregate discretely presented component units of Housing Authority of the City of Alameda (the "Authority") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the accompanying table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the net position of the primary government and the aggregate discretely presented component units of the Authority, as of June 30, 2023, 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.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Required Supplementary Information

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

Other Information

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

Other Matters (continued)

Other Information (continued)

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated 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 the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

TBD
Toms River, New Jersey

MANAGEMENT'S DISCUSSION AND ANALYSIS

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2023**

This section of the Housing Authority of the City of Alameda's (the "Authority") annual financial report presents a discussion and analysis of the financial activities of the Authority and its affiliated consolidated entities for the fiscal year ended June 30, 2023. The following management's discussion and analysis will present the results of the Authority's operations, which includes Alameda Affordable Housing Corporation ("Primary Government"). Please note that the financial activities of the Authority's affiliate, Island City Development, are not included in this discussion.

Key financial information for the current fiscal year ended June 30, 2023 will be compared with those of the prior year ended June 30, 2022

Financial Highlights

- The assets and deferred outflows of the Authority exceeded its liabilities and deferred inflows at the close of fiscal year 2022 resulting in a net position of \$124,530,073 at June 30, 2022, as opposed to \$126,596,996 at June 30, 2023.
- Total assets and deferred outflows of resources at June 30, 2022, were \$173,135,215. Total assets and deferred outflows of resources at June 30, 2023, were \$176,434,661.
- Capital assets, net of accumulated depreciation at June 30, 2023 increased from \$79,232,947 at June 30, 2022, to \$81,248,761 at June 30, 2023. Capital assets are reflected at cost, less accumulated depreciation for all purchased capital assets.
- Total liabilities and deferred inflows of resources at June 30, 2022, were \$48,605,142. Total liabilities and deferred inflows of resources at June 30, 2023 were \$49,837,665.
- Total operating and non-operating revenues for the Authority for fiscal year 2023 and 2022 were \$49,638,963 versus \$51,248,524, respectively. This is driven mostly from the return of the Rent Program administration to the City of Alameda (the administration revenue and expense is passthrough in nature and there is no net impact). The primary sources of revenue for 2023 were governmental grants including Section 8 Housing Choice Vouchers Program, Housing Assistance Payment ("HAP") grants, City of Alameda grants, Alameda Unified School District pass-through grants, tenant rents collected from the Authority-owned properties and interest income.
- Total operating and non-operating expenses for the Authority for fiscal year 2023 and 2022 were \$47,557,036 versus \$43,873,994, respectively. This is driven by higher housing assistance payments to Alameda landlords (increase of \$1,574,935 fiscal year over year) and higher administrative expenses (increase of \$1,981,525 year over year). The higher administrative expenses are driven mostly from budgeted salary and benefits costs from the permanent employees and temporary contractors.
- The major program expenditure, as reflected on the statement of revenues, expenses, and changes in net position, was for HAP. There were \$27,536,073 of HAP expenses for fiscal year 2023 versus \$25,961,138 in fiscal year 2022. For fiscal year 2023 and 2022, please note that \$8,735,965 and \$8,780,629, respectively, of HAP received from HUD and disbursed to landlords are not presented in the financial statement presentation, as these payments are paid from HUD to the Authority as landlord for Authority-owned properties.

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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2023**

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

Notes to the Basic Financial Statements

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

Component Units

In fiscal year ended June 30, 2018, the Authority created a new blended component unit, Alameda Affordable Housing Corporation ("AAHC"). The financial statements for AAHC are not presented separately except under Note 17 of the financial statements. As a non-profit corporation, AAHC is required to file informational tax returns.

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

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

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2023**

Supplementary Information

The schedule of expenditures of federal awards, the pension and Other Post Employment Benefits ("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, 2023. 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.

Comparative Statements of Net Position (Primary Government Only)

The following table reflects the statement of net position at June 30, 2023, compared to the prior fiscal year ended June 30, 2022.

Financial Accounts	June 30, 2023	June 30, 2022	\$ Variance	% Variance
Current Assets	37,643,957	37,912,868	(268,911)	-1%
Other noncurrent assets	53,753,567	53,821,347	(67,780)	0%
Capital assets, net of accumulated depreciation	81,248,761	79,232,947	2,015,814	3%
Total Assets	172,646,285	170,967,162	1,679,123	1%
Deferred outflow of resources	3,788,376	2,168,053	1,620,323	75%
Total Assets & Deferred Outflows of Resources	176,434,661	173,135,215	3,299,446	2%
Current liabilities	4,899,642	5,134,684	(235,042)	-5%
Noncurrent liabilities	27,403,660	25,569,681	1,833,979	7%
Total liabilities	32,303,302	30,704,365	1,598,937	5%
Deferred inflow of resources	17,534,363	17,900,777	(366,414)	-2%
Net investment in capital assets	55,816,240	52,612,899	3,203,341	6%
Restricted	1,335,162	2,690,478	(1,355,316)	-50%
Unrestricted	69,445,594	69,226,696	218,898	0%
Total Net Position	126,596,996	124,530,073	2,066,923	2%

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2023**

Comparative Statements of Revenues, Expenses, and Changes in Net Position (Primary Government Only)

The following table presents the statement of revenues, expenses, and changes in net position for the fiscal year ended June 30, 2023, compared to the prior fiscal year ended June 30, 2022.

Financial Accounts	June 30, 2023	June 30, 2022	\$ Variance	% Variance
Operating Revenues				
Grants and Other Revenues	44,258,539	46,482,206	(2,223,667)	-5%
Tenant Rents	4,488,261	4,129,502	358,759	9%
Non-Operating Revenues				
Interest Income	892,163	636,816	255,347	40%
Total Revenues	49,638,963	51,248,524	(1,609,561)	-3%
Operating Expenses				
Administrative	11,477,516	9,495,991	1,981,525	21%
Utilities	813,346	868,560	(55,214)	-6%
Maintenance	2,842,574	2,924,848	(82,274)	-3%
Protective Services & Insurance	985,988	720,296	265,692	37%
General	309,030	368,145	(59,115)	-16%
Tenant Services	860,378	814,403	45,975	6%
Housing Assistance Payments	27,536,073	25,961,138	1,574,935	6%
Depreciation (Non-Cash)	1,640,857	1,696,788	(55,931)	-3%
Non-operating expenses:				
Interest Expense	1,091,274	1,023,825	67,449	7%
Total Expenses	47,557,036	43,873,994	3,683,042	8%
Change in net position	2,081,927	7,374,530	(5,292,603)	-72%
Gain/(Loss) on sale of fixed assets and special items	(15,004)	4,617	(19,621)	-425%
Net position, beginning (as originally reported)	124,530,073	117,076,375	7,453,698	6%
Change in accounting principle - adoption of GASB 87		74,551	(74,551)	100%
Net position, beginning (as restated)	124,530,073	117,150,926	7,379,147	6%
Net position, ending	126,596,996	124,530,073	2,066,923	2%

Changes to Total Revenues and Total Expenses were discussed in the Financial Highlights section. Please note that the Change in net position is similar to the concept of operating cash flow (with accounting adjustments) of \$2,081,927 and generally, cash flow is higher than budgeted for that fiscal year due to cost savings due to staff vacancies.

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.

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

As indicated in the above comparative statements, the Authority's net position as of June 30, 2023 was \$126,596,996, increased from \$124,530,073 as of June 30, 2022. This is an increase of \$2,066,923.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2023**

Changes in Capital Assets (Primary Government Only)

The following presents the changes in fixed assets (net of accumulated depreciation) at June 30, 2023, versus the prior fiscal year ended June 30, 2022.

Financial Accounts	June 30, 2023	June 30, 2022	\$ Variance	% Variance
Land	60,726,239	60,726,239	-	0%
Construction in progress	3,029,461	705,760	2,323,701	329%
Buildings and improvements	51,525,500	50,006,531	1,518,969	3%
Equipment	478,059	498,548	(20,489)	-4%
Total Capital Assets	115,759,259	111,937,078	3,822,181	3%
less: Accumulated Depreciation	(34,324,498)	(32,704,131)	(1,620,367)	5%
Capital Assets, net of Accumulated Depreciation	81,434,761	79,232,947	2,201,814	3%

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

Changes in Long-Term Debt (Primary Government Only)

The following presents the changes in long-term debt at June 30, 2023, versus the prior fiscal year.

Financial Account	June 30, 2023	June 30, 2022	\$ Variance	% Variance
Long-Term Debt	25,432,521	26,620,048	(1,187,527)	-4%

Additional information pertaining to long-term debt is found in Note 10 to the financial statements.

Unfunded Pension Liability and Other Post Employment Benefits Liability Stabilization

In 2016, the Authority made a payment of \$1,000,000 to CalPERS for retirement costs associated with the Authority's pension liability. In May 2020, the Board of Commissioners approved an additional discretionary payment of \$1,000,000 to prefund pension liabilities by June 30, 2020 and directed the Authority's staff to fund the balance of the unfunded pension liability through the soft-fresh start payment mechanism. This mechanism will allow the Authority to pace the contribution based on its ability to fund the liability. If the unfunded pension liability is within 90%-110% of funding level, no action will be taken. If the unfunded pension liability is below 90% or above the 110% of funding level, the Authority will escalate to the Board of Commissioners on whether there is any necessary course of action. Furthermore, during the fiscal year ended June 30, 2018, the Authority entered into an agreement and funded a CalPERS sponsored California Employers' Retiree Benefit Trust ("CERBT") Fund to pre-fund the Authority's Other Post Employment Benefit ("OPEB") liabilities. Both the CalPERS and OPEB trust fund audited financial statements may be obtained from the CalPERS administrative offices located at 400 Q Street, Sacramento, California or at <http://www.calpers.ca.gov>. Although subject to change based on earnings of the investments and continued required contributions to fund the liability, it is projected that the unfunded accrued liabilities owed to CalPERS will be fully paid by the 2040s. The Housing Authority of the City of Alameda staff will continue to monitor this periodically and report to the Board of Commissioners. Further information on the pension, including pension and liabilities can be found in Note 13 to the financial statements.

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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED JUNE 30, 2023**

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 Chief Financial Officer at the Housing Authority of the City of Alameda, 701 Atlantic Avenue, Alameda, California 94501.

AUDIT DRAFT

FINANCIAL STATEMENTS

AUDIT DRAFT

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF NET POSITION
AS OF JUNE 30, 2023

ASSETS

	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Current assets:			
Cash and cash equivalents	\$ 34,910,499	\$ 4,057,450	\$ 38,967,949
Tenant security deposits	657,843	128,679	786,522
Accounts receivable, net	1,650,767	73,103	1,723,870
Prepaid expenses	331,574	125,598	457,172
Other assets, current	<u>93,274</u>	<u>-</u>	<u>93,274</u>
Total current assets	<u>37,643,957</u>	<u>4,384,830</u>	<u>42,028,787</u>
Non-current assets:			
Restricted cash	1,152,844	999,753	2,152,597
Notes receivable	51,849,936	-	51,849,936
Capital assets, net	81,248,761	76,999,807	158,248,568
Leases receivable, net of current portion	319,903	15,378,867	15,698,770
Right of use asset - leases, net	126,914	-	126,914
OPEB asset	303,970	-	303,970
Other assets, net of current portion	<u>-</u>	<u>466,314</u>	<u>466,314</u>
Total non-current assets	<u>135,002,328</u>	<u>93,844,741</u>	<u>228,847,069</u>
Total assets	<u>172,646,285</u>	<u>98,229,571</u>	<u>270,875,856</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension plan	3,449,480	-	3,449,480
OPEB Plan	<u>338,896</u>	<u>-</u>	<u>338,896</u>
Total deferred outflows of resources	<u>3,788,376</u>	<u>-</u>	<u>3,788,376</u>
Total assets and deferred outflows of resources	<u>\$ 176,434,661</u>	<u>\$ 98,229,571</u>	<u>\$ 274,664,232</u>

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF NET POSITION (continued)
AS OF JUNE 30, 2023

LIABILITIES

	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Current liabilities:			
Accounts payable	\$ 1,292,727	\$ 260,137	\$ 1,552,864
Accounts payable - HUD	25,090	-	25,090
Accrued expenses	207,411	-	207,411
Accrued compensated absences, current	172,148	-	172,148
Tenant security deposits	463,435	128,104	591,539
Accrued interest payable	1,151,593	2,331,950	3,483,543
Current portion of bonds and notes payable	1,229,998	23,024,139	24,254,137
Unearned revenue	129,568	18,536	148,104
Lease liability	51,245	-	51,245
Other current liabilities	<u>176,427</u>	<u>341,875</u>	<u>518,302</u>
Total current liabilities	<u>4,899,642</u>	<u>26,104,741</u>	<u>31,004,383</u>
Non-current liabilities:			
Accrued compensated absences, net of current portion	127,239	-	127,239
Long-term portion of bonds and notes payable	24,202,523	64,813,097	89,015,620
Accrued pension	2,952,246	-	2,952,246
Other non-current liabilities	<u>121,652</u>	<u>-</u>	<u>121,652</u>
Total non-current liabilities	<u>27,403,660</u>	<u>64,813,097</u>	<u>92,216,757</u>
Total liabilities	<u>32,303,302</u>	<u>90,917,838</u>	<u>123,221,140</u>

DEFERRED INFLOWS OF RESOURCES

Pension plan	628,714	-	628,714
OPEB plan	878,997	-	878,997
GASB 87 - lease receivable	228,660	-	228,660
GASB 87 - ground leases	<u>15,797,992</u>	<u>-</u>	<u>15,797,992</u>
Total deferred inflows of resources	<u>17,534,363</u>	<u>-</u>	<u>17,534,363</u>

NET POSITION

Net position:			
Net investment in capital assets	55,816,240	(10,837,429)	44,978,811
Restricted	1,335,162	758,188	2,093,350
Unrestricted	<u>69,445,594</u>	<u>17,390,974</u>	<u>86,836,568</u>
Total net position	<u>126,596,996</u>	<u>7,311,733</u>	<u>133,908,729</u>
Total liabilities, deferred inflows, and net position	<u>\$ 176,434,661</u>	<u>\$ 98,229,571</u>	<u>\$ 274,664,232</u>

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Operating revenues:			
Tenant revenue	\$ 4,488,261	\$ 1,983,931	\$ 6,472,192
HUD operating grants	38,330,964	-	38,330,964
Other government grants	4,678,997	-	4,678,997
Other revenues	<u>1,248,578</u>	<u>14,962</u>	<u>1,263,540</u>
Total operating revenues	<u>48,746,800</u>	<u>1,998,893</u>	<u>50,745,693</u>
Operating expenses:			
Administrative	11,477,516	905,757	12,383,273
Tenant services	860,378	181,632	1,042,010
Utilities	813,346	205,779	1,019,125
Ordinary repairs and maintenance	2,842,574	239,169	3,081,743
Protective services	255,463	-	255,463
Insurance	730,525	87,328	817,853
General	309,030	27,420	336,450
Housing assistance payments	27,536,073	-	27,536,073
Depreciation	<u>1,640,857</u>	<u>1,784,771</u>	<u>3,425,628</u>
Total operating expenses	<u>46,465,762</u>	<u>3,431,856</u>	<u>49,897,618</u>
Operating income (loss)	<u>2,281,038</u>	<u>(1,432,963)</u>	<u>848,075</u>
Non-operating revenues (expenses):			
Investment income	892,163	-	892,163
Interest expense	(1,091,274)	(1,868,650)	(2,959,924)
Loss on sale of fixed assets	<u>10,173</u>	<u>-</u>	<u>10,173</u>
Net non-operating revenues (expenses)	<u>(188,938)</u>	<u>(1,868,650)</u>	<u>(2,057,588)</u>
Income (loss) before special items and transfers	2,092,100	(3,301,613)	(1,209,513)
Special items and transfers in	<u>(25,177)</u>	<u>205,080</u>	<u>179,903</u>
Change in net position	2,066,923	(3,096,533)	(1,029,610)
Net position, beginning of year	<u>124,530,073</u>	<u>10,408,266</u>	<u>134,938,339</u>
Net position, end of year	<u>\$ 126,596,996</u>	<u>\$ 7,311,733</u>	<u>\$ 133,908,729</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Primary Government</u>
Cash Flows from Operating Activities:	
Cash received from tenants and other	\$ 6,080,547
Cash received from grantors	42,787,577
Cash paid to suppliers and vendors	(36,772,069)
Cash paid to employees	<u>(6,084,710)</u>
Net cash provided by operating activities	<u>6,011,345</u>
Cash Flows from Non Capital Related Financing Activities:	
Special items - transfer to component units	<u>(25,177)</u>
Net cash used by non capital related financing activities	<u>(25,177)</u>
Cash Flows from Capital and Related Financing Activities:	
Purchase of capital assets	(3,656,671)
Principal payments on lease	(70,988)
Proceeds from the sale of fixed assets	10,173
Principal payments on long term debt	(1,187,527)
Interest paid on long term debt	<u>(1,046,682)</u>
Net cash used in capital and related financing activities	<u>(5,951,695)</u>
Cash Flows from Investing Activities:	
Issuance of notes receivable	(7,510,000)
Proceeds from repayment of notes receivable	6,263,977
Proceeds on collection of lease receivable	-
Interest received on investments	<u>914,025</u>
Net cash used in investing activities	<u>(331,998)</u>
Net decrease in cash, cash equivalents, and restricted cash	(297,525)
Cash, cash equivalents and restricted cash, beginning of year	<u>37,018,711</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 36,721,186</u>
Reconciliation of cash, cash equivalents and restricted cash to the Statement of Net Position is as follows:	
Cash and cash equivalents	\$ 34,910,499
Tenant security deposits	657,843
Restricted cash	<u>1,152,844</u>
Cash, cash equivalents and restricted cash, end of year	<u>\$ 36,721,186</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, 2023**

	<u>Primary Government</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 2,281,038
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	1,640,857
Amortization on right of use asset	69,226
Bad debts	249,667
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources	
Accounts receivable, net	64,043
Prepaid expenses	46,431
Right-of-use assets	(145,936)
Pension asset	582,046
OPEB asset	468,838
Deferred outflows of resources	(1,620,323)
Accounts payable	226,453
Accrued compensated absences	(78,347)
Accrued expenses	709
Tenant security deposits	898
Unearned revenue	(139,620)
Other current liabilities	(196,334)
Accrued pension liability	2,952,246
Deferred inflows of resources	(366,414)
Other non-current liabilities	<u>(24,133)</u>
Net cash provided by operating activities	\$ <u>6,011,345</u>

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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, 2023

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.

Effective July 1, 2022, the Authority adopted GASB Statement No.96, *Subscription-Based Information Technology Arrangements* ("GASB 96"). GASB 96 improves the financial reporting by establishing a definition for subscription-based information technology arrangements ("SBITA") and providing uniform guidance for accounting and financial reporting for transactions that meet the definition of SBITA. For the year ended June 30, 2023, the adoption of GASB 96 did not have a material effect on the financial statements of the Authority.

C. Measurement Focus and Basis of Accounting

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

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

D. Reporting Entity

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Reporting Entity (continued)

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

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

Discretely Presented Component Unit

Island City Development

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

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

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

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

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

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

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Discretely Presented Component Unit (continued)

Island City Development (continued)

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

Blended Component Units

Alameda Affordable Housing Corporation ("AAHC")

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

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

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

E. Description of Programs

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

Moving to Work Demonstration Program

The purpose of this Moving to Work Demonstration Program ("MTW") is to give the Authority and HUD the flexibility to design and test various approaches for providing and administering housing assistance that: reduce cost and achieve greater cost effectiveness; give incentives to families to obtain employment and become economically self-sufficient; and increase housing choices for low-income families to obtain employment and become economically self-sufficient, and increase housing choices for low-income families.

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, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Description of Programs (continued)

Emergency Housing Vouchers

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

Section 8 Moderate Rehabilitation Single Room Occupancy

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

Shelter Plus Care

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

F. Use of Management Estimates

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

G. Cash and Cash Equivalents

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

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

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Accounts Receivable, Net

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

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

I. Allowance for Doubtful Accounts

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

J. Prepaid Expenses

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

K. Notes Receivable

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

L. Lease Receivable

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

M. Right-of-Use Assets and Liabilities

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

N. Capital Assets, Net

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

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

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

O. Impairment of Long Lived Assets

The Authority evaluates events or changes in circumstances affecting long-lived assets to determine whether an impairment of its assets has occurred. If the Authority determines that a capital asset is impaired, and that the impairment is significant and other-than-temporary, then an impairment loss will be recorded in the Authority's financial statements. During the year ended June 30, 2023, there were no impairment losses incurred.

P. Inter-Program Receivables and Payables

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

Q. Deferred Outflows / Inflows of Resources

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

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

R. Accounts Payable and Accrued Liabilities

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

S. Unearned Revenue

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

T. Accrued Compensated Absences

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

V. Net Position Classifications

Net position is classified 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."

W. Use of Restricted Assets

When both restricted and unrestricted resources are available for a particular restricted use, it is the Authority's policy to use restricted resources first, and then unrestricted resources as needed.

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

X. 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.

Y. Taxes

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

Z. 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.

AA. Other Post Employment Benefits ("OPEB")

The Authority provides a defined benefit health care program to its retired employees. Contributions for this plan are made on a pay-as-you-go basis. The Authority used actuarial reports supplied by OPEB consultants for the purpose of measuring the net OPEB liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the plan.

BB. 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.

CC. Economic Dependency

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

DD. 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, 2023, 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 \$36,721,190, and the bank balances were \$37,025,961.

<u>Cash Category</u>	<u>Primary Government</u>	<u>Discretely Presented Component Units</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Unrestricted	\$ 34,910,503	\$ 4,057,450	\$ 38,967,953
Tenant security deposits	657,843	128,679	786,522
Restricted	<u>1,152,844</u>	<u>999,753</u>	<u>2,152,597</u>
Total cash, cash equivalents, and restricted cash	<u>\$ 36,721,190</u>	<u>\$ 5,185,882</u>	<u>\$ 41,907,072</u>

Of the primary government's bank balances, \$1,500,000 was covered by federal depository insurance and the remaining \$35,525,961 was collateralized with the pledging financial institution as of June 30, 2023. 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, 2023, 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, 2023:

<u>Description</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Accounts receivable - HUD	\$ 176,539	\$ -	\$ 176,539
Accounts receivable - PHA Projects	280,170	-	280,170
Accounts receivable - other government	406,648	-	406,648
Accounts receivable - tenants, net	361,833	63,807	425,640
Accounts receivable - miscellaneous	<u>425,577</u>	<u>9,296</u>	<u>434,873</u>
Total accounts receivable, net	<u>\$ 1,650,767</u>	<u>\$ 73,103</u>	<u>\$ 1,723,870</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 3. ACCOUNTS RECEIVABLE, NET (continued)

Accounts Receivable - HUD

As of June 30, 2023, 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 MTW 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.

Accounts Receivable - Tenants, Net

Tenant accounts receivable represents amounts owed to the Authority by tenants for outstanding rent. The balance of the primary government is shown net of an allowance for doubtful accounts of \$512,786.

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, 2023:

Description	June 30, 2022	Additions	Dispositions	Transfers	June 30, 2023
<u>Non-depreciable capital assets:</u>					
Land	\$ 60,726,239	\$ -	\$ -	\$ -	\$ 60,726,239
Construction in progress	705,759	2,323,702	-	-	3,029,461
Total	61,431,998	2,323,702	-	-	63,755,700
<u>Depreciable capital assets:</u>					
Buildings	50,006,531	1,518,969	-	-	51,525,500
Furniture and equipment	498,549	-	(20,490)	-	478,059
Total	50,505,080	1,518,969	(20,490)	-	52,003,559
Less: accumulated depreciation	32,704,131	1,640,857	(20,490)	-	34,324,498
Net capital assets	\$ 79,232,947	\$ 2,201,814	\$ -	\$ -	\$ 81,434,761

Depreciation expense for the primary government for the fiscal year ended June 30, 2023, amounted to \$1,640,857.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 4. CAPITAL ASSETS, NET (continued)

The following is a summary of the discretely presented component unit's capital assets activity for the year ended June 30, 2023:

Description	June 30, 2022	Additions	Dispositions	Transfers	June 30, 2023
Non-depreciable capital assets:					
Land	\$ 2,342,066	\$ -	\$ -	\$ -	\$ 2,342,066
Construction in progress	<u>38,628,975</u>	<u>-</u>	<u>-</u>	<u>(34,820,281)</u>	<u>3,808,694</u>
Total	<u>40,971,041</u>	<u>-</u>	<u>-</u>	<u>(34,820,281)</u>	<u>6,150,760</u>
Depreciable capital assets:					
Buildings	26,398,949	11,698,344	(8,854)	34,820,281	72,908,720
Furniture and equipment	<u>512,067</u>	<u>2,120,808</u>	<u>-</u>	<u>-</u>	<u>2,632,875</u>
Total	<u>26,911,016</u>	<u>13,819,152</u>	<u>(8,854)</u>	<u>34,820,281</u>	<u>75,541,595</u>
Less: accumulated depreciation	<u>2,916,631</u>	<u>1,784,771</u>	<u>(8,854)</u>	<u>-</u>	<u>4,692,548</u>
Net capital assets	<u>\$ 64,965,426</u>	<u>\$ 12,034,381</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,999,807</u>

Depreciation expense for the discretely presented component unit for the fiscal year ended June 30, 2023, amounted to \$1,784,771.

NOTE 5. RESTRICTED DEPOSITS

Restricted deposits consist of the following as of June 30, 2023:

<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	37,096	-	37,096
Replacement reserves	820,556	-	820,556
Project reserves	-	999,753	999,753
Family self-sufficiency escrows	295,192	-	295,192
Tenant security deposits	<u>657,843</u>	<u>128,679</u>	<u>786,522</u>
Total restricted deposits	<u>\$ 1,810,687</u>	<u>\$ 1,128,432</u>	<u>\$ 2,939,119</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.

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 5. RESTRICTED DEPOSITS (continued)

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

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

NOTE 6. NOTES RECEIVABLE

Outstanding notes receivable for the primary government as of June 30, 2023 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
Effective March 9, 2007, Tamiko L. Taplin and Anthony Taplin entered into a promissory note with the Authority (and therefore the Successor Agency per the Recognized Obligation Payment Schedule ("ROPS") for \$23,600 for the property at 338 Ansel Avenue. On April 30, 2019, Tamiko L. Taplin and Anthony Taplin entered into the First Amendment to Promissory Note, which removed the balloon payment set for March 9, 2021. The amendment also contained a provision to change the potential amount of interest owed to be the lesser of 5% simple interest or shared appreciation. If the principal amount is paid after March 9, 2011, the borrower must also pay a share of the appreciation of the property, as calculated in the note.	23,600
Effective December 18, 2007, Bud D. and Jennifer S. Nebeker entered into a promissory note with the Authority (and therefore the Successor Agency per ROPS) for \$31,800 for the property at 2 Bertero Court. On March 13, 2019, Bud D. and Jennifer S. Nebeker entered into the First Amendment to Promissory Note, which removed the balloon payment set for December 18, 2022. The amendment also contained a provision to change the potential amount of interest owed to be the lesser of 5% simple interest or shared appreciation. If the principal amount is paid after December 19, 2012, the borrower must also pay a share of the appreciation of the property, as calculated in the note.	31,800

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 6. NOTES RECEIVABLE (continued)

<u>Description</u>	<u>Amount</u>
Effective January 23, 2008, Annalisa Moore entered into a promissory note with the Authority (and therefore the Successor Agency per ROPS) for \$31,800 for the property at 101 Kingfisher Avenue. If the principal amount is paid after January 23, 2013, the borrower must also pay a share of the appreciation of the property, as calculated in the note.	31,800
Effective March 24, 2008, Resources for Community Development ("RCD") entered into a promissory note with the Community Improvement Commission of Alameda for an amount not to exceed \$4,000,000, located at 401 Willie Stargell Avenue. The loan was assigned to RCD's affiliate Shinsei Gardens Apartments LP on March 24, 2008, and modified on March 24, 2008, and modified again on May 14, 2010. As redevelopment agencies in the State of California was ruled unconstitutional, any assets originally sourced from Community Improvement Commission funding was ultimately transferred to the Authority as Successor Agency in 2012 (and therefore the Successor Agency per ROPS). A portion of funds of this loan are retained by the City of Alameda, and a portion if retained by the Authority which is the principal balance presented. This loan accrues no interest and is secured by the underlying property. Payments shall be deferred until March 23, 2063.	1,261,820
Effective September 27, 2011, Alameda Islander LP entered into a promissory note with the Authority (and therefore the Successor Agency per ROPS) for \$8,600,000 for the Park Alameda property located at 2428 Central Avenue. This loan accrues no interest and is secured by the underlying property. Payments shall be deferred until September 27, 2068.	8,600,000
Effective January 11, 2013, Jack Capon Villa LP entered into a promissory note with the Authority for the amount of \$225,000 for the Jack Capon Villa property located at 2216 Lincoln Avenue. Interest accrues at 5% per annum, and the note is secured by the underlying property. 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.	38,910
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, and the note is secured by the underlying property. 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, and the note is secured by the underlying property. Principal and interest shall be due and payable on January 13, 2070.	201,067

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 6. NOTES RECEIVABLE (continued)

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 6. NOTES RECEIVABLE (continued)

<u>Description</u>	<u>Amount</u>
Effective June 21, 2017, Everett and Eagle LP entered into a promissory note with the Authority for the amount of \$4,250,000 for the 2437 Eagle Avenue property. The note accrues interest at 2.68% compounded annually and is secured by the underlying property. Annual payments shall be made equal to the lender's share of residual receipts. The principal and interest are due and payable on December 31, 2074.	4,250,000
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
Effective December 15, 2022, Vue Alameda Owner LP entered into a note with the Authority in the amount of \$10,000 related to the Rica Vista Apartments. The note bears interest at 3% and matures on December 1, 2077. The note is secured by a deed of trust.	10,000
Effective November 14, 2022, Island City Development entered into a note with the Authority in the amount of \$7,500,000. The note bears simple interest at 3% per annum, beginning January 1, 2025. The note matures on January 1, 2080 and is unsecured.	<u>7,500,000</u>
Total notes receivable	\$ <u><u>51,849,936</u></u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 6. NOTES RECEIVABLE (continued)

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

June 30, 2024	\$	0
2025		157,456
2026		-
2027		0
2028		0
Thereafter		<u>51,692,480</u>
		<u>\$ 51,849,936</u>

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

NOTE 7. LEASE RECEIVABLE

On October 1, 1992, the Authority entered into a lease agreement to lease real property (the "property lease") as a lessor. The property lease has subsequently been amended on several occasions, with the most recent occurring on March 5, 2021. The term of the most recent amended property lease was for ten years, commencing on October 1, 2020 and terminating on September 31, 2031. The Authority recorded an initial lease receivable in the amount of \$345,027. As of June 30, 2023, the value of the lease receivable was \$309,538. At commencement of the commercial lease, base rent in the amount of \$2,288 was due on the first of each month, with a 3% increase annually. The implicit interest rate on the property lease was 5%. The value of the deferred inflows of resources as of June 30, 2023 was \$215,067. For the year ended June 30, 2023, the Authority recognized lease revenue in the amount of \$26,069 and interest income in the amount of \$12,084.

On May 1, 2005, the Authority entered into a lease agreement to lease office space (the "office space lease") as a lessor. The office space was for a period of ten years with an option to extend the term for an additional ten years, which commenced on May 1, 2005 and terminates on April 30, 2025. The Authority recorded an initial lease receivable in the amount of \$18,562. As of June 30, 2023, the value of the lease receivable was \$10,365. At commencement of the office space lease, base rent in the amount of \$273 was due on the first of each month. The base rent increased to \$393 in June of 2022. The implicit interest rate on the office space lease was 5%. The value of the deferred inflows of resources as of June 30, 2023 was \$8,082. For the year ended June 30, 2023, the Authority recognized lease revenue in the amount of \$4,234 and interest income in the amount of \$551.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 7. LEASE RECEIVABLE (continued)

Annual lease payments for principal and interest on the Authority's lease receivables for the next five years and thereafter are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2024	\$ 35,959	\$ 389	\$ 36,348
2025	36,180	338	36,518
2026	32,929	288	33,217
2027	33,917	248	34,165
2028	34,935	-	34,935
2029-2032	<u>145,983</u>	<u>567</u>	<u>146,550</u>
	<u>\$ 319,903</u>	<u>\$ 1,830</u>	<u>\$ 321,733</u>

NOTE 8. RIGHT-OF-USE ASSETS AND LEASE LIABILITY

On April 1, 2021, the Authority entered into a lease agreement (the "South Shore Center Lease") as a lessee to rent office space. The term of the South Shore Center Lease was for twenty-four (24) months, commencing on April 1, 2021, with two options to extend the lease for twelve months each. At commencement of the South Shore Center Lease, base rent in the amount of \$5,813 was due on the first of each month, and the lease had an implicit interest rate of 5%. During the year ended June 30, 2023, the Authority exercised an option to extend the South Shore Center Lease an additional two years, which resulted in an additional right of use asset in the amount of \$145,936. As of June 30, 2023, the value of the right-of-use asset was \$126,914, net of accumulated amortization in the amount of \$141,976. Amortization expense for the year ended June 30, 2023 totaled \$66,226. Rent and interest expense for the year ended June 30, 2023 amounted to \$63,785 and \$8,928, respectively.

The following is a summary of the Authority's changes in right-of-use asset for the year ended June 30, 2023:

<u>Description</u>	<u>June 30, 2022</u>	<u>Additions</u>	<u>Dispositions</u>	<u>June 30, 2023</u>
Right-of-use asset	\$ 122,954	\$ 145,936	\$ -	\$ 268,890
Less: accumulated amortization	<u>72,750</u>	<u>69,226</u>	<u>-</u>	<u>141,976</u>
Net right-of-use asset	<u>\$ 50,204</u>	<u>\$ 76,710</u>	<u>\$ -</u>	<u>\$ 126,914</u>

The lease liability as of June 30, 2023 was \$142,622.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

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

As of June 30, 2023, the Authority had future minimum payments under this lease as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2024	\$ 76,174	\$ 5,402	\$ 81,576
2025	<u>66,448</u>	<u>1,532</u>	<u>67,980</u>
	<u>\$ 142,622</u>	<u>\$ 6,934</u>	<u>\$ 149,556</u>

NOTE 9 COMPENSATED ABSENCES

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

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

As of June 30, 2023, accrued compensated absences of the Primary Government amounted to \$299,387, 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	\$ 377,734	\$ -	\$ 377,734
Compensated absences redeemed	<u>(78,347)</u>	<u>-</u>	<u>(78,347)</u>
Ending compensated absences	299,387	-	299,387
Less: current portion	<u>172,148</u>	<u>-</u>	<u>172,148</u>
Compensated absences, net of current portion	<u>\$ 127,239</u>	<u>\$ -</u>	<u>\$ 127,239</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 10. BONDS AND NOTES PAYABLE

Bonds and notes payable for the primary government consisted of the following as of June 30, 2023:

<u>Description</u>	<u>Amount</u>
A promissory note agreement for \$235,900 was entered into with the City on July 15, 1996, for three condominiums at the following addresses: 2137 Otis Drive, 2209 Otis Drive, 1825 Shoreline Drive. This note bears no interest. Payment on this note was deferred until December 31, 2006, at which time semi-annual payments of principal are due based on an amortization schedule. The note is secured by real property and matures on December 31, 2055.	\$ 211,049
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 December 31, 2055.	282,700
A promissory note agreement for \$570,000 was entered into with the City on June 18, 1998, for the China Clipper property at 460 Buena Vista Avenue. This note bears interest at 3% per annum. Both interest and principal payments on this loan are deferred until the note's due date of June 30, 2057. The loan is secured by real property.	570,000
A promissory note agreement for \$380,000 was entered into with the County of Alameda on September 1, 2009, for the Lincoln House property at 745 Lincoln Avenue. The note bears simple interest at 3% per annum. The principal and accrued interest are due and payable on July 30, 2067. Principal and interest are payable annually throughout the term of the loan through Residual Receipts as defined in the note. The note is secured by real property.	380,000
A promissory note agreement for \$536,400 was entered into with the County of Alameda on September 1, 2009, for the 1917 Sherman Street property. The note bears simple interest at 3% per annum. The principal and accrued interest are due and payable on July 30, 2067. Principal and interest are payable annually throughout the term of the loan through Residual Receipts as defined in the note. The loan is secured by real property.	536,400
A promissory note agreement for \$96,000 was entered into with the City on November 21, 2013, for the Anne B. Diamant 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 Amerisphire Multifamily Finance, LLC. The mortgage is serviced by NorthMarq Capital. The note is secured by the property referred to as the Esperanza Apartments at 1903 Third Street. The note bears interest at 5.63% per annum and requires combined monthly principal and interest payments totaling \$82,312. The note matures and is payable in full on July 1, 2044. This loan was transferred from the Authority to Alameda Affordable Housing Corporation with no change in terms on July 1, 2021.	12,176,014

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 10. BONDS AND NOTES PAYABLE (continued)

<u>Description</u>	<u>Amount</u>
On June 30, 2014, the Authority entered into a mortgage note totaling \$7,500,000 with Amerisphere Multifamily Finance, LLC. The mortgage is serviced by NorthMarq Capital. The note is secured by the property referred to as the Independence Plaza at 703 Atlantic Avenue. The note bears interest at 3.75% per annum and requires combined monthly principal and interest payments totaling \$64,758. The note matures and is payable in full on July 1, 2026.	2,259,385
On July 15, 2021, the Authority transferred a loan totaling \$9,300,000 with the Alameda Affordable Housing Corporation concurrent with a refinance event. The loan is serviced by PNC Bank, National Association, and is secured by the properties referred to as Eagle Village and Parrot Village. The loan bears interest at 2.59% per annum and requires combined monthly principal and interest payments totaling \$37,183. The loan matures on August 1, 2026.	<u>8,920,973</u>
Total bonds and notes payable	25,432,521
Less: current portion	<u>1,229,998</u>
Bonds and notes payable, excluding current portion	<u>\$ 24,202,523</u>

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

Year	Principal	Interest	Total
2024	\$ 1,229,998	\$ 982,628	\$ 2,212,626
2025	1,279,523	931,514	2,211,037
2026	1,332,228	878,809	2,211,037
2027	8,788,552	657,075	9,445,627
2028	388,292	599,454	987,746
2029-2033	2,305,040	2,633,691	4,938,731
2034-2038	3,052,435	1,886,296	4,938,731
2039-2043	4,042,169	896,562	4,938,731
2044-2048	1,035,725	34,333	1,070,058
2049-2053	-	-	-
2054-2058	1,062,559	-	1,062,559
2059-2062	-	-	-
2063-2067	<u>916,000</u>	<u>-</u>	<u>916,000</u>
	<u>\$ 25,432,521</u>	<u>\$ 9,500,362</u>	<u>\$ 34,932,883</u>

Debt activity for the primary government for the year ended June 30, 2023 consisted of the following:

Description	June 30, 2022	Advances	Principal Reductions	June 30, 2023
Bonds and notes payable	\$ <u>26,620,048</u>	\$ <u>-</u>	\$ <u>(1,187,527)</u>	\$ <u>25,432,521</u>

Accrued interest payable as of June 30, 2023 and interest expense for the year then ended for the primary government totaled \$1,151,593 and \$1,091,274, respectively.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 10. BONDS AND NOTES PAYABLE (continued)

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

<u>Notes payable to the Authority as evidenced by a Note Receivable (see Note 6):</u>	<u>Amount</u>
AHA	\$ 7,500,000
AHA	3,520,516
AHA	3,410,000
AHA	4,250,000
AHA Rosefield Village Apartments	<u>16,576,088</u>
Total primary government loans to discretely presented component unit	\$ <u>35,256,604</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.	\$ 1,991,793
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
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.	3,226,642

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 10. BONDS AND NOTES PAYABLE (continued)

<u>Description</u>	<u>Amount</u>
Note payable to the City of Alameda, secured by a subordinated leasehold deed of trust, assignment of rents, security agreement and fixture filing, borrowings up to \$153,282, simple interest at 3.00%, payable from residual receipts; unpaid principal and interest are due on December 31, 2074.	153,282
Note payable to County of Alameda (County Loan), in the maximum amount of \$1,000,000, secured by a subordinated leasehold deed of trust, assignment of rents, security agreement and fixture filing, simple interest at 3.00%, payable from residual receipts and unpaid principal and interest are due on December 31, 2074.	1,000,000
Note payable in the amount of \$40,322,758 (the Construction Loan) and payable to California Municipal Finance Authority, secured by a leasehold construction deed of trust. Interest accrues at the LIBOR rate plus 2.20% and is payable on a monthly basis. The loan is anticipated to convert April 10, 2023, and will mature September 1, 2040.	36,663,151
Note payable in the amount of \$8,093,414 dated August 1, 2020 and payable to the County of Alameda (County A1 Loan) and secured by a deed of trust. The loan bears simple interest at a rate of 3.00%. Principal and interest payments are made on May 1 of each calendar as residual receipts permits. Maturity date is August 1, 2075.	7,993,414
Note payable in the amount of \$8,143,052 dated August 1, 2020 and payable to the County of Alameda (AHA Funds Loan, AKA AHA Cash Funds), and secured by a deed of trust. The loan does not bear interest. Payments are made on May 1 of each calendar as residual receipts permits. Maturity date is December 31, 2077.	1,483,052
Note payable in the amount of \$8,093,414 dated August 1, 2020 and payable to the County of Alameda (County A1 Loan) and secured by a deed of trust. The loan bears simple interest at a rate of 3.00%. Principal and interest payments are made on May 1 of each calendar as residual receipts permit. Maturity date is August 1, 2075.	633,912
Note payable in the amount of \$515,683 dated March 24, 2021 and payable to the City of Alameda (HOME Fund) and secured by a subordinate deed of trust. The loan bears simple interest at a rate of 3.00% per annum. Principal and interest payments are made on May 1 from residual receipts and all unpaid principal and interest are due August 5, 2075.	<u>515,683</u>
Total bonds and notes payable to other lenders	53,856,669
Less: unamortized debt issuance costs	<u>(1,276,037)</u>
Total bonds and notes payable	<u>\$ 87,837,236</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 10. BONDS AND NOTES PAYABLE (continued)

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

December 31, 2023	\$ 23,024,139
2024	790,184
2025	820,910
2026	852,379
2027	885,129
Thereafter	<u>62,740,532</u>
Total bonds and notes payable	\$ <u>89,113,273</u>

Accrued interest payable as of June 30, 2023 and interest expense as of and for the year then ended for the discretely presented component unit totaled \$2,331,950 and \$1,868,650, respectively.

For the year ended June 30, 2023, the effective interest rates approximated the stated interest rates.

NOTE 11. RESTRICTED NET POSITION

Restricted net position consists of the following as of June 30, 2023:

<u>Description</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Housing assistance payment reserves	\$ 173,540	\$ -	\$ 173,540
Replacement reserves	820,556	-	820,556
Project reserves	-	758,188	758,188
Emergency housing vouchers	37,096	-	37,096
OPEB asset	<u>303,970</u>	<u>-</u>	<u>303,970</u>
Total restricted net position	\$ <u>1,335,162</u>	\$ <u>758,188</u>	\$ <u>2,093,350</u>

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

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

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

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

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 12. COMMITMENTS AND CONTINGENCIES

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

As of June 30, 2023, the Authority estimates that no material liabilities will result from such audits.

NOTE 13. PENSION PLAN

A. Plan Description

The plan is a cost-sharing multiple-employer defined benefit pension plan administered by CalPERS. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes and membership information, is listed in the June 30, 2021 Annual Actuarial Valuation Report. This report is a publicly available valuation report that can be obtained at CalPERS' website under "Forms and Publications". All qualified permanent and probationary employees are eligible to participate in the Authority's cost-sharing multiple-employer defined benefit pension plans administered by CalPERS. Benefit provisions under the plans are established by State statute and the Authority's resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

B. Benefits Provided

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 13. PENSION PLAN (continued)

B. Benefits Provided (continued)

The plan's provisions and benefits in effect at June 30, 2023, 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	1.10% to 2.50%	1.0% to 2.5%
Required employee contribution rates	7.00%	7.25%
Required employer contribution rates	11.61% + \$198,221	7.76% + \$8,695

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, 2023, were \$641,420.

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

The Authority's net pension liability of \$2,952,246 is measured as the proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of June 30, 2021. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of the contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the Authority's proportion was 0.06309 percent, which was an increase of 0.10379 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Authority recognized pension expense of \$3,126,969. At June 30, 2023, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following:

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 13. PENSION PLAN (continued)

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

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Changes in Assumptions	\$ 302,519	\$ -
Adjustments due to differences in proportions	1,728,969	130,061
Differences between expected and actual experience	59,287	39,708
Net differences between actual and projected earnings on pension plan investments	540,773	-
Net differences between proportionate share of required contribution and actual contribution	156,984	458,945
Contribution subsequent to the measurement date	<u>660,948</u>	<u>-</u>
Total	<u>\$ 3,449,480</u>	<u>\$ 628,714</u>

The \$660,948 reported as deferred outflows of resources related to pensions, will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years ending June 30:	<u>Amount</u>
2024	\$ 759,150
2025	674,560
2026	395,352
2027	<u>330,756</u>
	<u>\$ 2,159,818</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, 2021
Measurement date	June 30, 2022
Salary increase	Varies by entry age and service
Discount rate	6.90%
Inflation	2.30
Investment rate of return	6.90%, net of pension plan investment and administrative expenses; includes inflation
Post retirement benefit increase	The lesser of contract COLA or 2.50% 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, 2023

NOTE 13. PENSION PLAN (continued)

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

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2000 to 2019. Pre-retirement and Post-retirement mortality rates include generational improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 CalPERS Experience Study and Review of Actuarial Assumptions report that can be found on the CalPERS website.

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 long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The expected real rates of return by asset class are as follows:

Asset Class	New Strategic Allocation	Real Return (a) (b)
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)
	<u>100.00%</u>	

(a) an expected inflation of 2.30% used for this period

(b) figured are based on the 2021-22 Asset Liability Management study

F. Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 13. PENSION PLAN (continued)

G. Sensitivity of the Proportionate Share of the Net Pension 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 6.90 percent, 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 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Net pension liability	\$ <u>6,208,713</u>	\$ <u>(2,952,246)</u>	\$ <u>272,981</u>

NOTE 14. OTHER POST EMPLOYMENT BENEFITS

A. Plan description

The Authority participates in the CalPERS 2% at 55 Public Agency Miscellaneous Employees' pension plan for all regular employees hired before January 1, 2013, and 2% at 62 for those hired on or after January 1, 2013. Employees who retire with a CalPERS pension (at least age 50, or age 52 for employees hired on or after January 1, 2013, with five years of services) are eligible for post-employment medical benefits.

The Authority contributes the minimum amount provided under Government Code Section 22825 of the Public Employees Medical and Hospital Care Act (\$149 per month in 2022, increasing to \$151 in 2023). Retirees must contribute any premium amounts in excess of the Authority's contributions described above. Amounts paid by the Authority continue for the lifetime of the retiree and any surviving spouse, subject to CalPERS' eligibility requirements.

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

B. Plan Membership Information

Active plan members	51
Inactive plan members or beneficiaries currently receiving benefits	<u>12</u>
Total	<u>63</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 14. 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, 2022
Measurement date	June 30, 2022
Payroll increases	3.00% annual increases
Discount rate	7.28%
Investment rate of return	7.28%, net of OPEB plan investment expense
Net investment return	7.28%, based on the CERBT Strategy 1 investment policy
Inflation rate	2.50%
Healthcare cost trend rates	5.20% for 2022 through 2034; 5.00% for 2035 through 2049; 4.50% for 2050 through 2064; and 4.00% for 2065 and later years

Mortality rates were based on the most recent experience study for CalPERS members.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent applicable experience study and a review of plan experience during the period June 30, 2020 to June 30, 2022.

D. Discount Rate

GASB 75 requires the use of a discount rate that considers the availability of the OPEB plan's fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources.

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return.

To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated.

For OPEB plans that do not have irrevocable trust accounts, GASB 75 requires a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The Authority has an irrevocable trust account for prefunding OPEB liabilities. Plan assets are expected to be sufficient. The discount rate used to measure the total OPEB liability is equal to the long-term expected rate of return.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 14. OTHER POST EMPLOYMENT BENEFITS (continued)

D. Discount Rate (continued)

The long-term expected rate of return on OPEB 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 OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of real rates of return for each major asset class, based on published capital market assumptions, are summarized in the following table:

Investment Class	Assumed Asset Allocation	Real Rate of Return
Broad U.S. Equity	59.00%	5.30%
U.S. Fixed	25.00%	0.9%
Real Estate	8.00%	3.3%
TIPS	5.00%	0.4%
Commodities	3.00%	0.4%

E. Changes in the Net OPEB Liability (Asset)

The total OPEB liability (asset) shown below is based on an actuarial valuation performed as of June 30, 2020, and a measurement date of June 30, 2021:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2021	\$ <u>994,302</u>	\$ <u>1,576,348</u>	\$ <u>(582,046)</u>
Changes for the year:			
Service cost	70,225	-	70,225
Interest	75,712	-	75,712
Differences between expected and actual experience	19,184	-	19,184
Changes of assumptions	(48,586)	-	(48,586)
Net investment income	-	(211,087)	211,087
Contributions - employer	-	49,945	(49,945)
Benefit payments	(49,945)	(49,945)	-
Administrative expense	-	(399)	399
Net changes	<u>66,590</u>	<u>(211,486)</u>	<u>278,076</u>
Balance at June 30, 2022	\$ <u>1,060,892</u>	\$ <u>1,364,862</u>	\$ <u>(303,970)</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 14. OTHER POST EMPLOYMENT BENEFITS (continued)

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 (6.28%)	Current Discount Rate (7.28%)	1% Increase (8.28%)
Net OPEB liability (asset)	\$ <u>(157,832)</u>	\$ <u>(141,271)</u>	\$ <u>(424,821)</u>

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

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

	1% Decrease	Discount Rate	1% Increase
Net OPEB liability	\$ <u>(442,803)</u>	\$ <u>(141,271)</u>	\$ <u>(133,969)</u>

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

For the year ended June 30, 2023, the Authority recognized an OPEB benefit of \$190,059. At June 30, 2023, the Authority reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Assumptions	\$ -	\$ 423,047
Differences between expected and actual experience	16,953	305,863
Net differences between projected and actual earnings	281,065	150,087
Contribution subsequent to the measurement date	<u>40,878</u>	<u>-</u>
Total	\$ <u>338,896</u>	\$ <u>878,997</u>

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

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023**

NOTE 14. OTHER POST EMPLOYMENT BENEFITS (continued)

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

Years ending June 30:	Recognized Deferred Outflows/Inflows of <u>Resources</u>
2024	\$ (220,159)
2025	(181,687)
2026	(40,444)
2027	9,585
2028	(55,663)
Thereafter	<u>(92,611)</u>
	<u>\$ (580,979)</u>

NOTE 15. GUARANTEES

Littlejohn Commons

Related to the Littlejohn Commons Senior property located at 1301 Buena Vista Avenue, the Authority entered into a guaranty agreement dated December 1, 2016, and attached as Exhibit E to the amended and restated limited partnership agreement of Sherman and Buena Vista LP for all of its obligations under that agreement, including partnership management duties, development completion, operating deficits, tax credit delivery, and repurchase obligations. The Authority is released from this operating deficit obligation after two consecutive years of 1.15 debt service coverage ratio after stabilized occupancy and no sooner than 2020. As of June 30, 2023, the outstanding operating deficit is no longer in effect.

Everett Commons

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 15. GUARANTEES (continued)

Independence Plaza

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

Esperanza

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

NOTE 16. GROUND LEASES

The Authority was the lessor in several ground leases as of June 30, 2023. Upon the adoption of GASB 87 in fiscal year 2022, certain prepaid ground leases were reclassified to deferred inflows of resources on the Authority's Statement of Net Position. These ground leases consisted of the following:

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. As of June 30, 2023, the balance in deferred inflows of resources was \$3,183,270.

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, 2023, the balance in deferred inflows of resources was \$12,614,722.

As of June 30, 2023, the future rental income to be recognized under the prepaid ground leases is as follows:

Years ending June 30:	<u>Amount</u>
2024	\$ 209,244
2025	209,244
2026	209,244
2027	209,244
2028	209,244
Thereafter	<u>14,751,772</u>
	<u>\$ 15,797,992</u>

The remaining ground leases do not meet the reporting requirements of GASB 87, and are identified below.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 16. GROUND LEASES (continued)

On December 1, 1998, the Authority entered into a ground lease agreement with Regent St. CLT Condominiums located at 1129-1131 Regent Street. The lease term is 99 years, ending in 2097. Pursuant to the ground lease agreement, the base annual rent is adjusted by the consumer price index. As of the fiscal year ending June 30, 2023, that amount is \$2,748.

On May 7, 2001, the Authority entered into a ground lease agreement with Santa Clara Ave CLT Condominiums located at 2201-2203 Santa Clara Avenue and 1502 Walnut Street. The lease term is 99 years, ending in 2100. Pursuant to the ground lease agreement, the base annual rent is adjusted by the consumer price index. As of the fiscal year ending June 30, 2023, that amount is \$2,616.

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

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

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

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

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

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

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 16. GROUND LEASES (continued)

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

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

NOTE 17. CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNIT

	Alameda Affordable Housing Corporation
Assets:	
Current assets	\$ 4,283,582
Capital assets, net	19,466,197
Other non-current assets	8,333,717
Deferred outflows of resources	<u>416,721</u>
Total assets and deferred outflows of resources	<u>32,500,217</u>
Liabilities:	
Current	81,626,434
Non-current	23,623,685
Deferred inflows of resources	<u>380,915</u>
Total liabilities	<u>105,631,034</u>
Net Position:	
Net investment in capital assets	(4,556,175)
Restricted	882,444
Unrestricted	<u>(69,457,086)</u>
Net position	<u>\$ (73,130,817)</u>

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

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

	<u>Alameda Affordable Housing Corporation</u>
Operating revenues:	
Tenant revenue	\$ 4,045,673
Government grants	10,490,364
Other revenues	<u>570,430</u>
Total operating revenues	<u>15,106,467</u>
Operating expenses:	
Administrative	3,716,136
Tenant services	707,780
Maintenance and utilities	3,323,236
Protective services	132,082
Insurance	570,687
General expenses	474,786
Depreciation	<u>1,377,330</u>
Total operating expenses	<u>10,302,037</u>
Other income (expense)	
Interest income	12,167
Interest expense	<u>(1,047,826)</u>
Net other expense	<u>(1,035,659)</u>
Net income before special items and transfers	3,768,771
Transfer in (out)*	7,500,000
Special item	<u>(25,177)</u>
Total special items and transfers	<u>7,474,823</u>
Net income	<u>\$ 11,243,594</u>

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

HOUSING AUTHORITY OF THE CITY OF ALAMEDA
NOTES TO FINANCIAL STATEMENTS (continued)
JUNE 30, 2023

NOTE 18. SUBSEQUENT EVENTS

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

- In July 2023, the Authority was awarded 10 stability vouchers, which makes Section 8 Housing Choice Vouchers assistance available to the Authority in partnership with local Continuum of Care and/or Victim Service Providers to assist households experiencing or at risk of homelessness, those fleeing or attempting to flee domestic violence, dating violence, sexual assault, stalking, human trafficking, and veterans and families that include a veteran family member that meets one of the proceeding criteria.
- In December 2023, the Authority entered into a loan agreement with Community Housing Fund, LLC in the total amount of \$3,337,000, with a maturity date of January 1, 2028, for predevelopment of the property that will be known as The Poplar. The Poplar will be a family development of 40-50 apartment homes reserved for low-to-moderate income families including one manager unit.
- In January 2024, the legal entity ICD Shinsei, LLC, a wholly owned subsidiary of Island City Development, was created. This legal entity will be used to take over a low-income housing tax credit equity investor, Shinsei Gardens Apartments, L.P. pursuant to the right of first refusal by the Authority.
- In January 2024, the construction loan and low-income housing tax credit investment closed in January 2024 for the property known as North Housing - Estuary I in the legal entity Lakehurst and Mosely, L.P., a legal affiliate of Island City Development. Construction of this 45 unit property is slated to be completed by 2025. The Authority retains control of the land via a ground lease.
- In March 2024, the construction loan and low-income housing tax credit investment closed in March 2024 for the property known as North Housing - Linnet Corner in the legal entity Mabuhay and Lakehurst, L.P., a legal affiliate of Island City Development. Construction of this 64 unit property is slated to be completed by 2025. The Authority retains control of the land via a ground lease.
- In March 2024, it was announced the planned acquisition of a hotel will not be moving forward. The Authority and affiliates anticipate the return of escrow deposits.

**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
Housing Authority of the City of Alameda:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business type activities (primary government) and the discretely presented component unit of the Housing Authority of the City of Alameda (the "Authority") as of, and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Authority's financial statements, and have issued our report thereon dated TBD. Our report includes a reference to other auditors who audited the financial statements of Island City Development and Subsidiaries, the discretely presented component unit, as described in our report on the financial statements of the Authority. Those financial statements were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with those entities.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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
Housing Authority of the City of Alameda:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Housing Authority of the City of Alameda's (the "Authority") compliance with the types of compliance requirements described in the Uniform Guidance that could have a direct and material effect on each of the Authority's major federal programs for the year ended June 30, 2023. The Authority's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

TBD
Toms River, New Jersey

AUDIT DRAFT

SUPPLEMENTARY INFORMATION

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program Title</u>	<u>AL Number</u>	<u>Grant Expenditures</u>
U.S. Department of Housing and Urban Development:		
Housing Voucher Cluster		
Section 8 Housing Choice Vouchers	14.871	\$ 767,163
Emergency Housing Voucher	14.EHV	<u>1,105,688</u>
Total Housing Voucher Cluster		1,872,851
Section 8 Project-Based Cluster		
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	<u>232,205</u>
Total Section 8 Project-Based Cluster		232,205
Moving to Work Demonstration Program	14.881	37,987,514
Family Self Sufficiency Program	14.896	<u>85,220</u>
Subtotal United States Department of Housing and Urban Development - Direct Programs		40,177,790
U.S. Department of Housing and Urban Development - Pass Through Programs:		
County of Alameda:		
Shelter Plus Care	14.238	<u>391,671</u>
Subtotal Pass Through Programs - County of Alameda		391,671
Subtotal U.S. Department of Housing and Urban Development - Pass Through Programs:		<u>391,671</u>
Total Expenditures of Federal Awards		\$ <u><u>40,569,461</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, 2023**

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, 2023. 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, 2023**

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: | | | | | |
| | <table border="0" style="width: 100%;"> <tr> <td style="text-align: left;"><u>AL Number</u></td> <td style="text-align: left;"><u>Name of Federal Program</u></td> </tr> <tr> <td>14.881</td> <td>Moving to Work Demonstration Program</td> </tr> </table> | <u>AL Number</u> | <u>Name of Federal Program</u> | 14.881 | Moving to Work Demonstration Program | |
| <u>AL Number</u> | <u>Name of Federal Program</u> | | | | | |
| 14.881 | Moving to Work Demonstration Program | | | | | |
| 5. | Dollar threshold used to distinguish between Type A and Type B Programs: | \$1,217,084 | | | | |
| 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, 2023**

II. Financial Statement Findings

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

III. Federal Award Findings and Questioned Costs

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

IV. Schedule of Prior Year Audit Findings

None.

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
REQUIRED PENSION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

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

	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Actuarially determined contribution	\$ 300,316	\$ 1,393,004	\$ 1,322,171	\$ 336,127	\$ 381,431	\$ 436,954	\$ 549,515	\$ 591,704	\$ 641,420
Contributions in relation to the contractually required contribution	<u>1,393,004</u>	<u>1,393,004</u>	<u>1,322,171</u>	<u>336,127</u>	<u>381,431</u>	<u>436,954</u>	<u>1,549,515</u>	<u>591,704</u>	<u>641,420</u>
(Over) / under funded	<u>\$ (1,092,688)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,000,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Authority's covered-employee payroll	<u>\$ 2,717,587</u>	<u>\$ 2,717,587</u>	<u>\$ 2,752,784</u>	<u>\$ 3,906,839</u>	<u>\$ 4,030,351</u>	<u>\$ 3,464,574</u>	<u>\$ 5,232,709</u>	<u>\$ 5,377,022</u>	<u>\$ 5,462,735</u>
Contributions as a percentage of covered employee payroll	<u>51.26 %</u>	<u>51.26 %</u>	<u>48.03 %</u>	<u>8.60 %</u>	<u>9.46 %</u>	<u>12.61 %</u>	<u>29.61 %</u>	<u>11.00 %</u>	<u>11.74 %</u>

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

Measurement Date	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Authority's proportion of the net pension liability (asset)	<u>0.0301 %</u>	<u>0.0676 %</u>	<u>0.0485 %</u>	<u>0.0540 %</u>	<u>0.5392 %</u>	<u>0.0613 %</u>	<u>0.0447 %</u>	<u>(0.0407) %</u>	<u>(0.0631) %</u>
Authority's proportionate share of the net pension liability (asset)	<u>\$ 1,871,494</u>	<u>\$ 1,854,640</u>	<u>\$ 1,684,952</u>	<u>\$ 2,127,040</u>	<u>\$ 2,032,192</u>	<u>\$ 2,454,725</u>	<u>\$ 1,884,641</u>	<u>\$ (772,808)</u>	<u>\$ 2,952,246</u>
Authority's covered-employee payroll	<u>\$ 2,717,587</u>	<u>\$ 3,634,051</u>	<u>\$ 2,752,784</u>	<u>\$ 3,906,839</u>	<u>\$ 4,030,351</u>	<u>\$ 3,464,574</u>	<u>\$ 5,232,709</u>	<u>\$ 5,377,022</u>	<u>\$ 5,462,735</u>
Authority's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	<u>68.87 %</u>	<u>51.04 %</u>	<u>61.21 %</u>	<u>54.44 %</u>	<u>50.42 %</u>	<u>70.85 %</u>	<u>36.02 %</u>	<u>(14.37) %</u>	<u>54.04 %</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>83.00 %</u>	<u>79.89 %</u>	<u>75.87 %</u>	<u>75.39 %</u>	<u>77.69 %</u>	<u>77.73 %</u>	<u>77.71 %</u>	<u>90.49 %</u>	<u>78.19 %</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 and 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, 2023**

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

Total OPEB Liability (Asset):	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Service cost	\$ 162,835	\$ 56,590	\$ 56,628	\$ 59,460	\$ 66,881	\$ 70,225
Interest	74,812	89,980	70,891	76,779	69,169	75,712
Differences between expected and actual experience	(3,275)	(348,070)	(2,338)	(161,344)	(1,621)	19,184
Changes of assumptions	(1,482,802)	(17,137)	-	(41,226)	-	(48,586)
Benefit payments, including refunds of employee contributions	<u>(30,448)</u>	<u>(38,634)</u>	<u>(48,803)</u>	<u>(45,887)</u>	<u>(45,929)</u>	<u>(49,945)</u>
Net change in total OPEB liability (asset)	<u>(1,278,878)</u>	<u>(257,271)</u>	<u>76,378</u>	<u>(111,688)</u>	<u>88,500</u>	<u>66,590</u>
Plan fiduciary net position - beginning	<u>2,477,261</u>	<u>1,198,383</u>	<u>941,112</u>	<u>1,017,490</u>	<u>905,802</u>	<u>994,302</u>
Plan fiduciary net position - ending	<u>\$ 1,198,383</u>	<u>\$ 941,112</u>	<u>\$ 1,017,490</u>	<u>\$ 905,802</u>	<u>\$ 994,302</u>	<u>\$ 1,060,892</u>

See report of independent auditors.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA
REQUIRED OTHER POST EMPLOYMENT BENEFIT INFORMATION (continued)
FOR THE YEAR ENDED JUNE 30, 2023**

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

Total OPEB Liability (Asset):	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Plan Fiduciary Net Position:						
Contributions - employer	\$ 1,012,388	\$ 38,634	\$ 124,079	\$ 45,387	\$ 45,929	\$ 49,945
Net investment income (loss)	(6,213)	76,420	68,342	42,246	340,154	(211,087)
Benefit payments, including refunds of employee contributions	(30,448)	(38,634)	(48,803)	(45,387)	(45,929)	(49,945)
Administrative expense	(5)	(520)	(240)	(584)	(468)	(399)
Net change in plan fiduciary net position	975,722	75,900	143,378	41,662	339,686	(211,486)
Plan fiduciary net position - beginning	-	975,722	1,051,622	1,195,000	1,236,662	1,576,348
Plan fiduciary net position - ending	<u>\$ 975,722</u>	<u>\$ 1,051,622</u>	<u>\$ 1,195,000</u>	<u>\$ 1,236,662</u>	<u>\$ 1,576,348</u>	<u>\$ 1,364,862</u>
Authority's net OPEB liability (asset)	<u>\$ 222,661</u>	<u>\$ (10,510)</u>	<u>\$ (177,510)</u>	<u>\$ (330,860)</u>	<u>\$ (582,046)</u>	<u>\$ (141,271)</u>
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	81.42 %	111.74 %	117.45 %	137.00 %	159.00 %	128.65 %
Covered payroll	<u>\$ 3,906,839</u>	<u>\$ 4,030,351</u>	<u>\$ 3,464,574</u>	<u>\$ 3,240,026</u>	<u>N/A</u>	<u>\$ 5,462,735</u>
Authority's net OPEB liability (asset) as a percentage of its covered-employee payroll	5.79 %	(2.74)%	(5.12)%	(10.21)%	N/A	(2.59)%

*** = 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, 2023**

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

	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Actuarially determined contribution	\$ 128,377	\$ 78,605	\$ 60,751	\$ 63,789	\$ 71,750	\$ -
Contributions in relation to the contractually required contribution	(1,012,388)	(38,634)	(124,079)	(45,387)	45,929	49,945
(Over) / under funded	\$ (884,011)	\$ 39,971	\$ (63,328)	\$ 199,176	\$ 25,821	\$ (49,945)
Authority's covered-employee payroll	\$ 3,906,839	\$ 4,030,351	\$ 3,464,574	\$ 3,240,026	N/A	\$ 5,462,735
Contributions as a percentage of covered employee payroll	(25.91)%	(0.96)%	(3.58)%	(1.40)%	N/A	0.91 %

*** = 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.

See report of independent auditors.

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
3	6/30/2023	Ordinary Maintenance and Operations Contracts	94300 CUB	K-LEAD		12,441.00			
3	6/30/2023	Other General Expenses	96200 CUB	K-LEAD		56,395.00			
3	6/30/2023	Depreciation Expense	97400 CUB	K-LEAD			70,836.00		
Client proposed entry to fix depreciation									
6	6/30/2023	DEFERRED OUTFLOW OF RESOURCES	200 SL	Q-14.1		825,328.00			
6	6/30/2023	DEFERRED OUTFLOW OF RESOURCES	200 14.896PFS-SP	Q-14.1		13,312.00			
6	6/30/2023	Deferred Outflow of Resources	200 CUB	Q-14.1		146,429.00			
6	6/30/2023	DEFERRED OUTFLOW OF RESOURCES	200 MTW	Q-14.1		346,106.00			
6	6/30/2023	ACCRUED PENSION & OPEB LIABILITIES	357 SL	Q-14.1			1,720,046.00		
6	6/30/2023	ACCRUED PENSION & OPEB LIABILITIES	357 14.896PFS-SP	Q-14.1			32,426.00		
6	6/30/2023	Accrued Pension and OPEB Liabilities	357 CUB	Q-14.1			356,689.00		
6	6/30/2023	ACCRUED PENSION & OPEB LIABILITIES	357 MTW	Q-14.1			843,085.00		
6	6/30/2023	DEFERRED INFLOW OF RESOURCES	400 SL	Q-14.1			45,430.00		
6	6/30/2023	DEFERRED INFLOW OF RESOURCES	400 CUB	Q-14.1			733.00		
6	6/30/2023	Deferred Inflow of Resources	400 MTW	Q-14.1			8,060.00		
6	6/30/2023	DEFERRED INFLOW OF RESOURCES	400 MTW	Q-14.1			19,052.00		
6	6/30/2023	OTHER ASSETS - PENSION	174.1 SL	Q-14.1			589,487.00		
6	6/30/2023	OTHER ASSETS - PENSION	174.1 14.896PFS-SP	Q-14.1			4,824.00		
6	6/30/2023	OTHER ASSET - PENSION	174.1 CUB	Q-14.1			53,067.00		
6	6/30/2023	OTHER ASSET - PENSION	174.1 MTW	Q-14.1			125,430.00		
6	6/30/2023	EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	91500 SL	Q-14.1		1,529,635.00			
6	6/30/2023	EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	91500 14.896PFS-SP	Q-14.1		24,671.00			
6	6/30/2023	Employee Benefit contributions - Administrative	91500 CUB	Q-14.1		271,387.00			
6	6/30/2023	EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	91500 MTW	Q-14.1		641,461.00			
Propose AJE to record FY23 Pension Liability per valuation report									
7	6/30/2023	OTHER ASSETS	174 SL	Q-14.1			286,689.00		
7	6/30/2023	OTHER ASSETS	174 14.896PFS-SP	Q-14.1			4,624.00		
7	6/30/2023	Other Assets	174 CUB	Q-14.1			50,864.00		
7	6/30/2023	OTHER ASSETS - OPEB	174 MTW	Q-14.1			120,225.00		
7	6/30/2023	DEFERRED OUTFLOWS - OPEB	201 SL	Q-14.1		179,272.00			
7	6/30/2023	DEFERRED OUTFLOWS - OPEB	201 14.896PFS-SP	Q-14.1		2,891.00			
7	6/30/2023	DEFERRED OUTFLOWS - OPEB	201 CUB	Q-14.1		31,806.00			
7	6/30/2023	DEFERRED OUTFLOW - OPEB	201 MTW	Q-14.1		75,179.00			
7	6/30/2023	DEFERRED INFLOWS - OPEB	401 SL	Q-14.1		136,438.00			
7	6/30/2023	DEFERRED INFLOWS - OPEB	401 14.896PFS-SP	Q-14.1		2,201.00			
7	6/30/2023	DEFERRED INFLOWS - OPEB	401 CUB	Q-14.1		24,207.00			
7	6/30/2023	DEFERRED INFLOWS - OPEB	401 MTW	Q-14.1		57,216.00			
7	6/30/2023	Other Assets - Lease	174.2 SL	Q-14.1			15,708.00		
7	6/30/2023	OTHER REVENUE	71500 SL	Q-14.1		15,708.00			
7	6/30/2023	OTHER REVENUE	71500 CUB	Q-14.1			468.00		
7	6/30/2023	Other Revenue	71500 14.896PFS-SP	Q-14.1			5,149.00		
7	6/30/2023	OTHER REVENUE	71500 MTW	Q-14.1			12,170.00		
Propose entry to record FY23 OPEB									

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
Liability per Valuation Report									
9	6/30/2023	ACCOUNTS RECEIVABLE - MISCELLANEOUS	125 SL	E		1,667.00			
9	6/30/2023	Accounts Receivable - Miscellaneous	125 EHV	E		1,000.00			
9	6/30/2023	NOTES, LOANS & MORTGAGES RECEIVABLE - NON-CURRENT	171 SL	E			1,667.00		
9	6/30/2023	Notes, Loans and Mortgages Receivable - Non-Curren	171 EHV	E			1,000.00		
To propose an entry to reclass the TSD loans to AR									
12	6/30/2023	Construction in Progress	167 CUB	K-LEAD			186,000.00		
12	6/30/2023	Accounts Payable <= 90 Days	312 CUB	K-LEAD		186,000.00			
Client proposed entry to write off CIP balances									
						4,582,750.00	4,582,750.00		

Net Income (Loss) (1,029,610.00)

Alameda Housing Authority

Year End: June 30, 2023

Adjusting journal entries

Date: 7/1/2022 To 6/30/2023

B5-2

Prepared by KC3 2/7/2024	Reviewed by	1st Partner
2nd Partner	Reviewed by	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2023	OTHER ASSETS	174 SL	Q-14. 1			732,109.00		
1	6/30/2023	OTHER ASSETS	174 14.896PFS-SP	Q-14. 1			4,824.00		
1	6/30/2023	Other Assets	174 CUB	Q-14. 1			53,067.00		
1	6/30/2023	OTHER ASSETS - OPEB	174 MTW	Q-14. 1			125,430.00		
1	6/30/2023	DEFERRED OUTFLOW OF RESOURCES	200 SL	Q-14. 1			30,844.00		
1	6/30/2023	DEFERRED OUTFLOW OF RESOURCES	200 14.896PFS-SP	Q-14. 1			498.00		
1	6/30/2023	Deferred Outflow of Resources	200 CUB	Q-14. 1			5,472.00		
1	6/30/2023	DEFERRED OUTFLOW OF RESOURCES	200 MTW	Q-14. 1			12,934.00		
1	6/30/2023	DEFERRED OUTFLOWS - OPEB	201 SL	Q-14. 1		30,844.00			
1	6/30/2023	DEFERRED OUTFLOWS - OPEB	201 14.896PFS-SP	Q-14. 1		498.00			
1	6/30/2023	DEFERRED OUTFLOWS - OPEB	201 CUB	Q-14. 1		5,472.00			
1	6/30/2023	DEFERRED OUTFLOW - OPEB	201 MTW	Q-14. 1		12,934.00			
1	6/30/2023	DEFERRED INFLOW OF RESOURCES	400 SL	Q-14. 1		16,493,001.00			
1	6/30/2023	DEFERRED INFLOW OF RESOURCES	400 14.896PFS-SP	Q-14. 1		10,991.00			
1	6/30/2023	Deferred Inflow of Resources	400 CUB	Q-14. 1		335,963.00			
1	6/30/2023	DEFERRED INFLOW OF RESOURCES	400 MTW	Q-14. 1		285,756.00			
1	6/30/2023	DEFERRED INFLOWS - OPEB	401 SL	Q-14. 1			681,416.00		
1	6/30/2023	DEFERRED INFLOWS - OPEB	401 14.896PFS-SP	Q-14. 1			10,991.00		
1	6/30/2023	DEFERRED INFLOWS - OPEB	401 CUB	Q-14. 1			120,896.00		
1	6/30/2023	DEFERRED INFLOWS - OPEB	401 MTW	Q-14. 1			285,756.00		
1	6/30/2023	Deferred Inflows of Resources - Leases (GASB 1	402 SL	Q-14. 1			15,811,585.00		
1	6/30/2023	Deferred Inflows of Resources - Leases (GASB 1	402 CUB	Q-14. 1			215,067.00		
1	6/30/2023	OTHER ASSETS - PENSION	174.1 SL	Q-14. 1		589,487.00			
1	6/30/2023	OTHER ASSETS - PENSION	174.1 14.896PFS-SP	Q-14. 1		4,824.00			
1	6/30/2023	OTHER ASSET - PENSION	174.1 CUB	Q-14. 1		53,067.00			
1	6/30/2023	OTHER ASSET - PENSION	174.1 MTW	Q-14. 1		125,430.00			
1	6/30/2023	Other Assets - Lease	174.2 SL	Q-14. 1		142,622.00			
1	6/30/2023	Other Assets - Lease	174.2 SL	Q-14. 1					
To propose an entry to reclass OPEB out of pension									
2	6/30/2023	Accounts Receivable - Other Government	124 CUB	H			309,538.00		
2	6/30/2023	ACCOUNTS RECEIVABLE - MISCELLANEOUS	125 SL	H			10,365.00		
2	6/30/2023	Accounts Receivable - Miscellaneous - Leases	125.1 SL	H		10,365.00			
2	6/30/2023	Accounts Receivable - Misc - Leases	125.1 CUB	H		309,538.00			
To propose an entry to reclass GASB 87 for FS presentation									
5	6/30/2023	Other governmental grants	70800 CUB	U. 2		565,281.00			
5	6/30/2023	Other Revenue	71500 CUB	U. 2			565,281.00		
to propose an entry to reclass professional service revenue out of other governmental grants									
8	6/30/2023	CASH - UNRESTRICTED	111 SL	C-LEAD		3.00			
8	6/30/2023	INVESTMENTS - UNRESTRICTED	131 SL	C-LEAD			3.00		
To propose an entry to move investment into cash									
10	6/30/2023	Invested In Capital Assets, Net of Related Debt	508.1 CUB	T-1		186,000.00			
10	6/30/2023	RESTRICTED NET ASSETS	511.1 EHV	T-1			37,096.00		
10	6/30/2023	RESTRICTED NET ASSETS	511.1 CUB	T-1			61,888.00		
10	6/30/2023	RESTRICTED NET POSITION	511.4 SL	T-1			116,077.00		
10	6/30/2023	RESTRICTED NET POSITION	511.4 SL	T-1		820,556.00			
10	6/30/2023	RESTRICTED NET POSITION	511.4 14.896PFS-SP	T-1			5,626.00		
10	6/30/2023	RESTRICTED NET POSITION	511.4 MTW	T-1			120,379.00		
10	6/30/2023	Unrestricted Net Assets	512.1 EHV	T-1		37,096.00			
10	6/30/2023	Unrestricted Net Assets	512.1 CUB	T-1		61,888.00			
10	6/30/2023	Unrestricted Net Assets	512.1 CUB	T-1			186,000.00		
10	6/30/2023	UNRESTRICTED NET POSITION	512.4 SL	T-1		116,077.00			
10	6/30/2023	UNRESTRICTED NET POSITION	512.4 SL	T-1			820,556.00		
10	6/30/2023	UNRESTRICTED NET POSITION	512.4 14.896PFS-SP	T-1		5,626.00			
10	6/30/2023	UNRESTRICTED NET POSITION	512.4 MTW	T-1		120,379.00			
Propose entry to reclass Restricted Net Position for Pension/OPEB Assets									
						20,323,698.00	20,323,698.00		

Date: 7/1/2022 To 6/30/2023

Prepared by
KC3 2/7/2024

1st Partner

2nd Partner

Reviewed by

Net Income (Loss)	(1,029,610.00)
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Alameda Housing Authority: PRIMARY GOVERNMENT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
111 HCV CASH - UNRESTRICTED	0.00	0.00	0.00	0.00		758,256.00	(100)
111 SL CASH - UNRESTRICTED	30,743,199.00	0.00	3.00	30,743,202.00		29,128,805.00	6
111 MODREHAB Cash - Unrestricted	92,297.00	0.00	0.00	92,297.00		78,492.00	18
111 14.896PFS-SP CASH - UNRESTRICTED	20,198.00	0.00	0.00	20,198.00		19,937.00	1
111 EHV Cash - Unrestricted	69,514.00	0.00	0.00	69,514.00		97,550.00	(29)
111 CUB Cash - Unrestricted	2,782,450.00	0.00	0.00	2,782,450.00		4,960,160.00	(44)
111 MTW CASH - UNRESTRICTED	1,202,840.00	0.00	0.00	1,202,840.00		0.00	0
PROGRAMS	34,910,498.00	0.00	3.00	34,910,501.00		35,043,200.00	0
111 Cash - Unrestricted	34,910,498.00	0.00	3.00	34,910,501.00		35,043,200.00	0
113 HCV CASH - OTHER RESTRICTED	0.00	0.00	0.00	0.00		488,255.00	(100)
113 EHV Cash - Other Restricted	37,096.00	0.00	0.00	37,096.00		273,269.00	(86)
113 CUB Cash - Other Restricted	820,556.00	0.00	0.00	820,556.00		719,705.00	14
113 MTW CASH - OTHER RESTRICTED	295,192.00	0.00	0.00	295,192.00		0.00	0
PROGRAMS	1,152,844.00	0.00	0.00	1,152,844.00		1,481,229.00	(22)
113 Cash - Other Restricted	1,152,844.00	0.00	0.00	1,152,844.00		1,481,229.00	(22)
114 SL CASH - TENANT SECURITY DEPOSITS	24,160.00	0.00	0.00	24,160.00		22,940.00	5
114 CUB Cash - Tenant Security Deposits	633,683.00	0.00	0.00	633,683.00		471,342.00	34
PROGRAMS	657,843.00	0.00	0.00	657,843.00		494,282.00	33
114 Cash - Tenant Security Deposits	657,843.00	0.00	0.00	657,843.00		494,282.00	33
121 HCV ACCOUNTS RECEIVABLE - PHA PROJECTS	0.00	0.00	0.00	0.00		239,371.00	(100)
121 MTW ACCOUNTS RECEIVABLE - PHA PROJECTS	280,170.00	0.00	0.00	280,170.00		0.00	0
PROGRAMS	280,170.00	0.00	0.00	280,170.00		239,371.00	17
121 Accounts Receivable - PHA Projects	280,170.00	0.00	0.00	280,170.00		239,371.00	17
122 HCV ACCOUNTS RECEIVABLE - HUD OTHER PROJECTS	0.00	0.00	0.00	0.00		43,605.00	(100)
122 14.896PFS-SP ACCOUNTS RECEIVABLE - HUD OTHER PROJECTS	16,187.00	0.00	0.00	16,187.00		7,906.00	105
122 EHV Accounts Receivable - HUD Other Projects	0.00	0.00	0.00	0.00		300.00	(100)
122 MTW ACCOUNTS RECEIVABLE - HUD OTHER PROJECTS	160,352.00	0.00	0.00	160,352.00		0.00	0
PROGRAMS	176,539.00	0.00	0.00	176,539.00		51,811.00	241
122 Accounts Receivable - HUD Other Projects	176,539.00	0.00	0.00	176,539.00		51,811.00	241
124 SL ACCOUNTS RECEIVABLE - OTHER GOVERNMENT	0.00	0.00	0.00	0.00		291,769.00	(100)
124 SPC ACCOUNTS RECEIVABLE - OTHER GOVERNMENT	115,907.00	0.00	0.00	115,907.00		154,004.00	(25)
124 CUB Accounts Receivable - Other Government	600,279.00	0.00	(309,538.00)	290,741.00		97,302.00	199
PROGRAMS	716,186.00	0.00	(309,538.00)	406,648.00		543,075.00	(25)
124 Accounts Receivable - Other Government	716,186.00	0.00	(309,538.00)	406,648.00		543,075.00	(25)
125 HCV ACCOUNTS RECEIVABLE - MISCELLANEOUS	0.00	0.00	0.00	0.00		157,861.00	(100)
125 SL ACCOUNTS RECEIVABLE - MISCELLANEOUS	318,541.00	1,667.00	(10,365.00)	309,843.00		783,688.00	(60)
125.1 SL Accounts Receivable - Miscellaneous - Leases	0.00	0.00	10,365.00	10,365.00		14,600.00	(29)
125 EHV Accounts Receivable - Miscellaneous	0.00	1,000.00	0.00	1,000.00		0.00	0
125.1 CUB Accounts Receivable - Misc - Leases	0.00	0.00	309,538.00	309,538.00		327,589.00	(6)
125 MTW ACCOUNTS RECEIVABLE - MISCELLANEOUS	114,734.00	0.00	0.00	114,734.00		0.00	0
PROGRAMS	433,275.00	2,667.00	309,538.00	745,480.00		1,283,738.00	(42)
125 Accounts Receivable - Miscellaneous	433,275.00	2,667.00	309,538.00	745,480.00		1,283,738.00	(42)
126 SL ACCOUNTS RECEIVABLE - TENANTS	176,630.00	0.00	0.00	176,630.00		84,043.00	110
126.1 SL ALLOWANCE FOR DOUBTFUL ACCOUNTS - TENANTS	(29,273.00)	0.00	0.00	(29,273.00)		(13,208.00)	122
126 CUB Accounts Receivable - Tenants	638,603.00	0.00	0.00	638,603.00		346,288.00	84
126.1 CUB Allowance for Doubtful Accounts -Tenants	(424,852.00)	0.00	0.00	(424,852.00)		(229,177.00)	85
PROGRAMS	361,108.00	0.00	0.00	361,108.00		187,946.00	92
126 Accounts Receivable - Tenants	361,108.00	0.00	0.00	361,108.00		187,946.00	92
127 SL NOTES, LOANS, & MORTGAGES RECEIVABLE - CURRENT	84,567,264.00	0.00	0.00	84,567,264.00		86,888,120.00	(3)
127 ELIM NOTES, LOANS, & MORTGAGES RECEIVABLE - CURRENT	(84,567,264.00)	0.00	0.00	(84,567,264.00)		(86,888,120.00)	(3)
127 Notes, Loans, & Mortgages Receivable - Current	0.00	0.00	0.00	0.00		0.00	0
128 HCV FRAUD RECOVERY	0.00	0.00	0.00	0.00		37,935.00	(100)
128.1 HCV ALLOWANCE FOR DOUBTFUL ACCOUNTS - FRAUD	0.00	0.00	0.00	0.00		(37,935.00)	(100)

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Prepared by KC3 2/7/2024	Reviewed by	1st Partner
2nd Partner	Reviewed by	

Alameda Housing Authority: PRIMARY GOVERNMENT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
128 SL FRAUD RECOVERY	21,834.00	0.00	0.00	21,834.00		21,834.00	0
128.1 SL ALLOWANCE FOR DOUBTFUL ACCOUNTS - FRAUD	(21,109.00)	0.00	0.00	(21,109.00)		(21,109.00)	0
128 MTW FRAUD RECOVERY	37,552.00	0.00	0.00	37,552.00		0.00	0
128.1 MTW ALLOWANCE FOR DOUBTFUL ACCOUNTS - FRAUD	(37,552.00)	0.00	0.00	(37,552.00)		0.00	0
PROGRAMS	725.00	0.00	0.00	725.00		725.00	0
128 Fraud Recovery	725.00	0.00	0.00	725.00		725.00	0
129 HCV ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	0.00		3.00	(100)
129 SL ACCRUED INTEREST RECEIVABLE	93,261.00	0.00	0.00	93,261.00		21,859.00	327
129 MTW ACCRUED INTEREST RECEIVABLE	13.00	0.00	0.00	13.00		0.00	0
PROGRAMS	93,274.00	0.00	0.00	93,274.00		21,862.00	327
129 Accrued Interest Receivable	93,274.00	0.00	0.00	93,274.00		21,862.00	327
131 SL INVESTMENTS - UNRESTRICTED	3.00	0.00	(3.00)	0.00		0.00	0
131 Investments - Unrestricted	3.00	0.00	(3.00)	0.00		0.00	0
142 HCV PREPAID EXPENSES AND OTHER ASSETS	0.00	0.00	0.00	0.00		10,576.00	(100)
142 SL PREPAID EXPENSES AND OTHER ASSETS	278,155.00	0.00	0.00	278,155.00		133,944.00	108
142 CUB Prepaid Expenses and Other Assets	53,419.00	0.00	0.00	53,419.00		233,485.00	(77)
PROGRAMS	331,574.00	0.00	0.00	331,574.00		378,005.00	(12)
142 Prepaid Expenses and Other Assets	331,574.00	0.00	0.00	331,574.00		378,005.00	(12)
144 HCV INTER PROGRAM DUE FROM	0.00	0.00	0.00	0.00		10,980.00	(100)
144 SL INTER PROGRAM DUE FROM	294,604.00	0.00	0.00	294,604.00		204,152.00	44
144 MTW INTER PROGRAM DUE FROM	16,542.00	0.00	0.00	16,542.00		0.00	0
PROGRAMS	311,146.00	0.00	0.00	311,146.00		215,132.00	45
144 ELIM INTER PROGRAM DUE FROM	(311,146.00)	0.00	0.00	(311,146.00)		(215,132.00)	45
144 Inter Program Due From	0.00	0.00	0.00	0.00		0.00	0
161 SL LAND	57,415,641.00	0.00	0.00	57,415,641.00		57,415,641.00	0
161 CUB Land	3,310,598.00	0.00	0.00	3,310,598.00		3,310,598.00	0
PROGRAMS	60,726,239.00	0.00	0.00	60,726,239.00		60,726,239.00	0
161 Land	60,726,239.00	0.00	0.00	60,726,239.00		60,726,239.00	0
162 SL BUILDINGS	4,593,157.00	0.00	0.00	4,593,157.00		4,168,539.00	10
162 CUB Buildings	31,990,491.00	0.00	0.00	31,990,491.00		30,897,003.00	4
PROGRAMS	36,583,648.00	0.00	0.00	36,583,648.00		35,065,542.00	4
162 Buildings	36,583,648.00	0.00	0.00	36,583,648.00		35,065,542.00	4
163 SL FURNITURE, EQUIPMENT & MACHINERY - DWELLINGS	190,401.00	0.00	0.00	190,401.00		210,891.00	(10)
163 CUB Furniture, Equipment & Machinery - Dwellings	191,496.00	0.00	0.00	191,496.00		191,496.00	0
PROGRAMS	381,897.00	0.00	0.00	381,897.00		402,387.00	(5)
163 Furniture, Equipment & Machinery - Dwellings	381,897.00	0.00	0.00	381,897.00		402,387.00	(5)
164 HCV FURNITURE, EQUIPMENT & MACHINERY - ADMINISTRATION	0.00	0.00	0.00	0.00		41,744.00	(100)
164 SL FURNITURE, EQUIPMENT & MACHINERY - ADMINISTRATION	54,418.00	0.00	0.00	54,418.00		54,418.00	0
164 MTW FURNITURE, EQUIPMENT & MACHINERY - ADMINISTRATION	41,744.00	0.00	0.00	41,744.00		0.00	0
PROGRAMS	96,162.00	0.00	0.00	96,162.00		96,162.00	0
164 Furniture, Equipment & Machinery - Administration	96,162.00	0.00	0.00	96,162.00		96,162.00	0
165 HCV LEASEHOLD IMPROVEMENTS	0.00	0.00	0.00	0.00		5,684.00	(100)
165 SL LEASEHOLD IMPROVEMENTS	2,009,673.00	0.00	0.00	2,009,673.00		2,008,810.00	0
165 CUB Leasehold Improvements	12,926,495.00	0.00	0.00	12,926,495.00		12,926,495.00	0
165 MTW LEASEHOLD IMPROVEMENTS	5,684.00	0.00	0.00	5,684.00		0.00	0
PROGRAMS	14,941,852.00	0.00	0.00	14,941,852.00		14,940,989.00	0
165 Leasehold Improvements	14,941,852.00	0.00	0.00	14,941,852.00		14,940,989.00	0
166 HCV ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00		(39,275.00)	(100)
166 SL ACCUMULATED DEPRECIATION	(3,296,709.00)	0.00	0.00	(3,296,709.00)		(3,055,112.00)	8
166 CUB Accumulated Depreciation	(30,987,074.00)	0.00	0.00	(30,987,074.00)		(29,609,744.00)	5
166 MTW ACCUMULATED DEPRECIATION	(40,715.00)	0.00	0.00	(40,715.00)		0.00	0

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Prepared by KC3 2/7/2024	Reviewed by	1st Partner
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Alameda Housing Authority: PRIMARY GOVERNMENT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
PROGRAMS	(34,324,498.00)	0.00	0.00	(34,324,498.00)		(32,704,131.00)	5
166 Accumulated Depreciation	(34,324,498.00)	0.00	0.00	(34,324,498.00)		(32,704,131.00)	5
167 SL CONSTRUCTION IN PROGRESS	809,270.00	0.00	0.00	809,270.00		634,916.00	27
167 CUB Construction in Progress	2,220,191.00	(186,000.00)	0.00	2,034,191.00		70,843.00	2771
PROGRAMS	3,029,461.00	(186,000.00)	0.00	2,843,461.00		705,759.00	303
167 Construction in Progress	3,029,461.00	(186,000.00)	0.00	2,843,461.00		705,759.00	303
171 SL NOTES, LOANS & MORTGAGES RECEIVABLE - NON-CURRENT	44,351,603.00	(1,667.00)	0.00	44,349,936.00		50,603,913.00	(12)
171 EHV Notes, Loans and Mortgages Receivable - Non-Curren	1,000.00	(1,000.00)	0.00	0.00		0.00	0
171 CUB Notes, Loans and Mortgages Receivable - Non-Curren	7,500,000.00	0.00	0.00	7,500,000.00		0.00	0
PROGRAMS	51,852,603.00	(2,667.00)	0.00	51,849,936.00		50,603,913.00	2
171 Notes, Loans and Mortgages Receivable - Non-Curren	51,852,603.00	(2,667.00)	0.00	51,849,936.00		50,603,913.00	2
174 HCV OTHER ASSETS	0.00	0.00	0.00	0.00		151,333.00	(100)
174.1 HCV OTHER ASSETS - PENSION	0.00	0.00	0.00	0.00		125,430.00	(100)
174 SL OTHER ASSETS	1,277,303.00	(286,689.00)	(732,109.00)	258,505.00		360,868.00	(28)
174.1 SL OTHER ASSETS - PENSION	0.00	(589,487.00)	589,487.00	0.00		589,487.00	(100)
174.2 SL Other Assets - Lease	0.00	(15,708.00)	142,622.00	126,914.00		50,204.00	153
174 14.896PFS-SP OTHER ASSETS	10,644.00	(4,624.00)	(4,824.00)	1,196.00		5,820.00	(79)
174.1 14.896PFS-SP OTHER ASSETS - PENSION	0.00	(4,824.00)	4,824.00	0.00		4,824.00	(100)
174 CUB Other Assets	117,092.00	(50,864.00)	(53,067.00)	13,161.00		64,025.00	(79)
174.1 CUB OTHER ASSET - PENSION	0.00	(53,067.00)	53,067.00	0.00		53,067.00	(100)
174 MTW OTHER ASSETS - OPEB	276,763.00	(120,225.00)	(125,430.00)	31,108.00		0.00	0
174.1 MTW OTHER ASSET - PENSION	0.00	(125,430.00)	125,430.00	0.00		0.00	0
PROGRAMS	1,681,802.00	(1,250,918.00)	0.00	430,884.00		1,405,058.00	(69)
174 Other Assets	1,681,802.00	(1,250,918.00)	0.00	430,884.00		1,405,058.00	(69)
200 HCV DEFERRED OUTFLOW OF RESOURCES	0.00	0.00	0.00	0.00		550,759.00	(100)
201 HCV DEFERRED OUTFLOWS - OPEB	0.00	0.00	0.00	0.00		12,934.00	(100)
200 SL DEFERRED OUTFLOW OF RESOURCES	1,344,193.00	825,328.00	(30,844.00)	2,138,677.00		1,313,349.00	63
201 SL DEFERRED OUTFLOWS - OPEB	0.00	179,272.00	30,844.00	210,116.00		30,844.00	581
200 14.896PFS-SP DEFERRED OUTFLOW OF RESOURCES	21,681.00	13,312.00	(498.00)	34,495.00		21,183.00	63
201 14.896PFS-SP DEFERRED OUTFLOWS - OPEB	0.00	2,891.00	498.00	3,389.00		498.00	581
200 CUB Deferred Outflow of Resources	238,486.00	146,429.00	(5,472.00)	379,443.00		233,014.00	63
201 CUB DEFERRED OUTFLOWS - OPEB	0.00	31,806.00	5,472.00	37,278.00		5,472.00	581
200 MTW DEFERRED OUTFLOW OF RESOURCES	563,693.00	346,106.00	(12,934.00)	896,865.00		0.00	0
201 MTW DEFERRED OUTFLOW - OPEB	0.00	75,179.00	12,934.00	88,113.00		0.00	0
PROGRAMS	2,168,053.00	1,620,323.00	0.00	3,788,376.00		2,168,053.00	75
200	2,168,053.00	1,620,323.00	0.00	3,788,376.00		2,168,053.00	75
311 MTW BANK OVERDRAFT	(2.00)	0.00	0.00	(2.00)		0.00	0
311 Bank Overdraft	(2.00)	0.00	0.00	(2.00)		0.00	0
312 HCV ACCOUNTS PAYABLE <= 90 DAYS	0.00	0.00	0.00	0.00		(68,201.00)	(100)
312 SL ACCOUNTS PAYABLE <= 90 DAYS	(470,228.00)	0.00	0.00	(470,228.00)		(517,483.00)	(9)
312 MODREHAB Accounts Payable <= 90 Days	(21,013.00)	0.00	0.00	(21,013.00)		(7,208.00)	192
312 14.896PFS-SP ACCOUNTS PAYABLE <= 90 DAYS	(482.00)	0.00	0.00	(482.00)		(1,365.00)	(65)
312 EHV Accounts Payable <= 90 Days	(62,279.00)	0.00	0.00	(62,279.00)		(10,750.00)	479
312 CUB Accounts Payable <= 90 Days	(916,911.00)	186,000.00	0.00	(730,911.00)		(407,600.00)	79
312 MTW ACCOUNTS PAYABLE <= 90 DAYS	(7,814.00)	0.00	0.00	(7,814.00)		0.00	0
PROGRAMS	(1,478,727.00)	186,000.00	0.00	(1,292,727.00)		(1,012,607.00)	28
312 Accounts Payable <= 90 Days	(1,478,727.00)	186,000.00	0.00	(1,292,727.00)		(1,012,607.00)	28
313 SL ACCOUNTS PAYABLE > 90 DAYS PAST DUE	0.00	0.00	0.00	0.00		(2.00)	(100)
313 CUB Accounts Payable >90 Days Past Due	0.00	0.00	0.00	0.00		(1.00)	(100)
PROGRAMS	0.00	0.00	0.00	0.00		(3.00)	(100)
313 Accounts Payable >90 Days Past Due	0.00	0.00	0.00	0.00		(3.00)	(100)
321 HCV ACCRUED WAGES/PAYROLL TAXES PAYABLE	0.00	0.00	0.00	0.00		(55,815.00)	(100)
321 SL ACCRUED WAGES/PAYROLL TAXES PAYABLE	(48,069.00)	0.00	0.00	(48,069.00)		(71,686.00)	(33)
321 CUB Accrued Wage/Payroll Taxes Payable	(68,573.00)	0.00	0.00	(68,573.00)		(79,201.00)	(13)
321 MTW ACCRUED WAGES/PAYROLL TAXES PAYABLE	(90,769.00)	0.00	0.00	(90,769.00)		0.00	0
PROGRAMS	(207,411.00)	0.00	0.00	(207,411.00)		(206,702.00)	0

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Alameda Housing Authority: PRIMARY GOVERNMENT

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Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
321 Accrued Wage/Payroll Taxes Payable	(207,411.00)	0.00	0.00	(207,411.00)		(206,702.00)	0
322 HCV ACCRUED COMPENSATED ABSENCES - CURRENT PORTION	0.00	0.00	0.00	0.00		(66,177.00)	(100)
322 SL ACCRUED COMPENSATED ABSENCES - CURRENT PORTION	(39,470.00)	0.00	0.00	(39,470.00)		(59,384.00)	(34)
322 CUB Accrued Compensated Absences - Current Portion	(74,099.00)	0.00	0.00	(74,099.00)		(94,414.00)	(22)
322 MTW ACCRUED COMPENSATED ABSENCES - CURRENT PORTION	(58,579.00)	0.00	0.00	(58,579.00)		0.00	0
PROGRAMS	(172,148.00)	0.00	0.00	(172,148.00)		(219,975.00)	(22)
322 Accrued Compensated Absences - Current Portion	(172,148.00)	0.00	0.00	(172,148.00)		(219,975.00)	(22)
325 SL ACCRUED INTEREST PAYABLE	(724,093.00)	0.00	0.00	(724,093.00)		(696,601.00)	4
325 CUB Accrued Interest Payable	(427,500.00)	0.00	0.00	(427,500.00)		(410,400.00)	4
PROGRAMS	(1,151,593.00)	0.00	0.00	(1,151,593.00)		(1,107,001.00)	4
325 Accrued Interest Payable	(1,151,593.00)	0.00	0.00	(1,151,593.00)		(1,107,001.00)	4
331 EHV Accounts Payable - HUD PHA Programs	(25,090.00)	0.00	0.00	(25,090.00)		0.00	0
331 Accounts Payable - HUD PHA Programs	(25,090.00)	0.00	0.00	(25,090.00)		0.00	0
332 EHV Accounts Payable - PHA Projects	0.00	0.00	0.00	0.00		(31,627.00)	(100)
332 Account Payable - PHA Projects	0.00	0.00	0.00	0.00		(31,627.00)	(100)
333 SPC ACCOUNTS PAYABLE - OTHER GOVERNMENT	0.00	0.00	0.00	0.00		(47,127.00)	(100)
333 Accounts Payable - Other Government	0.00	0.00	0.00	0.00		(47,127.00)	(100)
341 SL TENANT SECURITY DEPOSITS	(24,153.00)	0.00	0.00	(24,153.00)		(22,940.00)	5
341 CUB Tenant Security Deposits	(439,282.00)	0.00	0.00	(439,282.00)		(439,597.00)	0
PROGRAMS	(463,435.00)	0.00	0.00	(463,435.00)		(462,537.00)	0
341 Tenant Security Deposits	(463,435.00)	0.00	0.00	(463,435.00)		(462,537.00)	0
342 HCV UNEARNED REVENUE	0.00	0.00	0.00	0.00		(39,352.00)	(100)
342 SL UNEARNED REVENUE	(20,025.00)	0.00	0.00	(20,025.00)		(33,248.00)	(40)
342 EHV Unearned Revenue	(37,096.00)	0.00	0.00	(37,096.00)		(74,250.00)	(50)
342 CUB Unearned Revenue	(33,095.00)	0.00	0.00	(33,095.00)		(122,338.00)	(73)
342 MTW UNEARNED REVENUE	(39,352.00)	0.00	0.00	(39,352.00)		0.00	0
PROGRAMS	(129,568.00)	0.00	0.00	(129,568.00)		(269,188.00)	(52)
342 Deferred Revenues	(129,568.00)	0.00	0.00	(129,568.00)		(269,188.00)	(52)
343 SL CURRENT PORTION OF LONG-TERM DEBT - CAPITAL	(1,588.00)	0.00	0.00	(1,588.00)		(1,547.00)	3
343 CUB Current Portion of Long-term Debt - Capital Projec	(1,228,410.00)	0.00	0.00	(1,228,410.00)		(1,352,364.00)	(9)
PROGRAMS	(1,229,998.00)	0.00	0.00	(1,229,998.00)		(1,353,911.00)	(9)
343 Current Portion of Long-term Debt - Capital Projec	(1,229,998.00)	0.00	0.00	(1,229,998.00)		(1,353,911.00)	(9)
345 HCV OTHER CURRENT LIABILITIES	0.00	0.00	0.00	0.00		(4,845,396.00)	(100)
345 SL OTHER CURRENT LIABILITIES	(147,557.00)	0.00	0.00	(147,557.00)		(56,180.00)	163
345 CUB Other Current Liabilities	(78,851,473.00)	0.00	0.00	(78,851,473.00)		(82,042,724.00)	(4)
345 MTW OTHER CURRENT LIABILITIES	(5,715,791.00)	0.00	0.00	(5,715,791.00)		0.00	0
PROGRAMS	(84,714,821.00)	0.00	0.00	(84,714,821.00)		(86,944,300.00)	(3)
345 ELIM OTHER CURRENT LIABILITIES	84,567,264.00	0.00	0.00	84,567,264.00		86,888,120.00	(3)
345 Other Current Liabilities	(147,557.00)	0.00	0.00	(147,557.00)		(56,180.00)	163
346 HCV ACCRUED LIABILITIES - OTHER	0.00	0.00	0.00	0.00		(33,525.00)	(100)
346 SL ACCRUED LIABILITIES - OTHER	(80,115.00)	0.00	0.00	(80,115.00)		(334,301.00)	(76)
PROGRAMS	(80,115.00)	0.00	0.00	(80,115.00)		(367,826.00)	(78)
346 Accrued Liabilities - Other	(80,115.00)	0.00	0.00	(80,115.00)		(367,826.00)	(78)
347 HCV INTER PROGRAM DUE TO	0.00	0.00	0.00	0.00		(518.00)	(100)
347 SL INTER PROGRAM DUE TO	(92,694.00)	0.00	0.00	(92,694.00)		(38,220.00)	143
347 14.896PFS-SP INTER PROGRAM DUE TO	(15,719.00)	0.00	0.00	(15,719.00)		(7,906.00)	99
347 EHV Inter Program - Due To	(870.00)	0.00	0.00	(870.00)		(205.00)	324
347 CUB Inter Program - Due To	(200,591.00)	0.00	0.00	(200,591.00)		(168,283.00)	19
347 MTW INTER PROGRAM DUE TO	(1,272.00)	0.00	0.00	(1,272.00)		0.00	0

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Alameda Housing Authority: PRIMARY GOVERNMENT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
PROGRAMS	(311,146.00)	0.00	0.00	(311,146.00)		(215,132.00)	45
347 ELIM INTER PROGRAM DUE TO	311,146.00	0.00	0.00	311,146.00		215,132.00	45
347 Inter Program - Due To	0.00	0.00	0.00	0.00		0.00	0
351 SL LONG-TERM DEBT, NET OF CURRENT - CAPITAL	(1,408,561.00)	0.00	0.00	(1,408,561.00)		(1,415,463.00)	0
351 CUB Long-term Debt, Net of Current - Capital Projects/	(22,793,962.00)	0.00	0.00	(22,793,962.00)		(23,850,674.00)	(4)
PROGRAMS	(24,202,523.00)	0.00	0.00	(24,202,523.00)		(25,266,137.00)	(4)
351 Long-term Debt, Net of Current - Capital Projects/	(24,202,523.00)	0.00	0.00	(24,202,523.00)		(25,266,137.00)	(4)
353 HCV NON-CURRENT LIABILITIES - OTHER	0.00	0.00	0.00	0.00		(145,785.00)	(100)
353 MTW NON-CURRENT LIABILITIES - OTHER	(121,652.00)	0.00	0.00	(121,652.00)		0.00	0
PROGRAMS	(121,652.00)	0.00	0.00	(121,652.00)		(145,785.00)	(17)
353 Non-current Liabilities - Other	(121,652.00)	0.00	0.00	(121,652.00)		(145,785.00)	(17)
354 HCV ACCRUED COMPENSATED ABSENCES - NON CURRENT	0.00	0.00	0.00	0.00		(55,636.00)	(100)
354 SL ACCRUED COMPENSATED ABSENCES - NON CURRENT	(31,801.00)	0.00	0.00	(31,801.00)		(49,476.00)	(36)
354 CUB Accrued Compensated Absences - Non Current	(45,534.00)	0.00	0.00	(45,534.00)		(52,647.00)	(14)
354 MTW ACCRUED COMPENSATED ABSENCES - NON CURRENT	(49,904.00)	0.00	0.00	(49,904.00)		0.00	0
PROGRAMS	(127,239.00)	0.00	0.00	(127,239.00)		(157,759.00)	(19)
354 Accrued Compensated Absences - Non Current	(127,239.00)	0.00	0.00	(127,239.00)		(157,759.00)	(19)
357 SL ACCRUED PENSION & OPEB LIABILITIES	0.00	(1,720,046.00)	0.00	(1,720,046.00)		0.00	0
357 14.896PFS-SP ACCRUED PENSION & OPEB LIABILITIES	0.00	(32,426.00)	0.00	(32,426.00)		0.00	0
357 CUB Accrued Pension and OPEB Liabilities	0.00	(356,689.00)	0.00	(356,689.00)		0.00	0
357 MTW ACCRUED PENSION & OPEB LIABILITIES	0.00	(843,085.00)	0.00	(843,085.00)		0.00	0
PROGRAMS	0.00	(2,952,246.00)	0.00	(2,952,246.00)		0.00	0
357 Accrued Pension and OPEB Liabilities	0.00	(2,952,246.00)	0.00	(2,952,246.00)		0.00	0
400 HCV DEFERRED INFLOW OF RESOURCES	0.00	0.00	0.00	0.00		(144,414.00)	(100)
401 HCV DEFERRED INFLOWS - OPEB	0.00	0.00	0.00	0.00		(285,756.00)	(100)
400 SL DEFERRED INFLOW OF RESOURCES	(16,837,373.00)	(45,430.00)	16,493,001.00	(389,802.00)		(344,372.00)	13
401 SL DEFERRED INFLOWS - OPEB	0.00	136,438.00	(681,416.00)	(544,978.00)		(681,416.00)	(20)
402 SL Deferred Inflows of Resources - Leases (GASB 87)	0.00	0.00	(15,811,585.00)	(15,811,585.00)		(16,005,143.00)	(1)
400 14.896PFS-SP DEFERRED INFLOW OF RESOURCES	(16,545.00)	(733.00)	10,991.00	(6,287.00)		(5,554.00)	13
401 14.896PFS-SP DEFERRED INFLOWS - OPEB	0.00	2,201.00	(10,991.00)	(8,790.00)		(10,991.00)	(20)
400 CUB Deferred Inflow of Resources	(397,062.00)	(8,060.00)	335,963.00	(69,159.00)		(61,099.00)	13
401 CUB DEFERRED INFLOWS - OPEB	0.00	24,207.00	(120,896.00)	(96,689.00)		(120,896.00)	(20)
402 CUB Deferred Inflows of Resources - Leases (GASB 87)	0.00	0.00	(215,067.00)	(215,067.00)		(241,136.00)	(11)
400 MTW DEFERRED INFLOW OF RESOURCES	(430,170.00)	(19,052.00)	285,756.00	(163,466.00)		0.00	0
401 MTW DEFERRED INFLOWS - OPEB	0.00	57,216.00	(285,756.00)	(228,540.00)		0.00	0
PROGRAMS	(17,681,150.00)	146,787.00	0.00	(17,534,363.00)		(17,900,777.00)	(2)
400	(17,681,150.00)	146,787.00	0.00	(17,534,363.00)		(17,900,777.00)	(2)
508.4 HCV NET INVESTMENT IN CAPITAL ASSETS	0.00	0.00	0.00	0.00		(8,153.00)	(100)
508.4 SL NET INVESTMENT IN CAPITAL ASSETS	(60,365,702.00)	0.00	0.00	(60,365,702.00)		(60,021,093.00)	1
508.1 CUB Invested In Capital Assets, Net of Related Debt	4,370,175.00	0.00	186,000.00	4,556,175.00		7,416,347.00	(39)
508.4 MTW NET INVESTMENT IN CAPITAL ASSETS	(6,713.00)	0.00	0.00	(6,713.00)		0.00	0
PROGRAMS	(56,002,240.00)	0.00	186,000.00	(55,816,240.00)		(52,612,899.00)	6
508 Invested In Capital Assets, Net of Related Debt	(56,002,240.00)	0.00	186,000.00	(55,816,240.00)		(52,612,899.00)	6
511.4 HCV RESTRICTED NET POSITION	0.00	0.00	0.00	0.00		(606,360.00)	(100)
511.4 SL RESTRICTED NET POSITION	(820,556.00)	0.00	704,479.00	(116,077.00)		(969,433.00)	(88)
511.4 14.896PFS-SP RESTRICTED NET POSITION	0.00	0.00	(5,626.00)	(5,626.00)		(10,142.00)	(45)
511.1 EHV RESTRICTED NET ASSETS	0.00	0.00	(37,096.00)	(37,096.00)		(273,269.00)	(86)
511.1 CUB RESTRICTED NET ASSETS	(820,556.00)	0.00	(61,888.00)	(882,444.00)		(831,274.00)	6
511.4 MTW RESTRICTED NET POSITION	(173,540.00)	0.00	(120,379.00)	(293,919.00)		0.00	0
PROGRAMS	(1,814,652.00)	0.00	479,490.00	(1,335,162.00)		(2,690,478.00)	(50)
511 Restricted Net Assets	(1,814,652.00)	0.00	479,490.00	(1,335,162.00)		(2,690,478.00)	(50)
512.4 HCV UNRESTRICTED NET POSITION	3,183,059.00	0.00	0.00	3,183,059.00		4,288,046.00	(26)
512.4 SL UNRESTRICTED NET POSITION	(150,434,485.00)	0.00	(704,479.00)	(151,138,964.00)		(97,516,176.00)	55
512.1 MODREHAB Unrestricted Net Assets	(71,284.00)	0.00	0.00	(71,284.00)		(71,284.00)	0
512.4 14.896PFS-SP UNRESTRICTED NET POSITION	(34,352.00)	0.00	5,626.00	(28,726.00)		5,443.00	(628)

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2nd Partner	Reviewed by	

Alameda Housing Authority: PRIMARY GOVERNMENT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
512.4 SPC UNRESTRICTED NET POSITION	(106,877.00)	0.00	0.00	(106,877.00)		(83,871.00)	27
512.1 EHV Unrestricted Net Assets	(254,287.00)	0.00	37,096.00	(217,191.00)		250,568.00	(187)
512.1 CUB Unrestricted Net Assets	80,824,792.00	0.00	(124,112.00)	80,700,680.00		31,354,276.00	157
512.4 MTW UNRESTRICTED NET POSITION	180,253.00	0.00	120,379.00	300,632.00		0.00	0
PROGRAMS	(66,713,181.00)	0.00	(665,490.00)	(67,378,671.00)		(61,772,998.00)	9
512 Unrestricted Net Assets	(66,713,181.00)	0.00	(665,490.00)	(67,378,671.00)		(61,772,998.00)	9
10010 HCV OPERATING TRANSFER IN	(3,183,059.00)	0.00	0.00	(3,183,059.00)		0.00	0
10010 MTW OPERATING TRANSFER IN	(33,229,641.00)	0.00	0.00	(33,229,641.00)		0.00	0
PROGRAMS	(36,412,700.00)	0.00	0.00	(36,412,700.00)		0.00	0
10010 ELIM OPERATING TRANSFER IN	36,412,700.00	0.00	0.00	36,412,700.00		0.00	0
10010 Operating Transfer In	0.00	0.00	0.00	0.00		0.00	0
10020 14.HCVMTW OPERATING TRANSFER OUT	36,412,700.00	0.00	0.00	36,412,700.00		0.00	0
10020 ELIM OPERATING TRANSFER OUT	(36,412,700.00)	0.00	0.00	(36,412,700.00)		0.00	0
10020 Operating transfer Out	0.00	0.00	0.00	0.00		0.00	0
10040 HCV OPERATING TRANSFERS FROM/TO COMPONENT UNIT	0.00	0.00	0.00	0.00		21.00	(100)
10040 SL OPERATING TRANSFERS FROM/TO COMPONENT UNIT	7,500,000.00	0.00	0.00	7,500,000.00		(49,218,189.00)	(115)
10040 CUB Operating Transfers from/to Component Unit	(7,500,000.00)	0.00	0.00	(7,500,000.00)		49,218,168.00	(115)
PROGRAMS	0.00	0.00	0.00	0.00		0.00	0
10040 Operating Transfers from/to Component Unit	0.00	0.00	0.00	0.00		0.00	0
10080 CUB Special Items (Net Gain/Loss)	25,177.00	0.00	0.00	25,177.00		(4,617.00)	(645)
10080 Special Items (Net Gain/Loss)	25,177.00	0.00	0.00	25,177.00		(4,617.00)	(645)
11040 SL PRIOR PERIOD ADJUSTMENT	0.00	0.00	0.00	0.00		3,272.00	(100)
11040 CUB Prior Period Adjustments, Equity Transfers and Cor	0.00	0.00	0.00	0.00		(77,823.00)	(100)
PROGRAMS	0.00	0.00	0.00	0.00		(74,551.00)	(100)
11040 Prior Period Adjustments, Equity Transfers and Cor	0.00	0.00	0.00	0.00		(74,551.00)	(100)
11190 HCV UNIT MONTHS AVAILABLE	480.00	0.00	0.00	480.00		22,140.00	(98)
21190 HCV CONTRA UNIT MONTHS AVAILABLE	(480.00)	0.00	0.00	(480.00)		(22,140.00)	(98)
11190 SL UNIT MONTHS AVAILABLE	396.00	0.00	0.00	396.00		1,416.00	(72)
21190 SL CONTRA UNIT MONTHS AVAILABLE	(396.00)	0.00	0.00	(396.00)		(1,416.00)	(72)
11190 MODREHAB Unit Months Available	360.00	0.00	0.00	360.00		0.00	0
11190 SPC UNIT MONTHS AVAILABLE	216.00	0.00	0.00	216.00		0.00	0
21190 SPC CONTRA UNIT MONTHS AVAILABLE	(216.00)	0.00	0.00	(216.00)		0.00	0
11190 EHV Unit Months Available	684.00	0.00	0.00	684.00		684.00	0
11190 CUB Unit Months Available	6,120.00	0.00	0.00	6,120.00		5,568.00	10
11190 MTW UNIT MONTHS AVAILABLE	22,716.00	0.00	0.00	22,716.00		0.00	0
21190 MTW CONTRA UNIT MONTHS AVAILABLE	(22,716.00)	0.00	0.00	(22,716.00)		0.00	0
PROGRAMS	7,164.00	0.00	0.00	7,164.00		6,252.00	15
11190 Unit Months Available	7,164.00	0.00	0.00	7,164.00		6,252.00	15
11210 HCV NUMBER OF UNIT MONTHS LEASED	442.00	0.00	0.00	442.00		18,237.00	(98)
21210 HCV CONTRA NUMBER OF UNIT MONTHS LEASED	(442.00)	0.00	0.00	(442.00)		(18,237.00)	(98)
11210 SL NUMBER OF UNIT MONTHS LEASED	392.00	0.00	0.00	392.00		1,375.00	(71)
21210 SL CONTRA NUMBER OF UNIT MONTHS LEASED	(392.00)	0.00	0.00	(392.00)		(1,375.00)	(71)
11210 MODREHAB Number of Unit Months Leased	360.00	0.00	0.00	360.00		0.00	0
11210 SPC NUMBER OF UNIT MONTHS LEASED	196.00	0.00	0.00	196.00		0.00	0
21210 SPC CONTRA NUMBER OF UNIT MONTHS LEASED	(196.00)	0.00	0.00	(196.00)		0.00	0
11210 EHV Number of Unit Months Leased	539.00	0.00	0.00	539.00		168.00	221
11210 CUB Number of Unit Months Leased	5,790.00	0.00	0.00	5,790.00		5,131.00	13
11210 MTW NUMBER OF UNIT MONTHS LEASED	17,997.00	0.00	0.00	17,997.00		0.00	0
21210 MTW CONTRA NUMBER OF UNIT MONTHS LEASED	(17,997.00)	0.00	0.00	(17,997.00)		0.00	0
PROGRAMS	6,689.00	0.00	0.00	6,689.00		5,299.00	26
11210 Number of Unit Months Leased	6,689.00	0.00	0.00	6,689.00		5,299.00	26
21190 MODREHAB Contra Unit Months Available	(360.00)	0.00	0.00	(360.00)		0.00	0
21190 EHV Contra Unit Months Available	(684.00)	0.00	0.00	(684.00)		(684.00)	0
21190 CUB Contra Unit Months Available	(6,120.00)	0.00	0.00	(6,120.00)		(5,568.00)	10

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Alameda Housing Authority: PRIMARY GOVERNMENT

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Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
PROGRAMS	(7,164.00)	0.00	0.00	(7,164.00)		(6,252.00)	15
21190 Contra Unit Months Available	(7,164.00)	0.00	0.00	(7,164.00)		(6,252.00)	15
21210 MODREHAB Contra Number of Unit Months Leased	(360.00)	0.00	0.00	(360.00)		0.00	0
21210 EHV Contra Number of Unit Months Leased	(539.00)	0.00	0.00	(539.00)		(168.00)	221
21210 CUB Contra Number of Unit Months Leased	(5,790.00)	0.00	0.00	(5,790.00)		(5,131.00)	13
PROGRAMS	(6,689.00)	0.00	0.00	(6,689.00)		(5,299.00)	26
21210 Contra Number of Unit Months Leased	(6,689.00)	0.00	0.00	(6,689.00)		(5,299.00)	26
70300 SL NET TENANT RENTAL REVENUE	(247,311.00)	0.00	0.00	(247,311.00)		(250,191.00)	(1)
70300 CUB Net Tenant Rental Revenue	(4,002,105.00)	0.00	0.00	(4,002,105.00)		(3,611,419.00)	11
PROGRAMS	(4,249,416.00)	0.00	0.00	(4,249,416.00)		(3,861,610.00)	10
70300 Net Tenant Rental Revenue	(4,249,416.00)	0.00	0.00	(4,249,416.00)		(3,861,610.00)	10
70400 SL TENANT REVENUE - OTHER	(195,277.00)	0.00	0.00	(195,277.00)		(225,807.00)	(14)
70400 CUB Tenant Revenue - Other	(43,568.00)	0.00	0.00	(43,568.00)		(42,085.00)	4
PROGRAMS	(238,845.00)	0.00	0.00	(238,845.00)		(267,892.00)	(11)
70400 Tenant Revenue - Other	(238,845.00)	0.00	0.00	(238,845.00)		(267,892.00)	(11)
70600 HCV HUD PHA OPERATING GRANTS	(767,163.00)	0.00	0.00	(767,163.00)		(35,875,755.00)	(98)
70600 MODREHAB HUD Operating Grants	(232,205.00)	0.00	0.00	(232,205.00)		(246,716.00)	(6)
70600 14.896PFS-SP HUD PHA OPERATING GRANTS	(85,220.00)	0.00	0.00	(85,220.00)		(81,141.00)	5
70600 SPC HUD PHA OPERATING GRANTS	0.00	0.00	0.00	0.00		(468,712.00)	(100)
70600 EHV HUD Operating Grants	(833,676.00)	0.00	0.00	(833,676.00)		(602,382.00)	38
70600 14.HCVMTW HUD PHA OPERATING GRANTS	(36,412,700.00)	0.00	0.00	(36,412,700.00)		0.00	0
PROGRAMS	(38,330,964.00)	0.00	0.00	(38,330,964.00)		(37,274,706.00)	3
70600 HUD PHA Operating Grants	(38,330,964.00)	0.00	0.00	(38,330,964.00)		(37,274,706.00)	3
70800 SL OTHER GOVERNMENTAL GRANTS	(2,532,927.00)	0.00	0.00	(2,532,927.00)		(2,569,435.00)	(1)
70800 SPC OTHER GOVERNMENTAL GRANTS	(391,671.00)	0.00	0.00	(391,671.00)		0.00	0
70800 CUB Other governmental grants	(11,055,645.00)	0.00	565,281.00	(10,490,364.00)		(9,672,605.00)	8
PROGRAMS	(13,980,243.00)	0.00	565,281.00	(13,414,962.00)		(12,242,040.00)	10
70800 ELIM OTHER GOVERNMENTAL GRANTS	8,735,965.00	0.00	0.00	8,735,965.00		8,780,629.00	(1)
70800 Other Government Grants	(5,244,278.00)	0.00	565,281.00	(4,678,997.00)		(3,461,411.00)	35
71100 HCV INVESTMENT INCOME - UNRESTRICTED	0.00	0.00	0.00	0.00		(26.00)	(100)
71100 SL INVESTMENT INCOME - UNRESTRICTED	(878,658.00)	0.00	0.00	(878,658.00)		(624,895.00)	41
71100 CUB Investment Income - Unrestricted	(12,167.00)	0.00	0.00	(12,167.00)		(11,895.00)	2
71100 MTW INVESTMENT INCOME - UNRESTRICTED	(1,338.00)	0.00	0.00	(1,338.00)		0.00	0
PROGRAMS	(892,163.00)	0.00	0.00	(892,163.00)		(636,816.00)	40
71100 Investment Income - Unrestricted	(892,163.00)	0.00	0.00	(892,163.00)		(636,816.00)	40
71400 HCV FRAUD RECOVERY	0.00	0.00	0.00	0.00		(4,936.00)	(100)
71400 MTW FRAUD RECOVERY	(383.00)	0.00	0.00	(383.00)		0.00	0
PROGRAMS	(383.00)	0.00	0.00	(383.00)		(4,936.00)	(92)
71400 Fraud Recovery	(383.00)	0.00	0.00	(383.00)		(4,936.00)	(92)
71500 HCV OTHER REVENUE	0.00	0.00	0.00	0.00		(1,367,756.00)	(100)
71500 SL OTHER REVENUE	(6,139.00)	(13,313.00)	0.00	(19,452.00)		(3,961,164.00)	(100)
71500 14.896PFS-SP OTHER REVENUE	(1.00)	(468.00)	0.00	(469.00)		(34,352.00)	(99)
71500 CUB Other Revenue	0.00	(5,149.00)	(565,281.00)	(570,430.00)		(377,881.00)	51
71500 MTW OTHER REVENUE	(645,674.00)	(12,170.00)	0.00	(657,844.00)		0.00	0
PROGRAMS	(651,814.00)	(31,100.00)	(565,281.00)	(1,248,195.00)		(5,741,153.00)	(78)
71500 Other Revenue	(651,814.00)	(31,100.00)	(565,281.00)	(1,248,195.00)		(5,741,153.00)	(78)
71600 SL GAIN OR LOSS ON SALE OF CAPITAL ASSETS	(10,173.00)	0.00	0.00	(10,173.00)		0.00	0
71600 Gain or Loss on Sale of Capital Assets	(10,173.00)	0.00	0.00	(10,173.00)		0.00	0
91100 HCV ADMINISTRATIVE SALARIES	0.00	0.00	0.00	0.00		1,520,586.00	(100)
91100 SL ADMINISTRATIVE SALARIES	1,348,073.00	0.00	0.00	1,348,073.00		1,869,508.00	(28)
91100 MODREHAB Administrative Salaries	52,848.00	0.00	0.00	52,848.00		49,691.00	6

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2nd Partner	Reviewed by	

Alameda Housing Authority: PRIMARY GOVERNMENT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
91100 14.896PFS-SP ADMINISTRATIVE SALARIES	55,706.00	0.00	0.00	55,706.00		53,452.00	4
91100 SPC ADMINISTRATIVE SALARIES	38,913.00	0.00	0.00	38,913.00		39,925.00	(3)
91100 EHV Administrative Salaries	35,509.00	0.00	0.00	35,509.00		71,514.00	(50)
91100 CUB Administrative Salaries	1,882,336.00	0.00	0.00	1,882,336.00		1,685,996.00	12
91100 MTW ADMINISTRATIVE SALARIES	1,842,467.00	0.00	0.00	1,842,467.00		0.00	0
PROGRAMS	5,255,852.00	0.00	0.00	5,255,852.00		5,290,672.00	(1)
91100 Administrative Salaries	5,255,852.00	0.00	0.00	5,255,852.00		5,290,672.00	(1)
91200 HCV AUDITING FEES	0.00	0.00	0.00	0.00		10,615.00	(100)
91200 SL AUDITING FEES	12,828.00	0.00	0.00	12,828.00		7,630.00	68
91200 MODREHAB Auditing Fees	300.00	0.00	0.00	300.00		300.00	0
91200 CUB Auditing Fees	29,664.00	0.00	0.00	29,664.00		47,405.00	(37)
91200 MTW AUDITING FEES	21,953.00	0.00	0.00	21,953.00		0.00	0
PROGRAMS	64,745.00	0.00	0.00	64,745.00		65,950.00	(2)
91200 Auditing Fees	64,745.00	0.00	0.00	64,745.00		65,950.00	(2)
91300 SL MANAGEMENT FEE	31,661.00	0.00	0.00	31,661.00		42,989.00	(26)
91300 CUB Management Fee	256,962.00	0.00	0.00	256,962.00		273,753.00	(6)
PROGRAMS	288,623.00	0.00	0.00	288,623.00		316,742.00	(9)
91300 Management Fee	288,623.00	0.00	0.00	288,623.00		316,742.00	(9)
91400 14.896PFS-SP ADVERTISING & MARKETING	0.00	0.00	0.00	0.00		3,348.00	(100)
91400 Advertising and Marketing	0.00	0.00	0.00	0.00		3,348.00	(100)
91500 HCV EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	0.00	0.00	0.00	0.00		423,072.00	(100)
91500 SL EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	389,040.00	1,529,635.00	0.00	1,918,675.00		541,756.00	254
91500 14.896PFS-SP EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	25,877.00	24,671.00	0.00	50,548.00		21,563.00	134
91500 CUB Employee Benefit contributions - Administrative	515,851.00	271,387.00	0.00	787,238.00		489,321.00	61
91500 MTW EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	450,505.00	641,461.00	0.00	1,091,966.00		0.00	0
PROGRAMS	1,381,273.00	2,467,154.00	0.00	3,848,427.00		1,475,712.00	161
91500 Employee Benefit contributions - Administrative	1,381,273.00	2,467,154.00	0.00	3,848,427.00		1,475,712.00	161
91600 HCV OFFICE EXPENSES	0.00	0.00	0.00	0.00		586,826.00	(100)
91600 SL OFFICE EXPENSES	228,852.00	0.00	0.00	228,852.00		394,038.00	(42)
91600 CUB Office Expenses	577,135.00	0.00	0.00	577,135.00		571,505.00	1
91600 MTW OFFICE EXPENSES	666,513.00	0.00	0.00	666,513.00		0.00	0
PROGRAMS	1,472,500.00	0.00	0.00	1,472,500.00		1,552,369.00	(5)
91600 Office Expenses	1,472,500.00	0.00	0.00	1,472,500.00		1,552,369.00	(5)
91700 HCV LEGAL EXPENSE	0.00	0.00	0.00	0.00		103,672.00	(100)
91700 SL LEGAL EXPENSE	86,377.00	0.00	0.00	86,377.00		81,099.00	7
91700 CUB Legal Expense	160,219.00	0.00	0.00	160,219.00		447,969.00	(64)
91700 MTW LEGAL EXPENSE	170,091.00	0.00	0.00	170,091.00		0.00	0
PROGRAMS	416,687.00	0.00	0.00	416,687.00		632,740.00	(34)
91700 Legal Expense	416,687.00	0.00	0.00	416,687.00		632,740.00	(34)
91800 HCV TRAVEL	0.00	0.00	0.00	0.00		11,915.00	(100)
91800 SL TRAVEL	8,275.00	0.00	0.00	8,275.00		6,521.00	27
91800 14.896PFS-SP TRAVEL	129.00	0.00	0.00	129.00		0.00	0
91800 CUB Travel	22,583.00	0.00	0.00	22,583.00		12,802.00	76
91800 MTW TRAVEL	20,038.00	0.00	0.00	20,038.00		0.00	0
PROGRAMS	51,025.00	0.00	0.00	51,025.00		31,238.00	63
91800 Travel	51,025.00	0.00	0.00	51,025.00		31,238.00	63
91900 HCV OTHER	14.00	0.00	0.00	14.00		113,740.00	(100)
91900 SL OTHER	350.00	0.00	0.00	350.00		927.00	(62)
91900 14.896PFS-SP OTHER	0.00	0.00	0.00	0.00		1,351.00	(100)
91900 CUB Other	(1.00)	0.00	0.00	(1.00)		11,202.00	(100)
91900 MTW OTHER	79,294.00	0.00	0.00	79,294.00		0.00	0
PROGRAMS	79,657.00	0.00	0.00	79,657.00		127,220.00	(37)
91900 Other	79,657.00	0.00	0.00	79,657.00		127,220.00	(37)
92100 SL TENANT SERVICES - SALARIES	6,409.00	0.00	0.00	6,409.00		36,245.00	(82)

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Alameda Housing Authority: PRIMARY GOVERNMENT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
92100 CUB Tenant Services - Salaries	317,456.00	0.00	0.00	317,456.00		333,416.00	(5)
PROGRAMS	323,865.00	0.00	0.00	323,865.00		369,661.00	(12)
92100 Tenant Services - Salaries	323,865.00	0.00	0.00	323,865.00		369,661.00	(12)
92200 SL RELOCATION COSTS	2,134.00	0.00	0.00	2,134.00		0.00	0
92200 CUB Relocation Costs	36,083.00	0.00	0.00	36,083.00		24,939.00	45
PROGRAMS	38,217.00	0.00	0.00	38,217.00		24,939.00	53
92200 Relocation Costs	38,217.00	0.00	0.00	38,217.00		24,939.00	53
92300 HCV EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	0.00	0.00	0.00	0.00		2,046.00	(100)
92300 SL EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	8,981.00	0.00	0.00	8,981.00		638.00	1308
92300 CUB Employee Benefit Contributions - Tenant Services	65,244.00	0.00	0.00	65,244.00		72,436.00	(10)
92300 MTW EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	3,772.00	0.00	0.00	3,772.00		0.00	0
PROGRAMS	77,997.00	0.00	0.00	77,997.00		75,120.00	4
92300 Employee Benefit Contributions - Tenant Services	77,997.00	0.00	0.00	77,997.00		75,120.00	4
92400 SL TENANT SERVICES - OTHER	41,995.00	0.00	0.00	41,995.00		10,389.00	304
92400 14,896PFS-SP TENANT SERVICES - OTHER	1,457.00	0.00	0.00	1,457.00		5,760.00	(75)
92400 EHV Tenant Services - Other	87,850.00	0.00	0.00	87,850.00		30,704.00	186
92400 CUB Tenant Services - Other	288,997.00	0.00	0.00	288,997.00		297,830.00	(3)
PROGRAMS	420,299.00	0.00	0.00	420,299.00		344,683.00	22
92400 Tenant Services - Other	420,299.00	0.00	0.00	420,299.00		344,683.00	22
93100 HCV WATER	0.00	0.00	0.00	0.00		6,569.00	(100)
93100 SL WATER	34,197.00	0.00	0.00	34,197.00		63,507.00	(46)
93100 CUB Water	253,671.00	0.00	0.00	253,671.00		285,686.00	(11)
93100 MTW WATER	6,143.00	0.00	0.00	6,143.00		0.00	0
PROGRAMS	294,011.00	0.00	0.00	294,011.00		355,762.00	(17)
93100 Water	294,011.00	0.00	0.00	294,011.00		355,762.00	(17)
93200 HCV ELECTRICITY	0.00	0.00	0.00	0.00		7,927.00	(100)
93200 SL ELECTRICITY	14,138.00	0.00	0.00	14,138.00		7,614.00	86
93200 CUB Electricity	162,424.00	0.00	0.00	162,424.00		111,250.00	46
93200 MTW ELECTRICITY	5,979.00	0.00	0.00	5,979.00		0.00	0
PROGRAMS	182,541.00	0.00	0.00	182,541.00		126,791.00	44
93200 Electricity	182,541.00	0.00	0.00	182,541.00		126,791.00	44
93300 HCV GAS	0.00	0.00	0.00	0.00		631.00	(100)
93300 SL GAS	4,236.00	0.00	0.00	4,236.00		2,850.00	49
93300 CUB Gas	85,173.00	0.00	0.00	85,173.00		56,173.00	52
93300 MTW GAS	(60.00)	0.00	0.00	(60.00)		0.00	0
PROGRAMS	89,349.00	0.00	0.00	89,349.00		59,654.00	50
93300 Gas	89,349.00	0.00	0.00	89,349.00		59,654.00	50
93600 HCV SEWER	0.00	0.00	0.00	0.00		574.00	(100)
93600 SL SEWER	16,056.00	0.00	0.00	16,056.00		26,669.00	(40)
93600 CUB Sewer	192,837.00	0.00	0.00	192,837.00		267,239.00	(28)
93600 MTW SEWER	246.00	0.00	0.00	246.00		0.00	0
PROGRAMS	209,139.00	0.00	0.00	209,139.00		294,482.00	(29)
93600 Sewer	209,139.00	0.00	0.00	209,139.00		294,482.00	(29)
93800 HCV OTHER UTILITIES EXPENSE	0.00	0.00	0.00	0.00		3,013.00	(100)
93800 SL OTHER UTILITIES EXPENSE	35,762.00	0.00	0.00	35,762.00		28,471.00	26
93800 CUB Other Utilities Expense	0.00	0.00	0.00	0.00		387.00	(100)
93800 MTW OTHER UTILITIES EXPENSE	2,544.00	0.00	0.00	2,544.00		0.00	0
PROGRAMS	38,306.00	0.00	0.00	38,306.00		31,871.00	20
93800 Other Utilities Expense	38,306.00	0.00	0.00	38,306.00		31,871.00	20
94100 SL ORDINARY MAINTENANCE AND OPERATIONS - LABOR	42,440.00	0.00	0.00	42,440.00		25,866.00	64
94100 CUB Ordinary Maintenance and Operations - Labor	462,553.00	0.00	0.00	462,553.00		590,533.00	(22)
PROGRAMS	504,993.00	0.00	0.00	504,993.00		616,399.00	(18)
94100 Ordinary Maintenance and Operations - Labor	504,993.00	0.00	0.00	504,993.00		616,399.00	(18)

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2nd Partner	Reviewed by	

Alameda Housing Authority: PRIMARY GOVERNMENT

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Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
94200 HCV ORDINARY MAINTENANCE AND OPERATIONS - MATERIALS	0.00	0.00	0.00	0.00		1,067.00	(100)
94200 SL ORDINARY MAINTENANCE AND OPERATIONS - MATERIALS	11,680.00	0.00	0.00	11,680.00		23,790.00	(51)
94200 CUB Ordinary Maintenance and Operations - Materials an	346,418.00	0.00	0.00	346,418.00		225,946.00	53
94200 MTW ORDINARY MAINTENANCE AND OPERATIONS - MATERIALS	7,344.00	0.00	0.00	7,344.00		0.00	0
PROGRAMS	365,442.00	0.00	0.00	365,442.00		250,803.00	46
94200 Ordinary Maintenance and Operations - Materials an	365,442.00	0.00	0.00	365,442.00		250,803.00	46
94300 HCV ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	0.00	0.00	0.00	0.00		24,029.00	(100)
94300 SL ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	113,816.00	0.00	0.00	113,816.00		104,255.00	9
94300 CUB Ordinary Maintenance and Operations Contracts	1,634,949.00	12,441.00	0.00	1,647,390.00		1,658,327.00	(1)
94300 MTW ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	35,705.00	0.00	0.00	35,705.00		0.00	0
PROGRAMS	1,784,470.00	12,441.00	0.00	1,796,911.00		1,786,611.00	1
94300 Ordinary Maintenance and Operations Contracts	1,784,470.00	12,441.00	0.00	1,796,911.00		1,786,611.00	1
94500 HCV EMPLOYEE BENEFIT CONTRIBUTIONS - ORDINARY MAINT	0.00	0.00	0.00	0.00		13.00	(100)
94500 SL EMPLOYEE BENEFIT CONTRIBUTIONS - ORDINARY MAINT	2,458.00	0.00	0.00	2,458.00		12,548.00	(80)
94500 CUB Employee Benefit Contributions - Ordinary Maintena	172,770.00	0.00	0.00	172,770.00		258,474.00	(33)
PROGRAMS	175,228.00	0.00	0.00	175,228.00		271,035.00	(35)
94500 Employee Benefit Contributions - Ordinary Maintena	175,228.00	0.00	0.00	175,228.00		271,035.00	(35)
95200 HCV PROTECTIVE SERVICES - OTHER CONTRACT COSTS	0.00	0.00	0.00	0.00		21,289.00	(100)
95200 SL PROTECTIVE SERVICES - OTHER CONTRACT COSTS	39,501.00	0.00	0.00	39,501.00		17,420.00	127
95200 CUB Protective Services - Other Contract Costs	132,082.00	0.00	0.00	132,082.00		160,647.00	(18)
95200 MTW PROTECTIVE SERVICES - OTHER CONTRACT COSTS	83,880.00	0.00	0.00	83,880.00		0.00	0
PROGRAMS	255,463.00	0.00	0.00	255,463.00		199,356.00	28
95200 Protective Services - Other Contract Costs	255,463.00	0.00	0.00	255,463.00		199,356.00	28
96110 HCV PROPERTY INSURANCE	0.00	0.00	0.00	0.00		539.00	(100)
96110 SL PROPERTY INSURANCE	42,558.00	0.00	0.00	42,558.00		67,544.00	(37)
96110 CUB Property Insurance	405,904.00	0.00	0.00	405,904.00		294,085.00	38
96110 MTW PROPERTY INSURANCE	3,597.00	0.00	0.00	3,597.00		0.00	0
PROGRAMS	452,059.00	0.00	0.00	452,059.00		362,168.00	25
96110 Property Insurance	452,059.00	0.00	0.00	452,059.00		362,168.00	25
96120 SL LIABILITY INSURANCE	180.00	0.00	0.00	180.00		1,401.00	(87)
96120 CUB Liability Insurance	40,102.00	0.00	0.00	40,102.00		12,942.00	210
PROGRAMS	40,282.00	0.00	0.00	40,282.00		14,343.00	181
96120 Liability Insurance	40,282.00	0.00	0.00	40,282.00		14,343.00	181
96130 HCV WORKMEN'S COMPENSATION	0.00	0.00	0.00	0.00		30,588.00	(100)
96130 SL WORKMEN'S COMPENSATION	904.00	0.00	0.00	904.00		2,621.00	(66)
96130 14.896PFS-SP WORKMEN'S COMPENSATION	440.00	0.00	0.00	440.00		366.00	20
96130 CUB Workmen's Compensation	0.00	0.00	0.00	0.00		16,629.00	(100)
96130 MTW WORKMEN'S COMPENSATION	31,298.00	0.00	0.00	31,298.00		0.00	0
PROGRAMS	32,642.00	0.00	0.00	32,642.00		50,204.00	(35)
96130 Workmen's Compensation	32,642.00	0.00	0.00	32,642.00		50,204.00	(35)
96140 HCV ALL OTHER INSURANCE	0.00	0.00	0.00	0.00		1,370.00	(100)
96140 SL ALL OTHER INSURANCE	46,124.00	0.00	0.00	46,124.00		6,763.00	582
96140 CUB All Other Insurance	124,681.00	0.00	0.00	124,681.00		86,092.00	45
96140 MTW ALL OTHER INSURANCE	34,737.00	0.00	0.00	34,737.00		0.00	0
PROGRAMS	205,542.00	0.00	0.00	205,542.00		94,225.00	118
96140 All Other Insurance	205,542.00	0.00	0.00	205,542.00		94,225.00	118
96200 HCV OTHER GENERAL EXPENSES	0.00	0.00	0.00	0.00		13,447.00	(100)
96200 SL OTHER GENERAL EXPENSES	(189,889.00)	0.00	0.00	(189,889.00)		57,319.00	(431)
96200 EHV Other General Expenses	0.00	0.00	0.00	0.00		2,327.00	(100)
96200 CUB Other General Expenses	182,789.00	58,395.00	0.00	241,184.00		168,554.00	43
96200 MTW OTHER GENERAL EXPENSES	8,068.00	0.00	0.00	8,068.00		0.00	0
PROGRAMS	968.00	58,395.00	0.00	59,363.00		241,647.00	(75)
96200 Other General Expenses	968.00	58,395.00	0.00	59,363.00		241,647.00	(75)

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Alameda Housing Authority: PRIMARY GOVERNMENT

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Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
96400 SL BAD DEBT - TENANT RENTS	16,065.00	0.00	0.00	16,065.00		4,217.00	281
96400 CUB Bad debt - Tenant Rents	233,602.00	0.00	0.00	233,602.00		122,281.00	91
PROGRAMS	249,667.00	0.00	0.00	249,667.00		126,498.00	97
96400 Bad debt - Tenant Rents	249,667.00	0.00	0.00	249,667.00		126,498.00	97
96710 SL INTEREST OF MORTGAGE (OR BONDS) PAYABLE	43,448.00	0.00	0.00	43,448.00		29,833.00	46
96710 CUB Interest of Mortgage (or Bonds) Payable	1,047,826.00	0.00	0.00	1,047,826.00		993,992.00	5
PROGRAMS	1,091,274.00	0.00	0.00	1,091,274.00		1,023,825.00	7
96710 Interest of Mortgage (or Bonds) Payable	1,091,274.00	0.00	0.00	1,091,274.00		1,023,825.00	7
97300 HCV HOUSING ASSISTANC4E PAYMENTS	767,149.00	0.00	0.00	767,149.00		33,426,318.00	(98)
97300 MODREHAB HOUSING ASSISTANCE PAYMENTS	179,057.00	0.00	0.00	179,057.00		196,725.00	(9)
97300 SPC HOUSING ASSISTANC4E PAYMENTS	343,728.00	0.00	0.00	343,728.00		405,781.00	(15)
97300 EHV Housing Assistance Payments	982,329.00	0.00	0.00	982,329.00		266,251.00	269
97300 MTW HOUSING ASSISTANC4E PAYMENTS	33,384,952.00	0.00	0.00	33,384,952.00		0.00	0
PROGRAMS	35,657,215.00	0.00	0.00	35,657,215.00		34,295,075.00	4
97300 ELIM HOUSING ASSISTANC4E PAYMENTS	(8,735,965.00)	0.00	0.00	(8,735,965.00)		(8,780,629.00)	(1)
97300 Housing Assistance Payments	26,921,250.00	0.00	0.00	26,921,250.00		25,514,446.00	6
97350 HCV HAP PORTABILITY-IN	0.00	0.00	0.00	0.00		446,692.00	(100)
97350 MTW HAP PORTABILITY-IN	614,823.00	0.00	0.00	614,823.00		0.00	0
PROGRAMS	614,823.00	0.00	0.00	614,823.00		446,692.00	38
97350 HAP Portability-In	614,823.00	0.00	0.00	614,823.00		446,692.00	38
97400 HCV DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00		1,440.00	(100)
97400 SL DEPRECIATION EXPENSE	262,087.00	0.00	0.00	262,087.00		257,940.00	2
97400 CUB Depreciation Expense	1,448,166.00	(70,836.00)	0.00	1,377,330.00		1,437,408.00	(4)
97400 MTW DEPRECIATION EXPENSE	1,440.00	0.00	0.00	1,440.00		0.00	0
PROGRAMS	1,711,693.00	(70,836.00)	0.00	1,640,857.00		1,696,788.00	(3)
97400 Depreciation Expense	1,711,693.00	(70,836.00)	0.00	1,640,857.00		1,696,788.00	(3)
	0.00	0.00	0.00	0.00		0.00	0
Net Income (Loss)	4,502,977.00			2,066,923.00		7,379,147.00	(72)

Alameda Housing Authority: DISCRETELY PRESENTED COMPONENT UNIT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
111 DPCU CASH - UNRESTRICTED	4,057,450.00	0.00	0.00	4,057,450.00		4,814,990.00	(16)
111 Cash - Unrestricted	4,057,450.00	0.00	0.00	4,057,450.00		4,814,990.00	(16)
113 DPCU CASH - OTHER RESTRICTED	999,753.00	0.00	0.00	999,753.00		400,040.00	150
113 Cash - Other Restricted	999,753.00	0.00	0.00	999,753.00		400,040.00	150
114 DPCU CASH - TENANT SECURITY DEPOSITS	128,679.00	0.00	0.00	128,679.00		46,274.00	178
114 Cash - Tenant Security Deposits	128,679.00	0.00	0.00	128,679.00		46,274.00	178
125 DPCU ACCOUNTS RECEIVABLE - MISCELLANEOUS	9,296.00	0.00	0.00	9,296.00		0.00	0
125 Accounts Receivable - Miscellaneous	9,296.00	0.00	0.00	9,296.00		0.00	0
126 DPCU ACCOUNTS RECEIVABLE - TENANTS	94,863.00	0.00	0.00	94,863.00		33,619.00	182
126.1 DPCU ALLOWANCE FOR DOUBTFUL ACCOUNTS - TENANTS	(31,056.00)	0.00	0.00	(31,056.00)		(3,636.00)	754
126 Accounts Receivable - Tenants	63,807.00	0.00	0.00	63,807.00		29,983.00	113
142 DPCU PREPAID EXPENSES AND OTHER ASSETS	125,598.00	0.00	0.00	125,598.00		16,832.00	646
142 Prepaid Expenses and Other Assets	125,598.00	0.00	0.00	125,598.00		16,832.00	646
161 DPCU LAND	2,342,066.00	0.00	0.00	2,342,066.00		2,342,066.00	0
161 Land	2,342,066.00	0.00	0.00	2,342,066.00		2,342,066.00	0
162 DPCU BUILDINGS	72,908,720.00	0.00	0.00	72,908,720.00		26,398,949.00	176
162 Buildings	72,908,720.00	0.00	0.00	72,908,720.00		26,398,949.00	176
163 DPCU FURNITURE, EQUIPMENT & MACHINERY - DWELLINGS	2,632,875.00	0.00	0.00	2,632,875.00		512,067.00	414
163 Furniture, Equipment & Machinery - Dwellings	2,632,875.00	0.00	0.00	2,632,875.00		512,067.00	414
166 DPCU ACCUMULATED DEPRECIATION	(4,692,548.00)	0.00	0.00	(4,692,548.00)		(2,916,631.00)	61
166 Accumulated Depreciation	(4,692,548.00)	0.00	0.00	(4,692,548.00)		(2,916,631.00)	61
167 DPCU CONSTRUCTION IN PROGRESS	3,808,694.00	0.00	0.00	3,808,694.00		38,628,975.00	(90)
167 Construction in Progress	3,808,694.00	0.00	0.00	3,808,694.00		38,628,975.00	(90)
174 DPCU OTHER ASSETS	15,845,181.00	0.00	0.00	15,845,181.00		16,577,428.00	(4)
174 Other Assets	15,845,181.00	0.00	0.00	15,845,181.00		16,577,428.00	(4)
312 DPCU ACCOUNTS PAYABLE <= 90 DAYS	(260,137.00)	0.00	0.00	(260,137.00)		(220,564.00)	18
312 Accounts Payable <= 90 Days	(260,137.00)	0.00	0.00	(260,137.00)		(220,564.00)	18
325 DPCU ACCRUED INTEREST PAYABLE	(2,331,950.00)	0.00	0.00	(2,331,950.00)		(1,996,938.00)	17
325 Accrued Interest Payable	(2,331,950.00)	0.00	0.00	(2,331,950.00)		(1,996,938.00)	17
341 DPCU TENANT SECURITY DEPOSITS	(128,104.00)	0.00	0.00	(128,104.00)		(45,234.00)	183
341 Tenant Security Deposits	(128,104.00)	0.00	0.00	(128,104.00)		(45,234.00)	183
342 DPCU UNEARNED REVENUE	(18,536.00)	0.00	0.00	(18,536.00)		(20,804.00)	(11)
342 Deferred Revenues	(18,536.00)	0.00	0.00	(18,536.00)		(20,804.00)	(11)
343 DPCU CURRENT PORTION OF LONG-TERM DEBT - CAPITAL	(23,024,139.00)	0.00	0.00	(23,024,139.00)		(158,784.00)	14400
343 Current Portion of Long-term Debt - Capital Projec	(23,024,139.00)	0.00	0.00	(23,024,139.00)		(158,784.00)	14400
345 DPCU OTHER CURRENT LIABILITIES	(341,875.00)	0.00	0.00	(341,875.00)		0.00	0
345 Other Current Liabilities	(341,875.00)	0.00	0.00	(341,875.00)		0.00	0
351 DPCU LONG-TERM DEBT, NET OF CURRENT - CAPITAL	(64,813,097.00)	0.00	0.00	(64,813,097.00)		(68,949,321.00)	(6)
351 Long-term Debt, Net of Current - Capital Projects/	(64,813,097.00)	0.00	0.00	(64,813,097.00)		(68,949,321.00)	(6)
353 DPCU NON-CURRENT LIABILITIES - OTHER	0.00	0.00	0.00	0.00		(5,051,062.00)	(100)
353 Non-current Liabilities - Other	0.00	0.00	0.00	0.00		(5,051,062.00)	(100)
508.4 DPCU NET INVESTMENT IN CAPITAL ASSETS	10,837,429.00	0.00	0.00	10,837,429.00		4,142,679.00	162
508 Invested In Capital Assets, Net of Related Debt	10,837,429.00	0.00	0.00	10,837,429.00		4,142,679.00	162
511.4 DPCU RESTRICTED NET POSITION	(758,188.00)	0.00	0.00	(758,188.00)		(349,947.00)	117
511 Restricted Net Assets	(758,188.00)	0.00	0.00	(758,188.00)		(349,947.00)	117
512.4 DPCU UNRESTRICTED NET POSITION	(20,487,507.00)	0.00	0.00	(20,487,507.00)		(14,695,458.00)	39
512 Unrestricted Net Assets	(20,487,507.00)	0.00	0.00	(20,487,507.00)		(14,695,458.00)	39
10080 DPCU Special items, net gain/loss	(205,080.00)	0.00	0.00	(205,080.00)		(567,957.00)	(64)
10080 Special Items (Net Gain/Loss)	(205,080.00)	0.00	0.00	(205,080.00)		(567,957.00)	(64)

3/7/2024

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Prepared by KC3 2/7/2024	Reviewed by	1st Partner
2nd Partner	Reviewed by	

Alameda Housing Authority: DISCRETELY PRESENTED COMPONENT UNIT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
11190 DPCU UNIT MONTHS AVAILABLE	1,716.00	0.00	0.00	1,716.00		612.00	180
11190 Unit Months Available	1,716.00	0.00	0.00	1,716.00		612.00	180
11210 DPCU NUMBER OF UNIT MONTHS LEASED	1,660.00	0.00	0.00	1,660.00		600.00	177
21210 DPCU CONTRA NUMBER OF UNIT MONTHS LEASED	(1,660.00)	0.00	0.00	(1,660.00)		(600.00)	177
11210 Number of Unit Months Leased	0.00	0.00	0.00	0.00		0.00	0
21190 DPCU Contra Unit Months Available	(1,716.00)	0.00	0.00	(1,716.00)		(612.00)	180
21190 Contra Unit Months Available	(1,716.00)	0.00	0.00	(1,716.00)		(612.00)	180
70300 DPCU NET TENANT RENTAL REVENUE	(1,983,931.00)	0.00	0.00	(1,983,931.00)		(1,302,795.00)	52
70300 Net Tenant Rental Revenue	(1,983,931.00)	0.00	0.00	(1,983,931.00)		(1,302,795.00)	52
71500 DPCU OTHER REVENUE	(14,962.00)	0.00	0.00	(14,962.00)		(13,456.00)	11
71500 Other Revenue	(14,962.00)	0.00	0.00	(14,962.00)		(13,456.00)	11
91100 DPCU ADMINISTRATIVE SALARIES	85,783.00	0.00	0.00	85,783.00		88,869.00	(3)
91100 Administrative Salaries	85,783.00	0.00	0.00	85,783.00		88,869.00	(3)
91200 DPCU AUDITING FEES	58,321.00	0.00	0.00	58,321.00		66,314.00	(12)
91200 Auditing Fees	58,321.00	0.00	0.00	58,321.00		66,314.00	(12)
91300 DPCU MANAGEMENT FEE	69,975.00	0.00	0.00	69,975.00		50,718.00	38
91300 Management Fee	69,975.00	0.00	0.00	69,975.00		50,718.00	38
91400 DPCU ADVERTISING & MARKETING	151,632.00	0.00	0.00	151,632.00		0.00	0
91400 Advertising and Marketing	151,632.00	0.00	0.00	151,632.00		0.00	0
91600 DPCU OFFICE EXPENSES	188,311.00	0.00	0.00	188,311.00		163,594.00	15
91600 Office Expenses	188,311.00	0.00	0.00	188,311.00		163,594.00	15
91700 DPCU LEGAL EXPENSE	2,498.00	0.00	0.00	2,498.00		8,373.00	(70)
91700 Legal Expense	2,498.00	0.00	0.00	2,498.00		8,373.00	(70)
91900 DPCU OTHER	349,237.00	0.00	0.00	349,237.00		0.00	0
91900 Other	349,237.00	0.00	0.00	349,237.00		0.00	0
92000 DPCU ASSET MANAGEMENT FEE	0.00	0.00	0.00	0.00		10,927.00	(100)
92000 Asset Management Fee	0.00	0.00	0.00	0.00		10,927.00	(100)
92100 DPCU TENANT SERVICES - SALARIES	52,938.00	0.00	0.00	52,938.00		0.00	0
92100 Tenant Services - Salaries	52,938.00	0.00	0.00	52,938.00		0.00	0
92300 DPCU EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	63,335.00	0.00	0.00	63,335.00		0.00	0
92300 Employee Benefit Contributions - Tenant Services	63,335.00	0.00	0.00	63,335.00		0.00	0
92400 DPCU TENANT SERVICES - OTHER	65,359.00	0.00	0.00	65,359.00		0.00	0
92400 Tenant Services - Other	65,359.00	0.00	0.00	65,359.00		0.00	0
93100 DPCU WATER	85,172.00	0.00	0.00	85,172.00		22,720.00	275
93100 Water	85,172.00	0.00	0.00	85,172.00		22,720.00	275
93200 DPCU ELECTRICITY	35,443.00	0.00	0.00	35,443.00		15,197.00	133
93200 Electricity	35,443.00	0.00	0.00	35,443.00		15,197.00	133
93300 DPCU GAS	6,492.00	0.00	0.00	6,492.00		500.00	1198
93300 Gas	6,492.00	0.00	0.00	6,492.00		500.00	1198
93800 DPCU OTHER UTILITIES EXPENSE	78,672.00	0.00	0.00	78,672.00		0.00	0
93800 Other Utilities Expense	78,672.00	0.00	0.00	78,672.00		0.00	0
94100 DPCU ORDINARY MAINTENANCE AND OPERATIONS - LABOR	97,423.00	0.00	0.00	97,423.00		39,855.00	144
94100 Ordinary Maintenance and Operations - Labor	97,423.00	0.00	0.00	97,423.00		39,855.00	144
94300 DPCU ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	141,746.00	0.00	0.00	141,746.00		155,700.00	(9)
94300 Ordinary Maintenance and Operations Contracts	141,746.00	0.00	0.00	141,746.00		155,700.00	(9)
94500 DPCU EMPLOYEE BENEFIT CONTRIBUTIONS - ORDINARY MAINT	0.00	0.00	0.00	0.00		17,039.00	(100)
94500 Employee Benefit Contributions - Ordinary Maintena	0.00	0.00	0.00	0.00		17,039.00	(100)
96110 DPCU PROPERTY INSURANCE	87,328.00	0.00	0.00	87,328.00		43,165.00	102

3/7/2024

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Prepared by KC3 2/7/2024	Reviewed by	1st Partner
2nd Partner	Reviewed by	

Alameda Housing Authority: DISCRETELY PRESENTED COMPONENT UNIT

Year End: June 30, 2023

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/22	%Chg
96110 Property Insurance	87,328.00	0.00	0.00	87,328.00		43,165.00	102
96200 DPCU OTHER GENERAL EXPENSES	0.00	0.00	0.00	0.00		157,634.00	(100)
96200 Other General Expenses	0.00	0.00	0.00	0.00		157,634.00	(100)
96400 DPCU BAD DEBT - TENANT RENTS	27,420.00	0.00	0.00	27,420.00		3,636.00	654
96400 Bad debt - Tenant Rents	27,420.00	0.00	0.00	27,420.00		3,636.00	654
96710 DPCU INTEREST OF MORTGAGE (OR BONDS) PAYABLE	1,868,650.00	0.00	0.00	1,868,650.00		662,238.00	182
96710 Interest of Mortgage (or Bonds) Payable	1,868,650.00	0.00	0.00	1,868,650.00		662,238.00	182
97400 DPCU DEPRECIATION EXPENSE	1,784,771.00	0.00	0.00	1,784,771.00		872,189.00	105
97400 Depreciation Expense	1,784,771.00	0.00	0.00	1,784,771.00		872,189.00	105
	0.00	0.00	0.00	0.00		0.00	0
Net Income (Loss)	(3,096,533.00)			(3,096,533.00)		(494,460.00)	526



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: Sepideh Kiumarsi, Management Analyst

Date: March 20, 2024

Re: Adopt the Agency's Annual Plan and MTW Supplement for Fiscal Year Starting July 1, 2024 and Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the Annual Plan and MTW Supplement to HUD.

BACKGROUND

The Housing Authority of the City of Alameda's (AHA) 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 AHA to submit a Streamlined Annual PHA Plan formally referred to as HUD Form 50075-HCV. In April 2020, AHA submitted its 5-Year Plan. An Annual Plan must be submitted every year.

The Housing Authority of the City of Alameda (AHA) was accepted into the Moving to Work (MTW) Demonstration Expansion under the Landlord Incentives Cohort to test the effectiveness of landlord incentives. The AHA is required to comply with the MTW Operations Notice while participating in the MTW Demonstration Program and as such needs to submit an MTW Supplement every year.

DISCUSSION

HUD requires that the Annual Plan and MTW Supplement be made available for public comment 45 days prior to a public hearing. These documents were posted to the AHA's website for public comment on December 5, 2023 and a public hearing was held on February 21, 2024. The AHA held a public meeting to discuss its Agency-Specific Waivers on January 26, 2024 and there were no comments received. The Resident Advisory Board (RAB), representing the interests of the participants in the Housing Choice Voucher program, reviewed and commented on the MTW Supplement for Fiscal Year 2024-2025 and the Annual Plan for Fiscal Year 2024-2025. None of the comments resulted in changes to the proposed Annual Plan or MTW Supplement .

The attached MTW Supplement for Fiscal Year starting July 1, 2024 includes MTW activities being considered for submission to HUD for approval as well as those



activities from previous MTW Supplements that have been approved by HUD (please refer to Attachment E).

For this plan, the AHA is requesting one MTW Operations Notice activity and three Agency-Specific Waivers listed below:

1. 17.c. Local, Non-Traditional Activity – Housing Development Programs
2. HAP Contracts Signed Up to 120 Days
3. Initial Paperwork Good for Up to 210 Days
4. Include Internet in Utility Allowance

HUD requires PHAs to submit an impact analysis for each applicable Agency Specific activity and as this plan has 3 Agency Specific activities the AHA is submitting 3 Impact Analyses (please refer to Attachments F, G, and H).

HUD also requires that resolutions be adopted to certify compliance of the Annual Plan and MTW Supplement with federal regulations, Civil Rights requirements, and consistency with the City of Alameda's Consolidated Plan. A copy of the resolutions, form HUD-50077-ST-HCV-HP, form 50077-CR, and form 50077-SL are attached (please refer to Attachment B, C, and D).

FISCAL IMPACT

The plans are presented for approval and will have no fiscal impact unless staff fails to approve and submit the plans on time, which would result in sanctions. The deadline to submit these plans to HUD is April 17, 2024.

CEQA

Not Applicable.

RECOMMENDATION

Adopt the Agency's Annual Plan and MTW Supplement for Fiscal Year Starting July 1, 2024 and Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the Annual Plan and MTW Supplement to HUD.

ATTACHMENTS

1. Attachment A - Annual Plan FY 2024-2025
2. Attachment B - 50077-ST-HCV-HP
3. Attachment C - 50077-CR
4. Attachment D - 50077-SL
5. Attachment E - FY 2023 2024 MTW Supplement
6. Attachment F - IA ACTIVITY 2024-01 HAP Contracts Signed Up to 120 Days
7. Attachment G - IA ACTIVITY 2024-02 Initial Paperwork Good For Up to 210 Days
8. Attachment H - IA ACTIVITY 2024-03 Include Internet in Utility Allowance

Respectfully submitted,

Sepideh Kiumarsi

Sepideh Kiumarsi, 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	<div><div><div>PHA Name: HOUSING AUTHORITY OF THE CITY OF ALAMEDA</div><div>PHA Plan for Fiscal Year Beginning: (MM/YYYY): 07/2024</div><div>PHA Inventory (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above)</div><div>Number of Housing Choice Vouchers (HCVs): 1960</div><div>PHA Plan Submission Type: <input checked="" type="checkbox"/> Annual Submission <input type="checkbox"/> Revised Annual Submission</div></div><div><div>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.</div><div>The Annual PHA Plan and Elements, including the MTW Supplement, for the period starting July 1, 2024, and ending June 30, 2025, are available at: 701Atlantic Avenue, Alameda, CA 94501. The Annual Plan and MTW Supplement are also available at the Housing Authority of the City of Alameda’s website at www.alamedahsg.org.</div><div><input type="checkbox"/> PHA Consortia: (Check box if submitting a joint Plan and complete table below)</div><table><tr><th>Participating PHAs</th><th>PHA Code</th><th>Program(s) in the Consortia</th><th>Program(s) not in the Consortia</th><th>No. of Units in Each Program</th></tr><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></table></div></div>	Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program	Lead HA:																								
Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program																											
Lead HA:																															

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 type="checkbox"/> <input checked="" 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>The AHA revised the timeline for which tenant discoveries must be received and when tenant discoveries and briefs must be sent to hearing officers.</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.

Regarding the North Housing Project, a 12-acre former Naval site, the Housing Authority of the City of Alameda (AHA) has undertaken demolition of existing buildings and entitlement approvals, and incurred holding costs for security, fencing, insurance, and ongoing landscape maintenance. In June 2023, the Public Works Department approved the North Housing Phase I backbone improvements plan, which enables the site infrastructure and soil stabilization work to begin at North Housing Block A. In February 2023 the AHA received funding from the State of California Housing and Community Development Department for the Hawthorn Suites on Webster Street which will be known as Poppy Place. The AHA is working with Building Futures and Alameda Point Collaborative to provide services for this site. In September 2023, the AHA closed permanent financing for Rosefield Village, a site of 92 units of affordable, work force housing, and transitioned the property to stabilized operations thereby finishing the process to increase housing on the site by 77%. AHA's active project pipeline includes five sites, three of which will break ground in the next 6 months, with more than 150 housing units, including over 70 units reserved for permanent supportive housing. To inform and educate the public, the AHA consistently distributes a quarterly tenant newsletter and biennial newsletters for landlords and government officials and holds an annual workshop for landlords. The AHA also publicly presents to the Alameda City Council and its commissions, and the Board of AUDS, as needed, and holds monthly meetings with AHA landlords about the Landlord portal and quarterly meetings with various local organizations. The Authority has strengthened existing relationships by maintaining and expanding services by offering a landlord portal and redesigning the Authority's website to emphasize the importance of landlord participation. In 2022, an extensive landlord survey was conducted in addition to the survey conducted annually. 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. One example of this is the implementation of the AHA claim management process which streamlines claims related to incidents from incident reporting to insurance reimbursement. An automated system for staff to scan and submit invoices for approvals has been fully implemented and a journal entry approval process has been automated and utilization has become standard for new vendors. This has vastly improved efficiencies in disbursement and documentation retention. Utilization of the AHA's on-line Landlord and Vendor Portals has been expanded, as has utilization of Yardi Rent Café online reporting of income changes between annual recertifications for participants. A recent customer survey produced by the AHA has shown that utilization of the Landlord Portal has increased by 25% in the last year. The AHA has also launched its Intake Portal for participants and applicants. The AHA is exploring an online platform for submissions of Request for Tenancy Approval (RFTA) processing and owner rent increase requests. These systems and the available tracking will result in a significant reduction in staff's time to process RFTAs and owner rent increases. Property rehabilitation finished according to the near-term capital improvements plan including the repair of the balconies at Independence Plaza and replacement of the roof at Anne B. Diamant. Data from Capital Needs Assessments, appraisals, and accessibility studies are being utilized to conduct financial feasibility analyses on Independence Plaza, China Clipper, and Esperanza regarding needs and opportunities for renovation. The AHA has also implemented a risk prevention program to conduct site visits of properties to identify current and potential risks that need to be corrected. Regarding operating in a more efficient manner, the AHA has auctioned off some of its vehicles, has created an environmental plan and an environment committee to discuss environmentally friendly practices and initiatives, and completed the transfer of property operations to a 3rd party management company. The Authority received an executed Moving To Work (MTW) Amendment to the Annual Contributions Contract (ACC) dated March 23, 2022, officially designating the Authority as an MTW Agency. The Authority will spend the next four years (starting July 1, 2023) studying the effects of landlord incentives in the Housing Choice Voucher program on the retention and recruitment of landlords, including the expansion of the Authority's current incentive program. In April 2023 and June 2023, the AHA received approval of all its requested MTW Operations Notice activities and Landlord Incentives Cohort activities from its MTW Supplements for FY 2022-2023 and FY 2023-2024 resulting in a total of 12 approved activities which were all implemented July 1, 2023. These activities include landlord incentives and pre-qualifying inspections to encourage more landlords to participate in the HCV program. The reduced administrative burden as a result of the AHA's approved triennial reexamination MTW activity has allowed staff to conduct in-person reexaminations which will allow staff to assist participants needing assistance or training on how to complete an annual or interim recertification through the online portal.

GOAL 3: RETAIN AND RECRUIT EXCELLENT STAFF.

The Authority continues its 6- to 12-month training plan process for new employees, with extensive cross training for all staff. Online training continues to be expanded, particularly for new hires, including agency policies and procedures, Yardi software training, and mandatory training such as Fair Housing, Sexual Harassment, cyber training, customer service, and specialized software. The annual Brown Act training continues to be provided in person. In 2021, staff were provided with a two-part video online live training on diversity, equity and inclusion, and a training that provided an overview of informal hearings. Staff in the Housing Programs Department received trainings for Housing Quality Standards (HQS) inspections and updated training for the Housing Choice Voucher program including eligibility, rent calculation, and continued occupancy in 2022. In 2023, the AHA has also hosted several training courses for staff including, but not limited to, an asset management training in March 2023, a two-day supervisor training in May and June 2023, the Housing Choice Voucher Supervisor and Manager training in June 2023, a Defensive Driver training through July and August 2023 and quarterly procurement trainings. AHA staff also enroll in weekly Nelrod trainings provided through its membership in that organization. The AHA has created a pilot program, which staff has already utilized, to provide stipends to staff to be used for career development and training. Monthly staff meetings are now held in-person and include department reports each month to facilitate broader cross-agency communications, updates on work in progress, and presentations from the event committee regarding broader social and environmental justice topics. The Events Committee also plans and facilitates monthly staff events which promote staff interaction and foster job satisfaction. The AHA held a Board Retreat in August 2023 to facilitate discussion and receive feedback and suggestions from the Board of Commissioners regarding program improvements. The AHA also held an agency luncheon that brought together and celebrated the accomplishments of AHA staff, Alameda Family Services, Boys & Girls Club of Alameda, LifeSTEPS, the City of Alameda's Rent Program, and the Alameda Food Bank. An update to the public sector compensation studies was completed and implemented in 2022, including all exempt and non-exempt positions with the exception of contract staff such as the Resident Manager and Executive Director positions. The public sector compensation studies were updated in July 2023 for Director and Exempt level positions. Ergonomic assessments are completed for all new hires, typically within two weeks, and for ongoing staff at their request to assess and improve workspaces. During this review period there were also thirteen new hires across almost all departments and six staff received promotions on either a permanent or acting basis. The AHA is also looking to hire assistant directors for most departments to retain staff and have cross-training for staff.

GOAL 4: ENSURE FINANCIAL PREPAREDNESS FOR FUTURE CHALLENGES.

The AHA has created dashboards for asset management and property management to review progress and make informed decisions. In addition, the AHA utilizes Yardi's Asset IQ dashboard which provides key metrics for the Housing Programs Department. These key metrics along with others from property management are included in the monthly Board of Commissioners packet which is publicly available. In 2022, the Authority launched Yardi's Asset IQ, which is a management dashboard in Yardi aimed at allowing staff to monitor the progress of key elements in real-time on both the property management side and the Housing Choice Voucher side. The AHA has received continued Family Self-Sufficiency (FSS) funding for 2023 and is contracted with a professional social services provider to offer enhanced online services for FSS participants. At the end of March 2023, there were 23 active participants in the FSS program due to 5 graduations and in April 2023, 3 recruitment events were held for the FSS program. The FSS coordinator continues to provide services including, but not limited to, personal coaching of life skills, communication with tenants and landlords, and changes in annual recertification procedures, referrals to legal and mediation services, College of Alameda Career and Employment Center, and Alameda County Social Services, and one-on-one and virtual monthly check-ins. The AHA 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 AHA has revised its organizational chart to include several positions to help support the implementation of MTW, new development projects, and increased operational needs. The AHA has received 10 Stability Vouchers that it applied for in 2022 and continues to receive funding for Emergency Housing Vouchers and Housing Assistance Payments. A local housing trust fund was created in 2021 to leverage funds. In June 2023, the Board authorized the Executive Director to fund the North Housing Master Plan costs of \$4,000,000 with short to midterm use of AHA reserves, agency operating funds, and HUD Moving-To-Work (MTW) fungibility. ICD has also received Reserve Policy permanent loan commitments totaling \$12,938,000 for the North Housing project, and \$8 million dollars for the Poppy Place Hotel Conversion project. Predevelopment funds up to \$7,500,000 have been approved for the three phases of the North Housing Plan. The Authority presented a formal Reserves Policy to the Board of Commissioners in October 2021, with an amendment to the Reserves Policy in May 2022. This included an emphasis 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.

GOAL 5: MAINTAIN AND IMPROVE DATA INTEGRITY AND COLLECTION.

The AHA continues to review and update systems to ensure that it stays current with industry practices and up-to-date on system security. After rising concerns about ChatGPT, the AHA IT Governance Committee discussed the issue and in July 2023 the AHA prohibited the use of AI technologies, including accessing websites like ChatGPT or similar platforms, and preventing the entry of AHA data into AI systems. This policy will protect sensitive data and PII, maintain the integrity of proprietary and internal information, and ensure compliance with data protection regulations. Staff continues to update and expand standard operating procedures for AHA's IT-related operations including new SOPs for creating recurring work orders in Yardi and processing IT support tickets. In 2021 the physical servers and back-up systems were upgraded, with greatly improved security, storage, and access features. Additional hardware, including laptops and cell phones, was deployed to staff. In 2021, the Authority implemented a comprehensive cyber awareness program consisting of integrated software solutions to combat attacks and provide staff training to increase awareness of cyber-attacks. In 2023, the AHA has also expanded the use of Multi-Factor Authentication (MFA) for its systems. The AHA has researched and is looking to launch SharePoint which is a secure way to share documents. The AHA continues to expand and optimize its paperless and mobile integration, including online forms, automated communications, and online capability to complete regular recertifications, interim recertifications, and the intake process. The AHA also moved its vendors and landlords to use Electronic Funds Transfer (EFTs). The AHA implemented an online Board meeting solution including specialized software to manage the Board of Commissioners' agendas. The AHA also purchased equipment to allow for hybrid meetings. The AHA partnered with ECS Imaging to provide training of its Laserfiche repository for all staff. The AHA has also created online forms for its training requests, reimbursement requests, MTW landlord incentives and vacancy loss payments, and MTW hardship forms. The AHA has also worked with its online vendor to update its systems to more easily implement its triennial reexamination and HQS inspection MTW activities. The HR department has selected to use HMIS software and will begin implementing the software starting with onboarding which automates the onboarding process. Additionally, the HR department collects information from employees who are leaving the AHA and presents the exit data once every two years.

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

The Authority launched the Ombudsman program in 2021, which is a solution-oriented community resource available to all Authority tenants, program participants, landlords, and other community organizations that represent Authority tenants or clients. Since then, the Ombudsperson program has received 238 inquiries. This program reinforces our existing educational materials and continues to provide resident supportive services for all tenants and participants in the programs operated by the Housing Programs Department. The AHA's nonprofit arts partner, Drawbridge, and City of Alameda Recreation and Parks Department Mobile Recreation Program have weekly activities for children living at all AHA properties and the Alameda Food Bank continues to provide food at these activities. Alameda Food Bank provides food and LifeSTEPS manages food distribution to AHA properties twice a month at two different properties. LifeSTEPS continues to conduct in-person meetings with residents to provide aid and link families to financial and social service agencies. The Boys and Girls Club partnership continues to allow access to the program to minors in AHA's units and programs. In September 2022, the AHA's website received an Award of Distinction from the California Association of Public Information Officers for exceeding industry standards in quality and achievement. In the beginning of 2023, the AHA reinstated our in-person Rent Café Workshops to assist with the online recertification and interim portal. The AHA also provides letters explaining available supportive services for those facing eviction and has quarterly social services meetings for all participants. The AHA has also done outreach, including social media blasts, for the City of Alameda's Guaranteed Basic Income Pilot Program and worked with LifeSTEPS to help participants apply for the program. Educational materials on Fair Housing laws and reasonable accommodation under the Americans with Disabilities Act is provided at briefings, terminations, and at various points of contact with applicants and participants. In 2021, 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 continues to be conducted in all languages listed in the updated LAP.

GOAL 7: EXPAND HOUSING CHOICE THROUGHOUT THE CITY OF ALAMEDA.

The board and staff continue to review options for expanding the Authority's portfolio of affordable housing units. In April 2023, the Pulte Homes townhomes were fully purchased. In addition, the AHA stepped in to avoid foreclosure on a moderate-income inclusionary unit, taking ownership so that this home would retain the affordability restrictions. The Housing Development Department continues to work on Estuary I, Estuary II, and Linnet Corner (also referred to as the North Housing Project). Estuary I will provide 45 units of permanent supportive housing for formerly homeless individuals (including an award of 40 PBVs), Estuary II will provide 46 units of permanent supportive housing for formerly homeless

	<p>individuals (selected for an award of 40 PBVs), and Linnet Corner will provide 64 affordable units for seniors aged 62 years and over with 16 of these units for senior, homeless veterans (including an award of 40 PBVs). Rosefield achieved 100% lease up of its tax credit units (89 units, including 23 project-based voucher units) as of October 31, 2022. Permanent Loan Conversion for Rosefield Village occurred in September 2023. In March 2023, 200 applicants were selected from the Housing Choice Voucher (HCV) waitlist and to date AHA staff have issued 71 vouchers. In March 2023, there was a ceremonial signing event at Rica Vista Apartments which preserves the affordability of up to 132 units at the Rica Vista Apartments for the next 55 years which was a collaborative effort between the AHA, the City of Alameda, and Lincoln Avenue Capital. On June 5, 2023, the AHA was notified it was receiving an allocation of ten (10) Stability Vouchers (SV) effective July 1, 2023. The AHA reached an agreement with the Housing Authority of the County of Alameda (HACA) to reallocate 20 Veteran Affairs Supportive Housing (VASH) vouchers to the AHA. This was approved by the HACA Board of Commissioners, and the transfer is set to happen at the beginning of 2024. The AHA is working on a similar agreement with the Housing Authority of the City of Oakland (OHA). In 2021, the Authority was awarded fifty-seven (57) Emergency Housing Vouchers (EHV) from HUD, which were all issued and all, but one voucher, has been leased up. The AHA has also signed its contract renewals for the Moderate Rehabilitation and Shelter Plus Care programs. The Housing Authority of the City of Alameda (AHA) plans to implement a Faircloth to RAD (Rental Assistance Demonstration) conversion to utilize all its 120-unit Faircloth limit at Independence Plaza. In June 2023, AHA staff presented this plan to the Board of Commissioners and received approval from the Board of Commissioners to move ahead with this process. At this time the AHA has decided to ultimately convert all 120 units through RAD, which uses a Public Housing process to create project-based voucher units. Specific units and households have not been selected yet within the development to undergo this process. Additionally, the AHA is also collaborating with the HUD Field Office and other Public Housing Authorities within the State of California to explore options to assume more Faircloth Authority or partner with those PHAs to develop their Faircloth Authority. In 2022 the Authority signed two Housing Assistance Payments (HAP) contracts for 40 units (23 at Rosefield Village and 17 at Eden Housing's Family site, The Starling). The Authority also completed two Request for Proposals resulting in the selection of an additional 160 units under the Project-Based Voucher program. During 2021, Housing Assistance Payments Contracts were signed on 50 new Project-Based Voucher (PBV) units including 25 under the Veteran Affairs Supportive Housing (VASH) program. The Authority received over 22,000 applications during its 2021 wait list opening.</p>
B.4	Capital Improvements. – Not Applicable
B.5	<p>Most Recent Fiscal Year Audit.</p> <p>(a) Were there any findings in the most recent FY Audit?</p> <p>Y N N/A <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, please describe:</p>
C.	Other Document and/or Certification Requirements.
C.1	<p>Resident Advisory Board (RAB) Comments.</p> <p>(a) Did the RAB(s) have comments to the PHA Plan?</p> <p>Y N <input type="checkbox"/> <input checked="" type="checkbox"/></p> <p>(b) If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.</p>
C.2	<p>Certification by State or Local Officials.</p> <p>Form HUD 50077-SL, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.3	<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>
C.4	<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	<p>Affirmatively Furthering Fair Housing (AFFH).</p> <p>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.</p> <table border="1" style="width: 100%;"> <tr> <td>Fair Housing Goal: Not Applicable</td></tr> <tr> <td><u><i>Describe fair housing strategies and actions to achieve the goal</i></u></td></tr> </table> <table border="1" style="width: 100%;"> <tr> <td>Fair Housing Goal: Not Applicable</td></tr> <tr> <td><u><i>Describe fair housing strategies and actions to achieve the goal</i></u></td></tr> </table> <table border="1" style="width: 100%;"> <tr> <td>Fair Housing Goal: Not Applicable</td></tr> <tr> <td><u><i>Describe fair housing strategies and actions to achieve the goal</i></u></td></tr> </table>	Fair Housing Goal: Not Applicable	<u><i>Describe fair housing strategies and actions to achieve the goal</i></u>	Fair Housing Goal: Not Applicable	<u><i>Describe fair housing strategies and actions to achieve the goal</i></u>	Fair Housing Goal: Not Applicable	<u><i>Describe fair housing strategies and actions to achieve the goal</i></u>
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Instructions for Preparation of Form HUD-50075-HCV Annual PHA Plan for HCV-Only PHAs

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

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

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

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

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

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

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

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

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

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

- ☐ **Rent Determination.** A statement of the policies of the PHA governing rental contributions of families receiving tenant-based assistance, discretionary minimum tenant rents, and payment standard policies. (24 CFR §903.7(d))
- ☐ **Operation and Management.** A statement that includes a description of PHA management organization, and a listing of the programs administered by the PHA. (24 CFR §903.7(e)).
- ☐ **Informal Review and Hearing Procedures.** A description of the informal hearing and review procedures that the PHA makes available to its applicants. (24 CFR §903.7(f))
- ☐ **Homeownership Programs.** A statement describing any homeownership programs (including project number and unit count) administered by the agency under section 8y of the 1937 Act, or for which the PHA has applied or will apply for approval. (24 CFR §903.7(k))
- ☐ **Self Sufficiency Programs and Treatment of Income Changes Resulting from Welfare Program Requirements.** A description of any PHA programs relating to services and amenities coordinated, promoted, or provided by the PHA for assisted families, including those resulting from the PHA's partnership with other entities, for the enhancement of the economic and social self-sufficiency of assisted families, including programs provided 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

Certifications of Compliance with PHA Plan and Related Regulations <i>(Standard, Troubled, HCV-Only, and High Performer PHAs)</i>	U.S. Department of Housing and Urban Development Office of Public and Indian Housing OMB No. 2577-0226 Expires 3/31/2024
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**PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations
including PHA Plan Elements that Have Changed**

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the ___ 5-Year and/or ___ X ___ Annual PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the PHA fiscal year beginning July 1, 2024, 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 2025

☐ 5-Year PHA Plan for Fiscal Years 20____ - 20____

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

Name of Executive Director VANESSA COOPER		Name Board Chairman CARLY GROB	
Signature	Date	Signature	Date

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 (Qualified PHAs)

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB Approval No. 2577-0226
Expires 3/31/2024

Civil Rights Certification

Annual Certification and Board Resolution

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the 5-Year PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the fiscal year beginning July 1, 2024 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.

The Housing Authority of the City of Alameda
PHA Name

CA062
PHA Number/HA Code

I hereby certify that all the statement above, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Executive Director: VANESSA COOPER	Name of Board Chairperson: CARLY GROB
Signature	Signature
Date	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.

**Certification by State or Local
Official of PHA Plans Consistency
with the Consolidated Plan or
State Consolidated Plan
(All PHAs)**

U. S Department of Housing and Urban Development

Office of Public and Indian Housing

OMB No. 2577-0226

Expires 3/31/2024

**Certification by State or Local Official of PHA Plans
Consistency with the Consolidated Plan or State Consolidated Plan**

I, _____ Jennifer Ott _____, the _____ City Manager _____
Official's Name *Official's Title*

certify that the 5-Year PHA Plan for fiscal years _____ and/or Annual PHA Plan for fiscal
year 2024 of the Housing Authority of the City of Alameda _____ is consistent with the
PHA Name

Consolidated Plan or State Consolidated Plan including the Analysis of Impediments (AI) to Fair
Housing Choice or Assessment of Fair Housing (AFH) as applicable to the

City of Alameda

Local Jurisdiction Name

pursuant to 24 CFR Part 91 and 24 CFR § 903.15.

Provide a description of how the PHA Plan's contents are consistent with the Consolidated Plan or
State Consolidated Plan.

It meets the City's primary objectives to increase affordable housing and address services for
people living in poverty. The Housing Authority's annual goals incorporate the goals of the City to
provide more affordable housing in the City of Alameda.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will
prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Authorized Official:

Title:

Jennifer Ott

City Manager

Signature:

DocuSigned by:
Jennifer Ott
645B787E45D243E

Date: 12/5/2023

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

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing
instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD
may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

NOTE FROM THE HOUSING AUTHORITY OF THE CITY OF ALAMEDA

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

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

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

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

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

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

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

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

Sections of the MTW Supplement:

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

Information to be Collected for MTW Activities

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

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

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

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

Questions

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

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

MTW SUPPLEMENT TO THE ANNUAL PHA PLAN

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

OMB. No. 2577-0226

Expires: 03/31/2024

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

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

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

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

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

A. PHA INFORMATION

- A.1 **PHA Name:** Housing Authority of the City of Alameda
PHA Code: CA062
MTW Supplement for PHA Fiscal Year Beginning (MM/DD/YYYY):
07/01/2024
PHA Program Type: ☐ Public Housing (PH) only
☒ Housing Choice Voucher (HCV) only
☐ Combined
MTW Cohort Number: 4 (Landlord Incentives)
MTW Supplement Submission Type:
☒ Annual Submission
☐ Amended Annual Submission

B. NARRATIVE

B.1 MTW Supplemental Narrative.

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

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

The primary goal of the Housing Authority of the City of Alameda (AHA), in partnership with the entire community, is to advocate and provide quality, affordable, safe housing;

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

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

The AHA will strive to further the MTW statutory objective to reduce cost and achieve greater cost effectiveness in federal expenditures by continuing the activities proposed for FY 2022-2023 and FY 2023-2024 and extending the initial paperwork period and deadline to sign the HAP contract to 120 days to avoid duplicative efforts.

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

The AHA proposes to use MTW funds flexibly to increase housing choice through acquisition, rehabilitation, and/or development. AHA may use MTW funds flexibly to make Faircloth-to-RAD transactions feasible to supplement RAD rents as housing assistance payments; to pay for acquisition, rehabilitation or construction costs or contributing to development costs in another manner; or to increase housing choices for low-income families by using its 120-unit Faircloth-to-RAD authorization to produce additional project-based vouchers. The AHA will accept the Faircloth limit as offered by other jurisdictions to expand affordable housing by using these Faircloth limits in a manner similarly to the AHA's limit with Faircloth-to-RAD with additional of MTW funds.

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

C. MTW WAIVERS AND ASSOCIATED ACTIVITIES

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

Screeners:

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

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

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

Core Questions:

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

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

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

Custom Questions:

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

The Housing Authority of the City of Alameda (AHA) has previously submitted and been approved for the activities marked as “Currently Implementing”.

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

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

3. Reexaminations	
b. Alternative Reexamination Schedule for Households (HCV)	Currently Implementing

3. Reexaminations	
d. Self-certification of Assets (HCV)	Currently Implementing

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

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

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

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

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

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

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

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

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

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

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

17. Local, Non-Traditional Activities	
c. Housing Development Programs	Plan to Implement in the Submission Year

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

1.w. Alternative Income Inclusions/Exclusions (HCV)
Currently Implementing
ACTIVITY 2022-15: The Housing Authority of the City of Alameda would like to exclude a certain form of participant income during the income review and rent calculation process so that participants can benefit from certain forms of income without the income having an impact on their rent calculation. The AHA will exclude the Guaranteed Basic Income Pilot Program, which is a City of Alameda initiative to provide a flat monthly cash payment of \$1,000 to approximately 150 low-income City of Alameda households over a two-year period called Rise Up Alameda. The AHA will exclude these payments from the income review and rent calculation process of applicants or participants receiving these payments.
<p>This MTW activity serves the following statutory objectives:</p> <p><input type="checkbox"/> Cost effectiveness</p> <p><input checked="" type="checkbox"/> Self-sufficiency</p> <p><input type="checkbox"/> Housing Choice</p>
<p>This MTW activity has the following cost implications:</p> <p><input type="checkbox"/> Neutral</p> <p><input type="checkbox"/> Increased revenue</p> <p><input type="checkbox"/> Decreased revenue</p> <p><input checked="" type="checkbox"/> Increased expenditures</p> <p><input type="checkbox"/> Decreased expenditures</p>
<p>A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:</p> <p><input checked="" type="checkbox"/> to all assisted households</p> <p><input type="checkbox"/> only to a subset or subsets of assisted households</p>
<p>What inclusions or exclusions will be eliminated, modified, or added?</p> <p>Guaranteed Basic Income Pilot Program - City of Alameda called Rise Up Alameda</p>
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.

1.w. Alternative Income Inclusions/Exclusions (HCV)

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

The AHA implemented this activity on July 1, 2023.

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

ACTIVITY 2022-01: The Housing Authority of the City of Alameda strives to house families in a small community in the Bay Area. The area is perceived to be one with good schools, high quality local businesses, picturesque neighborhoods, and a caring, involved community resulting in families wanting to rent or buy in the area resulting in high housing costs and limited housing choice. Payment standards set at 150% of FMR will hopefully allow the market to cap rents through rent reasonableness testing and not the payment standards.

If the payment standard amount is increased during the term of the HAP contract, the increased payment standard amount shall be used to calculate the monthly housing assistance payment for the family beginning at the effective date of the family's first regular reexamination on or after the effective date of the increase in the payment standard amount.

The Alameda Housing Authority is seeking to Waive: 24 CFR 982.505 (c) (4), which falls under 2.b. MTW waiver, 2.b. Payment Standards – Fair Market Rents (HCV). CFR982.503-505 and 983.301. This request will allow owners to request rent increases during the HAP contract and the payment standard to be updated to the current one if higher than the one used at the last annual.

Custom Question: Please explain the payment standards by FMR.

The agency may apply a payment standard up to 150% of FMR.

This MTW activity serves the following statutory objectives:

- ☐ Cost effectiveness
- ☐ Self-sufficiency
- ☒ Housing Choice

This MTW activity has the following cost implications:

- ☐ Neutral
- ☐ Increased revenue
- ☐ Decreased revenue
- ☒ Increased expenditures
- ☐ Decreased expenditures

2.b. Payment Standards – Fair Market Rents (HCV)
Currently Implementing
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
This MTW activity does require a Safe Harbor Waiver.
This MTW activity does require a hardship policy. Hardship policy will be uploaded here, but please see Payment Standards Outside FMR Hardship Policy.
The hardship policy does not apply to more than this MTW activity.
The MTW agency has not modified the hardship policy since the last submission of the MTW Supplement.
How many hardship requests have been received associated with this activity in the most recently completed PHA fiscal year? 0 hardship requests received during the most recently completed PHA fiscal year. The AHA did not implement this activity on or before June 30, 2023.
This MTW activity does require an impact analysis. Impact analysis will be uploaded here, but please see Payment Standard Impact Analysis.
The impact analysis does not apply to more than this MTW activity.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.
The AHA implemented this activity on July 1, 2023.
This activity has not been discontinued and is not planned to be discontinued.

3.b. Alternative Reexamination Schedule for Households
Currently Implementing
<p>ACTIVITY 2022-02: Reducing family's responsibility to provide income documentation from annually to tri-annually results in less caseworkers needed to process annuals that result in minimal rent changes. Allows stability in rent for tenants and landlords. Families receiving zero income or less than \$5,000 per adult annually in income, living in Mod Rehab SRO, Shelter Plus Care, VASH, or EHV units will receive annual recertifications. AHA will check for families meeting these conditions twice a year (normally January and July) and schedule an annual reexamination as appropriate.</p> <p>Income increase(s) resulting in an annual increase of 10% needs to be reported. Increases of less than 10% annually do not need to be reported between recertifications. Cumulative increases resulting in more than 10% of income increases needs to be reported when the 10% level is reached.</p> <p>Families receiving the Earned Income Disallowance (EID) will receive interims to change their EID portion annually that will not count towards the limit.</p> <p>Owners would still be able to request annual rent increases. These would be processed after a rent reasonableness test is conducted and would not count towards interim cap.</p>
<p>Custom Question: What is the recertification schedule?</p> <p><input type="checkbox"/> Once every two years</p> <p><input checked="" type="checkbox"/> Once every three years</p> <p><input type="checkbox"/> Other</p>
<p>Custom Question: How many interim recertifications per year may a household request?</p> <p><input type="checkbox"/> 0</p> <p><input type="checkbox"/> 1</p> <p><input checked="" type="checkbox"/> 2 or more</p>
<p>Custom Question: Please describe briefly how the MTW agency plans to address changes in family/household circumstances under the alternative reexamination schedule.</p> <p>The family may request one interim per year for an income decrease or family composition change. Reports of income increases of more than 10% do not count towards the interim limit. Involuntary household composition changes do not apply towards the interim limit, for example, reporting the death of a family member will not count towards the interim limit.</p> <p>If the interim results in a decrease, the family must show that the gross income loss is going to significantly (greater than 10%) and long-term (more than 6 months) change the family's annual income going forward from the income used at the last income</p>

3.b. Alternative Reexamination Schedule for Households

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

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

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

This MTW activity serves the following statutory objectives:

- ☒ Cost effectiveness
- ☒ Self-sufficiency
- ☐ Housing Choice

This MTW activity has the following cost implications:

- ☐ Neutral
- ☐ Increased revenue
- ☐ Decreased revenue
- ☒ Increased expenditures
- ☐ Decreased expenditures

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

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

This MTW activity does not require a Safe Harbor Waiver.

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

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

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

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

0 hardship requests received during the most recently completed PHA fiscal year.
The AHA did not implement this activity on or before June 30, 2023.

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

3.b. Alternative Reexamination Schedule for Households
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.
The AHA implemented this activity on July 1, 2023.
This activity has not been discontinued and is not planned to be discontinued.

3.d. Self-Certification of Assets
Currently Implementing
<p>ACTIVITY 2022-03: Allow self-certification of participants on program up to \$50,000 in assets to reduce processing of minimal income from assets. Family must provide statement with any income earned on the assets under penalty of perjury. No other verification would be collected or required. Assets would be defined as in 24 CFR 5.609. Assets that the family does not have access to such as irrevocable trusts and 401K accounts would not count towards this asset limit. Applicants must establish assets and provide verification.</p> <p>New assets under \$50,000 do not need to be reported between triennials.</p> <p>Assets for all currently assisted households with a household asset total of less than \$50,000 sum to approximately \$1,900,000. These assets only generate a total across all assisted households of \$6,954 of annual income resulting in a total increase in total tenant payments from all participants of approximately \$2086 per year in additional rent due to these assets. This will be offset by the staff salaries of the time spent obtaining and reviewing verifications of lower amount assets. Households with more than \$50,000 in assets comprise 58% of total household assets. These households would still provide verification of the approximate \$2,700,000 in assets that generate approximately \$5,100 in asset income per year with participants paying a total of approximately \$1556 per year in higher rent due to asset income.</p>
Custom Question: Please state the dollar threshold for the self-certification of assets. Threshold: \$50,000.
<p>This MTW activity serves the following statutory objectives:</p> <p><input checked="" type="checkbox"/> Cost effectiveness</p> <p><input type="checkbox"/> Self-sufficiency</p> <p><input type="checkbox"/> Housing Choice</p>
<p>This MTW activity has the following cost implications:</p> <p><input type="checkbox"/> Neutral</p> <p><input type="checkbox"/> Increased revenue</p> <p><input type="checkbox"/> Decreased revenue</p> <p><input type="checkbox"/> Increased expenditures</p> <p><input checked="" type="checkbox"/> Decreased expenditures</p>
<p>A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:</p> <p><input checked="" type="checkbox"/> to all assisted households</p> <p><input type="checkbox"/> only to a subset or subsets of assisted households</p>
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.

3.d. Self-Certification of Assets
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.
The AHA implemented this activity on July 1, 2023.
This activity has not been discontinued and is not planned to be discontinued.

4.a. Vacancy Loss
Currently Implementing
<p>ACTIVITY 2022-04: This activity is to incentivize landlords to participate in the HCV program in combination with activities 2022-05, 2022-06, 2022-07, and 2022-11.</p> <p>As these activities are implemented to increase landlord participation in the program, units that are required to house voucher holders such as Project-Based Voucher units, ones with a regulatory agreement on the units, Tax Credit units, or ones owned by the Housing Authority are not included in this activity.</p> <p>This allows the AHA to make a payment up to one month's rent payment to a landlord whose unit was vacated by a participant of the Housing Choice Voucher program and is occupied by a different participant of the Housing Choice Voucher program. The payment would be capped at the reasonable rent to the owner minus any payments the owner received that month from any source. The payment would be made after the execution of the HAP contract.</p>
<p>Custom Question: Does this policy apply to certain types of units or to all units all HCV units or only certain types of units (for example, accessible units, units in low-poverty neighborhood, or units/landlords new to the HCV program?)</p> <p><input type="checkbox"/> To all units</p> <p><input checked="" type="checkbox"/> Certain types of units only</p> <p>If certain types of units only, what types of units does this policy apply to?</p> <p><input checked="" type="checkbox"/> Accessible units</p> <p><input type="checkbox"/> Units in particular types of areas or neighborhoods</p> <p><input type="checkbox"/> Units/landlords new to the HCV program</p> <p><input checked="" type="checkbox"/> Other. Please describe briefly:</p> <p>Does not apply to PHA owned, LIHTC units, or units with regulatory agreements. Project-Based Voucher units have a non-MTW vacancy loss.</p>
<p>Custom Question: What is the maximum payment that can be made to a landlord under this policy?</p> <p>One month rent</p>
<p>Custom Question: How many payments were issued under this policy in the most recently completed PHA fiscal year?</p> <p>0, the AHA did not implement this activity on or before June 30, 2023.</p>
<p>Custom Question: What is the total dollar value of payments issued under this policy in the most recently completed PHA fiscal year?</p> <p>\$0, the AHA did not implement this activity on or before June 30, 2023.</p>
<p>This MTW activity serves the following statutory objectives:</p> <p><input type="checkbox"/> Cost effectiveness</p>

4.a. Vacancy Loss
<input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
<p>This MTW activity has the following cost implications:</p> <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input checked="" type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
<p>A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:</p> <input type="checkbox"/> to all assisted households <input checked="" type="checkbox"/> only to a subset or subsets of assisted households
<p>A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:</p> <input type="checkbox"/> New admissions (i.e., applicants) only <input type="checkbox"/> Currently assisted households only <input checked="" type="checkbox"/> New admissions and currently assisted households
<p>A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:</p> <input checked="" type="checkbox"/> all family types <input type="checkbox"/> only to selected family types
<p>An MTW activity can apply to a tenant-based and or project-based voucher.</p> <input type="checkbox"/> The MTW activity applies to all tenant-based units. <input type="checkbox"/> The MTW activity applies to all properties with project-based vouchers. <input checked="" type="checkbox"/> The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is: <p>It does not apply to PHA owned, LIHTC units, units with regulatory agreements, or Project-Based Voucher units</p>
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
<p>Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.</p> <p>The AHA implemented this activity on July 1, 2023.</p>
This activity has not been discontinued and is not planned to be discontinued.

4.c. Other Landlord Incentives

Currently Implementing

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

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

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

The proposed incentives are:

First-time Rental incentive: \$1,500

Accessible unit incentive: \$2,000

HQS incentive: \$100

Returning Landlord incentive: \$1,000

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

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

☐ To all units

☒ Certain types of units only

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

☒ Accessible units

☐ Units in particular types of areas or neighborhoods

☒ Units/landlords new to the HCV program

☒ Other. Please describe briefly:

4.c. Other Landlord Incentives
Does not apply to PHA owned, LIHTC units, units with regulatory agreements, or Project-Based Voucher units.
Custom Question: What is the maximum payment that can be made to a landlord under this policy? One month rent
Custom Question: How many payments were issued under this policy in the most recently completed PHA fiscal year? 0, the AHA did not implement this activity on or before June 30, 2023.
Custom Question: What is the total dollar value of payments issued under this policy in the most recently completed PHA fiscal year? \$0, the AHA did not implement this activity on or before June 30, 2023.
This MTW activity serves the following statutory objectives: <input type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This MTW activity has the following cost implications: <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input checked="" type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input type="checkbox"/> to all assisted households <input checked="" type="checkbox"/> only to a subset or subsets of assisted households
A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to: <input type="checkbox"/> New admissions (i.e., applicants) only <input type="checkbox"/> Currently assisted households only <input checked="" type="checkbox"/> New admissions and currently assisted households
A MTW activity can apply to all family types or only selected family types. This MTW activity applies to: <input checked="" type="checkbox"/> all family types <input type="checkbox"/> only to selected family types
An MTW activity can apply to a tenant-based and or project-based voucher. <input checked="" type="checkbox"/> The MTW activity applies to all tenant-based units. <input type="checkbox"/> The MTW activity applies to all properties with project-based vouchers.

4.c. Other Landlord Incentives
<input type="checkbox"/> The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is: Does not apply to PHA owned, LIHTC units, units with regulatory agreements, or Project-Based Voucher units.
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation. The AHA implemented this activity on July 1, 2023.
This activity has not been discontinued and is not planned to be discontinued.

5.a. Pre-Qualifying Unit Inspections
Currently Implementing
<p>ACTIVITY 2022-06: This activity to incentivize landlords to participate in the HCV program in combination with activities 2022-04, 2022-05, 2022-07, and 2022-11.</p> <p>Initial inspections of units can be conducted up to 90 days prior to unit lease-up to help incentivize landlords to participate in the program and avoid delays in leasing. Participants or landlords can request a special (interim) inspection at any time.</p>
<p>Custom Question: How long is the pre-inspection valid for?</p> <p>90 days</p>
<p>This MTW activity serves the following statutory objectives:</p> <p><input type="checkbox"/> Cost effectiveness</p> <p><input type="checkbox"/> Self-sufficiency</p> <p><input checked="" type="checkbox"/> Housing Choice</p>
<p>This MTW activity has the following cost implications:</p> <p><input checked="" type="checkbox"/> Neutral</p> <p><input type="checkbox"/> Increased revenue</p> <p><input type="checkbox"/> Decreased revenue</p> <p><input type="checkbox"/> Increased expenditures</p> <p><input type="checkbox"/> Decreased expenditures</p>
<p>A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:</p> <p><input checked="" type="checkbox"/> to all assisted households</p> <p><input type="checkbox"/> only to a subset or subsets of assisted households</p>
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
<p>Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.</p> <p>The AHA implemented this activity on July 1, 2023.</p>
This activity has not been discontinued and is not planned to be discontinued.

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

5.d. Alternative Inspection Schedule
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.
The AHA implemented this activity on July 1, 2023. The activity is being changed so all inspections will be based on the results of the prior inspection. If the unit passes the regular inspection the first time and does not require a reinspection, the next regular inspection will be scheduled for approximately three years later. Otherwise, if the unit does not pass the inspection the first time and requires a reinspection, the next regular inspection will be scheduled in approximately 12 months. Inspections are scheduled around 2 months early for the next inspection due date to ensure inspection results are obtained before the due date.
This activity has not been discontinued and is not planned to be discontinued.

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

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

9.c. Elimination of PBV Selection Process for PHA-owned Projects without Improvement, Development, or Replacement
Currently Implementing
ACTIVITY 2022-010: This activity would allow the AHA to award project-based voucher units to a property owned by a single-asset entity (S.A.E.) of the AHA without engaging in a selection process. Currently, the AHA must open a Request for Proposals (RFP) to all interested owners when it awards PBV units. This process requires a significant amount of staff time to prepare the RFP, receive and organize proposals for review, score proposals, notify owners of the outcome, and track awards until execution of contract. This would allow the AHA to award vouchers without the RFP to units in the AHA's portfolio that qualify for PBV after conducting a Subsidy Layering Review, ensuring the property is compliant with HUD's site selection requirements, and having a 3 rd party conduct HQS inspections of the units.
<p>This MTW activity serves the following statutory objectives:</p> <p><input checked="" type="checkbox"/> Cost effectiveness</p> <p><input type="checkbox"/> Self-sufficiency</p> <p><input type="checkbox"/> Housing Choice</p>
<p>This MTW activity has the following cost implications:</p> <p><input type="checkbox"/> Neutral</p> <p><input type="checkbox"/> Increased revenue</p> <p><input type="checkbox"/> Decreased revenue</p> <p><input type="checkbox"/> Increased expenditures</p> <p><input checked="" type="checkbox"/> Decreased expenditures</p>
<p>A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:</p> <p><input type="checkbox"/> to all assisted households</p> <p><input checked="" type="checkbox"/> only to a subset or subsets of assisted households</p>
<p>A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:</p> <p><input type="checkbox"/> New admissions (i.e., applicants) only</p> <p><input type="checkbox"/> Currently assisted households only</p> <p><input checked="" type="checkbox"/> New admissions and currently assisted households</p>
<p>A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:</p> <p><input checked="" type="checkbox"/> all family types</p> <p><input type="checkbox"/> only to selected family types</p> <p><input type="checkbox"/> Other – another specifically defined target population or populations. The description of this population is:</p>
<p>An MTW activity can apply to a tenant-based and or project-based voucher.</p> <p><input type="checkbox"/> The MTW activity applies to all tenant-based units.</p>

9.c. Elimination of PBV Selection Process for PHA-owned Projects without Improvement, Development, or Replacement
<input type="checkbox"/> The MTW activity applies to all properties with project-based vouchers. <input checked="" type="checkbox"/> The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is: Applies only to units owned by a single-asset entity of the PHA.
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.
The activity has been approved, but an award has not been made at this time.
This activity has not been discontinued and is not planned to be discontinued.

17.c. Housing Development Programs	
Plan to Implement in the Submission Year	
<p>The Housing Authority of the City of Alameda (AHA) intends to use MTW fungibility to acquire, renovate and/or build affordable units that are not public housing units. Eligible activities may include gap financing or construction costs for development of affordable housing, conducted by the PHA or a PHA-controlled affiliate or by a non-PHA affordable housing developer, including but not limited to development of project-based voucher units, tax credit units, or affordable units funded with any other local, state, or federal funds.</p> <p>The AHA will not spend more than 10% of its HAP budget on local, non-traditional activities and families receiving housing or services through local, non-traditional activities must meet the definition of low-income. Local, non-traditional development activities will be conducted in accordance with the applicable requirements of PIH Notice 2011-45 and the MTW Operations Notice. The Agency shall comply with Safe Harbor provisions requiring compliance with Section 30 of the 1937 Housing Act and that any MTW Funding awarded to a third-party provider must be competitively awarded.</p> <p>At this time AHA would like to provide up to \$1 million of its funding, which would be about 3% of the AHA's HAP Budget, as gap financing to build affordable units for low-income individuals in the City of Alameda.</p>	
Custom Questions	
Name and Address of Development	North Housing Master Plan - 501 Mosely Avenue, Alameda, CA 94501

17.c. Housing Development Programs	
MTW Role: Acquisition, Rehabilitation, New Construction?	New Construction
Type of MTW Agency Financing: Gap Financing, Tax Credit Partnership, Other	Mid-term predevelopment financing (up to 15 years)
Number of Affordable Units	A minimum of 284 units. There are a minimum of 568 units planned. We hope more affordability can be achieved, but that is still being determined.
Number of Units by Affordability	
<ul style="list-style-type: none"> 80% of AMI 	Minimum of 132 at or below 80% AMI. We hope more affordability can be achieved, but that is still being determined.
<ul style="list-style-type: none"> 60% of AMI 	0 units
<ul style="list-style-type: none"> 30% of AMI 	127 units
<ul style="list-style-type: none"> Other 	25 units at 40% AMI and 106 units will serve formerly homeless populations.
This MTW activity serves the following statutory objectives: <input type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice	
This MTW activity has the following cost implications: <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input checked="" type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures	
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input type="checkbox"/> to all assisted households <input checked="" type="checkbox"/> only to a subset or subsets of assisted households	
. A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to: <input checked="" type="checkbox"/> New admissions (i.e., applicants) only <input type="checkbox"/> Currently assisted households only	

17.c. Housing Development Programs
<input type="checkbox"/> New admissions and currently assisted households
A MTW activity can apply to all family types or only selected family types. This MTW activity applies to: <input checked="" type="checkbox"/> all family types <input type="checkbox"/> only to selected family types
Please select the family types subject to this MTW activity: <input type="checkbox"/> Non-elderly, non-disabled families <input type="checkbox"/> Elderly families <input type="checkbox"/> Disabled families (to the extent those families are not exempt via a reasonable accommodation) <input type="checkbox"/> Other – another specifically defined target population or populations. The description of this population is:
An MTW activity can apply to a tenant-based and or project-based voucher. <input type="checkbox"/> The MTW activity applies to all tenant-based units. <input type="checkbox"/> The MTW activity applies to all properties with project-based vouchers. <input checked="" type="checkbox"/> The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is: Families selected to reside in the complexes receiving funds.
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
The impact analysis does not apply to more than this MTW activity.

Cohort 4.2 Front-End Vacancy Loss Payment
Currently Implementing
<p>ACTIVITY 2022-11: This activity is to incentivize landlords to participate in the HCV program in combination with activities 2022-04, 2022-05, 2022-06, and 2022-07.</p> <p>As these activities are implemented to increase landlord participation in the program, units that are required to house voucher holders such as Project-Based Voucher units, ones with a regulatory agreement on the units, Tax Credit units, or ones owned by the Housing Authority are not included in this activity.</p> <p>Similar to ACTIVITY 2022-04 except this allows the AHA to make a payment up to one month's rent payment to a landlord whose unit was not vacated by a participant of the Housing Choice Voucher program and is subsequently occupied by a participant of the Housing Choice Voucher program. The payment would be made after the execution of the HAP contract.</p>
<p>This MTW activity serves the following statutory objectives:</p> <p><input type="checkbox"/> Cost effectiveness</p> <p><input type="checkbox"/> Self-sufficiency</p> <p><input checked="" type="checkbox"/> Housing Choice</p>
<p>This MTW activity has the following cost implications:</p> <p><input type="checkbox"/> Neutral</p> <p><input type="checkbox"/> Increased revenue</p> <p><input type="checkbox"/> Decreased revenue</p> <p><input checked="" type="checkbox"/> Increased expenditures</p> <p><input type="checkbox"/> Decreased expenditures</p>
<p>A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies:</p> <p><input type="checkbox"/> to all assisted households</p> <p><input checked="" type="checkbox"/> only to a subset or subsets of assisted households</p>
<p>A MTW activity can apply only to new admissions, only to currently assisted households, or to both new admissions and currently assisted households. This MTW activity applies to:</p> <p><input type="checkbox"/> New admissions (i.e., applicants) only</p> <p><input type="checkbox"/> Currently assisted households only</p> <p><input checked="" type="checkbox"/> New admissions and currently assisted households</p>
<p>A MTW activity can apply to all family types or only selected family types. This MTW activity applies to:</p> <p><input checked="" type="checkbox"/> all family types</p> <p><input type="checkbox"/> only to selected family types</p>
<p>An MTW activity can apply to a tenant-based and or project-based voucher.</p>

Cohort 4.2 Front-End Vacancy Loss Payment
<input type="checkbox"/> The MTW activity applies to all tenant-based units. <input type="checkbox"/> The MTW activity applies to all properties with project-based vouchers. <input checked="" type="checkbox"/> The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is: Does not apply to PHA owned, LIHTC units, or units with regulatory agreements. Would not apply to Project-Based Voucher units.
This MTW activity does not require a Safe Harbor Waiver.
This MTW activity does not require a hardship policy.
This MTW activity does not require an impact analysis.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.
The AHA implemented this activity on July 1, 2023.
This activity has not been discontinued and is not planned to be discontinued.

D. SAFE HARBOR WAIVERS

D.1. Safe Harbor Waivers seeking HUD Approval:

The MTW Operations Notice describes a simplified process for MTW agencies to implement MTW activities outside of the safe harbors described in Appendix I. For each Safe Harbor Waiver request, a document that includes the following information must be provided: (a) the name and number of the MTW Waiver and associated activity for which the MTW agency is seeking to expand the safe harbor, (b) the specific safe harbor and its implementing regulation, (c) the proposed MTW activity the MTW agency wishes to implement via this Safe Harbor Waiver, (d) a description of the local issue and why such an expansion is needed to implement the MTW activity, (e) an impact analysis, (f) a description of the hardship policy for the MTW activity, if applicable, and (g) a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered, as a required attachment to the MTW Supplement.

Will the MTW agency submit request for approval of a Safe Harbor Waiver this year?

☒ No ☐ Yes

E. AGENCY SPECIFIC WAIVERS

E.1. Agency-Specific Waivers for HUD Approval:

The MTW demonstration program is intended to foster innovation and HUD encourages MTW agencies, in consultation with their residents and stakeholders, to be creative in their approach to solving affordable housing issues facing their local communities. For this reason, flexibilities beyond those provided for in Appendix I may be needed. Agency-Specific Waivers may be requested if an MTW agency wishes to implement additional activities, or waive a statutory and/or regulatory requirement not included in Appendix I.

In order to pursue an Agency-Specific Waiver, an MTW agency must include an Agency-Specific Waiver request, an impact analysis, and a hardship policy (as applicable), and respond to all of the mandatory core questions as applicable.

For each Agency-Specific Waiver(s) request, please upload supporting documentation, that includes: a) a full description of the activity, including what the agency is proposing to waive (i.e., statute, regulation, and/or Operations Notice), b) how the initiative achieves one or more of the 3 MTW statutory objectives, c) a description of which population groups and household types that will be impacted by this activity, d) any cost implications associated with the activity, e) an implementation timeline for the initiative, f) an impact analysis, g) a description of the hardship policy for the initiative, and h) a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered, as a required attachment to the MTW Supplement.

Will the MTW agency submit a request for approval of an Agency-Specific Waiver this year?

☐ No [If no, skip to E.2] ☒ Yes [If yes, please provide a title and upload required information in a-h above for each Agency-Specific Waiver request]

The AHA is requesting the following Agency-Specific Waivers:

ACTIVITY 2024-01: HAP Contracts Signed Up to 120 Days

ACTIVITY 2024-02: Initial Paperwork Good for Up to 210 Days

ACTIVITY 2024-03: Include Internet in Utility Allowance

ACTIVITY 2024-01: HAP Contracts Signed Up to 120 Days
Under current regulations, PHA's must execute the HAP contract no later than 60 calendar days from the beginning of the lease term. It is not always feasible for staff to execute the HAP contract within 60 days. When this is the case, the owner and participant must sign a second lease and staff must create a new HAP contract which is a duplicative effort that results in more work. Therefore, the AHA is requesting to extend the HAP contract execution period up to 120 days but within 14 days of receiving the landlord signature to reduce administrative burden.
Waives 24 CFR 982.305 (c)
This MTW activity serves the following statutory objectives: <input checked="" type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input type="checkbox"/> Housing Choice
This initiative achieves one or more of the 3 MTW above statutory objectives by: Extending the HAP contract execution period up to 120 days reduces costs associated with the extra time a member of staff needs to create a new HAP contract.
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
This MTW activity has the following cost implications: <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input type="checkbox"/> Increased expenditures <input checked="" type="checkbox"/> Decreased expenditures
The implementation timeline for the initiative is: Once the activity is approved and the Administrative Plan is revised.
This MTW activity does require an impact analysis.

This MTW activity does not require a hardship policy.
There were no comments received at the public hearing for this Agency-Specific waiver.

ACTIVITY 2024-02: Initial Paperwork Good for Up to 210 Days
Under current regulations, staff must receive information verifying that an applicant is eligible within the period of 60 days before the PHA issues a voucher to the applicant. These verifications are valid for 120 days from the date of the verification. However, AHA issues all its vouchers for a period of 180 days due to the tight rental market in the Bay Area and the struggle applicants have with finding units. As such, staff are required to request the same information from participants multiple times while the family is searching, which is a duplicative effort that results in more work and more stress for families in the rare case where their income decreases. Therefore, the AHA is requesting to extend the initial paperwork period up to 210 days to reduce the administrative burden.
Waives 24 CFR 982.201(e)
This MTW activity serves the following statutory objectives: <input checked="" type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input type="checkbox"/> Housing Choice
This initiative achieves one or more of the 3 MTW above statutory objectives by: Extending the initial paperwork period up to 120 days reduces costs associated with the extra time a member of staff needs to gather new paperwork.
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
This MTW activity has the following cost implications: <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input type="checkbox"/> Increased expenditures <input checked="" type="checkbox"/> Decreased expenditures
The implementation timeline for the initiative is: Once the activity is approved and the Administrative Plan is revised.
This MTW activity does require an impact analysis.
This MTW activity does not require a hardship policy.
There were no comments received at the public hearing for this Agency-Specific waiver.

ACTIVITY 2024-03: Include Internet in Utility Allowance

Under current regulations, PHAs may not provide any allowance for non-essential utility costs which at this time includes internet. In this digital age, however, the AHA argues that the internet is crucial to the lives of our participants and should therefore be included in our utility allowance schedules. COVID changed the way the world communicates and internet access in the home is no longer optional for families to have equal access to services including health care, education, and housing.

The internet is necessary for numerous daily activities and is also crucial to the way that participants interact with the AHA. Participants who have access to the internet can contact the AHA and receive communications from the AHA via email or through our website which is needed for individuals who are unable to leave their homes or lack the transportation needed to come into the office. In addition, the AHA has moved its recertification process to an online platform which means that participants need the internet in order to be able to meet the program requirements.

By including the internet in our utility allowance schedule, we would alleviate the burden on our program participants for a much-needed utility item. We would also contribute to larger national efforts to bridge the broadband affordability gap by making sure our participants have access to the same opportunities afforded by the internet that any other non-participant households would have.

Waives 24 CFR 982.517 (b)(2)(i)

This MTW activity serves the following statutory objectives:

- ☐ Cost effectiveness
- ☒ Self-sufficiency
- ☐ Housing Choice

This initiative achieves one or more of the 3 MTW above statutory objectives by:
By including internet in the utility allowance calculation, families will not be burdened with paying for internet and will be able to reallocate the amount that was previously used for internet costs to other necessities instead.

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

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

This MTW activity has the following cost implications:

- ☐ Neutral
- ☐ Increased revenue
- ☐ Decreased revenue
- ☒ Increased expenditures
- ☐ Decreased expenditures

The implementation timeline for the initiative is: Once the activity is approved and the Administrative Plan is revised.
This MTW activity does require an impact analysis.
This MTW activity does not require a hardship policy.
A member from the Board of Commissioners requested staff to analyze the impact of this activity, which staff has agreed to do once this activity has been approved, but overall, the Board of Commissioners was in support of this activity. There were no additional comments and the comment from the Board member did not warrant any revision of this activity.

E.2. Agency-Specific Waiver(s) for which HUD Approval has been Received:

For each previously approved Agency-Specific Waiver(s), a set of questions will populate.

Does the MTW agency have any approved Agency-Specific Waivers?

☒ Yes ☐ No [If no, question set concludes]

F. PUBLIC HOUSING OPERATING SUBSIDY GRANT REPORTING

Not applicable as the Housing Authority of the City of Alameda does not have Public Housing.

G. MTW STATUTORY REQUIREMENTS

G.1. 75% Very Low Income – Local, Non-Traditional.

Not applicable as the Housing Authority of the City of Alameda does not have a local, non-traditional MTW activity.

G.2. Establishing Reasonable Rent Policy.

Has the MTW agency established a rent reform policy to encourage employment and self-sufficiency?

☒ Yes ☐ No

[If Yes]: please describe the MTW agency's plans for its future rent reform activity and the implementation time line.

The AHA implemented an alternative reexamination schedule (activity 2022-02) which encourages self-sufficiency by allowing families to retain income increases of less than \$10,000 between triennials. This activity was implemented on July 1, 2023, with a threshold of \$10,000 but to be consistent with HOTMA regulations this threshold is being revised to 10% will be implemented once the MTW Supplement is approved, the Administrative Plan is revised, and staff is trained.

Also, activity 2022-15 encourages self-sufficiency by allowing families to retain income increases from the GBI program. This activity would be implemented upon City implementation of their GBI program.

G.3. Substantially the Same (STS) – Local, Non-Traditional

Not applicable as the Housing Authority of the City of Alameda does not have a local, non-traditional MTW activity.

G.4. Comparable Mix (by Family Size) – Local, Non-Traditional

Not applicable as the Housing Authority of the City of Alameda does not have a local, non-traditional MTW activity.

G.5. Housing Quality Standards

Certification is included in MTW Certifications of Compliance for HCV and local, non-traditional program.

H. PUBLIC COMMENTS

H.1.

Please provide copy of all comments received by the public, Resident Advisory Board, and tenant associations.

There were no comments received by the public or Resident Advisory Board.

Please attach a narrative describing the MTW agency's analysis of the comments and any decisions made based on these comments.

Not Applicable.

If applicable, was an additional public hearing held for an Agency-Specific Waiver and/or Safe Harbor waiver? ☒ Yes ☐ No

If yes, please attach the comments received along with the MTW agency's description of how comments were considered.

A member from the Board of Commissioners requested staff to analyze the impact of Agency Specific Activity 2024-03 but overall, the Board of Commissioners was in support of this activity. There were no additional comments and the comment from the Board member did not warrant any revision of this activity.

I. EVALUATIONS

I.1. Please list any ongoing and completed evaluations of the MTW agency's MTW policies, that the PHA is aware of, including the information requested in the table below.

Does the PHA have an agency-sponsored evaluation? ☐ Yes ☒ No

J. MTW CERTIFICATION OF COMPLIANCE

The MTW agency must execute the MTW Certifications of Compliance form and submit as part of the MTW Supplement submission to HUD.

Please see form HUD-50075-MTW for the certification form that will be executed prior to MTW Supplement submission.

IMPACT ANALYSIS – ACTIVITY 2024-01 HAP Contracts Signed Up to 120 Days

FACTOR 1: Impact on the agency's finances (e.g., how much will the activity cost, any change in the agency's per family contribution)

This activity should not have a significant impact on the agency's finances as the amount being paid for HAP does not change and the family's contribution to the rent would not change. There might be a slight decrease in costs associated with a reduction of duplicative staff efforts.

FACTOR 2: Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

This activity would not impact the affordability of housing costs for affected families as the date when the HAP contract is signed does not change the calculation for the family's portion of the rent.

FACTOR 3: Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

This activity would have no impact on the agency's waitlist.

FACTOR 4: Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This activity would not affect the agency's terminations rate of families.

FACTOR 5: Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This activity would not affect the agency's current occupancy level.

FACTOR 6: Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This activity would meet the statutory goal of cost effectiveness as it would give all parties more time to sign the HAP contract thus decreasing any duplicative efforts by staff who may need to create a new HAP contract if the owner signs a revised lease to delay the effective date to meet the 60-day requirement. During lease-ups of large complexes where multiple participants are housed, this would allow the landlord to concentrate on leasing and then sending the contracts once the major lease-up is complete.

FACTOR 7: Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

The AHA will be able to meet this requirement since this activity does not pertain to the very low-income requirement of new admissions.

b) Reasonable Rent Policy

The AHA will be able to meet this requirement since this activity would not have an effect on the family's calculation of total tenant payment.

c) Substantially the Same Requirement

The AHA will be able to meet this requirement since this activity does not affect the total number of households housed.

d) Comparable Mix Requirement

The AHA will be able to meet this requirement since this activity does not affect family size.

e) Housing Quality Standards (HQS)

The AHA will be able to meet this requirement since this activity would not affect the HQS and all units will be expected to be upkept in accordance with HQS.

FACTOR 8: Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity would not cause a hardship to the families and as such a hardship request is not needed for this activity. Owners cannot evict for non-payment of HAP. If the owner returns the lease and HAP contract timely, the AHA will pay promptly.

FACTOR 9: Across the other factors above, the impact on protected classes (and any associated disparate impact)

This activity would not have an impact on any of the protected classes as this activity would apply to all families regardless of their protected class status.

IMPACT ANALYSIS – ACTIVITY 2024-02 Initial Paperwork Good For Up to 210 Days

FACTOR 1: Impact on the agency's finances (e.g., how much will the activity cost, any change in the agency's per family contribution)

This activity should not have a significant impact on the agency's finances as the amount being paid for HAP does not change and the family's contribution to the rent would not change. There might be a slight decrease in costs associated with a reduction of duplicative staff efforts to obtain updated verifications during the 180 day voucher issuance period.

FACTOR 2: Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

This activity would not impact the affordability of housing costs for affected families as in most cases, the paperwork received after the current 120 days contains the same income as the original documents, so the period for which a family's initial paperwork is valid does not in most cases change the calculation for the family's portion of the rent.

FACTOR 3: Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

This activity would not directly affect the agency's waitlist as verification does not begin until a family is selected for eligibility determination.

FACTOR 4: Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This activity would not affect the agency's terminations rate of families.

FACTOR 5: Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This activity would not affect the agency's current occupancy level.

FACTOR 6: Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This activity would meet the statutory goal of cost effectiveness as it would extend the period for which a family's initial paperwork is valid for thus decreasing duplicative efforts by staff who would need to communicate with future participants and receive new paperwork with the same or similar information while the family searches with a voucher that is issued for 180 days. This activity would ensure that staff must have current verifications

when the voucher is issued and the family would not face uncertainty with a second rent calculation required 2/3 of the way through the issuance period.

FACTOR 7: Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

The AHA will be able to meet this requirement since this activity does not affect the very low-income requirement of new admissions.

b) Reasonable Rent Policy

The AHA will be able to meet this requirement since this activity would not have an effect on the family's calculation of total tenant payment.

c) Substantially the Same Requirement

The AHA will be able to meet this requirement since this activity does not affect the total number of households housed.

d) Comparable Mix Requirement

The AHA will be able to meet this requirement since this activity does not affect family size.

e) Housing Quality Standards (HQS)

The AHA will be able to meet this requirement since this activity would not affect the HQS and all units will be expected to be upkept in accordance with HQS.

FACTOR 8: Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity would not cause a hardship to the families and as such a hardship request is not needed for this activity.

FACTOR 9: Across the other factors above, the impact on protected classes (and any associated disparate impact)

This activity would not have an impact on any of the protected classes as this activity would apply to all families regardless of their protected class status.

IMPACT ANALYSIS – ACTIVITY 2024-03 Include Internet in Utility Allowance

FACTOR 1: Impact on the agency's finances (e.g., how much will the activity cost, any change in the agency's per family contribution)

This activity will significantly increase the agency's finances. On average the internet costs \$50 in Alameda and with approximately 1600 households who fall under MTW, this could mean an increase of up to \$80,000/month.

FACTOR 2: Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

This activity would make housing more affordable for affected families as it could potentially decrease their portion of the rent by about \$50/month.

FACTOR 3: Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

This activity would not affect the agency's waitlist.

FACTOR 4: Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This activity would not affect the agency's termination rate of families.

FACTOR 5: Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This activity would not affect the agency's current occupancy level.

FACTOR 6: Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This activity would meet the MTW statutory goal of self-sufficiency as it would decrease the tenant portion of rent and allow families to use this additional income for other necessities.

FACTOR 7: Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

The AHA will be able to meet this requirement since this activity does not affect the very low-income requirement of new admissions.

b) Reasonable Rent Policy

This AHA will be able to meet this requirement since activity decreases the family's portion of rent.

c) Substantially the Same Requirement

The AHA will be able to meet this requirement since this activity does not affect the total number of households housed.

d) Comparable Mix Requirement

The AHA will be able to meet this requirement since this activity does not affect family size.

e) Housing Quality Standards (HQS)

The AHA will be able to meet this requirement since this activity would not affect the HQS and all units will be expected to be upkeep in accordance with HQS.

FACTOR 8: Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity would not cause a hardship to the families and as such a hardship request is not needed for this activity.

FACTOR 9: Across the other factors above, the impact on protected classes (and any associated disparate impact)

This activity would not have an impact on any of the protected classes as this activity would apply to all families regardless of their protected class status.



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: Jenny Wong, Senior Project Manager

Date: March 20, 2024

Re: Adopt resolution for the Option Agreement to Ground Lease to Island City Development and Authorize the Executive Director or Designee to Execute the Option Agreement for the Property at 2615 Eagle Avenue (The Poplar).

BACKGROUND

The Housing Authority of the City of Alameda (AHA) purchased the property at 2615 Eagle Avenue for \$2,500,000 in March 2022 to develop the site as affordable housing. AHA anticipates that the site will serve 40-50 families, with up to 25% supportive housing units if required by funding sources. The development will have a preference for Alameda Unified School District (AUSD) staff, as well as a live/work preference for Alamedans.

In December 2023, the Board agreed to pre-development loan financing from Capital Impact Partners, and in February 2024, authorized a \$2.1 million redevelopment loan to fund the acquisition and pre-development of this site.

DISCUSSION

In May 2022, the Board approved an option to ground lease to Island City Development (ICD) which expired in December 2023. A new Option Agreement is proposed. The ground lease terms are typical for AHA transactions, except for the option to exercise. In the past, a 2-3 year option to exercise would have been offered. However, for rental assistance voucher purposes, there has been a request for longer site control periods that will coincide with the length of a 20-year Housing Assistance Payment contract. Thus, a 20-year option to exercise is preferred.

Summary of Terms:

Option value: \$1

Term: 20 years to exercise option

Ground lease terms: 99 years; base rent equal to appraised land FMV

Seller to offer takeback financing for 100% base rent at AFR for 55 years; residual receipts



Equivalent to a \$2,500,000 soft loan

In response to Board concerns regarding the length of the option period, staff has proposed that the option be transferable only to an ICD-controlled entity.

Staff also proposes that the agreement require the submittal of a predevelopment timeline and biannual predevelopment progress updates. Insufficient progress could be a reason to end the option. The Board could also ask for the option to be brought for Board ratification annually. Staff believes that this amount of oversight will assure that the Option Agreement remains in compliance.

A redlined Option Agreement with these proposed compliance measures is attached.

FISCAL IMPACT

AHA has already been repaid for the purchase of the property through other funds. The planned ground lease will be revenue neutral, as all lease payments will be pre-paid with a seller carryback loan from AHA, which will receive residual receipts.

CEQA

Not applicable.

RECOMMENDATION

Adopt resolution for the Option Agreement to Ground Lease to Island City Development and Authorize the Executive Director or Designee to Execute the Option Agreement for the Property at 2615 Eagle Avenue (The Poplar).

ATTACHMENTS

1. Att1_The Poplar_Ground Lease Option Agreement_Updated Redlined
2. The Poplar_Mar 2024

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Jenny', is positioned above the name Jenny Wong.

Jenny Wong, Senior Project Manager

OPTION AGREEMENT

THIS OPTION AGREEMENT (this “**Agreement**”) is effective as of ~~May~~ March 2018, 2024~~2~~, by and between Housing Authority of the City of Alameda (“**Seller**”) and Island City Development, a California nonprofit public benefit corporation, or its assigns (“**Purchaser**” or “ICD”).

RECITALS

A. Seller is the owner of the land located in the City of Alameda, CA 94501, and described as 2615 Eagle Avenue further described in Exhibit A attached hereto and incorporated herein by reference (the “**Land**”). The site currently includes improvements (the “**Improvements**”) situated on the Land.

B. Purchaser desires to procure, and Seller desires to grant, an option to enter into a ground lease with respect to the Land upon the terms and provisions as hereinafter set forth. The leasehold interest in the Land and the fee interest in any Improvements to be developed on the Land are referred to collectively herein as the “**Property**”.

NOW, THEREFORE, in consideration of the mutual agreements contained herein, the parties hereto agree as follows:

AGREEMENT

1. Grant of Option. For One Dollar (\$1.00) and other good and valuable consideration, receipt of which is hereby acknowledged, Seller does hereby grant to Purchaser the exclusive right and option to acquire the Property (the “**Option**”).

2. Exercise of Option. Purchaser may exercise its Option at any time during the period commencing on the date hereof and expiring on December 31, 20~~44~~23 (the “**Option Term**”), by giving written notice thereof to Seller. In the event the Purchaser does not exercise its Option during the Option Term, this Agreement shall become null and void and neither party hereto shall have any other liability, obligation or duty hereunder.

3. Contract For Ground Lease. In the event that the Purchaser exercises the Option, unless otherwise mutually agreed, both parties agree to execute a contract in accordance with the following terms and conditions:

(a) Ground Lease. The ground lease for the Land shall have the following terms: (a) have a term of no less than 99 years; (b) have base rent equal to the appraised fair market value of the Land, and (c) such other terms and conditions agreed upon by Seller and Purchaser.

(b) Financing. Seller agrees to provide seller takeback financing for up to 100% of the ground lease base rent; bearing interest at the applicable federal rate; with a term of 55 years (or a lesser term if elected by Purchaser); secured by a mortgage against the Property; subordinate to a senior construction to permanent bank loan and any other loans from governmental agencies;

repaid from residual receipts (after payment of developer fee, general partner management fee of \$25,000 per year with an annual increase of 3%, and an investor asset management fee of \$5,000 per year with an annual increase of 3%); and subject to commercially reasonable terms, including those in favor of an investor, for low income housing tax credit projects.

(c) Closing Date. The closing date shall be on any date during the Option Term as may be selected by Purchaser, provided that Purchaser shall make good faith efforts to provide 30 days prior notice of the closing date.

(d) Closing Costs. The Purchaser and Seller shall each pay their respective costs of closing the purchase in accordance with custom in the city in which the Property is located.

(e) As Is. Except as specifically provided in writing by Seller, Purchaser shall acquire the Property in an “as-is” condition with an ALTA owner’s title policy with such endorsements as Purchaser shall reasonably require, subject only to those monetary encumbrances recorded against the Property as agreed to in writing by Purchaser.

(f) Subdivision. Seller and Purchaser shall cooperate in causing the Land to be a separate legal parcel under applicable law, which shall be a condition precedent to closing under this Agreement. At the election of Purchaser, Purchaser may cause the Land to be further subdivided into 2 separate legal parcels or converted to a condominium with 2 condo units, in which case (1) Seller shall reasonably cooperate with such subdivision or conversion efforts, and (2) this Agreement shall be replaced with 2 separate option agreements for the 2 parcels or units, each with the same terms and conditions as in this Agreement.

(g) Representations, Warranties and Covenants. Seller hereby represents, warrants and covenants as follows:

(i) Except as otherwise permitted by Purchaser in writing in its sole discretion, Seller shall (A) maintain and operate the Property in its current condition and operation; (B) not enter into any lease, agreement or contract or a modification thereof (including existing loans or liens on the Property) affecting the Property unless such lease, agreement or contract shall terminate upon transfer of the Property or is approved by Purchaser in its sole discretion; (C) comply with all material contracts, agreements and obligations with respect to the Property; (D) maintain current amounts of fire, extended coverage, hazard and other insurance for the Property; and (E) not sell, assign, dispose of or further encumber the Property.

(ii) Seller shall not commit or permit any act that would diminish or devalue the Property or Purchaser’s rights under this Agreement.

(iii) Seller shall within 20 days of the date hereof provide to Purchaser all documents, contracts, agreements and other information regarding the Property that is within the possession or control of Seller.

(iv) During the Option Term, Purchaser and its agents shall have the right, upon reasonable notice and during reasonable times and without unreasonably interfering with the normal operation of the Property, to enter upon the Property to conduct inspections and testing (including surveying and environmental assessments), and to inspect and copy Seller’s

books and records with respect to the Property. Seller shall reasonably cooperate with Purchaser in inspecting and evaluating the Property, applying for or obtaining financing for the Property and obtaining entitlements or permits with respect to the Property.

4. General Provisions.

(a) Predevelopment Progress. The Purchaser shall provide a proposed development schedule to the Seller within one month of the effective date of this agreement. Furthermore, the Purchaser shall provide an update and progress report **biannually** and shall show sufficient progress on the entitlement, design, and financing applications for the development. If the Seller does not believe sufficient progress is being made, the option will be reviewed by the Board of Commissioners and may be rescinded. However, if sufficient progress is made and the bylaws of the Purchaser have not changed, the Seller will agree to annual extensions, such that the option can show site control for 20 years on an ongoing basis.

(a)(b) Entire Agreement. This Agreement contains the entire agreement between the parties, and supersedes all prior negotiations, drafts, and other understandings which the parties may have had concerning the subject matter hereof.

(b)(c) Time. Time is of the essence of this Agreement.

(e)(d) Successors. The provisions of this Agreement shall inure to the benefit of, and shall be binding upon, the heirs, successors, executors, administrators and assigns of the parties hereto. Seller agrees that Purchaser shall have the right to assign this Agreement to an ICD-controlled entity or to nominate another ICD-controlled person (including, without limitation, a limited partnership controlled by Purchaser) to take title to the Property without Seller's consent.

(d)(e) Amendments. This Agreement may not be amended or modified except by written documents signed by all parties hereto.

(e)(f) Severability. Whenever possible, each provision of this Agreement shall be interpreted so as to be effective and valid under applicable law. If any provision of this Agreement is held to be prohibited by, or invalid under, applicable law, the remainder of this Agreement and any other application of such provision shall not be affected thereby.

(f)(g) Counterparts. This Agreement may be executed in any number of counterparts, and each such counterpart shall be deemed to be an original instrument. All such counterparts together shall constitute one and the same Agreement.

(e)(h) Notice. Any notice, demand, request, consent or other communication which either party desires or is required to give to any other party shall be in writing and shall be deemed to have been given when either: (a) delivered in person or by facsimile transfer, or (b) sent by overnight courier or first-class registered or certified mail, postage pre-paid, return receipt requested, addressed to such party at the address set forth following each party's signature to this Agreement. Either party may designate another address for itself at any time upon written notice to the other party.

~~(h)~~(i) Headings. The titles and headings of the various sections of this Agreement have been inserted only for convenience of reference. They are not part of this Agreement and may not be used to construe or interpret any of the terms hereof.

~~(h)~~(i) Governing Law. This Agreement shall be governed by, and construed in accordance with, the law of the State of California.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date set forth above.

SELLER:

Housing Authority of the City of Alameda,
a public body corporate and politic

By: _____
Vanessa Cooper
Executive Director

Address:

Housing Authority of the City of Alameda
701 Atlantic Avenue
Alameda, CA 94501
Attn: Executive Director

PURCHASER:

Island City Development,
a California nonprofit public benefit corporation

By: _____
Vanessa Cooper
President

Address:

Island City Development
c/o Housing Authority of the City of Alameda
701 Atlantic Avenue
Alameda, CA 94501
Attn: Executive Director

EXHIBIT A

Legal Description

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF ALAMEDA, IN THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA, AND IS DESCRIBED AS FOLLOWS:

PARCEL 1:

Commencing at a point on the Northeasterly line of Eagle Avenue, distant thereon Southeasterly 140 feet, 3 inches from the point of intersection thereof with the Southeasterly line of Broadway, said point being the intersection of said line of Eagle Avenue, with the Northwesterly line of land conveyed by Charles D. Bates to Mary Tregloan, wife of John Tregloan, by Deed Dated August 2nd, 1880, and Recorded August 10th, 1880 in Liber 206 of Deeds, at Page 65, Alameda County Records, running thence Southeasterly along said line of Eagle Avenue, 126.57 feet; more or less, to the Northwesterly line of land conveyed by Julia Frothingham to Elisa Kelly, by Deed dated December 28th, 1906, and recorded July 27th, 1908, in Liber 1476 of Deeds, at Page 411, Alameda County Records; thence Northeasterly along said last named line 294, feet more or less, to the Southerly line of land conveyed by John R. Tregloan to Southern Pacific Company, a corporation, by Deed dated October 1st, 1909 and Recorded October 2nd 1909, in Liber 1616 of Deeds, at Page 459, Alameda County Records, thence Westerly along said last named line, 164 feet, 2 in more or less, to a point on the Northwesterly line of land conveyed by Charles D. Bates to Mary Tregloan as aforesaid, distant 192.35 feet Northeasterly measured at right angle from the Northeasterly line of Eagle Avenue, through the point of beginning. Thence Southwesterly along said Northwesterly line of land conveyed to Mary Tregloan, 192.35 feet, to the point of commencement,

PARCEL 2:

Commencing at the intersection of the Northeasterly line of Eagle Avenue with the Southeasterly line of the Pancoast Tract as said line and avenue are shown on "Plat of the Pancoast Tract, Alameda", Recorded May 13, 1876 at Page 2, in Map Book 4 of Official Records of Alameda County, said intersection being also the most Southerly corner of the parcel of land described in Deed from Lovinah B. Jones and George C. Jones, her husband, to the Southern Pacific Company, Recorded February 23, 1907 at Page 17, in Book 1340 of Deeds, Alameda County Records;

Thence along the Southeasterly of last said parcel of land North 34° 23' 02" East 192.50 feet to a point on the South line of Tilden Way, 70 feet in width, as said way is shown on Drawing 3939, Case 51, Sheet 4, Alameda City Engineer's Files, said point having coordinates of y-466,107.33 feet and x-1,499,005.93 feet based on the California Coordinate System, Zone III, as are all bearings, distances and coordinates in this description, said point being the True Point of Beginning;

Thence along said South line of Tilden Way North 76 ° 29' 26" East 144.57 feet to the direct extension Northwesterly of the Southwesterly line of the parcel of land described in deed from the Southern Pacific Company to Sidney Traver, recorded August 27, 1941 at Page 150, in Book 4115, of Official Records of Alameda County;

Thence along said direct extension and said Southwesterly line South 55° 38' 17" East 29.63 feet;

Thence South 34° 23' 02" West 6.02 feet to the Southeasterly corner of the parcel of land described in deed from John Tregloan to the Southern Pacific Company, recorded October , 1909, at Page 459 in book 1616 of Deeds, Alameda County Records;

Thence along the Southerly line of last said parcel of land South 85° 41' 08" West 162.17 feet to said Southeasterly line of the parcel of land described in deed from Lovinah B. Jones, et vir, to the Southern Pacific Company;

Thence along last said Southeasterly line North 34° 23' 02" East 0.15 feet to the true point of beginning.

Excepting therefrom all oil, gas, minerals and other hydrocarbon substances as reserved in the Deed from Central Pacific Railway Company, et al, Recorded July 11, 1957, in Book 8412, Page 501, of Official Records.

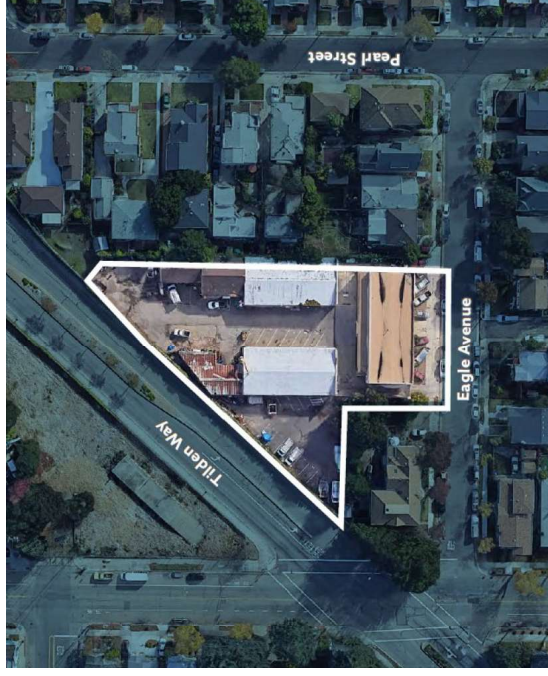
PARCEL 3:

Beginning at a point on the exterior line of the parcel of land described as Parcel 5 in the deed from Central Pacific Railway Company, et al., to City of Alameda, dated January 3, 1957, recorded July 11, 1957 in Book 8412 of Official Records of Alameda County, Page 501, (AM-68327), said point being the most Eastern corner of the parcel of land described in the deed from Southern Pacific Company to Daniel G. Becknell et ux., dated October 3, 1940, recorded October 30, 1940 in Book 3965, of Official Records of Alameda County, Page 378 (MM-59014); running thence along the exterior boundary line of the parcel of land described as Parcel 5 in said first mentioned deed the two following courses and distances; North 55° 38' 17" West 115.27 feet and North 76° 29' 26" East 171.92 feet to a line drawn North 34° 23' 02" East from the point of beginning; and thence along said line so drawn South 34° 23' 02" West 127.50 feet to the point of beginning.

Excepting therefrom all oil, gas, minerals and other hydrocarbon substances as reserved in the Deed from Central Pacific Railway Company et al, Recorded July 11, 1957, in Book 8412, Page 501, of Official Records,

APN: 070-0161-055-02

The Poplar Option Agreement



March 2024

Ground Lease

- Option value: \$1
- Term: 20 years to exercise option
- Ground lease terms: 99 years
base rent equal to appraised land FMV
- Seller to offer Takeback financing for 100% base rent at AFR for 55 years; residual receipts (AHA typical terms)
- Equivalent to a \$2,500,000 soft loan
- **Conditions:**
 - Require biannual progress reviews;
 - Limits transfers to ICD-controlled entities

Recommendation

Adopt a resolution for the Option Agreement to Ground Lease to Island City Development and Authorize the Executive Director or Designee to Execute the Option Agreement for the Property at 2615 Eagle Avenue (The Poplar).

Questions or Comments?



Housing Authority
of the
City of Alameda

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

701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Tonya Schuler-Cummins, Director of Data and Policy

Date: March 20, 2024

Re: Adopt a resolution to allow for the transfer of its public housing program, including Faircloth allowance, from the Regional Housing Authority to the Housing Authority of the City of Alameda and for the Executive Director or designee to approve all related documents.

BACKGROUND

The Faircloth Amendment, enacted as a part of the Public Housing Reform Act in 1998, capped the number of Public Housing units for a PHA at the level in existence on October 1, 1999. Faircloth-to-RAD (FTR) is a 2021 HUD initiative that allows the units under the Faircloth Limit to be developed as Public Housing and then converted to Project-Based assistance under the RAD program. These units also come with new and ongoing funding at the level for which HUD provides for new Public Housing units.

On October 1, 1999, the Housing Authority of the City of Alameda (AHA) had 120 units of Public Housing which have since remained as AHA's Faircloth Limit. The Housing Authority is currently undergoing the Faircloth-to-RAD process for its 120 units.

On September 23, 2014, HUD issued PIH Notice 2014-24 which allows for and provides guidance for the voluntary transfer of Public Housing programs, developments, and units between two or more PHAs. This notice is referenced in the Faircloth-to-RAD guidelines which states "PHAs may also transfer their Faircloth authority as part of a PHA transfer or consolidation in accordance with Notice PIH 2014-24 which involves the transfer of all Public Housing assets and liabilities (in addition to the Faircloth limit)."

DISCUSSION

The Regional Housing Authority (CA048) has a Faircloth limit of 173 units, but does not have the capacity to develop units under its limit. The Regional Housing Authority, as advised by HUD, has offered to transfer its Faircloth limit to the Housing Authority of the City of Alameda.

FISCAL IMPACT



Due to the legal issues, there will be costs for attorneys to make the transfer. The AHA would be eligible to transition the funds the Regional Housing Authority is eligible for under its limit which may be minimal. There will be legal and consultant costs to assist with the application process to HUD to use the Faircloth limit. This limit would allow the AHA to convert the Faircloth units to Project-Based Voucher units and support development through this process.

CEQA

N/A

RECOMMENDATION

Adopt a resolution to allow for the transfer of its public housing program, including Faircloth allowance, from the Regional Housing Authority to the Housing Authority of the City of Alameda and for the Executive Director or designee to approve all related documents.

ATTACHMENTS

1. Item 11.E - Attachment - Resolution

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Tonya Schuler-Cummins', with a long horizontal flourish extending to the right.

Tonya Schuler-Cummins, Director of Data and Policy

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE HOUSING
AUTHORITY OF THE CITY OF ALAMEDA AGREEING TO AND ACCEPTING THE
TRANSFER OF THE REGIONAL HOUSING AUTHORITY'S FAIRCLOTH LIMIT OF 173
PUBLIC HOUSING UNITS AND PUBLIC HOUSING PROGRAM**

WHEREAS, section 9(g)(3) of the United States Housing Act of 1937 limits the number of Public Housing units for which a Public Housing Authority may receive Capital Funds and Operating Funds; and

WHEREAS, the provision prohibits the Department of Housing and Urban Development ("HUD") from funding the operation or construction of new public housing with Capital or Operating Funds if the units would exceed the number of units the Public Housing Authority owned, assisted, or operated as of October 1, 1999; and

WHEREAS, this excess number of units/authority to develop more units is known as a Public Housing Authority's Faircloth Limit; and

WHEREAS, HUD periodically publishes the Faircloth Limit for every Public Housing Authority with a Public Housing Program; and

WHEREAS, the Regional Housing Authority, which consists of members Yuba City, Live Oak, Sutter County, Nevada County, and Colusa County, has disposed of all of its public housing assets (including, without limitation, all projects and units) as of August 1, 2022, and currently has excess Faircloth Limit authority of 173 units; and

WHEREAS, the Regional Housing Authority would like to transfer its excess Faircloth Limit and its public housing program to another Public Housing Authority; and

WHEREAS, the Regional Housing Authority intends to make such a transfer to permit the development of additional affordable housing in the State of California; and

WHEREAS, the Housing Authority of the City of Alameda ("Alameda Housing Authority") now desires to agree to and accept this excess Faircloth Limit and public housing program from the Regional Housing Authority and authorize the Executive Director to take any and all actions necessary in furtherance of this transaction; and

WHEREAS, the Alameda Housing Authority will not in any way be operating outside of its "area of operation", as that term is used in Health and Safety Code sections 34208 and 34312 because all operations of the public housing program following the transfer will occur within the geographic jurisdiction of the Alameda Housing Authority; and

WHEREAS, the Alameda Housing Authority will receive the Regional Housing Authority's 2021 and 2022 supplemental CFP awards; and

WHEREAS, the parties will, as part of this transfer, hold each other harmless for any liabilities incurred as a result of this transaction.

NOW, THEREFORE, the Board of Commissioners of the Alameda Housing Authority does hereby resolve, determine, and order as follows:

SECTION 1. The foregoing recitals are true and correct and incorporated herein by this reference.

SECTION 2. The Board of Commissioners of the Alameda Housing Authority hereby approves and agrees that the Alameda Housing Authority accepts the Regional Housing Authority's divestiture of its Faircloth Limit to develop up to 173 housing units, its public housing program, and \$2,525 from 2021 supplemental CFP awards as well as \$2,001 from 2022 supplemental CFP awards.

SECTION 3. The Board agrees and acknowledges that each party will hold each other harmless for any liabilities incurred as part of this transfer.

SECTION 4. The Board hereby authorizes the Executive Director, or her designee, to take any and all actions in furtherance of the executing the transfer, including, but not limited to, executing and recording any required documents as are necessary to complete the transfer.

SECTION 5. The Board hereby resolves that all actions previously taken by the Regional Housing Authority, or its employees, officers and agents in connection with the transfer or the transactions described herein are hereby ratified and approved.

SECTION 6. The Board Secretary shall certify to the passage and adoption of this resolution, and the same shall thereupon take effect and be in force.

PASSED, APPROVED, AND ADOPTED this 20th day of March 2024.

ATTEST

Vanessa M. Cooper
Executive Director/Secretary

Carly Grob, Chair
Board of Commissioners

STATE OF CALIFORNIA }
COUNTY OF ALAMEDA } ss.
CITY OF ALAMEDA }

I, Vanessa M. Cooper, Secretary of the Alameda Housing Authority, do hereby certify that the foregoing Resolution No. ____ was adopted at a regular meeting of the Alameda Housing Authority held on March 20, 2024, by the following vote:

AYES: Authority Member:

NOES: Authority Member:

ABSENT: Authority Member:

ABSTAIN: Authority Member:

Vanessa M. Cooper
Secretary
Alameda Housing Authority



Housing Authority
of the
City of Alameda

PHONE: (510) 747-4300
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701 Atlantic Avenue • Alameda, California 94501-2161

To: Honorable Chair and Members of the Board of Commissioners

From: Alicia Southern, Director of Human Resources and Operations

Date: March 20, 2024

Re: Adopt a Resolution to approve a revised Schedule of Authorized Positions effective immediately.

BACKGROUND

Each year, as part of the budgeting process, a proposed Schedule of Authorized Positions and Pay Schedule is presented to the Board of Commissioners with the proposed budget for the upcoming fiscal year. Due to the current challenges with recruiting employees, in particular in alignment with 2023's practice, the longer than typical time it is taking to hire, combined with the approval and funding of several proposed development projects, the Housing Authority of the City of Alameda (AHA) management is bringing the Schedule of Authorized Positions and Pay Schedule for 2024-2025 to the Board prior to presentation of the full budget in July. This will allow recruiting efforts to start now, so that these positions can be filled at or close to the beginning of the new fiscal year.

DISCUSSION

Schedule of Authorized Positions

Total proposed full-time equivalent positions (FTE's) has changed from 55 FTEs to 57.5 FTEs. The primary changes proposed for the upcoming year include the following added positions:

- Adding an additional 0.50 FTE as a Program Assistant in the Property Operations Department to provide additional administrative and complex technical support. This will assist in the recruitment process, as hiring half-time, split positions can be challenging, so this addition results in the department having 1 FTE Program Assistant.
- Adding and placing a Senior Asset Manager and Senior Construction Manager positions at the same range as the Senior Project Manager, Community Relations Manager, Human Resources Manager, Risk Control Manager, and Senior Management Analyst positions; range 45. This may help to address



recruiting challenges and will group these positions with comparable levels of responsibility in the same wage band.

FISCAL IMPACT

Schedule of Authorized Positions

The cost to grant the recommended changes to the Schedule of Authorized Positions is \$392,884.74 for the upcoming fiscal year, including AHA's pension contributions.

Any new hire costs prior to the new fiscal year will be covered by the savings due to unfilled positions in FY2023-2024 and will be within budget. If adopted, the new wage ranges assigned to the newly created positions will be incorporated into the next fiscal year's budget.

CEQA

N/A

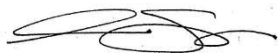
RECOMMENDATION

Adopt a Resolution to approve a revised Schedule of Authorized Positions effective immediately.

ATTACHMENTS

1. Schedule of Authorized Positions FY 2023-2024 Revised 02.2024
2. Exhibit 2 Reso-Amend Schedule of Authorized Positions 2024.03.20

Respectfully submitted,



Alicia Southern, Director of Human Resources and Operations

Exhibit 1

Housing Authority of the City of Alameda
Schedule of Authorized Positions
FY 2024/2025 , Rev. March 2024

Department/Position Title	2023-2024 approved	Proposed change	Year on Year
	FTE 2023-2024	FTE 2024 - 2025	Difference
Executive Department			
Executive Director	1.00	1.00	
Deputy Executive Director/Chief Administrative Officer	1.00	1.00	
Executive Assistant	1.00	1.00	
Director of Data and Policy (See Note D)	1.00	1.00	
Principal Management Analyst (See Note C)	1.00	1.00	
Management Analyst (Data and Policy) (See Note E)	2.00	2.00	
Program Assistant	1.00	1.00	
Sub-Total	8.00	8.00	0.00
Administration Department			
Director of Administrative Services	1.00	1.00	
Assistant Director of Administrative Services	1.00	1.00	
Risk Control Manager (See Note C)	1.00	1.00	
Community Relations Manager	1.00	1.00	
Administrative Manager	0.00	0.00	
Senior Management Analyst (General) (See Note C)	1.00	1.00	
Management Analyst (See Note E)	1.00	1.00	
Maintenance Technician I & II (See Note B)	1.00	1.00	
Program Assistant	1.00	1.00	
Sub-Total	8.00	8.00	0.00
Human Resources Department			
Director of Human Resources	1.00	1.00	
HR Manager (See Note C)	1.00	1.00	
Program Assistant	1.00	1.00	
Sub-total	3.00	3.00	0.00
Finance Department			
Director of Finance/Chief Financial Officer	1.00	1.00	
Assistant Director of Finance/Controller	1.00	1.00	
Development Accounting Officer	1.00	1.00	
Management Analyst (Finance)	1.00	1.00	
Accounting Specialist I & II (See Note B)	3.00	3.00	
Sub-total	7.00	7.00	0.00
Housing Programs Department			
Director of Housing Programs	1.00	1.00	
Assistant Director of Housing Programs	1.00	1.00	
Housing Programs Supervisor	1.00	1.00	
Management Analyst (Housing Programs) (See Note E)	1.00	1.00	
Housing Specialist III (See Note C)	3.00	3.00	
Housing Specialist I & II (See Note B)	5.00	5.00	
Program Assistant	2.50	2.50	
Sub-total	14.50	14.50	0.00
Property Operations Department			
Director of Property Operations (See Note C)	1.00	1.00	
Assistant Director of Permanent Supportive Housing (See Note J)	1.00	1.00	
Management Analyst (Property Operations) (See Note C)	1.00	1.00	
Program Assistant	0.50	1.00	
Sub-total	3.50	4.00	0.50
Housing Development Department			
Director of Housing Development	1.00	1.00	
Assistant Director of Housing Development (See Note D)	1.00	1.00	
Senior Project Manager (See Note C)	2.00	2.00	
Project Manager (See Note C)	1.00	1.00	
Senior Construction Project Manager (See Note C)	0.00	1.00	
Construction Project Manager	1.00	1.00	
Associate Project Manager (See Note F)	0.00	0.00	
Housing Development Specialist	2.00	2.00	
Sub-total	8.00	9.00	1.00
Asset Management Department (note the Director and Asset Manager were in Property Operations prior)			
Director of Asset Management	1.00	1.00	
Senior Asset Manager (See Note C)	0.00	1.00	
Asset Manager (See Note C)	2.00	2.00	
Associate Asset Manager (See Note C)	0.00	0.00	
Sub-total	3.00	4.00	1.00
Total	55.00	57.50	2.50

Note A: Resident employees are contracted employees. These positions are eliminated from the schedule effective July 1, 2023 due to property management outsourcing.

Note B: Positions at the I and II levels are combined as a total count to allow for flexibility in staffing.

Note C: Position may be renamed or filled at a lower level

Note D: If position is filled with an internal candidate, the vacant position may not be backfilled.

Note E: May be filled at the Senior level

Note F: Position may be filled at a Specialist level; formerly titled Assistant

Note G: Reflects title change to align with duties

Note H: Formerly title Accounting Officer and filled at a Specialist level

Note I: Temporary staff are not included in the Schedule of Authorized Positions

Note J: May report to Director of Housing Development or Director of Asset Management, as needed.

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

Resolution No. _____

ADOPT THE REVISED SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL
YEAR 2024-2025

WHEREAS, the Housing Authority of the City of Alameda has identified the need for additional time and flexibility in hiring newly created positions in the Agency; and

WHEREAS, positions will be budgeted for in the Fiscal Year 2024-2025 budget;

NOW, THEREFORE, BE IT RESOLVED, that effective March 20, 2024, the Housing Authority will adopt the revised Schedule of Authorized Positions for 2024-2025 and begin the hiring process effective immediately.

ATTEST:

Carly Grob, Chair
Board of Commissioners

Vanessa M. Cooper
Secretary

Adopted: _____



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: Vanessa Cooper, Executive Director

Date: March 20, 2024

Re: Create an ad hoc committee to review the Housing Authority of the City of Alameda's city wide current and future housing portfolio and commitments.

BACKGROUND

Staff are requesting 2 Board members to participate on an ad hoc committee which will review the Housing Authority of the City of Alameda's citywide current and future housing portfolio and commitments.

DISCUSSION

This work will include a review of the agency's current assets, as well as, the rehabilitation, development and acquisition pipeline, including the use of project-based vouchers and use of agency reserves. This work will help with the updating of the Strategic Plan towards the end of the year.

The committee will be staffed by the Executive Director and other senior staff as needed. The committee is expected to meet monthly for 4-6 months and will report back to the Board intermittently and at the end of the work.

The other acquisitions ad hoc committee would be laid down with the creation of this committee as there is some overlap.

FISCAL IMPACT

None

CEQA

None

RECOMMENDATION

Create an ad hoc Board/staff committee to review the Housing Authority of the City of Alameda's city wide current and future housing portfolio and commitments.



ATTACHMENTS

None

Respectfully submitted,
Vanessa Cooper
Vanessa Cooper, Executive Director