



Housing Authority  
of the  
City of Alameda

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

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701 Atlantic Avenue • Alameda, California 94501-2161

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## **AGENDA**

### **DATE & TIME**

## **REGULAR MEETING OF THE BOARD OF COMMISSIONERS**

**Wednesday, March 19, 2025 - 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.

To Attend In-Person -

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

To Join Zoom Meeting -

<https://us06web.zoom.us/j/82617583123?pwd=BM3TenEVxEayocip8V0NHIZ9Qi0nYb.1>

Meeting ID: 826 1758 3123

Passcode: 406791

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](mailto:jpolar@alamedahsg.org) and [vcooper@alamedahsg.org](mailto: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](mailto: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 "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 Negotiations**  
(Government Code § 54956.8)  
**Property:** 500-520 Mosely and 2000 Lakehurst Circle, and remainder, Alameda, CA 94501, APN 074-0905-012-09, Portion of 074-0905-010-12 and Portion 074-0905-010-03, 074-1384-1, 174-1384-2, 074-1384-4, 074-1384-5  
**Agency Negotiation:** Vanessa Cooper, Executive Director, Sylvia Martinez, Director of Housing Development, Alison Torbitt (Nixon and Peabody - counsel)  
**Negotiating Parties:** Housing Authority of the City of Alameda  
**Under Negotiation:** Price and terms of payment.
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. Approve Minutes of the Regular Board of Commissioners Meeting held on February 19, 2025. **Page 5**





- 10.B. Accept the Monthly Overview Report for the Housing Programs Department. **Page 11**
- 10.C. Accept the Monthly Overview Report for Property Operations. **Page 14**
- 10.D. Accept the Monthly Update on Construction in Progress (CIP). **Page 19**
- 10.E. Accept the Monthly Construction Report for The Estuary I. **Page 22**
- 10.F. Accept the Monthly Construction Report for Linnet Corner. **Page 28**
- 10.G. Accept the Monthly Report for North Housing Offsites. **Page 32**
- 10.H. Adopt an Updated Fee Schedule for Third Party Real Estate Transactions. **Page 35**
- 11. AGENDA
- 11.A. Accept the Audited Financial Statements Report for Fiscal Year Ending June 30, 2024 and Authorize the Executive Director to Approve and Finalize, with no material changes to the financial position as presented in the Draft Audited Financial Statements. **Page 38**
- 11.B. Accept a Presentation from the Housing Authority of the City of Alameda's (AHA) Social Services Provider, LifeSTEPS. **Page 140**
- 11.C. Accept the Annual Hiring Report as required by AB 2561; approve a revised Schedule of Authorized Positions effective immediately; approve a Pay Schedule effective March 20, 2025; and approve proposals for flexibility in hiring, including extending approvals made in April 2024 for a further year and hiring all new hires and promotions from April 1, 2025 as at-will. **Page 176**
- 11.D. Adopt the Agency's 5-Year Plan, Annual Plan, and Moving to Work (MTW) Supplement for Fiscal Year Starting July 1, 2025 and Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the 5-Year Plan, Annual Plan, and MTW Supplement to HUD. **Page 189**
- 11.E. Authorize the Executive Director to Negotiate and Execute a Change Order with J.H. Fitzmaurice Not to Exceed \$3,000,000 for North Housing Soil Offhaul Costs. **Page 294**
- 11.F. Approve Amendment No. 1 to a Consultant Services Agreement Not to Exceed \$2,769,519.07 between the Housing Authority of the City of Alameda and Lakehurst and Mosley LP and Amendment No. 1 to a Consultant Services Agreement Not to Exceed \$6,639,696.14 between the Housing Authority of the City of Alameda and Mabuhay and Lakehurst LP, and Approve a Consultant Services Agreement Not to Exceed \$2,141,922.79 between the Housing Authority of the City of Alameda and Mosely and Mabuhay LP for North Housing Block A Master Development Work. **Page 308**
- 12. ORAL COMMUNICATIONS, Non-Agenda (Public Comment)
- 13. WRITTEN COMMUNICATIONS
- 14. EXECUTIVE DIRECTOR'S COMMUNICATIONS
- 15. COMMISSIONER COMMUNICATIONS, (Communications from the Commissioners)
- 16. CONTINUATION OF CLOSED SESSION OF HOUSING AUTHORITY BOARD



OF COMMISSIONERS – IF NEEDED

17. Announcement of Action Taken in Closed Session, if any.
18. ADJOURNMENT

\* \* \* Note \* \* \*

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



**DRAFT MINUTES  
REGULAR MEETING OF THE BOARD OF COMMISSIONERS  
FEBRUARY 19, 2025**

**PLEDGE OF ALLEGIANCE**

Chair Grob called the meeting to order at 6:07 p.m.

**1. ROLL CALL**

Present: Chair Grob, Vice-Chair Sidelnikov, Commissioner Decoy,  
and Commissioner Kaufman

Attending  
Virtually: Commissioner Joseph-Brown

Absent: Commissioner Husby and Commissioner Tamaoki

Note: Vanessa Cooper, Executive Director, was also present. Sylvia Martinez, Director of Housing Development, functioned as the meeting host.

- 2. AB2449 COMPLIANCE** "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.



Chair Grob confirmed that there were 4 Commissioners present in the noticed meeting room and that 1 Commissioner, Commissioner Joseph-Brown, was attending the meeting remotely in accordance with AB2449 just cause circumstances. Chair Grob's motion, to allow Commissioner Joseph-Brown's remote attendance of the meeting, was passed unanimously.

3. COMMISSIONER RECUSALS

None.

4. Public Comment (Non-Agenda)

None.

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

Chair Grob adjourned to Closed Session at 6:10 p.m.

5.A. **Conference with Real Property Negotiations**

(Government Code § 54956.8)

**Property:** 501 Mosely Street, Alameda, CA 94501, APN 074-0905-012-09  
Portion of 074-0905-010-12 and Portion 074-0905-010-03

**Agency Negotiation:** Vanessa Cooper, Executive Director, Sylvia Martinez, Director of Housing Development, Alison Torbitt (Nixon and Peabody - counsel)

**Negotiating Parties:** Housing Authority of the City of Alameda

**Under Negotiation:** Price and terms of payment.

5.B. **Conference with Real Property Negotiations**

(Government Code § 54956.8)

**Property:** 2000 Lakehurst Circle, Alameda, CA 94501, APN 074-0905-012-09.

**Agency Negotiation:** Vanessa Cooper, Executive Director, Tonya Schuler-Cummins, Director of Data and Policy, Adrian Guerra, Legal Counsel.

**Negotiating Parties:** Mabuhay and Lakehurst LP

**Under Negotiation:** Price and terms of payment.

5.C. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**

(Pursuant to Government Code Section 54956.9 (d)(1))

Kathleen Moore v. Housing Authority of the City of Alameda, Alameda Affordable Housing Corporation, Mariel Rivera and Does 1-30, inclusive (Alameda County Superior Court Case No. 23CV042958)

5.D. **Conference with Legal Counsel-Anticipated Litigation:** Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code Section 54956.9: One potential case



- 5.E. Conference with Legal Counsel-Anticipated Litigation: Anticipated litigation pursuant to subdivision (d)(4) of Government Code Section 54956.9:One potential case
6. Adjournment of Closed Session

Chair Grob adjourned the Closed Session at approximately 6:45 p.m.

## 7. RECONVENE REGULAR MEETING

Chair Grob reconvened the Regular Meeting at 7:00 p.m.

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

Chair Grob stated that during the Closed Session the Board discussed items 5.A through 5.E.

## 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. Approve Minutes of the Regular Board of Commissioners Meetings held on December 18, 2024 and January 15, 2025.
- \*10.B. Accept the Monthly Overview Report for the Housing Programs Department.
- \*10.C. Accept the Monthly Overview Report for Property Operations.
- \*10.D. Accept the Monthly Update on Construction in Progress (CIP).
- \*10.E. Accept the Monthly Construction Report for The Estuary I.
- \*10.F. Accept the Monthly Construction Report for Linnet Corner.
- \*10.G. Accept the Monthly Report for North Housing Offsites.
- \*10.H. Accept the Quarterly Overview Report for the Housing Development Department.
- \*10.I. Accept the Quarterly Development Report for The Estuary II.
- \*10.J. Accept the Quarterly Development Report for The Poplar.
- \*10.K. Accept the Quarterly Overview Report for the Executive/Data and Policy and HR Departments.
- \*10.L. Accept the Quarterly Overview Report For the Administration and Services Department.
- \*10.M. Accept the Quarterly Overview Report for the Asset Management Department.



- \*10.N. Accept the Quarterly LIHTC Portfolio Asset Management Fiscal Year-to-Date Financial Report through December 31, 2024.
- \*10.O. Accept the Quarterly Financial Report for the month ended December 31, 2024.
- \*10.P. Accept the Quarterly Investment Report for the Period Ending December 31, 2024.
- \*10.Q. Accept Quarterly Family Self Sufficiency (FSS) Report.
- \*10.R. Accept Report on the Housing Authority of the City of Alameda's Records Disposition.
- \*10.S. Accept the Summary Memo on North Housing Predevelopment Funding.
- \*10.T. Accept the Housing Authority of the City of Alameda (AHA) 2024 Annual Risk Management Report for the Calendar Year 2024 (January 1, 2024 – December 31, 2024).
- \*10.U. Authorize the Executive Director or designee to amend and sign the regulatory agreements on AHA/AAHC and ICD sites as necessary and as permitted by other lenders and investors.
- \*10.V. Authorize the Executive Director or Designee to sign an amendment with Hawkins Delafield & Wood, LLP for legal services to increase the budget by \$150,000 in an amount not to exceed \$300,000 and to extend the contract for one additional year to 2026.
- \*10.W. Approve the Quarterly Write-off to December 31, 2024 of Uncollectible Accounts Receivable from Former Residents.
- \*10.X. Approve and Authorize the Executive Director to Execute Contract Amendment No.1 Not to Exceed \$250,000 with Downs Pham and Kuei LLP for The Poplar.
- \*10.Y. Approve Limited Emergency Powers for the Executive Director (or Designee) to Respond to a Significant or Sudden Change in Regulation or Funding Impacting the Housing Authority or its Programs and Direct the Executive Director to Report Back to the Board of Commissioners No Later Than the Next Regularly Scheduled Board of Commissioners Meeting.

**Items accepted or adopted are indicated by an asterisk.**

Commissioner Kaufman moved to accept the Consent Calendar items, and Vice-Chair Sidelnikov seconded. The motion passed unanimously.

Yes	5	Chair Grob, Vice-Chair Sidelnikov, Commissioner Decoy, Commissioner Joseph-Brown, and Commissioner Kaufman
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## 11. AGENDA

- 11.A. Conduct the Public Hearing for the Annual Plan, 5-Year Plan, and Moving to Work Supplement for Fiscal Year Starting July 1, 2025.





Sepideh Kiumarsi, Sr. Management Analyst, and Ana Campos, Management Analyst, provided a presentation that included an overview of the Five-Year Plan, Annual Plan, and MTW Supplement starting July 1, 2025. This presentation also included a timeline of events, highlights from 2020 to 2025, an overview of progress from 2024 to 2025, an overview of the new Five-Year Plan for years (2025-2030), with the new goals and objectives being listed on page 211 of Board Packet, and an overview of the new Annual Plan and MTW Supplement.

Chair Grob opened the meeting for public hearing at 7:16 p.m. Hearing none, Chair Grob closed the public hearing at 7:17 p.m.

11.B. Accept IT Update Presentation.

Steven Zhou, Management Analyst, provided a presentation that summarized the 2024 Housing Authority of the City of Alameda (AHA) IT Achievements.

The Board expressed appreciation for IT's focus on data security to keep the information of our tenants protected.

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

None.

13. WRITTEN COMMUNICATIONS

None.

14. EXECUTIVE DIRECTOR'S COMMUNICATIONS

Sylvia Martinez, Director of Housing Development, stated that the Housing Development Department staff finds both the IT staff and Techordia to be helpful, proactive, and responsive.

Ms. Martinez stated that the Department of Housing and Urban Development awarded the Housing Programs Department of the Housing Authority of the City of Alameda (AHA) with a Certificate of Recognition for its participation in the VASH Program in 2025.

Ms. Martinez stated that staff from the City's Zero Waste program have visited two of AHA's properties, Littlejohn Commons and Anne B. Diamant, where they went door to door to educate the residents on how to reduce waste and provided the residents with recycle totes and compost bins.



Ms. Martinez stated that during the months of March and April, Rhythmix Culture Works will be visiting Independence Plaza and Esperanza to conduct Rising Seas Workshops on the impacts of climate change in the City of Alameda. Artists will perform and conduct activities that will engage the residents. Rising Seas Workshops are a part of a yearlong series of public programs conducted in partnership with the City of Alameda Resident Arts District, Radium Presents, and the West End Arts District. Ms. Martinez stated that staff continue to distribute home care kits to Emergency Housing Vouchers (EHV) holders. To date, over 25 kits have been distributed with secondary outreach being conducted to follow up with the remaining EHV holders that have been non-responsive to this point. In the month of March, AHA, in partnership with LifeSTEPS, will be launching a rewards program. Residents will receive an attendance card that will be punched at each LifeSTEPS class or session attended by the resident and in July points can be redeemed for a gift card. The program aims to increase the participation of AHA residents in all LifeSTEPS programming, classes, workshops, and community building activities, and to ensure that LifeSTEPS is customizing its programming to garner the interest and attendance of AHA residents and program participants. Ms. Martinez stated that staff is finalizing AHA's 85<sup>th</sup> Anniversary video, which will be presented during the March Board of Commissioners Meeting.

15. COMMISSIONER COMMUNICATIONS, (Communications from the Commissioners)

None.

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

N/A

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

N/A

18. ADJOURNMENT

Chair Grob adjourned the meeting at 7:31 p.m.

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Vanessa M. Cooper  
Secretary and Executive Director

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Carly Grob, Chair  
Board of Commissioners





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of the  
City of Alameda

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To: Honorable Chair and Members of the Board of Commissioners

From: Tonya Schuler-Cummins, Director of Data and Policy

Date: March 19, 2025

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

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## **BACKGROUND**

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

## **DISCUSSION**

### **Wait list**

The Housing Authority of the City of Alameda (AHA) staff are still working to get the wait list updated and ready to pull names. Technical difficulties have delayed the process, but staff are hopeful that the new wait list will be ready before April.

### **Staff Updates**

In an effort to improve customer service, as of March 1, 2025, AHA began allowing walk-in participants and applicants without an appointment from 8:30 a.m. to 11:30 a.m. Monday through Thursday. AHA is also allowing telephone calls to be answered live by staff during this time. If staff are unable to pick up the calls, the calls are then sent to DirectLine. The workload in the department is being transitioned to a caseload-based model where one specialist is responsible for the entire workflow.

### **Emergency Housing Voucher (EHV) Program**

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 (P.L. 117-2, hereafter referred to in this notice as “the ARP”) into law, Section 3202 of the ARP appropriated \$5 billion for new incremental EHV, the renewal of those EHV, and fees for the cost of administering the EHV to provide assistance to unhoused families. The funding provided was intended to last ten years, but is running out. On Thursday, March 6, 2025, the Department of Housing and Urban Development (HUD) notified all public housing authorities, including AHA, that the program has expended funds faster than anticipated. HUD will shortly be distributing all remaining funds from the program to the housing authorities. AHA has not received the notice stating how



many funds it will receive. In the notification from HUD, it is anticipated that the funding will last through 2025, but not through 2026. AHA currently has 53 families under this program. Staff has reached out to its County partners in the EHV program to update them. Once AHA receives its funding notice, staff will calculate how long families can be housed. Staff are working on cost-cutting ideas and possible MTW activities for these families, but AHA does not anticipate having enough funding to keep all 53 households housed under EHV at the current level of funding through the end of 2026.

#### **FISCAL IMPACT**

For report only, no fiscal impact.

#### **CEQA**

N/A

#### **RECOMMENDATION**

Accept the Monthly Overview of the Housing Programs Department.

#### **ATTACHMENTS**

1. January 2025 Housing Programs Dashboard

Respectfully submitted,



Tonya Schuler-Cummins, Director of Data and Policy

## Housing Programs Department Dashboard for January 2025

Total NON-ACC Vouchers Leased By Type		
Program	Vouchers Leased	Amount Awarded/Funded
Shelter Plus Care	18	18
Moderate Rehabilitation SRO	29	30

Total ACC Vouchers Leased By Type		
Voucher Program	Vouchers Leased	Amount Awarded
Housing Choice Vouchers (HCV)	1003	Not Applicable
Project Based Vouchers (PBV)	328	Not Applicable
AHA-Owned HCV	232	Not Applicable
Port Outs	0	Not Applicable
Family Unification Program (FUP)	42	50
Veterans Affairs Supportive Housing (VASH)	61	76
Stability Vouchers (SV)	2	10
<b>Total Vouchers Leased</b>	1666	
<b>Units on ACC</b>	2059	
<b>ACC Vouchers Not Leased</b>	393	

Budget Authority (For December 2024 - Average Across 12 months)	
\$	3,642,856.17
<b>Total HAP expended</b>	
\$	3,608,816.00
<b>HAP/Budget Authority</b>	
	99.1%

Emergency Housing Vouchers*	
<b>EHV (7760) in Alameda</b>	37
<b>EHV Port Outs</b>	16
<b>Total Leased</b>	53
<b>Total Awarded</b>	57
*vouchers will decrease over time due to the sunset of the	

<b>Average Duration from voucher issuance to those leased up in January 2025 (days)</b>	
<b>Average Tenant Rent to Owner</b>	
\$	559.56
<b>Average TTP</b>	
\$	626.39
<b>Average HH income</b>	
\$	25,802.25
<b>Percentage of Inspections Passed First-Time (12/2024)</b>	
	1%
<b>Inspections Completed (12/2024)</b>	
	91

Average of HAP per Bedroom size		
Bedroom Size	Average HAP	Count of Households
0	\$ 706.18	474
1	\$ 1,796.19	594
2	\$ 2,112.09	531
3	\$ 2,755.75	183
4	\$ 3,152.44	29
5	\$ 5,128.00	1



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To: Honorable Chair and Members of the Board of Commissioners

From: Nancy Gerardin, Director of Property Operations

Date: March 19, 2025

Re: Accept the Monthly Overview Report for Property Operations.

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### **BACKGROUND**

This memo provides a high-level overview of the Property Operations Department's activities for the previous 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 continue to work closely with FPI to improve overall property operations.

### **VACANCY**

The attached table (Attachment 1) reflects the end of month occupancy and leased rate per site. Staff are working with FPI to improve the timeliness of the leasing efforts and review vacancy loss weekly with FPI to reduce vacancies and improve the unit turn process. The average days to make ready for the month of February was 11 (this reflects an increase over prior month due to a unit that came available due to a death and access to turn was delayed).

In Q3 of 2024 AHA implemented a pre-screening process to assist with the leasing efforts of PBV units at Anne B. Diament, Parrot Village, and Littlejohn Commons. The intent is to minimize the amount of downtime during the outreach and review of the initial resident selection criteria with staff performing the outreach, initial review of occupancy and income qualifications, and mailing of disposition letters to families and the Housing Programs Department. Once applications have been identified as pre-qualified, the files will be sent to FPI for final criteria review to include background and landlord reference confirmation. Thus far this process has proven to be beneficial and we included the pre-screening process for Independence Plaza and Parrot Village 4 bedroom units effective in September and all remaining PBV units within the portfolio





were added to this process effective November 2024. This practice will be used for the lease up efforts for Estuary I and Linnet Corner. As part of the resident screening, FPI is also requesting a copy of their rent ledger from new applicants to ensure that they pass the landlord reference portion. This is not required from those who are homeless or living with family.

Vacancies that do not have a waitlist are posted on the [AHA website](#) and applications are available through the Resident Managers, as well as [affordablehousing.com](#), GoSection 8 (the Section 8 online search engine) and on Craigslist.

## RENT COLLECTIONS

The attached table (Attachment 1) provides the rent collection rate versus budget for all AHA-owned and affiliate-owned sites managed by FPI. Overall portfolio rent collection rate for month of February was 87.8%.

Properties with collection rates in excess of 95% are due to higher market rents achieved vs. budget coupled with increased subsidy payments. The lower collection rates for February are primarily due to the units pending legal action, past due balances for residents (some properties are still affected by non-payment of rent during the COVID-19 pandemic), the pending reconciliation of both HAP and resident payments due to the conversion at Independence Plaza to the RAD program, and lower subsidy collected due to abatement of payments due to failed HQS inspections. Failed inspections and potential abatement is reviewed and audited weekly with subsidy payments that are withheld over 30 days the responsibility of FPI and applied as a credit to the management fee in future months. Such credits can be expected to be reflected in Q1 of 2025 for Eagle Village, Esperanza, China Clipper, and AAHC scattered sites.

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 residents is \$429,893. Of this, the total delinquency for residents in legal (i.e. subject to a 30 day notice of termination) is \$290,109.

All residents with a past due balance are referred to LifeSTEPS for assistance. Property Management and LifeSTEPS continue to engage residents and encourage them to enter into a repayment agreement. Residents 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. LifeSTEPS, FPI, and the Ombudsman are working with these families to enter into a "stay and pay" stipulated agreement, although a very small number have not complied and will be evicted if they do not leave before the lock out.

Residents who only owe back rent from prior to December 2022 cannot be issued a 30-day notice, so some fairly significant balances will remain on the ledger until the resident moves out. A small number of other legal cases are ongoing for nuisance behavior.

Rent collections, pending legal/eviction matters, and overall account receivable collection efforts are reviewed in detail weekly by AHA with FPI.

## RENT INCREASES

Rent increases have been and will continue to be issued at all sites in the coming months, in accordance with the new payment standards implemented in November 2024. This will result in increases to the total contract rent going up, but these rent increases are raised to the level of the new Payment Standards and generally will not impact subsidized residents' rent portion, as long as they are not over-housed. Rent increase notices are served at least 60 days in advance of the effective date to provide ample notice to residents.

## SOCIAL SERVICES

LifeSTEPS has been providing aid to tenants and households and continues to link them to financial and social service agencies, as needed. LifeSTEPS is also actively engaged in resident functions participating in the Town Hall meetings conducted in the month of October 2024 along with the FPI and AHA management teams. In the month of November 2024, FPI and LifeSTEPS collaborated to engage with residents to introduce and encourage online and automated payment options through the resident portal such as WIPS (walk in payment system) and Flex. Flex is a new payment option that allows residents to pay rent on a bi-monthly schedule, however, landlords receive rent payments as they are due per the lease terms. This new option was well received by the residents based on feedback received during Town Hall meetings.

The LifeSTEPS team and FPI continue to work with residents to participate in the online options available and enrollment in Rent Café/the resident portal.

## MAINTENANCE

Unit by unit inspections were conducted by FPI for each community in June of 2024 and annual HQS inspections were completed in the month of December 2024. These inspections allow management and ownership to proactively address any repairs needed, evaluate overall property condition, and assist residents that may need social services to address personal needs.

AHA continues to conduct bi-weekly site inspections to assess all common areas, vacant units, and potential life safety matters.

## HIRING

The department is in the process of hiring a Property Management Supervisor.

**FISCAL IMPACT**

Not applicable.

**CEQA**

Not applicable.

**RECOMMENDATION**

Accept the Monthly Overview Report for Property Operations.

**ATTACHMENTS**

1. March Board Memo Attachment 1

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'NG' or similar, written in a cursive style.

Nancy Gerardin, Director of Property Operations

ATTACHMENT 1

Feb-25

Property Name	Owned by	Managed by	Total units	Senior or Family	Manager units	Gross Potential Rent (Budgeted)	Gross Potential Rent (Actual)	Resident Rent Collected	Subsidy collected	Total Rent Collected (Actual)	% collected	Current Total Unpaid Charges- February Month End	0-30 Day AR	31-60 Day AR	61-90 Day AR	90+ Day AR	Eviction Status AR - February Month End
China Clipper	AHHC	FPI		Family	0	\$53,626.00	\$52,915.00	\$11,003	\$39,207	\$50,210	98.6%	\$5,138	\$1,701	\$1,600	\$288	\$1,599	\$24,315
Esperanza	AHHC	FPI	120	Family	1	\$392,959.00	\$390,811.00	\$80,576	\$286,408	\$366,984	98.4%	\$35,652	\$4,617	\$3,325	\$3,591	\$24,119	\$43,098
Littlejohn Commons	ICD	FPI	31	Senior	1	\$74,345.00	\$60,468.00	\$14,172	\$59,062	\$73,234	98.5%	\$39	\$0	\$12	\$13	\$14	\$0
Parrot Garden	AHA	FPI	8	Family	1	\$25,384.00	\$19,153.00	\$6,560	\$11,710	\$18,270	72.0%	\$0	\$0	\$0	\$0	\$0	\$0
Parrot Village	AHHC	FPI	50	Family	1	\$183,063.00	\$176,219.00	\$33,081	\$106,266	\$139,347	76.1%	\$27,396	\$4,139	\$4,121	\$603	\$18,533	\$14,925
Everett Commons	ICD	FPI	20	Family	1	\$59,709.00	\$53,048.00	\$11,640	\$34,817	\$46,657	77.8%	\$349	\$74	\$34	\$0	\$241	\$1,264
Scattered Sites	AHA	FPI	23	Family	0	\$53,482.00	\$56,505.00	\$17,640	\$44,906	\$62,546	116.9%	\$2,389	\$384	\$113	\$99	\$1,793	\$0
Rosefield Village	ICD	FPI	27	Family	0	\$64,722.00	\$58,998.00	\$20,416	\$37,767	\$58,183	90.0%	\$45,895	\$2,885	\$38	\$55	\$43,217	\$3,961
Eagle Village	AHHC	FPI	92	Family	1	\$188,980.00	\$176,411.00	\$91,493	\$85,735	\$177,728	98.8%	\$11,661	\$3,642	\$171	\$1,616	\$6,232	\$137,436
Independence Plaza	AHHC	FPI	186	Senior	2	\$94,381.00	\$100,698.00	\$18,361	\$74,378	\$92,739	98.3%	\$-3,858	\$50	\$0	\$0	\$-3,908	\$40,351
Anne B Diamant	AHHC	FPI	65	Senior	1	\$460,813.00	\$395,275.00	\$108,335	\$243,663	\$352,198	76.4%	\$10,986	\$2,043	\$-566	\$-1,386	\$10,895	\$24,769
						\$138,986.00	\$135,507.00	\$29,480	\$105,100	\$134,580	96.8%	\$4,137	\$74	\$1	\$0	\$4,062	\$0
<b>TOTAL</b>			<b>686</b>		<b>10</b>	<b>\$1,789,950.00</b>	<b>\$1,579,608.00</b>	<b>\$462,957.00</b>	<b>\$1,129,019.00</b>	<b>\$1,571,976.00</b>	<b>87.8%</b>	<b>\$139,784</b>	<b>\$19,309</b>	<b>\$8,849</b>	<b>\$4,829</b>	<b>\$106,797</b>	<b>\$390,109</b>

Month Ending February 2025

Property Name	Owned by	Total Vacant by 02/28/2025	Occupancy	Leased %
China Clipper	AHHC	3	94.08%	88.46%
Esperanza	AHHC	7	94.30%	94.30%
Littlejohn Commons	ICD	0	100.00%	100.00%
Parrot Garden	AHA	1	87.50%	87.50%
Parrot Village	AHHC	7	86.00%	90.00%
Everett Commons	ICD	4	80.00%	85.00%
Scattered Sites	AHA	2	92.30%	92.30%
Scattered Sites	AHHC	0	100.00%	100.00%
Rosefield Village	ICD	9	90.21%	95.65%
Eagle Village	AHHC	0	100.00%	100.00%
Independence Plaza	AHHC	11	94.08%	94.08%
Anne B Diamant	AHHC	3	95.38%	96.92%
<b>TOTAL</b>		<b>47</b>	<b>93.8%</b>	<b>94.49%</b>



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To: Honorable Chair and Members of the Board of Commissioners

From: Joseph Nagel, Senior Construction Project Manager

Date: March 19, 2025

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 Corporation (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 (PNA) on all properties over 5 years old. These assessments delineated capital needs over a 15-year period, but also highlighted any health and safety needs and items for short-term attention.

AHA and AAHC have completed or begun all health and 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. Priority tasks are divided between onsite FPI staff and contracting, and larger projects where there may be additional plan and permit submissions, which are undertaken by AHA staff. AHA's Housing Development department works collaboratively with the Portfolio and Asset departments to provide a budget and scope of work for the 2025-26 agency budget.

### **DISCUSSION**

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

1. HazMat Remediation and Demolition of Existing Structures at The Poplar, 2615 Eagle Ave. (Formerly AUSD Maintenance)

Site: The Poplar

Total cost: \$TBD

Source of funds: Poplar pre-development sources

Purpose: Remediate, demolish and dispose of the existing physical improvements at 2615 Eagle Ave. For the purposes of future development.

Status: Demolition permit is currently under review at the city planning dept. and AHA has issued an RFP for remediation, demolition and monitoring services was issued on 2/19/2025. A mandatory bid walk for interested vendors is scheduled for 3/4/2025.



2. China Clipper Balcony Repairs

Site: China Clipper

Estimated total cost: \$110,000

Source of funds: Property Operating Budget

Purpose: Repair balconies in compliance with Senate Bill 721 recommended repairs.

Timeline: This scope of work is expected to take 9 months to complete.

Status: AHA is currently procuring professional Architectural and Engineering services

3. Lincoln House Balcony Repairs

Site: Lincoln House

Estimated total cost: \$65,000

Source of funds: Property Operating Budget

Purpose: Repair balconies in compliance with Senate Bill 721 recommended repairs.

Timeline: This scope of work is expected to take 9 months to complete.

Status: AHA is currently procuring professional Architectural and Engineering services

4. Independence Plaza Community Room Kitchen ADA Accessibility Renovation

Site: Independence Plaza

Estimated total cost: \$58,121.92

Source of funds: Property Operating Budget

Purpose: HUD required accessibility renovations.

Timeline: Work is expected to take 3–4 weeks.

Status: The permit has been received. Work is scheduled to begin on 3/31/2025.

5. Portfolio Seismic Assessment and Remediation Reports

Sites: AHA, AAHC Portfolio.

Total cost: \$TBD

Source of funds: AHA General Fund

Purpose: Review and analyze the potential seismic vulnerability to earthquake damage to structures within the existing portfolio and outline necessary repairs or modifications needed to improve their structural integrity and minimize potential damage during an earthquake.

Status: An RFQ for Engineering and Consulting Services is scheduled to be published on 3/13/2025.

6. Independence Plaza, Lincoln House, Sherman House, and Stanford House ADA Compliant Signage

Site: Independence Plaza

Estimated total cost: \$45,820.00

Source of funds: Property Operating Budgets

Purpose: AHA voluntary accessibility renovations.

Timeline: Work is expected to take 2 months.

Status: The signage is in design.

**FISCAL IMPACT**



Funding for repairs and maintenance on existing properties owned by either AHA or the AAHC is from either property reserves or the 2024 Reserve Policy Preservation Budget, as adopted by the AHA Board of Commissioners. Funding for the Poplar is being supported by redevelopment funds from the School District and 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 last name "Nagel" clearly distinguishable.

Joseph Nagel, Senior Construction Project Manager



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To: Honorable Chair and Members of the Board of Commissioners

From: Jocelyn Layte, Acting Associate Project Manager

Date: March 19, 2025

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 or households, including one manager's unit. Amenities include property management offices, social service coordination offices, a community room, a mail room, central laundry, central courtyard, and secure bike parking. J.H. Fitzmaurice, Inc. (JHF) initiated construction on January 30, 2024, and is scheduled to achieve completion on or before August 8, 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 January 28, 2025, is approximately 80%. The exterior wraps of the building have been completed with scaffolding removed. Solar installation has been completed on the roof top, interior finishes and paint are wrapping up this month. The elevator has been installed along with smoke doors on all floors. Unit flooring, cabinets, and counter tops are being installed on all floors and exterior work for landscaping prep and installation of concrete forms are under way. The site is anticipating a pre-punch walk by late April.

CCTV cameras and the live guard, patrolling the site after hours and weekends, provide security at the site as JHF continues to make good construction progress. Currently, the project is on-track to complete on time. This month's construction activities include



installation of vanity mirrors, plumbing finishes, wire shelving, counter tops and bathroom accessories, elevator installation, sunshade installation on the exterior of the building, excavation and installation of bio retention areas and drains, and exterior courtyard work preparing for concrete pours. .

Change orders over the past month total \$49,838, bringing the total approved change orders to \$438,017. An owner's hard cost contingency and a General Contractor's contingency (already budgeted within the GC contract) are available for upgrades, master-plan cost overruns, as well as unexpected costs detailed below. Owner contingency funds are held separately from the contract. Executed change orders have utilized 24% of available contingency.

The total projected use of owner contingency is 81%. Only the Executive Director can approve additional costs to the contract and staff closely reviews all prospective change orders at the site.

### **Operation and Lease Up Activities**

Staff is working with cross-agency departments and external partners to prepare the project for leasing in 2025. Weekly All-hands meetings and coordination have begun and will continue through full lease up and transition of the property to Property Operations. This month, the team is focusing on the Memorandum of Understanding with the County of Alameda for referrals from the Coordinated Entry System, lease up and operating budgets and contracts with property management (FPI) and services (Building Futures).

### **FISCAL IMPACT**

AHA and ICD have completion and lease up guarantees on this development. The construction is currently trending a few weeks early and is 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. Att 1\_ The Estuary I Photo updates BOC 03.19.2025
2. Att2\_ The Estuary I Monthly Budget Update 03.19.25

Respectfully submitted,



With support from Neil Saxby, Renew Urban, Consultant

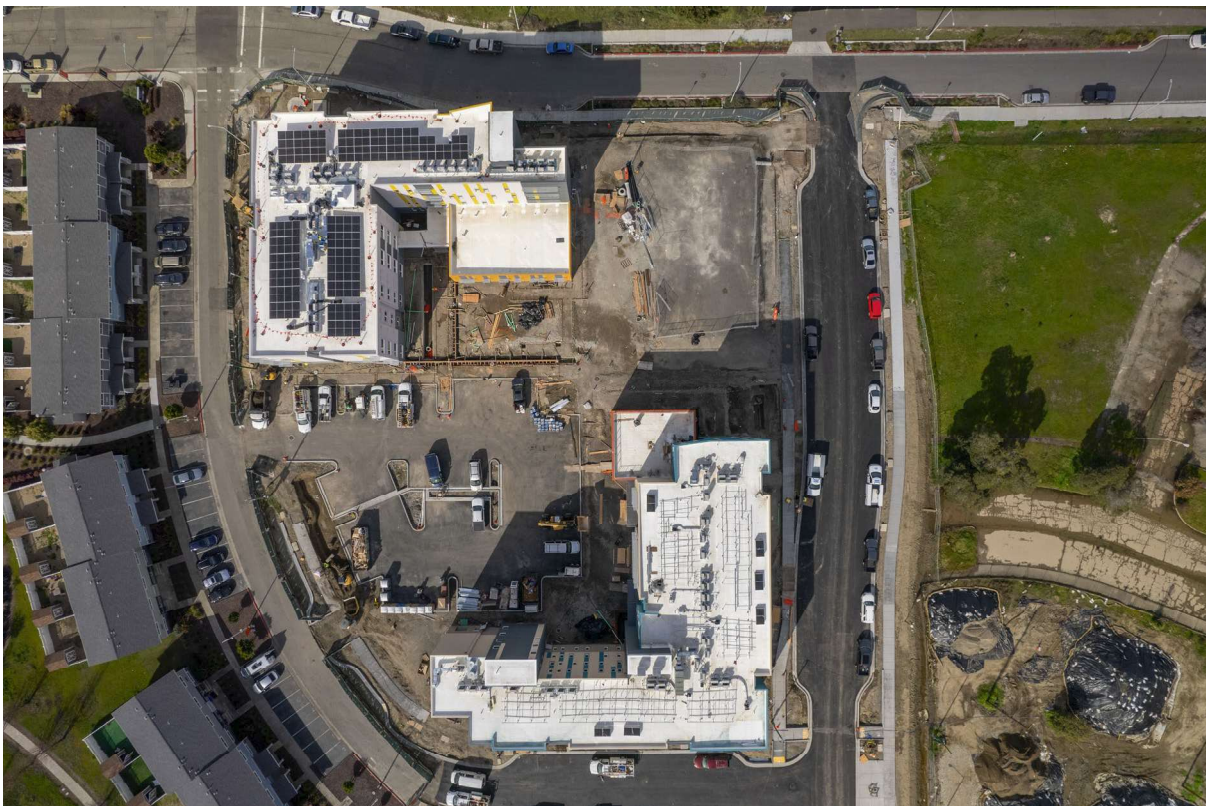
Jocelyn Layte, Acting Associate Project Manager



# The Estuary | Progress Photos February 2025

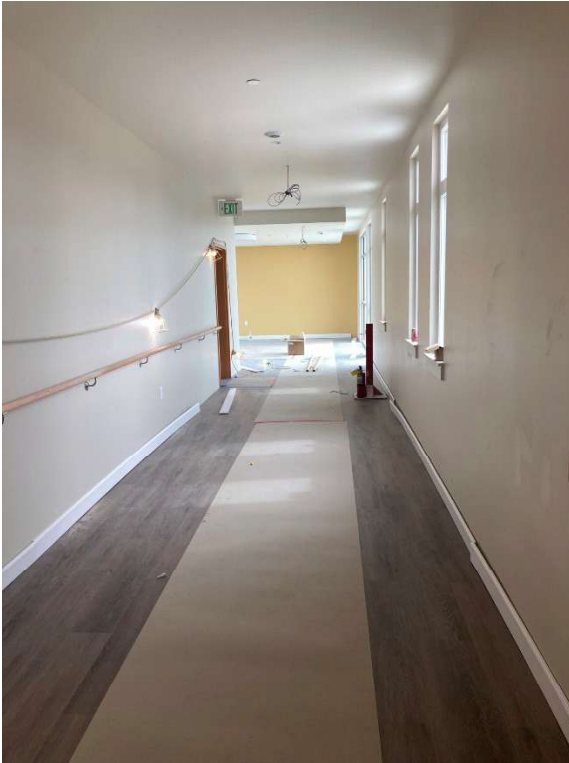


Aerial photo looking south showing the northern and western elevation exterior walls.



Aerial view looking down on NH Block A showing roof tops and exterior grading work.





Corridor flooring and handrails installed.



Unit Blinds and Flooring installed.



Courtyard cement forms and pours completed.



**The Estuary I**  
**Monthly Update - as of March 1 2025**

<b>Total Development Costs to Date</b>				
	\$ Budget	\$ Disbursed	% Disbursed	\$ Balance
Land & Holding Costs	\$ 2,461,115	\$ 2,444,510	99%	\$ 16,605
Hard Costs	\$ 28,906,749	\$ 18,324,889	63%	\$ 10,581,860
Soft Costs	\$ 11,597,407	\$ 3,658,956	32%	\$ 7,938,451
Total	\$ 42,948,666	\$ 24,428,355	57%	\$ 18,520,311

<b>General Contract Status</b>	
Total Contract Value	\$ 24,898,007
Change Orders	\$ (10,837)
Revised Contract Value	\$ 24,887,170
Value of Work Completed to Date	\$ 21,600,322
Retention Withheld	\$ 2,108,663
Amount Paid to Date	\$ 19,491,660
Balance to Finish less retention	\$ 3,286,848
% Construction Complete	87%

<b>Contingency Utilization</b>		
	Hard Cost	Soft Costs
Total Contingency Approved	\$ 1,394,525	\$ 250,000
Approved Change Orders to Date	\$ 427,110	
Remaining Balance of Contingency	\$ 967,415	\$ 250,000
% of Contingency Used	31%	0%
Anticipated Soil Off-Haul Costs	\$ -	
Remaining Balance of Contingency	\$ 967,415	
Projected Use of Contingency	\$ 967,415	
Remaining Balance After Projected Use	\$ -	
% of Contingency Projected	100%	



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To: Honorable Chair and Members of the Board of Commissioners

From: Paris Howze, Project Manager

Date: March 19, 2025

Re: Accept the Monthly Construction Report for Linnet Corner.

---

### **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) act as developer and provides performance guarantees.

Linnet Corner 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. There will be 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, onsite property management and service provider offices, shared unassigned parking, a laundry room, a resident garden, and a roof terrace.

Staff delivered a notice to proceed on March 6, 2024, and J.H. Fitzmaurice, Inc. (JHF), commenced construction activities on March 14, 2024. The project is expected to achieve completion on or before October 30, 2025.

Please see previous Board of Commissioner reports for project details before this month's update.

### **DISCUSSION**

Construction:

The overall project completion and billing percentage, through February 28, 2025, is approximately 80%. This month's construction activities included cabinet installation throughout levels one and two, start of flooring and plumbing fixtures, and awnings at all exterior facades. Currently, the project is on track to be completed on time.

Change orders over the past month totaled \$0, keeping the total approved change



orders at \$466,247. Owner contingency funds are held separately from the contract. Executed change orders have utilized 27% of the available hard cost contingency.

Only the Executive Director can approve additional costs to the contract, within the planned contingency amounts, and staff tightly reviews all prospective change orders at the site. Staff is also tracking soft cost savings and use of contingency, which can also be applied to hard cost uses later in the project's cycle.

#### Financial Status Update:

The project applied to The Home Depot Foundations Grant Program with awards anticipated to be announced in May. If awarded, funds will be used to offset project costs.

At the time of construction loan closing in March 2023, the project anticipated approximately \$3.7 million in permit and impact fees and an 8.50% interest rate. Since then, the project has realized a \$1.2M reduction in permit and impact fees, and over \$650k in interest fee savings due to a reduced interest rate environment (interest rate has fluctuated down to 7.42% on average). The project is also anticipating to spend less than the available hard and soft cost contingency on typical line items.

However, Linnet Corner is bearing a significant portion of the anticipated soil-off haul costs, which will reduce the amount of eligible basis, and thus reduce the equity investment from the tax credit limited partner, resulting in a considerable gap. The majority of the gap will be filled by an additional \$1.7 million in deferred fee. However, using conservative estimates, staff calculates that the worst case scenario may require an additional infusion of funds as equity from the Housing Authority in 2026, at the project's conversion. This will help support future payout of developer fee and allow the closing of the permanent financing.

There are multiple factors that could reduce the need for AHA funds. The Home Depot grant could benefit the project, additional cost savings beyond the current conservative estimates could be realized. A swift lease up could reduce the time to conversion and lower interest costs. If fully leased, the project could use income from operations to fund the gap instead of AHA funds.

At the time of closing, the project was expected to defer \$1,284,044 of developer fee which was projected to be paid off by year 12. The project must pay off deferred fee by year 15 or contribute the funds to the project. After year 15, deferred fee is no longer a preferred payment, and other funders will take a significant part of cash flow. For this reason, staff is working diligently to reduce any need for AHA cash flow or extra deferred fees.

#### Procurements & Contracts:

Staff entered a contract with Market Design Furniture, Inc for interior furnishings services and is currently cross collaborating with property and asset management to select unit and common area furniture.

#### Operation and Lease-Up Activities:

Staff is working with cross-agency departments and external partners to prepare the project for leasing in 2025. The team has initiated a weekly all-hands meeting to coordinate the deliverables required for a smooth lease-up and transition to property management upon commencement of operations.

#### **FISCAL IMPACT**

AHA and ICD have completion and lease-up guarantees on this development. To date, the construction is on time, and likely to deliver one month early, weather permitting. At this time, any cost overruns are covered by contingency, savings, and deferred developer fees. Linnet Corner is a 4% tax credit project which is reliant on basis-eligible costs for part of its financing. In a conservative scenario, the project is anticipated to lose \$4 million in tax credit equity because of the changes during construction (including the soil offhaul cost, basis-eligible cost savings, and interest savings due to lower interest rates). This loss will be covered by cost savings, and also by additional deferred developer fee. The project has a \$3 million developer fee in total. \$1,295,000 was deferred at closing. The maximum additional deferred fee is \$1,705,000, of which the current projections show that \$1,450,000 will be used.

#### **CEQA**

Not applicable.

#### **RECOMMENDATION**

Accept the Monthly Construction Report for Linnet Corner.

#### **ATTACHMENTS**

1. 25\_02\_Linnet Corner - Budget Tracking

Respectfully submitted,



Paris Howze, Project Manager

**Linnet Corner**  
**Monthly Update - as of February 28, 2025**

<b>Total Development Costs to Date</b>				
	\$ Budget	\$ Disbursed	% Disbursed	\$ Balance
Land & Holding Costs	\$640,864	\$526,338	82%	\$114,526
Hard Costs	\$36,513,061	\$23,269,110	64%	\$13,243,951
Soft Costs	\$16,118,331	\$4,387,286	27%	\$11,731,045
Total	\$53,272,256	\$28,182,734	53%	\$25,089,522

<b>General Contract Status</b>	
Total Contract Value	\$29,561,507
Change Orders	\$466,247
Revised Contract Value	\$30,027,754
Value of Work Completed to Date	\$23,872,797
Retention Withheld	\$2,327,448
Amount Paid to Date	\$21,545,349
Balance to Finish	\$8,482,405
% Construction Complete	80%

<b>Contingency Utilization</b>		
	Hard Cost	Soft Costs
Total Contingency Approved	\$1,738,717	\$450,000
Approved Change Orders to Date	\$466,247	(\$61,874)
Remaining Balance of Contingency	\$1,272,470	\$511,874
% of Contingency Used	27%	114%
Anticipated Master Plan Costs	\$573,433	
Projected Use of Contingency	\$699,037	
Remaining Balance of Contingency	\$0	
% of Contingency Projected	100%	



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To: Honorable Chair and Members of the Board of Commissioners

From: Jocelyn Layte, Acting Associate Project Manager

Date: March 19, 2025

Re: Accept the Monthly Report for North Housing Offsites.

---

### **BACKGROUND**

The Housing Development Department provides monthly reports on projects under construction, and the Housing Authority of the City of Alameda (AHA) is leading the North Housing Master-Plan work to prepare the sites and provide infrastructure for Linnet Corner and Estuary I. This report provides updates on the North Housing Block A offsite work.

### **DISCUSSION**

Site: North Housing Block A Offsite Improvements, 501 Mosley Ave Alameda, CA 94501

Total cost: \$4,015,747

Source of funds: Budgeted within the North Housing Block A projects with Estuary I covering 23%, Linnet Corner covering 60%, and Estuary II covering 17% of the offsite improvement costs.

Purpose: AHA contracted with J.H. Fitzmaurice, Inc. (JHF) for offsite improvements for North Housing Block A, such as the realignment of Lakehurst Circle, the new water main extension, and the new Mabuhay Street. Offsite improvements work is expected to be on a parallel track to the two active housing development projects (Estuary I and Linnet Corner). Therefore, the contract end date is October 2025, which aligns with the later of the two housing projects' expected completion date. The contracted value for the offsite improvements is budgeted in each of the housing developments at Block A and funding was approved by the Board of Commissioners in December 2023. There is a 'contractor's contingency' of \$150,000 in the contract that is 99% used. To project for completion, staff has added \$450,000 in owner's contingency that is held outside of the construction contract. Pro rata shares of the \$450,000 owner's contingency are being planned for in the contingency trackers of Estuary I, Linnet Corner, and Estuary II. Staff anticipate that the contract contingency will be fully used at the end of construction. The City of Alameda has approved a phasing plan so that appropriate levels of offsites



are delivered with Estuary I, with the remainder completed concurrent with Linnet Corner, to allow certificates of completion for the earlier project.

Timeline: February 2024 to October 2025.

Status: As of the end of February 2025, offsite improvements work is about 73.5% complete. Contractor billing for February 2025 is \$214,414 and consists of survey and staking, erosion control, dry utilities such as the joint trench for electricity, site work concrete for curbs and sidewalks, and contractor fees. The site was able to achieve EBMUD installation recently, which is a critical milestone. There are no change orders, and the project is on schedule. Details on the contract status and contingency used are attached.

There is a related memo requesting a change order for soil offhaul on this agenda.

### **FISCAL IMPACT**

The Board of Commissioners approved the funding for the North Housing Master-Plan in August and December 2023.

### **CEQA**

Not Applicable

### **RECOMMENDATION**

Accept the Monthly Report for North Housing Offsites.

### **ATTACHMENTS**

1. Offsite Budget Update 03.19.25

Respectfully submitted,



With support from Neil Saxby, Consultant, Renew Urban  
Jocelyn Layte, Acting Associate Project Manager

**North Housing Block A - Offsite Improvements Contract Tracking**  
**Update - as of March 1 2025**

<b>General Contract Status</b>	
Total Contract Value	\$ 4,015,747
Change Orders	\$ -
Revised Contract Value	\$ 4,015,747
Value of Work Completed to Date	\$ 2,961,538
Retention Withheld	\$ 286,596
Amount Paid to Date	\$ 2,674,943
Balance to Finish	\$ 1,340,804
% Construction Complete	74%

<b>Contract Contingency Utilization</b>	
	Hard Cost
Total Contract Contingency	\$ 150,000
Approved Contract Contingency Usage To Date	\$ 148,457
Remaining Balance of Contract Contingency	\$ 1,543
% of Contract Contingency Used	99%

<b>Owner Contingency Utilization</b>	
Total Owner Contingency Outside of Contract	\$ 450,000
Approved Owner Contingency Usage To Date	\$ 25,588
Remaining Balance of Owner Contingency	\$ 424,412
% of Owner Contingency Used	6%





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To: Honorable Chair and Members of the Board of Commissioners

From: Shanon Lampkins, Director of Asset Management

Date: March 19, 2025

Re: Adopt an Updated Fee Schedule for Third Party Real Estate Transactions.

---

### **BACKGROUND**

In 2022, the Housing Authority of the City of Alameda (AHA) approved a standard Loan Fee Schedule. The Loan Fee Schedule was designed to increase transparency around AHA's expectations as a lender. AHA also acts as a provider of land leases, and issues regulatory agreements. Staff proposes to update the AHA Loan Fee Schedule. AHA has acted as a lender or lessor in multiple developments, both AHA affiliated and not. As those loans get older, restructuring may be necessary. Additionally, bonds are also used to finance some AHA properties. Where AHA is a lender and there is no tax credit investor, AHA will take an asset management fee to cover the costs of review and compliance monitoring, including an annual file audit of 10% of assisted tenant files.

### **DISCUSSION**

When preparing this updated Loan Fee Schedule, staff researched other affordable housing lenders: San Diego Housing Commission, City of San Jose Housing Authority, Oakland Housing Authority, Sacramento Housing and Redevelopment Agency, California Department of Housing and Community Development, and County of Alameda A1 Funds. Staff have outlined a number of new or adjusted fees in the proposed schedule in accordance with this survey. The proposed Loan Fee Schedule is consistent with standard industry practices.

It should be noted that these fees will not apply where AHA makes a grant to the Alameda Affordable Housing Trust Fund, which has its own loan and grant fee structure.

Staff proposes that these fees be put into effect on April 1, 2025, and that AHA add an annual inflation factor of 3% for each cost starting July 1, 2026. Staff also recommend these fees be reviewed every three years. The AHA fees will be posted on the AHA website when approved.



**FISCAL IMPACT**

The fees are expected to cover staff time and third-party costs, particularly legal costs, for the loan.

**CEQA**

Not applicable.

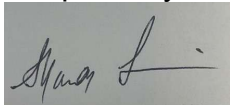
**RECOMMENDATION**

Adopt an updated Fee Schedule for Third Party Real Estate Transactions.

**ATTACHMENTS**

1. 2025 Fee Schedule Comparison

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Shanon Lampkins", is written over a light gray rectangular background.

Shanon Lampkins, Director of Asset Management

2025 FEE SCHEDULE COMPARISON

Types of Fees	Proposed AHA Fee	2019 AHA Fees (Current)	AHA - LAC loan transaction	San Diego Housing Commission	City of San Jose Housing Authority	Oakland Housing Authority	Sacramento Housing and Redevelopment	CA HCD	Alameda County AI Funds
<b>Monitoring Fee</b>	Ground lease, loan or regulatory agreement: \$150/unit per year; Non Tax Credit projects: \$300/unit per year; Tax Credit projects with an investor: \$150/unit per year	\$50/unit per year	\$300/unit/year	\$2500 initial fee + \$150 per monitored unit. In the event of high volume of monitoring, the Commissions may elect to charge an additional fee on an hourly rate of \$100.	\$73.41/unit per year	Annual Monitoring Fee - City-Assisted Projects \$628.30 base fee + \$8.24 per unit Annual Monitoring Fee - Restricted Unassisted Projects (B+ Restricted Units) \$398.61 base fee +\$5.15 per unit Annual Monitoring Fee - Restricted Unassisted Projects (1-2 Restricted Units) - \$144 per unit	Multifamily affordable units: Multifamily Affordable Units x Average Public Subsidy/Unit x .125% x number of years x discount rate. Single family affordable units: Single family Affordable Units x Appreciation Differential/Unit x .15% x number of restricted years x discount rate	42% of the loan amount	\$300/restricted unit per year
<b>Asset Management Fee</b>	\$10,000/year. Only on non-tax credit deals or tax credit projects after investor exit		\$10,000/year						\$25,000 (Combined Partner & AM fees)
<b>Subordination Fee</b>	\$750	\$750		\$400 for one lien + \$50 for every additional lien	\$352	\$896 loan (residential lending loan fees), \$1514 (housing development services loan fees)	\$300 (single family), \$500 (multifamily)		covered by project, should budget at least \$18K
<b>Legal Fees</b>	Billed at actual cost	Billed at actual cost	Waived;		\$187/hr in excess of 89 hours		\$1,500 minimum legal service fee and \$250 per hour exceeding 10 hours.		covered by project, should budget at least \$18K for legal
<b>Modification Fee</b>	\$750	\$750				\$3,460.80/loan			
<b>Reconveyance</b>	\$300	\$300				\$173/loan		\$45	
<b>Loan Rates</b>	3% simple		3% simple			3% simple	3% simple	3% simple (MHP)	
<b>3rd Party Unit Inspection Fee</b>	Required on all regulated units at initial lease up and every three years thereafter; non tax units will be charged \$55/unit or actual cost, whichever is lower.		\$35/unit/2 years	N/A	N/A	N/A	N/A	N/A	N/A
<b>Bond Inducement</b>	\$500 application and \$10,000 legal deposit. Legal to be billed at actual cost.	AHA has not issued directly - has worked with joint power authorities		\$3,000 application + \$10,000 deposit	\$0 to \$10 million: 0.5% of the principal amount of bonds issued, with a minimum fee of \$30,000. Over \$10 million: 0.5% of the first \$10 million; principal amount of bonds, 0.25% of any additional amount.		issuance fee of 25 basis points (0.25%) of the bond issuance amounts payable at the bond closing. In addition, SHRA receives an Annual Administration Fee equal to 12.5 basis points (0.125%) of the original bond issuance amount as compensation for compliance monitoring of regulatory restrictions and the administration of outstanding bonds		
<b>Restructuring Fees</b>	\$10,000 good faith legal deposit. Legal to be billed at actual cost. Upon restructuring - the new asset, monitoring, and Housing Quality Standards fees will apply				\$6,596.00 per transaction  + City Attorney time (\$187/hr in excess of 20 hours)		At the time of a full application for bonds, the developer must pay a \$12,500 "good-faith" deposit to cover SHRA staff costs (at \$100 per hour) and expenses in determining the feasibility of the proposed bond issuance, reissuance or restructuring.  1. \$1,000 payable upon submission of the initial application. 2. \$9,000 payable prior to recordation of any regulatory agreement authorizing an Early Special Rent Increase. 3. \$4,000 payable upon closing of a Restructuring transaction limited to the extension of a Department loan or loans. 4. \$39,000 payable upon closing of a Restructuring transaction involving refinancing of senior debt, syndication, or both, with or without an extension of the Department's loan or loans		
<b>Title &amp; Escrow Fees</b>	Billed at actual cost	Billed at actual cost			+ City Housing Staff Time (\$136/hr in excess of 21 hours)	Billed at actual cost		\$35	



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

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701 Atlantic Avenue • Alameda, California 94501-2161

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To: Honorable Chair and Members of the Board of Commissioners

From: Louie So, Chief Financial Officer

Date: March 19, 2025

Re: Accept the Audited Financial Statements Report for Fiscal Year Ending June 30, 2024 and Authorize the Executive Director to Approve and Finalize, with no material changes to the financial position as presented in the Draft Audited Financial Statements.

---

### **BACKGROUND**

The financial statements of the Housing Authority of the City of Alameda (AHA) for the fiscal year ending June 30, 2024 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 18 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 financial position for ICD is presented on a calendar-year basis ending December 31, 2023. The different reporting year-ends are necessary as Public Housing Authorities (AHA) reports based on federal (HUD) reporting requirements and funding cycle (and are bound by federal rules for financial reporting, financial management and budgeting). ICD is based on a calendar year-end to facilitate low-income housing tax credit rules by the Internal Revenue Service, California Tax Credit Allocation Committee requirements, and equity and lender reporting.

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, 2024. The draft audited financial statements and the list of adjusting journal entries are attached.

The Executive Director will approve and finalize the audited financial statements once the Board of Commissioners provide their acceptance of the draft audited financial statements attached to this memorandum, with no material changes to the financial



position of the draft. These changes may include immaterial updates to the financial data presented in the Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position amid the Statement of Cash Flows. Additionally, these changes may include 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**

Novogradac and Company LLP will present the draft audited financial statements in the March 19, 2025 Board of Commissioners meeting.

The draft audit opinion presents an unqualified audit opinion, which means that the financial statements present fairly, in all material respects, the financial position of the Housing Authority of the City of Alameda and its blended component unit (Alameda Affordable Housing Corporation) as of June 30, 2024 are in conformity with US Generally Accepted Accounting Principles (US GAAP). It also presents the December 31, 2023 activity for Island City Development. Once the audited financial statements are approved by the Board and finalized by Novogradac & Company LLP, the Financial Data Submission (FDS) report which is an exhibit to the audited financial statements, is expected to be electronically submitted to HUD by the March 31, 2025 deadline.

Additionally, if there are any non-financial position findings after the draft presented in the March 19, 2025 Board of Commissioners meeting and prior to finalization, staff will finalize the audited financial statements (with no material impacts to financial position) and submit to HUD by the March 31, 2025 deadline, and invite Novogradac and Company LLP to present these non-financial position findings in April 2025, if needed.

### **FISCAL IMPACT**

Financial reporting only.

### **CEQA**

N/A

### **RECOMMENDATION**

Accept the Audited Financial Statements Report for Fiscal Year Ending June 30, 2024 and Authorize the Executive Director to Approve and Finalize, with no material changes to the financial position as presented in the Draft Audited Financial Statements.

### **ATTACHMENTS**

1. 01 Audit 2024 - Alameda Housing Authority - Updated Draft 3-12-25
2. 02 Audit Trial Balance
3. 03 Proposed Adjusting Journal Entries
4. 04 Proposed Reclassifying Journal Entries

Respectfully submitted,

*Louie So*

Louie So, Chief Financial Officer

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**JUNE 30, 2024**

**WITH  
REPORT OF INDEPENDENT AUDITORS**

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
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**JUNE 30, 2024**

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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 discretely presented component unit of Housing Authority of the City of Alameda (the "Authority") as of and for the year ended June 30, 2024, 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 discretely presented component unit of the Authority, as of June 30, 2024, 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. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditors' 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 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 Matters (continued)***

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 is also not a required part of the basic financial statements and is presented for the purposes of additional analysis as required by the U.S. Department of Housing and Urban Development.

The schedule of expenditures of federal awards and financial data schedule are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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 and financial data schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated TBD on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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, 2024**

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, 2024. 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 calendar year affiliate, Island City Development, are not included in this discussion.

Key financial information for the current fiscal year ending June 30, 2024 will be compared with those of the prior year ended June 30, 2023.

**Financial Highlights**

- The assets and deferred outflows of the Authority exceeded its liabilities and deferred inflows at the close of fiscal year resulting in a net position of \$130,048,322 at June 30, 2024, as opposed to \$126,596,996 at June 30, 2023.
- Total assets and deferred outflows of resources at June 30, 2024 were \$185,076,862. Total assets and deferred outflows of resources at June 30, 2023, were \$176,434,661.
- Capital assets, net of accumulated depreciation was \$82,056,035 at June 30, 2024, from \$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, 2024, were \$55,028,540. 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 2024 and 2023 were \$56,687,500 versus \$49,638,963, respectively. The primary sources of revenue were governmental grants including Section 8 Housing Choice Vouchers Program Housing Assistance Payment ("HAP") grants, County of Alameda grants via the Shelter Plus Care federal passthrough program, 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 2024 and 2023 were \$52,581,210 versus \$47,557,036, respectively. This is driven by higher housing assistance payments to Alameda landlords (increase of \$3,468,793 fiscal year over year) and higher administrative expenses (increase of \$245,624 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 \$31,004,866 of HAP expenses for fiscal year 2024 versus \$27,536,073 in fiscal year 2023. For fiscal year 2024 and 2023, please note that \$9,678,290 and \$8,735,965, are not presented in the financial statement presentation for both Grant Revenues and HAP, as these payments are paid from HUD to the Authority as landlord for Authority-owned properties. These amounts are removed and eliminated from financial statement presentation only.

**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, 2024**

**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 18 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 the financial year is on a calendar year basis. 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](http://www.alamedahsg.org) and at [www.islandcitydevelopment.org](http://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, 2024**

**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 ending June 30, 2024. 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, 2024, compared to the prior fiscal year ended June 30, 2023.

<b>Financial Accounts</b>	<b>June 30, 2024</b>	<b>June 30, 2023</b>	<b>\$ Variance</b>	<b>% Variance</b>
Current Assets	29,181,002	37,679,916	(8,498,914)	-23%
Other noncurrent assets	70,627,232	53,717,608	16,909,624	31%
Capital assets, net of accumulated depreciation	82,056,035	81,248,761	807,274	1%
<b>Total Assets</b>	<b>181,864,269</b>	<b>172,646,285</b>	<b>9,217,984</b>	<b>5%</b>
Deferred outflow of resources	3,212,593	3,788,376	(575,783)	-15%
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<b>185,076,862</b>	<b>176,434,661</b>	<b>8,642,201</b>	<b>5%</b>
Current liabilities	5,193,329	4,899,642	293,687	6%
Noncurrent liabilities	30,940,228	27,403,660	3,536,568	13%
<b>Total liabilities</b>	<b>36,133,557</b>	<b>32,303,302</b>	<b>3,830,255</b>	<b>12%</b>
Deferred inflow of resources	18,894,983	17,534,363	1,360,620	8%
Net investment in capital assets	53,717,400	55,816,240	(2,098,840)	-4%
Restricted	1,973,574	1,335,162	638,412	48%
Unrestricted	74,357,348	69,445,594	4,911,754	7%
<b>Total Net Position</b>	<b>130,048,322</b>	<b>126,596,996</b>	<b>3,451,326</b>	<b>3%</b>



**HOUSING AUTHORITY OF THE CITY OF ALAMEDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR  
THE YEAR ENDED JUNE 30, 2024**

**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, 2024, compared to the prior fiscal year ended June 30, 2023.

<b>Financial Accounts</b>	<b>June 30, 2024</b>	<b>June 30, 2023</b>	<b>\$ Variance</b>	<b>% Variance</b>
Operating Revenues				
Grants and Other Revenues	50,918,866	44,258,539	6,660,327	15%
Tenant Rents	4,717,727	4,488,261	229,466	5%
Non-Operating Revenues				
Interest Income	1,050,907	892,163	158,744	18%
<b>Total Revenues</b>	<b>56,687,500</b>	<b>49,638,963</b>	<b>7,048,537</b>	<b>14%</b>
Operating Expenses				
Administrative	11,723,140	11,477,516	245,624	2%
Utilities	900,812	813,346	87,466	11%
Maintenance	3,673,266	2,842,574	830,692	29%
Protective Services, Insurance and General	1,435,669	1,295,018	140,651	11%
Tenant Services	1,019,853	860,378	159,475	19%
Housing Assistance Payments	31,004,866	27,536,073	3,468,793	13%
Depreciation (Non-Cash)	1,762,308	1,640,857	121,451	7%
Non-operating expenses:				
Interest Expense	1,061,296	1,091,274	(29,978)	-3%
<b>Total Expenses</b>	<b>52,581,210</b>	<b>47,557,036</b>	<b>5,024,174</b>	<b>11%</b>
<b>Change in net position</b>	<b>4,106,290</b>	<b>2,081,927</b>	<b>2,024,363</b>	<b>97%</b>
Other Gain/(Loss)	(654,964)	(15,004)	(639,960)	4265%
Net position, beginning	126,596,996	124,530,073	2,066,923	2%
<b>Net position, ending</b>	<b>130,048,322</b>	<b>126,596,996</b>	<b>3,451,326</b>	<b>3%</b>

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 income (with accounting adjustments) of \$4,106,290 and generally, cash flow is higher than budgeted for that fiscal year due to cost savings due to staff vacancies and other operating savings.

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, 2024 was \$130,048,322, increased from \$126,596,996 as of 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, 2024, versus the prior fiscal year ended June 30, 2023.

<b>Financial Accounts</b>	<b>June 30, 2024</b>	<b>June 30, 2023</b>	<b>\$ Variance</b>	<b>% Variance</b>
Land	60,726,239	60,726,239	-	0%
Construction in progress	2,501,992	2,843,461	(341,469)	-12%
Buildings and improvements	54,436,551	51,525,500	2,911,051	6%
Equipment	431,740	478,059	(46,319)	-10%
<b>Total Capital Assets</b>	<b>118,096,522</b>	<b>115,573,259</b>	<b>2,523,263</b>	<b>2%</b>
less: Accumulated Depreciation	(36,040,487)	(34,324,498)	(1,715,989)	5%
<b>Capital Assets, net of Accumulated Depreciation</b>	<b>82,056,035</b>	<b>81,248,761</b>	<b>807,274</b>	<b>1%</b>

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



**HOUSING AUTHORITY OF THE CITY OF ALAMEDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR  
THE YEAR ENDED JUNE 30, 2024**

**Changes in Long-Term Debt (Primary Government Only)**

The following presents the changes in long-term debt at June 30, 2024, versus the prior fiscal year of June 30, 2023.

<b>Financial Account</b>	<b>June 30, 2024</b>	<b>June 30, 2023</b>	<b>\$ Variance</b>	<b>% Variance</b>
Long-Term Debt	28,453,774	25,432,521	3,021,253	12%

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 as expected of the soft-fresh start payment mechanism, no action will be taken. If the unfunded pension liability is below 90% or above the 110% of funding level pursuant to the soft-fresh start payment mechanism, 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. The Authority is expected to withdraw earnings from this CERBT on an annual basis.

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 2040's. 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 14 to the financial statements.

**Economic Factors**

The Authority is primarily dependent upon the federal government, specifically 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.

In addition, HUD alerted the Authority in March 2025 that there will be a reduction of funding to the Emergency Housing Voucher program. HUD will not provide any additional calendar year HAP renewal funding for this program beyond calendar year 2025, with any remaining amounts available to cover Emergency Housing Vouchers in 2026 only.

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.

**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.

**FINANCIAL STATEMENTS**

AUDIT DRAFT

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**STATEMENT OF NET POSITION**  
**AS OF JUNE 30, 2024**

ASSETS

	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Current assets:			
Cash and cash equivalents	\$ 27,420,550	\$ 3,403,099	\$ 30,823,649
Tenant security deposits	491,408	122,210	613,618
Accounts receivable, net	1,019,204	166,725	1,185,929
Leases receivable, current portion	22,921	-	22,921
Prepaid expenses	87,768	332,006	419,774
Accrued interest receivable	<u>139,151</u>	<u>-</u>	<u>139,151</u>
Total current assets	<u>29,181,002</u>	<u>4,924,040</u>	<u>33,205,042</u>
Non-current assets:			
Restricted cash	2,021,400	846,651	2,868,051
Notes receivable	68,093,304	-	68,093,304
Capital assets, net	82,056,035	76,627,800	158,683,835
Leases receivable, net of current portion	272,494	15,170,428	15,442,922
Right of use asset - leases, net	191,313	-	191,313
OPEB asset	48,721	-	48,721
Other assets, net of current portion	<u>-</u>	<u>466,314</u>	<u>466,314</u>
Total non-current assets	<u>152,683,267</u>	<u>93,111,193</u>	<u>245,794,460</u>
Total assets	<u>181,864,269</u>	<u>97,135,233</u>	<u>278,999,502</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension plan	2,794,429	-	2,794,429
OPEB Plan	<u>418,164</u>	<u>-</u>	<u>418,164</u>
Total deferred outflows of resources	<u>3,212,593</u>	<u>-</u>	<u>3,212,593</u>
Total assets and deferred outflows of resources	<u>\$ 185,076,862</u>	<u>\$ 97,135,233</u>	<u>\$ 282,212,095</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**STATEMENT OF NET POSITION (continued)**  
**AS OF JUNE 30, 2024**

LIABILITIES

	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Current liabilities:			
Accounts payable	\$ 1,314,335	\$ 1,300,862	\$ 2,615,197
Accounts payable - HUD	14,807	-	14,807
Accrued expenses	258,194	-	258,194
Accrued compensated absences, current	204,488	-	204,488
Tenant security deposits	483,085	119,354	602,439
Accrued interest payable	1,196,185	3,068,135	4,264,320
Current portion of bonds and notes payable	1,299,976	365,305	1,665,281
Unearned revenue	177,332	7,627	184,959
Lease liability	76,174	-	76,174
Other current liabilities	<u>168,753</u>	<u>76,967</u>	<u>245,720</u>
Total current liabilities	<u>5,193,329</u>	<u>4,938,250</u>	<u>10,131,579</u>
Non-current liabilities:			
Accrued compensated absences, net of current portion	151,636	-	151,636
Long-term portion of bonds and notes payable	27,153,798	69,766,031	96,919,829
Accrued pension	3,553,055	-	3,553,055
Other non-current liabilities	<u>81,739</u>	<u>-</u>	<u>81,739</u>
Total non-current liabilities	<u>30,940,228</u>	<u>69,766,031</u>	<u>100,706,259</u>
Total liabilities	<u>36,133,557</u>	<u>74,704,281</u>	<u>110,837,838</u>

DEFERRED INFLOWS OF RESOURCES

Pension plan	474,896	-	474,896
OPEB plan	580,233	-	580,233
GASB 87 - lease receivable	192,672	-	192,672
GASB 87 - ground leases	<u>17,647,182</u>	<u>-</u>	<u>17,647,182</u>
Total deferred inflows of resources	<u>18,894,983</u>	<u>-</u>	<u>18,894,983</u>

NET POSITION

Net position:			
Net investment in capital assets	53,717,400	6,496,464	60,213,864
Restricted	1,973,574	846,651	2,820,225
Unrestricted	<u>74,357,348</u>	<u>15,087,837</u>	<u>89,445,185</u>
Total net position	<u>130,048,322</u>	<u>22,430,952</u>	<u>152,479,274</u>
Total liabilities, deferred inflows, and net position	<u>\$ 185,076,862</u>	<u>\$ 97,135,233</u>	<u>\$ 282,212,095</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, 2024**

	Primary Government	Discretely Presented Component Unit	Total Reporting Entity (Memorandum Only)
Operating revenues:			
Tenant revenue	\$ 4,717,727	\$ 3,229,892	\$ 7,947,619
HUD operating grants	42,464,627	-	42,464,627
Other government grants	7,177,984	-	7,177,984
Other revenues	<u>1,276,255</u>	<u>2,346,195</u>	<u>3,622,450</u>
Total operating revenues	<u>55,636,593</u>	<u>5,576,087</u>	<u>61,212,680</u>
Operating expenses:			
Administrative	11,723,140	1,175,047	12,898,187
Tenant services	1,019,853	254,911	1,274,764
Utilities	900,812	274,949	1,175,761
Ordinary repairs and maintenance	3,673,266	406,032	4,079,298
Protective services	81,019	-	81,019
Insurance	747,802	162,747	910,549
General	606,848	229,003	835,851
Housing assistance payments	31,004,866	-	31,004,866
Depreciation	<u>1,762,308</u>	<u>2,494,980</u>	<u>4,257,288</u>
Total operating expenses	<u>51,519,914</u>	<u>4,997,669</u>	<u>56,517,583</u>
Operating income	<u>4,116,679</u>	<u>578,418</u>	<u>4,695,097</u>
Non-operating revenues (expenses):			
Investment income	1,050,907	-	1,050,907
Interest expense	(1,061,296)	(3,515,123)	(4,576,419)
Loss on sale of fixed assets	<u>(654,964)</u>	<u>-</u>	<u>(654,964)</u>
Net non-operating expenses	<u>(665,353)</u>	<u>(3,515,123)</u>	<u>(4,180,476)</u>
Income (loss) before special items and transfers	3,451,326	(2,936,705)	514,621
Special items and transfers in	<u>-</u>	<u>18,055,924</u>	<u>18,055,924</u>
Change in net position	3,451,326	15,119,219	18,570,545
Net position, beginning of year	<u>126,596,996</u>	<u>7,311,733</u>	<u>133,908,729</u>
Net position, end of year	<u>\$ 130,048,322</u>	<u>\$ 22,430,952</u>	<u>\$ 152,479,274</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Primary Government</u>
Cash Flows from Operating Activities:	
Cash received from tenants and other	\$ 6,405,116
Cash received from grantors	50,037,933
Cash paid to suppliers and vendors	(39,295,324)
Cash paid to employees	<u>(7,383,944)</u>
Net cash provided by operating activities	<u>9,763,781</u>
Cash Flows from Non Capital Related Financing Activities:	
Casualty losses	<u>(44,554)</u>
Net cash used in non capital related financing activities	<u>(44,554)</u>
Cash Flows from Capital and Related Financing Activities:	
Proceeds from issuance of debt	4,250,456
Principal payments on long term debt	(1,229,203)
Interest paid on long term debt	(1,016,704)
Purchases of capital assets	<u>(3,179,992)</u>
Net cash used in capital and related financing activities	<u>(1,175,443)</u>
Cash Flows from Investing Activities:	
Issuance of notes receivable	(17,661,409)
Proceeds from repayment of notes receivable	1,418,041
Interest received on investments	<u>911,756</u>
Net cash used in investing activities	<u>(15,331,612)</u>
Net decrease in cash, cash equivalents, and restricted cash	(6,787,828)
Cash, cash equivalents and restricted cash, beginning of year	<u>36,721,186</u>
Cash, cash equivalents and restricted cash, end of year	\$ <u><u>29,933,358</u></u>
Reconciliation of cash, cash equivalents and restricted cash to the Statement of Net Position is as follows:	
Cash and cash equivalents	\$ 27,420,550
Tenant security deposits	491,408
Restricted cash	<u>2,021,400</u>
Cash, cash equivalents and restricted cash	\$ <u><u>29,933,358</u></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, 2024**

	<u>Primary Government</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 4,116,679
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	1,762,308
Amortization on right of use asset	64,112
Bad debts	169,629
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources	
Accounts receivable, net	461,934
Prepaid expenses	243,806
Lease receivable	117,762
Right-of-use assets	(128,511)
OPEB asset	255,249
Deferred outflows of resources	575,783
Accounts payable	11,325
Accrued compensated absences	56,737
Accrued expenses	50,783
Tenant security deposits	19,650
Unearned revenue	47,764
Other current liabilities	(7,674)
Lease liability	24,929
Accrued pension liability	600,809
Deferred inflows of resources	1,360,620
Other non-current liabilities	<u>(39,913)</u>
Net cash provided by operating activities	\$ <u>9,763,781</u>

See accompanying notes to financial statements.



**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**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, 2024**

**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.

**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, 2024**

**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 is on a calendar year end basis of December 31, 2023, 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, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Discretely Presented Component Unit (continued)

**Island City Development (continued)**

In 2024, Island City Development created a wholly owned subsidiary company ICD Shinsei, LLC. On March 30, 2024, ICD Shinsei, LLC acquired a 99.99% limited partnership interest for \$1 and was admitted as the substitute limited partner in Shinsei Gardens Apartment, L.P., a 39-unit affordable housing complex located in Alameda, California.

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. For more information on the trust and funding awards, please visit: <https://www.alamedahsg.org/about-us/alameda-affordable-housing-corporation/>

Notes receivable and any accrued interest receivable and payable, 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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Description of Programs**

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. Additionally, Regulatory Agreement and Declaration of Restrictive Covenants ("Regulatory Agreements") are filed and recorded with the County of Alameda for all properties owned on behalf of the Authority and its affiliates. These Agreements restrict units to be rented to and occupied by low-income households for an affordable rent.

These Regulatory Agreements offers the Authority the First Right of Refusal to acquire the property at the end of the 15 year low-income housing tax credit compliance period.

The Authority has executed Regulatory Agreements with 3rd parties with loans secured by multifamily apartment assets. These 3rd parties and loans are reflected in the Notes Receivable section in Note 6.

Additionally, Regulatory Agreements are entered into with 3rd parties with no loans secured by multifamily apartment assets. On December 15, 2022, the Authority and Vue Alameda Owner LP (owner of Rica Vista Apartments) entered in a Regulatory Agreement. In connection with the restrictions of the Regulatory Agreement, Vue Alameda Owner LP also must pay a monitoring fee of \$300 per Authority assisted unit per year (subject to adjustment per the consumer price index), a Housing Quality Standards fee of \$35 for each Authority assisted unit per year, and an annual asset management fee in the amount of \$10,000.

On June 12, 2024, the Authority and OAHS Playa Del Alameda LP (owner of Playa Del Alameda Apartments) entered into a Regulatory Agreement. In connection with the restrictions of the Regulatory Agreement, OAHS Playa Del Alameda LP must pay an annual monitoring fee of \$150 per unit per year.

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.

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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Description of Programs (continued)**

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, 2024**

**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 affordable 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 Lease 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, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**M. Right-of-Use Assets and Lease 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, 2024, 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, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**R. Accounts Payable and Accrued Liabilities**

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

**S. Unearned Revenue**

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

**T. Accrued Compensated Absences**

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

**U. 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."

**V. 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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**W. 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.

**X. Taxes**

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

**Y. 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.

**Z. 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.

**AA. 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.

**BB. 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, 2024**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**CC. 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, 2024, 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 \$29,933,358, and the bank balances were \$30,395,473.

<u>Cash Category</u>	<u>Primary Government</u>	<u>Discretely Presented Component Units</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Unrestricted	\$ 27,420,550	\$ 3,403,099	\$ 30,823,649
Tenant security deposits	491,408	122,210	613,618
Restricted	<u>2,021,400</u>	<u>846,651</u>	<u>2,868,051</u>
Total cash, cash equivalents, and restricted cash	<u>\$ 29,933,358</u>	<u>\$ 4,371,960</u>	<u>\$ 34,305,318</u>

Of the primary government's bank balances, \$1,494,412 was covered by federal depository insurance and the remaining \$28,901,061 was collateralized with the pledging financial institution as of June 30, 2024. 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, 2024, 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, 2024:

<u>Description</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Accounts receivable - HUD	\$ 81,445	\$ -	\$ 81,445
Accounts receivable - PHA Projects	302,500	-	302,500
Accounts receivable - other government	239,333	-	239,333
Accounts receivable - tenants, net	129,190	126,711	255,901
Accounts receivable - miscellaneous	<u>266,736</u>	<u>40,014</u>	<u>306,750</u>
Total accounts receivable, net	<u>\$ 1,019,204</u>	<u>\$ 166,725</u>	<u>\$ 1,185,929</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 3. ACCOUNTS RECEIVABLE, NET (continued)**

Accounts Receivable - HUD

As of June 30, 2024, 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 \$530,446.

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, 2024:

Description	June 30, 2023	Additions	Dispositions	Transfers	June 30, 2024
<u>Non-depreciable capital assets:</u>					
Land	\$ 60,726,239	\$ -	\$ -	\$ -	\$ 60,726,239
Construction in progress	2,843,461	3,179,992	(610,410)	(2,911,051)	2,501,992
Total	63,569,700	3,179,992	(610,410)	(2,911,051)	63,228,231
<u>Depreciable capital assets:</u>					
Buildings	51,525,500	-	-	2,911,051	54,436,551
Furniture and equipment	478,059	-	(46,319)	-	431,740
Total	52,003,559	-	(46,319)	2,911,051	54,868,291
Less: accumulated depreciation	34,324,498	1,762,308	(46,319)	-	36,040,487
Net capital assets	\$ 81,248,761	\$ 1,417,684	\$ (610,410)	\$ -	\$ 82,056,035

Depreciation expense for the primary government for the fiscal year ended June 30, 2024, amounted to \$1,762,308.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**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, 2024:

Description	June 30, 2023	Additions	Dispositions	Transfers	June 30, 2024
<u>Non-depreciable capital assets:</u>					
Land	\$ 2,342,066	\$ -	\$ (472,266)	\$ -	\$ 1,869,800
Construction in progress	<u>3,808,694</u>	<u>3,972,063</u>	<u>-</u>	<u>-</u>	<u>7,780,757</u>
Total	<u>6,150,760</u>	<u>3,972,063</u>	<u>(472,266)</u>	<u>-</u>	<u>9,650,557</u>
<u>Depreciable capital assets:</u>					
Buildings	72,908,720	-	(1,385,738)	-	71,522,982
Furniture and equipment	<u>2,632,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,632,875</u>
Total	<u>75,541,595</u>	<u>-</u>	<u>(1,385,738)</u>	<u>-</u>	<u>74,155,857</u>
Less: accumulated depreciation	<u>4,692,548</u>	<u>2,494,980</u>	<u>(8,914)</u>	<u>-</u>	<u>7,178,614</u>
Net capital assets	<u>\$ 76,999,807</u>	<u>\$ 1,477,083</u>	<u>\$ (1,849,090)</u>	<u>\$ -</u>	<u>\$ 76,627,800</u>

Depreciation expense for the discretely presented component unit for the fiscal year ended June 30, 2024, amounted to \$2,494,980.

**NOTE 5. RESTRICTED DEPOSITS**

Restricted deposits consist of the following as of June 30, 2024:

<u>Cash Category</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Housing assistance payment reserves	\$ 934,652	\$ -	\$ 934,652
Emergency housing voucher reserves	79,232	-	79,232
Replacement reserves	915,956	-	915,956
Project reserves	-	846,651	846,651
Family self-sufficiency escrows	91,560	-	91,560
Tenant security deposits	<u>491,408</u>	<u>122,210</u>	<u>613,618</u>
Total restricted deposits	<u>\$ 2,512,808</u>	<u>\$ 968,861</u>	<u>\$ 3,481,669</u>

Housing assistance payment reserves are restricted for use only in the MTW program for future housing assistance payments.

Emergency housing voucher reserves are restricted to be used on future housing assistance payments 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, 2024**

**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, 2024 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, Taplin and Taplin entered into a promissory note with the Authority for \$23,600 for the property in the City of Alameda. On April 30, 2019, Taplin and 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, Nebeker entered into a promissory note with the Authority for \$31,800 for the property in the City of Alameda. On March 13, 2019, 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, 2024**

**NOTE 6. NOTES RECEIVABLE (continued)**

<u>Description</u>	<u>Amount</u>
Effective January 23, 2008, Moore entered into a promissory note with the Authority for \$31,800 for the property in the City of Alameda. 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. The original note stipulates a balloon payment due at the earlier occurrence of January 23, 2023 or upon default, refinancing, sale or transfer of the property. On May 15, 2024, Moore executed the First Amendment to Promissory Note, which removed the balloon payment set for January 23, 2023 except for the provisions indicated in that Promissory Note, including material default, appointment of a receiver or trustee to take possession of the property, and any attachment of any involuntary liens. The amendment also contained a provision to change the potential amount of interest owed to the interest rate of 5% simple interest or shared appreciation and further defined in the First Amendment to Promissory 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. 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.	1,249,651
Effective September 27, 2011, Alameda Islander LP entered into a promissory note with the Authority 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 was repaid in full in 2024.	11,610
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



**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 6. NOTES RECEIVABLE (continued)**

<u>Description</u>	<u>Amount</u>
Effective January 11, 2013, Jack Capon Villa LP entered into a promissory note with the Authority for the amount of \$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
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 (Littlejohn Commons), an entity that is related to the Authority via the discretely presented component unit, 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 was paid in 2024.	-
Effective December 1, 2016, Sherman and Buena Vista LP (Littlejohn Commons), an entity that is related to the Authority via the discretely presented component unit, 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
Effective June 21, 2017, Everett and Eagle LP (Everett Commons), an entity that is related to the Authority via the discretely presented component unit, 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

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 6. NOTES RECEIVABLE (continued)**

<u>Description</u>	<u>Amount</u>
Effective August 1, 2020, Constitution and Eagle LP (Rosefield Village), an entity that is related to the Authority via the discretely presented component unit, 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. On August 17, 2023, an additional \$6,535,000 was loaned to Constitution and Eagle LP. The principal and interest are due and payable on December 31, 2077. The loan is secured by real property.	23,111,088
Effective August 1, 2020, Constitution and Eagle LP (Rosefield Village), an entity that is related to the Authority via the discretely presented component unit, 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 (owner of Rica Vista Apartments) 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, discretely presented component unit, entered into a note with the Authority, via the Alameda Affordable Housing Trust Fund, 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.	6,225,444
On January 1, 2024, the Authority entered into a loan agreement with Lakehurst and Mosley, LP (Estuary I), an entity that is related to the Authority via the discretely presented component unit, in an amount not to exceed \$5,000,000. The loan bears interest at 3% per annum and matures on June 30, 2081. Payments of principal and interest commence on May 1, 2025 and shall be equal the Authority's proportionate share of residual receipts. The loan is secured by a deed of trust.	4,935,939
On January 1, 2024, the Authority entered into a loan agreement with Mabuhay and Lakehurst LP (Linnet Corner), an entity that is related to the Authority via the discretely presented component unit in an amount not to exceed \$3,438,000. The loan bears no interest and matures on June 30, 2081. Payments of principal commence on May 1, 2025 and shall be equal the Authority's proportionate share of residual receipts. The loan is secured by a deed of trust.	2,513,200

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 6. NOTES RECEIVABLE (continued)**

<u>Description</u>	<u>Amount</u>
On March 1, 2024, the Authority entered into a note with Mabuhay and Lakehurst LP (Linnet Corner), an entity that is related to the Authority via the discretely presented component unit, in the amount of \$945,000 (sourced from the Federal Home Loan Bank Affordable Housing Program). The note shall not bear interest and payment of principal will be due and payable at maturity on June 30, 2081. The note is secured by a deed of trust.	945,000
On January 1, 2024, the Authority entered into a note with Lakehurst and Mosley LP (Estuary I), an entity that is related to the Authority via the discretely presented component unit, in the amount of \$660,000 (sourced from the Federal Home Loan Bank Affordable Housing Program). The note shall not bear interest and payment of principal will be due and payable at maturity on June 30, 2081. The note is secured by a deed of trust.	660,000
On January 1, 2024, the Authority entered into a note with Lakehurst and Mosley LP (Estuary I), an entity that is related to the Authority via the discretely presented component unit, in the amount of \$2,061,601. The note bears interest at 5.03% per annum. Payments of principal and interest commence on May 1, 2025 and shall be equal the Authority's proportionate share of residual receipts. The loan matures on June 30, 2081 and is secured by a deed of trust.	2,061,601
The Authority entered into repayment agreements with individuals as part of the Authority's security deposit loan program. These loans are non-interest bearing, unsecured, and have various maturity dates.	<u>9,146</u>
Total notes receivable	<u>\$ 68,093,304</u>

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

June 30, 2025	\$ 0
2026	157,456
2027	-
2028	0
2029	0
Thereafter	<u>67,935,848</u>
	<u>\$ 68,093,304</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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**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, 2024, the value of the lease receivable was \$289,638. 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, 2024 was \$188,998. For the year ended June 30, 2024, the Authority recognized lease revenue in the amount of \$19,900 and interest income in the amount of \$11,139.

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, 2024, the value of the lease receivable was \$5,777. 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, 2024 was \$3,674. For the year ended June 30, 2024, the Authority recognized lease revenue in the amount of \$4,588 and interest income in the amount of \$332.

**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 extension options 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 South Shore Center Lease had an implicit interest rate of 5%. During the year ended June 30, 2024, 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 \$128,508. As of June 30, 2024, the value of the right-of-use asset was \$191,313, net of accumulated amortization in the amount of \$206,088. Amortization expense for the year ended June 30, 2024 totaled \$64,112. Rent and interest expense for the year ended June 30, 2024 amounted to \$68,939 and \$12,637, respectively.

The following is a summary of the Authority's changes in right-of-use asset for the year ended June 30, 2024:

Description	June 30, 2023	Additions	Dispositions	June 30, 2024
Right-of-use asset	\$ 268,890	\$ 128,511	\$ -	\$ 397,401
Less: accumulated amortization	<u>141,976</u>	<u>64,112</u>	<u>-</u>	<u>206,088</u>
Net right-of-use asset	<u>\$ 126,914</u>	<u>\$ 64,399</u>	<u>\$ -</u>	<u>\$ 191,313</u>

The lease liability as of June 30, 2024 was \$215,089.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

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

As of June 30, 2024, the Authority had future minimum payments under this lease as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2025 \$	72,467	\$ 9,109	\$ 81,576
2026	79,881	5,402	85,283
2027	<u>62,741</u>	<u>1,532</u>	<u>64,273</u>
Total \$	<u>215,089</u>	<u>16,043</u>	<u>231,132</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. Adjustments to the vacation accruals caps are periodically updated in the Authority's Employee Handbook and can be referenced in that document.

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, 2024, accrued compensated absences of the Primary Government amounted to \$356,124, 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	\$ 299,387	\$ -	\$ 299,387
Compensated absences earned	116,878	-	116,878
Compensated absences redeemed	<u>(60,141)</u>	<u>-</u>	<u>(60,141)</u>
Ending compensated absences	356,124	-	356,124
Less: current portion	<u>204,488</u>	<u>-</u>	<u>204,488</u>
Compensated absences, net of current portion	<u>\$ 151,636</u>	<u>\$ -</u>	<u>\$ 151,636</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 10. BONDS AND NOTES PAYABLE**

Bonds and notes payable for the primary government consisted of the following as of June 30, 2024:

<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, which is based on estimated cash flow of the properties. For the year ended June 30, 2024, annual payments of principal totaled \$6,863. The note is secured by real property and matures on December 31, 2055.	\$ 210,256
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, which is based on estimated cash flow of the properties. 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 based on 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 based on 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 until November 22, 2028, at which time the loan will be due in the full amount. The loan is secured by real property.	96,000



**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**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 \$14,291,000 with Amerisphere Multifamily Finance, LLC. The mortgage is serviced by NorthMarq Capital. The note is secured by the property referred to as the Esperanza Apartments at 1903 Third Street. The note bears interest at 5.63% per annum and requires combined monthly principal and interest payments totaling \$82,312. The note matures and is payable in full on July 1, 2044. This loan was transferred from the Authority to Alameda Affordable Housing Corporation with no change in terms on July 1, 2021.	11,865,855
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.	1,554,991
The Authority entered into a note with the Bank of Marin through the Federal Home Loan Bank Affordable Housing Program, on March 1, 2024 in the amount of \$945,000. The note bears no interest and is secured by a deed of trust. The loan shall not amortize and payment of principal shall be due on the maturity date of June 30, 2081.	945,000
The Authority entered into a loan with Community Housing Fund, LLC (the "Lender") on December 14, 2023 with a maximum principal amount of \$3,337,000. A portion of the loan proceeds in the amount of \$266,960 (the "interest holdback") shall be held back by the Lender to pay for interest due on the loan. On the first day of each month, the Lender will withdraw from the interest holdback the amount of interest due on the loan for the preceding month. After the interest holdback is depleted, the Authority shall utilize its own funds to make principal and interest payments under the note. The loan matures on January 1, 2028 and is secured by a deed of trust on the Tilden Commons property located at 2615 Eagle Avenue.	2,645,456
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.	8,707,116
The Authority entered into an note with the Bank of Marin through the Federal Home Loan Bank Affordable Housing Program on January 1, 2024 in the amount of \$660,000. The note bears no interest and is secured by a deed of trust. The loan shall not amortize and payment of principal shall be due on the maturity date of June 30, 2081.	<u>660,000</u>
Total bonds and notes payable	28,453,774
Less: current portion	<u>1,299,976</u>
Bonds and notes payable, excluding current portion	<u>\$ 27,153,798</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 10. BONDS AND NOTES PAYABLE (continued)**

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
2025	\$ 1,229,998	\$ 931,514	\$ 2,161,512
2026	1,332,228	878,809	2,211,037
2027	8,442,527	657,075	9,099,602
2028	3,033,748	599,454	3,633,202
2029	388,292	-	388,292
2030-2034	2,848,941	3,077,536	5,926,477
2035-2039	3,228,792	1,709,939	4,938,731
2040-2044	4,275,708	663,023	4,938,731
2045-2049	81,928	384	82,312
2050-2054	-	-	-
2055-2059	1,070,612	-	1,070,612
2060-2064	-	-	-
2065-2069	916,000	-	916,000
2081	1,605,000	-	1,605,000
	<u>\$ 28,453,774</u>	<u>\$ 8,517,734</u>	<u>\$ 36,971,508</u>

Debt activity for the primary government for the year ended June 30, 2024 consisted of the following:

Description	June 30, 2023	Advances	Principal Reductions	June 30, 2024
Bonds and notes payable	<u>\$ 25,432,521</u>	<u>\$ 4,250,456</u>	<u>\$ (1,229,203)</u>	<u>\$ 28,453,774</u>

Accrued interest payable as of June 30, 2024 and interest expense for the year then ended for the primary government totaled \$1,196,185 and \$1,061,296, respectively.

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

<u>Notes payable to the Authority as evidenced by a Note Receivable (see Note 6):</u>	<u>Amount</u>
Island City Development has a \$7,500,000 payable to Alameda Affordable Housing Trust Fund	\$ 7,500,000
Sherman and Buena Vista LP (Littlejohn Commons) has a \$3,520,516 payable to the Authority	3,520,516
Sherman and Buena Vista LP (Littlejohn Commons) has a \$3,410,000 payable to the Authority	3,410,000
Everett and Eagle LP (Everett Commons) has a \$4,250,000 payable to the Authority	4,250,000
Constitution and Eagle LP (Rosfield Village) has a \$8,018,052 payable to the Authority	8,018,052
Constitution and Eagle LP (Rosfield Village) has a \$16,576,088 payable to the Authority	<u>16,576,088</u>
Total primary government loans to discretely presented component unit	<u>\$ 43,274,656</u>



**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 10. BONDS AND NOTES PAYABLE (continued)**

Bonds and Notes Payable by Island City Development, Discrete Component Unit and its legal entities through 12/31/2023:

<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.	\$ 1,859,407
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.	174,589
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.	3,191,387
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

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 10. BONDS AND NOTES PAYABLE (continued)**

<u>Description</u>	<u>Amount</u>
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 Construction Loan was repaid on August 31, 2023.	-
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.	8,093,414
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>516,683</u>
Total bonds and notes payable to other lenders	28,049,656
Less: unamortized debt issuance costs	<u>(1,192,976)</u>
Total bonds and notes payable	<u>\$ 70,131,336</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**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 \$1,276,037. Future maturities of bonds and notes payable for the discretely presented component unit are as follows:

December 31, 2024	\$ 365,305
2025	382,259
2026	399,509
2027	417,581
2028	436,026
Thereafter	<u>69,323,632</u>
Total bonds and notes payable	\$ <u>71,324,312</u>

Accrued interest payable as of June 30, 2024 and interest expense as of and for the year then ended for the discretely presented component unit totaled \$3,068,135 and \$3,515,123, respectively.

For the year ended June 30, 2024, the effective interest rates approximated the stated interest rates.

**NOTE 11. OTHER LIABILITIES**

Non-current liabilities of the primary government as of June 30, 2024 consisted of the following:

Description	June 30, 2023	Additions	Payments	June 30, 2024	Amounts due within one Year
Bonds and notes payable	\$ 25,432,521	\$ 4,250,456	\$ (1,229,203)	\$ 28,453,774	\$ 1,299,976
Accrued pension liability	2,952,246	1,257,643	(656,834)	3,553,055	-
Compensated absences	299,387	261,225	(204,488)	356,124	204,488
Other liabilities	<u>273,150</u>	<u>128,840</u>	<u>(151,498)</u>	<u>250,492</u>	<u>168,753</u>
Total long-term liabilities	<u>\$28,957,304</u>	<u>\$ 5,898,164</u>	<u>\$ (2,242,023)</u>	<u>\$32,613,445</u>	<u>\$ 1,673,217</u>

Non-current liabilities of the discretely presented component unit as of June 30, 2024 consisted of the following:

Description	June 30, 2023	Additions	Payments	June 30, 2024	Amounts due within one Year
Bonds and notes payable	<u>\$87,837,236</u>	<u>\$ 11,115,740</u>	<u>\$28,821,640</u>	<u>\$ 70,131,336</u>	<u>\$ 365,305</u>

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 12. RESTRICTED NET POSITION**

Restricted net position consists of the following as of June 30, 2024:

<u>Description</u>	<u>Primary Government</u>	<u>Discretely Presented Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
Housing assistance payment reserves	\$ 929,666	\$ -	\$ 929,666
Replacement reserves	915,956	-	915,956
Project reserves	-	846,651	846,651
Emergency housing vouchers	79,231	-	79,231
OPEB asset	<u>48,721</u>	<u>-</u>	<u>48,721</u>
Total restricted net position	<u>\$ 1,973,574</u>	<u>\$ 846,651</u>	<u>\$ 2,820,225</u>

Housing assistance payment reserves are restricted for use only in the Moving to Work Demonstration 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, 2024**

**NOTE 13. 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 repayments to HUD.

As of June 30, 2024, the Authority estimates that no material liabilities will result from such audits.

**NOTE 14. 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, 2024**

**NOTE 14. PENSION PLAN (continued)**

**B. Benefits Provided (continued)**

The plan's provisions and benefits in effect at June 30, 2024, are summarized as follows:

	<u>Miscellaneous Plan</u>	
Hire date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	2% @ 55	2% @ 62
Benefit vesting formula	5 years of service	5 years of service
Benefit payments	Monthly or life	Monthly or life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.426% to 2.48%	1.0% to 2.5%
Required employee contribution rates	7.00%	8.25%
Required employer contribution rates	13.26% + \$73,779	8.00% + \$12,711

**C. Contributions**

Section 20814(c) of the California Public Employees' Retirement Law (PERL) 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. Funding contributions for the Miscellaneous Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Authority is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The Authority's contributions to the plan for the measurement year ended June 30, 2023, were \$660,948. The Authority's contributions to the pension plan after the measurement year were \$624,893.

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

The Authority's net pension liability of \$3,553,055 is measured as the proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of June 30, 2022. 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, 2023, the Authority's proportion was 0.07106 percent, which was an increase of 0.00796 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Authority recognized pension expense of \$1,726,933. At June 30, 2024, 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, 2024**

**NOTE 14. PENSION PLAN (continued)**

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Assumptions	\$ 214,514	\$ -
Adjustments due to differences in proportions	1,198,241	-
Differences between expected and actual experience	181,509	28,156
Net differences between actual and projected earnings on pension plan investments	575,272	-
Net differences between proportionate share of required contribution and actual contribution	-	446,740
Contribution subsequent to the measurement date	<u>624,893</u>	<u>-</u>
Total	<u>\$ 2,794,429</u>	<u>\$ 474,896</u>

The \$624,893 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, 2025. 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>
2025	\$ 768,613
2026	478,387
2027	431,133
2028	<u>16,507</u>
	<u>\$ 1,694,640</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, 2022
Measurement date	June 30, 2023
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, 2024**

**NOTE 14. 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, 2024**

**NOTE 14. 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>7,009,865</u>	\$ <u>3,553,055</u>	\$ <u>707,803</u>

**NOTE 15. 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, 2024**

**NOTE 15. 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, 2023
Payroll increases	3.00% annual increases
Discount rate	6.00%
Investment rate of return	6.00%, 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 2023 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, 2024**

**NOTE 15. 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
Global wx- U.S. Equity	49.00%	5.90%
U.S. Fixed	23.00%	0.9%
Real Estate	20.00%	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, 2022, and a measurement date of June 30, 2023:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2022	\$ 1,060,892	\$ 1,364,862	\$ (303,970)
Changes for the year:			
Service cost	86,710	-	86,710
Interest	82,095	-	82,095
Changes of assumptions	214,309	-	214,309
Net investment income	-	87,690	(87,690)
Contributions - employer	-	40,572	(40,572)
Benefit payments	(40,572)	(40,572)	-
Administrative expense	-	(397)	397
Net changes	342,542	87,293	255,249
Balance at June 30, 2023	\$ 1,403,434	\$ 1,452,155	\$ (48,721)

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 15. 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>161,351</u>	\$ <u>(48,721)</u>	\$ <u>(220,575)</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 (asset)	\$ <u>(257,540)</u>	\$ <u>(48,721)</u>	\$ <u>212,501</u>

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

For the year ended June 30, 2024, the Authority recognized OPEB expense in the amount of \$123,089. At June 30, 2024, 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	\$ 214,346	\$ 221,893
Differences between expected and actual experience	14,722	258,282
Net differences between projected and actual earnings	<u>189,096</u>	<u>100,058</u>
Total	\$ <u>418,164</u>	\$ <u>580,233</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, 2024**

**NOTE 15. 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>
2025	\$ (154,060)
2026	(12,817)
2027	37,212
2028	(28,037)
2029	(10,976)
Thereafter	<u>6,609</u>
	<u>\$ (162,069)</u>

**NOTE 16. GUARANTEES**

**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 guaranty 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 guaranty 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, 2024**

**NOTE 16. 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.

**Estuary I**

Related to the Estuary I property that is in construction in progress located at 500 Mosley Avenue, the Authority and its affiliates entered into multiple legal agreements, including the Bank of America, N.A. construction loans (recourse), limited partnership agreement for Lakehurst and Mosley LP amongst other soft lenders. Various guarantees have been made by the Authority and its legal affiliates, including a payment guaranty on the construction loan of \$25 Million, Performance Guaranty to complete by August 2025 (including prompt payment of applicable property assessments and maintenance of insurance coverage), Loss of Subsidy Guaranty and an Operating Deficit Guaranty up to \$487,000 by Island City Development (Discrete Component Unit) for 2 years commencing in year 3 after stabilization, totaling 5 years.

**Linnet Corner**

Related to the Linnet Corner property that is in construction in progress located at 2000 Lakehurst Circle, the Authority and its affiliates entered into multiple legal agreements, including the Bank of America, N.A. construction loan (recourse), limited partnership agreement for Mabuhay and Lakehurst LP amongst other soft lenders. Various guarantees have been made by the Authority and its legal affiliates, including Payment Guaranty, Covenant Guaranty, Performance Guaranty to complete by October 2025 (including prompt payment of applicable property assessments and maintenance of insurance coverage) and a Loss of Subsidy Guaranty.

**NOTE 17. GROUND LEASES**

The Authority was the lessor in several ground leases as of June 30, 2024. 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, 2024, the balance in deferred inflows of resources was \$3,148,830.

On August 1, 2020, the Authority entered into a ground lease agreement with Constitution and Eagle, LP, a subsidiary of Island City Development, 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, 2024, the balance in deferred inflows of resources was \$12,439,918.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 17. GROUND LEASES (continued)**

On January 1, 2024, the Authority entered into a ground lease agreement with Lakehurst and Mosley, LP to develop land by constructing units thereon such that land and improvements will contain 45 units of housing. The lease term is 99 years, ending December 31, 2123. Prepaid rent for the entire lease term of \$2,061,601 was paid via the execution of a seller note on the closing date. As of June 30, 2024, the balance in deferred inflows of resources was \$2,058,434.

As of June 30, 2024, the future rental income to be recognized under the prepaid ground leases is as follows:

Years ending June 30:	<u>Amount</u>
2025	\$ 229,860
2026	229,860
2027	229,860
2028	229,860
2029	229,860
Thereafter	16,497,882
	<u>\$ 17,647,182</u>

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

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, 2024, 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, 2024, 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.



**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 17. GROUND LEASES (continued)**

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, blended component unit, 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, blended component unit, for the property known as China Clipper Plaza located at 460 Buena Vista Avenue. The lease term is 75 years, ending May 1, 2093. Prepaid rent for the entire lease term of \$75 was paid on May 1, 2018. The rent will be amortized over the term of the lease in the amount of \$1, annually.

On May 1, 2018, the Authority entered into a ground lease agreement with AAHC, blended component unit, 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, blended component unit, 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 18. CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNIT**

	Alameda Affordable Housing Corporation
Assets:	
Current assets	\$ 4,024,434
Capital assets, net	19,132,763
Other non-current assets	14,603,338
Deferred outflows of resources	<u>344,821</u>
Total assets and deferred outflows of resources	<u>38,105,356</u>



**HOUSING AUTHORITY OF THE CITY OF ALAMEDA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**JUNE 30, 2024**

**NOTE 18. CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNIT (continued)**

	Alameda Affordable Housing Corporation
Liabilities:	
Current	80,397,586
Non-current	22,435,458
Deferred inflows of resources	<u>337,337</u>
Total liabilities	<u>103,170,381</u>
Net Position:	
Net investment in capital assets	(3,661,199)
Restricted	928,613
Unrestricted	<u>(62,332,439)</u>
Net position	<u>\$ (65,065,025)</u>
Operating revenues:	
Tenant revenue	\$ 4,245,897
Government grants	14,220,868
Other revenues	<u>384</u>
Total operating revenues	<u>18,467,149</u>
Operating expenses:	
Administrative	4,370,839
Tenant services	970,731
Maintenance and utilities	4,156,345
Protective services	10,279
Insurance	600,815
General expenses	356,727
Depreciation	<u>1,486,792</u>
Total operating expenses	<u>11,952,528</u>
Other income (expense)	
Interest income	21,441
Interest expense	<u>(1,008,270)</u>
Net other expense	<u>(986,829)</u>
Net income before special items and transfers	5,527,792
Transfer in (out)*	<u>2,538,000</u>
Total special items and transfers	<u>2,538,000</u>
Net income	<u>\$ 8,065,792</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, 2024**

**NOTE 19. 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:

Independence Plaza Restore and Rebuild Conversion (formerly known as Faircloth-to-RAD).

In November 2024, Independence Plaza was transferred from Alameda Affordable Housing Corporation (the "Blended Component Unit") back to the Authority. The related party seller note between the Blended Component Unit and the Authority (not presented in the audited financial statements due to elimination presentation upon consolidation) was cancelled, and a reserve of approximately \$1.8 million was capitalized. Additionally, the Northmarq mortgage of approximately \$1.2 million was paid off in the legal transaction. On December 1, 2024, the Restore-Rebuild Project Based Voucher Contract went into effect with 120 vouchers.

Jack Capon Villa, LP Notes Receivable

The borrower fully satisfied payment of the loan as referenced in Note 6 of these audited financial statement footnotes.

Low-Income Housing Tax Credit Developments

The properties known as Estuary I and Linnet Corner continues to be constructed. It is expected that the building will be operational and fully leased up by the end of 2025.

Emergency Housing Voucher Program

In 2025, HUD alerted the Authority that the final Emergency Housing Voucher Housing Assistance Payments ("HAP") allocation will not be extended beyond the calendar year 2025, although any remaining amounts pursuant to the American Rescue Plan Act of 2021 will be available to cover HAP costs in 2026.

**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, 2024 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. This report does not include the results of testing of internal control over financial reporting or compliance and other matters for Island City Development and Subsidiaries. The audit of Island City Development and Subsidiaries was not performed in accordance with *Government Auditing Standards*.

***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 or significant deficiencies may exist that were not 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, 2024. 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, 2024.

***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, 2024**

<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	\$ 917,115
Emergency Housing Voucher	14.EHV	<u>1,328,910</u>
Total Housing Voucher Cluster		2,246,025
Section 8 Project-Based Cluster		
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	<u>284,151</u>
Total Section 8 Project-Based Cluster		284,151
Moving to Work Demonstration Program	14.881	41,849,699
Family Self Sufficiency Program	14.896	<u>98,763</u>
Subtotal United States Department of Housing and Urban Development - Direct Programs		44,478,638
U.S. Department of Housing and Urban Development - Pass Through Programs:		
County of Alameda:		
Shelter Plus Care	14.238	<u>460,208</u>
Subtotal Pass Through Programs - County of Alameda		460,208
Subtotal U.S. Department of Housing and Urban Development - Pass Through Programs:		<u>460,208</u>
Total Expenditures of Federal Awards		\$ <u><u>44,938,846</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, 2024**

**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, 2024. 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.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**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:   | \$1,348,165      |                                |        |                                      |  |
| 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, 2024**

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, 2024**

**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	June 30, 2024
Actuarially determined contribution	\$ 300,316	\$ 1,393,004	\$ 1,322,171	\$ 336,127	\$ 381,431	\$ 436,954	\$ 549,515	\$ 591,704	\$ 641,420	\$ 660,948
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>	<u>660,948</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>	<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>	<u>\$ 5,432,200</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>	<u>12.17 %</u>

See report of independent auditors.

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA  
REQUIRED PENSION INFORMATION (continued)  
FOR THE YEAR ENDED JUNE 30, 2024**

**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	June 30, 2024
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>	<u>(0.0711)%</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>	<u>\$ 3,553,055</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>	<u>\$ 5,432,200</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>	<u>65.41 %</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>	<u>77.97 %</u>
<b>Changes in Actuarial Assumptions and Benefit Terms:</b>										
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, 2024**

**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	June 30, 2024
Service cost	\$ 162,835	\$ 56,590	\$ 56,628	\$ 59,460	\$ 66,881	\$ 70,225	\$ 86,710
Interest	74,812	89,980	70,891	76,779	69,169	75,712	82,095
Differences between expected and actual experience	(3,275)	(348,070)	(2,338)	(161,314)	(1,621)	19,184	-
Changes of assumptions	(1,482,802)	(17,137)	-	(41,226)	-	(48,586)	214,309
Benefit payments, including refunds of employee contributions	<u>(30,448)</u>	<u>(38,634)</u>	<u>(48,803)</u>	<u>(45,387)</u>	<u>(45,929)</u>	<u>(49,945)</u>	<u>(40,572)</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>	<u>342,542</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>	<u>1,060,892</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>	<u>\$ 1,403,434</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, 2024**

**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	June 30, 2024
Plan Fiduciary Net Position:							
Contributions - employer	\$ 1,012,388	\$ 38,634	\$ 124,079	\$ 45,387	\$ 45,929	\$ 49,945	\$ 40,572
Net investment income (loss)	(6,213)	76,420	68,342	42,246	340,154	(211,087)	87,690
Benefit payments, including refunds of employee contributions	(30,448)	(38,634)	(48,803)	(45,387)	(45,929)	(49,945)	(40,572)
Administrative expense	(5)	(520)	(240)	(584)	(468)	(399)	(397)
Net change in plan fiduciary net position	975,722	75,900	143,378	41,662	339,686	(211,486)	87,293
Plan fiduciary net position - beginning	-	975,722	1,051,622	1,195,000	1,236,662	1,576,348	1,364,862
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>	<u>\$ 1,452,155</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>\$ (303,970)</u>	<u>\$ (48,721)</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 %	103.57 %
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>	<u>\$ 5,301,871</u>
Authority's net OPEB liability (asset) as a percentage of its covered-employee payroll	5.70 %	(2.74)%	(5.12)%	(10.21)%	N/A	(5.56)%	(0.92)%

\*\*\* = 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, 2024**

**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	June 30, 2024
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	40,572
(Over) / under funded	\$ (884,011)	\$ 39,971	\$ (63,328)	\$ 109,176	\$ 25,821	\$ (49,945)	\$ (40,572)
Authority's covered-employee payroll	\$ 3,906,839	\$ 4,930,351	\$ 3,464,574	\$ 3,240,026	N/A	\$ 5,462,735	\$ 5,301,871
Contributions as a percentage of covered employee payroll	(25.91)%	(0.96)%	(3.58)%	(1.40)%	N/A	0.91 %	0.77 %

\*\*\* = 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.

## City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

## Entity Wide Balance Sheet Summary

Fiscal Year End: 06/30/2024

	14.871 Housing Choice Vouchers	6.1 Component Unit Discretely Presented	6.2 Component Unit Blended	14.896 PIH Family Self-Sufficiency Program	2 State/Local	14.EHV/ Emergency Housing Voucher
111 Cash - Unrestricted		\$3,403,099	\$3,014,423	\$17,652	\$24,178,602	\$40,233
112 Cash - Restricted - Modernization and Development		\$846,651				\$1
113 Cash - Other Restricted		\$0	\$915,956			\$79,231
114 Cash - Tenant Security Deposits		\$122,210	\$465,747		\$25,661	
115 Cash - Restricted for Payment of Current Liabilities						
100 Total Cash	\$0	\$4,371,960	\$4,396,126	\$17,652	\$24,204,263	\$119,465
121 Accounts Receivable - PHA Projects						
122 Accounts Receivable - HUD Other Projects				\$8,318		
124 Accounts Receivable - Other Government			\$121,199			
125 Accounts Receivable - Miscellaneous		\$40,014	\$289,638		\$145,109	\$2,290
126 Accounts Receivable - Tenants		\$386,770	\$540,824		\$56,313	
126.1 Allowance for Doubtful Accounts - Tenants		-\$260,059	-\$444,848		-\$23,824	
126.2 Allowance for Doubtful Accounts - Other		\$0	\$0	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current					\$83,741,109	
129 Fraud Recovery					\$21,834	
128.1 Allowance for Doubtful Accounts - Fraud					-\$21,109	
129 Accrued Interest Receivable					\$139,192	
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$166,725	\$506,813	\$8,318	\$84,058,564	\$2,290
131 Investments - Unrestricted						
132 Investments - Restricted						
135 Investments - Restricted for Payment of Current Liability						
142 Prepaid Expenses and Other Assets		\$332,006	\$27,909		\$59,859	
143 Inventories						
143.1 Allowance for Obsolete Inventories						
144 Inter Program Due From			\$9,542		\$516,083	
145 Assets Held for Sale						
150 Total Current Assets	\$0	\$4,870,691	\$4,940,390	\$25,970	\$108,838,769	\$121,755
161 Land		\$1,869,800	\$3,310,598		\$57,415,641	
162 Buildings		\$71,522,982	\$34,783,240		\$4,711,459	
163 Furniture, Equipment & Machinery - Dwellings		\$2,632,875	\$191,496		\$144,082	
164 Furniture, Equipment & Machinery - Administration					\$54,418	
165 Leasehold Improvements			\$12,926,495		\$2,009,673	
166 Accumulated Depreciation		-\$7,178,614	-\$32,473,866		-\$3,524,464	
167 Construction in Progress		\$7,780,757	\$394,800		\$2,107,192	
168 Infrastructure						
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$76,627,800	\$19,132,763	\$0	\$62,918,001	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current			\$13,674,583		\$54,417,721	\$1,000
172 Notes, Loans, & Mortgages Receivable - Non-Current - Past Due						
173 Grants Receivable - Non-Current						
174 Other Assets		\$15,636,742	\$12,799	\$475	\$214,414	
176 Investments in Joint Ventures						
180 Total Non-Current Assets	\$0	\$92,264,542	\$32,820,145	\$475	\$117,550,136	\$1,000
200 Deferred Outflow of Resources			\$344,821	\$31,646	\$2,013,349	
290 Total Assets and Deferred Outflow of Resources	\$0	\$97,135,233	\$38,105,356	\$58,091	\$228,402,254	\$122,755

See report of independent auditors.

City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

Entity Wide Balance Sheet Summary

Fiscal Year End: 06/30/2024

	14.871 Housing Choice Vouchers	6.1 Component Unit Discretely Presented	6.2 Component Unit Blended	14.896 PIH Family Self-Sufficiency Program	2 State/Local	14.EHV/ Emergency Housing Voucher
311 Bank Overdraft			\$0	\$0	\$0	
312 Accounts Payable <= 90 Days		\$1,300,862	\$373,591	\$15	\$754,121	\$1,330
313 Accounts Payable >90 Days Past Due						
321 Accrued Wage/Payroll Taxes Payable			\$107,619		\$74,012	
322 Accrued Compensated Absences - Current Portion			\$87,164	\$0	\$53,554	
324 Accrued Contingency Liability						
325 Accrued Interest Payable		\$3,068,135	\$444,600		\$751,585	
331 Accounts Payable - HUD PHA Programs						
332 Account Payable - PHA Projects						
333 Accounts Payable - Other Government						
341 Tenant Security Deposits		\$119,354	\$458,182		\$24,903	
342 Unearned Revenue		\$7,627	\$41,441		\$17,308	\$79,231
344 Current Portion of Long-term Debt - Operating Borrowings		\$365,305	\$1,298,388		\$1,588	
344 Current Portion of Long-term Debt - Operating Borrowings						
345 Other Current Liabilities		\$76,967	\$77,604,721	\$8,153	\$220,024	
346 Accrued Liabilities - Other					\$24,904	
347 Inter Program - Due To			\$426,480		\$99,018	\$0
348 Loan Liability - Current						
310 Total Current Liabilities	\$0	\$4,938,250	\$80,842,186	\$8,168	\$2,021,017	\$80,561
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue		\$69,766,031	\$21,495,574		\$5,658,224	
352 Long-term Debt, Net of Current - Operating Borrowings						
353 Non-current Liabilities - Other						
354 Accrued Compensated Absences - Non Current			\$55,390	\$0	\$42,426	
355 Loan Liability - Non Current						
356 FASB 5 Liabilities						
357 Accrued Pension and OPEB Liabilities			\$439,894	\$39,990	\$2,033,419	
350 Total Non-Current Liabilities	\$0	\$69,766,031	\$21,990,858	\$39,990	\$7,734,069	\$0
300 Total Liabilities	\$0	\$74,704,281	\$102,833,044	\$48,158	\$9,755,086	\$80,561
400 Deferred Inflow of Resources			\$337,337	\$12,363	\$18,223,844	
508.4 Net Investment in Capital Assets	\$0	\$6,496,464	-\$3,661,199		\$57,373,328	
511.4 Restricted Net Position	\$0	\$846,651	\$928,613	\$192	\$30,886	\$79,231
512.4 Unrestricted Net Position	\$0	\$15,087,837	-\$62,332,439	-\$2,622	\$143,019,110	-\$37,037
513 Total Equity - Net Assets / Position	\$0	\$22,430,952	-\$65,065,025	-\$2,430	\$200,423,324	\$42,194
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$0	\$97,135,233	\$38,105,356	\$58,091	\$228,402,254	\$122,755

## City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

## Entity Wide Balance Sheet Summary

Fiscal Year End: 06/30/2024

	14.881 Moving to Work Demonstration Program	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	14.HCV MTW Demonstration Program for HCV program	14.238 Shelter Plus Care	ELIM	Total
111 Cash - Unrestricted	\$117,553	\$52,087				\$30,823,649
112 Cash - Restricted - Modernization and Development						\$846,652
113 Cash - Other Restricted	\$1,026,212					\$2,021,399
114 Cash - Tenant Security Deposits						\$613,618
115 Cash - Restricted for Payment of Current Liabilities						
100 Total Cash	\$1,143,765	\$52,087	\$0	\$0	\$0	\$34,305,318
121 Accounts Receivable - PHA Projects	\$302,500					\$302,500
122 Accounts Receivable - HUD Other Projects	\$53,930	\$19,197				\$81,445
124 Accounts Receivable - Other Government				\$118,134		\$239,333
125 Accounts Receivable - Miscellaneous	\$125,114					\$602,165
126 Accounts Receivable - Tenants	\$0		\$0			\$963,907
126.1 Allowance for Doubtful Accounts - Tenants	\$0		\$0			-\$728,731
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0		\$0		\$0
127 Notes, Loans, & Mortgages Receivable - Current					-\$83,741,109	\$0
128 Fraud Recovery	\$40,665					\$62,499
128.1 Allowance for Doubtful Accounts - Fraud	-\$40,665					-\$61,774
129 Accrued Interest Receivable	\$19					\$139,151
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$481,563	\$19,197	\$0	\$118,134	-\$83,741,109	\$1,620,495
131 Investments - Unrestricted						
132 Investments - Restricted						
135 Investments - Restricted for Payment of Current Liability						
142 Prepaid Expenses and Other Assets						\$419,774
143 Inventories						
143.1 Allowance for Obsolete Inventories						
144 Inter Program Due From					-\$525,625	\$0
145 Assets Held for Sale						
150 Total Current Assets	\$1,625,328	\$71,284	\$0	\$118,134	-\$84,266,734	\$36,345,587
161 Land						\$62,596,039
162 Buildings						\$111,017,681
163 Furniture, Equipment & Machinery - Dwellings						\$2,968,453
164 Furniture, Equipment & Machinery - Administration	\$41,744					\$96,162
165 Leasehold Improvements	\$5,684					\$14,941,852
166 Accumulated Depreciation	-\$42,157					-\$43,219,101
167 Construction in Progress						\$10,282,749
168 Infrastructure						
160 Total Capital Assets, Net of Accumulated Depreciation	\$5,271	\$0	\$0	\$0	\$0	\$158,683,835
171 Notes, Loans and Mortgages Receivable - Non-Current						\$68,093,304
172 Notes, Loans, & Mortgages Receivable - Non-Current - Past Due						
173 Grants Receivable - Non-Current						
174 Other Assets	\$12,346					\$15,876,776
176 Investments in Joint Ventures						
180 Total Non-Current Assets	\$17,617	\$0	\$0	\$0	\$0	\$242,653,915
200 Deferred Outflow of Resources	\$822,777					\$3,212,593
290 Total Assets and Deferred Outflow of Resources	\$2,465,722	\$71,284	\$0	\$118,134	-\$84,266,734	\$282,212,095

See report of independent auditors.

## City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

## Entity Wide Balance Sheet Summary

Fiscal Year End: 06/30/2024

	14.881 Moving to Work Demonstration Program	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	14.HCV MTW Demonstration Program for HCV program	14.238 Shelter Plus Care	ELIM	Total
311 Bank Overdraft	\$0					\$0
312 Accounts Payable <= 90 Days	\$185,278					\$2,615,197
313 Accounts Payable >90 Days Past Due						
321 Accrued Wage/Payroll Taxes Payable	\$76,563					\$258,194
322 Accrued Compensated Absences - Current Portion	\$63,770					\$204,488
324 Accrued Contingency Liability						
325 Accrued Interest Payable						\$4,264,320
331 Accounts Payable - HUD PHA Programs	\$14,807					\$14,807
332 Account Payable - PHA Projects						
333 Accounts Payable - Other Government						
341 Tenant Security Deposits						\$602,439
342 Unearned Revenue	\$39,352					\$184,959
344 Current Portion of Long-term Debt - Operating Borrowings						\$1,665,261
344 Current Portion of Long-term Debt - Operating Borrowings						
345 Other Current Liabilities	\$6,128,234				\$83,741,109	\$296,990
346 Accrued Liabilities - Other						\$24,904
347 Inter Program - Due To	\$127				\$525,625	\$0
348 Loan Liability - Current						
310 Total Current Liabilities	\$6,508,131	\$0	\$0	\$0	\$84,266,734	\$10,131,579
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue						\$96,919,829
352 Long-term Debt, Net of Current - Operating Borrowings						
353 Non-current Liabilities - Other	\$81,739					\$81,739
354 Accrued Compensated Absences - Non Current	\$53,820					\$151,636
355 Loan Liability - Non Current						
356 FASB 5 Liabilities						
357 Accrued Pension and OPEB Liabilities	\$1,039,752					\$3,553,055
350 Total Non-Current Liabilities	\$1,175,311	\$0	\$0	\$0	\$0	\$100,706,259
300 Total Liabilities	\$7,683,442	\$0	\$0	\$0	\$84,266,734	\$110,837,838
400 Deferred Inflow of Resources	\$321,439					\$18,894,983
508.4 Net Investment in Capital Assets	\$5,271		\$0			\$60,213,864
511.4 Restricted Net Position	\$934,652		\$0			\$2,820,225
512.4 Unrestricted Net Position	\$6,479,082	\$71,284	\$0	\$118,134		\$89,445,185
513 Total Equity - Net Assets / Position	\$5,539,159	\$71,284	\$0	\$118,134	\$0	\$152,479,274
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$2,465,722	\$71,284	\$0	\$118,134	\$84,266,734	\$282,212,095

See report of independent auditors.



## City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

## Entity Wide Revenue and Expense Summary

Fiscal Year End: 06/30/2024

	14.871 Housing Choice Vouchers	6.1 Component Unit Discretely Presented	6.2 Component Unit Blended	14.896 PIH Family Self-Sufficiency Program	2 State/Local	14.EHV Emergency Housing Voucher
70300 Net Tenant Rental Revenue		\$3,229,892	\$4,165,202		\$236,571	
70400 Tenant Revenue - Other			\$80,695		\$235,259	
70500 Total Tenant Revenue	\$0	\$3,229,892	\$4,245,897	\$0	\$471,830	\$0
70600 HUD PHA Operating Grants	\$917,115			\$98,763		\$1,388,829
70610 Capital Grants				\$0		
70710 Management Fee						
70720 Asset Management Fee						
70730 Book Keeping Fee						
70740 Front Line Service Fee						
70750 Other Fees						
70700 Total Fee Revenue						
70800 Other Government Grants			\$14,220,868		\$2,175,198	
71100 Investment Income - Unrestricted			\$21,441		\$1,029,402	
71200 Mortgage Interest Income						
71300 Proceeds from Disposition of Assets Held for Sale						
71310 Cost of Sale of Assets						
71400 Fraud Recovery						
71500 Other Revenue		\$2,346,195	\$384	\$768	\$511,370	\$0
71600 Gain or Loss on Sale of Capital Assets					-\$654,964	
72000 Investment Income - Restricted						
70000 Total Revenue	\$917,115	\$5,576,087	\$18,488,500	\$99,531	\$3,532,836	\$1,388,829
91100 Administrative Salaries		\$129,269	\$2,399,715	\$66,292	\$1,812,411	\$31,513
91200 Auditing Fees		\$121,155	\$25,728		\$16,145	
91300 Management Fee		\$93,084	\$304,320		\$20,499	
91310 Book-keeping Fee						
91400 Advertising and Marketing		\$29,659				
91500 Employee Benefit contributions - Administrative			\$680,093	\$43,806	\$1,168,177	
91600 Office Expenses		\$219,239	\$755,382	\$2,612	\$275,001	
91700 Legal Expense		\$33,468	\$174,931		\$98,076	
91800 Travel			\$30,670	\$0	\$20,734	
91810 Allocated Overhead						
91900 Other	\$0	\$549,173	\$0		\$2,784	
91000 Total Operating - Administrative	\$0	\$1,175,047	\$4,370,839	\$112,910	\$3,413,827	\$31,513
92000 Asset Management Fee						
92100 Tenant Services - Salaries		\$80,137	\$597,897		\$746	
92200 Relocation Costs			\$86,463		\$0	
92300 Employee Benefit Contributions - Tenant Services		\$80,672	\$3,376		\$483	
92400 Tenant Services - Other		\$94,102	\$282,995	\$281	\$23,032	\$14,061
92500 Total Tenant Services	\$0	\$254,911	\$970,731	\$281	\$24,261	\$14,061
93100 Water		\$112,513	\$329,472		\$13,245	
93200 Electricity		\$27,415	\$167,051		\$8,847	
93300 Gas		\$1,612	\$92,949		\$4,278	
93400 Fuel						
93500 Labor						
93600 Sewer			\$210,259		\$29,309	
93700 Employee Benefit Contributions - Utilities						
93800 Other Utilities Expense		\$133,409			\$27,858	
93000 Total Utilities	\$0	\$274,949	\$799,731	\$0	\$83,537	\$0

See report of independent auditors.

## City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

## Entity Wide Revenue and Expense Summary

Fiscal Year End: 06/30/2024

	14.871 Housing Choice Vouchers	6.1 Component Unit Discretely Presented	6.2 Component Unit Blended	14.896 PIH Family Self-Sufficiency Program	2 State/Local	14.EHV Emergency Housing Voucher
94100 Ordinary Maintenance and Operations - Labor		\$125,786	\$675,852		\$45,113	
94200 Ordinary Maintenance and Operations - Materials and Other			\$200,365		\$13,685	
94300 Ordinary Maintenance and Operations Contracts		\$280,246	\$2,262,509		\$198,322	
94500 Employee Benefit Contributions - Ordinary Maintenance			\$217,888		\$13,832	
94000 Total Maintenance	\$0	\$406,032	\$3,356,614	\$0	\$270,952	\$0
95100 Protective Services - Labor						
95200 Protective Services - Other Contract Costs			\$10,279		\$61,617	
95300 Protective Services - Other						
95500 Employee Benefit Contributions - Protective Services						
95000 Total Protective Services	\$0	\$0	\$10,279	\$0	\$61,617	\$0
96110 Property Insurance		\$162,747	\$448,013		\$2,618	
96120 Liability Insurance			\$0		\$28,973	
96130 Workmen's Compensation			\$78,282	\$531	\$25,704	
96140 All Other Insurance			\$74,520		\$19,929	
96100 Total Insurance Premiums	\$0	\$162,747	\$600,815	\$531	\$77,224	\$0
96200 Other General Expenses			\$199,649		\$74,613	
96210 Compensated Absences			\$0			
96300 Payments in Lieu of Taxes						
96400 Bad debt - Tenant Rents		\$229,003	\$157,073		\$12,551	
96500 Bad debt - Mortgages						
96600 Bad debt - Other						
96800 Severance Expense						
96000 Total Other General Expenses	\$0	\$229,003	\$356,727	\$0	\$87,164	\$0
96710 Interest of Mortgage (or Bonds) Payable		\$3,515,123	\$1,008,270		\$53,026	
96720 Interest on Notes Payable (Short and Long Term)			\$0			
96730 Amortization of Bond Issue Costs						
96700 Total Interest Expense and Amortization Cost	\$0	\$3,515,123	\$1,008,270	\$0	\$53,026	\$0
96900 Total Operating Expenses	\$0	\$6,017,812	\$11,474,006	\$113,722	\$4,071,608	\$45,574
97000 Excess of Operating Revenue over Operating Expenses	\$917,115	\$441,725	\$7,014,584	\$14,191	\$538,772	\$1,343,255
97100 Extraordinary Maintenance						
97200 Casualty Losses - Non-capitalized						
97300 Housing Assistance Payments	\$917,115					\$1,283,336
97350 HAP Portability-In						
97400 Depreciation Expense		\$2,494,980	\$1,486,792		\$274,074	
97500 Fraud Losses						
97600 Capital Outlays - Governmental Funds						
97700 Debt Principal Payment - Governmental Funds						
97800 Dwelling Units Rent Expense						
90000 Total Expenses	\$917,115	\$8,512,792	\$12,960,798	\$113,722	\$4,345,682	\$1,328,910

See report of independent auditors.



City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 06/30/2024

	14.871 Housing Choice Vouchers	6.1 Component Unit Discretely Presented	6.2 Component Unit Blended	14.896 PIH Family Self-Sufficiency Program	2 State/Local	14.EHV Emergency Housing Voucher
10010 Operating Transfer In						
10020 Operating transfer Out						
10030 Operating Transfers from/to Primary Government						
10040 Operating Transfers from/to Component Unit			\$2,538,000		-\$2,538,000	
10050 Proceeds from Notes, Loans and Bonds						
10060 Proceeds from Property Sales						
10070 Extraordinary Items, Net Gain/Loss						
10080 Special Items (Net Gain/Loss)		\$18,055,924	\$0			
10091 Inter Project Excess Cash Transfer In						
10092 Inter Project Excess Cash Transfer Out						
10093 Transfers between Program and Project - In						
10094 Transfers between Project and Program - Out						
10100 Total Other financing Sources (Uses)	\$0	\$18,055,924	\$2,538,000	\$0	-\$2,538,000	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$0	\$15,119,219	\$8,065,792	\$14,191	-\$3,350,846	\$59,919
11020 Required Annual Debt Principal Payments	\$0	\$340,579	\$1,232,144	\$0	\$1,588	\$0
11030 Beginning Equity	\$0	\$7,311,733	-\$73,130,817	\$11,761	\$203,774,170	-\$17,725
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors						\$0
11050 Changes in Compensated Absence Balance						
11060 Changes in Contingent Liability Balance						
11070 Changes in Unrecognized Pension Transition Liability						
11080 Changes in Special Term/Severance Benefits Liability						
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents						
11100 Changes in Allowance for Doubtful Accounts - Other						
11170 Administrative Fee Equity	\$0					
11180 Housing Assistance Payments Equity	\$0					
11190 Unit Months Available	480	1859	6743		331	684
11210 Number of Unit Months Leased	469	1738	6457		330	661

## City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

## Entity Wide Revenue and Expense Summary

Fiscal Year End: 06/30/2024

	14.881 Moving to Work Demonstration Program	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	14.HCV MTW Demonstration Program for HCV program	14.238 Shelter Plus Care	ELIM	Total
70300 Net Tenant Rental Revenue						\$7,631,665
70400 Tenant Revenue - Other						\$315,954
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0	\$7,947,619
70600 HUD PHA Operating Grants		\$284,151	\$39,775,769			\$42,464,627
70610 Capital Grants						\$0
70710 Management Fee						
70720 Asset Management Fee						
70730 Book Keeping Fee						
70740 Front Line Service Fee						
70750 Other Fees						
70700 Total Fee Revenue					\$0	\$0
70800 Other Government Grants				\$460,208	-\$9,678,290	\$7,177,984
71100 Investment Income - Unrestricted	\$64					\$1,050,907
71200 Mortgage Interest Income						
71300 Proceeds from Disposition of Assets Held for Sale						
71310 Cost of Sale of Assets						
71400 Fraud Recovery	\$6,673					\$6,673
71500 Other Revenue	\$757,060					\$3,615,777
71600 Gain or Loss on Sale of Capital Assets						-\$654,964
72000 Investment Income - Restricted						
70000 Total Revenue	\$763,797	\$284,151	\$39,775,769	\$460,208	-\$9,678,290	\$61,608,623
91100 Administrative Salaries	\$1,664,998	\$54,779		\$34,628		\$6,193,605
91200 Auditing Fees	\$19,355	\$300				\$182,683
91300 Management Fee						\$417,903
91310 Book-keeping Fee						
91400 Advertising and Marketing						\$29,659
91500 Employee Benefit contributions - Administrative	\$797,785					\$2,689,861
91600 Office Expenses	\$762,632					\$2,035,066
91700 Legal Expense	\$320,251					\$626,706
91800 Travel	\$37,706					\$89,110
91810 Allocated Overhead						
91900 Other	\$81,257			\$380		\$633,594
91000 Total Operating - Administrative	\$3,703,964	\$55,079	\$0	\$35,008	\$0	\$12,898,187
92000 Asset Management Fee						
92100 Tenant Services - Salaries						\$678,780
92200 Relocation Costs						\$86,463
92300 Employee Benefit Contributions - Tenant Services	\$740					\$85,271
92400 Tenant Services - Other	\$9,779					\$424,250
92500 Total Tenant Services	\$10,519	\$0	\$0	\$0	\$0	\$1,274,764
93100 Water	\$6,023					\$461,253
93200 Electricity	\$7,365					\$210,678
93300 Gas	\$564					\$99,403
93400 Fuel						
93500 Labor						
93600 Sewer	\$1,019					\$240,587
93700 Employee Benefit Contributions - Utilities						
93800 Other Utilities Expense	\$2,573					\$163,840
93000 Total Utilities	\$17,544	\$0	\$0	\$0	\$0	\$1,175,761

See report of independent auditors.

## City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

## Entity Wide Revenue and Expense Summary

Fiscal Year End: 06/30/2024

	14.881 Moving to Work Demonstration Program	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	14.HCV MTW Demonstration Program for HCV program	14.238 Shelter Plus Care	ELIM	Total
94100 Ordinary Maintenance and Operations - Labor						\$846,751
94200 Ordinary Maintenance and Operations - Materials and Other	\$5,807					\$219,857
94300 Ordinary Maintenance and Operations Contracts	\$39,893					\$2,780,970
94500 Employee Benefit Contributions - Ordinary Maintenance						\$231,720
94000 Total Maintenance	\$45,700	\$0	\$0	\$0	\$0	\$4,079,298
95100 Protective Services - Labor						
95200 Protective Services - Other Contract Costs	\$9,123					\$81,019
95300 Protective Services - Other						
95500 Employee Benefit Contributions - Protective Services						
95000 Total Protective Services	\$9,123	\$0	\$0	\$0	\$0	\$81,019
96110 Property Insurance	\$4,514					\$617,892
96120 Liability Insurance						\$28,973
96130 Workmen's Compensation	\$30,619					\$135,136
96140 All Other Insurance	\$34,099					\$128,548
96100 Total Insurance Premiums	\$69,232	\$0	\$0	\$0	\$0	\$910,549
96200 Other General Expenses	\$162,957					\$437,219
96210 Compensated Absences						\$0
96300 Payments in Lieu of Taxes						
96400 Bad debt - Tenant Rents						\$398,632
96500 Bad debt - Mortgages						
96600 Bad debt - Other						
96800 Severance Expense						
96000 Total Other General Expenses	\$162,957	\$0	\$0	\$0	\$0	\$835,851
96710 Interest of Mortgage (or Bonds) Payable						\$4,576,419
96720 Interest on Notes Payable (Short and Long Term)						\$0
96730 Amortization of Bond Issue Costs						
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$4,576,419
96900 Total Operating Expenses	\$4,019,039	\$55,079	\$0	\$35,008	\$0	\$25,831,848
97000 Excess of Operating Revenue over Operating Expenses	\$3,256,242	\$229,072	\$39,775,769	\$425,200	-\$9,678,290	\$35,775,775
97100 Extraordinary Maintenance						
97200 Casualty Losses - Non-capitalized						
97300 Housing Assistance Payments	\$37,131,320	\$229,072		\$422,973	-\$9,678,290	\$30,305,526
97350 HAP Portability-In	\$699,340					\$699,340
97400 Depreciation Expense	\$1,442					\$4,257,288
97500 Fraud Losses						
97600 Capital Outlays - Governmental Funds						
97700 Debt Principal Payment - Governmental Funds						
97800 Dwelling Units Rent Expense						
90000 Total Expenses	\$41,851,141	\$284,151	\$0	\$457,981	-\$9,678,290	\$61,094,002

See report of independent auditors.

## City of Alameda Housing Authority (CA062)

Alameda, CA

Submission Type: Audited/Single Audit

## Entity Wide Revenue and Expense Summary

Fiscal Year End: 06/30/2024

	14.881 Moving to Work Demonstration Program	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	14.HCV MTW Demonstration Program for HCV program	14.238 Shelter Plus Care	ELIM	Total
10010 Operating Transfer In	\$39,775,769				-\$39,775,769	\$0
10020 Operating transfer Out			-\$39,775,769		\$39,775,769	\$0
10030 Operating Transfers from/to Primary Government						
10040 Operating Transfers from/to Component Unit					\$0	\$0
10050 Proceeds from Notes, Loans and Bonds						
10060 Proceeds from Property Sales						
10070 Extraordinary Items, Net Gain/Loss						
10080 Special Items (Net Gain/Loss)						\$18,055,924
10091 Inter Project Excess Cash Transfer In						
10092 Inter Project Excess Cash Transfer Out						
10093 Transfers between Program and Project - In						
10094 Transfers between Project and Program - Out						
10100 Total Other financing Sources (Uses)	\$39,775,769	\$0	-\$39,775,769	\$0	\$0	\$18,055,924
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-\$1,311,575	\$0	\$0	\$2,227	\$0	\$18,570,545
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0		\$1,574,311
11030 Beginning Equity	-\$4,227,584	\$71,284	\$0	\$115,907		\$133,908,729
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors						\$0
11050 Changes in Compensated Absence Balance						
11060 Changes in Contingent Liability Balance						
11070 Changes in Unrecognized Pension Transition Liability						
11080 Changes in Special Term/Severance Benefits Liability						
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents						
11100 Changes in Allowance for Doubtful Accounts - Other						
11170 Administrative Fee Equity						\$0
11180 Housing Assistance Payments Equity						\$0
11190 Unit Months Available	22716	360	0	216		33389
11210 Number of Unit Months Leased	18612	346	0	215		28828

**ALA300 - Audit 2024 - Alameda Housing Authority**

Year End: June 30, 2024

**Mapped Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
111 SL CASH - UNRESTRICTED	24,178,602.00	0.00	0.00	24,178,602.00		30,743,202.00	(21)
111 MODREHAB Cash - Unrestricted	52,087.00	0.00	0.00	52,087.00		92,297.00	(44)
111 14,896PFS-SP CASH - UNRESTRICTED	17,652.00	0.00	0.00	17,652.00		20,198.00	(13)
111 EHV Cash - Unrestricted	40,233.00	0.00	0.00	40,233.00		69,514.00	(42)
111 CUB Cash - Unrestricted	3,014,423.00	0.00	0.00	3,014,423.00		2,782,450.00	8
111 MTW CASH - UNRESTRICTED	117,553.00	0.00	0.00	117,553.00		1,202,840.00	(90)
PRIMARY GOVERNMENT	27,420,550.00	0.00	0.00	27,420,550.00		34,910,501.00	(21)
111 DPCU CASH - UNRESTRICTED	3,403,099.00	0.00	0.00	3,403,099.00		4,057,450.00	(16)
<b>111 Cash - Unrestricted</b>	<b>30,823,649.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,823,649.00</b>		<b>38,967,951.00</b>	<b>(21)</b>
112 EHV Cash - Restricted - Modernization and Development	1.00	0.00	0.00	1.00		0.00	0
112 DPCU CASH - RESTRICTED - MODERNIZATION AND DEVELOPMENT	846,651.00	0.00	0.00	846,651.00		0.00	0
<b>112 Cash - Restricted - Modernization and Development</b>	<b>846,652.00</b>	<b>0.00</b>	<b>0.00</b>	<b>846,652.00</b>		<b>0.00</b>	<b>0</b>
113 EHV Cash - Other Restricted	79,231.00	0.00	0.00	79,231.00		37,096.00	114
113 CUB Cash - Other Restricted	915,956.00	0.00	0.00	915,956.00		820,556.00	12
113 MTW CASH - OTHER RESTRICTED	1,026,212.00	0.00	0.00	1,026,212.00		295,192.00	248
PRIMARY GOVERNMENT	2,021,399.00	0.00	0.00	2,021,399.00		1,152,844.00	75
113 DPCU CASH - OTHER RESTRICTED	0.00	0.00	0.00	0.00		999,753.00	(100)
<b>113 Cash - Other Restricted</b>	<b>2,021,399.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,021,399.00</b>		<b>2,152,597.00</b>	<b>(6)</b>
114 SL CASH - TENANT SECURITY DEPOSITS	25,661.00	0.00	0.00	25,661.00		24,160.00	6
114 CUB Cash - Tenant Security Deposits	465,747.00	0.00	0.00	465,747.00		633,683.00	(27)
PRIMARY GOVERNMENT	491,408.00	0.00	0.00	491,408.00		657,843.00	(25)
114 DPCU CASH - TENANT SECURITY DEPOSITS	122,210.00	0.00	0.00	122,210.00		128,679.00	(5)
<b>114 Cash - Tenant Security Deposits</b>	<b>613,618.00</b>	<b>0.00</b>	<b>0.00</b>	<b>613,618.00</b>		<b>786,522.00</b>	<b>(22)</b>
121 MTW ACCOUNTS RECEIVABLE - PHA PROJECTS	302,500.00	0.00	0.00	302,500.00		280,170.00	8
<b>121 Accounts Receivable - PHA Projects</b>	<b>302,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>302,500.00</b>		<b>280,170.00</b>	<b>8</b>
122 MODREHAB Accounts Receivable - HUD Other Projects	19,197.00	0.00	0.00	19,197.00		0.00	0
122 14,896PFS-SP ACCOUNTS RECEIVABLE - HUD OTHER PROJECTS	8,318.00	0.00	0.00	8,318.00		16,187.00	(49)
122 MTW ACCOUNTS RECEIVABLE - HUD OTHER PROJECTS	53,930.00	0.00	0.00	53,930.00		160,352.00	(66)
PRIMARY GOVERNMENT	81,445.00	0.00	0.00	81,445.00		176,539.00	(54)
<b>122 Accounts Receivable - HUD Other Projects</b>	<b>81,445.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,445.00</b>		<b>176,539.00</b>	<b>(54)</b>
124 SPC ACCOUNTS RECEIVABLE - OTHER GOVERNMENT	118,134.00	0.00	0.00	118,134.00		115,907.00	2
124 CUB Accounts Receivable - Other Government	410,837.00	0.00	(289,638.00)	121,199.00		290,741.00	(58)
PRIMARY GOVERNMENT	528,971.00	0.00	(289,638.00)	239,333.00		406,648.00	(41)
<b>124 Accounts Receivable - Other Government</b>	<b>528,971.00</b>	<b>0.00</b>	<b>(289,638.00)</b>	<b>239,333.00</b>		<b>406,648.00</b>	<b>(41)</b>
125 SL ACCOUNTS RECEIVABLE - MISCELLANEOUS	145,109.00	0.00	(5,777.00)	139,332.00		309,843.00	(55)
125.1 SL Accounts Receivable - Miscellaneous - Leases	0.00	0.00	5,777.00	5,777.00		10,365.00	(44)
125 EHV Accounts Receivable - Miscellaneous	2,290.00	0.00	0.00	2,290.00		1,000.00	129
125.1 CUB Accounts Receivable - Misc - Leases	0.00	0.00	289,638.00	289,638.00		309,538.00	(6)
125 MTW ACCOUNTS RECEIVABLE - MISCELLANEOUS	125,114.00	0.00	0.00	125,114.00		114,734.00	9
PRIMARY GOVERNMENT	272,513.00	0.00	289,638.00	562,151.00		745,480.00	(25)
125 DPCU ACCOUNTS RECEIVABLE - MISCELLANEOUS	40,014.00	0.00	0.00	40,014.00		9,296.00	330
<b>125 Accounts Receivable - Miscellaneous</b>	<b>312,527.00</b>	<b>0.00</b>	<b>289,638.00</b>	<b>602,165.00</b>		<b>754,776.00</b>	<b>(20)</b>
126 SL ACCOUNTS RECEIVABLE - TENANTS	56,313.00	0.00	0.00	56,313.00		176,630.00	(68)
126.1 SL ALLOWANCE FOR DOUBTFUL ACCOUNTS - TENANTS	(23,824.00)	0.00	0.00	(23,824.00)		(29,273.00)	(19)
126 CUB Accounts Receivable - Tenants	540,824.00	0.00	0.00	540,824.00		638,603.00	(15)
126.1 CUB Allowance for Doubtful Accounts -Tenants	(444,848.00)	0.00	0.00	(444,848.00)		(424,852.00)	5
PRIMARY GOVERNMENT	128,465.00	0.00	0.00	128,465.00		361,108.00	(64)

**ALA300 - Audit 2024 - Alameda Housing Authority**

Year End: June 30, 2024

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
126 DPCU ACCOUNTS RECEIVABLE - TENANTS	386,770.00	0.00	0.00	386,770.00		94,863.00	308
126.1 DPCU ALLOWANCE FOR DOUBTFUL ACCOUNTS - TENANTS	(260,059.00)	0.00	0.00	(260,059.00)		(31,056.00)	737
DISCRETELY PRESENTED COMPONENT UNIT	126,711.00	0.00	0.00	126,711.00		63,807.00	99
<b>126 Accounts Receivable - Tenants</b>	<b>255,176.00</b>	<b>0.00</b>	<b>0.00</b>	<b>255,176.00</b>		<b>424,915.00</b>	<b>(40)</b>
127 SL NOTES, LOANS, & MORTGAGES RECEIVABLE - CURRENT	83,741,109.00	0.00	0.00	83,741,109.00		84,567,264.00	(1)
127 ELIM NOTES, LOANS, & MORTGAGES RECEIVABLE - CURRENT	(83,741,109.00)	0.00	0.00	(83,741,109.00)		(84,567,264.00)	(1)
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		0.00	0
<b>127 Notes, Loans, &amp; Mortgages Receivable - Current</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0</b>
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	40,665.00	0.00	0.00	40,665.00		37,552.00	8
128.1 MTW ALLOWANCE FOR DOUBTFUL ACCOUNTS - FRAUD	(40,665.00)	0.00	0.00	(40,665.00)		(37,552.00)	8
PRIMARY GOVERNMENT	725.00	0.00	0.00	725.00		725.00	0
<b>128 Fraud Recovery</b>	<b>725.00</b>	<b>0.00</b>	<b>0.00</b>	<b>725.00</b>		<b>725.00</b>	<b>0</b>
129 SL ACCRUED INTEREST RECEIVABLE	139,132.00	0.00	0.00	139,132.00		93,261.00	49
129 MTW ACCRUED INTEREST RECEIVABLE	19.00	0.00	0.00	19.00		13.00	46
PRIMARY GOVERNMENT	139,151.00	0.00	0.00	139,151.00		93,274.00	49
<b>129 Accrued Interest Receivable</b>	<b>139,151.00</b>	<b>0.00</b>	<b>0.00</b>	<b>139,151.00</b>		<b>93,274.00</b>	<b>49</b>
142 SL PREPAID EXPENSES AND OTHER ASSETS	59,859.00	0.00	0.00	59,859.00		278,155.00	(78)
142 CUB Prepaid Expenses and Other Assets	27,909.00	0.00	0.00	27,909.00		53,419.00	(48)
PRIMARY GOVERNMENT	87,768.00	0.00	0.00	87,768.00		331,574.00	(74)
142 DPCU PREPAID EXPENSES AND OTHER ASSETS	332,006.00	0.00	0.00	332,006.00		125,598.00	164
<b>142 Prepaid Expenses and Other Assets</b>	<b>419,774.00</b>	<b>0.00</b>	<b>0.00</b>	<b>419,774.00</b>		<b>457,172.00</b>	<b>(8)</b>
144 SL INTER PROGRAM DUE FROM	516,083.00	0.00	0.00	516,083.00		294,604.00	75
144 CUB Inter Program Due From	9,542.00	0.00	0.00	9,542.00		0.00	0
144 MTW INTER PROGRAM DUE FROM	0.00	0.00	0.00	0.00		16,542.00	(100)
144 ELIM INTER PROGRAM DUE FROM	(525,625.00)	0.00	0.00	(525,625.00)		(311,146.00)	69
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		0.00	0
<b>144 Inter Program Due From</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0</b>
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
PRIMARY GOVERNMENT	60,726,239.00	0.00	0.00	60,726,239.00		60,726,239.00	0
161 DPCU LAND	1,869,800.00	0.00	0.00	1,869,800.00		2,342,066.00	(20)
<b>161 Land</b>	<b>62,596,039.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62,596,039.00</b>		<b>63,068,305.00</b>	<b>(1)</b>
162 SL BUILDINGS	4,711,459.00	0.00	0.00	4,711,459.00		4,593,157.00	3
162 CUB Buildings	34,783,240.00	0.00	0.00	34,783,240.00		31,990,491.00	9
PRIMARY GOVERNMENT	39,494,699.00	0.00	0.00	39,494,699.00		36,583,648.00	8
162 DPCU BUILDINGS	71,522,982.00	0.00	0.00	71,522,982.00		72,908,720.00	(2)
<b>162 Buildings</b>	<b>111,017,681.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111,017,681.00</b>		<b>109,492,368.00</b>	<b>1</b>
163 SL FURNITURE, EQUIPMENT & MACHINERY - DWELLINGS	144,082.00	0.00	0.00	144,082.00		190,401.00	(24)
163 CUB Furniture, Equipment & Machinery - Dwellings	191,496.00	0.00	0.00	191,496.00		191,496.00	0
PRIMARY GOVERNMENT	335,578.00	0.00	0.00	335,578.00		381,897.00	(12)
163 DPCU FURNITURE, EQUIPMENT & MACHINERY - DWELLINGS	2,632,875.00	0.00	0.00	2,632,875.00		2,632,875.00	0
<b>163 Furniture, Equipment &amp; Machinery - Dwellings</b>	<b>2,968,453.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,968,453.00</b>		<b>3,014,772.00</b>	<b>(2)</b>
164 SL FURNITURE, EQUIPMENT & MACHINERY - ADMINISTRATION	54,418.00	0.00	0.00	54,418.00		54,418.00	0

**ALA300 - Audit 2024 - Alameda Housing Authority**

Year End: June 30, 2024

**Mapped Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
164 MTW FURNITURE, EQUIPMENT & MACHINERY - ADMINISTRATION	41,744.00	0.00	0.00	41,744.00		41,744.00	0
PRIMARY GOVERNMENT	96,162.00	0.00	0.00	96,162.00		96,162.00	0
<b>164 Furniture, Equipment &amp; Machinery - Administration</b>	<b>96,162.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,162.00</b>		<b>96,162.00</b>	<b>0</b>
165 SL LEASEHOLD IMPROVEMENTS	2,009,673.00	0.00	0.00	2,009,673.00		2,009,673.00	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		5,684.00	0
PRIMARY GOVERNMENT	14,941,852.00	0.00	0.00	14,941,852.00		14,941,852.00	0
<b>165 Leasehold Improvements</b>	<b>14,941,852.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,941,852.00</b>		<b>14,941,852.00</b>	<b>0</b>
166 SL ACCUMULATED DEPRECIATION	(3,524,464.00)	0.00	0.00	(3,524,464.00)		(3,296,709.00)	7
166 CUB Accumulated Depreciation	(32,473,866.00)	0.00	0.00	(32,473,866.00)		(30,987,074.00)	5
166 MTW ACCUMULATED DEPRECIATION	(42,157.00)	0.00	0.00	(42,157.00)		(40,715.00)	4
PRIMARY GOVERNMENT	(36,040,487.00)	0.00	0.00	(36,040,487.00)		(34,324,498.00)	5
<b>166 Accumulated Depreciation</b>	<b>(43,219,101.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(43,219,101.00)</b>		<b>(39,017,046.00)</b>	<b>11</b>
167 SL CONSTRUCTION IN PROGRESS	2,107,192.00	0.00	0.00	2,107,192.00		809,270.00	160
167 CUB Construction in Progress	394,800.00	0.00	0.00	394,800.00		2,034,191.00	(81)
PRIMARY GOVERNMENT	2,501,992.00	0.00	0.00	2,501,992.00		2,843,461.00	(12)
167 DPCU CONSTRUCTION IN PROGRESS	7,780,757.00	0.00	0.00	7,780,757.00		3,808,694.00	104
<b>167 Construction in Progress</b>	<b>10,282,749.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,282,749.00</b>		<b>6,652,155.00</b>	<b>55</b>
171 SL NOTES, LOANS & MORTGAGES RECEIVABLE - NON-CURRENT	55,957,721.00	0.00	(1,540,000.00)	54,417,721.00		44,349,936.00	23
171 EHV Notes, Loans and Mortgages Receivable - Non-Curren	1,000.00	0.00	0.00	1,000.00		0.00	0
171 CUB Notes, Loans and Mortgages Receivable - Non-Curren	13,674,583.00	0.00	0.00	13,674,583.00		7,500,000.00	82
PRIMARY GOVERNMENT	69,633,304.00	0.00	(1,540,000.00)	68,093,304.00		51,849,936.00	31
<b>171 Notes, Loans and Mortgages Receivable - Non-Curren</b>	<b>69,633,304.00</b>	<b>0.00</b>	<b>(1,540,000.00)</b>	<b>68,093,304.00</b>		<b>51,849,936.00</b>	<b>31</b>
174 SL OTHER ASSETS	377,905.00	(163,491.00)	(191,313.00)	23,101.00		258,505.00	(91)
174.2 SL Other Assets - Lease	0.00	0.00	191,313.00	191,313.00		126,914.00	51
174 14.896PFS-SP OTHER ASSETS	1,196.00	(721.00)	0.00	475.00		1,196.00	(60)
174 CUB Other Assets	13,161.00	(362.00)	0.00	12,799.00		13,161.00	(3)
174 MTW OTHER ASSETS - OPEB	31,108.00	(18,762.00)	0.00	12,346.00		31,108.00	(60)
PRIMARY GOVERNMENT	423,370.00	(183,336.00)	0.00	240,034.00		430,884.00	(44)
174 DPCU OTHER ASSETS	15,636,742.00	0.00	0.00	15,636,742.00		15,845,181.00	(1)
<b>174 Other Assets</b>	<b>16,060,112.00</b>	<b>(183,336.00)</b>	<b>0.00</b>	<b>15,876,776.00</b>		<b>16,276,065.00</b>	<b>(2)</b>
200 SL DEFERRED OUTFLOW OF RESOURCES	2,348,793.00	(406,131.00)	(210,116.00)	1,732,546.00		2,138,677.00	(19)
201 SL DEFERRED OUTFLOWS - OPEB	0.00	70,687.00	210,116.00	280,803.00		210,116.00	34
200 14.896PFS-SP DEFERRED OUTFLOW OF RESOURCES	37,884.00	(6,550.00)	(3,389.00)	27,945.00		34,495.00	(19)
201 14.896PFS-SP DEFERRED OUTFLOWS - OPEB	0.00	312.00	3,389.00	3,701.00		3,389.00	9
200 CUB Deferred Outflow of Resources	416,721.00	(72,056.00)	(37,278.00)	307,387.00		379,443.00	(19)
201 CUB DEFERRED OUTFLOWS - OPEB	0.00	156.00	37,278.00	37,434.00		37,278.00	0
200 MTW DEFERRED OUTFLOW OF RESOURCES	984,978.00	(170,314.00)	(88,113.00)	726,551.00		896,865.00	(19)
201 MTW DEFERRED OUTFLOW - OPEB	0.00	8,113.00	88,113.00	96,226.00		88,113.00	9
PRIMARY GOVERNMENT	3,788,376.00	(575,783.00)	0.00	3,212,593.00		3,788,376.00	(15)
<b>200</b>	<b>3,788,376.00</b>	<b>(575,783.00)</b>	<b>0.00</b>	<b>3,212,593.00</b>		<b>3,788,376.00</b>	<b>(15)</b>
311 MTW BANK OVERDRAFT	0.00	0.00	0.00	0.00		(2.00)	(100)
<b>311 Bank Overdraft</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(2.00)</b>	<b>(100)</b>
312 SL ACCOUNTS PAYABLE <= 90 DAYS	(754,121.00)	0.00	0.00	(754,121.00)		(470,228.00)	60
312 MODREHAB Accounts Payable <= 90 Days	0.00	0.00	0.00	0.00		(21,013.00)	(100)
312 14.896PFS-SP ACCOUNTS PAYABLE <= 90 DAYS	(15.00)	0.00	0.00	(15.00)		(482.00)	(97)
312 EHV Accounts Payable <= 90 Days	(1,330.00)	0.00	0.00	(1,330.00)		(62,279.00)	(98)
312 CUB Accounts Payable <= 90 Days	(373,591.00)	0.00	0.00	(373,591.00)		(730,911.00)	(49)

**ALA300 - Audit 2024 - Alameda Housing Authority**

Year End: June 30, 2024

**Mapped Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
312 MTW ACCOUNTS PAYABLE <= 90 DAYS	(185,278.00)	0.00	0.00	(185,278.00)		(7,814.00)	2271
PRIMARY GOVERNMENT	(1,314,335.00)	0.00	0.00	(1,314,335.00)		(1,292,727.00)	2
312 DPCU ACCOUNTS PAYABLE <= 90 DAYS	(1,300,862.00)	0.00	0.00	(1,300,862.00)		(260,137.00)	400
<b>312 Accounts Payable &lt;= 90 Days</b>	<b>(2,615,197.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,615,197.00)</b>		<b>(1,552,864.00)</b>	<b>68</b>
321 SL ACCRUED WAGES/PAYROLL TAXES PAYABLE	(74,012.00)	0.00	0.00	(74,012.00)		(48,069.00)	54
321 CUB Accrued Wage/Payroll Taxes Payable	(107,619.00)	0.00	0.00	(107,619.00)		(68,573.00)	57
321 MTW ACCRUED WAGES/PAYROLL TAXES PAYABLE	(76,563.00)	0.00	0.00	(76,563.00)		(90,769.00)	(16)
PRIMARY GOVERNMENT	(258,194.00)	0.00	0.00	(258,194.00)		(207,411.00)	24
<b>321 Accrued Wage/Payroll Taxes Payable</b>	<b>(258,194.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(258,194.00)</b>		<b>(207,411.00)</b>	<b>24</b>
322 SL ACCRUED COMPENSATED ABSENCES - CURRENT PORTION	(53,554.00)	0.00	0.00	(53,554.00)		(39,470.00)	36
322 CUB Accrued Compensated Absences - Current Portion	(87,164.00)	0.00	0.00	(87,164.00)		(74,099.00)	18
322 MTW ACCRUED COMPENSATED ABSENCES - CURRENT PORTION	(63,770.00)	0.00	0.00	(63,770.00)		(58,579.00)	9
PRIMARY GOVERNMENT	(204,488.00)	0.00	0.00	(204,488.00)		(172,148.00)	19
<b>322 Accrued Compensated Absences - Current Portion</b>	<b>(204,488.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(204,488.00)</b>		<b>(172,148.00)</b>	<b>19</b>
325 SL ACCRUED INTEREST PAYABLE	(751,585.00)	0.00	0.00	(751,585.00)		(724,093.00)	4
325 CUB Accrued Interest Payable	(444,600.00)	0.00	0.00	(444,600.00)		(427,500.00)	4
PRIMARY GOVERNMENT	(1,196,185.00)	0.00	0.00	(1,196,185.00)		(1,151,593.00)	4
325 DPCU ACCRUED INTEREST PAYABLE	(3,068,135.00)	0.00	0.00	(3,068,135.00)		(2,331,950.00)	32
<b>325 Accrued Interest Payable</b>	<b>(4,264,320.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,264,320.00)</b>		<b>(3,483,543.00)</b>	<b>22</b>
331 EHV Accounts Payable - HUD PHA Programs	0.00	0.00	0.00	0.00		(25,090.00)	(100)
331 MTW ACCOUNTS PAYABLE - HUD PHA PROGRAMS	(14,807.00)	0.00	0.00	(14,807.00)		0.00	0
PRIMARY GOVERNMENT	(14,807.00)	0.00	0.00	(14,807.00)		(25,090.00)	(41)
<b>331 Accounts Payable - HUD PHA Programs</b>	<b>(14,807.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(14,807.00)</b>		<b>(25,090.00)</b>	<b>(41)</b>
341 SL TENANT SECURITY DEPOSITS	(24,903.00)	0.00	0.00	(24,903.00)		(24,153.00)	3
341 CUB Tenant Security Deposits	(458,182.00)	0.00	0.00	(458,182.00)		(439,282.00)	4
PRIMARY GOVERNMENT	(483,085.00)	0.00	0.00	(483,085.00)		(463,435.00)	4
341 DPCU TENANT SECURITY DEPOSITS	(119,354.00)	0.00	0.00	(119,354.00)		(128,104.00)	(7)
<b>341 Tenant Security Deposits</b>	<b>(602,439.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(602,439.00)</b>		<b>(591,539.00)</b>	<b>2</b>
342 SL UNEARNED REVENUE	(17,308.00)	0.00	0.00	(17,308.00)		(20,025.00)	(14)
342 EHV Unearned Revenue	(79,231.00)	0.00	0.00	(79,231.00)		(37,096.00)	114
342 CUB Unearned Revenue	(41,441.00)	0.00	0.00	(41,441.00)		(33,095.00)	25
342 MTW UNEARNED REVENUE	(39,352.00)	0.00	0.00	(39,352.00)		(39,352.00)	0
PRIMARY GOVERNMENT	(177,332.00)	0.00	0.00	(177,332.00)		(129,568.00)	37
342 DPCU UNEARNED REVENUE	(7,627.00)	0.00	0.00	(7,627.00)		(18,536.00)	(59)
<b>342 Deferred Revenues</b>	<b>(184,959.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(184,959.00)</b>		<b>(148,104.00)</b>	<b>25</b>
343 SL CURRENT PORTION OF LONG-TERM DEBT - CAPITAL	(1,588.00)	0.00	0.00	(1,588.00)		(1,588.00)	0
343 CUB Current Portion of Long-term Debt - Capital Projec	(1,298,388.00)	0.00	0.00	(1,298,388.00)		(1,228,410.00)	6
PRIMARY GOVERNMENT	(1,299,976.00)	0.00	0.00	(1,299,976.00)		(1,229,998.00)	6
343 DPCU CURRENT PORTION OF LONG-TERM DEBT - CAPITAL	(365,305.00)	0.00	0.00	(365,305.00)		(23,024,139.00)	(98)
<b>343 Current Portion of Long-term Debt - Capital Projec</b>	<b>(1,665,281.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,665,281.00)</b>		<b>(24,254,137.00)</b>	<b>(93)</b>
345 SL OTHER CURRENT LIABILITIES	(220,024.00)	0.00	0.00	(220,024.00)		(147,557.00)	49
345 14,896PFS-SP OTHER CURRENT LIABILITIES	(8,153.00)	0.00	0.00	(8,153.00)		0.00	0
345 CUB Other Current Liabilities	(77,604,721.00)	0.00	0.00	(77,604,721.00)		(78,851,473.00)	(2)
345 MTW OTHER CURRENT LIABILITIES	(6,128,234.00)	0.00	0.00	(6,128,234.00)		(5,715,791.00)	7
345 ELIM OTHER CURRENT LIABILITIES	83,741,109.00	0.00	0.00	83,741,109.00		84,567,264.00	(1)
PRIMARY GOVERNMENT	(220,023.00)	0.00	0.00	(220,023.00)		(147,557.00)	49



**ALA300 - Audit 2024 - Alameda Housing Authority**

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Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
345 DPCU OTHER CURRENT LIABILITIES	(76,967.00)	0.00	0.00	(76,967.00)		(341,875.00)	(77)
<b>345 Other Current Liabilities</b>	<b>(296,990.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(296,990.00)</b>		<b>(489,432.00)</b>	<b>(39)</b>
346 SL ACCRUED LIABILITIES - OTHER	(24,904.00)	0.00	0.00	(24,904.00)		(80,115.00)	(69)
<b>346 Accrued Liabilities - Other</b>	<b>(24,904.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(24,904.00)</b>		<b>(80,115.00)</b>	<b>(69)</b>
347 SL INTER PROGRAM DUE TO	(99,018.00)	0.00	0.00	(99,018.00)		(92,694.00)	7
347 14,896PFS-SP INTER PROGRAM DUE TO	0.00	0.00	0.00	0.00		(15,719.00)	(100)
347 EHV Inter Program - Due To	0.00	0.00	0.00	0.00		(870.00)	(100)
347 CUB Inter Program - Due To	(426,480.00)	0.00	0.00	(426,480.00)		(200,591.00)	113
347 MTW INTER PROGRAM DUE TO	(127.00)	0.00	0.00	(127.00)		(1,272.00)	(90)
347 ELIM INTER PROGRAM DUE TO	525,625.00	0.00	0.00	525,625.00		311,146.00	69
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		0.00	0
<b>347 Inter Program - Due To</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0</b>
351 SL LONG-TERM DEBT, NET OF CURRENT - CAPITAL	(5,658,224.00)	0.00	0.00	(5,658,224.00)		(1,408,561.00)	302
351 CUB Long-term Debt, Net of Current - Capital Projects/	(21,495,574.00)	0.00	0.00	(21,495,574.00)		(22,793,962.00)	(6)
PRIMARY GOVERNMENT	(27,153,798.00)	0.00	0.00	(27,153,798.00)		(24,202,523.00)	12
351 DPCU LONG-TERM DEBT, NET OF CURRENT - CAPITAL	(69,766,031.00)	0.00	0.00	(69,766,031.00)		(64,813,097.00)	8
<b>351 Long-term Debt, Net of Current - Capital Projects/</b>	<b>(96,919,829.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(96,919,829.00)</b>		<b>(89,015,620.00)</b>	<b>9</b>
353 MTW NON-CURRENT LIABILITIES - OTHER	(81,739.00)	0.00	0.00	(81,739.00)		(121,652.00)	(33)
<b>353 Non-current Liabilities - Other</b>	<b>(81,739.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(81,739.00)</b>		<b>(121,652.00)</b>	<b>(33)</b>
354 SL ACCRUED COMPENSATED ABSENCES - NON CURRENT	(42,426.00)	0.00	0.00	(42,426.00)		(31,801.00)	33
354 CUB Accrued Compensated Absences - Non Current	(55,390.00)	0.00	0.00	(55,390.00)		(45,534.00)	22
354 MTW ACCRUED COMPENSATED ABSENCES - NON CURRENT	(53,820.00)	0.00	0.00	(53,820.00)		(49,904.00)	8
PRIMARY GOVERNMENT	(151,636.00)	0.00	0.00	(151,636.00)		(127,239.00)	19
<b>354 Accrued Compensated Absences - Non Current</b>	<b>(151,636.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(151,636.00)</b>		<b>(127,239.00)</b>	<b>19</b>
357 SL ACCRUED PENSION & OPEB LIABILITIES	(1,564,444.00)	(468,975.00)	0.00	(2,033,419.00)		(1,720,046.00)	18
357 14,896PFS-SP ACCRUED PENSION & OPEB LIABILITIES	(32,426.00)	(7,564.00)	0.00	(39,990.00)		(32,426.00)	23
357 CUB Accrued Pension and OPEB Liabilities	(356,689.00)	(83,205.00)	0.00	(439,894.00)		(356,689.00)	23
357 MTW ACCRUED PENSION & OPEB LIABILITIES	(843,085.00)	(196,667.00)	0.00	(1,039,752.00)		(843,085.00)	23
PRIMARY GOVERNMENT	(2,796,644.00)	(756,411.00)	0.00	(3,553,055.00)		(2,952,246.00)	20
<b>357 Accrued Pension and OPEB Liabilities</b>	<b>(2,796,644.00)</b>	<b>(756,411.00)</b>	<b>0.00</b>	<b>(3,553,055.00)</b>		<b>(2,952,246.00)</b>	<b>20</b>
400 SL DEFERRED INFLOW OF RESOURCES	(20,125,636.00)	95,368.00	19,735,834.00	(294,434.00)		(389,802.00)	(24)
401 SL DEFERRED INFLOWS - OPEB	0.00	266,424.00	(544,978.00)	(278,554.00)		(544,978.00)	(49)
402 SL Deferred Inflows of Resources - Leases (GASB 87)	0.00	0.00	(17,650,856.00)	(17,650,856.00)		(15,811,585.00)	12
400 14,896PFS-SP DEFERRED INFLOW OF RESOURCES	(15,077.00)	1,538.00	8,790.00	(4,749.00)		(6,287.00)	(24)
401 14,896PFS-SP DEFERRED INFLOWS - OPEB	0.00	1,176.00	(8,790.00)	(7,614.00)		(8,790.00)	(13)
400 CUB Deferred Inflow of Resources	(354,847.00)	16,920.00	285,687.00	(52,240.00)		(69,159.00)	(24)
401 CUB DEFERRED INFLOWS - OPEB	0.00	590.00	(96,689.00)	(96,099.00)		(96,689.00)	(1)
402 CUB Deferred Inflows of Resources - Leases (GASB 87)	0.00	0.00	(188,998.00)	(188,998.00)		(215,067.00)	(12)
400 MTW DEFERRED INFLOW OF RESOURCES	(392,006.00)	39,993.00	228,540.00	(123,473.00)		(163,466.00)	(24)
401 MTW DEFERRED INFLOWS - OPEB	0.00	30,574.00	(228,540.00)	(197,966.00)		(228,540.00)	(13)
PRIMARY GOVERNMENT	(20,887,566.00)	452,583.00	1,540,000.00	(18,894,983.00)		(17,534,363.00)	8
<b>400</b>	<b>(20,887,566.00)</b>	<b>452,583.00</b>	<b>1,540,000.00</b>	<b>(18,894,983.00)</b>		<b>(17,534,363.00)</b>	<b>8</b>
508.4 SL NET INVESTMENT IN CAPITAL ASSETS	(57,258,188.00)	0.00	(115,140.00)	(57,373,328.00)		(60,365,702.00)	(5)
508.1 CUB Invested In Capital Assets, Net of Related Debt	3,661,200.00	0.00	(1.00)	3,661,199.00		4,556,175.00	(20)
508.4 MTW NET INVESTMENT IN CAPITAL ASSETS	(5,271.00)	0.00	0.00	(5,271.00)		(6,713.00)	(21)
PRIMARY GOVERNMENT	(53,602,259.00)	0.00	(115,141.00)	(53,717,400.00)		(55,816,240.00)	(4)
508.4 DPCU NET INVESTMENT IN CAPITAL ASSETS	(6,496,464.00)	0.00	0.00	(6,496,464.00)		10,837,429.00	(160)
<b>508 Invested In Capital Assets, Net of Related Debt</b>	<b>(60,098,723.00)</b>	<b>0.00</b>	<b>(115,141.00)</b>	<b>(60,213,864.00)</b>		<b>(44,978,811.00)</b>	<b>34</b>

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Year End: June 30, 2024

**Mapped Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
511.4 SL RESTRICTED NET POSITION	0.00	0.00	(30,886.00)	(30,886.00)		(258,505.00)	(88)
511.4 14.896PFS-SP RESTRICTED NET POSITION	0.00	0.00	(192.00)	(192.00)		(1,196.00)	(84)
511.1 EHV RESTRICTED NET ASSETS	(79,231.00)	0.00	0.00	(79,231.00)		(37,096.00)	114
511.1 CUB RESTRICTED NET ASSETS	(915,956.00)	0.00	(12,657.00)	(928,613.00)		(833,717.00)	11
511.4 MTW RESTRICTED NET POSITION	(929,666.00)	0.00	(4,986.00)	(934,652.00)		(204,648.00)	357
PRIMARY GOVERNMENT	(1,924,853.00)	0.00	(48,721.00)	(1,973,574.00)		(1,335,162.00)	48
511.4 DPCU RESTRICTED NET POSITION	(846,651.00)	0.00	0.00	(846,651.00)		(758,188.00)	12
<b>511 Restricted Net Assets</b>	<b>(2,771,504.00)</b>	<b>0.00</b>	<b>(48,721.00)</b>	<b>(2,820,225.00)</b>		<b>(2,093,350.00)</b>	<b>35</b>
512.4 HCV UNRESTRICTED NET POSITION	0.00	0.00	0.00	0.00		3,183,059.00	(100)
512.4 SL UNRESTRICTED NET POSITION	(146,515,982.00)	0.00	146,026.00	(146,369,956.00)		(150,996,536.00)	(3)
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	(11,760.00)	(1.00)	192.00	(11,569.00)		(33,156.00)	(65)
512.4 SPC UNRESTRICTED NET POSITION	(115,907.00)	0.00	0.00	(115,907.00)		(106,877.00)	8
512.1 EHV Unrestricted Net Assets	96,956.00	0.00	0.00	96,956.00		(217,191.00)	(145)
512.1 CUB Unrestricted Net Assets	70,385,574.00	(1.00)	12,658.00	70,398,231.00		80,651,953.00	(13)
512.4 MTW UNRESTRICTED NET POSITION	5,162,521.00	0.00	4,986.00	5,167,507.00		211,361.00	2345
PRIMARY GOVERNMENT	(71,069,882.00)	(2.00)	163,862.00	(70,906,022.00)		(67,378,671.00)	5
512.4 DPCU UNRESTRICTED NET POSITION	31,382.00	0.00	0.00	31,382.00		(20,487,507.00)	(100)
<b>512 Unrestricted Net Assets</b>	<b>(71,038,500.00)</b>	<b>(2.00)</b>	<b>163,862.00</b>	<b>(70,874,640.00)</b>		<b>(87,866,178.00)</b>	<b>(19)</b>
10010 HCV OPERATING TRANSFER IN	0.00	0.00	0.00	0.00		(3,183,059.00)	(100)
10010 MTW OPERATING TRANSFER IN	(39,775,769.00)	0.00	0.00	(39,775,769.00)		(33,229,641.00)	20
10010 ELIM OPERATING TRANSFER IN	39,775,769.00	0.00	0.00	39,775,769.00		36,412,700.00	9
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		0.00	0
<b>10010 Operating Transfer In</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0</b>
10020 14.HCVMTW OPERATING TRANSFER OUT	39,775,769.00	0.00	0.00	39,775,769.00		36,412,700.00	9
10020 ELIM OPERATING TRANSFER OUT	(39,775,769.00)	0.00	0.00	(39,775,769.00)		(36,412,700.00)	9
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		0.00	0
<b>10020 Operating transfer Out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0</b>
10040 SL OPERATING TRANSFERS FROM/TO COMPONENT UNIT	2,538,000.00	0.00	0.00	2,538,000.00		7,500,000.00	(66)
10040 CUB Operating Transfers from/to Component Unit	(2,538,000.00)	0.00	0.00	(2,538,000.00)		(7,500,000.00)	(66)
PRIMARY GOVERNMENT	0.00	0.00	0.00	0.00		0.00	0
<b>10040 Operating Transfers from/to Component Unit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0</b>
10080 CUB Special Items (Net Gain/Loss)	0.00	0.00	0.00	0.00		25,177.00	(100)
10080 DPCU Special items, net gain/loss	(18,055,924.00)	0.00	0.00	(18,055,924.00)		(205,080.00)	8704
<b>10080 Special Items (Net Gain/Loss)</b>	<b>(18,055,924.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,055,924.00)</b>		<b>(179,903.00)</b>	<b>9936</b>
11190 HCV UNIT MONTHS AVAILABLE	480.00	0.00	0.00	480.00		480.00	0
21190 HCV CONTRA UNIT MONTHS AVAILABLE	(480.00)	0.00	0.00	(480.00)		(480.00)	0
11190 SL UNIT MONTHS AVAILABLE	331.00	0.00	0.00	331.00		396.00	(16)
21190 SL CONTRA UNIT MONTHS AVAILABLE	(331.00)	0.00	0.00	(331.00)		(396.00)	(16)
11190 MODREHAB Unit Months Available	360.00	0.00	0.00	360.00		360.00	0
11190 SPC UNIT MONTHS AVAILABLE	216.00	0.00	0.00	216.00		216.00	0
21190 SPC CONTRA UNIT MONTHS AVAILABLE	(216.00)	0.00	0.00	(216.00)		(216.00)	0
11190 EHV Unit Months Available	684.00	0.00	0.00	684.00		684.00	0
11190 CUB Unit Months Available	6,743.00	0.00	0.00	6,743.00		6,120.00	10
11190 MTW UNIT MONTHS AVAILABLE	22,716.00	0.00	0.00	22,716.00		22,716.00	0
21190 MTW CONTRA UNIT MONTHS AVAILABLE	(22,716.00)	0.00	0.00	(22,716.00)		(22,716.00)	0
PRIMARY GOVERNMENT	7,787.00	0.00	0.00	7,787.00		7,164.00	9
11190 DPCU UNIT MONTHS AVAILABLE	1,859.00	0.00	0.00	1,859.00		1,716.00	8
<b>11190 Unit Months Available</b>	<b>9,646.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,646.00</b>		<b>8,880.00</b>	<b>9</b>
11210 HCV NUMBER OF UNIT MONTHS LEASED	469.00	0.00	0.00	469.00		442.00	6

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
21210 HCV CONTRA NUMBER OF UNIT MONTHS LEASED	(469.00)	0.00	0.00	(469.00)		(442.00)	6
11210 SL NUMBER OF UNIT MONTHS LEASED	330.00	0.00	0.00	330.00		392.00	(16)
21210 SL CONTRA NUMBER OF UNIT MONTHS LEASED	(330.00)	0.00	0.00	(330.00)		(392.00)	(16)
11210 MODREHAB Number of Unit Months Leased	346.00	0.00	0.00	346.00		360.00	(4)
11210 SPC NUMBER OF UNIT MONTHS LEASED	215.00	0.00	0.00	215.00		196.00	10
21210 SPC CONTRA NUMBER OF UNIT MONTHS LEASED	(215.00)	0.00	0.00	(215.00)		(196.00)	10
11210 EHV Number of Unit Months Leased	661.00	0.00	0.00	661.00		539.00	23
11210 CUB Number of Unit Months Leased	6,457.00	0.00	0.00	6,457.00		5,790.00	12
11210 MTW NUMBER OF UNIT MONTHS LEASED	18,612.00	0.00	0.00	18,612.00		17,997.00	3
21210 MTW CONTRA NUMBER OF UNIT MONTHS LEASED	(18,612.00)	0.00	0.00	(18,612.00)		(17,997.00)	3
PRIMARY GOVERNMENT	7,464.00	0.00	0.00	7,464.00		6,689.00	12
11210 DPCU NUMBER OF UNIT MONTHS LEASED	1,738.00	0.00	0.00	1,738.00		1,660.00	5
21210 DPCU CONTRA NUMBER OF UNIT MONTHS LEASED	(1,738.00)	0.00	0.00	(1,738.00)		(1,660.00)	5
DISCRETELY PRESENTED COMPONENT UNIT	0.00	0.00	0.00	0.00		0.00	0
<b>11210 Number of Unit Months Leased</b>	<b>7,464.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,464.00</b>		<b>6,689.00</b>	<b>12</b>
21190 MODREHAB Contra Unit Months Available	(360.00)	0.00	0.00	(360.00)		(360.00)	0
21190 EHV Contra Unit Months Available	(684.00)	0.00	0.00	(684.00)		(684.00)	0
21190 CUB Contra Unit Months Available	(6,743.00)	0.00	0.00	(6,743.00)		(6,120.00)	10
PRIMARY GOVERNMENT	(7,787.00)	0.00	0.00	(7,787.00)		(7,164.00)	9
21190 DPCU Contra Unit Months Available	(1,859.00)	0.00	0.00	(1,859.00)		(1,716.00)	8
<b>21190 Contra Unit Months Available</b>	<b>(9,646.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,646.00)</b>		<b>(8,880.00)</b>	<b>9</b>
21210 MODREHAB Contra Number of Unit Months Leased	(346.00)	0.00	0.00	(346.00)		(360.00)	(4)
21210 EHV Contra Number of Unit Months Leased	(661.00)	0.00	0.00	(661.00)		(539.00)	23
21210 CUB Contra Number of Unit Months Leased	(6,457.00)	0.00	0.00	(6,457.00)		(5,790.00)	12
PRIMARY GOVERNMENT	(7,464.00)	0.00	0.00	(7,464.00)		(6,689.00)	12
<b>21210 Contra Number of Unit Months Leased</b>	<b>(7,464.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,464.00)</b>		<b>(6,689.00)</b>	<b>12</b>
70300 SL NET TENANT RENTAL REVENUE	(236,571.00)	0.00	0.00	(236,571.00)		(247,311.00)	(4)
70300 CUB Net Tenant Rental Revenue	(4,165,202.00)	0.00	0.00	(4,165,202.00)		(4,002,105.00)	4
PRIMARY GOVERNMENT	(4,401,773.00)	0.00	0.00	(4,401,773.00)		(4,249,416.00)	4
70300 DPCU NET TENANT RENTAL REVENUE	(3,229,892.00)	0.00	0.00	(3,229,892.00)		(1,983,931.00)	63
<b>70300 Net Tenant Rental Revenue</b>	<b>(7,631,665.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,631,665.00)</b>		<b>(6,233,347.00)</b>	<b>22</b>
70400 SL TENANT REVENUE - OTHER	(235,259.00)	0.00	0.00	(235,259.00)		(195,277.00)	20
70400 CUB Tenant Revenue - Other	(80,695.00)	0.00	0.00	(80,695.00)		(43,568.00)	85
PRIMARY GOVERNMENT	(315,954.00)	0.00	0.00	(315,954.00)		(238,845.00)	32
<b>70400 Tenant Revenue - Other</b>	<b>(315,954.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(315,954.00)</b>		<b>(238,845.00)</b>	<b>32</b>
70600 HCV HUD PHA OPERATING GRANTS	(917,115.00)	0.00	0.00	(917,115.00)		(767,163.00)	20
70600 MODREHAB HUD Operating Grants	(284,151.00)	0.00	0.00	(284,151.00)		(232,205.00)	22
70600 14.896PFS-SP HUD PHA OPERATING GRANTS	(98,763.00)	0.00	0.00	(98,763.00)		(85,220.00)	16
70600 EHV HUD Operating Grants	(1,388,829.00)	0.00	0.00	(1,388,829.00)		(833,676.00)	67
70600 14.HCVMTW HUD PHA OPERATING GRANTS	(39,775,769.00)	0.00	0.00	(39,775,769.00)		(36,412,700.00)	9
PRIMARY GOVERNMENT	(42,464,627.00)	0.00	0.00	(42,464,627.00)		(38,330,964.00)	11
<b>70600 HUD PHA Operating Grants</b>	<b>(42,464,627.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(42,464,627.00)</b>		<b>(38,330,964.00)</b>	<b>11</b>
70800 SL OTHER GOVERNMENTAL GRANTS	(2,512,948.00)	0.00	337,750.00	(2,175,198.00)		(2,532,927.00)	(14)
70800 SPC OTHER GOVERNMENTAL GRANTS	(460,208.00)	0.00	0.00	(460,208.00)		(391,671.00)	17
70800 CUB Other governmental grants	(14,220,868.00)	0.00	0.00	(14,220,868.00)		(10,490,364.00)	36
70800 ELIM OTHER GOVERNMENTAL GRANTS	9,678,290.00	0.00	0.00	9,678,290.00		8,735,965.00	11
PRIMARY GOVERNMENT	(7,515,734.00)	0.00	337,750.00	(7,177,984.00)		(4,678,997.00)	53
<b>70800 Other Government Grants</b>	<b>(7,515,734.00)</b>	<b>0.00</b>	<b>337,750.00</b>	<b>(7,177,984.00)</b>		<b>(4,678,997.00)</b>	<b>53</b>
71100 SL INVESTMENT INCOME - UNRESTRICTED	(1,029,402.00)	0.00	0.00	(1,029,402.00)		(878,658.00)	17
71100 CUB Investment Income - Unrestricted	(21,441.00)	0.00	0.00	(21,441.00)		(12,167.00)	76
71100 MTW INVESTMENT INCOME - UNRESTRICTED	(64.00)	0.00	0.00	(64.00)		(1,338.00)	(95)

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
PRIMARY GOVERNMENT	(1,050,907.00)	0.00	0.00	(1,050,907.00)		(892,163.00)	18
<b>71100 Investment Income - Unrestricted</b>	<b>(1,050,907.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,050,907.00)</b>		<b>(892,163.00)</b>	<b>18</b>
71400 MTW FRAUD RECOVERY	(6,673.00)	0.00	0.00	(6,673.00)		(383.00)	1642
<b>71400 Fraud Recovery</b>	<b>(6,673.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,673.00)</b>		<b>(383.00)</b>	<b>1642</b>
71500 SL OTHER REVENUE	0.00	(173,620.00)	(337,750.00)	(511,370.00)		(19,452.00)	2529
71500 14.896PFS-SP OTHER REVENUE	(1.00)	(767.00)	0.00	(768.00)		(469.00)	64
71500 CUB Other Revenue	(1.00)	(383.00)	0.00	(384.00)		(570,430.00)	(100)
71500 MTW OTHER REVENUE	(737,135.00)	(19,925.00)	0.00	(757,060.00)		(657,844.00)	15
PRIMARY GOVERNMENT	(737,137.00)	(194,695.00)	(337,750.00)	(1,269,582.00)		(1,248,195.00)	2
71500 DPCU OTHER REVENUE	(2,346,195.00)	0.00	0.00	(2,346,195.00)		(14,962.00)	15581
<b>71500 Other Revenue</b>	<b>(3,083,332.00)</b>	<b>(194,695.00)</b>	<b>(337,750.00)</b>	<b>(3,615,777.00)</b>		<b>(1,263,157.00)</b>	<b>186</b>
71600 SL GAIN OR LOSS ON SALE OF CAPITAL ASSETS	654,964.00	0.00	0.00	654,964.00		(10,173.00)	(6538)
<b>71600 Gain or Loss on Sale of Capital Assets</b>	<b>654,964.00</b>	<b>0.00</b>	<b>0.00</b>	<b>654,964.00</b>		<b>(10,173.00)</b>	<b>(6538)</b>
91100 SL ADMINISTRATIVE SALARIES	1,812,411.00	0.00	0.00	1,812,411.00		1,348,073.00	34
91100 MODREHAB Administrative Salaries	54,779.00	0.00	0.00	54,779.00		52,848.00	4
91100 14.896PFS-SP ADMINISTRATIVE SALARIES	66,292.00	0.00	0.00	66,292.00		55,706.00	19
91100 SPC ADMINISTRATIVE SALARIES	34,628.00	0.00	0.00	34,628.00		38,913.00	(11)
91100 EHV Administrative Salaries	31,513.00	0.00	0.00	31,513.00		35,509.00	(11)
91100 CUB Administrative Salaries	2,399,715.00	0.00	0.00	2,399,715.00		1,882,336.00	27
91100 MTW ADMINISTRATIVE SALARIES	1,664,998.00	0.00	0.00	1,664,998.00		1,842,467.00	(10)
PRIMARY GOVERNMENT	6,064,336.00	0.00	0.00	6,064,336.00		5,255,852.00	15
91100 DPCU ADMINISTRATIVE SALARIES	129,269.00	0.00	0.00	129,269.00		85,783.00	51
<b>91100 Administrative Salaries</b>	<b>6,193,605.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,193,605.00</b>		<b>5,341,635.00</b>	<b>16</b>
91200 SL AUDITING FEES	16,145.00	0.00	0.00	16,145.00		12,828.00	26
91200 MODREHAB Auditing Fees	300.00	0.00	0.00	300.00		300.00	0
91200 CUB Auditing Fees	25,728.00	0.00	0.00	25,728.00		29,664.00	(13)
91200 MTW AUDITING FEES	19,355.00	0.00	0.00	19,355.00		21,953.00	(12)
PRIMARY GOVERNMENT	61,528.00	0.00	0.00	61,528.00		64,745.00	(5)
91200 DPCU AUDITING FEES	121,155.00	0.00	0.00	121,155.00		58,321.00	108
<b>91200 Auditing Fees</b>	<b>182,683.00</b>	<b>0.00</b>	<b>0.00</b>	<b>182,683.00</b>		<b>123,066.00</b>	<b>48</b>
91300 SL MANAGEMENT FEE	20,499.00	0.00	0.00	20,499.00		31,661.00	(35)
91300 CUB Management Fee	304,320.00	0.00	0.00	304,320.00		256,962.00	18
PRIMARY GOVERNMENT	324,819.00	0.00	0.00	324,819.00		288,623.00	13
91300 DPCU MANAGEMENT FEE	93,084.00	0.00	0.00	93,084.00		69,975.00	33
<b>91300 Management Fee</b>	<b>417,903.00</b>	<b>0.00</b>	<b>0.00</b>	<b>417,903.00</b>		<b>358,598.00</b>	<b>17</b>
91400 DPCU ADVERTISING & MARKETING	29,659.00	0.00	0.00	29,659.00		151,632.00	(80)
<b>91400 Advertising and Marketing</b>	<b>29,659.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,659.00</b>		<b>151,632.00</b>	<b>(80)</b>
91500 SL EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	388,439.00	779,738.00	0.00	1,168,177.00		1,918,675.00	(39)
91500 14.896PFS-SP EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	31,230.00	12,576.00	0.00	43,806.00		50,548.00	(13)
91500 CUB Employee Benefit contributions - Administrative	541,752.00	138,341.00	0.00	680,093.00		787,238.00	(14)
91500 MTW EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	470,797.00	326,988.00	0.00	797,785.00		1,091,966.00	(27)
PRIMARY GOVERNMENT	1,432,218.00	1,257,643.00	0.00	2,689,861.00		3,848,427.00	(30)
<b>91500 Employee Benefit contributions - Administrative</b>	<b>1,432,218.00</b>	<b>1,257,643.00</b>	<b>0.00</b>	<b>2,689,861.00</b>		<b>3,848,427.00</b>	<b>(30)</b>
91600 SL OFFICE EXPENSES	275,001.00	0.00	0.00	275,001.00		228,852.00	20
91600 14.896PFS-SP OFFICE EXPENSES	2,811.00	1.00	0.00	2,812.00		0.00	0
91600 CUB Office Expenses	755,382.00	0.00	0.00	755,382.00		577,135.00	31

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91600 MTW OFFICE EXPENSES	782,632.00	0.00	0.00	782,632.00		666,513.00	17
PRIMARY GOVERNMENT	1,815,826.00	1.00	0.00	1,815,827.00		1,472,500.00	23
91600 DPCU OFFICE EXPENSES	219,239.00	0.00	0.00	219,239.00		188,311.00	16
<b>91600 Office Expenses</b>	<b>2,035,065.00</b>	<b>1.00</b>	<b>0.00</b>	<b>2,035,066.00</b>		<b>1,660,811.00</b>	<b>23</b>
91700 SL LEGAL EXPENSE	98,076.00	0.00	0.00	98,076.00		86,377.00	14
91700 CUB Legal Expense	174,931.00	0.00	0.00	174,931.00		160,219.00	9
91700 MTW LEGAL EXPENSE	320,231.00	0.00	0.00	320,231.00		170,091.00	88
PRIMARY GOVERNMENT	593,238.00	0.00	0.00	593,238.00		416,687.00	42
91700 DPCU LEGAL EXPENSE	33,468.00	0.00	0.00	33,468.00		2,498.00	1240
<b>91700 Legal Expense</b>	<b>626,706.00</b>	<b>0.00</b>	<b>0.00</b>	<b>626,706.00</b>		<b>419,185.00</b>	<b>50</b>
91800 SL TRAVEL	20,734.00	0.00	0.00	20,734.00		8,275.00	151
91800 14.896PFS-SP TRAVEL	0.00	0.00	0.00	0.00		129.00	(100)
91800 CUB Travel	30,670.00	0.00	0.00	30,670.00		22,583.00	36
91800 MTW TRAVEL	37,706.00	0.00	0.00	37,706.00		20,038.00	88
PRIMARY GOVERNMENT	89,110.00	0.00	0.00	89,110.00		51,025.00	75
<b>91800 Travel</b>	<b>89,110.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89,110.00</b>		<b>51,025.00</b>	<b>75</b>
91900 HCV OTHER	0.00	0.00	0.00	0.00		14.00	(100)
91900 SL OTHER	2,784.00	0.00	0.00	2,784.00		350.00	695
91900 SPC OTHER	380.00	0.00	0.00	380.00		0.00	0
91900 CUB Other	0.00	0.00	0.00	0.00		(1.00)	(100)
91900 MTW OTHER	81,257.00	0.00	0.00	81,257.00		79,294.00	2
PRIMARY GOVERNMENT	84,421.00	0.00	0.00	84,421.00		79,657.00	6
91900 DPCU OTHER	549,173.00	0.00	0.00	549,173.00		349,237.00	57
<b>91900 Other</b>	<b>633,594.00</b>	<b>0.00</b>	<b>0.00</b>	<b>633,594.00</b>		<b>428,894.00</b>	<b>48</b>
92100 SL TENANT SERVICES - SALARIES	746.00	0.00	0.00	746.00		6,409.00	(88)
92100 CUB Tenant Services - Salaries	597,897.00	0.00	0.00	597,897.00		317,456.00	88
PRIMARY GOVERNMENT	598,643.00	0.00	0.00	598,643.00		323,865.00	85
92100 DPCU TENANT SERVICES - SALARIES	80,137.00	0.00	0.00	80,137.00		52,938.00	51
<b>92100 Tenant Services - Salaries</b>	<b>678,780.00</b>	<b>0.00</b>	<b>0.00</b>	<b>678,780.00</b>		<b>376,803.00</b>	<b>80</b>
92200 SL RELOCATION COSTS	0.00	0.00	0.00	0.00		2,134.00	(100)
92200 CUB Relocation Costs	86,463.00	0.00	0.00	86,463.00		36,083.00	140
PRIMARY GOVERNMENT	86,463.00	0.00	0.00	86,463.00		38,217.00	126
<b>92200 Relocation Costs</b>	<b>86,463.00</b>	<b>0.00</b>	<b>0.00</b>	<b>86,463.00</b>		<b>38,217.00</b>	<b>126</b>
92300 SL EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	483.00	0.00	0.00	483.00		8,981.00	(95)
92300 CUB Employee Benefit Contributions - Tenant Services	3,376.00	0.00	0.00	3,376.00		65,244.00	(95)
92300 MTW EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	740.00	0.00	0.00	740.00		3,772.00	(80)
PRIMARY GOVERNMENT	4,599.00	0.00	0.00	4,599.00		77,997.00	(94)
92300 DPCU EMPLOYEE BENEFIT CONTRIBUTIONS - TENANT SERVICES	80,672.00	0.00	0.00	80,672.00		63,335.00	27
<b>92300 Employee Benefit Contributions - Tenant Services</b>	<b>85,271.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,271.00</b>		<b>141,332.00</b>	<b>(40)</b>
92400 SL TENANT SERVICES - OTHER	23,032.00	0.00	0.00	23,032.00		41,995.00	(45)
92400 14.896PFS-SP TENANT SERVICES - OTHER	281.00	0.00	0.00	281.00		1,457.00	(81)
92400 EHV Tenant Services - Other	14,061.00	0.00	0.00	14,061.00		87,850.00	(84)
92400 CUB Tenant Services - Other	282,995.00	0.00	0.00	282,995.00		288,997.00	(2)
92400 MTW TENANT SERVICES - OTHER	9,779.00	0.00	0.00	9,779.00		0.00	0
PRIMARY GOVERNMENT	330,148.00	0.00	0.00	330,148.00		420,299.00	(21)
92400 DPCU TENANT SERVICES - OTHER	94,102.00	0.00	0.00	94,102.00		65,359.00	44
<b>92400 Tenant Services - Other</b>	<b>424,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>424,250.00</b>		<b>485,658.00</b>	<b>(13)</b>

**ALA300 - Audit 2024 - Alameda Housing Authority**

Year End: June 30, 2024

**Mapped Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
93100 SL WATER	13,245.00	0.00	0.00	13,245.00		34,197.00	(61)
93100 CUB Water	329,472.00	0.00	0.00	329,472.00		253,671.00	30
93100 MTW WATER	6,023.00	0.00	0.00	6,023.00		6,143.00	(2)
PRIMARY GOVERNMENT	348,740.00	0.00	0.00	348,740.00		294,011.00	19
93100 DPCU WATER	112,513.00	0.00	0.00	112,513.00		85,172.00	32
<b>93100 Water</b>	<b>461,253.00</b>	<b>0.00</b>	<b>0.00</b>	<b>461,253.00</b>		<b>379,183.00</b>	<b>22</b>
93200 SL ELECTRICITY	8,847.00	0.00	0.00	8,847.00		14,138.00	(37)
93200 CUB Electricity	167,051.00	0.00	0.00	167,051.00		162,424.00	3
93200 MTW ELECTRICITY	7,365.00	0.00	0.00	7,365.00		5,979.00	23
PRIMARY GOVERNMENT	183,263.00	0.00	0.00	183,263.00		182,541.00	0
93200 DPCU ELECTRICITY	27,415.00	0.00	0.00	27,415.00		35,443.00	(23)
<b>93200 Electricity</b>	<b>210,678.00</b>	<b>0.00</b>	<b>0.00</b>	<b>210,678.00</b>		<b>217,984.00</b>	<b>(3)</b>
93300 SL GAS	4,278.00	0.00	0.00	4,278.00		4,236.00	1
93300 CUB Gas	92,949.00	0.00	0.00	92,949.00		85,173.00	9
93300 MTW GAS	564.00	0.00	0.00	564.00		(60.00)	(1040)
PRIMARY GOVERNMENT	97,791.00	0.00	0.00	97,791.00		89,349.00	9
93300 DPCU GAS	1,612.00	0.00	0.00	1,612.00		6,492.00	(75)
<b>93300 Gas</b>	<b>99,403.00</b>	<b>0.00</b>	<b>0.00</b>	<b>99,403.00</b>		<b>95,841.00</b>	<b>4</b>
93600 SL SEWER	29,309.00	0.00	0.00	29,309.00		16,056.00	83
93600 CUB Sewer	210,259.00	0.00	0.00	210,259.00		192,837.00	9
93600 MTW SEWER	1,019.00	0.00	0.00	1,019.00		246.00	314
PRIMARY GOVERNMENT	240,587.00	0.00	0.00	240,587.00		209,139.00	15
<b>93600 Sewer</b>	<b>240,587.00</b>	<b>0.00</b>	<b>0.00</b>	<b>240,587.00</b>		<b>209,139.00</b>	<b>15</b>
93800 SL OTHER UTILITIES EXPENSE	27,858.00	0.00	0.00	27,858.00		35,762.00	(22)
93800 MTW OTHER UTILITIES EXPENSE	2,573.00	0.00	0.00	2,573.00		2,544.00	1
PRIMARY GOVERNMENT	30,431.00	0.00	0.00	30,431.00		38,306.00	(21)
93800 DPCU OTHER UTILITIES EXPENSE	133,409.00	0.00	0.00	133,409.00		78,672.00	70
<b>93800 Other Utilities Expense</b>	<b>163,840.00</b>	<b>0.00</b>	<b>0.00</b>	<b>163,840.00</b>		<b>116,978.00</b>	<b>40</b>
94100 SL ORDINARY MAINTENANCE AND OPERATIONS - LABOR	45,113.00	0.00	0.00	45,113.00		42,440.00	6
94100 CUB Ordinary Maintenance and Operations - Labor	675,852.00	0.00	0.00	675,852.00		462,553.00	46
PRIMARY GOVERNMENT	720,965.00	0.00	0.00	720,965.00		504,993.00	43
94100 DPCU ORDINARY MAINTENANCE AND OPERATIONS - LABOR	125,786.00	0.00	0.00	125,786.00		97,423.00	29
<b>94100 Ordinary Maintenance and Operations - Labor</b>	<b>846,751.00</b>	<b>0.00</b>	<b>0.00</b>	<b>846,751.00</b>		<b>602,416.00</b>	<b>41</b>
94200 SL ORDINARY MAINTENANCE AND OPERATIONS - MATERIALS	13,685.00	0.00	0.00	13,685.00		11,680.00	17
94200 CUB Ordinary Maintenance and Operations - Materials an	200,365.00	0.00	0.00	200,365.00		346,418.00	(42)
94200 MTW ORDINARY MAINTENANCE AND OPERATIONS - MATERIALS	5,807.00	0.00	0.00	5,807.00		7,344.00	(21)
PRIMARY GOVERNMENT	219,857.00	0.00	0.00	219,857.00		365,442.00	(40)
<b>94200 Ordinary Maintenance and Operations - Materials an</b>	<b>219,857.00</b>	<b>0.00</b>	<b>0.00</b>	<b>219,857.00</b>		<b>365,442.00</b>	<b>(40)</b>
94300 SL ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	198,322.00	0.00	0.00	198,322.00		113,816.00	74
94300 CUB Ordinary Maintenance and Operations Contracts	2,262,509.00	0.00	0.00	2,262,509.00		1,647,390.00	37
94300 MTW ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	39,893.00	0.00	0.00	39,893.00		35,705.00	12
PRIMARY GOVERNMENT	2,500,724.00	0.00	0.00	2,500,724.00		1,796,911.00	39
94300 DPCU ORDINARY MAINTENANCE AND OPERATIONS - CONTRACTS	280,246.00	0.00	0.00	280,246.00		141,746.00	98
<b>94300 Ordinary Maintenance and Operations Contracts</b>	<b>2,780,970.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,780,970.00</b>		<b>1,938,657.00</b>	<b>43</b>
94500 SL EMPLOYEE BENEFIT CONTRIBUTIONS - ORDINARY MAINT	13,832.00	0.00	0.00	13,832.00		2,458.00	463

**ALA300 - Audit 2024 - Alameda Housing Authority**

Year End: June 30, 2024

**Mapped Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
94500 CUB Employee Benefit Contributions - Ordinary Maintena	217,888.00	0.00	0.00	217,888.00		172,770.00	26
PRIMARY GOVERNMENT	231,720.00	0.00	0.00	231,720.00		175,228.00	32
<b>94500 Employee Benefit Contributions - Ordinary Maintena</b>	<b>231,720.00</b>	<b>0.00</b>	<b>0.00</b>	<b>231,720.00</b>		<b>175,228.00</b>	<b>32</b>
95200 SL PROTECTIVE SERVICES - OTHER CONTRACT COSTS	61,617.00	0.00	0.00	61,617.00		39,501.00	56
95200 CUB Protective Services - Other Contract Costs	10,279.00	0.00	0.00	10,279.00		132,082.00	(92)
95200 MTW PROTECTIVE SERVICES - OTHER CONTRACT COSTS	9,123.00	0.00	0.00	9,123.00		83,880.00	(89)
PRIMARY GOVERNMENT	81,019.00	0.00	0.00	81,019.00		255,463.00	(68)
<b>95200 Protective Services - Other Contract Costs</b>	<b>81,019.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,019.00</b>		<b>255,463.00</b>	<b>(68)</b>
96110 SL PROPERTY INSURANCE	2,618.00	0.00	0.00	2,618.00		42,558.00	(94)
96110 CUB Property Insurance	448,013.00	0.00	0.00	448,013.00		405,904.00	10
96110 MTW PROPERTY INSURANCE	4,514.00	0.00	0.00	4,514.00		3,597.00	25
PRIMARY GOVERNMENT	455,145.00	0.00	0.00	455,145.00		452,059.00	1
96110 DPCU PROPERTY INSURANCE	162,747.00	0.00	0.00	162,747.00		87,328.00	86
<b>96110 Property Insurance</b>	<b>617,892.00</b>	<b>0.00</b>	<b>0.00</b>	<b>617,892.00</b>		<b>539,387.00</b>	<b>15</b>
96120 SL LIABILITY INSURANCE	28,973.00	0.00	0.00	28,973.00		180.00	15996
96120 CUB Liability Insurance	0.00	0.00	0.00	0.00		40,102.00	(100)
PRIMARY GOVERNMENT	28,973.00	0.00	0.00	28,973.00		40,282.00	(28)
<b>96120 Liability Insurance</b>	<b>28,973.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,973.00</b>		<b>40,282.00</b>	<b>(28)</b>
96130 SL WORKMEN'S COMPENSATION	25,704.00	0.00	0.00	25,704.00		904.00	2743
96130 14,896PFS-SP WORKMEN'S COMPENSATION	531.00	0.00	0.00	531.00		440.00	21
96130 CUB Workmen's Compensation	78,282.00	0.00	0.00	78,282.00		0.00	0
96130 MTW WORKMEN'S COMPENSATION	30,619.00	0.00	0.00	30,619.00		31,298.00	(2)
PRIMARY GOVERNMENT	135,136.00	0.00	0.00	135,136.00		32,642.00	314
<b>96130 Workmen's Compensation</b>	<b>135,136.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135,136.00</b>		<b>32,642.00</b>	<b>314</b>
96140 SL ALL OTHER INSURANCE	19,929.00	0.00	0.00	19,929.00		46,124.00	(57)
96140 CUB All Other Insurance	74,520.00	0.00	0.00	74,520.00		124,681.00	(40)
96140 MTW ALL OTHER INSURANCE	34,099.00	0.00	0.00	34,099.00		34,737.00	(2)
PRIMARY GOVERNMENT	128,548.00	0.00	0.00	128,548.00		205,542.00	(37)
<b>96140 All Other Insurance</b>	<b>128,548.00</b>	<b>0.00</b>	<b>0.00</b>	<b>128,548.00</b>		<b>205,542.00</b>	<b>(37)</b>
96200 SL OTHER GENERAL EXPENSES	74,613.00	0.00	0.00	74,613.00		(189,889.00)	(139)
96200 CUB Other General Expenses	270,485.00	0.00	(70,836.00)	199,649.00		241,184.00	(17)
96200 MTW OTHER GENERAL EXPENSES	162,957.00	0.00	0.00	162,957.00		8,068.00	1920
PRIMARY GOVERNMENT	508,055.00	0.00	(70,836.00)	437,219.00		59,363.00	637
<b>96200 Other General Expenses</b>	<b>508,055.00</b>	<b>0.00</b>	<b>(70,836.00)</b>	<b>437,219.00</b>		<b>59,363.00</b>	<b>637</b>
96400 SL BAD DEBT - TENANT RENTS	12,551.00	0.00	0.00	12,551.00		16,065.00	(22)
96400 CUB Bad debt - Tenant Rents	157,078.00	0.00	0.00	157,078.00		233,602.00	(33)
PRIMARY GOVERNMENT	169,629.00	0.00	0.00	169,629.00		249,667.00	(32)
96400 DPCU BAD DEBT - TENANT RENTS	229,003.00	0.00	0.00	229,003.00		27,420.00	735
<b>96400 Bad debt - Tenant Rents</b>	<b>398,632.00</b>	<b>0.00</b>	<b>0.00</b>	<b>398,632.00</b>		<b>277,087.00</b>	<b>44</b>
96710 SL INTEREST OF MORTGAGE (OR BONDS) PAYABLE	53,026.00	0.00	0.00	53,026.00		43,448.00	22
96710 CUB Interest of Mortgage (or Bonds) Payable	1,008,270.00	0.00	0.00	1,008,270.00		1,047,826.00	(4)
PRIMARY GOVERNMENT	1,061,296.00	0.00	0.00	1,061,296.00		1,091,274.00	(3)
96710 DPCU INTEREST OF MORTGAGE (OR BONDS) PAYABLE	3,515,123.00	0.00	0.00	3,515,123.00		1,868,650.00	88
<b>96710 Interest of Mortgage (or Bonds) Payable</b>	<b>4,576,419.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,576,419.00</b>		<b>2,959,924.00</b>	<b>55</b>
97300 HCV HOUSING ASSISTANC4E PAYMENTS	917,115.00	0.00	0.00	917,115.00		767,149.00	20
97300 MODREHAB HOUSING ASSISTANCE PAYMENTS	229,072.00	0.00	0.00	229,072.00		179,057.00	28
97300 SPC HOUSING ASSISTANC4E PAYMENTS	422,973.00	0.00	0.00	422,973.00		343,728.00	23

ALA300 - Audit 2024 - Alameda Housing Authority

Year End: June 30, 2024

Mapped Trial Balance

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/23	%Chg
97300 EHV Housing Assistance Payments	1,283,336.00	0.00	0.00	1,283,336.00		982,329.00	31
97300 MTW HOUSING ASSISTANC4E PAYMENTS	37,131,320.00	0.00	0.00	37,131,320.00		33,384,952.00	11
97300 ELIM HOUSING ASSISTANC4E PAYMENTS	(9,678,290.00)	0.00	0.00	(9,678,290.00)		(8,735,965.00)	11
PRIMARY GOVERNMENT	30,305,526.00	0.00	0.00	30,305,526.00		26,921,250.00	13
<b>97300 Housing Assistance Payments</b>	<b>30,305,526.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,305,526.00</b>		<b>26,921,250.00</b>	<b>13</b>
97350 MTW HAP PORTABILITY-IN	699,340.00	0.00	0.00	699,340.00		614,823.00	14
<b>97350 HAP Portability-In</b>	<b>699,340.00</b>	<b>0.00</b>	<b>0.00</b>	<b>699,340.00</b>		<b>614,823.00</b>	<b>14</b>
97400 SL DEPRECIATION EXPENSE	274,074.00	0.00	0.00	274,074.00		262,087.00	5
97400 CUB Depreciation Expense	1,415,956.00	0.00	70,836.00	1,486,792.00		1,377,330.00	8
97400 MTW DEPRECIATION EXPENSE	1,442.00	0.00	0.00	1,442.00		1,440.00	0
PRIMARY GOVERNMENT	1,691,472.00	0.00	70,836.00	1,762,308.00		1,640,857.00	7
97400 DPCU DEPRECIATION EXPENSE	2,494,980.00	0.00	0.00	2,494,980.00		1,784,771.00	40
<b>97400 Depreciation Expense</b>	<b>4,186,452.00</b>	<b>0.00</b>	<b>70,836.00</b>	<b>4,257,288.00</b>		<b>3,425,628.00</b>	<b>24</b>
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0</b>
<b>Net Income (Loss)</b>	<b>19,633,494.00</b>			<b>18,570,545.00</b>		<b>(1,029,610.00)</b>	<b>(1904)</b>

2/27/2025

5:36 PM

Prepared by

KC3 2/18/2025

2nd Partner

Reviewed by

1st Partner

JB1 2/27/2025

Reviewed by

B1-1



ALA300 - Audit 2024 - Alameda Housing Authority

Year End: June 30, 2024

Proposed Adjusting Journal Entries

Date: 7/1/2023 To 6/30/2024

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
6	6/30/2024	DEFERRED OUTFLOW OF RESOURCES	200 SL	Q-14, 2			406,131.00		
6	6/30/2024	DEFERRED OUTFLOW OF RESOURCES	200 14.896PFS-SP	Q-14, 2			6,550.00		
6	6/30/2024	Deferred Outflow of Resources	200 CUB	Q-14, 2			72,056.00		
6	6/30/2024	DEFERRED OUTFLOW OF RESOURCES	200 MTW	Q-14, 2			170,314.00		
6	6/30/2024	ACCRUED PENSION & OPEB LIABILITIES	357 SL	Q-14, 2			468,975.00		
6	6/30/2024	ACCRUED PENSION & OPEB LIABILITIES	357 14.896PFS-SP	Q-14, 2			7,564.00		
6	6/30/2024	Accrued Pension and OPEB Liabilities	357 CUB	Q-14, 2			83,205.00		
6	6/30/2024	ACCRUED PENSION & OPEB LIABILITIES	357 MTW	Q-14, 2			196,667.00		
6	6/30/2024	DEFERRED INFLOW OF RESOURCES	400 SL	Q-14, 2		95,368.00			
6	6/30/2024	DEFERRED INFLOW OF RESOURCES	400 14.896PFS-SP	Q-14, 2		1,538.00			
6	6/30/2024	Deferred Inflow of Resources	400 CUB	Q-14, 2		16,920.00			
6	6/30/2024	DEFERRED INFLOW OF RESOURCES	400 MTW	Q-14, 2		39,953.00			
6	6/30/2024	EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	91500 SL	Q-14, 2		779,738.00			
6	6/30/2024	EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	91500 14.896PFS-SP	Q-14, 2		12,576.00			
6	6/30/2024	Employee Benefit contributions - Administrative	91500 CUB	Q-14, 2		138,341.00			
6	6/30/2024	EMPLOYEE BENEFIT CONTRIBUTIONS - ADMINISTRATIVE	91500 MTW	Q-14, 2		326,988.00			
Propose entry to record FY24									
Pension Liability and Related DI and DOs									
9	6/30/2024	OTHER ASSETS	174 SL	Q-15			163,491.00		
9	6/30/2024	OTHER ASSETS	174 14.896PFS-SP	Q-15			721.00		
9	6/30/2024	Other Assets	174 CUB	Q-15			362.00		
9	6/30/2024	OTHER ASSETS - OPEB	174 MTW	Q-15			18,762.00		
9	6/30/2024	DEFERRED OUTFLOWS - OPEB	201 SL	Q-15		70,687.00			
9	6/30/2024	DEFERRED OUTFLOWS - OPEB	201 14.896PFS-SP	Q-15		312.00			
9	6/30/2024	DEFERRED OUTFLOWS - OPEB	201 CUB	Q-15		156.00			
9	6/30/2024	DEFERRED OUTFLOW - OPEB	201 MTW	Q-15		8,113.00			
9	6/30/2024	DEFERRED INFLOWS - OPEB	401 SL	Q-15		266,424.00			
9	6/30/2024	DEFERRED INFLOWS - OPEB	401 14.896PFS-SP	Q-15		1,176.00			
9	6/30/2024	DEFERRED INFLOWS - OPEB	401 CUB	Q-15		590.00			
9	6/30/2024	DEFERRED INFLOWS - OPEB	401 MTW	Q-15		30,574.00			
9	6/30/2024	OTHER REVENUE	71500 SL	Q-15			173,620.00		
9	6/30/2024	OTHER REVENUE	71500 14.896PFS-SP	Q-15			767.00		
9	6/30/2024	Other Revenue	71500 CUB	Q-15			384.00		
9	6/30/2024	OTHER REVENUE	71500 MTW	Q-15			19,925.00		
Propose entry to record FY24 OPEB									
Liability and related DI's and DO's									
10	6/30/2024	Unrestricted Net Assets	512.1 CUB	B1-1				1.00	
10	6/30/2024	Other Revenue	71500 CUB	B1-1		1.00			
To propose an entry to roll equity									
Factual									
11	6/30/2024	UNRESTRICTED NET POSITION	512.4 14.896PFS-SP	B1-1				1.00	
11	6/30/2024	OFFICE EXPENSES	91600 14.896PFS-SP	B1-1		1.00			
Propose entry to roll BE									
Factual									
						1,789,496.00	1,789,496.00		

2/27/2025 5:33 PM	Prepared by KC3 2/18/2025	Reviewed by	1st Partner JB1 2/27/2025
	2nd Partner	Reviewed by	B5-1

## Date: 7/1/2023 To 6/30/2024

Net Income (Loss)	18,570,545.00
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**B5-1-1**

**ALA300 - Audit 2024 - Alameda Housing Authority**

Year End: June 30, 2024

Adjusting journal entries

Date: 7/1/2023 To 6/30/2024

B5-2

Prepared by KC3 2/18/2025	Reviewed by	1st Partner
2nd Partner	Reviewed by	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2024	OTHER ASSETS	174 SL	H-1. 3			249,782.00		
1	6/30/2024	Other Assets - Lease	174.2 SL	H-1. 3		249,782.00			
		To reclass other assets for FS presentation							
2	6/30/2024	Other General Expenses	96200 CUB	K-LEAD			70,836.00		
2	6/30/2024	Depreciation Expense	97400 CUB	K-LEAD		70,836.00			
		To propose an entry to adjust depreciation to tie into fixed asset schedule							
3	6/30/2024	OTHER GOVERNMENTAL GRANTS	70800 SL	U-3		337,750.00			
3	6/30/2024	OTHER REVENUE	71500 SL	U-3			337,750.00		
		To reclass professional fees out of other governmental grants							
4	6/30/2024	NOTES, LOANS & MORTGAGES RECEIVABLE	171 SL	J-LEAD			1,540,000.00		
4	6/30/2024	DEFERRED INFLOW OF RESOURCES	400 SL	J-LEAD		3,379,271.00			
4	6/30/2024	Deferred Inflows of Resources - Leases (GASB § 402 SL	402 SL	J-LEAD		1,540,000.00			
4	6/30/2024	Deferred Inflows of Resources - Leases (GASB § 402 SL	402 SL	J-LEAD			3,379,271.00		
		To propose an entry to remove the ground lease from the books							
5	6/30/2024	DEFERRED OUTFLOW OF RESOURCES	200 SL	B1-1			210,116.00		
5	6/30/2024	DEFERRED OUTFLOW OF RESOURCES	200 14.896PFS-SP	B1-1			3,389.00		
5	6/30/2024	Deferred Outflow of Resources	200 CUB	B1-1			37,278.00		
5	6/30/2024	DEFERRED OUTFLOW OF RESOURCES	200 MTW	B1-1			88,113.00		
5	6/30/2024	DEFERRED OUTFLOWS - OPEB	201 SL	B1-1		210,116.00			
5	6/30/2024	DEFERRED OUTFLOWS - OPEB	201 14.896PFS-SP	B1-1		3,389.00			
5	6/30/2024	DEFERRED OUTFLOWS - OPEB	201 CUB	B1-1		37,278.00			
5	6/30/2024	DEFERRED OUTFLOW - OPEB	201 MTW	B1-1		88,113.00			
5	6/30/2024	DEFERRED INFLOW OF RESOURCES	400 SL	B1-1		544,978.00			
5	6/30/2024	DEFERRED INFLOW OF RESOURCES	400 SL	B1-1		15,811,585.00			
5	6/30/2024	DEFERRED INFLOW OF RESOURCES	400 14.896PFS-SP	B1-1		8,790.00			
5	6/30/2024	Deferred Inflow of Resources	400 CUB	B1-1		96,689.00			
5	6/30/2024	Deferred Inflow of Resources	400 CUB	B1-1		188,998.00			
5	6/30/2024	DEFERRED INFLOW OF RESOURCES	400 MTW	B1-1		228,540.00			
5	6/30/2024	DEFERRED INFLOWS - OPEB	401 SL	B1-1			544,978.00		
5	6/30/2024	DEFERRED INFLOWS - OPEB	401 14.896PFS-SP	B1-1			8,790.00		
5	6/30/2024	DEFERRED INFLOWS - OPEB	401 CUB	B1-1			96,689.00		
5	6/30/2024	DEFERRED INFLOWS - OPEB	401 MTW	B1-1			228,540.00		
5	6/30/2024	Deferred Inflows of Resources - Leases (GASB § 402 SL	402 SL	B1-1			15,811,585.00		
5	6/30/2024	Deferred Inflows of Resources - Leases (GASB § 402 CUB	402 CUB	B1-1			188,998.00		
		Propose entry to reclass for reporting							
7	6/30/2024	OTHER ASSETS	174 SL	B1-1		58,469.00			
7	6/30/2024	Other Assets - Lease	174.2 SL	B1-1			58,469.00		
		Reclass for reporting							
12	6/30/2024	RESTRICTED NET ASSETS	511.1 CUB	T-1			12,657.00		
12	6/30/2024	RESTRICTED NET POSITION	511.4 SL	T-1			30,886.00		
12	6/30/2024	RESTRICTED NET POSITION	511.4 14.896PFS-SP	T-1			192.00		
12	6/30/2024	RESTRICTED NET POSITION	511.4 MTW	T-1			4,986.00		
12	6/30/2024	Unrestricted Net Assets	512.1 CUB	T-1		12,657.00			
12	6/30/2024	UNRESTRICTED NET POSITION	512.4 SL	T-1		30,886.00			
12	6/30/2024	UNRESTRICTED NET POSITION	512.4 14.896PFS-SP	T-1			192.00		
12	6/30/2024	UNRESTRICTED NET POSITION	512.4 MTW	T-1		4,986.00			
		Propose entry to restrict equity for OPEB Asset							
13	6/30/2024	Accounts Receivable - Other Government	124 CUB	E			289,638.00		
13	6/30/2024	ACCOUNTS RECEIVABLE - MISCELLANEOUS	125 SL	E			5,777.00		
13	6/30/2024	Accounts Receivable - Miscellaneous - Leases	125.1 SL	E		5,777.00			
13	6/30/2024	Accounts Receivable - Misc - Leases	125.1 CUB	E		289,638.00			
		To propose an entry to reclass lease out of AR misc							
14	6/30/2024	Invested In Capital Assets, Net of Related Debt	508.1 CUB				1.00		

2/27/2025

5:33 PM

Page 1

Prepared by	Reviewed by	1st Partner
KC3 2/18/2025		
2nd Partner	Reviewed by	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
14	6/30/2024	NET INVESTMENT IN CAPITAL ASSETS	508.4 SL				115,140.00		
14	6/30/2024	Unrestricted Net Assets	512.1 CUB			1.00			
14	6/30/2024	UNRESTRICTED NET POSITION	512.4 SL			115,140.00			
		To propose an entry to property record fixed assets							
						23,313,861.00	23,313,861.00		
Net Income (Loss)			18,570,545.00						



Housing Authority  
of the  
City of Alameda

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

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To: Honorable Chair and Members of the Board of Commissioners

From: Joshua Altieri, Community Relations Manager

Date: March 19, 2025

Re: Accept a Presentation from the Housing Authority of the City of Alameda's (AHA) Social Services Provider, LifeSTEPS.

---

**BACKGROUND**

Presentation from LifeSTEPS.

**DISCUSSION**

AHA's social services partner, LifeSTEPS, connects AHA tenants and program participants to important social services and resources, including Alameda Food Bank, medical services, rental assistance, transportation, hoarding resources, trade school scholarships, just to name a few. Candice Williams, Regional Supervisor of Social Services, will highlight LifeSTEPS 2022 services provided that impact many AHA households.

**FISCAL IMPACT**

Not applicable.

**CEQA**

Not applicable.

**RECOMMENDATION**

Accept a Presentation from the Housing Authority of the City of Alameda's (AHA) Social Services Provider, LifeSTEPS.

**ATTACHMENTS**

1. LifeSteps 2024 Presentation

Respectfully submitted,



A handwritten signature in black ink, reading "Joshua Altieri". The script is cursive and fluid, with the first name "Joshua" and last name "Altieri" clearly distinguishable.

Joshua Altieri, Community Relations Manager

# LifeSTEPS

*Life Skills Training & Educational Programs*



EMPOWERMENT ■ IMPACT ■ COMMUNITY  
ONE STEP AT A TIME

# LifeSTEPS

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ONE STEP AT A TIME



## Thought to Consider

Partner + Ship  
=  
Partnership

**Partnership**



# LifeSTEPS

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# WHO WE ARE



# LifeSTEPS

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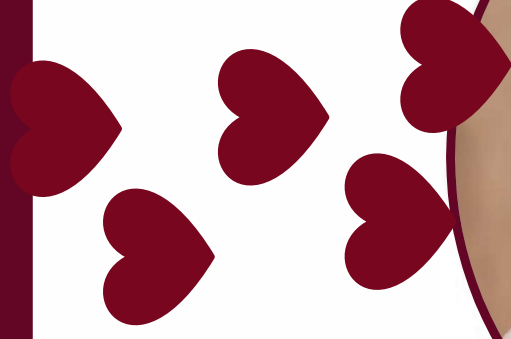
## *The LifeSTEPS Mission*

The mission of LifeSTEPS is to provide effective educational and supportive services to maximize the strengths of individuals and build resilient communities.

## *The LifeSTEPS Heart*

### *Values*

- Respect
- Integrity
- Innovation
- Empowerment
- Personal Growth



## *The LifeSTEPS Services*

- Comprehensive Social and Supportive Services
- Intensive Case Management Services
- Education & Classes
- Health & Wellness
- After School Programs
- Family Self-Sufficiency Programs
- Emergency Assistance Services

# LifeSTEPS

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## Fast Facts about LifeSTEPS

- Established 1996
- 501(c)(3) nonprofit
- One of the largest affordable and supportive housing providers in California
- Recognized by CTCAC, CDLAC, AHP, and many other agencies
- ICMS recognized by LA County Dept. of Health Services, LA County Office of Diversion and Reentry, LA County Dept. of Mental Health, and Alameda County Dept. of Behavioral Health Services

## Fast Facts about LifeSTEPS

- Providing social services and case management to over 430 communities
- Supporting over 113,000 individuals
- Serving over 42,000 home units
- Assisting seniors, families and youth, persons with special needs, persons with mental/behavioral health needs, the unhoused
- Providing services to residents and individuals in need of affordable and supportive housing



# LifeSTEPS

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## Bay Region Staff Serving AHA

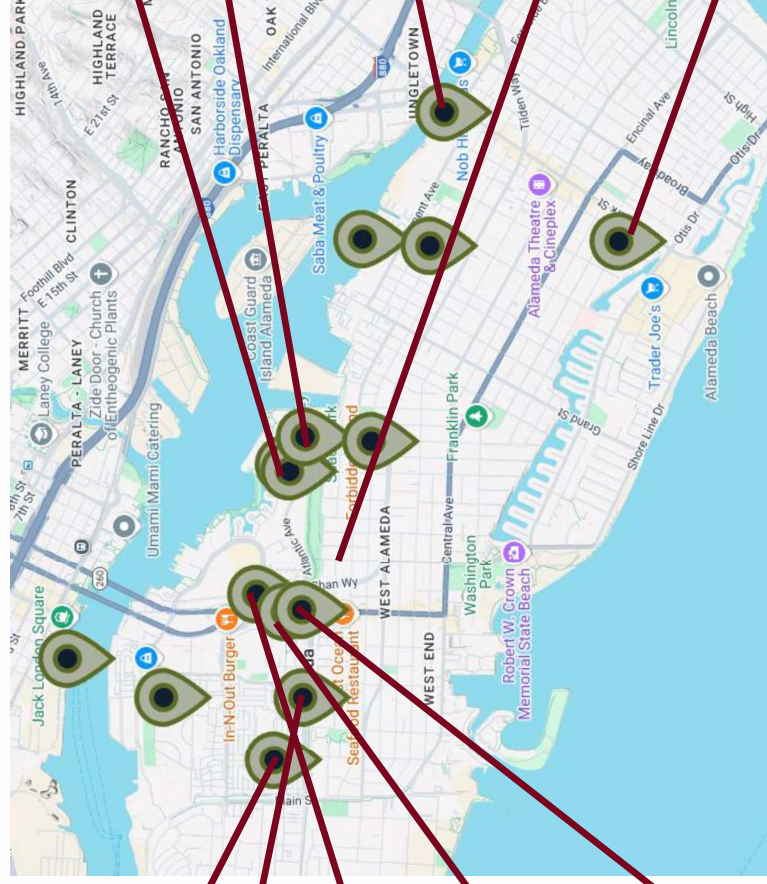
Esperanza Apts  
Angel Reyes, DSSS

China Clipper  
Aliyah Morgan, DSS

Eagle Village  
Aliyah Morgan, DSS

Independence Plaza  
Raquel Ellis, DSS

Rosefield Village  
Trevor Jackman, DSS  
Aliyah Morgan, PC



Parrot Gardens & Village  
Angel Reyes, DSSS

Littlejohn Commons  
Raquel Ellis, DSS

Everett Commons  
Angel Reyes, DSSS  
Trevor Jackman, CM

AHA Scattered Sites  
Angel Reyes, DSSS  
Raquel Ellis, DSS

Anne B. Diament Plaza  
Raquel Ellis, DSS



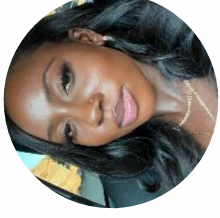
Angel Reyes



Trevor Jackman



Raquel Ellis



Aliyah Morgan



# LifeSTEPS

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ONE STEP AT A TIME

## Bay Region Leadership



**Candice Williams**  
Regional Director



**Jean Burns**  
Regional Supervisor

# LifeSTEPS

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ONE STEP AT A TIME

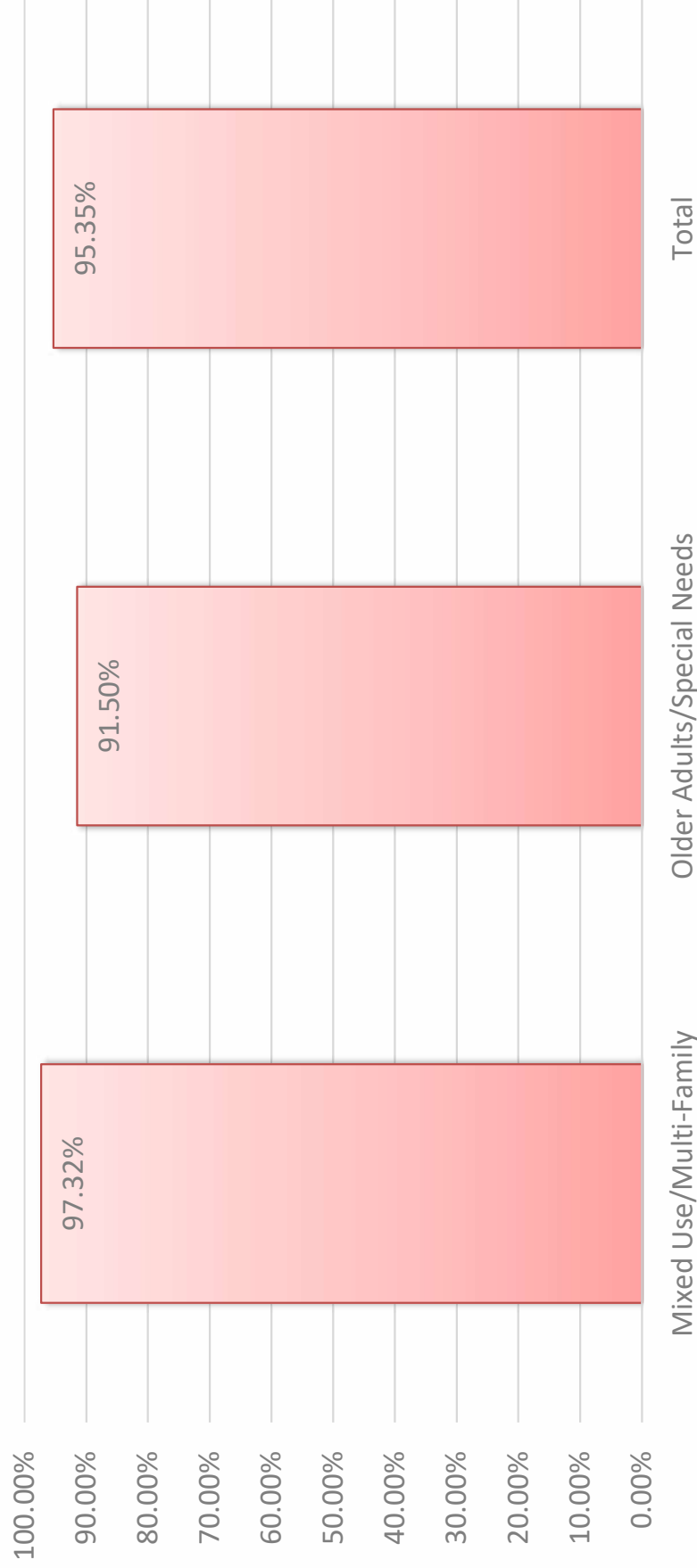
# WHAT WE DO



# LifeSTEPS

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## AHA UNITS ENGAGED

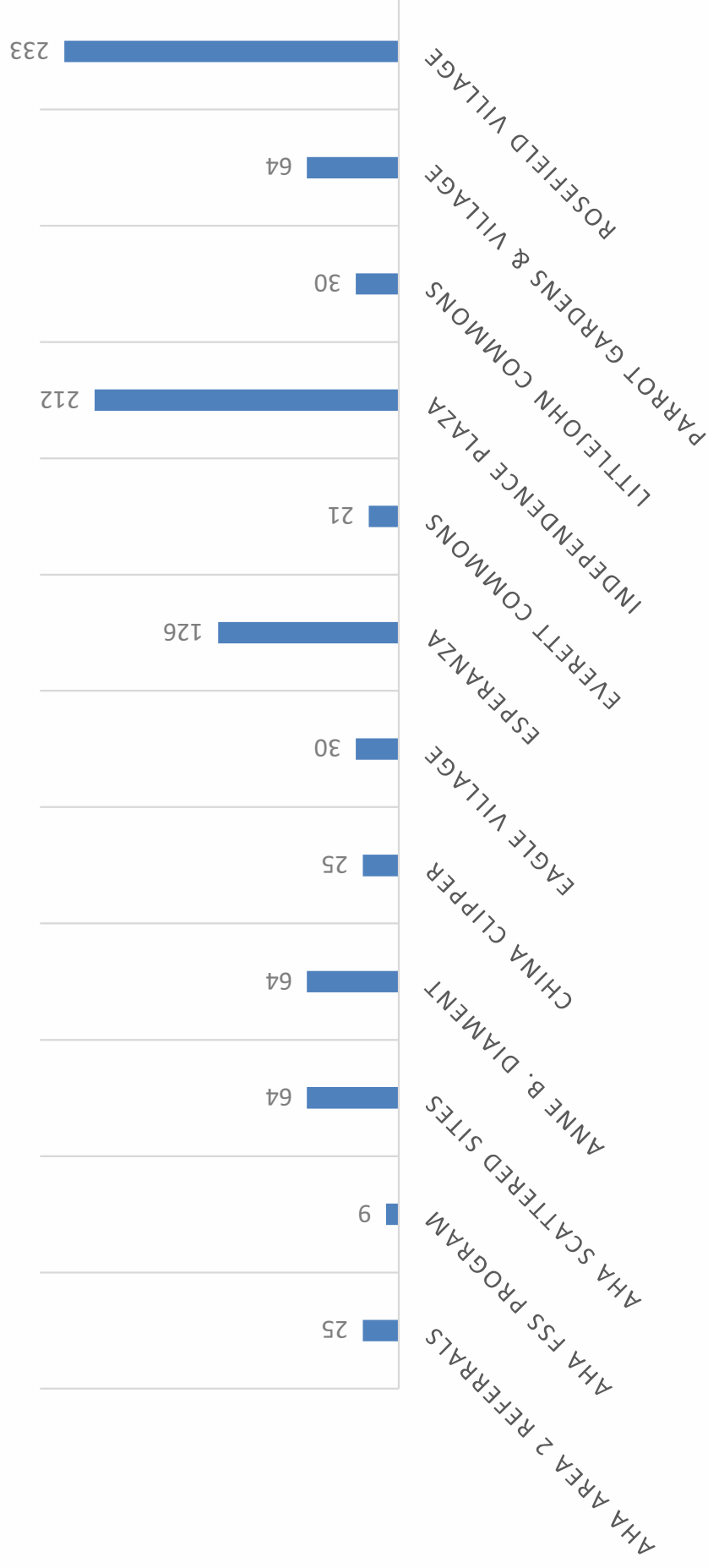


The numbers indicate percentages of total units engaged, which includes engagement with classes, workshops, community building activities, and case management.

# LifeSTEPS

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ONE STEP AT A TIME

## AHA UNDUPLICATED RESIDENTS SERVED



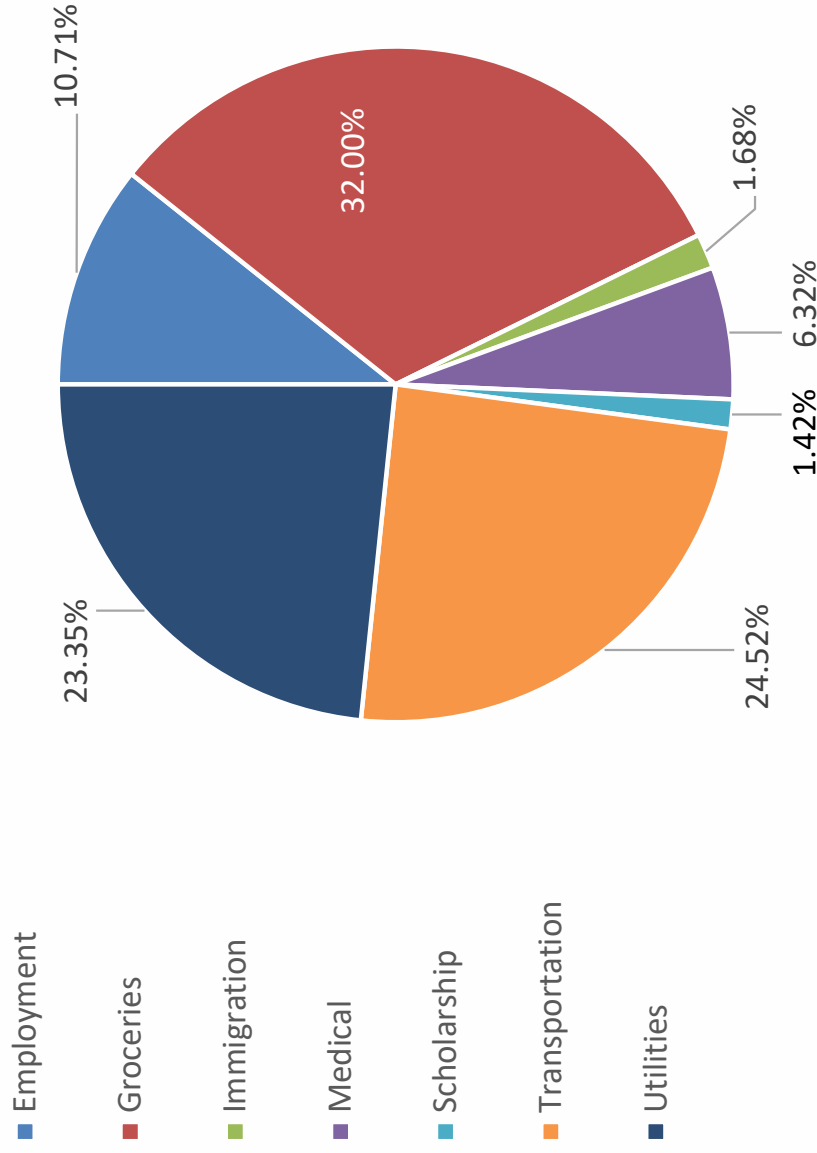
The total of unduplicated residents served is **903** and includes classes, workshops, community building activities, and case management.



# LifeSTEPS

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ONE STEP AT A TIME

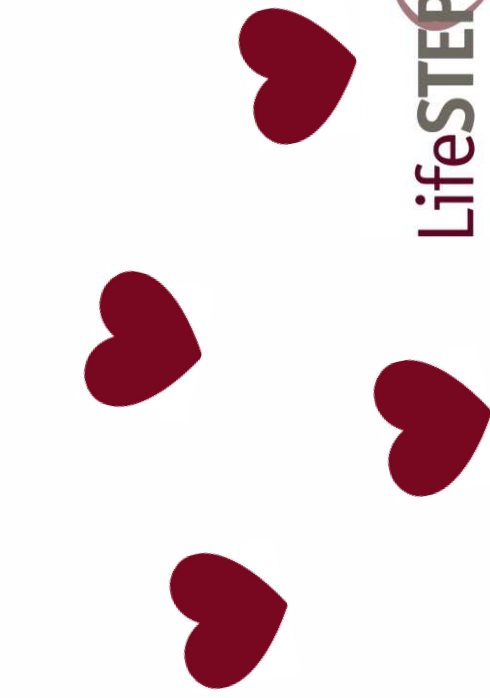
## CLIENT ASSISTANCE SERVICES BY RESIDENTS SERVED



# LifeSTEPS

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ONE STEP AT A TIME

Rental Assistance & Eviction Prevention	Multi-Family & Mixed Use	Senior & Special Needs	Total
Individualized Meetings	612	133	745
Unduplicated Clients	146	84	230
Hours	425.50	117.00	542.50



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Economic & Social Self-Sufficiency Activity/Event	Attendance (Duplicated)	Attendance (Unduplicated)	Sessions	Hours
Food Distribution <i>Improving Health and Creating Stability</i>	1,340	165	48	170.75
Health & Wellness <i>Healthy Aging Skills</i>	703	69	178	238.75
Resident Meetings <i>Creating Community</i>	53	42	7	11.25
Life Skills Training & Development <i>Keeping Seniors Engaged</i>	65	55	17	19.25
Financial Skills <i>Budgeting &amp; Health Care Costs</i>	132	58	45	46.50
Computer Literacy <i>Combating Isolation &amp; Engaging Technology</i>	2	2	1	1.25
<b>Totals</b>	<b>2,295</b>	<b>247</b>	<b>296</b>	<b>487.75</b>

Thriving In Place Services

# LifeSTEPS

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Case Management Types	Individualized Meetings	Unduplicated Residents	Hours of Service
Client Assistance	221	128	188.75
Education	63	552	38.50
Health and Wellness	1,191	287	498.25
Services	14	13	11.50

Overview of Case Management Types	Total Counts
Older Adult and Special Needs Cases	1,465
Unduplicated Meetings	1,489
Unduplicated Households	280
Unduplicated Residents	302
Time Spent (Hours)	737.00

Thriving In Place Services

# LifeSTEPS

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ONE STEP AT A TIME

Community Building Activity Type				
	Attendance (Duplicated)	Attendance (Unduplicated)	Sessions	Hours
Bingo/Loteria	288	55	55	106.25
Community Events	25	23	3	2.25
Crafts	44	30	15	23.75
Cultural Events	30	30	3	3.75
Games	66	35	13	30.75
Holiday Celebrations	316	140	27	54.50
Socials, Coffee	40	28	13	15.75
Socials, General	165	61	36	57.25
<b>Totals</b>	<b>974</b>	<b>173</b>	<b>165</b>	<b>294.25</b>

Thriving In Place Services

# LifeSTEPS

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ONE STEP AT A TIME

Economic & Social Self-Sufficiency Activity/Event	Attendance (Duplicated)	Attendance (Unduplicated)	Sessions	Hours
Health & Wellness <i>Healthy Living and Parenting</i>	291	197	179	90.25
Financial Skills <i>Budgeting and Credit Counseling</i>	205	214	136	55.00
Employment Training <i>Job Search and Job Skillsets</i>	84	124	100	36.25
Life Skills Education <i>Communication and Adult Education</i>	110	101	30	13.00
Food Distribution <i>Healthy Living and Foodstuff Support</i>	42	37	11	8.50
Computer Literacy <i>Combating Isolation &amp; Engaging Technology</i>	2	2	1	0.50
Resident Meetings <i>Engaging Residential Communities</i>	41	38	9	11.75
<b>Totals</b>	775	423	466	215.25

**Multi-Family Services**

# LifeSTEPS

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ONE STEP AT A TIME

Case Management Types	Individualized Meetings	Unduplicated Residents	Hours of Service
Client Assistance	800	196	547.50
Education	2,594	574	1,318.75
Health and Wellness	3,319	495	1,477.75
Services	34	23	27.25
Overview of Case Management Types	Total Counts		
Mixed Use and Multi-Family Cases			6,336
Unduplicated Meetings			6,747
Unduplicated Households			581
Unduplicated Residents			645
Time Spent (Hours)			3,371

## Multi-Family Services

# LifeSTEPS

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ONE STEP AT A TIME

Community Building Activity Type	Attendance (Duplicated)	Attendance (Unduplicated)	Sessions	Hours
Bingo/Loteria	314	223	49	34.00
Community Events	68	66	13	9.00
Crafts	77	32	9	10.00
Cultural Events	0	0	0	0.00
Games	168	58	24	23.00
Holiday Celebrations	132	104	25	20.00
Socials, Coffee	4	4	2	4.00
Socials, General	152	107	35	26.00
<b>Totals</b>	<b>915</b>	<b>383</b>	<b>157</b>	<b>125.00</b>

**Multi-Family Services**



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# HOW WE PARTNER WITH YOU



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City of Alameda



Life Skills Training & Educational Programs

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Health	Total Outcome Counts
Food Distribution and Donations	1,382
Healthy Lifestyles	1,676
Health, Exercise	68
Health, Aging	325
Health, Emotional Support/Coping Skills	1,100
Health, Child	75
Health, Parenting	220
Health, Safety	137
Health, Services	608
Total	5,591

## Outcomes Overview: AHA Multi-Family & Senior AHA Resident Impact

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Economic Self-Sufficiency	Total Outcome Counts
Financial	267
Budgeting	1,884
Housing	1,486
Health	892
Child Health	40
Health Insurance	182
Transportation	165
Utilities	191
Total	5,107

## Outcomes Overview: AHA Multi-Family & Senior AHA Resident Impact

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Employment	Total Outcome Counts
Employment Obtained	353
Employment Counseling	633
Employment Job Skills	487
Employment Job Skills and Self-Sufficiency	149
Employment for Teens	25
Total	1,647

## Outcomes Overview: AHA Multi-Family & Senior AHA Resident Impact

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## CLIENT ASSISTANCE PROGRAM OVERVIEW

### Purpose

To keep residents housed in their homes, while also empowering them to be self-sufficient and resilient with educational classes on, for example, financial literacy and management as well as life skills on how to overcome challenges in life and transform their situation for the better.

### Types of Assistance

- Emergency Rental Assistance
- Transportation Assistance
- Medical Assistance
- Prescription Assistance
- Other Assistance



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Client Assistance Category	Households	Individuals	Amount (\$)
Rental Assistance, Eviction Prevention	13	28	\$5,691.00



**Client Assistance: AHA Multi-Family & Senior**  
*AHA Resident Impact*

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Client Assistance Category	Amount (\$)
In-Kind Donations, Foodstuff	\$32,786.60
In-Kind Donations, Goods	\$1,691.72
Total	\$34,478.32

**Client Assistance: AHA Multi-Family & Senior**  
*AHA Resident Impact*

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Properties Having Received Client Assistance	Households	Amount (\$)
AHA Scattered Sites	1	\$465.00
China Clipper	1	\$215.00
Eagle Village	3	\$1,453.00
Esperanza	2	\$1,000.00
Independence Plaza	1	\$192.00
Parrot Gardens & Parrot Village	1	\$484.00
Rosefield Village	4	\$1,882.00
<b>Total</b>	<b>13</b>	<b>\$5,691.00</b>

**Client Assistance: AHA Multi-Family & Senior**  
*AHA Resident Impact*



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# RESIDENT STORIES



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Life Skills Training & Educational Programs

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## COMMUNITY SPOTLIGHT: ALAMEDA FOOD BANK

Through the partnership with the Alameda Food Bank and leadership at AHA, LifeSTEPS facilitates the delivery of emergency groceries to AHA households.

This was an ongoing effort to address food insecurity and provide AHA residents with greater accessibility to healthy choices.

Through the partnership of LifeSTEPS with AHA and the Alameda Fire Department, each family property owned by AHA receives a \$25 gift card to help during the holidays.

**“LifeSTEPS is what we all need. LifeSTEPS always shows up when you need them.”**



# LifeSTEPS

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## SENIOR & SPECIAL NEEDS HIGHLIGHTS

**Kaiser Permanente:** LifeSTEPS partnered with Kaiser Permanente to conduct a Medicare and Medi-Cal presentation. Over 25 residents received tools and resources to benefit from the Dual Advantage Plan.

**Emergency Preparedness Class:** LifeSTEPS partnered with the Alameda Housing Authority intern to provide an emergency preparedness class and bingo activity on preparing for emergencies while effectively aging in their homes.

**Flu Shot and COVID-19 Shot Clinic:** LifeSTEPS partnered with Wellness Springs Pharmacy to conduct a Flu Shot and COVID-19 booster clinic. Over 30 residents across all properties received services.



## SENIOR & SPECIAL NEEDS HIGHLIGHTS

### **Center for Elders Independence:** LifeSTEPS

partnered with CEI to conduct a health and wellness presentation. Over 10 residents received tools and resources from local health providers and discounted prescriptions.

### **Lions Center for the Visually Impaired:** LifeSTEPS

partnered with LCVI to provide an early detection intervention that can be accessed to prevent further vision loss. Over 35 eligible residents received free vision screenings and the opportunity to receive a free pair of glasses.

**Social/Holiday Events:** Raquel facilitated welcoming and inclusive socials to promote community engagement with over 100 resident attendees across all senior properties.



“LifeSTEPS provides such strong support and helps me navigate all my hardships; DSS Raquel is always there when I need her.”



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## MULTI-FAMILY & MIXED USE HIGHLIGHTS

**Grocery Outlet:** Donated two **\$50** gift cards to families battling food insecurity during the holidays.

**Kids Bike Lane:** LifeSTEPS partnered with Kids Bike Lanes and donated **six bikes** to the children in the ASP program at Rosefield Village.

**Xfinity:** LifeSTEPS partnered with Xfinity to provide low-income services through Internet Essentials. **Twelve** residents were given discounts on their bills and a large pizza.

**National Night Out:** Hosted two National Nights Out in one day for Everett Commons and Esperanza Apartments and connected with **over 20 families** and property management in person with donated items. Local vendors from Xfinity, Pizza Hut, Starbucks, Grocery Outlet, and Famous Dave's donated \$400 worth of fantastic BBQ.



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## MULTI-FAMILY & MIXED USE HIGHLIGHTS

### **Halloween Costumes, Donated:** LifeSTEPS

partnered with local donors to provide Halloween costumes for all AHA family sites for boys and girls of all ages.

**Mobile Bike Clinic:** Hosted a community-wide event where families obtained free bike services for broken, non-motorized two-wheeled bikes. They serviced **36 households** across Alameda sites for free bike repair. Most households had multiple bikes to service.

**Drawbridge/Alameda Recreation:** Supported AHA and residents in facilitating Drawbridge Activities and Alameda Parks and Recreation Activities every Wednesday.

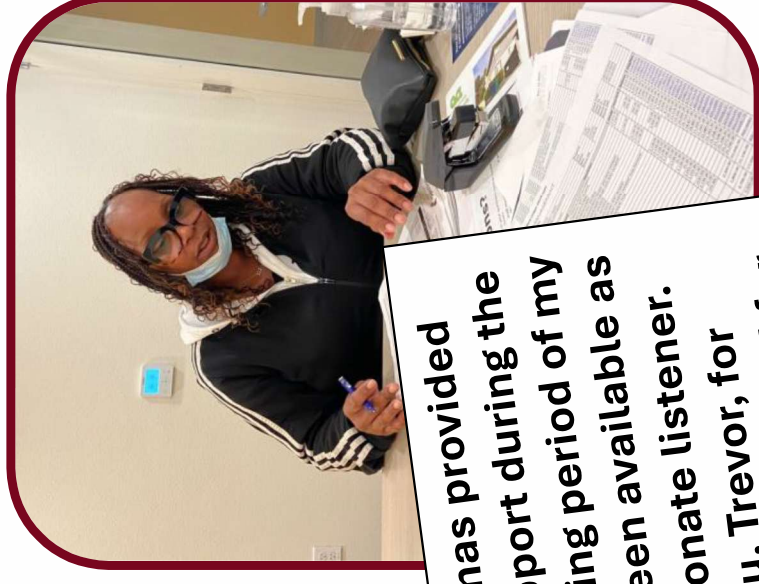


"Having someone to rely on is comforting. When I didn't know how to save my housing, LifeSTEPS (DSS Angel) guided me through each step, and now we are debt-free."

## MULTI-FAMILY & MIXED USE HIGHLIGHTS

### Rosefield Village Resident

**Highlight:** DSS Trevor provided outstanding case management to assist two residents in updating their resumes and conducting mock interviews. Both residents were recently promoted to manager positions at Grocery Outlet and BART.



“DSS Trevor has provided invaluable support during the most challenging period of my life and has been available as a compassionate listener.

Thank you, Trevor, for everything. I am grateful for his support and guidance.”

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Partnership



Housing Authority  
— of the —  
City of Alameda





Housing Authority  
of the  
City of Alameda

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**FAX:** (510) 522-7848  
**TTY/TRS:** 711

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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

Date: March 19, 2025

Re: Accept the Annual Hiring Report as required by AB 2561; approve a revised Schedule of Authorized Positions effective immediately; approve a Pay Schedule effective March 20, 2025; and approve proposals for flexibility in hiring, including extending approvals made in April 2024 for a further year and hiring all new hires and promotions from April 1, 2025 as at-will.

---

## **BACKGROUND**

On November 7, 2024, Assembly Bill (AB) 2561 was added to the Government Code effective January 1, 2025. AB 2561 declares that job vacancies in local government agencies may undermine labor relations between public sector agencies and their employees. The Housing Authority of the City of Alameda (AHA) has sought legal advice on this and been counseled that agencies without bargaining units are also subject to AB 2561.

AHA presents a proposed Schedule of Authorized Positions and Pay Schedule to the Board of Commissioners with the proposed budget each year, as part of the budgeting process, for the upcoming fiscal year. In the past couple of years staff have brought this early, ahead of the budget itself which has helped with filling vacancies more timely.

On April 17, 2024, the AHA brought a 12 month plan for hiring flexibility through April 2025, which the Board approved. This has been successful in enabling quicker, more flexible hiring.

## **DISCUSSION**

### **AB 2561**

AB 2561 requires that public agencies, on an annual basis, assess and address vacancy rates in order to help avoid the negative effects of understaffing on the delivery of public services and employees. This includes:

1. Tracking job vacancies - this is provided quarterly to the Board of Commissioners



2. Present information on the status of vacancies - this is provided quarterly to the Board of Commissioners
3. In a public meeting, identify any policies, procedures, and recruitment activities that may present obstacles in the agency's hiring process and potential changes that would assist with removing obstacles. This meeting will serve as this requirement for 2025 (see presentation).
4. There are additional obstacles for organizations where the vacancy rate exceeds 20%. The vacancy rate will be 20% based on the new proposed changes to the Schedule of Authorized Positions.

The Board of Commissioners should anticipate to see more regular changes to the Schedule of Authorized Positions going forward as a result of AB 2561.

### **The Schedule of Authorized Positions effective July 1, 2025**

The proposed Schedule of Authorized Positions includes 53 FTEs; compared with the current year's schedule which was included in the FY 2024/25 budget and included a net of 60 FTEs. The primary changes proposed for the upcoming year include:

- Exclusion of the Data and Policy positions from the Executive Department and establishing it as a standalone Department.
- Removal of the Director of Data and Policy, as this position has been filled internally as the Senior Programs Director.
- Transfer of the Housing Programs Management Analyst as a third Management Analyst in Data and Policy to support agency data and policy work, including quality control and Moving to Work analytical requirements.
- Elimination of unfilled positions: Construction Project Manager, Housing Specialist III, Program Assistant (Finance), and Senior Asset Manager.
- Retitling of the Housing Specialist I positions in Data and Policy and Property Operations to Data and Policy Specialist I and Property Operations Specialist I, respectively, to remain consistent with AHA naming conventions.
- Underfilling of current positions: to allow for budgeting flexibility, AHA is underfilling existing higher-level vacancies at a lower level if they become vacant, including: Assistant Director of Housing Development, Data and Policy Specialist I, and Property Operations Specialist I.
- Please note that two positions, Program Assistant (Data and Policy) and Program Assistant (Property Operations), that are proposed for deletion are currently filled. They will be budgeted with the vacant specialist positions in their respective departments to allow for more flexibility. No layoff actions are intended to come with the elimination of these positions in the Schedule of Authorized positions.

In the 2025/26 fiscal year budget, AHA will budget for up to 14 temporary staff, including at least two year-long fellows and four interns. This will allow for staffing at various levels, flexibility for special projects, quicker onboarding and offboarding, and for out-of-

classification assignments for staff who may be on leave. Temporary staff do not need to be included in AB 2561.

No changes are proposed to staffing for the Executive, Administration and Services, or Human Resources departments.

### **The Pay Schedule**

The Pay Schedule has also been adjusted to reflect these changes. It is noted that the Pay Schedule could be brought back to the Board for consideration of a Cost of Living Adjustment (COLA); this generally occurs in August which is around the same time as benefits contributions are reviewed. Primary changes to the Pay Schedule from the last presented iteration include:

- Amending the title of Senior Programs Director, from Director of Senior Programs.
- Adding interns and fellowships to the pay schedule for the flexibility of hiring through AHA instead of temporary hiring agencies. This would allow AHA to save money on any administration fees.

### **Flexibility in Hiring**

Staff is asking for renewal of the flexibility in hiring as approved in April 2024. By providing this flexibility, the Board will also address "policies, procedures, and recruitment activities that may present obstacles in the agency's hiring process" as required by AB 2561.

AHA has made considerable progress in filling vacancies. However, there remains a number of key positions that need filling in the next few months to reduce the burden on existing staff, to be ready for upcoming projects, and for flexibility with the programmatic uncertainty. The following should allow for offers to be made quickly and appropriately, and for service to our participants to be minimally affected:

- **Flexibility in hiring levels:** Where there are two levels of the same position (e.g., Housing Specialist I/II or Management Analyst/Senior Management Analyst) the Executive Director may hire such positions, dependent on qualifications, at either level, so long as the overall staffing budget is not exceeded. The Executive Director may also hire a candidate for any open exempt position that is no higher than the pay range as the listed position for which the candidate applied. For example, a Risk Control Manager candidate could also be hired as a Senior Management Analyst or as a Management Analyst. Any changes that would exceed the budget would be brought to the next Board meeting for approval, retroactively. Otherwise, changes will be provided to the Board in the next routine update of the Pay Range schedule.
- **Flexibility in position title:** The Executive Director may make minor changes to the name of the position, provided it does not materially change the position itself or the relative position within the agency and still falls within the latest overall salary compensation study. Any changes would be brought to the next Board meeting,

after hire, for ratification.

- Flexibility in Department/Supervisor: The Executive Director may alter the department where a specific position is situated/supervised, provided it does not materially change the position or exceed the agency's budget. Any changes would be brought to the next Board meeting, after hire, for ratification.
- Flexibility in advertising: In the event of an urgent staffing need, the Executive Director may advertise a proposed position up to 30 days before the expected Board approval. The advertisement will note this is subject to Board approval. The position may not be filled (i.e. offer made) until the Board approves the position. In the event that the Board does not approve the additional position, candidates may be considered for other current and future openings.
- At-will employment: The AHA is asking the Board to approve all hires including promotional hires after April 1, 2025, as at-will. This language will be included in the Employee Handbook and brought to the Board next month.

### **FISCAL IMPACT**

The current approved budget for Fiscal Year 2024-2025 can absorb these changes. The Fiscal Year 2025-2026 budget is in the process of being prepared for presentation in the upcoming months. More analysis of the budget, including salaries and benefits, will be presented with the full budget.

### **CEQA**

N/A

### **RECOMMENDATION**

Accept the Annual Hiring Report as required by AB 2561; approve a revised Schedule of Authorized Positions effective immediately; approve a Pay Schedule effective March 20, 2025; and approve proposals for flexibility in hiring, including extending approvals made in April 2024 for a further year and hiring all new hires and promotions from April 1, 2025 as at-will.

### **ATTACHMENTS**

1. BOC 03.19.25
2. Schedule of Authorized Positions FY 2025-2026 Revised 03.20.2025
3. HR Pay Schedule Template 03-20-2025
4. Reso Amend Pay Schedule and Schedule of Authorized Positions

Respectfully submitted,



Alicia Southern, Director of Human Resources

# Assembly Bill (AB) 2561 Compliance

March 19, 2025

Alicia Southern, Director of Human Resources

# AB 2561 Background

- November 7, 2024, AB 2561 was added to the California Government Code
- Effective January 1, 2025
- Declares that job vacancies in local government agencies may undermine labor relations between public sector agencies and their employees

# AB 2561 Requirements

- Tracking job vacancies
- Present information on the status of vacancies
- In a public meeting identify any policies, procedures, and recruitment activities that may present obstacles in the agencies hiring process and potential changes that would assist with removing obstacles.
- There are additional obstacles for organizations where the vacancy rate exceeds 20%

# AHA Impacts Discussion for 2025

- AHA policies and procedures that may impact hiring were identified and addressed in the flexible hiring practices request made in April 2024.
- Staff is asking for these to be renewed for another 12 months.
- Other incentives for retaining staff at 3-5 years were requested in 2024.
- Staff will return if there is need for more flexibility or changes



# Questions

**Housing Authority of the City of Alameda**  
**Fiscal Year 2025-2026 Schedule of Authorized Positions**

	2024-2025 approved	Proposed change	Year on Year
Department/Position Title	FTE 2024-2025	FTE 2025 - 2026	Difference
<b>Executive Department</b>			
1 Executive Director	1.00	1.00	
Deputy Executive Director/Chief Administrative Officer	1.00	1.00	
Senior Executive Assistant (See Note B)	1.00	1.00	
Sub-Total	3.00	3.00	0.00
<b>Administration and Services Department</b>			
Director of Administration and Services	1.00	1.00	
Assistant Director of Administrative Services	1.00	1.00	
Community Relations Manager	1.00	1.00	
Management Analyst (See Note D)	3.00	3.00	
Facilities and Maintenance Technician I & II (See Note A)	1.00	1.00	
Program Assistant	1.00	1.00	
Sub-Total	8.00	8.00	0.00
<b>Data and Policy Department</b>			
Senior Program Director (See Note F)	1.00	1.00	
Director of Data and Policy	1.00	0.00	
Senior Management Analyst (See Note B)	1.00	1.00	
Management Analyst (Data and Policy) (See Note D)	2.00	3.00	
Data and Policy Specialist I (See Note B)	1.00	1.00	
Program Assistant	1.00	0.00	
Sub-Total	7.00	6.00	-1.00
<b>Human Resources Department</b>			
Director of Human Resources	1.00	1.00	
HR Manager (See Note B)	1.00	1.00	
Program Assistant	1.00	1.00	
Sub-total	3.00	3.00	0.00
<b>Finance Department</b>			
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) (See note B)	1.00	1.00	
Accounting Specialist I & II (See Note A)	3.00	3.00	
Program Assistant	1.00	0.00	
Sub-total	8.00	7.00	-1.00
<b>Housing Programs Department</b>			
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 D)	1.00	0.00	
Housing Specialist III (See Note B)	2.00	1.00	
Housing Specialist I & II (See Note A)	5.00	5.00	
Program Assistant	2.00	2.00	
Sub-total	13.00	11.00	-2.00
<b>Property Operations Department</b>			
Director of Property Operations (See Note B)	1.00	1.00	
Assistant Director of Permanent Supportive Housing (See Note B)	1.00	1.00	
Senior Property Manager or Management Analyst (Property Operations) (See note B)	1.00	1.00	
Property Operations Specialist I (See Note B)	1.00	1.00	
Program Assistant	1.00	0.00	
Sub-total	5.00	4.00	-1.00
<b>Housing Development Department</b>			
Director of Housing Development	1.00	1.00	
Assistant Director of Housing Development (See Notes B & C)	1.00	1.00	
Senior Project Manager (See note B)	2.00	2.00	
Project Manager (See note B)	1.00	1.00	
Senior Construction Project Manager (See note B)	1.00	1.00	
Construction Project Manager	1.00	0.00	
Housing Development Specialist	2.00	2.00	
Sub-total	9.00	8.00	-1.00
<b>Asset Management Department</b>			
Director of Asset Management	1.00	1.00	
Senior Asset Manager (See Note B)	1.00	0.00	
Asset Manager (See Note B)	1.00	1.00	
Associate Asset Manager (See note B)	1.00	1.00	
Sub-total	4.00	3.00	-1.00
<b>Total</b>	<b>60.00</b>	<b>53.00</b>	<b>-7.00</b>

Additional Comments

**Housing Authority of the City of Alameda**  
**Fiscal Year 2025-2026 Schedule of Authorized Positions**

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Note A: Positions at the I and II levels are combined as a total count to allow for flexibility in staffing.

Note B: Position may be renamed or filled at a lower level

Note C: If position is filled with an internal candidate, the vacant position may not be backfilled.

Note D: May be filled at the Senior level

Note E: Temporary staff are not included in the Schedule of Authorized Positions

Note: F Moved from Executive to Data & Policy

**HOUSING AUTHORITY OF THE CITY OF ALAMEDA  
PAY SCHEDULE FY 2025-2026, Eff. March 20, 2025**

Position Title	Salary Range	Effective Date	MONTHLY SALARY				
			Step 1	Step 2	Step 3	Step 4	Step 5
Housing Assistant	10	3/20/2025	\$ 5,442	\$ 5,714	\$ 6,000	\$ 6,299	\$ 6,614
Program Assistant	15	3/20/2025	\$ 6,150	\$ 6,457	\$ 6,779	\$ 7,119	\$ 7,474
Facilities and Maintenance Technician I	16	3/20/2025	\$ 6,299	\$ 6,614	\$ 6,945	\$ 7,292	\$ 7,656
Housing Specialist I	19	3/20/2025	\$ 6,779	\$ 7,119	\$ 7,474	\$ 7,848	\$ 8,241
Accounting Specialist I	19	3/20/2025	\$ 6,779	\$ 7,119	\$ 7,474	\$ 7,848	\$ 8,241
Facilities and Maintenance Technician II	22	3/20/2025	\$ 7,292	\$ 7,656	\$ 8,040	\$ 8,442	\$ 8,865
Accounting Specialist II	23	3/20/2025	\$ 7,474	\$ 7,848	\$ 8,241	\$ 8,652	\$ 9,085
Asset Management Specialist	23	3/20/2025	\$ 7,474	\$ 7,848	\$ 8,241	\$ 8,652	\$ 9,085
Housing Development Specialist	23	3/20/2025	\$ 7,474	\$ 7,848	\$ 8,241	\$ 8,652	\$ 9,085
Housing Specialist II	23	3/20/2025	\$ 7,474	\$ 7,848	\$ 8,241	\$ 8,652	\$ 9,085
Executive Assistant	26	3/20/2025	\$ 8,040	\$ 8,442	\$ 8,865	\$ 9,307	\$ 9,773
Housing Specialist III	27	3/20/2025	\$ 8,241	\$ 8,652	\$ 9,085	\$ 9,540	\$ 10,017
Associate Asset Manager	31	3/20/2025	\$ 9,085	\$ 9,540	\$ 10,017	\$ 10,517	\$ 11,043
Associate Project Manager	31	3/20/2025	\$ 9,085	\$ 9,540	\$ 10,017	\$ 10,517	\$ 11,043
Development Accounting Officer	33	3/20/2025	\$ 9,540	\$ 10,017	\$ 10,517	\$ 11,043	\$ 11,596
Housing Programs Supervisor	33	3/20/2025	\$ 9,540	\$ 10,017	\$ 10,517	\$ 11,043	\$ 11,596
Management Analyst	33	3/20/2025	\$ 9,540	\$ 10,017	\$ 10,517	\$ 11,043	\$ 11,596
Property Management Supervisor	33	3/20/2025	\$ 9,540	\$ 10,017	\$ 10,517	\$ 11,043	\$ 11,596
Senior Executive Assistant	33	3/20/2025	\$ 9,540	\$ 10,017	\$ 10,517	\$ 11,043	\$ 11,596
Senior Property Manager	33	3/20/2025	\$ 9,540	\$ 10,017	\$ 10,517	\$ 11,043	\$ 11,596
Asset Manager	36	3/20/2025	\$ 10,261	\$ 10,774	\$ 11,313	\$ 11,879	\$ 12,472
Construction Project Manager	36	3/20/2025	\$ 10,261	\$ 10,774	\$ 11,313	\$ 11,879	\$ 12,472
Project Manager	36	3/20/2025	\$ 10,261	\$ 10,774	\$ 11,313	\$ 11,879	\$ 12,472
Community Relations Manager	45	3/20/2025	\$ 12,785	\$ 13,424	\$ 14,095	\$ 14,800	\$ 15,539
Human Resources Manager	45	3/20/2025	\$ 12,785	\$ 13,424	\$ 14,095	\$ 14,800	\$ 15,539
Risk Control Manager	45	3/20/2025	\$ 12,785	\$ 13,424	\$ 14,095	\$ 14,800	\$ 15,539
Senior Asset Manager	45	3/20/2025	\$ 12,785	\$ 13,424	\$ 14,095	\$ 14,800	\$ 15,539
Senior Construction Project Manager	45	3/20/2025	\$ 12,785	\$ 13,424	\$ 14,095	\$ 14,800	\$ 15,539
Senior Management Analyst	45	3/20/2025	\$ 12,785	\$ 13,424	\$ 14,095	\$ 14,800	\$ 15,539
Senior Project Manager	45	3/20/2025	\$ 12,785	\$ 13,424	\$ 14,095	\$ 14,800	\$ 15,539
Assistant Director of Administrative Services	46	3/20/2025	\$ 13,096	\$ 13,751	\$ 14,438	\$ 15,161	\$ 15,919
Assistant Director of Finance	46	3/20/2025	\$ 13,096	\$ 13,751	\$ 14,438	\$ 15,161	\$ 15,919
Assistant Director of Housing Development	46	3/20/2025	\$ 13,096	\$ 13,751	\$ 14,438	\$ 15,161	\$ 15,919
Assistant Director of Housing Programs	46	3/20/2025	\$ 13,096	\$ 13,751	\$ 14,438	\$ 15,161	\$ 15,919
Principal Management Analyst	49	3/20/2025	\$ 14,095	\$ 14,800	\$ 15,539	\$ 16,316	\$ 17,133
Director of Administrative Services	56	3/20/2025	\$ 16,714	\$ 17,550	\$ 18,427	\$ 19,349	\$ 20,316
Director of Data and Policy	56	3/20/2025	\$ 16,714	\$ 17,550	\$ 18,427	\$ 19,349	\$ 20,316
Director of Housing Programs	56	3/20/2025	\$ 16,714	\$ 17,550	\$ 18,427	\$ 19,349	\$ 20,316
Director of Property Operations	56	3/20/2025	\$ 16,714	\$ 17,550	\$ 18,427	\$ 19,349	\$ 20,316
Director of Asset Management	56	3/20/2025	\$ 16,714	\$ 17,550	\$ 18,427	\$ 19,349	\$ 20,316
Director of Human Resources	56	3/20/2025	\$ 16,714	\$ 17,550	\$ 18,427	\$ 19,349	\$ 20,316
Director of Housing Development	60	3/20/2025	\$ 18,427	\$ 19,349	\$ 20,316	\$ 21,332	\$ 22,399
Director of Finance/Chief Financial Officer	60	3/20/2025	\$ 18,427	\$ 19,349	\$ 20,316	\$ 21,332	\$ 22,399
Senior Programs Director	60	3/20/2025	\$ 18,427	\$ 19,349	\$ 20,316	\$ 21,332	\$ 22,399
Deputy Executive Director	65	3/20/2025	\$ 20,824	\$ 21,865	\$ 22,958	\$ 24,106	\$ 25,312
Executive Director**	N/A	3/20/2025	\$ 30,305	\$ 31,900			

Position Title	Salary Range	Effective Date	Hourly Salary	
			Step 1	Step 2
Intern	N/A	3/20/2025	\$ 22	\$ 25
Fellow	N/A	3/20/2025	\$ 25	

\*\*Salary authorized by Board of Commissioners per Employment Agreement

HOUSING AUTHORITY OF THE CITY OF ALAMEDA

*Resolution No. \_\_\_\_\_*

ADOPT THE REVISED SCHEDULE OF AUTHORIZED POSITIONS AND PAY  
SCHEDULE FOR FISCAL YEAR 2025-2026

**WHEREAS**, the Housing Authority of the City of Alameda maintains a Schedule of Authorized Positions; and

**WHEREAS**, the Housing Authority of the City of Alameda has identified the need for modifications to positions included in the schedule; and

**WHEREAS**, Assembly Bill 2561 requires the Housing Authority of the City of Alameda to review job vacancies at a public meeting; and

**NOW, THEREFORE, BE IT RESOLVED**, that effective immediately, the Housing Authority will adopt the revised Schedule of Authorized Positions for Fiscal Year 2025-2026, and Pay Schedule effective March 20, 2025, the Housing Authority will adopt the revised Pay Schedule for Fiscal Year 2025-2026; approve hiring all new hires and promotions from April 1, 2025 as "at will".

ATTEST:

\_\_\_\_\_  
Vanessa M. Cooper  
Secretary

\_\_\_\_\_  
Carly Grob, Chair  
Board of Commissioners

Adopted: \_\_\_\_\_



Housing Authority  
of the  
City of Alameda

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

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701 Atlantic Avenue • Alameda, California 94501-2161

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To: Honorable Chair and Members of the Board of Commissioners

From: Sepideh Kiumarsi, Senior Management Analyst

Date: March 19, 2025

Re: Adopt the Agency's 5-Year Plan, Annual Plan, and Moving to Work (MTW) Supplement for Fiscal Year Starting July 1, 2025 and Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the 5-Year Plan, Annual Plan, and MTW Supplement to HUD.

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### **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. 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.

Beginning with the fiscal year starting on July 1, 2025, Housing Authorities must submit their 5-Year Plan, Annual Plan, and some related forms such as forms HUD-50077-ST-HCV-HP and 50077-CR to the new HUD Public Housing online portal.

### **DISCUSSION**

Please refer to Attachment A for the proposed 5-Year Plan for fiscal years July 1, 2025 to June 30, 2030. Please refer to Attachment B for the proposed Annual Plan for fiscal year July 1, 2025 to June 30, 2026. Please refer to Attachment C for the Certification by State or Local Official of PHA Plans Consistency with the Consolidated Plan or State Consolidated Plan. Please refer to Attachment E through N for the proposed MTW Supplement for fiscal year July 1, 2025 to June 30, 2026, revisions to the Alternative Reexamination Schedule Hardship Policy, revisions to PBV Right Sizing and PBV



Contract Rent Increases MTW Activities, and previously approved and unchanged MTW activities, safe harbor waiver, and hardship policy.

From August 2024 to October 2024, AHA staff met with various stakeholders including AHA department directors, the Board of Commissioners, Alameda Point Collaborative, FPI Management, LifeSTEPS, and the City of Alameda to discuss and receive feedback for its proposed Agency Plan.

The Resident Advisory Board (RAB), representing the interests of Housing Choice Voucher and Project-Based Voucher participants, was formed and met on November 13, 2024, to review the proposed Agency Plan starting July 1, 2025. No changes resulted from the RAB meeting to the proposed Agency Plan.

The Agency Plan was made available to the general public for comment for a period of at least 45 days. These documents were posted to AHA's website, a public notice was sent out in the Alameda Journal, to the City of Alameda, and Alameda Public Library. The public comment period started December 17, 2024, and ended January 12, 2025. AHA also allowed for lengthy written comments for the public hearing to be accepted through this same date. No comments were received for the proposed Agency Plan.

AHA held a public hearing on February 19, 2025 for its proposed Agency Plan. No comments were received for the proposed Agency Plan.

On February 19, 2025, AHA received a letter from HUD regarding the AHA's request to extend certain Moving to Work (MTW) flexibilities to the Emergency Housing Voucher (EHV), Stability Voucher (SV) and Department of Housing and Urban Development-Veterans Affairs Supportive Housing (HUD-VASH) programs (please see Attachment D). In response to this letter, AHA revised its MTW Supplement for fiscal year July 1, 2025 to June 30, 2026, Alternative Reexamination Schedule Hardship Policy, and PBV Right Sizing and PBV Contract Rent Increases MTW Activities.

HUD also requires that resolutions be adopted to certify compliance of the Five-Year Plan, Annual Plan and MTW Supplement with federal regulations, Civil Rights requirements, and consistency with the City of Alameda's Consolidated Plan. A copy of form 50077-SL is attached (please refer to Attachment C). Beginning with the fiscal year starting July 1, 2025, forms HUD-50077-ST-HCV-HP (Attachment O) and 50077-CR (Attachment P) will need to be signed on the new online platform.

### **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, 2025.

### **CEQA**

Not Applicable.

## **RECOMMENDATION**

Adopt the Agency's 5-Year Plan, Annual Plan, and Moving to Work (MTW) Supplement for Fiscal Year Starting July 1, 2025 and Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the 5-Year Plan, Annual Plan, and MTW Supplement to HUD.

## **ATTACHMENTS**

1. Attachment A - 5 Year Plan FY 2025-2030
2. Attachment B - Annual Plan FY 2025-2026
3. Attachment C - HUD Form 50077-SL
4. Attachment D - CA062 MTW EHV-SV-VASH Flexibilities Letter signed
5. Attachment E - MTW Supplement FY 2025-2026
6. Attachment F - MTW Activity 2022-01 Safe Harbor Waiver
7. Attachment G - MTW Activity 2022-11
8. Attachment H - MTW Activity 2022-13
9. Attachment I - Revision of MTW Activity 2022-14
10. Attachment J - Revision of MTW Activity 2023-02
11. Attachment K - MTW Activity 2023-03
12. Attachment L - MTW Activity 2023-05
13. Attachment M - MTW Activity 2022-01 Hardship Policy
14. Attachment N - MTW Activity 2022-02 Hardship Policy
15. Attachment O - Example 50077-ST-HCV-HP 2025-2026
16. Attachment P - Example 50077-CR 2025-2026
17. Attachment Q - Presentation

Respectfully submitted,

*Sepideh Kiumarsi*

Sepideh Kiumarsi, Senior Management Analyst



<b>5-Year PHA Plan (for All PHAs)</b>	<b>U.S. Department of Housing and Urban Development Office of Public and Indian Housing</b>	<b>OMB No. 2577-0226 Expires: 03/31/2024</b>
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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, 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-50075-5Y** is to be completed once every 5 PHA fiscal years by all PHAs.

A.	PHA Information.																																					
A.1	<div> <div> <b>PHA Name:</b> The Housing Authority of the City of Alameda                 <b>PHA Code:</b> CA062             </div> <div> <b>PHA Plan for Fiscal Year Beginning:</b> (MM/YYYY): 07/2025  <b>The Five-Year Period of the Plan (i.e. 2019-2023):</b> July 1, 2025 to June 30, 2030  <b>PHA Plan Submission Type:</b> <input checked="" type="checkbox"/> 5-Year Plan Submission <input type="checkbox"/> Revised 5-Year Plan Submission             </div> </div> <p><b>Availability of Information.</b> 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 on 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 each Asset Management Project (AMP) and main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official websites. PHAs are also encouraged to provide each resident council a copy of their PHA Plans.</p> <p><b>The PHA 5-Year Plan and Elements, for the period starting July 1, 2025, and ending June 30, 2030, are available at: 701 Atlantic Avenue, Alameda, CA 94501. The 5-Year Plan is also available at the Housing Authority of the City of Alameda’s website at <a href="http://www.alamedahsg.org">www.alamedahsg.org</a>.</b></p> <p><input type="checkbox"/> PHA Consortia: (Check box if submitting a Joint PHA Plan and complete table below.)</p> <table border="1"> <thead> <tr> <th rowspan="2">Participating PHAs</th> <th rowspan="2">PHA Code</th> <th rowspan="2">Program(s) in the Consortia</th> <th rowspan="2">Program(s) not in the Consortia</th> <th colspan="2">No. of Units in Each Program</th> </tr> <tr> <th>PH</th> <th>HCV</th> </tr> </thead> <tbody> <tr> <td>Lead PHA:</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program		PH	HCV	Lead PHA:																							
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				PH	HCV																																	
Lead PHA:																																						
B.	Plan Elements. Required for <u>all</u> PHAs completing this form.																																					
B.1	<p><b>Mission.</b> State the PHA’s mission for serving the needs of low-income, very low-income, and extremely low-income families in the PHA’s jurisdiction for the next five years.</p> <p><b>The Housing Authority of the City of Alameda (AHA), in partnership with the entire community, advocates and provides quality, affordable, safe housing; encourages self-sufficiency; and strengthens community inclusiveness and diversity in housing.</b></p>																																					

**B.2**

**Goals and Objectives.** Identify the PHA's quantifiable goals and objectives that will enable the PHA to serve the needs of low-income, very low-income, and extremely low-income families for the next five years.

**GOAL #1: EXPAND AND PRESERVE THE AVAILABILITY OF AFFORDABLE HOUSING IN THE CITY OF ALAMEDA**

1. IDENTIFY OPPORTUNITIES FOR PRESERVATION AND ACQUISITION OF AFFORDABLE HOUSING.
2. SECURE FUNDING FOR AHA'S PIPELINE OF AFFORDABLE HOUSING DEVELOPMENTS AND COMPLETE THESE PROJECTS IN A COST-EFFECTIVE AND TIMELY MANNER.
3. COLLABORATE WITH HOMELESS HOUSING SERVICE PROVIDERS TO IMPLEMENT PLANS TO HOUSE THE FORMERLY HOMELESS AT THE NORTH HOUSING SITE.
4. FORM PARTNERSHIPS WITH COMMUNITY PARTNERS TO MAXIMIZE AFFORDABLE HOUSING UNITS.
5. UTILIZE MOVING TO WORK FLEXIBILITIES TO RECRUIT AND RETAIN LANDLORDS.
6. REHABILITATE AHA'S PROPERTIES IN ACCORDANCE WITH BOARD-APPROVED CAPITAL IMPROVEMENTS PLAN BASED ON PORTFOLIO CAPITAL NEEDS ASSESSMENTS.
7. CONTINUE TO SERVE HOUSEHOLDS IN SPECIALTY PROGRAMS (MOD REHAB, SHELTER PLUS CARE, SV, EHV, VASH) AND WHEN FEASIBLE, EXPAND THESE PROGRAMS AND APPLY FOR NEW SPECIALTY PROGRAMS.
8. CONTINUE TO ISSUE REQUESTS FOR PROPOSALS (RFPs) FOR PROJECT BASED VOUCHERS AND/OR SELF-AWARD PROJECT BASED VOUCHERS TO AHA SINGLE ASSET ENTITIES ACCORDING TO THE AHA'S PBV POLICY.

**GOAL #2: ENHANCE THE QUALITY OF LIFE FOR RESIDENTS AND VOUCHER PARTICIPANTS**

1. CONTINUE TO OFFER RESIDENT SERVICES TO ALL RESIDENTS AT AUTHORITY-OWNED UNITS AND VOUCHER PARTICIPANTS.
2. CREATE FEEDBACK LOOPS TO REGULARLY ASSESS GAPS IN RESIDENT SERVICES AND PROVIDE ENHANCED SERVICES WHEN FEASIBLE.
3. DEVELOP A BROAD SET OF COMMUNITY SERVICE PROVIDERS AND PARTNERS TO OFFER MORE COMPREHENSIVE AND ACCESSIBLE RESOURCES AS FEASIBLE AND INCREASE THE AHA'S PRESENCE IN THE COMMUNITY.
4. ENHANCE THE FAMILY SELF-SUFFICIENCY PROGRAM, UTILIZING MOVING TO WORK AND OTHER FLEXIBILITIES WHERE APPROPRIATE, AS LONG AS HUD PROVIDES FUNDING.
5. RE-EVALUATE LANGUAGE ACCESS PLAN (LAP) IN 2025 AND CONTINUE TO PROVIDE MATERIALS IN MULTIPLE LANGUAGES AS OUTLINED IN THE LAP.
6. CONTINUE TO PROVIDE EDUCATIONAL MATERIALS ON FAIR HOUSING LAWS AND REASONABLE ACCOMMODATION UNDER AMERICANS WITH DISABILITIES ACT (ADA) TO NEW PARTICIPANTS, OWNERS AND PROGRAM PARTICIPANTS.
7. EXPAND AND IMPROVE CURRENT ONLINE TENANT AND LANDLORD SERVICES FOR CONVENIENT COMMUNICATION WITH AHA AND REDUCTION OF STAFF TIME PROCESSING.
8. STRIVE TO IMPROVE ACCESS TO TECHNOLOGIES AND BROADBAND INFRASTRUCTURE FOR RESIDENTS AT AUTHORITY-OWNED UNITS AND VOUCHER PARTICIPANTS INCLUDING RESEARCHING FUNDING OPPORTUNITIES AND COMMUNITY PROGRAMS.

**GOAL #3: IMPROVE THE AGENCY'S OPERATIONS BY USING RESOURCES EFFECTIVELY AND EFFICIENTLY.**

1. AUTOMATE MANUAL AGENCY PROCESSES TO IMPROVE ACCURACY AND FREE UP STAFF FOR HIGHER LEVEL ANALYTICAL TASKS.
2. UPDATE AND FINALIZE STANDARD OPERATING PROCEDURES ACROSS ALL DEPARTMENTS TO STANDARDIZE AND CONSOLIDATE AGENCY POLICIES, PROCEDURES, AND ELECTRONIC FILES.
3. INVESTIGATE THE APPLICABILITY, FEASIBILITY AND USEFULNESS OF STEPPED AND TIERED RENTS AS ALLOWED UNDER MTW AFTER PARTICIPATION IN THE LANDLORD COHORT STUDY.
4. CONTINUE TO CREATE DASHBOARDS OF KEY PERFORMANCE METRICS AND UTILIZE REPORTING CAPABILITIES TO TRACK PROGRAM ACCOMPLISHMENTS AND PERFORMANCE.
5. ASSESS CURRENT TECHNOLOGY SYSTEMS, INCLUDING THE UTILIZATION OF THESE SYSTEMS, AND WHEN FEASIBLE, IMPROVE CURRENT SYSTEMS AND PRACTICES AND INTRODUCE NEW TECHNOLOGIES.
6. STAY UP TO DATE ON BEST PRACTICES REGARDING DATA SECURITY AND INTEGRITY AND BUILD IN REDUNDANCIES.
7. UTILIZE LONG-TERM FINANCIAL FORECASTING AND AHA'S ORGANIZATIONAL RESERVES POLICY TO BE FINANCIALLY PREPARED FOR FUTURE PROJECTS.
8. CONTINUE TO IMPLEMENT PROACTIVE RISK MANAGEMENT STRATEGIES TO PROMOTE THE HEALTH AND SAFETY OF TENANTS AND STAFF MEMBERS.

**GOAL #4: RECRUIT QUALIFIED STAFF AND FOCUS ON RETENTION AND PROFESSIONAL ADVANCEMENT OF CURRENT STAFF**

1. CONTINUE TO PROVIDE ROBUST TRAINING, CROSS-TRAINING, AND OPPORTUNITIES FOR PROFESSIONAL DEVELOPMENT FOR STAFF.
2. CONTINUE TO PROVIDE OPPORTUNITIES FOR STAFF TO MEET WITH AND LEARN FROM INDUSTRY PROFESSIONALS.
3. IMPROVE WORKSPACE FOR STAFF, WITHIN CERTAIN FINANCIAL AND PHYSICAL LIMITATIONS.
4. CONVERT THE AHA MAIN OFFICE MAINTENANCE GARAGE INTO OFFICES AND COMMUNITY SPACE TO ALLOW ALL STAFF TO WORK FROM ONE LOCATION.
5. UPDATE THE SUCCESSION PLAN AND PROVIDE CROSS TRAINING WHERE NECESSARY.
6. REGULARLY CONDUCT JOB CLASSIFICATION STUDIES, COMPENSATION STUDIES, AND CUSTOMER FEEDBACK SURVEYS.

B.3	<p><b>Progress Report.</b> Include a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5-Year Plan.</p> <p><b>GOAL1: WORK WITH COMMUNITY PARTNERS TO OPTIMIZE AFFORDABLE HOUSING AND SERVICES FOR THE ALAMEDA COMMUNITY.</b></p> <p><b>OBJECTIVE A) DISCUSS OPTIONS FOR ADDRESSING THE HOUSING CRISIS BY SERVING HOUSEHOLDS AT 60-120% OF THE AREA MEDIAN INCOME.</b>  Regarding the North Housing Project, a 12-acre former Naval site which will create a total of 586 new affordable homes, the Housing Authority of the City of Alameda (AHA) expects to complete the first stage of development in the second half of 2025. AHA's active project pipeline includes five sites, two of which broke ground in 2024 and are 50% complete. Our projects in construction include over 100 housing units, with 60 units reserved as permanent supportive housing. In September 2023, the AHA closed permanent financing for Rosefield Village, a site of 92 units of affordable, work force housing (aimed at serving households between 60-80% AMI), and transitioned the property to stabilized operations reaching 100% occupancy.</p> <p><b>OBJECTIVE B) COLLABORATE WITH HOMELESS HOUSING SERVICE PROVIDERS TO IMPLEMENT A PLAN TO HOUSE THE FORMERLY HOMELESS AT THE NORTH HOUSING SITE.</b>  The first 109 units available across two buildings (Estuary I and Linnet Corner) will be provided to unhoused or formerly unhoused, and/or military veterans, with onsite services and comprehensive case management provided by Building Futures along with the Alameda Point Collaborative at Estuary I and LifeSTEPS at Linnet Corner. We will continue to partner with FPI Management for all leasing and property management services at these sites. Estuary II, which is the third project in North Housing Block A and expected to have 46 units of permanent supportive housing for formerly homeless individuals, is currently undergoing predevelopment work.</p> <p><b>OBJECTIVE C) EXPLORE PROGRAM ENHANCEMENTS AND CONTINUE OUTREACH TO RECRUIT AND RETAIN LANDLORDS IN THE HCV PROGRAM.</b>  Progress: 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. With the implementation of the landlord incentives and other program enhancements, AHA has successfully brought onboard new City of Alameda private market landlords to provide more affordable housing options to our low-income tenants. Between March and April 2024, an extensive landlord survey was conducted, and feedback was received on how to improve future relations by targeting key areas such as customer service and quick response times.</p> <p><b>OBJECTIVE D) ASSESS GAPS IN RESIDENT SERVICES AND EXPLORE NEW PARTNERS FOR ENHANCED SERVICES WHEN FEASIBLE.</b>  Progress: To inform and educate the public, the AHA consistently distributes a quarterly tenant newsletter, development pipeline newsletter, and biennial newsletters for landlords and government officials and holds an annual workshop for landlords. The AHA continues to publicly present 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.</p> <p><b>OBJECTIVE E) CONTINUE TO COORDINATE WITH THE CITY AND REFER LANDLORDS TO THE CITY'S RESIDENTIAL REHABILITATION PROGRAM, INCLUDING ADVERTISING IN THE HOUSING PROGRAM'S DEPARTMENT LANDLORD NEWSLETTER.</b>  Progress: The Authority has continued to refer landlords to the city's rental and residential rehabilitation program.</p> <p><b>GOAL2: USE RESOURCES EFFICIENTLY TO OPERATE IN A SUSTAINABLE MANNER.</b></p> <p><b>OBJECTIVE A) AUTOMATE ACCOUNTING SYSTEMS TO FREE UP STAFF FOR HIGHER LEVEL ANALYTICAL TASKS.</b>  Progress: The AHA has continued to utilize, expand, and research automated accounting systems to improve overall performance by implementing a claim management process, an automated system for staff to scan and submit invoices, and a journal entry approval process.</p> <p><b>OBJECTIVE B) IMPLEMENT ON-LINE TENANT AND LANDLORD SERVICES FOR CONVENIENT COMMUNICATION WITH AHA AND REDUCTION OF STAFF TIME PROCESSING.</b>  Progress: The AHA utilizes Yardi's online Landlord and Vendor Portals, Rent Café for recertifications, and an Intake Portal for applicants. These systems and the available tracking have streamlined most outward-facing processes, which has resulted in a significant reduction in staff's processing time.</p> <p><b>OBJECTIVE C) REHABILITATE AHA'S PROPERTIES IN ACCORDANCE WITH THE BOARD-APPROVED CAPITAL IMPROVEMENTS PLAN BASED ON PORTFOLIO CAPITAL NEEDS ASSESSMENTS.</b>  Progress: 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.</p> <p><b>OBJECTIVE D) ANALYZE THE OPTION OF APPLYING FOR MOVING TO WORK (MTW) STATUS TO OBTAIN GREATER FLEXIBILITY WITHIN HUD REGULATIONS.</b>  Progress: 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. Since then the AHA has submitted three MTW Supplements for FY 2022-2023, FY 2023-2024, and 2024-2025 and has received approval for all 18 of the activities proposed under these plans. 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.</p>
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**GOAL3: RETAIN AND RECRUIT EXCELLENT STAFF.**

**OBJECTIVE A) CONTINUE TO PROVIDE ROBUST TRAINING AND CROSS-TRAINING FOR STAFF.**

Progress: The AHA 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. Staff across various departments have also received the following trainings to name a few: Housing Quality Standards (HQS) inspections, Housing Choice Voucher program including eligibility, rent calculation, and continued occupancy, Asset Management, Housing Choice Voucher Supervisor and Manager, Low Income Housing Tax Credit, and Procurement. 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.

**OBJECTIVE B) IMPROVE WORKSPACE FOR STAFF, WITHIN CERTAIN FINANCIAL AND PHYSICAL LIMITATIONS.**

Progress: Ergonomic assessments are completed for all new hires, typically within two weeks, and for ongoing staff at their request to assess and improve workspaces.

**OBJECTIVE C) CONDUCT A JOB CLASSIFICATION AND COMPENSATION STUDY TO ENSURE AHA'S COMPENSATION PACKAGE REMAINS COMPETITIVE IN THE MARKETPLACE.**

Progress: 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.

**GOAL4: ENSURE FINANCIAL PREPAREDNESS FOR FUTURE CHALLENGES.**

**OBJECTIVE A) ADOPT A DASHBOARD OF KEY PERFORMANCE METRICS TO TRACK PROGRAM ACCOMPLISHMENTS AND FINANCIAL PERFORMANCE.**

Progress: The AHA has created dashboards for housing programs, asset management and property management to review progress and make informed decisions. These key metrics are included in the monthly Board of Commissioners packet which is publicly available.

**OBJECTIVE B) SECURE FUNDING FOR AHA'S PIPELINE OF AFFORDABLE HOUSING DEVELOPMENTS AND COMPLETE THESE PROJECTS IN A COST-EFFECTIVE AND TIMELY MANNER.**

Progress: 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. Predevelopment funds up to \$7,500,000 have been approved for the three phases of the North Housing Plan. 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.

**OBJECTIVE C) CONTINUE THE FAMILY SELF-SUFFICIENCY PROGRAM AS LONG AS HUD PROVIDES FUNDING.**

Progress: The AHA has received continued Family Self-Sufficiency (FSS) funding, which was increased by 35% in 2023 alone, and is contracted with a professional social services provider to offer enhanced online services for FSS participants. 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.

**OBJECTIVE D) PROVIDE PARTICIPANTS WITH FINANCIAL LITERACY AND RECOMMEND HOMEBUYER EDUCATION CLASSES AS APPLICABLE.**

Progress: The AHA has continued to provide social services which are available to participants, applicants, and tenants. These include Legal Assistance, Housing Counseling, Fair Housing Consultation and Referral Services.

**OBJECTIVE E) CREATE AN ORGANIZATIONAL RESERVES POLICY.**

Progress: 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.

**GOAL5: MAINTAIN AND IMPROVE DATA INTEGRITY AND COLLECTION.**

**OBJECTIVE A) REVIEW INFORMATION TECHNOLOGY SYSTEMS AND SECURITY ON THOSE SYSTEMS AGAINST CURRENT BEST PRACTICES.**

Progress: 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. In 2024, the AHA launched SharePoint which is a secure way to share documents. AHA has expanded its use of online platforms in 2025 with the inclusion of Bonfire (used for procurement), MyCase (used for legal cases), Happy Co (used for site inspections), and Papercut (used as a printer management system).

**OBJECTIVE B) AUTOMATE PROCESSES TO IMPROVE EFFICIENCY AND ACCURACY.**

Progress: 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.

**GOAL6: IMPROVE THE QUALITY OF LIFE OF RESIDENTS WHILE MAINTAINING EFFICIENT AND EFFECTIVE OPERATIONS OF HOUSING AUTHORITY UNITS.**

**OBJECTIVE A) CONTINUE TO OFFER RESIDENT SUPPORTIVE SERVICE FOR ALL AUTHORITY-OWNED UNITS ON-SITE.**

Progress: The Authority launched the Ombudsman program in 2021, which is a solution-oriented community resource available to all Authority tenants, program participants, landlords, and other community organizations that represent Authority tenants or clients. This program reinforces our existing educational materials and continues to provide resident supportive services for all tenants and participants in the programs operated by the Housing Programs Department. The 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.

**OBJECTIVE B) CONTINUE TO PROVIDE EDUCATIONAL MATERIALS ON FAIR HOUSING LAWS AND REASONABLE ACCOMMODATION UNDER AMERICANS WITH DISABILITIES ACT (ADA) TO NEW PARTICIPANTS, OWNERS AND PROGRAM PARTICIPANTS.**

Progress: 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.

**OBJECTIVE C) RE-EVALUATE LANGUAGE ACCESS PLAN (LAP) IN 2020 AND CONTINUE TO PROVIDE MATERIALS IN MULTIPLE LANGUAGES AS OUTLINED IN THE LAP.**

Progress: The Language Access Plan (LAP) update was completed, and outreach continues to be conducted in all languages listed in the updated LAP.

**GOAL7: EXPAND HOUSING CHOICE THROUGHOUT THE CITY OF ALAMEDA.**

**OBJECTIVE A) IDENTIFY OPPORTUNITIES FOR PRESERVATION AND/OR ACQUISITION OF AFFORDABLE UNITS.**

Progress: 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 open in 2025 and will provide 45 units of permanent supportive housing for formerly homeless individuals (including an AHAP of 40 PBVs). Linnet Corner will also open in 2025 and will provide 64 affordable units of which 16 units will be for homeless veterans (including an AHAP of 40 PBVs). AHA is still securing funding for Estuary II which will provide 46 units of permanent supportive housing for formerly homeless individuals (selected for 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.

**OBJECTIVE B) FORM PARTNERSHIPS TO MAXIMIZE NEW AFFORDABLE UNITS.**

Progress: 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.

**OBJECTIVE C) CONTINUE TO OFFER LANDLORD INCENTIVES AS APPROVED BY THE BOARD OF COMMISSIONERS.**

Progress: Starting in July 2023, the AHA offers 4 landlord incentives under its MTW program for: new units in the HCV program, returning units to the HCV program, units that pass the initial HQS the first-time, and accessible units. Since then the AHA has distributed about \$310,000 worth of financial incentives to AHA's Housing Choice Voucher landlords as part of the landlord cohort under Moving-to-Work (MTW).

	<p><b>OBJECTIVE D) PROVIDE HOUSING TO PERSONS EXPERIENCING HOMELESSNESS THROUGH THE MODERATE REHABILITATION, PROJECT-BASED VOUCHER (PBV), SHELTER PLUS CARE AND VETERANS AFFAIRS SUPPORTIVE HOUSING (VASH) PROGRAMS AS APPROPRIATE WITH CONTRACTS.</b>  Progress: 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 and a similar agreement with the Housing Authority of the City of Oakland (OHA) to reallocate 16 Veteran Affairs Supportive Housing (VASH) vouchers to the AHA. All of these vouchers have been issued and most are currently leased. In 2021, the Authority was awarded fifty-seven (57) Emergency Housing Vouchers (EHV) from HUD. The AHA has also signed its contract renewals for the Moderate Rehabilitation and Shelter Plus Care programs. 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).</p> <p><b>OBJECTIVE E) EVALUATE AND APPLY FOR NEW FUNDING SOURCES FROM HUD WHERE CAPACITY AND NEED EXIST, INCLUDING VASH AND MTW AS ELIGIBLE.</b>  Progress: The Housing Authority of the City of Alameda (AHA) has implemented a Restore Rebuild [formally Faircloth to RAD (Rental Assistance Demonstration)] conversion to utilize its 120-unit Faircloth limit at Independence Plaza to provide up to 120 PBV units. Additionally, the AHA is collaborating with the HUD Field Office and the Regional Housing Authority to assume 176 units of Faircloth Authority.</p> <p><b>OBJECTIVE F) ISSUE REQUESTS FOR PROPOSALS FOR PROJECT-BASED VOUCHERS, AS FUNDING AND CAPACITY ALLOW, TO LEVERAGE THE VOUCHERS TO OBTAIN MORE FUNDING FROM OTHER SOURCES.</b>  Progress: 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.</p>
<p><b>B.4</b></p>	<p><b>Violence Against Women Act (VAWA) Goals.</b> Provide a statement of the PHA's goals, activities, objectives, policies, or programs that will enable the PHA to serve the needs of child and adult victims of domestic violence, dating violence, sexual assault, or stalking.</p> <p>The AHA is committed to ensuring that victims covered under VAWA receive all the information and protections entitled to them. Staff are trained on the provisions of VAWA and one staff member is assigned to assist victims when a situation is brought to a staff member's attention. Management reminded staff about the resources available to victims of domestic violence and made sure they had this information readily available to provide when needed. Also, a page is dedicated to VAWA on the AHA's website with an explanation of the protections, how to get more information, a link to the needed form, and a link to the Emergency Transfer Plan for the Agency.</p> <p>See the AHA's website for the AHA's VAWA-related policies and for additional information about the administration of this policy, please refer to the AHA's Administrative Plan.</p>
<p><b>C. Other Document and/or Certification Requirements.</b></p>	
<p><b>C.1</b></p>	<p><b>Significant Amendment or Modification.</b> Provide a statement on the criteria used for determining a significant amendment or modification to the 5-Year Plan.</p> <p>The Housing Authority of the City of Alameda defines a "substantial deviation of significant amendment or modification" for both its Five-Year and Annual Plans as one that meets all of the following qualifications:</p> <ol style="list-style-type: none"> <li>Is discretionary (rather than mandated by HUD or other government entity);</li> <li>Fundamentally changes the policies of the Housing Authority;</li> <li>Requires formal approval of the Board of Commissioners; and</li> <li>Would result in changes to a Streamlined Plan submission.</li> </ol>
<p><b>C.2</b></p>	<p><b>Resident Advisory Board (RAB) Comments.</b></p> <p>(a) Did the RAB(s) have comments to the 5-Year 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 5-Year PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.</p>
<p><b>C.3</b></p>	<p><b>Certification by State or Local Officials.</b></p> <p><a href="#">Form HUD-50077-SL</a>, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p> <p>Will attach to final copy.</p>

<b>C.4</b>	<b>Required Submission for HUD FO Review.</b>  (a) Did the public challenge any elements of the Plan?  Y   N <input type="checkbox"/> <input checked="" type="checkbox"/> Will include if necessary after the public comment process.  (b) If yes, include Challenged Elements.
<b>D.</b>	<b>Affirmatively Furthering Fair Housing (AFFH).</b>

DRAFT

**D.1**

**Affirmatively Furthering Fair Housing.** (Non-qualified PHAs are only required to complete this section on the Annual PHA Plan. All qualified PHAs must complete this section.)

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.

Not Applicable – AHA is a non-qualified PHA and as such this section will be filled out on the Annual PHA Plan.

**Fair Housing Goal:**

*Describe fair housing strategies and actions to achieve the goal*

**Fair Housing Goal:**

*Describe fair housing strategies and actions to achieve the goal*

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*Describe fair housing strategies and actions to achieve the goal*

**Instructions for Preparation of Form HUD-50075-5Y - 5-Year PHA Plan for All PHAs**

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



- A.1** Include the full **PHA Name**, **PHA Code**, **PHA Fiscal Year Beginning** (MM/YYYY), **Five-Year Period** that the Plan covers, i.e. 2019-2023, **PHA Plan Submission Type**, and the **Availability of Information**, specific location(s) of all information relevant to the hearing and proposed PHA Plan.

**PHA Consortia:** Check box if submitting a Joint PHA Plan and complete the table.

**B. Plan Elements.**

- B.1 Mission.** State the PHA's mission for serving the needs of low- income, very low- income, and extremely low- income families in the PHA's jurisdiction for the next five years. ([24 CFR § 903.6\(a\)\(1\)](#))
- B.2 Goals and Objectives.** Identify the PHA's quantifiable goals and objectives that will enable the PHA to serve the needs of low- income, very low- income, and extremely low- income families for the next five years. ([24 CFR § 903.6\(b\)\(1\)](#))
- B.3 Progress Report.** Include a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5- Year Plan. ([24 CFR § 903.6\(b\)\(2\)](#))
- B.4 Violence Against Women Act (VAWA) Goals.** Provide a statement of the PHA's goals, activities objectives, policies, or programs that will enable the PHA to serve the needs of child and adult victims of domestic violence, dating violence, sexual assault, or stalking. ([24 CFR § 903.6\(a\)\(3\)](#)).

**C. Other Document and/or Certification Requirements.**

- C.1 Significant Amendment or Modification.** Provide a statement on the criteria used for determining a significant amendment or modification to the 5-Year Plan. For modifications resulting from the Rental Assistance Demonstration (RAD) program, refer to the 'Sample PHA Plan Amendment' found in Notice PIH-2012-32, REV 2.

**C.2 Resident Advisory Board (RAB) comments.**

- (a) Did the public or RAB have comments?
- (b) If yes, submit 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 § 903.17\(b\)](#), [24 CFR § 903.19](#))

**C.3 Certification by State or Local Officials.**

[Form HUD-50077-SL](#), *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan.

**C.4 Required Submission for HUD FO Review.**

Challenged Elements.

- (a) Did the public challenge any elements of the Plan?
- (b) If yes, 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.**

(Non-qualified PHAs are only required to complete this section on the Annual PHA Plan. All qualified PHAs must complete this section.)

**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.

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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 5-Year PHA Plan. The 5-Year PHA Plan provides the PHA's mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families and the progress made in meeting the goals and objectives described in the previous 5-Year Plan.

Public reporting burden for this information collection is estimated to average 1.64 hours per year per response or 8.2 hours per response every five years, 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.

<b>Streamlined Annual PHA Plan (HCV Only PHAs)</b>	<b>U.S. Department of Housing and Urban Development Office of Public and Indian Housing</b>	<b>OMB No. 2577-0226 Expires 03/31/2024</b>
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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.**

- 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.
- 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.
- 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.
- 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.
- Troubled PHA** - A PHA that achieves an overall PHAS or SEMAP score of less than 60 percent.
- 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	<b>PHA Name:</b> HOUSING AUTHORITY OF THE CITY OF ALAMEDA <b>PHA Code:</b> CA062 <b>PHA Plan for Fiscal Year Beginning:</b> (MM/YYYY): 07/2025 <b>PHA Inventory</b> (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above) <b>Number of Housing Choice Vouchers (HCVs):</b> 1939 <b>PHA Plan Submission Type:</b> <input checked="" type="checkbox"/> Annual Submission <input type="checkbox"/> Revised Annual Submission				
	<b>Availability of Information.</b> 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.				
	The Annual PHA Plan and Elements, including the MTW Supplement, for the period starting July 1, 2025, and ending June 30, 2026, 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 <a href="http://www.alamedahsg.org">www.alamedahsg.org</a> .				
	<input type="checkbox"/> <b>PHA Consortia:</b> (Check box if submitting a joint Plan and complete table below)				
	Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program
	Lead HA:				

<b>B.</b>	<b>Plan Elements.</b>				
<b>B.1</b>	<p><b>Revision of Existing PHA Plan Elements.</b></p> <p>a) Have the following PHA Plan elements been revised by the PHA since its last Annual Plan submission?</p> <p>Y   N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Statement of Housing Needs and Strategy for Addressing Housing Needs.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Financial Resources.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> Rent Determination.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Operation and Management.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Informal Review and Hearing Procedures.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Homeownership Programs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Self Sufficiency Programs and Treatment of Income Changes Resulting from Welfare Program Requirements.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Substantial Deviation.</p> <p><input checked="" type="checkbox"/> <input 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>Under HOTMA's discretionary policies, AHA would implement the following: (a) non-enforcement of asset limitations for all families at the effective date of a family's interim or annual reexamination; (b) allow the self-certification of real property ownership; (c) allow for a hardship period of up to 180 days as determined by an inability to pay rent, going to school, unpaid employment (e.g. unpaid internship, caring for others); (d) De Minimis errors in income calculations and rent determinations will be paid out to landlords first if the tenant is still residing in unit, then directly to the tenant only if tenant is out of unit; (e) define timely reporting of changes as within 14 days and will not apply rent decreases retroactively; (f) revocation of the consent form by at least one member of the family will lead to termination of assistance or denial of admission of the whole family, but the family may choose to remove the family member to avoid termination; (g) AHA will not use Safe Harbor income determinations; and (i) AHA will not use EIV during interim reexaminations but will review the EIV New Hires Report at least quarterly.</p> <p>A significant amendment to our previous Administrative Plan to include an elderly preference was submitted and approved during this review period. This revision also included the creation of a new wait list for our Faircloth to RAD properties</p>				
<b>B.2</b>	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 an expected completion date of August 2025 for the first phase. When complete, this project will create 586 new affordable homes. AHA's active project pipeline includes five sites, two of which broke ground in 2024 and are 50% complete. Our projects in construction include over 100 housing units, with 60 units reserved as permanent supportive housing. The first 109 units available across two buildings (Estuary I and Linnet Corner) will be provided to unhoused or formerly unhoused, and/or military veterans, with onsite services and comprehensive case management provided by Building Futures along with the Alameda Point Collaborative at Estuary I and LifeSTEPS at Linnet Corner. We will continue to partner with FPI Management for all leasing and property management services at these sites. In September 2023, the AHA closed permanent financing for Rosefield Village, a site of 92 units of affordable, work force housing (aimed at serving households between 60-80% AMI), and transitioned the property to stabilized operations reaching 100% occupancy. To inform and educate the public, the AHA consistently distributes a quarterly tenant newsletter, development pipeline newsletter, and biennial newsletters for landlords and government officials and holds an annual workshop for landlords. The AHA continues to publicly present to the Alameda City Council and its commissions, and the Board of AUSD, 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. During the 2023-24 fiscal year, AHA distributed \$153,000 worth of financial incentives to AHA's Housing Choice Voucher landlords as part of the landlord cohort under Moving-to-Work (MTW). With the implementation of the landlord incentives, we have successfully brought onboard 41 new City of Alameda private market landlords to provide more affordable housing options to our low-income tenants. Between March and April 2024, an extensive landlord survey was conducted, and feedback was received on how to improve future relations by targeting key areas such as customer service and quick response times. 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. A paperless system for staff to scan and submit invoices for approvals has been fully implemented. and utilization has become standard for new vendors; the journal entry approval process has been automated. These changes have vastly improved efficiencies in disbursement and document retention. Additionally, we continue to step away from physical documents and transfer forms into digital format through Laserfiche, such as encouraging staff to create and submit electronic reimbursement requests and other HR-related forms. We have seen an increase in utilization of AHA's on-line Landlord and Vendor Portals, as well as Yardi's Rent Café portal including an increase in online reporting of income changes between annual recertifications for participants. A recent customer survey produced by the AHA has shown that as many as 64% of all our landlords are utilizing our landlord portal, strengthening our outreach and educational efforts. Furthermore, the AHA gathered input from our landlords in key takeaways and points of improvement to maintain better relationships and communication, such as increasing access to and developing automatic notifications of rent change notices through our landlord portals. The AHA has also launched its Intake Portal for participants and applicants. The AHA continues the use of electronic submissions of Request for Tenancy Approval (RFTA) processing and owner rent increase requests. These systems and the available tracking significantly reduce staff time to process RFTAs and owner rent increases. Property rehabilitation was 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 continues to conduct regular site visits of properties to identify current and potential risks that need to be corrected. The AHA works with a 3<sup>rd</sup> party management company for all property operations with continued oversight. 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 continue to spend the next few years studying the effects of landlord incentives in the Housing Choice Voucher program on the retention and recruitment of landlords. In 2024, the AHA continues to run a total of 12 approved initial activities, all implemented July 1, 2023, along with an additional 2 activities implemented as of February 2024. We have improved efficiency with the implementation of standardizing all contract rent increases to take effect July 1 as well as allowing for self-certification of assets, thus reducing processing times. Furthermore, revisions to the Annual Plan for FY 2024-2025 included the following: (1) addition of an elderly preference to apply to waitlists, prioritizing the availability of housing to elderly individuals; (2) the creation of a new wait list for Faircloth to RAD properties, (3) combining two grouped family wait lists for the Project-Based Voucher program into one wait list and (4) allowing for payment standard increases to be implemented at every interim as allowed under HOTMA.

**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 2024, Staff in the Housing Programs Department received training for customer service, Housing Quality Standards (HQS) inspections and updated training for the Housing Choice Voucher program including eligibility, rent calculation, and continued occupancy. The training for the Housing Choice Voucher program including eligibility, rent calculation, and continued occupancy is offered frequently and was last completed by staff in 2022. In 2023, the AHA also hosted several training courses for staff including, but not limited to, asset management training, a two-day supervisor training in, the Housing Choice Voucher Supervisor and Manager training, a Defensive Driver training course and quarterly procurement trainings. AHA staff also enroll in weekly Nelrod trainings provided through its membership in that organization. The AHA continues to encourage staff to identify opportunities for career development and training as well as participating in other mandatory departmental meetings. 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. 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 September 2024 to facilitate discussion and receive feedback and suggestions from the Board of Commissioners regarding the new 5-Year Plan and Strategic Plan. Ongoing compensation studies continue to take place annually to keep in line with competitive salaries including all exempt and non-exempt positions except for 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 several new hires across almost all departments and staff received promotions on either a permanent or acting basis. The AHA is continuing to grow and operates under a budgeted staff of 58 full-time employees with plans to onboard more positions for assistant directors and management analysts in the future, including the development of our Family self-sufficiency program with an FSS coordinator.

#### 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, AHA utilized Yardi's Asset IQ dashboard (launched in 2022), but have since retired it and are replacing it with Data Connect from Yardi which will allow the same functionality of Asset IQ to monitor the Housing Choice Voucher program metrics along with allowing the AHA to combine financial data from both AHA and FPI for the properties to reduce staff time in preparing property reports. In the meantime, key metrics from property management and the Housing Choice Voucher program are included in the monthly Board of Commissioners packet and available to the public. The AHA has received continued Family Self-Sufficiency (FSS) funding for 2024 and is contracted with a professional social services provider to offer enhanced online services for FSS participants. By the end of March 2024, there were 2 program participant graduates from the FSS program accomplishing a combined total of \$23,000 at the end of their 5 years. Staff are looking to increase program participation and are looking to achieve a goal of 40 participants by October 2024. The AHA continues to provide social services which are available to all participants, applicants, and tenants. These services include Legal Assistance, Housing Counseling, Fair Housing Consultation and Referral Services. 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. The AHA obtained 100% lease-up with its EHV program, but utilization continues to drop due to HUD's prohibition from issuing new EHV after September 2023 as the Stability Voucher program is designed for the same population. 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 Estuary I, Estuary II and Linnet Corner. Predevelopment funds up to \$5,500,000 have been approved for the remaining 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 and again in May 2024. This included an emphasis on sufficient operating and housing assistance payment reserves with preparation for future housing development and deferred maintenance of the existing real estate portfolio, while leveraging other sources of funds to further the Authority's mission.

#### 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 continue to update and expand standard operating procedures for AHA's IT-related operations, including new SOPs for creating recurring work orders in Yardi, processing IT support tickets, and other reoccurring functions. In 2021, the Authority implemented a comprehensive cyber awareness program consisting of integrated software solutions to combat attacks and provide annual staff training to increase awareness of cyber-attacks. In 2023, AHA expanded the use of Multi-Factor Authentication (MFA) for its systems. 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 contracted with several online platforms to transition into a paperless system with the implementation of Laserfiche forms, Civic Clerk to manage online Board of Commissioners agendas, moving vendors and landlords toward Electronic Funds Transfers (EFTs), and the purchasing of equipment to further allow for hybrid meetings. We have expanded our use of online platforms this past year with the inclusion of Bonfire (procurement), MyCase (legal cases), Happy Co (site inspections), and Papercut (printer management system). Additionally, on Yardi, we are currently implementing three (3) new modules: Inspection IQ, RentGrow income and asset verification, and Data Connect. The HR department is looking for a new HRIS software system as the one selected previously did not meet promised performance. Once selected, HR will begin implementing the software starting with automating onboarding processes and facilitating tracking of required documentation for new and existing employees. In the interim, HR has been utilizing the Laserfiche FORMS system to collect required documents and has expanded the onboarding program in the Aspire platform.

#### 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. 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 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. We are looking to further collaborate with pilot Guaranteed Basic Income programs to be implemented by the County of Alameda. 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 continue 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. In June 2024, AHA partnered with Alameda Municipal Power (AMP) to help program participants living in AHA-owned properties auto-enroll in the Energy Assistance Program, resulting in monthly savings for these households.

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

	<p>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 (collectively referred to as the North Housing Project). Estuary I will open in 2025 and will provide 45 units of permanent supportive housing for formerly homeless individuals (including an AHAP of 40 PBVs). Linnet Corner will also open in 2025 and will provide 64 affordable units of which 16 units will be for homeless veterans (including an AHAP of 40 PBVs). AHA is still securing funding for Estuary II which will provide 46 units of permanent supportive housing for formerly homeless individuals (selected for 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 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. Early in 2024, AHA partnered with the Housing Authority of the County of Alameda (HACA), the Oakland Housing Authority (OHA), and the Department of Veteran Affairs, to get HUD approval to successfully reallocate 36 VASH (Veteran Affairs Supportive Housing) (VASH) vouchers to the AHA. In 2021, the Authority was awarded fifty-seven (57) Emergency Housing Vouchers (EHV) from HUD, 52 of which remain utilized due to the sunset of the program. The Housing Authority of the City of Alameda (AHA) has implemented a Faircloth to RAD (Rental Assistance Demonstration) conversion to utilize all its 120-unit Faircloth limit at Independence Plaza, aiming to lease up fully in 2025. Conversions of these units are set to begin December 2024 pending HUD approval of the Public Housing and RAD closing documents. 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 October 2023, two Agreements to Enter into Housing Assistance Payments (AHAP) Contracts were signed for Estuary I and Linnet Corner. 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 plans to open several waitlists by end of year 2024 with opportunities to apply online and in-person through our main offices and partnering locations with LifeSTEPS and other community organizations.</p>
<b>B.4</b>	<b>Capital Improvements.</b> – Not Applicable
<b>B.5</b>	<p><b>Most Recent Fiscal Year Audit.</b></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>
<b>C.</b>	<b>Other Document and/or Certification Requirements.</b>
<b>C.1</b>	<p><b>Resident Advisory Board (RAB) Comments.</b></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>
<b>C.2</b>	<p><b>Certification by State or Local Officials.</b></p> <p><a href="#">Form HUD-50077-SL</a>, <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>
<b>C.3</b>	<p><b>Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan.</b></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>
<b>C.4</b>	<p><b>Challenged Elements.</b> 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 type="checkbox"/> Will include if plan is challenged.</p> <p>If yes, include Challenged Elements.</p>

<b>D.</b>	<b>Affirmatively Furthering Fair Housing (AFFH).</b>						
<b>D.1</b>	<p><b>Affirmatively Furthering Fair Housing (AFFH).</b></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"> <tr> <td><b>Fair Housing Goal: Not Applicable</b></td> </tr> <tr> <td><u>Describe fair housing strategies and actions to achieve the goal</u></td> </tr> </table> <table border="1"> <tr> <td><b>Fair Housing Goal: Not Applicable</b></td> </tr> <tr> <td><u>Describe fair housing strategies and actions to achieve the goal</u></td> </tr> </table> <table border="1"> <tr> <td><b>Fair Housing Goal: Not Applicable</b></td> </tr> <tr> <td><u>Describe fair housing strategies and actions to achieve the goal</u></td> </tr> </table>	<b>Fair Housing Goal: Not Applicable</b>	<u>Describe fair housing strategies and actions to achieve the goal</u>	<b>Fair Housing Goal: Not Applicable</b>	<u>Describe fair housing strategies and actions to achieve the goal</u>	<b>Fair Housing Goal: Not Applicable</b>	<u>Describe fair housing strategies and actions to achieve the goal</u>
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<u>Describe fair housing strategies and actions to achieve the goal</u>							

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

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

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

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

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

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

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

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

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

☐ **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\(e\)](#))

☐ **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.

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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

**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 09/30/2027**

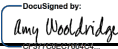
**Certification by State or Local Official of PHA Plans  
Consistency with the Consolidated Plan or State Consolidated Plan**

I, Amy Wooldridge, the Acting City Manager certify that the 5-Year PHA Plan for fiscal years 2025-2029 and/or Annual PHA Plan for fiscal year 2025 of the CA062 - CITY OF ALAMEDA HOUSING AUTHORITY is consistent with the 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 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:	<b>Amy Wooldridge</b>	Title:	<b>Acting City Manager</b>
Signature:		Date:	1/9/2025

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.

**Form identification:** CA062-CITY OF ALAMEDA HOUSING AUTHORITY form HUD-50077-SL (Form ID - 2583) printed by Sepideh Kiumarsi in HUD Secure Systems/Public Housing Portal at 01/08/2025 12:34PM EST



OFFICE OF PUBLIC AND INDIAN HOUSING

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
WASHINGTON, DC 20410-5000

February 19, 2025

Ms. Vanessa Cooper  
Executive Director  
Housing Authority of the City of Alameda  
701 Atlantic Avenue  
Alameda, CA 94501-2161

Dear Ms. Cooper:

This correspondence responds to your agency's letter regarding the extension of Moving to Work (MTW) flexibilities to the Emergency Housing Voucher (EHV), Stability Voucher (SV) and Department of Housing and Urban Development-Veterans Affairs Supportive Housing (HUD-VASH) programs.

The Housing Authority of the City of Alameda (AHA-CA062) requested the following flexibilities be applied to the administration of EHV's, SV's, and HUD-VASH:

- Alternative reexamination schedule (Certain provisions of Section 8(o)(5) of the 1937 Act; Title 24 Code of Federal Regulations CFR § 982.516 (a)(1)). Households with any income will be on a triennial reexamination schedule, while zero-income households will remain on an annual schedule. Households are limited to one interim reexamination per calendar year if the household gross income has decreased by 10 percent or more. A family may submit a hardship request if 1) the family's income decreases to \$0, 2) the decrease is anticipated to be longer than 30 days, or 3) the family faces eviction.
- Self-certification of assets (Certain provisions of Section 8(o)(5) of the 1937 Act; 24 CFR § 982.516 (a)(3)). Families may self-certify assets of up to \$50,000 provided that the asset does not earn any income.
- Pre-qualifying inspections (Certain provisions of Section 8(o)(8) of 1937 Housing Act; 24 CFR § 982.305(b)(2)). Initial inspections may be conducted up to 90 days prior to lease-up. The unit must pass housing quality standards (HQS) before the housing assistance payment (HAP) contract effective date.
- Alternative inspection schedule (24 CFR § 982.405(b)): A risk-based triennial inspection model for tenant-based units such that units passing their first triennial inspections remain on the triennial schedule. Units that fail their first triennial inspection revert to an annual schedule.
- Exclusion of guaranteed income payments (24 CFR § 5.609(a)(1)). Payments received by families under the City of Alameda's Guaranteed Basic Income Pilot Program are excluded in annual income calculations.

The AHA also requested the following flexibilities be applied to the administration of HUD-VASH:

- Elimination of Project-Based Voucher (PBV) Selection Process (24 CFR § 983.51). Allows the AHA to award PBVs to a property owned by a single-asset entity of the AHA without engaging in a selection process.
- PBV Right Sizing (24 CFR § 983.260(a)(1), 24 CFR § 983.260(b)(1)(i), and 24 CFR § 983.260(b)(2)(i)). Allows underhoused families to remain in smaller PBV units if the unit is not overcrowded and the underhoused family wishes to remain in the unit.
- PBV Contract Rent Increases (24 CFR § 983.302(b)(2)). All rent increases for PBV units are increased once a year at the beginning of the AHA's fiscal year, rather than at the contract's anniversary date.

### **Application of Flexibilities to Emergency Housing Vouchers**

Section 10 of [Notice PIH 2021-15](#) states that “MTW agencies that administer EHV are bound by the terms and conditions of this Notice. As discussed above in Section 9, all Housing Choice Voucher (HCV) statutory and regulatory requirements and HUD directives are applicable to EHV unless waived by this Notice.” EHV funding, including HAP and administrative fees, is not eligible for fungibility and must only be used for EHV eligibility activities and to assist EHV eligible families. While HCV administrative fees can be used for EHV, EHV HAP and administrative fee funding may not be used for regular HCV or special purpose voucher program expenses.

However, per the American Rescue Plan Act, “the Secretary may waive or specify alternative requirements for any H. R. 1319—57 provision of the United States Housing Act of 1937 (42 U.S.C. 1437 et seq.) or regulation applicable to such statute other than requirements related to fair housing, nondiscrimination, labor standards, and the environment, upon a finding that the waiver or alternative requirement is necessary to expedite or facilitate the use of amounts made available in this section.” As stated in Section 10 of Public and Indian Housing (PIH) Notice 2021-15, MTW agencies may request approval from the Department to administer EHV in accordance with the HCV programmatic flexibilities approved under the public housing agency (PHA's) Annual MTW Plan or MTW Supplement to the PHA Plan, as permitted by its MTW Agreement or the MTW Operations Notice, provided that HUD determines that the requested flexibilities do not directly conflict with an EHV waiver and would not have a detrimental impact on EHV families.

In reviewing the details of your request, the Department has determined that the following requested flexibilities do not directly conflict with an EHV waiver and would not have a negative impact on EHV families. Therefore, HUD approves the AHA's request for the following flexibilities:

- Self-certification of assets (Certain provisions of Section 8(o)(5) of the 1937 Act; 24 CFR § 982.516 (a)(3)). Families may self-certify assets of up to \$50,000 provided that the asset does not earn any income.
- Pre-qualifying inspections (Certain provisions of Section 8(o)(8) of 1937 Housing Act; 24 CFR § 982.305(b)(2)). Initial inspections may be conducted up to 90 days

prior to lease-up. The unit must pass housing quality standards (HQS) before the housing assistance payment (HAP) contract effective date.

- Alternative inspection schedule (24 CFR § 982.405(b)): A risk-based triennial inspection model for tenant-based units such that units passing their first triennial inspections remain on the triennial schedule. Units that fail their first triennial inspection revert to an annual schedule.
- Exclusion of guaranteed income payments (24 CFR § 5.609(a)(1)). Payments received by families under the City of Alameda's Guaranteed Basic Income Pilot Program are excluded in annual income calculations.

Please note that under the Housing Opportunity Through Modernization Act (HOTMA) of 2016, families may self-certify that the value of their net family assets does not exceed \$50,000 (24 CFR § 5.618(b)). Therefore, the AHA's self-certification of assets flexibility will not be required once PHAs can fully implement HOTMA changes in the Housing Information Portal (HIP).

Your request to apply the following flexibility to EHV is denied after determining that it would have a detrimental impact on EHV participants:

- Alternative reexamination schedule (Certain provisions of Section 8(o)(5) of the 1937 Act; Title 24 Code of Federal Regulations CFR § 982.516 (a)(1)). Households with any income will be on a triennial reexamination schedule, while zero-income households will remain on an annual schedule. Households are limited to one interim reexamination per calendar year if the household gross income has decreased by 10 percent or more. A family may submit a hardship request if 1) the family's income decreases to \$0, 2) the decrease is anticipated to be longer than 30 days, or 3) the family faces eviction.

Per the MTW Operations Notice, MTW expansion PHAs must establish a financial hardship policy that includes the following situations: 1) The family has experienced a decrease in income because of changed circumstances, including loss or reduction of employment, death in the family, or reduction in or loss of earnings other assistance, 2) The family has experienced an increase in expenses, because of changed circumstances, for medical costs, childcare, transportation, education, or similar items, and 3) Such other situations and factors determined by the agency to be appropriate. The AHA hardship policy does not address these situations and therefore may pose harm to families who are facing one of the above situations but do not qualify for a hardship based on the AHA's policy. Please consult with the MTW office to ensure that the AHA's policy complies with the hardship policy requirements as stated in the MTW Operations Notice.

### **Application of Flexibilities to Stability Vouchers**

Section 14 of [Notice PIH 2022-24](#) notes that, "MTW agencies that administer SVs are bound by the terms and conditions of this notice. As discussed above in Section 10, all HCV statutory and regulatory requirements and the Department directives are applicable to SVs unless waived by this notice. However, MTW agencies may request approval from HUD's Office of Housing Voucher Programs (OHVP) to administer SVs in accordance with the HCV

programmatic flexibilities approved under PHA's Annual MTW Plan or MTW Supplement to the PHA Plan, as permitted by its MTW Agreement or the MTW Operations Notice. The OHVP may approve the MTW PHA's request provided it determines the requested MTW flexibility is not in direct conflict with an SV waiver or alternative requirement and its application would not have a detrimental impact on SV families."

In reviewing the details of your request, the Department has determined that the following requested flexibilities do not directly conflict with an SV waiver and would not have a negative impact on SV families. Therefore, HUD approves the AHA's request for the following flexibilities:

- Self-certification of assets (Certain provisions of Section 8(o)(5) of the 1937 Act; 24 CFR § 982.516 (a)(3)). Families may self-certify assets of up to \$50,000 provided that the asset does not earn any income.
- Pre-qualifying inspections (Certain provisions of Section 8(o)(8) of 1937 Housing Act; 24 CFR § 982.305(b)(2)). Initial inspections may be conducted up to 90 days prior to lease-up. The unit must pass housing quality standards (HQS) before the housing assistance payment (HAP) contract effective date.
- Alternative inspection schedule (24 CFR § 982.405(b)): A risk-based triennial inspection model for tenant-based units such that units passing their first triennial inspections remain on the triennial schedule. Units that fail their first triennial inspection revert to an annual schedule.
- Exclusion of guaranteed income payments (24 CFR § 5.609(a)(1)). Payments received by families under the City of Alameda's Guaranteed Basic Income Pilot Program are excluded in annual income calculations.

Your request to apply the following flexibility to SVs is denied after determining that it would have a detrimental impact on SV participants:

- Alternative reexamination schedule (Certain provisions of Section 8(o)(5) of the 1937 Act; Title 24 Code of Federal Regulations CFR § 982.516 (a)(1)). Households with any income will be on a triennial reexamination schedule, while zero-income households will remain on an annual schedule. Households are limited to one interim reexamination per calendar year if the household gross income has decreased by 10 percent or more. A family may submit a hardship request if 1) the family's income decreases to \$0, 2) the decrease is anticipated to be longer than 30 days, or 3) the family faces eviction.

Per the MTW Operations Notice, MTW expansion PHAs must establish a financial hardship policy that includes the following situations: 1) The family has experienced a decrease in income because of changed circumstances, including loss or reduction of employment, death in the family, or reduction in or loss of earnings other assistance, 2) The family has experienced an increase in expenses, because of changed circumstances, for medical costs, childcare, transportation, education, or similar items, and 3) Such other situations and factors determined by the agency to be appropriate. The AHA hardship policy does not address these situations and therefore may pose harm to families who are facing one of the above situations but do not qualify for a hardship based on the AHA's policy. Please consult with the MTW office to ensure

that the AHA's policy complies with the hardship policy requirements as stated in the MTW Operations Notice.

### **Application of Flexibilities to HUD-VASH**

Section II.j. (MTW Agencies) of the revised [HUD-VASH Program Operating Requirements](#) ("Section 8 Housing Choice Voucher: Revised Implementation of the HUD-Veterans Affairs Supportive Housing Program"), published in the Federal Register on August 13, 2024, states that "HUD-VASH vouchers may be administered in accordance with flexibilities approved under PHA's Standard MTW Agreement or MTW Operations Notice with approval from HUD's HCV office. Until such time that additional guidance is issued, MTW PHAs must submit a request through their local field office to operate HUD-VASH in accordance with approved MTW flexibilities. Requests will be approved provided the flexibilities do not conflict with the HUD-VASH program requirements or objectives. HUD-VASH vouchers are never eligible for MTW fungibility."

In reviewing the details of your request, the Department has determined that the application of the following flexibilities below would not have a negative impact on HUD-VASH participants and could help more effectively serve HUD-VASH families in Alameda. Therefore, HUD approves the AHA's request for the following flexibilities:

- Self-certification of assets (Certain provisions of Section 8(o)(5) of the 1937 Act; 24 CFR § 982.516 (a)(3)). Families may self-certify assets of up to \$50,000 provided that the asset does not earn any income.
- Alternative inspection schedule (24 CFR § 982.405(b)): A risk-based triennial inspection model for tenant-based units such that units passing their first triennial inspections remain on the triennial schedule. Units that fail their first triennial inspection revert to an annual schedule.
- Exclusion of guaranteed income payments (24 CFR § 5.609(a)(1)). Payments received by families under the City of Alameda's Guaranteed Basic Income Pilot Program are excluded in annual income calculations.

Please note, the AHA's request to award PBVs to a property owned by a single-asset entity of the AHA without engaging in a selection process no longer requires a waiver. The Housing Opportunity Through Modernization Act of 2016 - Housing Choice Voucher (HCV) and Project-Based Voucher Implementation; Additional Streamlining Changes (the HOTMA Voucher Final Rule) became effective on June 6, 2024. 24 CFR § 983.51(c) now provides for exceptions to the competitive selection. 24 CFR § 983.51(c) indicates that a PHA may select for PBV assistance a project consisting of PHA-owned units as defined at 24 CFR § 982.4 without following a competitive process. Thus, AHA's flexibility to allow for non-competitive selection of projects comprised of PHA-owned units is not required given that the HOTMA Voucher Final Rule is in effect.

Regarding pre-inspection of units, please note that the revised HUD-VASH Operating Requirements permit PHAs to pre-inspect units up to 90 days prior to the date of the Request for Tenancy Approval (RFTA), so the pre-qualifying inspection flexibility is not needed for HUD-VASH.

Regarding AHA's flexibility for guaranteed income payments, please note that while this flexibility is approved, AHA also has the option to make guaranteed income payments a permissive deduction under 24 CFR § 5.611(b).

Your request to apply the following flexibility to HUD-VASH is denied after determining that it would have a detrimental impact on HUD-VASH participants:

- Alternative reexamination schedule (Certain provisions of Section 8(o)(5) of the 1937 Act; Title 24 Code of Federal Regulations CFR § 982.516 (a)(1)). Households with any income will be on a triennial reexamination schedule, while zero-income households will remain on an annual schedule. Households are limited to one interim reexamination per calendar year if the household gross income has decreased by 10 percent or more. A family may submit a hardship request if 1) the family's income decreases to \$0, 2) the decrease is anticipated to be longer than 30 days, or 3) the family faces eviction.

Per the MTW Operations Notice, MTW expansion PHAs must establish a financial hardship policy that includes the following situations: 1) The family has experienced a decrease in income because of changed circumstances, including loss or reduction of employment, death in the family, or reduction in or loss of earnings other assistance, 2) The family has experienced an increase in expenses, because of changed circumstances, for medical costs, childcare, transportation, education, or similar items, and 3) Such other situations and factors determined by the agency to be appropriate. The AHA hardship policy does not address these situations and therefore may pose harm to families who are facing one of the above situations but do not qualify for a hardship based on the AHA's policy. Please consult with the MTW office to ensure that the AHA's policy complies with the hardship policy requirements as stated in the MTW Operations Notice.

The AHA's request to apply two of the above PBV flexibilities, as explained further below, is denied because the MTW flexibilities afforded to the AHA through waiver of the old regulatory requirements cannot be extended. Rather, the AHA must go through the standard waiver approval process with the MTW office regarding any relief from the new regulatory requirements currently in effect. If and when such waiver of the new requirements is approved, then the PHA may request further approval to extend the MTW flexibilities.

- PBV Right Sizing (24 CFR § 983.260(a)(1), 24 CFR § 983.260(b)(1)(i), and 24 CFR § 983.260(b)(2)(i)). allows underhoused families to remain in smaller PBV units if the unit is not overcrowded and the underhoused family wishes to remain in the unit.

The HOTMA Voucher Final Rule incorporated substantive changes to 24 CFR § 983.260 regarding overcrowded, under-occupied, and accessible units. The changes involved both organizational restructuring and new requirements.

Specifically:

- 24 CFR § 983.260(a)(1) now provides (only) that "The PHA subsidy standards determine the appropriate unit size for the family size and composition."



- 24 CFR § 983.260(b)(1)(i) now references just one form of continued housing assistance (“PBV assistance in an appropriate-size unit (in the same project or in another project”).
- There is no longer a regulation at 24 CFR § 983.260(b)(2)(i).

Please note that in the HUD-VASH Operating Requirements, HUD applies an alternative requirement for HUD-VASH PBV units with respect to 24 CFR § 983.260(b). Per Section K, the PHA’s offer of continued assistance must be in the form of either a HUD-VASH tenant-based voucher or another HUD-VASH PBV unit. If no HUD-VASH assistance is available for the PHA to offer within 60 days of the PHA’s determination, the PHA must remove the wrong-sized or accessible unit from the HAP contract to make HUD-VASH voucher assistance available to issue the family a tenant-based HUD-VASH voucher. The AHA must ensure that any alternative requirements are taken into consideration if it requests an extension of MTW flexibilities.

- PBV Contract Rent Increases (24 CFR § 983.302(b)(2)). All rent increases for PBV units are increased once a year at the beginning of AHA’s fiscal year, rather than at the contract’s anniversary date.

The HOTMA Voucher Final Rule incorporated substantive changes to 24 CFR § 983.302. The changes involved organizational restructuring as well as new requirements and flexibilities. Specifically, 24 CFR § 983.302(b)(2) now provides, “A rent increase may occur through automatic adjustment by an operating cost adjustment factor (OCAF) or as the result of an owner request for such an increase. A rent increase as the result of an owner request must be determined by the PHA pursuant to 24 CFR § 983.301(b) or (c), as applicable. A rent increase through an adjustment by an OCAF is likewise subject to 24 CFR § 983.301(b) or (c), as applicable, except there is no rent request by the owner to take into account since the PHA redetermines the rent automatically under that option.”

Should you have any questions regarding this matter, please contact Emily Warren, Senior Housing Program Specialist, Housing Voucher Management and Operations Division, at [Emily.J.Warren@hud.gov](mailto:Emily.J.Warren@hud.gov).

Sincerely,

*Krista Mills*

for

Danielle Bastarache

Deputy Assistant Secretary

Office of Public and Voucher Programs

## **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](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 patterns<sup>1</sup> 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

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<sup>1</sup> 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):**  
07/01/2025  
**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 such as moving to a triennial reexamination and inspection schedule and allowing for the self-certification of assets and continuing activities proposed for FY 2023-2024 such as increasing rents for PBV units at AHA's fiscal year rather than the contract's anniversary date.

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 Restore-Rebuild (formerly known as Faircloth-to-RAD) transactions feasible by supplementing the RAD rents as housing assistance payments or to pay for acquisition, rehabilitation or construction costs or contributing to development costs in another manner. The AHA is increasing housing choices for low-income families by using its 120-unit Restore-Rebuild authorization to produce additional project-based vouchers at Independence Plaza. 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 Restore-Rebuild with additional MTW funds.

Effective January 1, 2024, MTW Activity 2022-01 2.b. Payment Standards – Fair Market Rents (HCV) was applied to Veteran Affairs Supportive Housing (VASH), Stability Voucher (SV), and Emergency Housing Choice Voucher (EHV) participants. On February 19, 2025, the AHA received approval from the Department of Housing and Urban Development (HUD) to apply MTW flexibilities under MTW Activity 2022-15 1.w. Alternative Income Inclusions/Exclusions (HCV), MTW Activity 2022-03 3.d.

Self-Certification of Assets, and MTW Activity 2022-07 5.d. Alternative Inspection Schedule to its VASH, EHV, and SV programs. In the same letter of approval, the AHA received approval to apply MTW flexibilities under MTW Activity 2022-06 5.a. Pre-Qualifying Unit Inspections to its EHV and SV programs (AHA doesn't need MTW approval to apply this activity to the VASH program as it is already allowed under the revised HUD-VASH Operating Requirements). After receiving approval from its Board of Commissioners, the AHA plans to implement the approvals received in its February 19, 2025 letter from HUD starting on April 1, 2025.

## **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.**

### **Screener:**

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”.

<b>1. Tenant Rent Policies</b>	
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



<b>1. Tenant Rent Policies</b>	
w. Alternative Income Inclusions/Exclusions (HCV)	Currently Implementing

<b>2. Payment Standards and Rent Reasonableness</b>	
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

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

<b>4. Landlord Leasing Incentives</b>	
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

<b>5. Housing Quality Standards (HQS)</b>	
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

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

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

<b>8. Increase Elderly Age (PH &amp; HCV)</b>	
a. Increase Elderly Age (HCV)	Not Currently Implemented

<b>9. Project-Based Voucher Program Flexibilities</b>	
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

<b>10. Family Self-Sufficiency Program with MTW Flexibility</b>	
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

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

<b>12. Work Requirement</b>	
b. Work Requirement (HCV)	Not Currently Implemented

<b>13. Use of Public Housing as an Incentive for Economic Progress (PH)</b>	Not applicable
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<b>14. Moving On Policy</b>	
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

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

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

<b>1.w. Alternative Income Inclusions/Exclusions (HCV)</b>
Currently Implementing
<p>ACTIVITY 2022-15: The AHA excludes 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 excludes these payments from the income review and rent calculation process of applicants or participants receiving these payments.</p> <p>The AHA will also exclude income from United Way Bay Area's (UWBA) Community-Based Roads to Prosperity program which is a privately funded guaranteed basic income (GBI) pilot program in Alameda County, California. Starting in late 2024, 100 families will be randomly selected from SparkPoint Centers based in Oakland, Fremont, and Hayward and provided \$18,000 in unconditional cash transfers over the course of 18 months.</p>
<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>

<b>1.w. Alternative Income Inclusions/Exclusions (HCV)</b>
<input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input checked="" type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
What inclusions or exclusions will be eliminated, modified, or added?  Guaranteed Basic Income Pilot Program - City of Alameda called Rise Up Alameda and United Way Bay Area's (UWBA) Community-Based Roads to Prosperity program
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 and payments for the Guaranteed Basic Income Pilot Program were distributed starting in October 2023. Of the 150 households that are a part of this pilot program, 44% or 67 participants receive rental assistance through the voucher program. Starting on April 1, 2025, the AHA plans to apply this activity to the VASH, EHV, and SV programs.
<b>2.b. Payment Standards – Fair Market Rents (HCV)</b>
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 between 80% to 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 at the interim or regular reexamination, whichever comes first.  The Alameda Housing Authority is has Waived: 24 CFR 982.505 (c) (4), which falls under 2.b. MTW waiver, 2.b. Payment Standards – Fair Market Rents (HCV).

<b>2.b. Payment Standards – Fair Market Rents (HCV)</b>
Currently Implementing
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 between 80% and 150% of FMR.
This MTW activity serves the following statutory objectives: <input type="checkbox"/> Cost effectiveness <input type="checkbox"/> Self-sufficiency <input checked="" type="checkbox"/> Housing Choice
This MTW activity has the following cost implications: <input type="checkbox"/> Neutral <input type="checkbox"/> Increased revenue <input type="checkbox"/> Decreased revenue <input checked="" type="checkbox"/> Increased expenditures <input type="checkbox"/> Decreased expenditures
A MTW activity may apply to all assisted households or only to a subset or subsets of assisted households by having a different policy by household status/family types/sites. This MTW activity applies: <input checked="" type="checkbox"/> to all assisted households <input type="checkbox"/> only to a subset or subsets of assisted households
This MTW activity does require a Safe Harbor Waiver.
This MTW activity does require a hardship policy. Hardship policy will be uploaded here, but please see Payment Standards Outside FMR Hardship Policy.
The hardship policy does not apply to more than this MTW activity.
The MTW agency has not modified the hardship policy since the last submission of the MTW Supplement.
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.
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.

<b>2.b. Payment Standards – Fair Market Rents (HCV)</b>
Currently Implementing
The AHA implemented this activity on July 1, 2023 and since then the AHA went through the significant amendment process to allow increases in payment standards to be applied at the interim or regular reexamination, whichever comes first. In the most recently completed fiscal year (July 1, 2023 to June 30, 2024) the AHA kept payment standards at 120% of FMR.
This activity has not been discontinued and is not planned to be discontinued.

DRAFT

### 3.b. Alternative Reexamination Schedule for Households

#### Currently Implementing

ACTIVITY 2022-02: The AHA has switched to a triennial reexamination schedule for all households except families receiving zero income or less than \$5,000 per adult annually in income, VASH, SV or EHV participants who will receive annual recertifications. AHA will check for families meeting the zero income conditions twice a year (normally January and July) and schedule an annual reexamination as appropriate.

Households are only allowed 1 interim reexamination every calendar year for an income decrease of more than 10% from the reexamination or interim, whichever was conducted last.

Increases and cumulative increases between regular reexaminations resulting in more than a 10% income increase need to be reported when the 10% level is reached.

If the payment standard increases when an interim is conducted, the AHA will use the new payment standard to be effective at the interim effective date as allowed under HOTMA.

Custom Question: What is the recertification schedule?

- ☐ Once every two years  
☒ Once every three years  
☐ Other

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

- ☐ 0  
☒ 1  
☐ 2 or more

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

The AHA is limiting households to one interim per calendar year if the household gross income has decreased by 10% or more.

If a household would like to receive an interim for an income decrease of less than 10% or has already received an interim in the calendar year and would like a second interim, the household may submit a hardship request if:

- The family has experienced a decrease in income because of changed circumstances, including loss or reduction of employment, death in the family, or reduction in or loss of earnings other assistance; OR  
The family has experienced an increase in expenses, because of changed circumstances, for medical costs, childcare, transportation, education, or similar items.

<b>3.b. Alternative Reexamination Schedule for Households</b>
<p>This MTW activity serves the following statutory objectives:</p> <p><input checked="" 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 type="checkbox"/> to all assisted households</p> <p><input checked="" type="checkbox"/> only to a subset or subsets of assisted households</p> <p>Does not apply to VASH, SV, or EHV participants.</p>
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.
<p>How many hardship requests have been received associated with this activity in the most recently completed PHA fiscal year?</p> <p>1 hardship request was received during the most recently completed PHA fiscal year (July 1, 2023 to June 30, 2024). The request was approved and the interim was processed.</p>
This MTW activity does require an impact analysis. Impact analysis will be uploaded here, but please see Alternative Reexamination Schedule 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. Since then, the AHA has been working to spread out reexaminations across the 3-year reexamination cycle and plans to have this fully in place starting in the 2025 calendar year. Effective February 20, 2025, the AHA revised its hardship policy to be aligned with the requirements in the MTW Operations Notice.</p>
This activity has not been discontinued and is not planned to be discontinued.



<b>3.d. Self-Certification of Assets</b>
Currently Implementing
<p>ACTIVITY 2022-03: Allow self-certification of up to \$50,000 in assets for participants to reduce processing of minimal income from assets. Family must provide self-certification statement disclosing any income earned on the assets under penalty of perjury. No other verification will be collected or required. Assets are defined 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 of all assets regardless of amount.</p> <p>New assets under \$50,000 do not need to be reported between triennials for participants.</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.
<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, and since then staff has accepted self-certifications of assets less than \$50,000 where there is no income earned for participants. Staff will no longer be collecting verification on assets under \$50,000 for participants. Starting on April 1, 2025, the AHA plans to apply this activity to the VASH, EHV, and SV programs.</p>

**3.d. Self-Certification of Assets**

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

**4.a. Vacancy Loss**

Currently Implementing

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

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

This allows the AHA to make a payment up to one month's rent payment to any landlord, new or returning, 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.

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

☐ To all units

☒ Certain types of units only

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

☒ Accessible units

☐ Units in particular types of areas or neighborhoods

☐ Units/landlords new to the HCV program

☒ Other. Please describe briefly:

Does not apply to PHA owned, LIHTC units, PBV units, or units with regulatory agreements.

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

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

<b>4.a. Vacancy Loss</b>
\$0
<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> <p><input 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 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> <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.
Based on the Fiscal Year goals listed in the activity's previous Fiscal Year's narrative, provide a description about what has been accomplished or changed during the implementation.

#### **4.a. Vacancy Loss**

The AHA implemented this activity on July 1, 2023 but has not made any payments under this policy in the last fiscal year.

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 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.

Only one incentive will be given to a landlord, for the same participant in cases where the participant is transferring to a unit within the same complex within one year of occupancy at the original unit.

For individuals who are leasing in place, an incentive will only be provided if the individual was not previously a voucher holder.

#### 4.c. Other Landlord Incentives

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

☐ To all units

☒ Certain types of units only

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

☒ Accessible units

☐ Units in particular types of areas or neighborhoods

☒ Units/landlords new to the HCV program

☒ Other. Please describe briefly:

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

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?

Between July 1, 2023 and June 30, 2024, 117 payments were issued under this policy – 61 for the HQS incentive, 44 for the returning landlord incentive, 73 for the first-time rental incentive and 0 for the accessible unit incentive.

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

Between July 1, 2023 and June 30, 2024, \$159,600 was paid out under this policy – \$6,100 for the HQS incentive, \$44,000 for the returning landlord incentive, \$109,500 for the first-time rental incentive and \$0 for the accessible unit incentive.

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

<b>4.c. Other Landlord Incentives</b>
<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> <p>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 and has not made any changes to the policy. As a result of this activity, the AHA has had more landlords who have shown an interest in leasing to housing program participants and has had 41 more landlords who have housed program participants.</p>
This activity has not been discontinued and is not planned to be discontinued.

<b>5.a. Pre-Qualifying Unit Inspections</b>
Currently Implementing
<p>ACTIVITY 2022-06: This activity to incentivize landlords to participate in the AHA's voucher programs 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 HCV, PBV, EHV, and SV 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 and has not made any changes to the policy. Between July 1, 2023 and June 30, 2024, 35 pre-qualifying inspections were conducted. Starting on April 1, 2025, the AHA plans to apply this activity to the EHV and SV programs.</p>
This activity has not been discontinued and is not planned to be discontinued.

<b>5.d. Alternative Inspection Schedule</b>
Currently Implementing
<p>ACTIVITY 2022-07: This activity to incentivize landlords to participate in the AHA's voucher programs in combination with activities 2022-04, 2022-05, 2022-06, and 2022-11.</p> <p>Require inspections only once every three years for units under the HCV, VASH, EHV, and SV programs. 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>Inspections will be scheduled based on risk after July 1, 2025. 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.</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>



<b>5.d. Alternative Inspection Schedule</b>
<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.
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. Starting on April 1, 2025, the AHA plans to apply this activity to the VASH, EHV and SV programs.</p>
This activity has not been discontinued and is not planned to be discontinued.

<b>9.a. Increase PBV Cap</b>
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>

<b>9.b. Increase PBV Project Cap</b>
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.

<b>9.c. Elimination of PBV Selection Process for PHA-owned Projects without Improvement, Development, or Replacement</b>
Currently Implementing
ACTIVITY 2022-010: This activity allows 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. 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 <sup>rd</sup> 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> <p><input type="checkbox"/> The MTW activity applies to all properties with project-based vouchers.</p> <p><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>

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

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****Currently Implementing**

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.

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.

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.

**Custom Questions**

Name and Address of Development

North Housing Master Plan -  
501 Mosely Avenue,  
Alameda, CA 94501

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)

<b>17.c. Housing Development Programs</b>	
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"> <li>80% of AMI</li> </ul>	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"> <li>60% of AMI</li> </ul>	0 units
<ul style="list-style-type: none"> <li>30% of AMI</li> </ul>	127 units
<ul style="list-style-type: none"> <li>Other</li> </ul>	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 <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	

**17.c. Housing Development Programs**

☐ only to selected family types

Please select the family types subject to this MTW activity:

☐ Non-elderly, non-disabled families

☐ Elderly families

☐ Disabled families (to the extent those families are not exempt via a reasonable accommodation)

☐ Other – another specifically defined target population or populations. The description of this population is:

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

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

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

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

<b>Cohort 4.2 Front-End Vacancy Loss Payment</b>
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**

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

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

This MTW activity does not require a Safe Harbor Waiver.

This MTW activity does not require a hardship policy.

This MTW activity does not require an impact analysis.

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

The AHA implemented this activity on July 1, 2023 but no payments have been made under this policy in the most recently completed fiscal year.

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 resubmitting revised versions of its MTW Activity 2022-14 Project-Based Voucher Right Sizing and MTW Activity 2023-02 Project-Based Voucher Contract Rent Increases since the provisions waived under the original activities have been organizationally restructured in recent revisions by HUD to the regulations governing the PBV program and in the letter of approval received by HUD on February 19, 2025, HUD stated that “the AHA must go through the standard waiver approval process with the MTW office regarding any relief from the new regulatory requirements currently in effect.”

## **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% 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 was revised to 10% which was implemented on August 1, 2024.

Also, activity 2022-15 encourages self-sufficiency by allowing families who were chosen to be a part of the GBI program to retain income increases from the GBI program.

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

Not applicable as the Housing Authority of the City of Alameda has not implemented its 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 has not implemented its 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.

The AHA did not receive any comments constituting changes to the MTW Supplement from 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.

### **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.

<b>2.b. Payment Standards – Fair Market Rents (HCV)</b>
Name and number of the MTW Waiver and associated activity for which the MTW agency is seeking to expand the safe harbor: Payment Standards – Fair Market Rents (HCV), activity 2.b.
The specific safe harbor and its implementing regulation: The Alameda Housing Authority (AHA) is seeking a safe harbor waiver of MTW Activity 2.b.i., Payment Standards-Fair Market Rents, which states that payment standards must be between 80% and 120% of the FMR.
The proposed MTW activity the MTW agency wishes to implement via this Safe Harbor Waiver: AHA seeks to allow payment standards to be set up to 150% of the FMR.
A description of the local issue and why such an expansion is needed to implement the MTW activity: The Bay Area's rental market makes it difficult for families to obtain housing under the current payment standard restrictions. The AHA raised the payment standards to 120% of FMR, but units are still not affordable for families due to the 40% affordability rule while being determined to be rent reasonable. One way to make these units available to assisted families is to increase the payment standard. The rents would still be limited by a rent reasonableness determination.
An impact analysis is required. Already submitted with Payment Standard -2b. File name CA062ImpactAnalysisPaymentStandardOutsideFMR.pdf.
A description of the hardship policy for the MTW activity, if applicable: Payment Standards Outside FMR Hardship Policy
See Section H for a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered. No comments were received specific to this waiver request.

**Cohort 4.2 Front-End Vacancy Loss Payment**

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

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

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

This MTW activity serves the following statutory objectives:

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

This MTW activity has the following cost implications:

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

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

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

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

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

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

- ☒ all family types
- ☐ only to selected family types

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

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

<b>Cohort 4.2 Front-End Vacancy Loss Payment</b>
<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.

**ACTIVITY 2022-13: Allow Owner Referrals Under Project-Based Voucher Program**

The Housing Authority of the City of Alameda (AHA) is seeking to waive (42 USC § 1437f(o)(13)(J)) and 983.251(c)(1) to allow owners to refer eligible families for Project-Based Voucher units to the AHA for PBV eligibility determination from an owner-managed wait list.

Because 8(o)(13)(J) will eventually be changed to allow site-based waiting lists once HUD issues a notice or regulations implementing the relevant provision of HOTMA Section 106(a)(7). The waiver of 8(o)(13)(J) will expire upon HUD issuing a notice or regulations implementing Section 106(a)(7) of HOTMA, authorizing the use of owner-maintained, site-based waiting lists for PBV units.

Owners would be required to provide documentation and a narrative of 1) how any wait list was built, or families were selected for referral and 2) show that the method met all applicable federal laws including non-discrimination and fair housing requirements. Owner referral would be optional for owners, methods for referral must be pre-approved by the AHA before any referrals can be made, and the AHA could deny referrals from owners if the AHA determined that the outreach or wait list management was insufficient or had a disparate impact on applicants. AHA will: 1) adopt the owner waiting list policy into the Admin Plan, 2) may refer families to the owner for placement on owner's list, 3) have clear process mandated for owner to (a) always allow families to be on the list or (b) make preliminary eligibility determinations that includes an appeal process with the PHA when the owner refuses to place a family on the waiting list, and 4) have a requirement for the owner to provide public notice of opening/closing the waiting list. If the owner used the Coordinated Entry System (CES) to provide names, the same documentation of compliance with non-discrimination and fair housing requirements must be submitted.

This MTW activity serves the following statutory objectives:

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

This initiative achieves one or more of the 3 MTW above statutory objectives by: Opening and managing a wait list is a very costly endeavor to make sure that an inclusive method is used to outreach to families. Owners then have additional screening requirements above PBV requirements, so many PBV-eligible applicants are rejected by owners due to other criteria. This would allow owners to market their units with the additional requirements and result in faster leasing of PBV units.

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

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



**ACTIVITY 2022-13: Allow Owner Referrals Under Project-Based Voucher Program**

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

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

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

- ☒ all family types
- ☐ only to selected family types

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

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

This MTW activity has the following cost implications:

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

The implementation timeline for the initiative is: Full implementation would be delayed because the AHA would first expire applicants on its wait lists before allowing owners to refer. Also, the AHA will need to gather and review the documentation from the owner.

This MTW activity does require an impact analysis.

**IMPACT ANALYSIS – 2022-13 Allow Owner Referrals Under PBV Program**

**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 reduce the administration of waitlists for the Housing Authority of the City of Alameda (AHA). Waitlist openings can cost tens of thousands of dollars. The need to open waitlists frequently due to difficulty in obtaining qualified applicants for some units increases the costs to the AHA for administering waitlists. Frequently, low-income housing providers have waitlists for the units along with the AHA's Project-Based Voucher (PBV) waitlists, which can create confusion on the side of the family.

**ACTIVITY 2022-13: Allow Owner Referrals Under Project-Based Voucher Program**

There may also be a slight decrease in vacancy payments as units should be filled timelier as owners know of upcoming or current vacancies before the AHA.

FACTOR 2: Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

This activity will not affect housing costs for families.

FACTOR 3: Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

This would not have an impact on the families currently on the AHA's waitlist. This activity would be phased in over time as the waitlists operated by the AHA were extinguished. Some owners may be able to refer one bedroom size earlier than others. For example, during the last waitlist opening, only 42 families applied that were eligible for 5-bedroom units, so once these 42 families have been housed, removed for non-response, or determined ineligible, the owner would be eligible to refer for the 5-bedroom units.

FACTOR 4: Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This would not affect the termination rate.

FACTOR 5: Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This may decrease the vacancy rate of PBV units as owners could pre-screen families before referring to the AHA, but this may not have any affect on the utilization rate because vacancy payments would also decrease in this case.

FACTOR 6: Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This would meet the statutory goal of cost effectiveness as maintaining waitlists is costly.

FACTOR 7: Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

**ACTIVITY 2022-13: Allow Owner Referrals Under Project-Based Voucher Program**

The AHA will need to monitor this, but the owners will be informed of the need to refer families that meet this requirement. The AHA will still be able to meet this requirement.

b) Reasonable Rent Policy

This does not affect the family's calculation of total tenant payment.

c) Substantially the Same Requirement

The activity will not increase payments, so the AHA should be able to meet this requirement.

d) Comparable Mix Requirement

This activity would result in PBV units being filled at the AHA's subsidy standards, so the AHA would be able to meet this requirement.

e) Housing Quality Standards (HQS)

The units would continue to have to meet the HQS standards, so this statutory requirement would be met.

**FACTOR 8:** Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity would not result in hardship requests as it does not affect the HAP or total tenant payment.

**FACTOR 9:** Across the other factors above, the impact on protected classes (and any associated disparate impact)

Since the AHA will process all applicants currently on its waitlists (which are all currently closed), there will not be a disparate impact to the current applicants.

Owners will be required to perform outreach to find applicants for the units along with their process to handle walk-ins. The owners will be required to certify that outreach was done in a non-discriminatory manner along with being required to submit documentation showing how the referrals were found and that the families were referred in a way that is consistent

<b>ACTIVITY 2022-13: Allow Owner Referrals Under Project-Based Voucher Program</b>	
	<p>with all applicable federal laws (non-discrimination and fair housing for example).</p> <p>The AHA will review the documentation to ensure that there is not a disparate impact on protected classes.</p>
This MTW activity does not require a hardship policy.	
See Section H for a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered.	

**ACTIVITY 2022-14: Project-Based Voucher Right Sizing**

The Alameda Housing Authority (AHA) is seeking to waive 24 CFR 983.260 to implement the Project-Based Right Sizing activity through an Agency-Specific waiver. This activity will allow families who are under-housed to remain in smaller Project-Based Voucher (PBV) units if the unit is not overcrowded and the under-housed family wishes to remain in the unit. Families assisted through PBV units would be offered the ability to move to a larger PBV unit, if available, or to receive a Housing Choice Voucher, but the family may elect to expand their housing choice by remaining in the unit that is smaller than the occupancy standard specifies.

This MTW activity serves the following statutory objectives:

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

This initiative achieves one or more of the 3 MTW above statutory objectives by: Many of the units for senior families are studio or 1-bedroom units and a senior with a live-in aide is allowed a second bedroom under the AHA's subsidy standards. Project-based voucher families would be offered the ability to move to a larger Project-Based Voucher unit, if available or to receive a Housing Choice Voucher if the 1-year occupancy is met, but the family may elect to expand their housing choice by remaining in the unit that is smaller than the occupancy standard specifies.

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

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

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

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

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

- ☒ all family types
- ☐ only to selected family types

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

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

**ACTIVITY 2022-14: Project-Based Voucher Right Sizing**

This MTW activity has the following cost implications:

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

The implementation timeline for the initiative is:

Upon approval of MTW Supplement, approval of revised Administrative Plan and training of staff.

This MTW activity does require an impact analysis.

**IMPACT ANALYSIS – 2022-14 Project-Based Voucher Right Sizing**

**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 does not affect the agency's finances except as it pertains to staff having to process less Project-Based Voucher (PBV) transfers.

**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 does not change the family contribution as the formula for PBV requires the family to pay a set amount for any unit size based on the family's income. This activity would allow some PBV families to remain under the PBV rent calculation and not have to convert to the Housing Choice Voucher (HCV) calculation, which sometimes results in an increase in the family portion over the amount paid under the PBV program.

**FACTOR 3:** Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

This may have a slight impact on PBV waitlists. The AHA attempts to transfer under-housed families within the PBV portfolio before issuing an HCV, so currently families on larger-sized units may have to wait longer because of these transfers, but this activity may shift that wait time to the smaller-sized units. However, there are more smaller-sized units in the AHA's portfolio, so these waitlists move faster than the larger-sized unit waitlists currently. This may help even out the wait time across bedroom size.

**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)

**ACTIVITY 2022-14: Project-Based Voucher Right Sizing**

This would not affect the termination rate of families are under-housed families are currently moved between PBV units or given a HCV.

**FACTOR 5:** Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This would not affect the utilization rate in the HCV program as the PBV units are already included in that rate.

**FACTOR 6:** Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This would increase the housing choice for PBV families by allowing them to remain in the PBV program. Many families on the AHA's program prefer to be housed in PBV units as exemplified by the fact that numerous HCV families applied for PBV waitlists during the last waitlist opening.

**FACTOR 7:** Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

This would not impact the AHA's ability to meet this requirement.

b) Reasonable Rent Policy

This is not affecting the total tenant payment.

c) Substantially the Same Requirement

This would not impact the AHA's ability to meet this requirement.

d) Comparable Mix Requirement

This would not impact the AHA's ability to meet this requirement.

e) Housing Quality Standards (HQS)

The units would continue to have to meet the HQS standards, so this statutory requirement would be met.

**FACTOR 8:** Impact on the rate of hardship requests and the number granted and denied as a result of this activity

As the family would still have the option to transfer to a correct-sized unit or voucher, this would not result in hardship requests.

<b>ACTIVITY 2022-14: Project-Based Voucher Right Sizing</b>
<p>FACTOR 9: Across the other factors above, the impact on protected classes (and any associated disparate impact)</p> <p>The AHA will track these families to see if there is a disparate impact, but at this time, there is not enough data to get statistically valid results for the protected classes and this activity as only three (3) families have been under-housed in the last three years.</p>
<p>This MTW activity does not require a hardship policy.</p>
<p>See Section H for a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered. No comments were received specific to this waiver request.</p>



**ACTIVITY 2023-02: Project-Based Voucher Contract Rent Increases**

The Alameda Housing Authority (AHA) is seeking to waive 24 CFR 983.302 (b) to implement the PBV Contract Rent Increases activity through an Agency-Specific Waiver. This activity will allow all rent increases for PBV units to be increased once a year at the beginning of AHA's fiscal year rather than the contract's anniversary date. This waiver will also allow staff to bundle rent increases once a year to efficiently determine rent reasonableness and ensure notice requirements were met in a timely manner rather than stagger rent increase determinations throughout the year.

This MTW activity serves the following statutory objectives:

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

This initiative achieves one or more of the 3 MTW above statutory objectives by:  
Allows staff to bundle these rent increases once a year to efficiently determine rent reasonableness and ensure notice requirements were met in a timely manner rather than stagger rent increase determinations throughout the year.

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

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

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

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

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

- ☒ all family types
- ☐ only to selected family types

Please select the family types subject to this MTW activity:

- ☐ Non-elderly, non-disabled families
- ☐ Elderly families
- ☐ Disabled families (to the extent those families are not exempt via a reasonable accommodation)
- ☐ Other – another specifically defined target population or populations. The description of this population is:

**ACTIVITY 2023-02: Project-Based Voucher Contract Rent Increases**

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

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

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

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

This MTW activity has the following cost implications:

☒ Neutral

☐ Increased revenue

☐ Decreased revenue

☐ Increased expenditures

☐ Decreased expenditures

The implementation timeline for the initiative is:

July 1, 2024

This MTW activity does require an impact analysis.

**FACTOR 1:** Impact on the agency's finances (e.g., how much will the activity cost, any change in the agency's per family contribution)

Individual Project-Based Voucher (PBV) Contracts have differing contract dates which burdens the administration both in terms of time and other resources to keep track of these dates. By consolidating rent increase reviews to happen only once a year during a specific period, this activity will increase efficiency and reduce costs associated with monitoring these contracts. The timing of the increase in HAP costs and total tenant payment for the first year will be affected for the contracts. Approximately 150 units have an anniversary date prior to July 1 and 220 units have an anniversary date after July 1. The AHA would work with PBV owners to align the contract rent increase requests for 2024 to July 1. Most of the 150 units due an increase in the beginning of the year are owned by affiliates of the AHA, so increases may be delayed by a couple months. The other 220 contracted units will have a rent increase earlier in the year in 2024. The HAP increase for these units would be offset in part by the delay in increases for the other units.

**ACTIVITY 2023-02: Project-Based Voucher Contract Rent Increases**

**FACTOR 2:** Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

Under the PBV program, participants pay the same amount after a rent increase as before a rent increase because total tenant payment is based on the family's income and not the rent for the unit, so this activity will not have an impact on affordability of housing costs for families.

**FACTOR 3:** Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

This would not affect the agency's waitlist.

**FACTOR 4:** Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This would not affect the agency's terminations rate of families.

**FACTOR 5:** Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This would not affect the utilization rate in the HCV program as the increase in rent would happen regularly under the contract, so due to the savings in some rents (see Factor 1), the utilization rate for expenditure of HAP would not be greatly affected.

**FACTOR 6:** Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This would meet the statutory goal of cost effectiveness as staff could work more efficiently to process PBV contract rent increases when all units are affected at the same time and workflow can be aligned for staff to be able to process all rent increases in a timely manner for over 500 units which is approximately 30% of the entire program.

**ACTIVITY 2023-02: Project-Based Voucher Contract Rent Increases**

**FACTOR 7:** Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

AHA will be able to meet this requirement since this activity does not pertain to new admissions.

b) Reasonable Rent Policy

AHA will be able to meet this requirement since this activity would not have an effect on the family's calculation of total tenant payment.

c) Substantially the Same Requirement

AHA will be able to meet this requirement since this activity would not significantly increase payments.

d) Comparable Mix Requirement

AHA will be able to meet this requirement since this activity would not affect family size because the activity relates to rent increases and not admissions of families.

e) Housing Quality Standards (HQS)

AHA will be able to meet this requirement since this activity would not affect the HQS and all units will be expected to be upkept in accordance with HQS.

**FACTOR 8:** Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This should not result in hardship requests since the timing of the rent increase will not impact the family's contribution.

**FACTOR 9:** Across the other factors above, the impact on protected classes (and any associated disparate impact)

**ACTIVITY 2023-02: Project-Based Voucher Contract Rent Increases**

The results of multiple chi-squared tests of independence found no statistically significant relationship between the contract date for rent increases and the protected classes of age, sex, ethnicity, race, or familial status. Since these protected classes were found to be independent of the contract date for rent increases there will be no impact on these protected classes.

There was a significant relationship between the protected class of disability and the contract date for rent increases since about 72% of families with a head of household (HOH) with a disability have contract dates that are before the July 1 cutoff. This means that families with a HOH with a disability are disproportionately in the before-cutoff group. The timing of a rent increase does not affect the payment of the family, therefore, there would be no disparate impact on this protected class since they will not experience any significant change as a result of this activity.

This MTW activity does not require a hardship policy.

See Section H for a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered. No comments were received specific to this waiver request.

**ACTIVITY 2023-03: Project-Based Voucher First Year Moves**

The Alameda Housing Authority (AHA) is seeking to waive 42 USC § 1437f(o)(13)(E)(i), 24 CFR 983.261(a) and 24 CFR 983.261(d) to implement the Project-Based Voucher First Year Moves activity through an Agency-Specific waiver.

This request will allow Project-Based Voucher families to receive a Housing Choice Voucher within the first year of tenancy for Reasonable Accommodation reasons or under the Violence Against Women's Act or upon demonstration of good cause. Families in units not meeting the family's needs due to an approved Reasonable Accommodation or due to a situation protected under the Violence Against Women's Act would be issued a tenant-based voucher if one is available with funding without being placed on a wait list to transfer to a unit that meets the family's needs.

This MTW activity serves the following statutory objectives:

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

This initiative achieves one or more of the 3 MTW above statutory objectives by: Allows Project-Based Voucher families a housing choice that meets their needs outside of the portfolio during their first year of occupancy. Families in units not meeting the family's needs due to an approved Reasonable Accommodation or due to a situation protected under the Violence Against Women's Act, would be issued a voucher if one is available with funding without being placed on a wait list to transfer to a unit that meets the family's needs.

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

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

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

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

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

- ☒ all family types
- ☐ only to selected family types

Please select the family types subject to this MTW activity:

<b>ACTIVITY 2023-03: Project-Based Voucher First Year Moves</b>
<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:
<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 checked="" type="checkbox"/> The MTW activity applies to all properties with project-based vouchers. <input type="checkbox"/> The MTW activity applies to specific tenant-based units and/or properties with project-based vouchers. The description of which tenant-based units and/or properties with project-based vouchers that will participate in this MTW activity is:
<p>This MTW activity has the following cost implications:</p> <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
<p>The implementation timeline for the initiative is:  Upon approval of MTW Supplement, approval of revised Administrative Plan and training of staff.</p>
<p>This MTW activity does require an impact analysis.</p> <p>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)</p> <p style="padding-left: 40px;">This should not have a large impact on the agency's finances as families in Project-Based Voucher (PBV) units are normally allowed to transfer after one year.</p> <p>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)</p> <p style="padding-left: 40px;">This activity will not affect housing costs for families. A family utilizing a Housing Choice Voucher (HCV) may pay more than a family with PBV</p>

**ACTIVITY 2023-03: Project-Based Voucher First Year Moves**

assistance, but the family will not be paying more than other HCV households. At move-in the family's portion could increase from 30% of the family's income to 40% of the family's income, but this change would be covered with the family during the briefing process to allow the family to make a housing choice that is best for the family.

**FACTOR 3:** Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

There may be a slight increase in the wait time for families on the Housing Choice Voucher waitlist since priority for these vouchers would be given to accommodate tenants relocating out of the PBV program; however, this is how the PBV program already works, so the impact should be negligible over time.

There could also be a slight decrease in the wait times for families on the waitlist for Project-Based Vouchers since more of these units would be made available.

**FACTOR 4:** Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This would not affect the termination rate of families.

**FACTOR 5:** Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

This would not have an effect on utilization rate for the HCV program as the PBV program is part of HCV.

**FACTOR 6:** Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This would meet the statutory goal of housing choice by providing tenants with more housing options that are more suitable to their needs or situation.

**FACTOR 7:** Impact on the agency's ability to meet the MTW statutory requirements



**ACTIVITY 2023-03: Project-Based Voucher First Year Moves****a) Very Low-Income Requirement**

The agency would still be able to meet this requirement as this activity would not impact the selection of applicants as a transfer from PBV to HCV is not considered a new admission.

**b) Reasonable Rent Policy**

This does not affect the family's calculation of total tenant payment.

**c) Substantially the Same Requirement**

The agency would still be able to meet this requirement as the families impacted by this activity are currently assisted.

**d) Comparable Mix Requirement**

The agency would still be able to meet this requirement as the families impacted by this activity are currently assisted.

**e) Housing Quality Standards (HQS)**

The units would have to continue to meet the HQS standards, so this statutory requirement would be met.

**FACTOR 8:** Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity would not result in hardship requests as does not affect the HAP or total tenant payment.

**FACTOR 9:** Across the other factors above, the impact on protected classes (and any associated disparate impact)

Using a chi-squared test for independence, ethnicity for the families on the Housing Choice Voucher (HCV) wait list and the families in the PBV program are independent.

The wait list for the Housing Choice Voucher program contains less families whose head of household (HOH) is a person with a disability than

**ACTIVITY 2023-03: Project-Based Voucher First Year Moves**

those housed under the PBV program. This means there would not be a disparate impact on individuals with disabilities with the activity as this activity benefits the families housed under the PBV program.

Along the same lines, the PBV program houses more families whose HOH is elderly than those families on the HCV wait list, so there is not a disparate impact on families whose HOH is elderly.

If families with five or members are excluded from a chi-squared test for independence, the test states that the family size variable is independent for families on the HCV wait list versus families housed under the PBV program. It is reasonable to exclude these larger families as during the last wait list opening, less larger families applied than the agency had intended to put on the wait list for the PBV program indicating that there are less larger families in the area. The percentages do show that a higher number of larger families are housed in the PBV program than would be expected. The wait list data does not contain the correct information to figure out family status, but the activity is not having an adverse impact on families with a larger number of members. As this activity is not dependent on whether a family has children or not, there should not be an adverse impact on familial status.

This MTW activity does not require a hardship policy.

See Section H for a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered. No comments were received specific to this waiver request.

**ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions**

The Alameda Housing Authority (AHA) is seeking to waive 42 USC § 1437a(b)(3)(A) and § 982.402 Subsidy standards to implement the Flexible Subsidy Standards in PBV Admissions Agency Specific waiver. AHA to house wrong-size families only if no right-size family is on the waiting list and in such case will refer next-lower-size families, 2) “larger” means 4+ bedrooms, and 3) the family will move if a right-size family applies. This activity will allow families to live in a PBV unit that was developed with Tax Credit (LIHTC) or HOME program funding but otherwise would not be eligible for PBV assistance in that same sized unit.

The same subsidy standards as the Housing Choice Voucher will apply to the Project-Based Voucher program except in the following situations: 1) when other funding is tied to the unit and 2) for larger units. The family may not select a unit that would lead to an overcrowded unit under the Housing Quality Standards. The occupancy standards for those other programs may differ from the subsidy standard used for the PBV program. AHA may allow reasonable exceptions of the subsidy standard for the PBV program if the exception is justified by lack of eligible families to lease larger units (such as four-bedroom units or larger unit sizes). This exception may allow the family size to be one less than the minimum number of persons for larger unit sizes. If the AHA does not have enough families on its wait lists for larger units, it must show that all families of the proper number of family members that applied during the last wait list opening were placed on the wait list for that unit size. If that has happened, then the AHA may also refer families for larger units that do not meet the HCV subsidy standards. These families should be pulled from the next smaller bedroom size on the same wait list. If there were larger families that applied during the last wait list opening that were not placed on the wait list, the AHA may decide to reopen the list or go back to the applicants who were not placed on the wait list and place them on the wait list. (The last wait list opening should be within the last 3 years for the second option).

This MTW activity serves the following statutory objectives:

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

This MTW activity has the following cost implications:

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

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

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

**ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions****If previous questions is subset.**

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

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

**If above questions is subset.**

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

- ☒ all family types
- ☐ only to selected family types

Please select the family types subject to this MTW activity:

- ☐ Non-elderly, non-disabled families
- ☐ Elderly families
- ☐ Disabled families (to the extent those families are not exempt via a reasonable accommodation)
- ☐ Other – another specifically defined target population or populations. The description of this population is:

**If above questions is subset.**

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

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

This MTW activity does not require a Safe Harbor Waiver.

This MTW activity does not require a hardship policy.

This MTW activity does require an impact analysis.

**FACTOR 1:** Impact on the agency's finances (e.g., how much will the activity cost, any change in the agency's per family contribution)

This activity will not have an impact on the agency's finances. The Project-Based Voucher (PBV) units are under a long-term contract, so allowing families the choice to move into a slightly smaller or slightly larger

**ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions**

unit will not have a great impact on Housing Assistance Payments (HAP). Staff would need to determine eligibility for the units, so this would not impact staff processing time.

**FACTOR 2:** Impact on affordability of housing costs for affected families (e.g., any change in how much affected families will pay towards their housing costs)

This activity does not affect the family's total tenant payment, so will not have an impact on affordability of housing costs.

**FACTOR 3:** Impact on the agency's waitlist(s) (e.g., any change in the amount of time families are on the waitlist)

This activity will make more families eligible for units, so this may slightly increase the wait times for some families on the wait list. For example, in the past, a family with three members would have been ineligible for a 1-bedroom unit, so the family would have been removed and another family would be considered for the unit. Under this activity, this 3-person family would be eligible, so the second family will experience an increased wait time. However, some families that would have been ineligible for units in the past, will now be eligible and will experience shorter wait times or now be housed rather than denied.

It will also result in less families being removed from some wait lists due to family composition issues.

**FACTOR 4:** Impact on the agency's termination rate of families (e.g., any change in the rate at which families non-voluntarily lose assistance from the agency)

This activity may slightly decrease the termination rate of families as it would allow the Authority to keep larger families in a smaller unit rather than the family having a voucher issued that might expire before a suitable unit is found.

**FACTOR 5:** Impact on the agency's current occupancy level in public housing and utilization rate in the HCV program

**ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions**

This activity would not have a great impact on the agency's utilization rate as the PBV units would be filled with families eligible under the current subsidy standard. By being able to fill units with a larger number of families, this activity may have a minimal impact on HAP utilization as vacancy times may decrease if the delay was on identifying an eligible family and not the owner preparing the unit for a new family.

**FACTOR 6:** Impact on meeting the MTW statutory goals of cost effectiveness, self-sufficiency, and/or housing choice

This activity will meet the MTW statutory goal of housing choice as it would provide families with more housing options to choose from and be housed in.

**FACTOR 7:** Impact on the agency's ability to meet the MTW statutory requirements

a) Very Low-Income Requirement

AHA will be able to meet this requirement since this activity does not change the income requirements of the programs.

b) Reasonable Rent Policy

This does not affect the family's calculation of total tenant payment.

c) Substantially the Same Requirement

This does not affect the Substantially the Same Requirement as the PBV units would be filled without this activity.

d) Comparable Mix Requirement

This activity should not affect family size by more than 10%, but the agency will need to monitor this requirement. Families will be offered the correct sized unit but could select a smaller unit which might over time shift the mix slightly upwards. Most families, however, would prefer a larger unit if it is available.

**ACTIVITY 2023-05: Flexible Subsidy Standards in Project-Based Voucher Admissions**

Ten-person families to fill 5-bedroom units are becoming more difficult to find. During the agency's last wait list opening, the agency placed all households that qualified for a 5-bedroom unit, based on the number of family members, on the wait list without a random selection because so few families qualified for the larger units. This opening was completed prior to the agency obtaining MTW status. Using the metric of families with 6 or more family members, then the second part of this activity would not impact this family size as the differences will be between 8- and 9- person households or 6-or 7-person households.

e) Housing Quality Standards (HQS)

The units would have to continue to meet the HQS standards, so this statutory requirement would be met.

**FACTOR 8:** Impact on the rate of hardship requests and the number granted and denied as a result of this activity

This activity would not result in hardship requests as does not affect the HAP or total tenant payment.

**FACTOR 9:** Across the other factors above, the impact on protected classes (and any associated disparate impact)

This activity would remove a disparate impact that the current subsidy standards have on families with children and households where the sole member needs a live-in aide due to a disability. The activity would align the right of a family with an adult and minor child to select the same bedroom size as a family with two adults. It would also allow a family needing a live-in aide more housing choice by allowing the selection of a smaller unit size while still allowing the family the option to select the larger unit size.

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

See Section H for a copy of all comments received at the public hearing along with the MTW agency's description of how the comments were considered. No comments were received specific to this waiver request.





## HARDSHIP POLICY- PAYMENT STANDARD – FMR

This Moving to Work (MTW) activity allows the agency to request a change in Payment Standard based on an expanded range of 80% to 150% of the Fair Market Rents (FMR) by bedroom size.

The agency applies increased payment standards during the following participant events:

1. Regular reexamination of household income and composition.
2. When an owner requests a rent increase with a new lease.

A financial hardship for a decrease in payment standards are only for families where the payment standard would decrease in an established unit (not at unit transfers or issuance of vouchers), where the payment standard is set less than 90% of the FMR, and where:

- the family has experienced a decrease in income because of changed circumstances, including loss or reduction of employment, death in the assisted family, or reduction in or loss of earnings or other assistance; and
- the family has experienced an increase in expenses, because of changed circumstances, for medical costs, childcare, transportation, education, or similar items.

### **Requested a Hardship**

To qualify for a hardship exemption for a payment standard less than 90% of the FMR, a family must submit a request for a hardship exemption in writing to [hardshiprequest@alamedahsg.org](mailto:hardshiprequest@alamedahsg.org). A paper request may be submitted at the Agency's offices, but it will be scanned and e-mailed to this address for tracking purposes. The request must explain the nature of the hardship and how the hardship has affected the family's ability to pay rent.

### **Determination of Hardship**

When a family requests a financial hardship exemption, the AHA must suspend the MTW activity while the request is being processed beginning the first of the month following the family's request until the AHA has determined if the request is warranted. This means the AHA will set the family's payment standard at 90% until the determination of the hardship is determined.

During this suspension, the AHA will determine whether the financial hardship exists and whether the hardship is temporary or long-term. AHA defines temporary hardship as a hardship expected to last 90 days or less. Long-term hardship is defined as a hardship expected to last more than 90 days.

AHA will determine the nature of the hardship within 30 calendar days of the request being received. If the AHA requests information from the family and it is not received within the 30 days after the original request was made, the AHA may deny the request and require the family to repay the additional assistance paid during the suspension of the MTW activity period.

### **No Financial Hardship**

If AHA determines there is no financial hardship, AHA will reinstate the reduced payment standard and require the family to repay the additional assistance paid during the suspension of the MTW activity period.

AHA will require the family to repay the suspended amount within 30 calendar days of AHA's notice that a hardship exemption has not been granted.

### **Temporary Hardship**

If AHA determines that a qualifying financial hardship is temporary, AHA must suspend the MTW activity for the 90-day period beginning the first of the month following the date of the family's request for a hardship exemption.

At the end of the 90-day suspension period, the family must resume payment of their portion of the rent including the calculation of the decreased payment standard and must repay the AHA the amounts suspended. This repayment, upon request of the household, will be subject to a repayment plan under the AHA's repayment agreement policies if eligible.

### **Long-Term Hardship**

If AHA determines that the financial hardship is long-term, AHA must exempt the family from the MTW activity for so long as the hardship continues. The exemption will apply from the first of the month following the family's request until the later of the end of the qualifying hardship event or the family's second regular reexamination after the decrease in payment standards was implemented. When the financial hardship has been determined to be long-term, the family is not required to repay the additional subsidy paid under the hardship.

### **Grievance procedure:**

The family may request a second level review of the denied hardship request by submitting a written appeal to [hardshiprequest@alamedahsg.org](mailto:hardshiprequest@alamedahsg.org). This appeal should contain any information the family would like to be taken into account during the appeal review including why the family believes the incorrect determination was made. The appeal will be reviewed by a different staff member than the one that made the original

determination. Also, any staff reporting to the staff member making the original denial will be ineligible to review the appeal request. The appeal will be reviewed and responded to within 14 days of the receipt of the appeal.

If the second review results in the same decision as the original request, the family may request an Informal Hearing according to the AHA's Informal Hearing procedures.

## HARDSHIP POLICY- ALTERNATIVE REEXAMINATION SCHEDULE FOR HOUSEHOLDS

This Moving to Work (MTW) activity allows the agency to establish an alternative reexamination schedule including placing a limit on the number of interim reexaminations between regular reexaminations.

The AHA is limiting households to one interim per calendar year if the household gross income has decreased by 10% or more.

If a household would like to receive an interim for an income decrease of less than 10% or has already received an interim in the calendar and would like a second interim, the household may submit a hardship request if:

- The family has experienced a decrease in income because of changed circumstances, including loss or reduction of employment, death in the family, or reduction in or loss of earnings other assistance; OR
- The family has experienced an increase in expenses, because of changed circumstances, for medical costs, childcare, transportation, education, or similar items.

### **Requested a Hardship**

To qualify for a hardship exemption, a family must submit a request through the agency's online form located on the AHA's website (<https://www.alamedahsg.org/housing-programs/program-forms/>) or by filling out a paper copy (<https://www.alamedahsg.org/housing-programs/program-forms/>) and emailing it to [hardshiprequest@alamedahsg.org](mailto:hardshiprequest@alamedahsg.org). A paper request may be submitted at the Agency's offices, but it will be scanned and e-mailed to this address for tracking purposes. The request must explain the nature of the hardship and how the hardship has affected the family's ability to pay rent. If the family is claiming to be facing eviction, they must submit a copy of a Termination of Tenancy, the eviction notice or a self-certification, signed under penalty of perjury, along with the hardship request. If the family submits a self-certification that the family is facing eviction, the Agency may verify that with the landlord.

### **Determination of Hardship**

When a family requests a financial hardship exemption, the AHA will review the request within 5 business days to determine whether the household is eligible for a hardship based on the information provided. If the AHA needs additional information, the household has 7 business days from the AHA's request for information to provide all of the information required. The AHA has 3 business days to make an eligibility determination. If the AHA requests information from the family and it is not received within the 7 business days after the request was made, the AHA may deny the request.

If the AHA determines that the request does not meet the definition of a hardship has outlined in this policy, the agency will notify the household. Please refer to the “Grievance Procedure” below for household’s available next steps in this circumstance.

If the AHA determines that the request does meet the definition of a hardship has outlined in this policy, the agency must suspend the MTW activity while the request is being processed. This means the AHA will conduct a reexamination and recalculate the family’s portion of rent based on current circumstances until the final determination of the hardship is determined.

During this suspension, the AHA will determine whether the financial hardship exists and whether the hardship is temporary or long-term. AHA defines temporary hardship as a hardship expected to last 90 days or less. Long-term hardship is defined as a hardship expected to last more than 90 days.

AHA will determine the nature of the hardship within 30 calendar days of the request being received. If the AHA requests information from the family and it is not received within the 30 days after the original request was made, the AHA may deny the request and require the family to repay the additional assistance paid during the suspension of the MTW activity period.

### **No Financial Hardship**

If AHA determines there is a minimal or no financial hardship, AHA will reinstate the family’s previously calculated share and require the family to repay the additional assistance paid during the suspension of the MTW activity period.

AHA will require the family to repay the suspended amount within 30 calendar days of AHA’s notice that a hardship exemption has not been granted.

### **Temporary Hardship**

If AHA determines that a qualifying financial hardship is temporary, AHA must suspend the MTW activity for the 90-day period beginning the first of the month following the date of the family’s request for a hardship exemption.

At the end of the 90-day suspension period, the family must resume payment of their portion of the rent as previously determined by the AHA and must repay the AHA the amounts suspended. This repayment, upon request of the household, will be subject to a repayment plan under the AHA’s repayment agreement policies if eligible.

### **Long-Term Hardship**

If AHA determines that the financial hardship is long-term, AHA must exempt the family from the MTW activity for so long as the hardship continues. The exemption will apply from the first of the month following the family's request until the later of the end of the qualifying hardship event or the family's next regularly scheduled reexamination. When the financial hardship has been determined to be long-term, the family is not required to repay the additional subsidy paid under the hardship.

**Grievance procedure:**

The family may request a second level review of the denied hardship request by submitting a written appeal to [hardshiprequest@alamedahsg.org](mailto:hardshiprequest@alamedahsg.org). This appeal should contain any information the family would like to be taken into account during the appeal review including why the family believes the incorrect determination was made. The appeal will be reviewed by a different staff member than the one that made the original determination. Also, any staff reporting to the staff member making the original denial will be ineligible to review the appeal request. The appeal will be reviewed and responded to within 14 days of receipt of the appeal.

If the second review results in the same decision as the original request, the family may request an Informal Hearing according to the AHA's Informal Hearing procedures.

# **Certifications of Compliance with PHA Plan and Related Regulations (Standard, Troubled, HCV-Only, and High Performer PHAs)**

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

## **PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations including PHA Plan Elements that Have Changed**

*Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the   X   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 \_\_\_\_\_, 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

CA062

PHA Name

PHA Number/HA Code

X  Annual PHA Plan for Fiscal Year  2025-2026

X  5-Year PHA Plan for Fiscal Years  2025-2030

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

Name of Executive Director

Name Board Chairman

Signature

Date

Signature

Date



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The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to ensure compliance with PHA Plan, Civil Rights, and related laws and regulations including PHA plan elements that have changed.

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

# 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, 2025 in which the PHA receives assistance under 42 U.S.C. 1437f and/or 1437g in connection with the mission, goals, and objectives of the public housing agency and implementation thereof:

The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d—4), the Fair Housing Act (42 U.S.C. 3601-19), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), title II of the Americans with Disabilities Act (42 U.S.C. 12101 *et seq.*), and other applicable civil rights requirements and that it will affirmatively further fair housing in the administration of the program. In addition, if it administers a Housing Choice Voucher Program, the PHA certifies that it will administer the program in conformity with the Fair Housing Act, title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, title II of the Americans with Disabilities Act, and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of the program. The PHA will affirmatively further fair housing, which means that it will take meaningful actions to further the goals identified in the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR § 5.150 through 5.180, that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing, and that it will address fair housing issues and contributing factors in its programs, in accordance with 24 CFR § 903.7(o)(3). The PHA will fulfill the requirements at 24 CFR § 903.7(o) and 24 CFR § 903.15(d). Until such time as the PHA is required to submit an AFH, the PHA will fulfill the requirements at 24 CFR § 903.7(o) promulgated prior to August 17, 2015, which means that it examines its programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintains records reflecting these analyses and actions.

Housing Authority of the City of Alameda

CA062

PHA Name

PHA Number/HA Code

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

Name of Executive Director: Vanessa Cooper

Name of Board Chairperson: Carly Grob

Signature

Date

Signature

Date

The United States Department of Housing and Urban Development is authorized to collect the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 *et seq.*, and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. The information is collected to ensure that PHAs carry out applicable civil rights requirements.

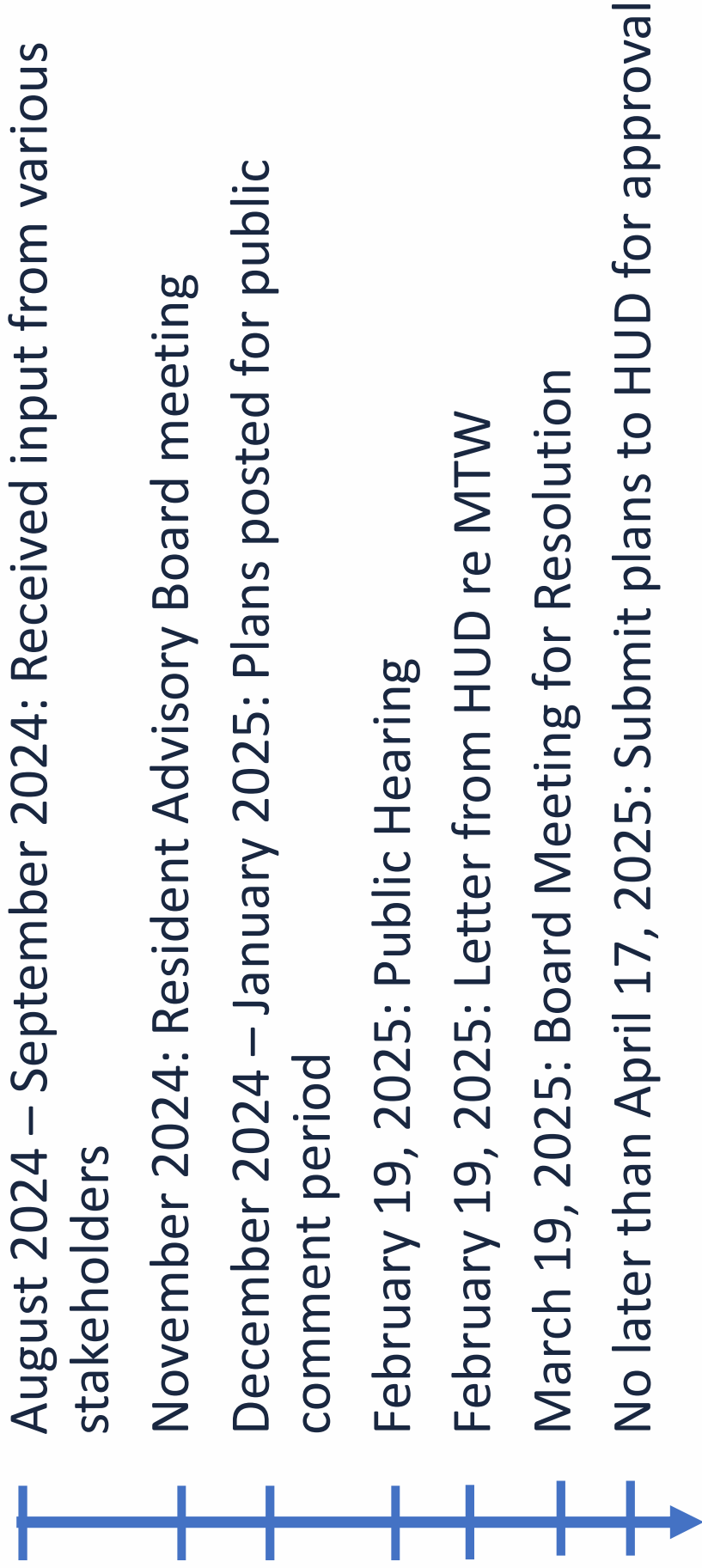
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# **Five-Year Plan, Annual Plan and Moving to Work Supplement starting July 1, 2025**

March 2025

Sepideh Kiumarsi, Senior Management Analyst

# Timeline of Events



## Action Item

Requesting the Board to:

1. Adopt the 5-Year Plan, Annual Plan, and Moving to Work (MTW) Supplement for Fiscal Year Starting July 1, 2025; and
2. Authorize the Chair to Certify, By Resolution, that the Board of Commissioners has Approved Submission of the 5-Year Plan, Annual Plan, and MTW Supplement to HUD.

# Thank you. Questions?



[www.alamedahsg.org](http://www.alamedahsg.org)





Housing Authority  
of the  
City of Alameda

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

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701 Atlantic Avenue • Alameda, California 94501-2161

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To: Honorable Chair and Members of the Board of Commissioners

From: Sylvia Martinez, Director of Housing Development

Date: March 19, 2025

Re: Authorize the Executive Director to Negotiate and Execute a Change Order with J.H. Fitzmaurice Not to Exceed \$3,000,000 for North Housing Soil Offhaul Costs.

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### **BACKGROUND**

The Housing Authority of the City of Alameda (AHA) is the master developer of North Housing, and is responsible for site preparation, demolition, and infrastructure. AHA has undertaken multiple activities for all 12 acres and the 3 Block A projects to save costs, realize single mobilization efficiencies, and accommodate density (close-by buildings require work to be done jointly). These activities have included demolition, entitlement approvals, security, fencing, weed control, Block A-soil stabilization, and offsite work. The use of cellular concrete to stabilize the North Housing Block A projects resulted in considerable benefits to the project and future residents, including a clean and seismically stable foundation in an efficient amount of time. However, it also resulted in a significant amount of spoils (excess dirt displaced from Block A to install the cellular concrete). This soil stockpile is currently located on an adjacent parcel owned by AHA.

In December 2023, the Board authorized the Executive Director or her designee to Negotiate and Execute a Contract Not to Exceed \$4,500,000 with J.H. Fitzmaurice Inc. (JHF) for North Housing Block A Offsites Work. In January 2024, a contract was signed for a contract sum of \$4,015,746.78.

### **DISCUSSION**

JHF has received multiple bids to its Request for Bids (attached), which have been reviewed by AHA's consultants. The subcontract is required to meet a number of terms and conditions to perform this work, including adequate licensing and experience (see attached). Based on JHF and other AHA consultant's review, staff recommends authorization of the Executive Director to negotiate and sign a change order for JHF with the most responsive bidder in an amount not to exceed \$3,000,000. The recommended amount includes a \$1,000,000 cushion for the approval, because both the quantities and weight of the soil are not exact. A draft change order will be provided by the Board meeting date. The total authority requested is \$3,000,000, so that the



Executive Director can authorize work until completion. The Board will be updated monthly on the amounts used and the offhaul activities.

Staff would like to sign the change order immediately following the March 19, 2025, approval, and move forward with scheduling work. The offhaul will take an estimated 20-30 working days. When the work is scheduled, AHA staff will notify the adjacent neighbors and perform community outreach to answer any questions about the offhaul and the future project. Final reporting, including all closure documentation for the Department of Toxic Substance Control (DTSC) and the California Stormwater Pollution Prevention Program (SWPPP) will also need to be completed.

### **FISCAL IMPACT**

AHA's costs for the initial soil stabilization work, the current off-sites work, and this proposed additional soil off-haul activity are expected to be reimbursed by the respective construction loans held by Lakehurst and Mosely LP and Mabuhay and Lakehurst LP. Estuary II will utilize its previously approved pre-development loan from AHA to offset its pro rata share of these off-haul costs. As has been the practice with other costs funded by the Reimbursement Agreements, AHA will not pre-pay or carry the costs of this work. AHA will instead collect amounts from the projects due before paying the general contractor's application for these costs.

### **CEQA**

Not Applicable

### **RECOMMENDATION**

Authorize the Executive Director to Negotiate and Execute a Change Order with J.H. Fitzmaurice Not to Exceed \$3,000,000 for North Housing Soil Offhaul Costs.

### **ATTACHMENTS**

1. 2025\_0319\_NH SOILS PRESENTATION\_Public
2. Bid Invitation - Spoil Off-haul\_250219

Respectfully submitted,



Sylvia Martinez, Director of Housing Development



# Soil Offhaul Approvals

Sylvia Martinez

March 2025

# Construction Progress

The Estuary is 85% complete

Linnet Corner is 80% complete

Both projects actively planning for lease up in summer 2025



# Background

- As master plan developer, the Housing Authority has undertaken preparation of the North Housing Block A on behalf of the three affordable developments, two of which are currently in construction (Estuary I and Linnet Corner, and one in predevelopment (Estuary II).
- Since 2023, Reimbursement Agreements have been in place to repay the Housing Authority for these costs, and the costs have been included in the budgets of the three projects.

# Recommendations

- Authorize the Executive Director to Negotiate and Execute a Change Order with J.H. Fitzmaurice Not to Exceed \$3,000,000 for North Housing Soil Offhaul Costs.
- Approve Amendment No. 1 to a Consultant Services Agreement Not to Exceed \$2,769,519.07 between the Housing Authority of the City of Alameda and Lakehurst and Mosley LP and
- Amendment No. 1 to a Consultant Services Agreement Not to Exceed \$6,639,696.14 between the Housing Authority of the City of Alameda and Mabuhay and Lakehurst LP, and
- Approve a Consultant Services Agreement Not to Exceed \$2,141,922.79 between the Housing Authority of the City of Alameda and Mosely and Mabuhay LP for North Housing Block A Master Development Work.

**UPDATED NH MASTERPLAN COSTS**  
**Original and 2025 Planned Costs**

Original Uses	Amount	The Estuary I	Linnnet Corner	The Estuary II
Soil Stabilization	\$4,444,191.22	\$1,022,163.98	\$2,666,514.73	\$755,512.51
Offsites	\$4,015,746.78	\$923,621.76	\$2,409,448.07	\$682,676.95
HK IT Construction Administration	\$45,000.00	\$15,000.00	\$15,000.00	\$15,000.00
ENGEO Geotechnical	\$296,200.00	\$98,733.33	\$98,733.34	\$98,733.33
Contingency	\$750,000.00	\$250,000.00	\$250,000.00	\$250,000.00
<b>Sub-Total</b>	<b>\$9,551,138.00</b>	<b>\$2,309,519.07</b>	<b>\$5,439,696.14</b>	<b>\$1,801,922.79</b>
<b>2025 Anticipated Uses</b>	<b>Amount</b>	<b>The Estuary I</b>	<b>Linnnet Corner</b>	<b>The Estuary II</b>
Soil offhaul	\$2,000,000.00	\$460,000.00	\$1,200,000.00	\$340,000.00
Contingency	\$1,000,000.00	\$230,000.00	\$600,000.00	\$170,000.00
<b>Total</b>	<b>\$11,551,138.00</b>	<b>\$2,769,519.07</b>	<b>\$6,639,696.14</b>	<b>\$2,141,922.79</b>

# Proposed Timing of offhaul activity

Activity	Start Date	Completion Date
Sign contracts and mobilize	March 19, 2025	April 1, 2025
Outreach to neighbors – Written communication and coffee in the neighborhood	March 24	March 31, 2025
Off haul: 20-30 business days	April 1, 2025	May 13, 2025
Close out reporting – Final SMP report & documentation of offhaul	May 13, 2025	July 1, 2025
Close out of Stormwater Pollution Prevention Plan (SWPPP), includes restoration & hydroseeding	July 1, 2025	October 1, 2025

# Next steps

- Contract with offhaul company and disposal site
- Provide monthly updates to Board
- Close out all reporting and documentation

Confidential

# Questions and Comments



# J.H. FITZMAURICE, INC.

GENERAL CONTRACTORS/CONSTRUCTION MANAGERS

License No. 111689  
Tel (510) 444-7561 Fax (510) 444-1344  
2857 Hannah Street Oakland, CA 94608-4019

February 19<sup>th</sup>, 2025

## Bid Invitation Spoil Off-haul Bid Proposal Request

To: Subcontractors/Suppliers

Attention: Estimator

Re: North Housing Block A – Offsite,

**Location:** 500 Mosley Avenue, Alameda, CA 94501

**Bids Due:** Monday, March 10<sup>th</sup>, 2025

**Email bids to:** [adel@jhfoak.com](mailto:adel@jhfoak.com)

J. H. Fitzmaurice, Inc. (JHF) is seeking Spoil Off-haul bid proposals from qualified subcontractors for North Housing Block spoil off-haul located at 500 Mosley Avenue, Alameda, CA 94501. LBE and SLBE Subcontractors & Suppliers are encouraged to bid, along with Minority Owned (MBE) / Women Owned (WBE) / Section 3.

**Please reply by email or fax to JHF if your company is interested in bidding.**

Email: [adel@jhfoak.com](mailto:adel@jhfoak.com)

Company Name: \_\_\_\_\_ Bid: Yes / No

Address: \_\_\_\_\_ Union: Yes / No

SLBE Subcontractor: Yes (Circle one) / No

LBE Subcontractor: Yes (Circle one) / No

MBE Subcontractor: Yes (Circle One) / No

WBE Subcontractor: Yes (Circle One) / No

SECTION 3 Subcontractor: Yes (Circle One) / No

Contact Person: \_\_\_\_\_ Bondable: Yes / No

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

Trades: \_\_\_\_\_

### 1. **Project Scope Summary:**

Provide all labor, equipment, material and subcontractors to load, transport, and disposal of non-hazardous waste spoil, stockpiles B, D & F as shown in the attached site logistic plan and. Bidders are to review all documents including attached bid instructions, Wage determinations, Exhibit 4 “ Additional Requirements, and *Stockpile Waste Characterization Report prepared Path Forward Environmental Engineering & Geology dated 2/19/25.*

#### **Note:**

Subcontractors should follow and comply with the site SMP at all times. Subcontractor is responsible for uncovering and covering the stockpiles during the course of the spoil off-haul operation. At the end of each day, all remaining stockpiles should be covered and sandbags put back on. The street and point of entry should be kept clean and free of dirt/mud.

### 2. **Project Documents**

Please use this link to download the following items:

<https://jhfitzmauriceinc.box.com/s/c6c8us4vjf6xfhcpsk3zam4flffz6xer>

**1) Drawings**

- a. North Housing PWD approved plans for onsite improvements dated 6/26/2023.
- b. North Housing Phase 1 Backbone Improvement Plans dated March 2023
- c. North Housing Backbone Landscape and Irrigation Set 09/23/2022

**2) Specifications**

- a. Project Manual 06/28/2023

**3) Reports & Docs**

- a. Soil testing result prepared by Path Forward Environmental Engineering & Geology dated 2/19/25.
- b. Site Logistic Plan
- c. Geotechnical Exploration Report by Engeo dated 04/18/2022
- d. Phase I ESA by Langan dated 01/17/2022
- e. preliminary Stormwater Facilities - Operation & Maintenance Plan by CBG 03/2023
- f. Stormwater Management Plan by CBG dated 03/2023
- g. 3<sup>rd</sup> party review of Stormwater Management Plan Review by Engeo dated 03/16/2023
- h. Environmental Noise Study by CSDA Design Group dated 10/18/2021
- i. Soil and Groundwater Management Plan by Ninyo & Moore 08/19/2019

**3. Project Labor Requirements**

- a. JH Fitzmaurice is a signatory to the laborers' and carpenters' union. All subcontractors using laborers and carpenters should be signatories to the union accordingly.
- b. Base bid wage requirements must comply with Davis-Bacon Residential Determination
  - i. Davis-Bacon wage decision CA20230018, dated 03/17/2023
- c. Base bid wage requirements must comply with State Residential Wage Rates: 2023-1
  - i. 2019-1 wage determinations. These determinations also may be found on the DIR website.
- d. All work on North Housing Block A is subject to Federal wages and state wages. The subcontractors are responsible for reviewing the prevailing wage classifications and paying the highest applicable wage and fringe benefits.
- e. Subcontractors to comply with the laws and requirements of federal Davis Bacon wages and HUD Section 3 worker hiring.
- f. Subcontractors are required to submit certified payrolls on a weekly basis to both the Elation online payroll reporting system and the state DIR website.

**4. Bid Instructions**

- a. **Please do not contact Owner, Architect and Engineers Directly.** All questions and correspondences should be emailed to the JHF Estimating Department [adel@jhfoak.com](mailto:adel@jhfoak.com).
- b. Provide the number of **workdays** to complete work (not man days), Mobilization time, etc. in your proposal. Provide a Preliminary timeline schedule with your bid proposal from mobilization to completion of the off-haul.
- c. Owner and General Contractor reserve the right to reject any or all bids, and to accept any informality in any bid.
- d. Bidders should closely inspect existing site conditions that affect their work and include in their proposals all work, adjustment, or revisions necessary to provide complete work. Bidder is familiar with the conditions under which the work is to be performed. Failure of the bidder to familiarize themselves with the conditions at the jobsite will not relieve the bidder from such conditions.
- e. **Sub Bond:** 100% Performance and Payment Bond in the amount of your subcontract price from J.H. Fitzmaurice approved sureties may be required. Provide bond cost or bond rate.
- f. Subcontractor scope should include all requirements as noted in Bid documents.
- g. Subcontractor's bid proposal should include landfill information, name, and address.

**5. Subcontractor Selection**

- a. Subcontractor selection will be based on both the lowest responsive bid and off-haul duration, Time line schedule.
- b. J.H. Fitzmaurice will give additional preference and consideration to Local and Small Local Businesses located in Alameda County, or contractors that will subcontract with Local and Small Local Businesses in Alameda County. Please provide information about your company's Alameda County Local/Small Local Business status or lower tier Alameda County Local/Small Local subcontractors with whom you plan to contract in your proposal if it applies.

#### **6. Bid Form/ Scope Sheet**

- a. Please use the attached unit cost bid from and submit with your bid proposal. All terms and condition of this bid Invitation will be an attachment to all bid proposals received, unless the items in this bid invitation have been specifically excluded by the bidders.
- b. Bid Proposals: Provide bid proposal with your company letterhead and signed by an authorized representative.
- c. Proposal shall include all costs for labor, supervision, equipment, transportation, dump fees, clean-up and removal from jobsite of all debris; recycling of debris; flagmen, traffic control, street sweepet & cleaning; employee parking; taxes, insurance, submittals, overhead, profit, OSHA requirement, and any other costs for a complete project. Bidders should include in their proposals the cost to perform any work that, even if not detailed or described in the documents, is reasonably inferable to construct a complete project.
- d. Subcontractors should include the straight time and premium time rates for all trades they employ. Please provide T&M rates in the bid.
- e. All subcontractors are required to notify JHF for any potential conflicts or items included in the specifications & bid documents that are not intended to be provided.
- f. Bids will be assumed to include entire specification & bid documents sections that subcontractors are bidding unless specific exclusions are clearly written in the subcontractor's bid.
- g. Bidders are assumed to be knowledgeable of this type of work and shall include all normal requirements to produce a complete scope as described by these documents.
- h. All construction documents will be distributed to Subcontractors electronically.

#### **7. Insurance Requirements**

##### **Minimum Requirements for all Building Contractors**

All the listed items must be either submitted or deemed not-applicable by the Procurement Officer before work can begin.

##### **1. General Liability Insurance:**

\$1,000,000 per occurrence for Bodily Injury, Personal Injury, and Property Damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the project/location or the general aggregate limit shall be twice the required occurrence limit

##### **2. Additional Insured Endorsement:**

Our agency must be named on a separate Additional Insured Form. Coverage must be primary. You can submit this form in one of two ways:

a) The following specific language must be listed in its entirety under "Organization":  
**"Island City Development, its Board of Directors, and The Housing Authority of the City of Alameda, its Board of Commissioners, Officers, Officials, Employees and Volunteers."**

b) Blanket Additional Insured policy where the document references that primary coverage shall be applied to all parties with whom your company has a written contract in place.

##### **3. Automobile Liability Insurance:**

\$1,000,000 per accident for Bodily Injury and Property Damage Remote access vendors do not need to show auto insurance.

**4. Workers' Compensation (*statutory*) and Employer's Liability:**

\$1,000,000 per accident for Bodily Injury or Disease.

**8. Jobsite Conditions**

- a. Subcontractors are responsible for own temporary power cords and potable drinking water
- b. Subcontractors are responsible for own security of material (not installed) and equipment on-site.
- c. Subcontractors are responsible for own employee parking.
- d. Subcontractor shall notify JHF immediately if other trade work is not per contract documents before concealing.
- e. Subcontractors are required to submit hard copy of own safety plan to site superintendent before starting the project and have weekly on-site safety meeting.
- f. Subcontractors to comply with project specific erosion and sediment control plan and its maintenance during the off haul process.

**9. Jobsite Safety**

- a. Subcontractors shall submit (2) hard copy of site-specific health and safety plans to JHF.
- b. On-site workers must wear proper OSHA compliant safety gear.
- c. If a subcontractor removes temporary barricades or railing, it is subcontractor's responsibility to reinstall them in such as manner to maintain a safe working area.
- d. Subcontractor employees need to carry safety plans in trucks.
- e. Subcontractors shall carry own portable drinking water to prevent heat illness and heat exhaustion.
- f. Scaffolding modification is not allowed. JHF will back charge responsible subcontractor all costs associated to repair and re-inspect scaffolding in safe condition. Subcontractors shall notify immediately JHF and not use scaffolding if scaffolding condition is unsafe to use until scaffolding contractor repair and re-inspect it.

**10. Subcontract Terms**

- a. *Subcontractors will be required to execute a standard J.H. Fitzmaurice Subcontract Agreement and comply with J.H. Fitzmaurice's insurance requirements. Waivers of Subrogation will be required.*
- b. Retention will be ten (10%) percent until completion of the project.
- c. Change Order: The rate of the Subcontractor's Fee for approved Change Order shall be maximum 15% when work is performed with the Subcontractor's own workforces. Where the additional Work is performed by a 2nd and 3rd tier Subcontractors under the supervision of the Subcontractor, the Subcontractor Fee for coordination of the Work shall be maximum 5% and 10% for 2nd and 3rd tier Subcontractors.
- d. JHF will hold subcontractor's payment for any potential penalty arising from violation of Certified Payroll, OSHA safety, SWPPP, Hiring Requirements, etc.

Please feel free to contact us if you have any questions or concerns. **Email is preferable.**

Warmest Regards,  
Estimating Department  
J.H. Fitzmaurice, Inc.  
2857 Hannah St., Oakland CA 94608  
Tel (510) 444-7561 I Fax (510) 444-1344  
Email: [adel@jhfoak.com](mailto:adel@jhfoak.com)

ATTACHMENT A – Bid Instruction dated 2/19/25  
ATTACHMENT B – Site Logistic Plan with Stockpile Location



Housing Authority  
of the  
City of Alameda

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

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701 Atlantic Avenue • Alameda, California 94501-2161

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To: Honorable Chair and Members of the Board of Commissioners

From: Sylvia Martinez, Director of Housing Development

Date: March 19, 2025

Re: Approve Amendment No. 1 to a Consultant Services Agreement Not to Exceed \$2,769,519.07 between the Housing Authority of the City of Alameda and Lakehurst and Mosley LP and Amendment No. 1 to a Consultant Services Agreement Not to Exceed \$6,639,696.14 between the Housing Authority of the City of Alameda and Mabuhay and Lakehurst LP, and Approve a Consultant Services Agreement Not to Exceed \$2,141,922.79 between the Housing Authority of the City of Alameda and Mosely and Mabuhay LP for North Housing Block A Master Development Work.

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### **BACKGROUND**

The Housing Authority of the City of Alameda (AHA) is leading the development of the 12-acre North Housing parcel redevelopment at the former Alameda Naval Air Station (NAS), formerly known as Coast Guard Housing. AHA has supported Island City Development (ICD) in its active development of approximately 3 acres (Block A), which is the first phase of North Housing, with a total of 155 apartments, to be built as three separate projects: The Estuary I, The Estuary II, and Linnet Corner. ICD is the developer and has received options to ground lease for the three projects, each owned by a separate legal entity.

On July 19, 2023, the Board approved the soil stabilization work performed by General Contractor, J.H. Fitzmaurice (JHF). In August 2023, the Board approved the AHA master development work for the North Housing Block A site and the concept of reimbursement agreements between the limited partnerships of each project and AHA to repay AHA for their pro rata share of the site preparation work.

JHF completed the soil stabilization work in February 2024. On January 30, 2024, AHA initiated JHF to begin offsites work on the Block A site.

In June 2024, the Board ratified the consultant services agreements for The Estuary I and Linnet Corner projects with the effective date of February 1, 2024. The consultant



services agreement serves as a contractual document that formalizes the reimbursement obligations of each development for the soil stabilization work, offsites work costs, soft costs, and any other costs taken on as part of the master plan activities. The pro rata share of master development work for The Estuary I and Linnet Corner is being repaid to AHA by each respective Partnership on a monthly basis as work is completed through construction term sources. Estuary II has been paying its pro rata share on a monthly basis via its predevelopment loan resources, although the reimbursement agreement has not yet been formally signed.

For clarity, the projects and associated limited partnerships are:

The Estuary I - Lakehurst and Mosley LP

Linnet Corner - Mabuhay and Lakehurst LP

The Estuary II – Mosley and Mabuhay LP

### **DISCUSSION**

To cover the soil offhaul costs, the Estuary I and Linnet Corner contracts are being amended to add their pro rata share of costs, as shown in the Updated NH Master Plan Costs Schedule, attached. In addition, staff requests that the Board approve the Estuary II reimbursement agreement, to document the reimbursement from that project. A contingency of \$500,000 is provided to allow staff to implement the time-sensitive soil offhaul work. Staff commits to providing monthly progress and costs updates to the Board.

### **FISCAL IMPACT**

The contract amounts discussed above are already carried in the construction budgets for The Estuary I and Linnet Corner, and in the predevelopment and pro forma for Estuary II. JHF submits invoices for payment to AHA for work completed monthly. Retention on the offsites contract continues to be held until completion, which is anticipated by the end of 2025. The Estuary I and Linnet Corner limited partnerships plan to repay AHA 100% of their respective portions as outlined in the contracts, and Estuary II repays AHA its portion from predevelopment sources. As discussed in its memo in this agenda, Linnet Corner will use its available deferred developer fee to pay for these additional costs, but in 2026, may need additional assistance from AHA depending on the final costs of the project.

### **CEQA**

Not Applicable

### **RECOMMENDATION**

Approve Amendment No. 1 to a Consultant Services Agreement Not to Exceed \$2,769,519.07 between the Housing Authority of the City of Alameda and Lakehurst and Mosley LP and Amendment No. 1 to a Consultant Services Agreement Not to Exceed \$6,639,696.14 between the Housing Authority of the City of Alameda and Mabuhay and Lakehurst LP, and Approve a Consultant Services Agreement Not to Exceed \$2,141,922.79 between the Housing Authority of the City of Alameda and Mosely and

Mabuhay LP for North Housing Block A Master Development Work.

**ATTACHMENTS**

1. Amendment 1 Master Plan Consultant Services Agreement for Linnet Corner
2. Amendment 1 Master Plan Consultant Services Agreement for The Estuary I
3. AHA\_Mosely Mabuhay LP - Consultant Services Agreement for Master Plan DRAFT

Respectfully submitted,



Sylvia Martinez, Director of Housing Development

### **FIRST AMENDMENT TO AGREEMENT**

This Amendment of the Agreement, effective as of March 19, 2025, by and between MABUHAY AND LAKEHURST LP, a California limited partnership (hereinafter referred to as "Owner") and HOUSING AUTHORITY OF THE CITY OF ALAMEDA, a public body corporate and politic, whose address is 701 Atlantic Avenue, Alameda, California 94501, (hereinafter referred to as "Consultant"), is made with reference to the following:

#### **RECITALS:**

- A. Effective February 1, 2024, an agreement was entered into by and between AHA and Consultant (hereinafter "Agreement") with the term date of December 31, 2026 for a not to exceed amount of \$5,439,696.14.
- B. AHA and Consultant desire to modify the Agreement on the terms and conditions set forth herein.

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

- 1. The contract period is unchanged.
- 2. The not to exceed amount for the entire Agreement shall be increased by One Million Eight Hundred Fifty Dollars (\$1,800,000) to be amended to Six Million, Six Hundred Thirty Nine Thousand, Six Hundred Ninety-Six dollars and Fourteen Cents (\$6,639,696.14) for services.
- 3. The Fee Schedule attached to the Agreement Exhibit B is hereby deleted in its entirety and replaced with the Amended Exhibit B Fee Schedule attached here and incorporated herein by this reference.
- 5. 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 effective on the day and year first above written.



**Owner:**

MABUHAY AND LAKEHURST LP,  
a California limited partnership

By: ICD MABUHAY LLC,  
a California limited liability company,  
its managing general partner

By: Island City Development,  
a California nonprofit public  
benefit corporation, its sole  
manager

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Vanessa M. Cooper  
President

**Consultant:**

HOUSING AUTHORITY  
OF THE CITY OF ALAMEDA,  
a public body, corporate and politic

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Vanessa M. Cooper  
Executive Director

Amendment No. 1 Master Plan Consultant Services Agreement  
Mabuhay and Lakehurst LP - AHA  
Linnet Corner

**AMENDED EXHIBIT B**  
**FEE SCHEDULE**

The table below outlines the pro rata share of costs attributable to the project.

**UPDATED NH MASTERPLAN COSTS**  
**Original and 2025 Planned Costs**

Original Uses	Amount	The Estuary I	Linnet Corner	The Estuary II
Soil Stabilization	\$4,444,191.22	\$1,022,163.98	\$2,666,514.73	\$755,512.51
Offsites	\$4,015,746.78	\$923,621.76	\$2,409,448.07	\$682,676.95
HK IT Construction Administration	\$45,000.00	\$15,000.00	\$15,000.00	\$15,000.00
ENGEO Geotechnical	\$296,200.00	\$98,733.33	\$98,733.34	\$98,733.33
Contingency	\$750,000.00	\$250,000.00	\$250,000.00	\$250,000.00
<b>Sub-Total</b>	<b>\$9,551,138.00</b>	<b>\$2,309,519.07</b>	<b>\$5,439,696.14</b>	<b>\$1,801,922.79</b>
2025 Anticipated Uses	Amount	The Estuary I	Linnet Corner	The Estuary II
Soil offhaul	\$2,000,000.00	\$460,000.00	\$1,200,000.00	\$340,000.00
Contingency	\$1,000,000.00	\$230,000.00	\$600,000.00	\$170,000.00
<b>Total</b>	<b>\$11,551,138.00</b>	<b>\$2,769,519.07</b>	<b>\$6,639,696.14</b>	<b>\$2,141,922.79</b>

The not-to-exceed amount for this contract is \$6,639,696.14.

## **FIRST AMENDMENT TO AGREEMENT**

This Amendment of the Agreement, effective as of March 19, 2025, by and between LAKEHURST AND MOSELY LP, a California limited partnership (hereinafter referred to as "Owner") and HOUSING AUTHORITY OF THE CITY OF ALAMEDA, a public body corporate and politic, whose address is 701 Atlantic Avenue, Alameda, California 94501, (hereinafter referred to as "Consultant"), is made with reference to the following:

### **RECITALS:**

- A. Effective February 1, 2024, an agreement was entered into by and between AHA and Consultant (hereinafter "Agreement") with the term date of December 31, 2026 for a not to exceed amount of \$2,309,519.07.
- B. AHA and Consultant desire to modify the Agreement on the terms and conditions set forth herein.

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

- 1. The contract period is unchanged.
- 2. The not to exceed amount for the entire Agreement shall be increased by Six Hundred Ninety Thousand Dollars (\$690,000) to be amended to Two Million, Seven Hundred Sixty-Nine Thousand and Five Hundred and Nineteen dollars and Seven Cents (\$2,769,519.07) for services.
- 3. The Fee Schedule attached to the Agreement Exhibit B is hereby deleted in its entirety and replaced with the Amended Exhibit B Fee Schedule attached here and incorporated herein by this reference.
- 5. 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 effective on the day and year first above written.

**Owner:**

LAKEHURST AND MOSELY LP,  
a California limited partnership

By: ICD LAKEHURST LLC,  
a California limited liability company,  
its managing general partner

By: Island City Development,  
a California nonprofit public  
benefit corporation, its sole  
manager

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Vanessa M. Cooper  
President

**Consultant:**

HOUSING AUTHORITY  
OF THE CITY OF ALAMEDA,  
a public body, corporate and politic

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Vanessa M. Cooper  
Executive Director

Amendment No. 1 Master Plan Consultant Services Agreement  
 Lakehurst and Mosely LP - AHA  
 The Estuary I

**AMENDED EXHIBIT B**  
**FEE SCHEDULE**

The table below outlines the pro rata share of costs attributable to the project.

**UPDATED NH MASTERPLAN COSTS**  
**Original and 2025 Planned Costs**

<b>Original Uses</b>	<b>Amount</b>	<b>The Estuary I</b>	<b>Linnet Corner</b>	<b>The Estuary II</b>
Soil Stabilization	\$4,444,191.22	\$1,022,163.98	\$2,666,514.73	\$755,512.51
Offsites	\$4,015,746.78	\$923,621.76	\$2,409,448.07	\$682,676.95
HK IT Construction Administration	\$45,000.00	\$15,000.00	\$15,000.00	\$15,000.00
ENGEO Geotechnical	\$296,200.00	\$98,733.33	\$98,733.34	\$98,733.33
Contingency	\$750,000.00	\$250,000.00	\$250,000.00	\$250,000.00
<b>Sub-Total</b>	<b>\$9,551,138.00</b>	<b>\$2,309,519.07</b>	<b>\$5,439,696.14</b>	<b>\$1,801,922.79</b>
<b>2025 Anticipated Uses</b>	<b>Amount</b>	<b>The Estuary I</b>	<b>Linnet Corner</b>	<b>The Estuary II</b>
Soil offhaul	\$2,000,000.00	\$460,000.00	\$1,200,000.00	\$340,000.00
Contingency	\$1,000,000.00	\$230,000.00	\$600,000.00	\$170,000.00
<b>Total</b>	<b>\$11,551,138.00</b>	<b>\$2,769,519.07</b>	<b>\$6,639,696.14</b>	<b>\$2,141,922.79</b>

The not-to-exceed amount for this contract is \$2,769,519.07.

## **CONSULTANT SERVICES AGREEMENT**

**THIS AGREEMENT**, effective as of this 1st day of February 2024, by and between MOSLEY AND MABUHAY LP, a California limited partnership (hereinafter referred to as "Owner") and HOUSING AUTHORITY OF THE CITY OF ALAMEDA, a public body corporate and politic, whose address is 701 Atlantic Avenue, Alameda, California 94501, (hereinafter referred to as "Consultant"), is made with reference to the following:

### **RECITALS:**

A. Owner is duly organized and validly existing under the laws of the State of California with the power to carry on its business as it is now being conducted under the statutes of the State of California.

B. Consultant is specially trained, experienced and competent to perform the special services which will be required by this Agreement;

C. Consultant possesses the skill, experience, ability, background, applicable certification and knowledge to provide the services described in this Agreement on the terms and conditions described herein; and

D. Consultant has entered into AIA A102-2017, AIA A201-2017, and respective contract exhibits with J.H. Fitzmaurice, Inc. dated August 9, 2023, AIA A102-2017, AIA A201-2017, and respective contract exhibits with J.H. Fitzmaurice, Inc. dated January 12, 2024 (collectively referred to as "Construction Contract"), Consultant Services Agreement with HKIT Architects dated October 1, 2023, and Consultant Services Contract and subsequent Amendments with ENGEO Incorporated dated December 1, 2021 through December 1, 2023 to perform this work.

E. Owner and Consultant desire to enter into an agreement for master plan development services for The Estuary I project (the "Project").

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

#### **1. TERM:**

The time for Completion shall be by December 31, 2026, (the "Completion Date"), unless terminated earlier as set forth herein.

#### **2. SERVICES TO BE PERFORMED:**

Consultant shall perform services according to the schedule set forth in Exhibit "A" which is attached hereto and incorporated herein by this reference.

#### **3. COMPENSATION TO CONSULTANT:**

Owner agrees to compensate Consultant pursuant to the terms and conditions of this Agreement only for the performance, to the reasonable satisfaction of Owner, of those tasks which began prior to the effective date of this agreement and will continue to take place during the term of this Agreement as specified in Exhibit A. Owner will not be obligated to compensate Consultant for

any work, services, or functions performed by Consultant which do not arise directly from the performance of tasks relating to the Scope of Services as outlined in Exhibit A, and according to the Fee Schedule set forth in Exhibit B. Owner shall pay Consultant within thirty (30) days receipt of Consultant's properly submitted invoice, which shall not be submitted more than once a month.

Total compensation under this contract will not exceed Two Million, One Hundred Forty-One Thousand, Nine Hundred Twenty-two Dollars and Seventy-nine Cents (\$2,141,922.79). Twenty Thousand Dollars and Zero Cents (\$20,000.00) will be held back as retention and made available upon evidence of 90% completion of the Construction Contracts.

4. **TIME IS OF THE ESSENCE:**

Consultant and Owner agree that time is of the essence regarding the performance of this Agreement.

5. **STANDARD OF CARE:**

Consultant agrees to perform all services hereunder in a manner commensurate with the prevailing standards of like professionals in the San Francisco Bay Area and agrees that all services shall be performed by qualified and experienced personnel who are not employed by Owner nor have any contractual relationship with Owner.

6. **INDEPENDENT PARTIES:**

Owner and Consultant intend that the relationship between them created by this Agreement is that of employer-independent contractor. The manner and means of conducting the work are under the control of Consultant, except to the extent they are limited by statute, rule or regulation and the express terms of this Agreement. No right of employment will be acquired by virtue of Consultant's services. None of the benefits provided by Owner to its employees, including but not limited to unemployment insurance, workers' compensation coverage, vacation and sick leave are available from Owner to Consultant, its employees or agents. Deductions shall not be made for any state or federal taxes, FICA payments, PERS payments, or other purposes normally associated with an employer-employee relationship from any fees due Consultant. Payments of the above items, if required, are the responsibility of Consultant.

Owner and Consultant agree that during the term of this Agreement and for a period of one year after termination, the parties shall not solicit for employment, hire, or retain, whether as an employee or independent contractor, any person who is or has been employed by the other without written agreement by the other party.

7. **IMMIGRATION REFORM AND CONTROL ACT (IRCA):**

Consultant assumes any and all responsibility for verifying the identity and employment authorization of all of its employees performing work hereunder, pursuant to all applicable IRCA or other federal or state rules and regulations. Consultant shall indemnify and hold Owner harmless from and against any loss, damage, liability, costs or expenses arising from any noncompliance of this provision by Consultant.

8. **NON-DISCRIMINATION:**

Consistent with Owner's policy that harassment and discrimination are unacceptable employer/employee conduct, Consultant agrees that harassment or discrimination directed toward a job applicant, an Owner employee, or a citizen by Consultant or Consultant's employee on the basis of race, religious creed, color, national origin, ancestry, handicap, disability, marital status, pregnancy, sex, age, gender identity or sexual orientation will not be tolerated. Consultant agrees that any and all violations of this provision shall constitute a breach of this Agreement.

9. **INDEMNIFICATION/HOLD HARMLESS:**

Consultant shall indemnify, defend, and hold harmless the Owner, its general partners, lenders, investors, partners, legal representatives, successors and assigns, and their respective officers, officials, employees, contractors and agents ("Indemnitees") from and against any and all loss, damages, liability, claims, suits, costs and expenses whatsoever, including reasonable attorneys' fees ("Claims"), arising from or in any manner connected to negligent act or omission, whether alleged or actual, regarding performance of services or work conducted or performed pursuant to this Agreement. If Claims are filed against Indemnitees which allege negligence on behalf of the Consultant, Consultant shall have no right of reimbursement against Indemnitees for the costs of defense even if negligence is not found on the part of Consultant. However, Consultant shall not be obligated to indemnify Indemnitees from Claims arising from the sole or active negligence or willful misconduct of Indemnitees.

10. **INSURANCE:**

On or before the commencement of the terms of this Agreement, Consultant shall furnish Owner with certificates showing the type, amount, class of operations covered, effective dates and dates of expiration of insurance coverage in compliance with paragraphs 10A, B, C, D and E. Such certificates, which do not limit Consultant's indemnification, shall also contain substantially the following statement:

"Should any of the above insurance covered by this certificate be canceled or coverage reduced before the expiration date thereof, the insurer affording coverage shall provide thirty (30) days' advance written notice to Lakehurst and Mosley LP by certified mail."

It is agreed that Consultant shall maintain in force at all times during the performance of the Agreement all appropriate coverage of insurance acceptable to Owner and licensed to do insurance business in the State of California.

An endorsement naming Owner and any and all lenders, investors, and partners, if requested, as additional insured shall be submitted with the insurance certificates.

A. **COVERAGE:**

Consultant shall maintain the following insurance coverage:

(1) **Workers' Compensation:**

Statutory coverage as required by the State of California.

(2) **Liability:**

Commercial general liability coverage in the following minimum limits:

Bodily Injury:	\$1,000,000	each occurrence
	\$2,000,000	aggregate – all other
Property Damage:	\$1,000,000	each occurrence
	\$2,000,000	aggregate

If submitted, combined single limit policy with aggregate limits in the amounts of \$1,000,000 will be considered equivalent to the required minimum limits shown above.

(3) **Automotive:**

Comprehensive automobile liability coverage in the following minimum limits:

Bodily Injury:	\$1,000,000	per accident
	\$2,000,000	aggregate
Property Damage:	\$1,000,000	per accident
	\$2,000,000	aggregate

OR

Combined Single Limit:	\$1,000,000	per accident
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(4) **Professional Liability:**



Professional liability insurance which includes coverage for the negligent professional acts, errors and omissions of Consultant in the amount of at least \$1,000,000.

**B. SUBROGATION WAIVER:**

Consultant agrees that in the event of loss due to any of the perils for which it has agreed to provide comprehensive general and automotive liability insurance that Consultant shall look solely to its insurance for recovery. Consultant hereby grants to Owner, on behalf of any insurer providing comprehensive general and automotive liability insurance to either Consultant or Owner with respect to the services of Consultant herein, a waiver of any right to subrogation which any such insurer of said Consultant may acquire against Owner by virtue of the payment of any loss under such insurance.

**C. FAILURE TO SECURE:**

If Consultant, at any time during the term hereof, should fail to secure or maintain the foregoing insurance, Owner shall be permitted to obtain such insurance in the Consultant's name or as an agent of the Consultant and shall be compensated by the Consultant for the costs of the insurance premiums at the maximum rate permitted by law and computed from the date written notice is received that the premiums have not been paid.

**D. ADDITIONAL INSURED:**

Mosley and Mabuhay LP, ICD Mosley LLC, Island City Development, City of Alameda, State of California Department of Housing and Community Development, Housing Authority of the City of Alameda, Alameda Affordable Housing Corporation, and Bank of Marin shall be named as an additional insured under all insurance coverage's, except any professional liability insurance or worker's compensation insurance, required by this Agreement. The naming of an insured shall not affect any recovery to which such additional insured would be entitled under this policy if not named as such additional insured. An additional insured named herein shall not be held liable for any premium, deductible portion of any loss, or expense of any nature on this policy or any extension thereof.

Any other insurance held by an additional insured shall not be required to contribute anything toward any loss or expense covered by the insurance provided by this policy.

**E. SUFFICIENCY OF INSURANCE:**

The insurance limits required by Owner are not represented as being sufficient to protect Consultant. Consultant is advised to consult Consultant's insurance broker to determine adequate coverage for Consultant.

**11. CONFLICT OF INTEREST:**

Consultant warrants that it is not a conflict of interest for Consultant to perform the services required by this Agreement. Consultant may be required to fill out a conflict of interest form if the services provided under this Agreement require Consultant to make certain governmental decisions or serve in a staff capacity as defined in Title 2, Division 6, Section 18700 of the California Code of Regulations.

**12. PROHIBITION AGAINST ASSIGNMENTS:**

Consultant shall not assign, sublease, hypothecate, or transfer this Agreement or any interest therein directly or indirectly, by operation of law or otherwise without prior written consent of Owner. Any attempt to do so without said consent shall be null and void, and any assignee, sub lessee, hypothecate or transferee shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer. However, claims for money by Consultant from Owner under this Agreement may be assigned to a bank, trust company or other financial institution without prior

written consent, but written notice of such assignment shall be promptly furnished to Owner by Consultant.

The sale, assignment, transfer or other disposition of any of the issued and outstanding capital stock of Consultant, or of the interest of any general partner or joint venturer or syndicate member or cotenant if Consultant is a partnership or joint venture or syndicate or co tenancy, which shall result in changing the control of Consultant, shall be construed as an assignment of this Agreement. Control means fifty percent (50%) or more of the voting power of the corporation.

**13. SUBCONTRACTOR APPROVAL:**

Unless prior written consent from Owner is obtained, only J. H. Fitzmaurice, Inc.; HKIT Architects; Carlson, Barbee, and Gibson, Inc.; ENGEO Incorporated; and those people and subcontractors performing under the Construction Contract shall be used in the performance of this Agreement. In the event that Consultant employs subcontractors, such subcontractors shall be required to furnish proof of worker's compensation insurance and shall also be required to carry general, automobile and professional liability insurance in reasonable conformity to the insurance carried by Consultant. In addition, any work or services subcontracted hereunder shall be subject to each provision of this Agreement.

**14. ENFORCEMENT OF THE CONSTRUCTION CONTRACT WITH J.H. FITZMAURICE, INC.:**

The parties hereto agree that the Owner shall have, and is hereby assigned, the right of the Consultant to enforce the provisions of the Construction Contract and all documents related thereto in the event, as determined by the Owner, in its sole discretion, that the Consultant fails, refuses, or is otherwise unable to enforce them. The Owner shall notify the Consultant, in writing, of its determination to effect this assignment, specifying the reasons therefor, at least fifteen (15) days prior to the Owner's undertaking any such action.

**15. PERMITS AND LICENSES:**

Consultant, at its sole expense, shall obtain and maintain during the term of this Agreement, all appropriate permits, certificates and licenses, including, but not limited to, a City of Alameda business license, that may be required in connection with the performance of services hereunder.

**16. REPORTS:**

A. Each and every report, draft, work product, map, record and other document, hereinafter collectively referred to as "Report" reproduced, prepared or caused to be prepared by Consultant pursuant to or in connection with this Agreement shall be the exclusive property of Owner. Consultant shall not copyright any Report required by this Agreement and shall execute appropriate documents to assign to Owner the copyright to Reports created pursuant to this Agreement. Any Report, information and data acquired or required by this Agreement shall become the property of Owner, and all publication rights are reserved to Owner.

B. All Reports prepared by Consultant may be used by Owner in execution or implementation of:

- (1) The original Project for which Consultant was hired;
- (2) Completion of the original Project by others;
- (3) Subsequent additions to the original project; and/or
- (4) Other Owner projects as appropriate.

C. Consultant shall, at such time and in such form as Owner may require, furnish reports concerning the status of services required under this Agreement.

D. All Reports required to be provided by this Agreement shall be printed on recycled paper. All Reports shall be copied on to both sides of the paper except for one original which shall be single sided.

E. No Report, information nor other data given to or prepared or assembled by Consultant pursuant to this Agreement shall be made available to any individual or organization by Consultant without prior approval by Owner

F. Consultant shall not be held liable for reuse of "Reports" for any purpose other than the original intent of this Agreement.

17. **RECORDS:**

Consultant shall maintain complete and accurate records with respect to sales, costs, expenses, receipts and other such information required by Owner that relate to the performance of services under this Agreement.

Consultant shall maintain adequate records of services provided in sufficient detail to permit an evaluation of services. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible. Consultant shall provide free access to the representatives of Owner or its designees to such books and records at proper times; and gives Owner the right to examine and audit same, and to make transcripts there from as necessary, and to allow inspection of all work, data, documents, proceedings and activities related to this Agreement. Such records, together with supporting documents, shall be kept separate from other documents and records and shall be maintained for a period of three (3) years after receipt of final payment.

18. **NOTICES:**

All notices, demands, requests or approvals to be given under this Agreement shall be given in writing and conclusively shall be deemed served when delivered personally or on the second business day after the deposit thereof in the United States mail, postage prepaid, registered or certified, addressed as hereinafter provided.

All notices, demands, requests or approvals from Consultant to Owner shall be addressed to Owner at:

Mosley and Mabuhay LP  
c/o Island City Development  
701 Atlantic Avenue  
Alameda, CA 94501-2161  
Attention: President

All notices, demands, requests, or approvals from Owner to Consultant shall be addressed to Consultant at:

Housing Authority of the City of Alameda  
701 Atlantic Avenue  
Alameda, CA 94501-2161  
Attention: Vanessa Cooper  
Phone: 510-747-4300      Email: [vcooper@alamedahsg.org](mailto:vcooper@alamedahsg.org)

19. **NO SMOKING, DRINKING OR RADIO USE:**

Consultant agrees and acknowledges that smoking of tobacco products, drinking alcoholic beverages, and listening to radios is prohibited at any Owner site, including individual units, common areas, and every building and adjoining grounds. Consultant shall ensure that his/her employees and suppliers comply with these prohibitions.

20. **TERMINATION:**

In the event Consultant hereto fails or refuses to perform any of the provisions hereof at the time and in the manner required hereunder, Consultant shall be deemed in default in the performance of this Agreement. If such default is not cured within a period of two (2) days after receipt by Consultant from Owner of written notice of default, specifying the nature of such default and the steps necessary to cure such default, Owner may terminate the Agreement forthwith by giving to the Consultant written notice thereof. Consultant will not be held responsible for failure to perform in the event such failure is due to delay caused by the Owner. Owner shall have the option, at its sole discretion and without cause, of terminating this Agreement by giving seven (7) days' prior written notice to Consultant as provided herein. Upon termination of this Agreement, each party shall pay to the other party that portion of compensation specified in this Agreement that is earned and unpaid prior to the effective date of termination.

21. **COMPLIANCES:**

Consultant shall comply with all state and federal laws, all City of Alameda ordinances, and all rules and regulations enacted or issued by Owner. In the event that the Consultant encounters a potential conflict between state, federal or local law, Consultant shall inform Owner and Owner shall direct Consultant on proper course of action.

22. **GOVERNING LAW:**

This Agreement shall be interpreted under, and enforced by the laws of the State of California excepting any choice of law rules which may direct the application of laws of another jurisdiction. The Agreement and obligations of the parties are subject to all valid laws, orders, rules, and regulations of the authorities having jurisdiction over this Agreement (or the successors of those authorities.)

Any suits brought pursuant to this Agreement shall be filed with the Courts of the County of Alameda, the State of California.

23. **ADVERTISEMENT:**

Consultant shall not post, exhibit, display or allow to be posted, exhibited, displayed any signs, advertising, show bills, lithographs, posters or cards of any kind pertaining to the services performed under this Agreement unless prior written approval has been secured from Owner to do otherwise.

24. **CONFIDENTIALITY:**

A. **Definition.** Confidential Information, as used in this Agreement, shall mean any Owner Client data.

B. **Nondisclosure and Nonuse Obligation.** Consultant agrees that it will not use, disseminate, or in any way disclose any Confidential Information to any person, firm or business, except that Consultant may use Confidential Information to the extent necessary to perform its obligations under this Agreement. Consultant agrees that it shall treat all Confidential Information with the same degree of care as the Consultant accords to its own Confidential Information, but in no case less than reasonable care. Consultant agrees that it shall disclose Confidential Information only to those of its employees who need to know such information, and the Consultant certifies that such employees have previously agreed, as a condition of employment, to be bound by terms and conditions applicable to Consultant under this Agreement. Consultant shall immediately give notice to Owner of any unauthorized use or disclosure of Confidential Information.

C. **Exclusions from Nondisclosure and Nonuse Obligations.** The obligations under 23B ("Nondisclosure and Nonuse Obligation") shall not apply to such portion that Consultant can document was i) in the public domain at the time such portion was disclosed or

used, or ii) was disclosed in response to a valid court order.

**D. Ownership and Return of Confidential Information and Other Materials.** All Confidential Information shall remain the property of the Owner. At Owner's request and no later than five (5) business days after such request, Consultant shall promptly destroy or deliver to Owner, at Owner's option, i) all materials furnished to Consultant, ii) all tangible media of expression in Consultant's possession or control to the extent that such tangible media incorporate any of the Confidential Information, and iii) written certification of the Consultant's compliance with such obligations under this sentence.

**25. WAIVER:**

A waiver by Owner of any breach of any term, covenant, or condition contained herein shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant, or condition contained herein whether of the same or a different character.

**26. INTEGRATED CONTRACT:**

This Agreement represents the full and complete understanding of every kind or nature whatsoever between the parties hereto and all preliminary negotiations and agreements of whatsoever kind or nature are merged herein. No verbal agreement or implied covenant shall be held to vary the provisions hereof. Any modification of this Agreement will be effective only by written execution signed by both Owner and Consultant.

**27. CAPTIONS:**

The captions in this Agreement are for convenience only, are not a part of the Agreement and in no way affect, limit or amplify the terms or provisions of this Agreement.

**28. EXHIBITS.** The following exhibits are attached hereto and incorporated herein by this reference:

- i. Exhibit A – Scope of Services
- ii. Exhibit B – Fee Schedule
- iii. Exhibit C – Project Milestones
- iv. Exhibit D – Insurance Requirements for Consultants

[REMAINDER OF PAGE INTENTIONALLY BLANK]

IN WITNESS WHEREOF, the parties have caused the Agreement to be executed on the 8th of May 2024.

**Owner:**

MOSLEY AND MABUHAY LP,  
a California limited partnership

By: ICD MOSLEY LLC,  
a California limited liability company,  
its managing general partner

By: Island City Development,  
a California nonprofit public  
benefit corporation, its sole  
manager

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Vanessa M. Cooper  
President

**Consultant:**

HOUSING AUTHORITY  
OF THE CITY OF ALAMEDA,  
a public body, corporate and politic

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Vanessa M. Cooper  
Executive Director

**EXHIBIT A**  
**SCOPE OF SERVICES**

The Housing Authority of the City of Alameda (“AHA” or “Consultant”) is the property owner and master developer of the 12-acre North Housing site generally located at 501 Mosley Avenue, Alameda, CA 94501. AHA has performed or will perform the following work to prepare the site for the future North Housing Block A housing developments, and the Scope of Services shall mean the following work to the extent located on the site of the Project:

1. Ground improvements in the form of soil stabilization per AIA A102-2017, AIA A201-2017, and respective contract exhibits between AHA and J.H. Fitzmaurice, Inc. dated August 9, 2023 for the “North Housing Block A Soil Stabilization” project under JHF Job No. 23849. Work is expected to be completed by March 31, 2024.
2. Ground improvements in the form of offsites work per AIA A102-2017, AIA A201-2017, and respective contract exhibits between AHA and J.H. Fitzmaurice, Inc. dated January 12, 2024 for the “North Housing Block A Offsites” project under JHF Job No. 23845. Work is expected to be completed by December 31, 2025.
3. Housing Development services, including project management and construction administration of the North Housing Block A soil stabilization or site preparation activities (demolition, excavation, and ground improvements) per Consultant Services Agreement between AHA and HKIT Architects, Inc. dated October 1, 2023.
4. Geotechnical services per Consultant Services Agreement between AHA and ENGEO Incorporated dated December 1, 2021, Amendment No.1 dated March 21, 2022, Amendment No. 2 dated January 23, 2023, Amendment No. 3 dated May 1, 2023, Amendment No. 4 dated June 14, 2023, Amendment No. 5 dated October 10, 2023, Amendment No. 6 dated December 1, 2023, and Amendment No. 7 dated December 1, 2023.
5. Any additional work required to prepare the site for the future housing developments, as agreed upon by the Owner and Consultant.

## **EXHIBIT B** **FEE SCHEDULE**

The table below outlines the pro rata share of costs attributable to the project.

**UPDATED NH MASTERPLAN COSTS**  
**Original and 2025 Planned Costs**

Original Uses	Amount	The Estuary I	Linnet Corner	The Estuary II
Soil Stabilization	\$4,444,191.22	\$1,022,163.98	\$2,666,514.73	\$755,512.51
Offsites	\$4,015,746.78	\$923,621.76	\$2,409,448.07	\$682,676.95
HKIT Construction Administration	\$45,000.00	\$15,000.00	\$15,000.00	\$15,000.00
ENGEO Geotechnical	\$296,200.00	\$98,733.33	\$98,733.34	\$98,733.33
Contingency	\$750,000.00	\$250,000.00	\$250,000.00	\$250,000.00
<b>Sub-Total</b>	<b>\$9,551,138.00</b>	<b>\$2,309,519.07</b>	<b>\$5,439,696.14</b>	<b>\$1,801,922.79</b>
2025 Anticipated Uses	Amount	The Estuary I	Linnet Corner	The Estuary II
Soil offhaul	\$2,000,000.00	\$460,000.00	\$1,200,000.00	\$340,000.00
Contingency	\$1,000,000.00	\$230,000.00	\$600,000.00	\$170,000.00
<b>Total</b>	<b>\$11,551,138.00</b>	<b>\$2,769,519.07</b>	<b>\$6,639,696.14</b>	<b>\$2,141,922.79</b>

The not-to-exceed amount for this contract is \$2,141,922.79.



**EXHIBIT C**  
**PROJECT MILESTONES**

50% Completion of Construction Contracts

January 1, 2026

90% Completion of Construction Contracts

October 1, 2026

**EXHIBIT D**  
**INSURANCE REQUIREMENTS FOR CONSULTANTS**  
(Cyber/tech optional, not to be used for construction contracts)

Consultant shall procure and maintain for the duration of the contract, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Consultant, its agents, representatives, employees, or subcontractors.

**MINIMUM SCOPE AND LIMIT OF INSURANCE**

Coverage shall be at least as broad as:

- **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an “occurrence” basis, including products and completed operations, property damage, bodily injury, and personal and advertising injury with limits no less than \$1,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit. For consultants interacting with the public or with tenants, coverage must include coverage for discrimination, harassment, and fair housing claims under DFEH and HUD.
- **Automobile Liability:** ISO Form Number CA 00 01 coverage any auto (Code 1), or if Consultant has no owned autos, hired (Code 8) and non-owned autos (Code 9) with limit no less than \$1 million for bodily injury and property damage. This requirement does not apply if no motor vehicles are used in providing services under the contract.
- **Workers’ Compensation**, as required by the State of California, with Statutory Limits and Employers’ Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease. This requirement does not apply to sole proprietors.
- **Professional Liability (Errors and Omissions):** Insurance appropriate to the Consultant’s profession, with limit no less than \$1,000,000 per occurrence or claim, \$2,000,000 in the aggregate. For consultants interacting with the public or with tenants, coverage must include coverage against discrimination, harassment, and fair housing claims under DFEH and HUD. If cover age is provided on a claims-made basis, the retroactive date must be shown and must be before the date of the contract or the beginning of the contract work; insurance must be maintained, and evidence of coverage must be provided for at least five (5) years after completion of the contract of work. If coverage is cancelled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the contract effective date, the Contractor must purchase “extended reporting” coverage for a minimum of five (5) years after completion of work.
- **IF APPLICABLE: Cyber Liability Insurance:** Coverage is required if the vendor/consultant is accessing, collecting, storing, or transferring Personally identifiable Information or medical information on staff, tenant, applicants etc.). Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Vendor in this agreement and shall include, but not be limited to, claims involving security breach, system failure, data recovery, business interruption, cyber extortion, social engineering, infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, and alteration of electronic

information. The policy shall provide coverage for breach response costs, regulatory fines, and penalties as well as credit monitoring expenses with limits not less than \$1,000,000 per occurrence or claim, \$2,000,000 aggregate. This requirement does not apply if the consultant will not be accessing or storing AHA data subject to privacy regulations under Federal or state law, including but not limited to PII, PCI, and PHI, providing software, or accessing AHA information technology systems.

- **IF APPLICABLE: Technology Professional Liability:** Coverage is required if the vendor/consultant is providing software or a technology services (data storage, website design, etc.). Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Consultant in this agreement and shall include, but not be limited to, claims involving media liability and infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, security and privacy liability that include invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, alteration of electronic information, extortion and network security. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties as well as credit monitoring expenses with limits sufficient to respond to these obligations. Limits no less than \$2,000,000 per occurrence or claim, \$4,000,000 in the aggregate. For consultants interacting with the public or with tenants, coverage must include coverage against discrimination, harassment, and fair housing claims under DFEH and HUD. If coverage is provided on a claims-made basis, the retroactive date must be shown and must be before the date of the contract or the beginning of the contract work; insurance must be maintained, and evidence of coverage must be provided for at least five (5) years after completion of the contract of work. If coverage is cancelled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of work.
  - The Policy shall include or be endorsed to include property damage liability coverage for damage to, alteration of, loss of, or destruction of the electronic data and/or information "property" of Owner in the care, custody, or control of the Consultant. If not covered under the Consultant's liability policy, such "property coverage of Owner may be endorsed onto the Consultants Cyber Liability Policy as follows:
  - Cyber Liability coverage in an amount sufficient to cover the full replacement value of damage to, alteration of, loss of, destruction of electronic data and/or information "property" of Owner that will be in the Care, custody, or control of Consultant.

If the consultant maintains broader coverage and/or higher limits than the minimums shown above, Owner requires and shall be entitled to the broader coverage and/or the higher limits maintained by the consultant. The insurance limits required by Owner are not represented as being sufficient to protect Consultant. Consultant is advised to consult Consultant's insurance broker to determine adequate coverage for Consultant.

#### **OTHER INSURANCE REQUIREMENTS:**

The insurance policies are to contain, or be endorsed to contain, the following provisions:

- **Additional Insured Status:** Bank of America, N.A., its successors and assigns, Wincopin Circle LLP and its successors, assigns, and transferees, California Community Reinvestment Corporation, a California nonprofit public benefit corporation, its successors and assigns, The Banc of America Housing Fund XVII Limited Partnership, LLLP, City of Alameda, U.S. Bank National Association, a

national banking association, its successors and assigns, State of California Department of Housing and Community Development, California Municipal Finance Authority, a joint exercise of powers agency duly organized and existing under the laws of the State of California, Bank of Marin, and Housing Authority of the City of Alameda and its affiliates, Alameda Affordable Housing Corporation, Island City Development, ICD Lakehurst LLC and its Subsidiaries, and their departments, their respective directors, officers, Boards of Commissioners, employees, designated volunteers, elected or appointed officials, (AHA), are to be covered as additional insured on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Consultant including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Consultant's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10, CG20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used.

- **Primary Coverage:** For any claims related to this contract, the Consultant's insurance coverage shall be primary coverage at least as broad as ISO CG 20 01 04 13 as respects Owner, its general partners, lenders, investors, partners, successors or assigns. Any insurance or self-insurance maintained by Owner, its general partners, lenders, investors, partners, successors or assigns shall be excess of the Contractor's insurance and shall not contribute to it.
- **Notice of Cancellation:** Each insurance policy required above shall provide that coverage shall not be canceled, except with 30 days' notice to Owner.
- **Self-Insured Retentions:** Self-insured retentions must be declared and approved by Owner. Owner may require the Consultant to purchase coverage with a lower retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or Owner.
- **Acceptability of Insurers:** Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to Owner.
- **Verification of Coverage:** Consultant shall furnish Owner with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause, and a copy of the Declarations and Endorsement page of the CGL policy listing all policy endorsements before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Consultant's obligation to provide them. Owner reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.
- **Subcontractors:** Consultant shall pass down the insurance obligations contained herein to all tiers of subcontractors working under the contract.
- **Notification of claims:** The Proposer agrees to notify Owner in writing of any claim by a third party or any incident or event that may give rise to a claim arising from the performance of the contract as soon as practicable, but no later than three (3) business days after their first knowledge of such claim or event.
- **Special Risks or Circumstance:** Owner reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstance.