

OHA Regular Meeting of the Board of  
Commissioners  
Thursday, November 7, 2024 8:30 AM  
First Floor Boardroom  
1823 Harney Street  
Omaha, NE 68102

1. ANNOUNCEMENT OF OPEN MEETINGS ACT
2. ROLL CALL
3. PUBLIC COMMENTS
4. REPORT OF CHIEF EXECUTIVE OFFICER
5. ACTION ITEMS
  - 5.1. CONSENT AGENDA ITEMS FOR CONSIDERATION
    - 5.1.1. Minutes of Previous Special Board Meeting (10/09/2024)

**OMAHA HOUSING AUTHORITY**  
**BOARD OF COMMISSIONERS SPECIAL MEETING MINUTES**  
Underwood Tower 4850 Underwood Ave  
8:30 a.m. October 9, 2024

**STAFF PRESENT:** Joanie Poore, Brian Hansen, Michelle Therkildsen, Latina Jackson, Sal Issaka, Philisa Smith, Susan Gilroy, Ashley Hatheway, Lindsey Anderson, Michael Wehling, Charles Karl

*The meeting was called to order at 8:32 a.m.*

**1. ANNOUNCEMENT OF OPEN MEETINGS ACT:**

The meeting falls under the Open Meetings Act and copies of the law are available.

**2. ROLL CALL:** Commissioners Present:

David Levy, Chair  
Joel Dougherty, Vice Chair  
Tony Veland  
Cammy Watkins  
Jennifer Taylor  
Danielle Goodwin

Commissioners Absent:

Christine Johnson

**3. PUBLIC COMMENTS:**

There were no public comments received.

Ms. Poore discussed the progress of pest treatment rooms in each tower. Ms. Poore provided update drone photos of both CNI North and CNI South development progress.

**4. ACTION ITEMS**

**4.1. CONSENT AGENDA ITEMS FOR CONSIDERATION**

(All items listed under the Consent Agenda will be enacted by one motion unless a commissioner requires otherwise, in which event the item may be removed from the Consent Agenda and considered separately.)

**4.1.1. Finance/Procurement/Operations Committee Resolutions**

- 4.1.1.1. Resolution 2024-85 OHA Past Due Write Offs
- 4.1.1.2. Resolution 2024-86 Lead-Based Paint Renovation, Repair, Paint Services Phase 2, Contract
- 4.1.1.3. Resolution 2024-87 Residential Home Window Replacement Services, Contract Extension
- 4.1.1.4. Resolution 2024-88 Site Drainage A&E Services, Contract
- 4.1.1.5. Resolution 2024-89 Snow and Ice Removal, Renewal
- 4.1.1.6. Resolution 2024-91 Group Health Insurance & Other Benefits, Renewal

**4.1.2. Development/External Affairs/Public Relations Committee Resolutions**

- 4.1.2.1. Resolution 2024-92 Annual Plan for 2025

Chair Levy questioned if any resolutions need pulled from Consent. Commissioner Veland asked that the Annual Plan resolution be pulled from the Consent Agenda.

**MOTION** by Commissioner Dougherty, seconded by Commissioner Veland, to approve all resolutions on the Consent Agenda, except Resolution 2024-92.

Motion passed. Aye-5, Nay-0

Commissioner Taylor – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Levy – Aye  
Commissioner Goodwin – Aye

Mr. Hansen explained that the Annual Plan is a status report of OHA’s progress on its goals, as well as a statement of OHA’s key policies and major activities planned for the next year. The primary changes in the 2025 Annual Plan include development activities and implementation of policy changes required by HOTMA legislation. Discussion ensued regarding repositioning efforts and financial performance.

**MOTION** by Commissioner Taylor, seconded by Commissioner Goodwin, to approve Resolution 2024-92 Annual Plan for 2025.

Motion passed. Aye-5, Nay-0

Commissioner Taylor – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Levy – Aye  
Commissioner Goodwin – Aye

## **4.2. ADDITIONAL ITEMS FOR CONSIDERATION**

### **4.2.1. Resolution 2024-90 ACOP Revisions**

Ms. Gilroy discussed the revisions of OHA’s Admissions and Continued Occupancy Policy (ACOP) Chapters 00-04 for the public housing program. The ACOP is reviewed and updated annually. Ms. Gilroy noted that one change is the inclusion of a preference for HCV tenants who are displaced due to non-compliance by landlords/owners in making required repairs noted on HQS/NSPIRE inspections.

**MOTION** by Commissioner Goodwin, seconded by Commissioner Taylor, to approve Resolution 2024-90 ACOP Revisions

Motion passed. Aye-5, Nay-0

Commissioner Taylor – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Levy – Aye  
Commissioner Goodwin – Aye

**4.2.2. Resolution 2024-93 Move Dec 2024, Cancel Jan 2025, Move Feb 2025 Board Meetings**

Ms. Poore explained that OHA staff suggest the board approve a resolution to move the December 2024 board meeting from December 4<sup>th</sup> to December 19<sup>th</sup>, cancel the January 2025 meeting, and move February 2025's meeting up to January 30<sup>th</sup>.

**MOTION** by Commissioner Veland, seconded by Commissioner Taylor, to approve Resolution 2024-93 Move Dec 2024, Cancel Jan 2025, Move Feb 2025 Board Meetings

Motion passed. Aye-5, Nay-0

Commissioner Taylor – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Levy – Aye  
Commissioner Goodwin – Aye

**4.2.3. Resolution 2024-94 Bond Inducement for Southside Terrace Phase 3**

Mr. Hansen explained this resolution is for the second bond issuance. Mr. Hansen discussed the benefits of bond issuance and noted that this offers a stream of income for OHA.

**MOTION** by Commissioner Dougherty, seconded by Commissioner Goodwin, to approve Resolution 2024-94 Bond Inducement for Southside Terrace Phase 3

Motion passed. Aye-5, Nay-0

Commissioner Taylor – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Levy – Aye  
Commissioner Goodwin – Aye

Chair Levy questioned if there is a need for Executive Session. Mr. Hansen stated there is, for legal and personnel matters.

**MOTION** by Commissioner Taylor, seconded by Commissioner Dougherty, to move into Executive Session for legal and personnel matters at 9:05 a.m.

Motion passed. Aye-5, Nay-0

Commissioner Taylor – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Levy – Aye  
Commissioner Goodwin – Aye

**5. EXECUTIVE SESSION:**

**MOTION** by Commissioner Taylor, seconded by Commissioner Veland, to move out of Executive Session at 9:54 a.m.

Motion passed. Aye-5, Nay-0

Commissioner Taylor – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Levy – Aye  
Commissioner Goodwin – Aye

**6. ADJOURNMENT:**

**MOTION** by Commissioner Dougherty, seconded by Commissioner Taylor to adjourn the meeting at 9:54 a.m.

Motion passed. Aye-6, Nay-0

Commissioner Taylor – Aye  
Commissioner Johnson – Aye  
Commissioner Veland – Aye  
Commissioner Watkins – Aye  
Commissioner Levy – Aye  
Commissioner Goodwin – Aye

5.1.2. Minutes of Previous Regular Board Meeting (09/05/2024)

**OMAHA HOUSING AUTHORITY**  
**BOARD OF COMMISSIONERS REGULAR MEETING MINUTES**  
1823 Harney St, Omaha, Nebraska 68102  
8:30 a.m. September 5, 2024

**STAFF PRESENT:** Joanie Poore, Brian Hansen, Michelle Therkildsen, Latina Jackson, Sal Issaka, Philisa Smith, Susan Gilroy, Ashley Hatheway, Michael Wehling, Sarah Nothhorn, Charles Karl, Lindsey Anderson, Jennifer Dexter

*The meeting was called to order at 8:31 a.m.*

**1. ANNOUNCEMENT OF OPEN MEETINGS ACT:**

The meeting falls under the Open Meetings Act and copies of the law are available.

**2. ROLL CALL:** Commissioners Present:

David Levy, Chair  
Joel Dougherty, Vice Chair  
Christine Johnson  
Danielle Goodwin  
Tony Veland  
Jennifer Taylor (left before Executive Session)

**3. PUBLIC COMMENTS:**

Chair Levy questioned if there were any public comments. Chris Lynch from Park South spoke of elevator and access issues. Francine Gladden from Jackson Tower spoke about trash issues and unauthorized visitors. Rosemary Clark from Jackson Tower provided positive feedback about her property manager and discussed concerns about snow removal.

**4. REPORT OF THE CHIEF EXECUTIVE OFFICER**

Ms. Poore discussed the demolition of the first phase of Southside Terrace and offered praise to OHA's maintenance and plumbing crew for their hard work during the move of the water main.

**5. ACTION ITEMS**

**5.1. CONSENT AGENDA ITEMS FOR CONSIDERATION**

(All items listed under the Consent Agenda will be enacted by one motion unless a commissioner requires otherwise, in which event the item may be removed from the Consent Agenda and considered separately.)

**5.1.1. Minutes of Previous Regular Board Meeting (07/09/2024)**

**5.1.2. Finance/Procurement/Operations Committee Resolutions (August)**

- 5.1.2.1. Resolution 2024-63 OHA Past Due Write-Offs
- 5.1.2.2. Resolution 2024-64 Hazardous Materials Consulting, Renewal
- 5.1.2.3. Resolution 2024-65 Hazardous Materials Abatement, Renewal
- 5.1.2.4. Resolution 2024-66 Janitorial Vacant & Office Cleaning Services
- 5.1.2.5. Resolution 2024-67 Trash Removal, Renewal
- 5.1.2.6. Resolution 2024-68 Elevator Inspections & Maintenance
- 5.1.2.7. Resolution 2024-69 Scattered Site Bathroom Renovations Contract Extension

**5.1.3. Development/External Affairs/Public Relations Committee Resolutions (August)**

- 5.1.3.1. Resolution 2024-70 Project Based Vouchers for New Visions
- 5.1.3.2. Resolution 2024-71 MOU with Elmington Capital for Lakeside
- 5.1.3.3. Resolution 2024-72 Sale of Houses to Project Houseworks
- 5.1.3.4. Resolution 2024-73 Sale of Multiple Scattered Site Units

**5.1.4. Finance/Procurement/Operations Committee Resolutions (September)**

- 5.1.4.1. Resolution 2024-74 OHA Past Due Write Offs
- 5.1.4.2. Resolution 2024-75 Internet Service Provider Contract, Cox
- 5.1.4.3. Resolution 2024-76 Underwood Paving Contract, Byrne & Jones
- 5.1.4.4. Resolution 2024-77 Electrical Code Upgrades Contract, Downs Electric
- 5.1.4.5. Resolution 2024-78 Kay Jay Shower Renovations, Future Construction
- 5.1.4.6. Resolution 2024-79 Language Line Interpretation Services
- 5.1.4.7. Resolution 2024-80 OHA/Canopy South MOU

Chair Levy questioned if any items needed removed off the Consent Agenda for further discussion. Commissioner Dougherty asked to pull off and consider separately Resolution 2024-70 regarding Project Based Vouchers for New Visions.

**MOTION** by Commissioner Taylor, seconded by Commissioner Goodwin, to approve the Consent Agenda, with the exception of Resolution 2024-70.

Motion passed. Aye-6, Nay-0

- Commissioner Levy – Aye
- Commissioner Dougherty – Aye
- Commissioner Veland – Aye
- Commissioner Johnson – Aye
- Commissioner Goodwin – Aye
- Commissioner Taylor – Aye

Commissioner Dougherty stated he pulled Resolution 2024-70 because his office has a clinic inside one of their buildings, and he would prefer to abstain.

**MOTION** by Commissioner Goodwin, seconded by Commissioner Taylor, to approve Resolution 2024-70 Project Based Vouchers for New Visions

Motion passed. Aye-5, Abstain-1 Nay-0

- Commissioner Levy – Aye
- Commissioner Dougherty – Abstain
- Commissioner Veland – Aye
- Commissioner Johnson – Aye
- Commissioner Goodwin – Aye
- Commissioner Taylor – Aye

**5.2. ADDITIONAL ITEMS FOR CONSIDERATION**

**5.2.1. Resolution 2024-81 HUD Section 18 Application for Sale to Sherwood Foundation**

Ms. Poore explained that this resolution is to submit a Section 18 disposition application for the sale of OHA property at 25<sup>th</sup> & Grant Street to the Sherwood Foundation or an affiliated entity. This property includes 3 land parcels including a public housing duplex building (2 scattered site units). Staff noted that most of the block is vacant land.

**MOTION** by Commissioner Johnson, seconded by Commissioner Goodwin, to approve Resolution 2024-81 HUD Section 18 Application for Sale to Sherwood Foundation.

Motion passed. Aye-6, Nay-0

- Commissioner Levy – Aye

Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Johnson – Aye  
Commissioner Goodwin – Aye  
Commissioner Taylor – Aye

### **5.2.2. Resolution 2024-82 PBV Award Elmington**

Mr. Hansen explained this resolution is to approve the proposal to use project-based Housing Choice Vouchers (PBVs) for Elmington Affordable, LLC in the amount of 54 Section 8 PBVs. Mr. Hansen noted this development will have amenities not typically seen in affordable housing communities. The project will be located near 56<sup>th</sup> Street and Kansas Ave.

**MOTION** by Commissioner Dougherty, seconded by Commissioner Taylor, to approve Resolution 2024-82 PBV Award Elmington

Motion passed. Aye-6, Nay-0

Commissioner Levy – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Johnson – Aye  
Commissioner Goodwin – Aye  
Commissioner Taylor – Aye

### **5.2.3. Resolution 2024-83 Sell Land to City**

Mr. Hansen explained this resolution is for Board approval for OHA to submit a HUD Section 18 disposition application for sale of land and temporary easement to the City of Omaha. The City of Omaha plans to construct a roundabout at 48<sup>th</sup> and Y Streets. OHA owns a scattered site unit on the corner. The City project would require acquisition of a small portion of the land at the corner of this intersection.

**MOTION** by Commissioner Goodwin, seconded by Commissioner Dougherty, to approve Resolution 2024-83 Sell Land to City

Motion passed. Aye-5, Abstain-1, Nay-0

Commissioner Levy – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Johnson – Aye  
Commissioner Goodwin – Aye  
Commissioner Taylor – Abstain

### **5.2.4. Resolution 2024-84 HUD Section 18 Application for PBV Conversion, Scattered Site Units**

Mr. Hansen explained this resolution is to submit Section 18 disposition applications to HUD for PBV conversion of specified scattered site units: 118 units in scattered site northeast region, and 66 in the scattered site northwest region. Mr. Hansen explained that if the Section 18 applications are approved by HUD, ownership would be transferred to River City Housing.

**MOTION** by Commissioner Goodwin, seconded by Commissioner Taylor, to approve Resolution 2024-84 HUD Section 18 Application for PBV Conversion, Scattered Site Units

Motion passed. Aye-6, Nay-0

Commissioner Levy – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Johnson – Aye  
Commissioner Goodwin – Aye  
Commissioner Taylor – Aye

Chair Levy questioned if there were any department reports to discuss. Ms. Poore offered praise to the property management and intake departments for their efforts to maintain occupancy at 98%.

**6. DEPARTMENT REPORTS AND DISCUSSION ITEMS (as necessary):**

- **Housing Choice Voucher Program**
- **Asset Management (Public Housing)**
- **Housing in Omaha, Inc.**
- **River City Housing Connections**
- **Compliance**
- **Financials** – Ms. Hatheway provided a financial update.
- **Development**
- **Procurement/Contracting/Capital Budget**
- **Human Resources**
- **Family and Community Services** – Mr. Issaka discussed the success of the Back-to-School event held at Simple Foundation.
- **Legal**

**7. NEW BUSINESS:**

There was no new business.

**MOTION** by Commissioner Dougherty, seconded by Commissioner Johnson, to move into Executive Session for legal matters at 9:03 a.m.

Motion passed. Aye-5, Nay-0

Commissioner Levy – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Johnson – Aye  
Commissioner Goodwin – Aye

**8. EXECUTIVE SESSION:**

**MOTION** by Commissioner Dougherty, seconded by Commissioner Veland, to move out Executive Session at 9:15 a.m.

Motion passed. Aye-5, Nay-0

Commissioner Levy – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Johnson – Aye  
Commissioner Goodwin – Aye

**9. ADJOURNMENT:**

**MOTION** by Commissioner Dougherty, seconded by Commissioner Johnson to adjourn the meeting at 9:15 a.m.

Motion passed. Aye-5, Nay-0

Commissioner Levy – Aye

Commissioner Dougherty – Aye

Commissioner Veland – Aye

Commissioner Johnson – Aye

Commissioner Goodwin – Aye

5.1.3. Finance/Procurement/Operations Committee Resolutions

5.1.3.1. Resolution 2024-95 OHA Past Due Write-Offs

**RESOLUTION NO. 2024-95**  
**AUTHORIZATION TO CHARGE OFF**  
**VACATED TENANT ACCOUNT RECEIVABLES**

**WHEREAS** a list of Charge Off for Vacated Tenant Account Receivables as of October 23, 2024, has been presented to the Board of Commissioners of the Housing Authority of the City of Omaha (Board); and

**WHEREAS** the total charge-off for this period is \$78,694.55 which represents 38 tenants: and

**WHEREAS** it is necessary to charge off said amounts to comply with the findings of the Office of the Inspector General of the U.S. Department of Housing and Urban Development.

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha that the CEO be authorized to grant approval for the total amount charged for all OHA properties.

This Resolution shall take effect immediately.

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David Levy, Chair  
OHA Board of Commissioners

**ATTEST**

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7 2024

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Joanie Poore, Secretary  
Housing Authority of the City of Omaha

Property/Resident Codes	Late Fees	Legal Fees	Maintenance Charges	Cleaning /Moveout Charges	Rent	Security Deposits	subsidy	Grand Total	Explanation Of Larger Balances \$1200.00
<b>Benson Towers</b>					<b>441</b>			<b>491</b>	
x0071682					100			150	
2496					100			150	
t0073402					341			341	
2442					341			341	
t0021507				800	346			1146	1 1/2 months rent , removal of personal property/cleaning
2348				800	346			1146	
<b>Florence Towers</b>	<b>484</b>		<b>200</b>	<b>1830</b>	<b>6913</b>			<b>9427</b>	
t0082752	115		200		3218			3533	5 1/2 months rent, removal of personal property
2709	115		200		3218			3533	
t0078296	89			1505	205			1799	4 months rent removal of personal property/cleaning, deodorizing treatment due to cat urine
2710	89			1505	205			1799	
t0083066	105			325	1728			2158	4 months rent, removal of personal property/cleaning
2663	105			325	1728			2158	
t0085131	175				1762			1937	7.5 months rent
2671	175				1762			1937	
<b>Highland Tower</b>	<b>555</b>		<b>4157</b>		<b>9862</b>	<b>710</b>		<b>15284</b>	
t0071243	70		60		5302	710		6142	8 months rent
2805	70		60		5302	710		6142	
t0076400	415		759		4255			5429	13 months rent, removal of personal property/storage fees
2842	415		759		4255			5429	
t0079253	70		884		305			1259	6 months rent, removal of personal property, cleaning
2810	70		884		305			1259	
x0081042			2454					2454	replacement of damaged floor
2811			2454					2454	
<b>Jackson Tower</b>	<b>1349</b>		<b>7109</b>	<b>30</b>	<b>9980</b>			<b>18468</b>	
t0084905	250		2055	30	762			3067	16 months rent removal of personal property, cleaning, cabinet replacement
2958	250		2055	30	762			3067	
t0082944	255		225		705			1185	
3018	255		225		705			1185	
t0086185	105				4242			4347	9 months rent
2925	105				4242			4347	

<b>t0070257</b>	<b>95</b>		<b>824</b>	<b>15</b>	<b>348</b>	<b>1282</b>	7 months rent, removal of personal property/cleaning
3053	95		824	15	348	1282	
<b>t0085491</b>			<b>2645</b>	<b>15</b>	<b>353</b>	<b>3013</b>	7 months rent, removal of personal property/cleaning
2924			2645	15	353	3013	
<b>t0077486</b>	<b>255</b>					<b>255</b>	
2982	255					255	
<b>t0040430</b>	<b>105</b>		<b>730</b>		<b>2913</b>	<b>3748</b>	8 months rent, removal of personal property/cleaning
2954	105		730		2913	3748	
<b>t0078054</b>	<b>259</b>		<b>630</b>		<b>657</b>	<b>1546</b>	13 months rent, removal of personal property/cleaning
2991	259		630		657	1546	
<b>t0086898</b>	<b>25</b>					<b>25</b>	
3023	25					25	
<b>KayJay</b>	<b>445</b>		<b>2059</b>	<b>15</b>	<b>2125</b>	<b>4644</b>	
<b>t0066545</b>	<b>140</b>		<b>699</b>	<b>15</b>	<b>1211</b>	<b>2065</b>	5 1/2 months rent, removal of personal property
2205	140		699	15	1211	2065	
<b>t0070869</b>	<b>35</b>		<b>825</b>		<b>914</b>	<b>1774</b>	3 months rent, removal of personal property, door repairs repair cabinets
2190	35		825		914	1774	
<b>Park South</b>	<b>415</b>		<b>422</b>			<b>837</b>	
<b>t0083465</b>	<b>310</b>		<b>140</b>			<b>450</b>	
1998	310		140			450	
<b>t0068233</b>	<b>105</b>					<b>105</b>	
1851	105					105	
<b>t0073388</b>			<b>282</b>			<b>282</b>	
1871			282			282	
<b>Pine Tower</b>	<b>490</b>		<b>930</b>		<b>4291</b>	<b>5711</b>	
<b>t0074805</b>	<b>210</b>		<b>520</b>		<b>4291</b>	<b>5021</b>	6 months rent/ removal of personal property
2536	210		520		4291	5021	
<b>t0077693</b>	<b>280</b>		<b>410</b>			<b>690</b>	
2557	280		410			690	
<b>Scatter Site North West</b>	<b>70</b>				<b>32</b>	<b>102</b>	
<b>t0053528</b>	<b>35</b>					<b>35</b>	
7765	35					35	
<b>x0064058</b>					<b>1856</b>	<b>2500</b>	2 months rent
0188					1856	2500	
<b>x0073920</b>					<b>43</b>	<b>43</b>	
0306					43	43	
<b>x0077156</b>				<b>50</b>	<b>844</b>	<b>894</b>	
0350				50	844	894	
<b>x0070982</b>				<b>218</b>	<b>50</b>	<b>268</b>	
0183				218	50	268	
<b>Underwood</b>	<b>140</b>	<b>600</b>	<b>105</b>	<b>2185</b>	<b>3670</b>	<b>6700</b>	



Write Off	Property	Unit	Batch #	Charged To	Names	Status	Move Out	Ctrl #	Charge Cod	Amount	Post Month Invoice Date	Due Date	Reference	Notes	Document Sequence
No	ss	0306	36631	x0073920	Alvarado Meza	Past	9/26/2024	C-1234011	rent	43.00	10/1/2024 1.	9/1/2024	:TRC :09/24	:Rent 09/24 Alvarado Meza, Maria 2938 S ST	
No	ps	1851	35399	t0068233	AMMONS JR	Past	8/31/2024	C-1204375	late	35.00	4/1/2024 12	4/8/2024	:Late1	Late Fee April Late fee	
No	ps	1851	35657	t0068233	AMMONS JR	Past	8/31/2024	C-1210666	late	35.00	5/1/2024 12	5/8/2024	:Late1	Late Fee May Late fee	
No	ps	1851	35859	t0068233	AMMONS JR	Past	8/31/2024	C-1215530	late	35.00	6/1/2024 12	6/8/2024	:Late1	Late Fee June Late fee	
No	fl	2709	35753	t0082752	Barry	Past	10/17/2024	C-1211482	rent	578.00	6/1/2024 12	6/1/2024	:TRC :06/24	:Rent 06/24 Barry, Cheryl 5100 FLORENCE BLVD #608	
No	fl	2709	35936	t0082752	Barry	Past	10/17/2024	C-1216413	rent	578.00	7/1/2024 12	7/1/2024	:TRC :07/24	:Rent 07/24 Barry, Cheryl 5100 FLORENCE BLVD #608	
No	fl	2709	36091	t0082752	Barry	Past	10/17/2024	C-1221424	rent	578.00	8/1/2024 12	8/1/2024	:TRC :08/24	:Rent 08/24 Barry, Cheryl 5100 FLORENCE BLVD #608	
No	fl	2709	36300	t0082752	Barry	Past	10/17/2024	C-1225838	rent	578.00	9/1/2024 12	9/1/2024	:TRC :09/24	:Rent 09/24 Barry, Cheryl 5100 FLORENCE BLVD #608	
No	fl	2709	36489	t0082752	Barry	Past	10/17/2024	C-1230341	rent	578.00	10/1/2024 1.	10/1/2024	:TRC :10/24	:Rent 10/24 Barry, Cheryl 5100 FLORENCE BLVD #608	
No	fl	2709	36663	t0082752	Barry	Past	10/17/2024	C-1234165	rent	328.00	10/1/2024 1.	10/1/2024	:TRC :10/24	:Rent 10/24 Barry, Cheryl 5100 FLORENCE BLVD #608	
No	fl	2709	0	t0082752	Barry	Past	10/17/2024	C-1234215	maint	200.00	10/1/2024 1.	10/17/2024		keys/trash	
No	fl	2709	35877	t0082752	Barry	Past	10/17/2024	C-1215801	late	35.00	6/1/2024 12	6/8/2024	:Late1	Late Fee June 2024 Late Fee	
No	fl	2709	36006	t0082752	Barry	Past	10/17/2024	C-1220035	late	35.00	7/1/2024 12	7/8/2024	:Late1	Late Fee July 2024	
No	fl	2709	36389	t0082752	Barry	Past	10/17/2024	C-1228536	late	35.00	9/1/2024 12	9/8/2024	:Late1	Late Fee	
No	fl	2709	35621	t0082752	Barry	Past	10/17/2024	C-1210051	late	10.00	5/1/2024 12	5/8/2024	:Late1	Late Fee May 2024 Late Fee	
No	fl	2710	0	t0078296	CARROLL	Past	10/3/2024	C-1232709	misc	600.00	10/1/2024 1.	10/3/2024		cleaning fee including additional services for cat urine od	
No	fl	2710	0	t0078296	CARROLL	Past	10/3/2024	C-1232729	misc	500.00	10/1/2024 1.	10/3/2024		Cat urine enzyme treatment	
No	fl	2710	0	t0078296	CARROLL	Past	10/3/2024	C-1232708	misc	300.00	10/1/2024 1.	10/3/2024		Removal of property left in unit	
No	fl	2710	0	t0078296	CARROLL	Past	10/3/2024	C-1232707	misc	105.00	10/1/2024 1.	10/3/2024		1 badge, 2 unit keys, and 1 mailbox key	
No	fl	2710	35936	t0078296	CARROLL	Past	10/3/2024	C-1217723	rent	50.00	7/1/2024 12	7/1/2024	:TRC :07/24	:Rent 07/24 CARROLL, EMELIANA 5100 FLORENCE BLVD	
No	fl	2710	36091	t0078296	CARROLL	Past	10/3/2024	C-1222646	rent	50.00	8/1/2024 12	8/1/2024	:TRC :08/24	:Rent 08/24 CARROLL, EMELIANA 5100 FLORENCE BLVD	
No	fl	2710	36300	t0078296	CARROLL	Past	10/3/2024	C-1226956	rent	50.00	9/1/2024 12	9/1/2024	:TRC :09/24	:Rent 09/24 CARROLL, EMELIANA 5100 FLORENCE BLVD	
No	fl	2710	36489	t0078296	CARROLL	Past	10/3/2024	C-1231324	rent	50.00	10/1/2024 1.	10/1/2024	:TRC :10/24	:Rent 10/24 CARROLL, EMELIANA 5100 FLORENCE BLVD	
No	fl	2710	36006	t0078296	CARROLL	Past	10/3/2024	C-1220036	late	35.00	7/1/2024 12	7/8/2024	:Late1	Late Fee July 2024	
No	fl	2710	36184	t0078296	CARROLL	Past	10/3/2024	C-1224604	late	35.00	8/1/2024 12	8/8/2024	:Late1	Late Fee August 2024	
No	fl	2710	35877	t0078296	CARROLL	Past	10/3/2024	C-1215802	late	19.00	6/1/2024 12	6/8/2024	:Late1	Late Fee June 2024 Late Fee	
No	fl	2710	36663	t0078296	CARROLL	Past	10/3/2024	C-1234163	rent	5.00	10/1/2024 1.	10/1/2024	:TRC :10/24	:Rent 10/24 CARROLL, EMELIANA 5100 FLORENCE BLVD	
No	ev	2365	0	t0000546	CHATMON	Past	10/1/2024	C-1232679	misc	680.00	10/1/2024 1.	10/1/2024		removal of personal property left in the unit	
No	ev	2365	0	t0000546	CHATMON	Past	10/1/2024	C-1232684	legal	600.00	10/1/2024 1.	10/1/2024		Legal Fee	
No	ev	2365	0	t0000546	CHATMON	Past	10/1/2024	C-1232683	misc	400.00	10/1/2024 1.	10/1/2024		Cleaning fee	
No	ev	2365	36091	t0000546	CHATMON	Past	10/1/2024	C-1222687	rent	279.00	8/1/2024 12	8/1/2024	:TRC :08/24	:Rent 08/24 CHATMON, PAUL 3600 N 24 ST #1212	
No	ev	2365	36300	t0000546	CHATMON	Past	10/1/2024	C-1226993	rent	279.00	9/1/2024 12	9/1/2024	:TRC :09/24	:Rent 09/24 CHATMON, PAUL 3600 N 24 ST #1212	
No	ev	2365	36489	t0000546	CHATMON	Past	10/1/2024	C-1231353	rent	279.00	10/1/2024 1.	10/1/2024	:TRC :10/24	:Rent 10/24 CHATMON, PAUL 3600 N 24 ST #1212	
No	ev	2365	35936	t0000546	CHATMON	Past	10/1/2024	C-1217764	rent	244.00	7/1/2024 12	7/1/2024	:TRC :07/24	:Rent 07/24 CHATMON, PAUL 3600 N 24 ST #1212	
No	ev	2365	0	t0000546	CHATMON	Past	10/1/2024	C-1232681	misc	105.00	10/1/2024 1.	10/1/2024		2 unit keys, 1 mailbox key, 1 badge key	
No	ev	2365	0	t0000546	CHATMON	Past	10/1/2024	C-1232680	misc	105.00	10/1/2024 1.	10/1/2024		2 front door keys, 1 mailbox key, 1 ID badge	
No	ev	2365	36631	t0000546	CHATMON	Past	10/1/2024	C-1234024	rent	9.00	10/1/2024 1.	10/1/2024	:TRC :10/24	:Rent 10/24 CHATMON, PAUL 3600 N 24 ST #1212	
No	hl	2805	0	t0071243	Clark	Past	10/7/2024	C-1220896	secdep	710.00	7/1/2024 12	7/16/2024		Charge MI Security Deposit	
No	hl	2805	36056	t0071243	Clark	Past	10/7/2024	C-1220908	rent	710.00	7/1/2024 12	5/1/2024	:TRC :05/24	:Rent 05/24 Clark, LaTisha 2500 B ST #509	
No	hl	2805	36056	t0071243	Clark	Past	10/7/2024	C-1220909	rent	710.00	7/1/2024 12	6/1/2024	:TRC :06/24	:Rent 06/24 Clark, LaTisha 2500 B ST #509	
No	hl	2805	36056	t0071243	Clark	Past	10/7/2024	C-1220907	rent	710.00	7/1/2024 12	4/1/2024	:TRC :04/24	:Rent 04/24 Clark, LaTisha 2500 B ST #509	
No	hl	2805	36056	t0071243	Clark	Past	10/7/2024	C-1220913	rent	710.00	7/1/2024 12	7/1/2024	:TRC :07/24	:Rent 07/24 Clark, LaTisha 2500 B ST #509	
No	hl	2805	36091	t0071243	Clark	Past	10/7/2024	C-1223296	rent	710.00	8/1/2024 12	8/1/2024	:TRC :08/24	:Rent 08/24 Clark, LaTisha 2500 B ST #509	
No	hl	2805	36300	t0071243	Clark	Past	10/7/2024	C-1227583	rent	710.00	9/1/2024 12	9/1/2024	:TRC :09/24	:Rent 09/24 Clark, LaTisha 2500 B ST #509	
No	hl	2805	36489	t0071243	Clark	Past	10/7/2024	C-1231898	rent	710.00	10/1/2024 1.	10/1/2024	:TRC :10/24	:Rent 10/24 Clark, LaTisha 2500 B ST #509	
No	hl	2805	36056	t0071243	Clark	Past	10/7/2024	C-1220906	rent	308.00	7/1/2024 12	3/1/2024	:TRC :03/24	:Rent 03/24 Clark, LaTisha 2500 B ST #509	
No	hl	2805	36217	t0071243	Clark	Past	10/7/2024	C-1225212	late	35.00	8/1/2024 12	8/8/2024	:Late1	Late Fee August	

Write Off	Property	Unit	Batch #	Charged To	Names	Status	Move Out	Ctrl #	Charge Cod	Amount	Post Month Invoice Date	Due Date	Reference	Notes	Document Sequence
No	hl	2805	36439	t0071243	Clark	Past	10/7/2024	C-1229714	late	35.00	9/1/2024 12	9/8/2024	:Late1	Late Fee September	
No	hl	2805	0	t0071243	Clark	Past	10/7/2024	C-1233951	maint	30.00	10/1/2024 1	10/16/2024		2 unreturned door keys @ \$15.00 each	
No	hl	2805	36603	t0071243	Clark	Past	10/7/2024	C-1233903	rent	24.00	10/1/2024 1	10/1/2024	:TRC :10/24	:Rent 10/24 Clark, LaTisha 2500 B ST #509	
No	hl	2805	0	t0071243	Clark	Past	10/7/2024	C-1233950	maint	15.00	10/1/2024 1	10/16/2024		unreturned mailbox key	
No	hl	2805	0	t0071243	Clark	Past	10/7/2024	C-1233949	maint	15.00	10/1/2024 1	10/16/2024		unreturned door badge	
No	pn	1864	0	v0010152	CLAY	Past	12/1/2004	C-37491	secdep	49.00	7/1/2003 12	6/20/2003		Security Deposit	
No	jt	2958	0	t0084905	Collins	Past	10/7/2024	C-1233954	maint	1,925.00	10/1/2024 1	10/16/2024		Trashout, cleaning, paint, blinds, door replacement, cabi	
No	jt	2958	0	t0084905	Collins	Past	10/7/2024	C-1174256	maint	85.00	9/1/2023 12	9/26/2023		Lock Change	
No	jt	2958	33760	t0084905	Collins	Past	10/7/2024	C-1164367	rent	50.00	8/1/2023 12	8/1/2023	:TRC :08/23	:Rent 08/23 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	33986	t0084905	Collins	Past	10/7/2024	C-1170835	rent	50.00	9/1/2023 12	9/1/2023	:TRC :09/23	:Rent 09/23 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	34161	t0084905	Collins	Past	10/7/2024	C-1175626	rent	50.00	10/1/2023 1	10/1/2023	:TRC :10/23	:Rent 10/23 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	34339	t0084905	Collins	Past	10/7/2024	C-1179553	rent	50.00	11/1/2023 1	11/1/2023	:TRC :11/23	:Rent 11/23 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	34531	t0084905	Collins	Past	10/7/2024	C-1184230	rent	50.00	12/1/2023 1	12/1/2023	:TRC :12/23	:Rent 12/23 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	34667	t0084905	Collins	Past	10/7/2024	C-1188269	rent	50.00	1/1/2024 12	1/1/2024	:TRC :01/24	:Rent 01/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	34881	t0084905	Collins	Past	10/7/2024	C-1192313	rent	50.00	2/1/2024 12	2/1/2024	:TRC :02/24	:Rent 02/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	35100	t0084905	Collins	Past	10/7/2024	C-1196480	rent	50.00	3/1/2024 12	3/1/2024	:TRC :03/24	:Rent 03/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	35288	t0084905	Collins	Past	10/7/2024	C-1201006	rent	50.00	4/1/2024 12	4/1/2024	:TRC :04/24	:Rent 04/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	35512	t0084905	Collins	Past	10/7/2024	C-1206294	rent	50.00	5/1/2024 12	5/1/2024	:TRC :05/24	:Rent 05/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	35753	t0084905	Collins	Past	10/7/2024	C-1211724	rent	50.00	6/1/2024 12	6/1/2024	:TRC :06/24	:Rent 06/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	35936	t0084905	Collins	Past	10/7/2024	C-1216616	rent	50.00	7/1/2024 12	7/1/2024	:TRC :07/24	:Rent 07/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	36091	t0084905	Collins	Past	10/7/2024	C-1221602	rent	50.00	8/1/2024 12	8/1/2024	:TRC :08/24	:Rent 08/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	36300	t0084905	Collins	Past	10/7/2024	C-1225997	rent	50.00	9/1/2024 12	9/1/2024	:TRC :09/24	:Rent 09/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	36489	t0084905	Collins	Past	10/7/2024	C-1230480	rent	50.00	10/1/2024 1	10/1/2024	:TRC :10/24	:Rent 10/24 Collins, Cortney 600 S 27 ST #613	
No	jt	2958	34466	t0084905	Collins	Past	10/7/2024	C-1182930	late	35.00	11/1/2023 1	11/10/2023	:Late1	Late Fee November Late fee	
No	jt	2958	34593	t0084905	Collins	Past	10/7/2024	C-1186461	late	35.00	12/1/2023 1	12/8/2023	:Late1	Late Fee December Late fee	
No	jt	2958	34971	t0084905	Collins	Past	10/7/2024	C-1194716	late	35.00	2/1/2024 12	2/8/2024	:Late1	Late Fee FebruayLate fee	
No	jt	2958	35173	t0084905	Collins	Past	10/7/2024	C-1199031	late	35.00	3/1/2024 12	3/8/2024	:Late1	Late Fee March Late fee	
No	jt	2958	35400	t0084905	Collins	Past	10/7/2024	C-1204477	late	35.00	4/1/2024 12	4/8/2024	:Late1	Late Fee April Late fee	
No	jt	2958	33833	t0084905	Collins	Past	10/7/2024	C-1166726	late	25.00	8/1/2023 12	8/10/2023	:Late1	Late Fee August Late Fee	
No	jt	2958	34080	t0084905	Collins	Past	10/7/2024	C-1173058	late	25.00	9/1/2023 12	9/10/2023	:Late1	Late Fee September Late fee	
No	jt	2958	34213	t0084905	Collins	Past	10/7/2024	C-1177430	late	25.00	10/1/2023 1	10/10/2023	:Late1	Late Fee October Late fee	
No	jt	2958	0	t0084905	Collins	Past	10/7/2024	C-1174258	maint	15.00	9/1/2023 12	9/26/2023		Key Replacement (mailbox)	
No	jt	2958	0	t0084905	Collins	Past	10/7/2024	C-1174269	maint	15.00	9/1/2023 12	9/26/2023		Badge Replacement	
No	jt	2958	0	t0084905	Collins	Past	10/7/2024	C-1195636	maint	15.00	2/1/2024 12	2/23/2024		Key Replacement	
No	jt	2958	36613	t0084905	Collins	Past	10/7/2024	C-1233959	rent	12.00	10/1/2024 1	10/1/2024	:TRC :10/24	:Rent 10/24 Collins, Cortney 600 S 27 ST #613	
No	9far	8291	0	t0037812	COPPI	Past	3/7/2014	C-526089	tax	35.00	3/1/2012 12	1/17/2012	:HAP	reverse manual abatement adjustment (12/11 and 1/12, 0	
No	jt	3018	0	t0082944	Cotton	Past	9/18/2024	C-1233568	maint	225.00	10/1/2024 1	10/10/2024		2 blinds, trash ou, cleaning	
No	jt	3018	33986	t0082944	Cotton	Past	9/18/2024	C-1171420	rent	50.00	9/1/2023 12	9/1/2023	:TRC :09/23	:Rent 09/23 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	34161	t0082944	Cotton	Past	9/18/2024	C-1176159	rent	50.00	10/1/2023 1	10/1/2023	:TRC :10/23	:Rent 10/23 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	34339	t0082944	Cotton	Past	9/18/2024	C-1179634	rent	50.00	11/1/2023 1	11/1/2023	:TRC :11/23	:Rent 11/23 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	34531	t0082944	Cotton	Past	9/18/2024	C-1184720	rent	50.00	12/1/2023 1	12/1/2023	:TRC :12/23	:Rent 12/23 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	34667	t0082944	Cotton	Past	9/18/2024	C-1188733	rent	50.00	1/1/2024 12	1/1/2024	:TRC :01/24	:Rent 01/24 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	34881	t0082944	Cotton	Past	9/18/2024	C-1192767	rent	50.00	2/1/2024 12	2/1/2024	:TRC :02/24	:Rent 02/24 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	35100	t0082944	Cotton	Past	9/18/2024	C-1196912	rent	50.00	3/1/2024 12	3/1/2024	:TRC :03/24	:Rent 03/24 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	35288	t0082944	Cotton	Past	9/18/2024	C-1201420	rent	50.00	4/1/2024 12	4/1/2024	:TRC :04/24	:Rent 04/24 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	35512	t0082944	Cotton	Past	9/18/2024	C-1206652	rent	50.00	5/1/2024 12	5/1/2024	:TRC :05/24	:Rent 05/24 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	35753	t0082944	Cotton	Past	9/18/2024	C-1212041	rent	50.00	6/1/2024 12	6/1/2024	:TRC :06/24	:Rent 06/24 Cotton, Brandon 600 S 27 ST #1001	

Write Off	Property	Unit	Batch #	Charged To	Names	Status	Move Out	Ctrl #	Charge Cod	Amount	Post Month	Invoice Date	Due Date	Reference	Notes	Document Sequence
No	jt	3018	35936	t0082944	Cotton	Past	9/18/2024	C-1216910	rent	50.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	36091	t0082944	Cotton	Past	9/18/2024	C-1221865	rent	50.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	36300	t0082944	Cotton	Past	9/18/2024	C-1226219	rent	50.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	34466	t0082944	Cotton	Past	9/18/2024	C-1182953	late	35.00	11/1/2023	1	11/10/2023	:Late1	Late Fee November Late fee	
No	jt	3018	34593	t0082944	Cotton	Past	9/18/2024	C-1186480	late	35.00	12/1/2023	1	12/8/2023	:Late1	Late Fee December Late fee	
No	jt	3018	34971	t0082944	Cotton	Past	9/18/2024	C-1194735	late	35.00	2/1/2024	12	2/8/2024	:Late1	Late Fee FebruayLate fee	
No	jt	3018	35173	t0082944	Cotton	Past	9/18/2024	C-1199050	late	35.00	3/1/2024	12	3/8/2024	:Late1	Late Fee March Late fee	
No	jt	3018	35400	t0082944	Cotton	Past	9/18/2024	C-1204502	late	35.00	4/1/2024	12	4/8/2024	:Late1	Late Fee April Late fee	
No	jt	3018	35612	t0082944	Cotton	Past	9/18/2024	C-1209513	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May Late fee	
No	jt	3018	35857	t0082944	Cotton	Past	9/18/2024	C-1215405	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June Late fee	
No	jt	3018	36450	t0082944	Cotton	Past	9/18/2024	C-1229984	rent	30.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	33760	t0082944	Cotton	Past	9/18/2024	C-1164812	rent	25.00	8/1/2023	12	8/1/2023	:TRC :08/23	:Rent 08/23 Cotton, Brandon 600 S 27 ST #1001	
No	jt	3018	34080	t0082944	Cotton	Past	9/18/2024	C-1173086	late	5.00	9/1/2023	12	9/10/2023	:Late1	Late Fee September Late fee	
No	jt	3018	34213	t0082944	Cotton	Past	9/18/2024	C-1177470	late	5.00	10/1/2023	1	10/10/2023	:Late1	Late Fee October Late fee	
No	jt	2925	35512	t0086185	Dargin	Past	8/8/2024	C-1207545	rent	546.00	5/1/2024	12	5/1/2024	:TRC :05/24	:Rent 05/24 Dargin, Evelyn 600 S 27 ST #416	,
No	jt	2925	35753	t0086185	Dargin	Past	8/8/2024	C-1212874	rent	546.00	6/1/2024	12	6/1/2024	:TRC :06/24	:Rent 06/24 Dargin, Evelyn 600 S 27 ST #416	,
No	jt	2925	35936	t0086185	Dargin	Past	8/8/2024	C-1217706	rent	546.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 Dargin, Evelyn 600 S 27 ST #416	,
No	jt	2925	36091	t0086185	Dargin	Past	8/8/2024	C-1222630	rent	546.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 Dargin, Evelyn 600 S 27 ST #416	,
No	jt	2925	36300	t0086185	Dargin	Past	8/8/2024	C-1226941	rent	546.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Dargin, Evelyn 600 S 27 ST #416	,
No	jt	2925	35100	t0086185	Dargin	Past	8/8/2024	C-1196393	rent	448.00	3/1/2024	12	3/1/2024	:TRC :03/24	:Rent 03/24 Dargin, Evelyn 600 S 27 ST #416	,
No	jt	2925	35288	t0086185	Dargin	Past	8/8/2024	C-1200922	rent	448.00	4/1/2024	12	4/1/2024	:TRC :04/24	:Rent 04/24 Dargin, Evelyn 600 S 27 ST #416	,
No	jt	2925	36446	t0086185	Dargin	Past	8/8/2024	C-1229940	rent	346.00	9/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 Dargin, Evelyn 600 S 27 ST #416	,
No	jt	2925	34881	t0086185	Dargin	Past	8/8/2024	C-1192225	rent	270.00	2/1/2024	12	2/1/2024	:TRC :02/24	:Rent 02/24 Dargin, Evelyn 600 S 27 ST #416	,
No	jt	2925	34971	t0086185	Dargin	Past	8/8/2024	C-1194697	late	35.00	2/1/2024	12	2/8/2024	:Late1	Late Fee FebruayLate fee	
No	jt	2925	35173	t0086185	Dargin	Past	8/8/2024	C-1199013	late	35.00	3/1/2024	12	3/8/2024	:Late1	Late Fee March Late fee	
No	jt	2925	35400	t0086185	Dargin	Past	8/8/2024	C-1204458	late	35.00	4/1/2024	12	4/8/2024	:Late1	Late Fee April Late fee	
No	ss	0300	0	x0074351	DECKER	Past	9/10/2024	C-1229601	misc	85.00	9/1/2024	12	9/12/2024		move out chrgs	
No	ss	0300	36419	x0074351	DECKER	Past	9/10/2024	C-1229589	rent	17.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 DECKER, RAENETTE 2902 R AVE	
No	ut	3180	0	t0051154	DESMOND	Past	10/1/2024	C-1232689	legal	600.00	10/1/2024	1	10/1/2024		Legal Fee	
No	ut	3180	0	t0051154	DESMOND	Past	10/1/2024	C-1232688	misc	600.00	10/1/2024	1	10/1/2024		Removal of property left in unit	
No	ut	3180	0	t0051154	DESMOND	Past	10/1/2024	C-1232687	misc	500.00	10/1/2024	1	10/1/2024		Cleaning fee	
No	ut	3180	36300	t0051154	DESMOND	Past	10/1/2024	C-1226711	rent	370.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 DESMOND, CHERYL 4850 UNDERWOOD AV	
No	ut	3180	36489	t0051154	DESMOND	Past	10/1/2024	C-1231095	rent	370.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 DESMOND, CHERYL 4850 UNDERWOOD AV	
No	ut	3180	36091	t0051154	DESMOND	Past	10/1/2024	C-1222391	rent	260.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 DESMOND, CHERYL 4850 UNDERWOOD AV	
No	ut	3180	0	t0051154	DESMOND	Past	10/1/2024	C-1232686	maint	105.00	10/1/2024	1	10/1/2024		1 badge, 2 unit keys, 1 mailbox key	
No	ut	3180	0	t0051154	DESMOND	Past	10/1/2024	C-1225522	misc	85.00	8/1/2024	12	8/20/2024		After hours lock out fee	
No	ut	3180	36186	t0051154	DESMOND	Past	10/1/2024	C-1224731	late	35.00	8/1/2024	12	8/8/2024	:Late1	Late Fee	
No	ut	3180	36650	t0051154	DESMOND	Past	10/1/2024	C-1234118	rent	12.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 DESMOND, CHERYL 4850 UNDERWOOD AV	
No	ps	1871	0	t0073388	DIAZ	Past	9/25/2024	C-1230222	maint	282.00	9/1/2024	12	9/26/2024		Trash out po139450, cleaning po139449	
No	ss	0350	36489	x0077156	Erving	Past	9/26/2024	C-1231759	rent	479.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 Erving, Ladaisha 5523 S 30 ST	,
No	ss	0350	36631	x0077156	Erving	Past	9/26/2024	C-1234013	rent	365.00	10/1/2024	1	9/1/2024	:TRC :09/24	:Rent 09/24 Erving, Ladaisha 5523 S 30 ST	,
No	ss	0350	0	x0077156	Erving	Past	9/26/2024	C-1230250	misc	50.00	9/1/2024	12	9/27/2024		cleaning fee for appliances	
No	hl	2842	0	t0076400	FIELDS	Past	9/9/2024	C-1233566	maint	475.00	10/1/2024	1	10/4/2024		trash out costs PO#139696	
No	hl	2842	33760	t0076400	FIELDS	Past	9/9/2024	C-1165471	rent	264.00	8/1/2023	12	8/1/2023	:TRC :08/23	:Rent 08/23 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	33986	t0076400	FIELDS	Past	9/9/2024	C-1170446	rent	264.00	9/1/2023	12	9/1/2023	:TRC :09/23	:Rent 09/23 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	34161	t0076400	FIELDS	Past	9/9/2024	C-1175209	rent	264.00	10/1/2023	1	10/1/2023	:TRC :10/23	:Rent 10/23 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	34339	t0076400	FIELDS	Past	9/9/2024	C-1179258	rent	264.00	11/1/2023	1	11/1/2023	:TRC :11/23	:Rent 11/23 FIELDS, ALEXIS 2500 B ST #810	

Write Off	Property	Unit	Batch #	Charged To	Names	Status	Move Out	Ctrl #	Charge Cod	Amount	Post Month	Invoice Date	Due Date	Reference	Notes	Document Sequence
No	hl	2842	34531	t0076400	FIELDS	Past	9/9/2024	C-1183849	rent	264.00	12/1/2023	12/1/2023	:TRC	:12/23	:Rent 12/23 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	34667	t0076400	FIELDS	Past	9/9/2024	C-1187903	rent	264.00	1/1/2024	1/1/2024	:TRC	:01/24	:Rent 01/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	34881	t0076400	FIELDS	Past	9/9/2024	C-1191965	rent	264.00	2/1/2024	2/1/2024	:TRC	:02/24	:Rent 02/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	35100	t0076400	FIELDS	Past	9/9/2024	C-1196162	rent	264.00	3/1/2024	3/1/2024	:TRC	:03/24	:Rent 03/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	35288	t0076400	FIELDS	Past	9/9/2024	C-1200708	rent	264.00	4/1/2024	4/1/2024	:TRC	:04/24	:Rent 04/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	35512	t0076400	FIELDS	Past	9/9/2024	C-1206044	rent	264.00	5/1/2024	5/1/2024	:TRC	:05/24	:Rent 05/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	35753	t0076400	FIELDS	Past	9/9/2024	C-1211527	rent	264.00	6/1/2024	6/1/2024	:TRC	:06/24	:Rent 06/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	35936	t0076400	FIELDS	Past	9/9/2024	C-1216449	rent	264.00	7/1/2024	7/1/2024	:TRC	:07/24	:Rent 07/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	36091	t0076400	FIELDS	Past	9/9/2024	C-1221456	rent	264.00	8/1/2024	8/1/2024	:TRC	:08/24	:Rent 08/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	36300	t0076400	FIELDS	Past	9/9/2024	C-1225868	rent	264.00	9/1/2024	9/1/2024	:TRC	:09/24	:Rent 09/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	36489	t0076400	FIELDS	Past	9/9/2024	C-1232206	rent	264.00	10/1/2024	10/1/2024	:TRC	:10/24	:Rent 10/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	0	t0076400	FIELDS	Past	9/9/2024	C-1233565	maint	224.00	10/1/2024	10/2/2024			storage fees 14 days @\$16/day	
No	hl	2842	33550	t0076400	FIELDS	Past	9/9/2024	C-1159360	rent	216.00	7/1/2023	7/1/2023	:TRC	:07/23	:Rent 07/23 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	36631	t0076400	FIELDS	Past	9/9/2024	C-1234003	rent	79.00	10/1/2024	9/1/2024	:TRC	:09/24	:Rent 09/24 FIELDS, ALEXIS 2500 B ST #810	
No	hl	2842	34603	t0076400	FIELDS	Past	9/9/2024	C-1186684	late	35.00	12/1/2023	12/8/2023	:Late1		Late Fee December	
No	hl	2842	34785	t0076400	FIELDS	Past	9/9/2024	C-1190514	late	35.00	1/1/2024	1/8/2024	:Late1		Late Fee January	
No	hl	2842	35039	t0076400	FIELDS	Past	9/9/2024	C-1195384	late	35.00	2/1/2024	2/8/2024	:Late1		Late Fee February	
No	hl	2842	35181	t0076400	FIELDS	Past	9/9/2024	C-1199185	late	35.00	3/1/2024	3/8/2024	:Late1		Late Fee March	
No	hl	2842	35402	t0076400	FIELDS	Past	9/9/2024	C-1204570	late	35.00	4/1/2024	4/8/2024	:Late1		Late Fee April	
No	hl	2842	35605	t0076400	FIELDS	Past	9/9/2024	C-1209169	late	35.00	5/1/2024	5/8/2024	:Late1		Late Fee May	
No	hl	2842	35852	t0076400	FIELDS	Past	9/9/2024	C-1215241	late	35.00	6/1/2024	6/8/2024	:Late1		Late Fee June	
No	hl	2842	35991	t0076400	FIELDS	Past	9/9/2024	C-1219762	late	35.00	7/1/2024	7/8/2024	:Late1		Late Fee July	
No	hl	2842	36217	t0076400	FIELDS	Past	9/9/2024	C-1225234	late	35.00	8/1/2024	8/8/2024	:Late1		Late Fee August	
No	hl	2842	0	t0076400	FIELDS	Past	9/9/2024	C-1233564	maint	30.00	10/1/2024	10/2/2024			2 unreturned door keys @ \$15.00 each	
No	hl	2842	33608	t0076400	FIELDS	Past	9/9/2024	C-1161841	late	25.00	7/1/2023	7/10/2023	:Late1		Late Fee July Late Fee	
No	hl	2842	33846	t0076400	FIELDS	Past	9/9/2024	C-1167253	late	25.00	8/1/2023	8/10/2023	:Late1		Late Fee August	
No	hl	2842	34101	t0076400	FIELDS	Past	9/9/2024	C-1173818	late	25.00	9/1/2023	9/10/2023	:Late1		Late Fee September	
No	hl	2842	34215	t0076400	FIELDS	Past	9/9/2024	C-1177558	late	25.00	10/1/2023	10/10/2023	:Late1		Late Fee October	
No	hl	2842	0	t0076400	FIELDS	Past	9/9/2024	C-1233562	maint	15.00	10/1/2024	10/2/2024			unreturned door badge	
No	hl	2842	0	t0076400	FIELDS	Past	9/9/2024	C-1233563	maint	15.00	10/1/2024	10/2/2024			unreturned mailbox key	
No	jt	3053	0	t0070257	GAMBLE	Past	10/9/2024	C-1234141	maint	824.00	10/1/2024	10/22/2024			Trash out, cleaning, storage, blinds	
No	jt	3053	34339	t0070257	GAMBLE	Past	10/9/2024	C-1179354	rent	50.00	11/1/2023	11/1/2023	:TRC	:11/23	:Rent 11/23 GAMBLE, MARIA 600 S 27 ST #1208	
No	jt	3053	34531	t0070257	GAMBLE	Past	10/9/2024	C-1184221	rent	50.00	12/1/2023	12/1/2023	:TRC	:12/23	:Rent 12/23 GAMBLE, MARIA 600 S 27 ST #1208	
No	jt	3053	35753	t0070257	GAMBLE	Past	10/9/2024	C-1212902	rent	50.00	6/1/2024	6/1/2024	:TRC	:06/24	:Rent 06/24 GAMBLE, MARIA 600 S 27 ST #1208	
No	jt	3053	36091	t0070257	GAMBLE	Past	10/9/2024	C-1222653	rent	50.00	8/1/2024	8/1/2024	:TRC	:08/24	:Rent 08/24 GAMBLE, MARIA 600 S 27 ST #1208	
No	jt	3053	36300	t0070257	GAMBLE	Past	10/9/2024	C-1226962	rent	50.00	9/1/2024	9/1/2024	:TRC	:09/24	:Rent 09/24 GAMBLE, MARIA 600 S 27 ST #1208	
No	jt	3053	36489	t0070257	GAMBLE	Past	10/9/2024	C-1231329	rent	50.00	10/1/2024	10/1/2024	:TRC	:10/24	:Rent 10/24 GAMBLE, MARIA 600 S 27 ST #1208	
No	jt	3053	36542	t0070257	GAMBLE	Past	10/9/2024	C-1232715	rent	38.00	10/1/2024	9/1/2024	:TRC	:09/24	:Rent 09/24 GAMBLE, MARIA 600 S 27 ST #1208	
No	jt	3053	35857	t0070257	GAMBLE	Past	10/9/2024	C-1215424	late	35.00	6/1/2024	6/8/2024	:Late1		Late Fee June Late fee	
No	jt	3053	36051	t0070257	GAMBLE	Past	10/9/2024	C-1220816	late	35.00	7/1/2024	7/8/2024	:Late1		Late Fee July Late fee	
No	jt	3053	34213	t0070257	GAMBLE	Past	10/9/2024	C-1177495	late	25.00	10/1/2023	10/10/2023	:Late1		Late Fee October Late fee	
No	jt	3053	0	t0070257	GAMBLE	Past	10/9/2024	C-1183155	misc	15.00	11/1/2023	11/20/2023			Badge Replacement	
No	jt	3053	34161	t0070257	GAMBLE	Past	10/9/2024	C-1175615	rent	10.00	10/1/2023	10/1/2023	:TRC	:10/23	:Rent 10/23 GAMBLE, MARIA 600 S 27 ST #1208	
No	ev	2348	0	t0021507	GRAHAM	Past	9/18/2024	C-1229982	misc	500.00	9/1/2024	9/18/2024			Removal of property left in unit	
No	ev	2348	0	t0021507	GRAHAM	Past	9/18/2024	C-1230089	misc	300.00	9/1/2024	9/20/2024			Cleaning Fee	
No	ev	2348	36489	t0021507	GRAHAM	Past	9/18/2024	C-1230885	rent	278.00	10/1/2024	10/1/2024	:TRC	:10/24	:Rent 10/24 GRAHAM, BARBARA 3600 N 24 ST #1105	
No	ev	2348	36631	t0021507	GRAHAM	Past	9/18/2024	C-1234005	rent	68.00	10/1/2024	9/1/2024	:TRC	:09/24	:Rent 09/24 GRAHAM, BARBARA 3600 N 24 ST #1105	

Write Off	Property	Unit	Batch #	Charged To	Names	Status	Move Out	Ctrl #	Charge Cod	Amount	Post Month	Invoice Date	Due Date	Reference	Notes	Document Sequence
No	scnw	7765	36160	t0053528	GRIMES	Past	8/7/2024	C-1224237	late	35.00	8/1/2024	12	8/8/2024	:Late1	Late Fee	
No	kj	2205	0	t0066545	HAMPTON	Past	9/12/2024	C-1232702	maint	475.00	10/1/2024	1	10/2/2024		trash out costs PO#139606	
No	kj	2205	35753	t0066545	HAMPTON	Past	9/12/2024	C-1211396	rent	271.00	6/1/2024	12	6/1/2024	:TRC :06/24	:Rent 06/24 HAMPTON, EUGENE 4500 S 25 ST #901	
No	kj	2205	35936	t0066545	HAMPTON	Past	9/12/2024	C-1218394	rent	271.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 HAMPTON, EUGENE 4500 S 25 ST #901	
No	kj	2205	36091	t0066545	HAMPTON	Past	9/12/2024	C-1221358	rent	271.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 HAMPTON, EUGENE 4500 S 25 ST #901	
No	kj	2205	36300	t0066545	HAMPTON	Past	9/12/2024	C-1225753	rent	271.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 HAMPTON, EUGENE 4500 S 25 ST #901	
No	kj	2205	0	t0066545	HAMPTON	Past	9/12/2024	C-1232701	maint	224.00	10/1/2024	1	10/2/2024		14 days storage @ \$16 a day	
No	kj	2205	36458	t0066545	HAMPTON	Past	9/12/2024	C-1230019	rent	108.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 HAMPTON, EUGENE 4500 S 25 ST #901	
No	kj	2205	35625	t0066545	HAMPTON	Past	9/12/2024	C-1210250	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May	
No	kj	2205	35851	t0066545	HAMPTON	Past	9/12/2024	C-1215191	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June	
No	kj	2205	36000	t0066545	HAMPTON	Past	9/12/2024	C-1219824	late	35.00	7/1/2024	12	7/8/2024	:Late1	Late Fee July	
No	kj	2205	36216	t0066545	HAMPTON	Past	9/12/2024	C-1225173	late	35.00	8/1/2024	12	8/8/2024	:Late1	Late Fee August	
No	kj	2205	35512	t0066545	HAMPTON	Past	9/12/2024	C-1205920	rent	19.00	5/1/2024	12	5/1/2024	:TRC :05/24	:Rent 05/24 HAMPTON, EUGENE 4500 S 25 ST #901	
No	kj	2205	0	t0066545	HAMPTON	Past	9/12/2024	C-1216020	misc	15.00	6/1/2024	12	6/17/2024		REPLACEMENT BADGE	
No	jt	2924	0	t0085491	Hansen	Past	9/20/2024	C-1234144	maint	2,645.00	10/1/2024	1	10/22/2024		drywall repair, door & doorframe, blinds trash out, windc	
No	jt	2924	35512	t0085491	Hansen	Past	9/20/2024	C-1206418	rent	50.00	5/1/2024	12	5/1/2024	:TRC :05/24	:Rent 05/24 Hansen, Brandon 600 S 27 ST #415	
No	jt	2924	35753	t0085491	Hansen	Past	9/20/2024	C-1211828	rent	50.00	6/1/2024	12	6/1/2024	:TRC :06/24	:Rent 06/24 Hansen, Brandon 600 S 27 ST #415	
No	jt	2924	35936	t0085491	Hansen	Past	9/20/2024	C-1216710	rent	50.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 Hansen, Brandon 600 S 27 ST #415	
No	jt	2924	36091	t0085491	Hansen	Past	9/20/2024	C-1221682	rent	50.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 Hansen, Brandon 600 S 27 ST #415	
No	jt	2924	36300	t0085491	Hansen	Past	9/20/2024	C-1226066	rent	50.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Hansen, Brandon 600 S 27 ST #415	
No	jt	2924	36489	t0085491	Hansen	Past	9/20/2024	C-1230534	rent	50.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 Hansen, Brandon 600 S 27 ST #415	
No	jt	2924	36542	t0085491	Hansen	Past	9/20/2024	C-1232713	rent	33.00	10/1/2024	1	9/1/2024	:TRC :09/24	:Rent 09/24 Hansen, Brandon 600 S 27 ST #415	
No	jt	2924	35288	t0085491	Hansen	Past	9/20/2024	C-1201155	rent	20.00	4/1/2024	12	4/1/2024	:TRC :04/24	:Rent 04/24 Hansen, Brandon 600 S 27 ST #415	
No	jt	2924	0	t0085491	Hansen	Past	9/20/2024	C-1210020	misc	15.00	5/1/2024	12	5/10/2024		replacement badge	
No	pt	2536	35512	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1205983	rent	641.00	5/1/2024	12	5/1/2024	:TRC :05/24	:Rent 05/24 HUFFSTUTTER, CHRISTY 1500 PINE ST #4	
No	pt	2536	35753	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1211479	rent	641.00	6/1/2024	12	6/1/2024	:TRC :06/24	:Rent 06/24 HUFFSTUTTER, CHRISTY 1500 PINE ST #4	
No	pt	2536	35936	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1216410	rent	641.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 HUFFSTUTTER, CHRISTY 1500 PINE ST #4	
No	pt	2536	36091	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1221422	rent	641.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 HUFFSTUTTER, CHRISTY 1500 PINE ST #4	
No	pt	2536	36300	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1225836	rent	641.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 HUFFSTUTTER, CHRISTY 1500 PINE ST #4	
No	pt	2536	36489	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1232320	rent	641.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 HUFFSTUTTER, CHRISTY 1500 PINE ST #4	
No	pt	2536	0	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1233997	maint	475.00	10/1/2024	1	10/17/2024		trash out cost PO#139993	
No	pt	2536	35100	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1196074	rent	424.00	3/1/2024	12	3/1/2024	:TRC :03/24	:Rent 03/24 HUFFSTUTTER, CHRISTY 1500 PINE ST #4	
No	pt	2536	35207	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1199736	late	35.00	3/1/2024	12	3/8/2024	:Late1	Late Fee March	
No	pt	2536	35403	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1204591	late	35.00	4/1/2024	12	4/8/2024	:Late1	Late Fee April	
No	pt	2536	35626	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1210279	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May	
No	pt	2536	35853	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1215258	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June	
No	pt	2536	36001	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1219852	late	35.00	7/1/2024	12	7/8/2024	:Late1	Late Fee July	
No	pt	2536	36441	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1229803	late	35.00	9/1/2024	12	9/8/2024	:Late1	Late Fee September	
No	pt	2536	36541	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1232698	rent	21.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 HUFFSTUTTER, CHRISTY 1500 PINE ST #4	
No	pt	2536	0	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1233999	maint	15.00	10/1/2024	1	10/17/2024		unreturned mailbox key	
No	pt	2536	0	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1234000	maint	15.00	10/1/2024	1	10/17/2024		unreturned door key	
No	pt	2536	0	t0074805	HUFFSTUTTER	Past	10/1/2024	C-1233998	maint	15.00	10/1/2024	1	10/17/2024		unreturned door badge	
No	ss	0036	36489	y0020572	HUGGINS	Past	2/28/2024	C-1231161	rent	50.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 HUGGINS, ELMIRA 5405 S 28 AVE	
No	jt	2982	34593	t0077486	James	Past	8/19/2024	C-1186469	late	35.00	12/1/2023	1	12/8/2023	:Late1	Late Fee December Late fee	
No	jt	2982	34971	t0077486	James	Past	8/19/2024	C-1194726	late	35.00	2/1/2024	12	2/8/2024	:Late1	Late Fee FebruaryLate fee	
No	jt	2982	35173	t0077486	James	Past	8/19/2024	C-1199041	late	35.00	3/1/2024	12	3/8/2024	:Late1	Late Fee March Late fee	
No	jt	2982	35400	t0077486	James	Past	8/19/2024	C-1204487	late	35.00	4/1/2024	12	4/8/2024	:Late1	Late Fee April Late fee	

Write Off	Property	Unit	Batch #	Charged To	Names	Status	Move Out	Ctrl #	Charge Cod	Amount	Post Month	Invoice Date	Due Date	Reference	Notes	Document Sequence
No	jt	2982	35612	t0077486	James	Past	8/19/2024	C-1209503	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May Late fee	
No	jt	2982	35857	t0077486	James	Past	8/19/2024	C-1215393	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June Late fee	
No	jt	2982	36051	t0077486	James	Past	8/19/2024	C-1220773	late	35.00	7/1/2024	12	7/8/2024	:Late1	Late Fee July Late fee	
No	jt	2982	34466	t0077486	James	Past	8/19/2024	C-1182941	late	10.00	11/1/2023	1	11/10/2023	:Late1	Late Fee November Late fee	
No	fl	2663	36091	t0083066	Johnson	Past	10/14/2024	C-1222714	rent	416.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 Johnson, Dangelo 5100 FLORENCE BLVD #;	
No	fl	2663	36300	t0083066	Johnson	Past	10/14/2024	C-1227020	rent	416.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Johnson, Dangelo 5100 FLORENCE BLVD #;	
No	fl	2663	36489	t0083066	Johnson	Past	10/14/2024	C-1231375	rent	416.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 Johnson, Dangelo 5100 FLORENCE BLVD #;	
No	bn	2442	36489	t0073402	JOHNSON	Past	8/22/2024	C-1231675	rent	341.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 JOHNSON, SHANTORIA 5900 NW RADIAL H	
No	fl	2663	35936	t0083066	Johnson	Past	10/14/2024	C-1217792	rent	286.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 Johnson, Dangelo 5100 FLORENCE BLVD #;	
No	fl	2663	0	t0083066	Johnson	Past	10/14/2024	C-1234041	misc	250.00	10/1/2024	1	10/18/2024		Cleaning fee	
No	fl	2663	36663	t0083066	Johnson	Past	10/14/2024	C-1234161	rent	194.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 Johnson, Dangelo 5100 FLORENCE BLVD #;	
No	fl	2663	0	t0083066	Johnson	Past	10/14/2024	C-1234042	misc	75.00	10/1/2024	1	10/18/2024		Removal of property left in unit	
No	fl	2663	36006	t0083066	Johnson	Past	10/14/2024	C-1220005	late	35.00	7/1/2024	12	7/8/2024	:Late1	Late Fee July 2024	
No	fl	2663	36184	t0083066	Johnson	Past	10/14/2024	C-1224582	late	35.00	8/1/2024	12	8/8/2024	:Late1	Late Fee August 2024	
No	fl	2663	36389	t0083066	Johnson	Past	10/14/2024	C-1228514	late	35.00	9/1/2024	12	9/8/2024	:Late1	Late Fee	
No	villas	9215	0	t0081640	JONES	Past	11/30/2023	C-1223708	rent	215.36	8/1/2024	12	6/1/2024		ledger correction	
No	scnw	7652	36597	t0066624	JONES	Past	10/1/2024	C-1233703	late	35.00	10/1/2024	1	10/8/2024	:Late1	Late Fee October 2024	
No	scnw	7652	36663	t0066624	JONES	Past	10/1/2024	C-1234167	rent	32.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 JONES, KATEIRA 7604 BAUMAN ST, , OMAH	
No	jt	2954	0	t0040430	LESTER	Past	9/19/2024	C-1233956	maint	480.00	10/1/2024	1	10/16/2024		trash out, cleaning	
No	jt	2954	35100	t0040430	LESTER	Past	9/19/2024	C-1197817	rent	362.00	3/1/2024	12	3/1/2024	:TRC :03/24	:Rent 03/24 LESTER, JAMES 600 S 27 ST #609	
No	jt	2954	35288	t0040430	LESTER	Past	9/19/2024	C-1202256	rent	362.00	4/1/2024	12	4/1/2024	:TRC :04/24	:Rent 04/24 LESTER, JAMES 600 S 27 ST #609	
No	jt	2954	35512	t0040430	LESTER	Past	9/19/2024	C-1207379	rent	362.00	5/1/2024	12	5/1/2024	:TRC :05/24	:Rent 05/24 LESTER, JAMES 600 S 27 ST #609	
No	jt	2954	35753	t0040430	LESTER	Past	9/19/2024	C-1212720	rent	362.00	6/1/2024	12	6/1/2024	:TRC :06/24	:Rent 06/24 LESTER, JAMES 600 S 27 ST #609	
No	jt	2954	35936	t0040430	LESTER	Past	9/19/2024	C-1217560	rent	362.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 LESTER, JAMES 600 S 27 ST #609	
No	jt	2954	36091	t0040430	LESTER	Past	9/19/2024	C-1222486	rent	362.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 LESTER, JAMES 600 S 27 ST #609	
No	jt	2954	36300	t0040430	LESTER	Past	9/19/2024	C-1226805	rent	362.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 LESTER, JAMES 600 S 27 ST #609	
No	jt	2954	0	t0040430	LESTER	Past	9/19/2024	C-1233569	maint	250.00	10/1/2024	1	10/10/2024		trash out po 139677	
No	jt	2954	36475	t0040430	LESTER	Past	9/19/2024	C-1230073	rent	229.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 LESTER, JAMES 600 S 27 ST #609	
No	jt	2954	35098	t0040430	LESTER	Past	9/19/2024	C-1195771	rent	150.00	2/1/2024	12	2/1/2024	:TRC :02/24	:Rent 02/24 LESTER, JAMES 600 S 27 ST #609	
No	jt	2954	35400	t0040430	LESTER	Past	9/19/2024	C-1204474	late	35.00	4/1/2024	12	4/8/2024	:Late1	Late Fee April Late fee	
No	jt	2954	35612	t0040430	LESTER	Past	9/19/2024	C-1209490	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May Late fee	
No	jt	2954	35857	t0040430	LESTER	Past	9/19/2024	C-1215380	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June Late fee	
No	ss	0183	0	x0070982	LEWIS	Past	9/23/2024	C-1230184	misc	218.00	9/1/2024	12	9/23/2024		move out chrgs	
No	ss	0183	36489	x0070982	LEWIS	Past	9/23/2024	C-1230349	rent	50.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 LEWIS, MICHELLE 5625 S 29 AVE	
No	jt	2991	0	t0078054	Lisenby	Past	10/4/2024	C-1234145	maint	630.00	10/1/2024	1	10/22/2024		trash out, repair hole, replace door, 2 blinds	
No	jt	2991	34161	t0078054	Lisenby	Past	10/4/2024	C-1175428	rent	50.00	10/1/2023	1	10/1/2023	:TRC :10/23	:Rent 10/23 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	34339	t0078054	Lisenby	Past	10/4/2024	C-1179527	rent	50.00	11/1/2023	1	11/1/2023	:TRC :11/23	:Rent 11/23 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	34531	t0078054	Lisenby	Past	10/4/2024	C-1184054	rent	50.00	12/1/2023	1	12/1/2023	:TRC :12/23	:Rent 12/23 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	34667	t0078054	Lisenby	Past	10/4/2024	C-1188099	rent	50.00	1/1/2024	12	1/1/2024	:TRC :01/24	:Rent 01/24 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	34881	t0078054	Lisenby	Past	10/4/2024	C-1192148	rent	50.00	2/1/2024	12	2/1/2024	:TRC :02/24	:Rent 02/24 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	35100	t0078054	Lisenby	Past	10/4/2024	C-1196321	rent	50.00	3/1/2024	12	3/1/2024	:TRC :03/24	:Rent 03/24 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	35288	t0078054	Lisenby	Past	10/4/2024	C-1200854	rent	50.00	4/1/2024	12	4/1/2024	:TRC :04/24	:Rent 04/24 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	35512	t0078054	Lisenby	Past	10/4/2024	C-1206164	rent	50.00	5/1/2024	12	5/1/2024	:TRC :05/24	:Rent 05/24 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	35753	t0078054	Lisenby	Past	10/4/2024	C-1213088	rent	50.00	6/1/2024	12	6/1/2024	:TRC :06/24	:Rent 06/24 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	35936	t0078054	Lisenby	Past	10/4/2024	C-1217911	rent	50.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	36091	t0078054	Lisenby	Past	10/4/2024	C-1222827	rent	50.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	36300	t0078054	Lisenby	Past	10/4/2024	C-1227132	rent	50.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Lisenby, Anthony 600 S 27 ST #810	

Write Off	Property	Unit	Batch #	Charged To	Names	Status	Move Out	Ctrl #	Charge Cod	Amount	Post Month	Invoice Date	Due Date	Reference	Notes	Document Sequence
No	jt	2991	36489	t0078054	Lisenby	Past	10/4/2024	C-1231474	rent	50.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 Lisenby, Anthony 600 S 27 ST #810	
No	jt	2991	34466	t0078054	Lisenby	Past	10/4/2024	C-1182945	late	35.00	11/1/2023	1	11/10/2023	:Late1	Late Fee November Late fee	
No	jt	2991	34593	t0078054	Lisenby	Past	10/4/2024	C-1186474	late	35.00	12/1/2023	1	12/8/2023	:Late1	Late Fee December Late fee	
No	jt	2991	34971	t0078054	Lisenby	Past	10/4/2024	C-1194729	late	35.00	2/1/2024	12	2/8/2024	:Late1	Late Fee FebruyLate fee	
No	jt	2991	35173	t0078054	Lisenby	Past	10/4/2024	C-1199044	late	35.00	3/1/2024	12	3/8/2024	:Late1	Late Fee March Late fee	
No	jt	2991	35400	t0078054	Lisenby	Past	10/4/2024	C-1204493	late	35.00	4/1/2024	12	4/8/2024	:Late1	Late Fee April Late fee	
No	jt	2991	35612	t0078054	Lisenby	Past	10/4/2024	C-1209507	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May Late fee	
No	jt	2991	34213	t0078054	Lisenby	Past	10/4/2024	C-1177457	late	25.00	10/1/2023	1	10/10/2023	:Late1	Late Fee October Late fee	
No	jt	2991	34080	t0078054	Lisenby	Past	10/4/2024	C-1173073	late	24.00	9/1/2023	12	9/10/2023	:Late1	Late Fee September Late fee	
No	jt	2991	36663	t0078054	Lisenby	Past	10/4/2024	C-1234175	rent	7.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 Lisenby, Anthony 600 S 27 ST #810	
No	ps	1998	0	t0083465	MENNIS	Past	8/1/2024	C-1225553	maint	140.00	8/1/2024	12	8/21/2024		PO# 138658	
No	ps	1998	34599	t0083465	MENNIS	Past	8/1/2024	C-1186646	late	35.00	12/1/2023	1	12/8/2023	:Late1	Late Fee December Late fee	
No	ps	1998	34953	t0083465	MENNIS	Past	8/1/2024	C-1194494	late	35.00	2/1/2024	12	2/8/2024	:Late1	Late Fee FebruyLate fee	
No	ps	1998	35174	t0083465	MENNIS	Past	8/1/2024	C-1199136	late	35.00	3/1/2024	12	3/8/2024	:Late1	Late Fee March Late fee	
No	ps	1998	35399	t0083465	MENNIS	Past	8/1/2024	C-1204421	late	35.00	4/1/2024	12	4/8/2024	:Late1	Late Fee April Late fee	
No	ps	1998	35657	t0083465	MENNIS	Past	8/1/2024	C-1210703	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May Late fee	
No	ps	1998	35859	t0083465	MENNIS	Past	8/1/2024	C-1215568	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June Late fee	
No	ps	1998	32989	t0083465	MENNIS	Past	8/1/2024	C-1151257	late	25.00	5/1/2023	12	5/10/2023	:Late1	Late Fee	
No	ps	1998	33372	t0083465	MENNIS	Past	8/1/2024	C-1156186	late	25.00	6/1/2023	12	6/10/2023	:Late1	Late Fee	
No	ps	1998	33621	t0083465	MENNIS	Past	8/1/2024	C-1162313	late	25.00	7/1/2023	12	7/10/2023	:Late1	Late Fee	
No	ps	1998	34225	t0083465	MENNIS	Past	8/1/2024	C-1178290	late	25.00	10/1/2023	1	10/10/2023	:Late1	Late Fee October Late fee	
No	bn	2496	36002	x0071682	Nash	Past	12/23/2020	C-1219912	depref	50.00	7/1/2024	12	7/10/2024		Transfer deposit refund to new ledger t0094157	
No	bn	2496	36300	x0071682	Nash	Past	12/23/2020	C-1226092	rent	50.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Nash, Tiffany 5900 NW RADIAL HWY #1211	
No	bn	2496	36489	x0071682	Nash	Past	12/23/2020	C-1230551	rent	50.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 Nash, Tiffany 5900 NW RADIAL HWY #1211	
No	ut	3171	0	t0039891	NELSON	Past	10/2/2024	C-1232704	misc	400.00	10/1/2024	1	10/2/2024		Removal of property left in unit	
No	ut	3171	0	t0039891	NELSON	Past	10/2/2024	C-1232705	misc	300.00	10/1/2024	1	10/2/2024		Cleaning fee	
No	ut	3171	35936	t0039891	NELSON	Past	10/2/2024	C-1218181	rent	279.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	36091	t0039891	NELSON	Past	10/2/2024	C-1223086	rent	279.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	36300	t0039891	NELSON	Past	10/2/2024	C-1227384	rent	279.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	36489	t0039891	NELSON	Past	10/2/2024	C-1231707	rent	279.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	34531	t0039891	NELSON	Past	10/2/2024	C-1183783	rent	204.00	12/1/2023	1	12/1/2023	:TRC :12/23	:Rent 12/23 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	34667	t0039891	NELSON	Past	10/2/2024	C-1187840	rent	204.00	1/1/2024	12	1/1/2024	:TRC :01/24	:Rent 01/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	34881	t0039891	NELSON	Past	10/2/2024	C-1191905	rent	204.00	2/1/2024	12	2/1/2024	:TRC :02/24	:Rent 02/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	35100	t0039891	NELSON	Past	10/2/2024	C-1196107	rent	204.00	3/1/2024	12	3/1/2024	:TRC :03/24	:Rent 03/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	35288	t0039891	NELSON	Past	10/2/2024	C-1200659	rent	204.00	4/1/2024	12	4/1/2024	:TRC :04/24	:Rent 04/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	35512	t0039891	NELSON	Past	10/2/2024	C-1206007	rent	204.00	5/1/2024	12	5/1/2024	:TRC :05/24	:Rent 05/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	35753	t0039891	NELSON	Past	10/2/2024	C-1213255	rent	204.00	6/1/2024	12	6/1/2024	:TRC :06/24	:Rent 06/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	0	t0039891	NELSON	Past	10/2/2024	C-1234132	misc	200.00	10/1/2024	1	10/22/2024		Trash Out	
No	ut	3171	0	t0039891	NELSON	Past	10/2/2024	C-1234133	misc	100.00	10/1/2024	1	10/22/2024		cleaning charge	
No	ut	3171	34339	t0039891	NELSON	Past	10/2/2024	C-1180784	rent	95.00	11/1/2023	1	11/1/2023	:TRC :11/23	:Rent 11/23 NELSON, CATHERINE 4850 UNDERWOOD A	
No	ut	3171	35604	t0039891	NELSON	Past	10/2/2024	C-1209136	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May 2024 Late Fee	
No	ut	3171	35880	t0039891	NELSON	Past	10/2/2024	C-1215998	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee	
No	ut	3171	36388	t0039891	NELSON	Past	10/2/2024	C-1228505	late	35.00	9/1/2024	12	9/8/2024	:Late1	Late Fee	
No	ut	3171	36650	t0039891	NELSON	Past	10/2/2024	C-1234120	rent	19.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 NELSON, CATHERINE 4850 UNDERWOOD A	
No	kj	2190	36300	t0070869	NODSKOV	Past	9/16/2024	C-1226587	rent	439.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 NODSKOV, MELISSA 4500 S 25 ST #707	
No	kj	2190	0	t0070869	NODSKOV	Past	9/16/2024	C-1230190	maint	300.00	9/1/2024	12	9/24/2024		repair painted cabinets and walls throughout unit	
No	kj	2190	0	t0070869	NODSKOV	Past	9/16/2024	C-1230187	maint	275.00	9/1/2024	12	9/24/2024		trash out costs PO#139368	

Write Off	Property	Unit	Batch #	Charged To	Names	Status	Move Out	Ctrl #	Charge Cod	Amount	Post Month	Invoice Date	Due Date	Reference	Notes	Document Sequence
No	kj	2190	36091	t0070869	NODSKOV	Past	9/16/2024	C-1222259	rent	241.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 NODSKOV, MELISSA 4500 S 25 ST #707	
No	kj	2190	36458	t0070869	NODSKOV	Past	9/16/2024	C-1230021	rent	234.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 NODSKOV, MELISSA 4500 S 25 ST #707	
No	kj	2190	0	t0070869	NODSKOV	Past	9/16/2024	C-1230188	maint	200.00	9/1/2024	12	9/24/2024		repair damage to front entry door	
No	kj	2190	0	t0070869	NODSKOV	Past	9/16/2024	C-1230189	maint	50.00	9/1/2024	12	9/24/2024		repair damage to bathroom door	
No	kj	2190	36216	t0070869	NODSKOV	Past	9/16/2024	C-1225166	late	35.00	8/1/2024	12	8/8/2024	:Late1	Late Fee August	
No	pt	2557	0	t0077693	OLDHAM	Past	8/11/2024	C-1229968	maint	350.00	9/1/2024	12	9/18/2024		trash out costs PO#139009	
No	pt	2557	34590	t0077693	OLDHAM	Past	8/11/2024	C-1186350	late	35.00	12/1/2023	1	12/8/2023	:Late1	Late Fee December Late fee	
No	pt	2557	34798	t0077693	OLDHAM	Past	8/11/2024	C-1190560	late	35.00	1/1/2024	12	1/8/2024	:Late1	Late Fee January	
No	pt	2557	35043	t0077693	OLDHAM	Past	8/11/2024	C-1195431	late	35.00	2/1/2024	12	2/8/2024	:Late1	Late Fee February	
No	pt	2557	35207	t0077693	OLDHAM	Past	8/11/2024	C-1199746	late	35.00	3/1/2024	12	3/8/2024	:Late1	Late Fee March	
No	pt	2557	35403	t0077693	OLDHAM	Past	8/11/2024	C-1204600	late	35.00	4/1/2024	12	4/8/2024	:Late1	Late Fee April	
No	pt	2557	35626	t0077693	OLDHAM	Past	8/11/2024	C-1210290	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May	
No	pt	2557	35853	t0077693	OLDHAM	Past	8/11/2024	C-1215271	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June	
No	pt	2557	36001	t0077693	OLDHAM	Past	8/11/2024	C-1219863	late	35.00	7/1/2024	12	7/8/2024	:Late1	Late Fee July	
No	pt	2557	0	t0077693	OLDHAM	Past	8/11/2024	C-1229971	maint	30.00	9/1/2024	12	9/18/2024		2 unreturned door keys after move out	
No	pt	2557	0	t0077693	OLDHAM	Past	8/11/2024	C-1229970	maint	15.00	9/1/2024	12	9/18/2024		1 door badge not returned	
No	pt	2557	0	t0077693	OLDHAM	Past	8/11/2024	C-1229969	maint	15.00	9/1/2024	12	9/18/2024		1 mailbox key not returned	
No	jt	3023	36189	t0086898	Sainz Vallecillo	Past	8/24/2024	C-1224830	late	25.00	8/1/2024	12	8/8/2024	:Late1	Late Fee August Late fee	
No	hl	2810	0	t0079253	Stuart	Past	7/3/2024	C-1229997	maint	600.00	9/1/2024	12	9/19/2024		Trash out cost PO#138501	
No	hl	2810	0	t0079253	Stuart	Past	7/3/2024	C-1229998	maint	224.00	9/1/2024	12	9/19/2024		storage fees after move out 14 days at \$16.00 a day	
No	hl	2810	35288	t0079253	Stuart	Past	7/3/2024	C-1200803	rent	50.00	4/1/2024	12	4/1/2024	:TRC :04/24	:Rent 04/24 Stuart, Juanita 2500 B ST #602	,
No	hl	2810	35512	t0079253	Stuart	Past	7/3/2024	C-1206123	rent	50.00	5/1/2024	12	5/1/2024	:TRC :05/24	:Rent 05/24 Stuart, Juanita 2500 B ST #602	,
No	hl	2810	35753	t0079253	Stuart	Past	7/3/2024	C-1211584	rent	50.00	6/1/2024	12	6/1/2024	:TRC :06/24	:Rent 06/24 Stuart, Juanita 2500 B ST #602	,
No	hl	2810	35936	t0079253	Stuart	Past	7/3/2024	C-1216498	rent	50.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 Stuart, Juanita 2500 B ST #602	,
No	hl	2810	36091	t0079253	Stuart	Past	7/3/2024	C-1221496	rent	50.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 Stuart, Juanita 2500 B ST #602	,
No	hl	2810	36300	t0079253	Stuart	Past	7/3/2024	C-1227680	rent	50.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Stuart, Juanita 2500 B ST #602	,
No	hl	2810	35605	t0079253	Stuart	Past	7/3/2024	C-1209155	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May	
No	hl	2810	35852	t0079253	Stuart	Past	7/3/2024	C-1215227	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June	
No	hl	2810	0	t0079253	Stuart	Past	7/3/2024	C-1229995	maint	30.00	9/1/2024	12	9/19/2024		2 unreturned door keys after move out	
No	hl	2810	0	t0079253	Stuart	Past	7/3/2024	C-1229996	maint	15.00	9/1/2024	12	9/19/2024		door badge not returned	
No	hl	2810	0	t0079253	Stuart	Past	7/3/2024	C-1229994	maint	15.00	9/1/2024	12	9/19/2024		mailbox key not returned	
No	hl	2810	36355	t0079253	Stuart	Past	7/3/2024	C-1228231	rent	5.00	9/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 Stuart, Juanita 2500 B ST #602	,
No	pk	9242	0	t0086188	Vandriel	Past	10/10/2024	C-1233859	maint	264.00	10/1/2024	1	10/12/2024		cleaning charges	
No	hl	2811	0	x0081042	Watson	Past	10/1/2024	C-1233570	maint	2,454.00	10/1/2024	1	10/10/2024		COST TO REPLACE FLOORING PO# 139766	
No	ss	0188	36489	x0064058	WEDAI	Past	6/16/2024	C-1231980	rent	1,250.00	10/1/2024	1	10/1/2024	:TRC :10/24	:Rent 10/24 WEDAI, ABDALLA 5724 S 29 AVE	
No	ss	0188	36197	x0064058	WEDAI	Past	6/16/2024	C-1224967	depref	644.00	8/1/2024	12	8/13/2024		Transfer dep refund to new ledger t0064058 scnw 7696	
No	ss	0188	36300	x0064058	WEDAI	Past	6/16/2024	C-1227668	rent	606.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 WEDAI, ABDALLA 5724 S 29 AVE	
No	fl	2671	35100	t0085131	Wheeler	Past	9/13/2024	C-1197038	rent	237.00	3/1/2024	12	3/1/2024	:TRC :03/24	:Rent 03/24 Wheeler, Teresa 5100 FLORENCE BLVD #3C	
No	fl	2671	35288	t0085131	Wheeler	Past	9/13/2024	C-1201532	rent	237.00	4/1/2024	12	4/1/2024	:TRC :04/24	:Rent 04/24 Wheeler, Teresa 5100 FLORENCE BLVD #3C	
No	fl	2671	35512	t0085131	Wheeler	Past	9/13/2024	C-1206751	rent	237.00	5/1/2024	12	5/1/2024	:TRC :05/24	:Rent 05/24 Wheeler, Teresa 5100 FLORENCE BLVD #3C	
No	fl	2671	35753	t0085131	Wheeler	Past	9/13/2024	C-1212128	rent	237.00	6/1/2024	12	6/1/2024	:TRC :06/24	:Rent 06/24 Wheeler, Teresa 5100 FLORENCE BLVD #3C	
No	fl	2671	35936	t0085131	Wheeler	Past	9/13/2024	C-1216990	rent	237.00	7/1/2024	12	7/1/2024	:TRC :07/24	:Rent 07/24 Wheeler, Teresa 5100 FLORENCE BLVD #3C	
No	fl	2671	36091	t0085131	Wheeler	Past	9/13/2024	C-1221940	rent	237.00	8/1/2024	12	8/1/2024	:TRC :08/24	:Rent 08/24 Wheeler, Teresa 5100 FLORENCE BLVD #3C	
No	fl	2671	36300	t0085131	Wheeler	Past	9/13/2024	C-1226285	rent	237.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Wheeler, Teresa 5100 FLORENCE BLVD #3C	
No	fl	2671	36475	t0085131	Wheeler	Past	9/13/2024	C-1230083	rent	103.00	9/1/2024	12	9/1/2024	:TRC :09/24	:Rent 09/24 Wheeler, Teresa 5100 FLORENCE BLVD #3C	
No	fl	2671	34809	t0085131	Wheeler	Past	9/13/2024	C-1190944	late	35.00	1/1/2024	12	1/8/2024	:Late1	Late Fee	
No	fl	2671	34810	t0085131	Wheeler	Past	9/13/2024	C-1191011	late	35.00	1/1/2024	12	12/8/2023	:Late1	Late Fee	

Write Off	Property	Unit	Batch #	Charged To	Names	Status	Move Out	Ctrl #	Charge Cod	Amount	Post Month	Invoice Date	Due Date	Reference	Notes	Document Sequence
No	fl	2671	34955	t0085131	Wheeler	Past	9/13/2024	C-1194579	late	35.00	2/1/2024	12	2/8/2024	:Late1	Late Fee	
No	fl	2671	35621	t0085131	Wheeler	Past	9/13/2024	C-1210030	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May 2024	Late Fee
No	fl	2671	35877	t0085131	Wheeler	Past	9/13/2024	C-1215776	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June 2024	Late Fee
No	kj	2225	0	t0069765	WILSON	Past	9/3/2024	C-1230003	maint	475.00	9/1/2024	12	9/19/2024		trash out costs PO#139007	
No	kj	2225	35038	t0069765	WILSON	Past	9/3/2024	C-1195339	late	35.00	2/1/2024	12	2/8/2024	:Late1	Late Fee February	
No	kj	2225	35206	t0069765	WILSON	Past	9/3/2024	C-1199715	late	35.00	3/1/2024	12	3/8/2024	:Late1	Late Fee March	
No	kj	2225	35367	t0069765	WILSON	Past	9/3/2024	C-1203597	late	35.00	4/1/2024	12	4/8/2024	:Late1	Late Fee April	
No	kj	2225	35625	t0069765	WILSON	Past	9/3/2024	C-1210258	late	35.00	5/1/2024	12	5/8/2024	:Late1	Late Fee May	
No	kj	2225	35851	t0069765	WILSON	Past	9/3/2024	C-1215199	late	35.00	6/1/2024	12	6/8/2024	:Late1	Late Fee June	
No	kj	2225	36000	t0069765	WILSON	Past	9/3/2024	C-1219831	late	35.00	7/1/2024	12	7/8/2024	:Late1	Late Fee July	
No	kj	2225	36216	t0069765	WILSON	Past	9/3/2024	C-1225183	late	35.00	8/1/2024	12	8/8/2024	:Late1	Late Fee August	
No	kj	2225	0	t0069765	WILSON	Past	9/3/2024	C-1230006	maint	30.00	9/1/2024	12	9/19/2024		2 unreturned door keys after move out	
No	kj	2225	34216	t0069765	WILSON	Past	9/3/2024	C-1177612	late	25.00	10/1/2023	1	10/10/2023	:Late1	Late Fee October	
No	kj	2225	0	t0069765	WILSON	Past	9/3/2024	C-1230005	maint	15.00	9/1/2024	12	9/19/2024		door badge not returned	
No	kj	2225	0	t0069765	WILSON	Past	9/3/2024	C-1230004	maint	15.00	9/1/2024	12	9/19/2024		mailbox key not returned	
No	villas	9221	0	t0077271	YBARRA	Past	3/14/2024	C-1189895	subsidy	957.00	1/1/2024	12	10/1/2023		overpayment	
No	villas	9221	34685	t0077271	YBARRA	Past	3/14/2024	C-1189645	rent	957.00	1/1/2024	12	1/1/2024	:Rent PostTran	Rent (01/2024)	
No	villas	9221	34899	t0077271	YBARRA	Past	3/14/2024	C-1193787	rent	957.00	2/1/2024	12	2/1/2024	:Rent PostTran	Rent (02/2024)	
No	villas	9221	35117	t0077271	YBARRA	Past	3/14/2024	C-1198044	rent	957.00	3/1/2024	12	3/1/2024	:Rent PostTran	Rent (03/2024)	
No	villas	9221	0	t0077271	YBARRA	Past	3/14/2024	C-1208183	maint	540.00	5/1/2024	12	3/14/2024		MO Cleaning Charges	
No	villas	9221	0	t0077271	YBARRA	Past	3/14/2024	C-1208184	maint	425.00	5/1/2024	12	3/14/2024		PP PO 136121	
No	villas	9221	0	t0077271	YBARRA	Past	3/14/2024	C-1186870	rent	372.19	12/1/2023	1	12/1/2023		Rent	
No	villas	9221	0	t0077271	YBARRA	Past	3/14/2024	C-1208182	maint	225.00	5/1/2024	12	3/14/2024		broken window/two door knobs & patches/dw patch, cat	
No	villas	9221	0	t0077271	YBARRA	Past	3/14/2024	C-1199212	legal	200.00	3/1/2024	12	3/7/2024		legal fees for court	
No	villas	9221	0	t0077271	YBARRA	Past	3/14/2024	C-1199211	legal	150.00	3/1/2024	12	3/7/2024		legal fees for court	
No	villas	9221	34759	t0077271	YBARRA	Past	3/14/2024	C-1190301	late	35.00	1/1/2024	12	1/6/2024	:Late1	Late Fee	
No	villas	9221	35152	t0077271	YBARRA	Past	3/14/2024	C-1198565	late	35.00	3/1/2024	12	3/6/2024	:Late1	Late Fee	

5.1.3.2. Resolution 2024-96 Tower Plumbing Stack Replacement Contract

# Memorandum



To: The Board of Commissioners  
From: Charles Karl, Capital Improvements Manager  
Date: November 7<sup>th</sup>, 2024  
Re: Recommendation for Contract – Tower Plumbing Stack Replacement

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## RECOMMENDED ACTION:

The Housing Authority of the City of Omaha (hereinafter “OHA”) staff recommends that the OHA Board of Commissioners approve contracts with Elkhorn West Construction, Inc. for an amount not-to-exceed (NTE) \$3,795,000 (Jackson Tower) and \$2,850,000 (Kay Jay Tower) for plumbing stack replacement. Each contract will be for two years with the option to extend for up to two additional six-month periods with approval of the Board of Commissioners.

## EXPLANATION:

Most public housing tower locations have plumbing original to the buildings’ construction. Plumbing leaks are one of the primary causes of maintenance requests, tenant complaints, and property damage. OHA contracted with Schemmer, an architectural firm, to provide architectural and engineering (A&E) consulting services for the replacement of sewer plumbing stacks at multiple tower locations. OHA used Schemmer’s completed designs to solicit bids for the specified work.

## METHOD OF PROCUREMENT:

In May 2024, OHA invited qualified contractors to bid on a scope of work for plumbing stack replacement services. This IFB ultimately resulted in a single bid. In an effort to increase bidder response, OHA performed extensive vendor outreach, and in cooperation with Schemmer, modified the project scope of work based on feedback from prospective bidders.

A second IFB was opened in September 2024 with the revised project scope, and was advertised locally in *The Daily Record* for two consecutive Thursdays: September 5<sup>th</sup> and September 12<sup>th</sup>, 2024, with an available date of the proposal of September 6<sup>th</sup>. Schemmer provided additional services during the solicitation, including responding to technical and design questions and performing vendor outreach.

OHA conducted a pre-bid conference and multiple site visits, which were attended by several vendors. In spite of staff efforts, OHA again received a single bid prior to the deadline of October 22<sup>nd</sup>, 2024. Since this is not a competitive bid and the project cost exceeds HUD’s small purchase limit, OHA is seeking, and expects to receive, the required HUD approval to proceed with a contract with the sole bidder.

Company	Lot 1 (Jackson Tower)	Lot 2 (Kay Jay Tower)	TOTALS
Elkhorn West	\$3,611,614.6	\$2,719,184.93	\$6,330,799.50

**PROJECT COST:**

Due to funding constraints, OHA plans to award this work as two separate contracts. The first contract for Jackson Tower will use currently available grant funding sources. The second contract, for Kay Jay Tower, will be funded by the 2025 Capital Funds Formula Grant, which is expected to be awarded in May or June of 2025. Contract amounts include a calculated increase of approximately 5% as an allowance for additional repairs that may result from unknown factors.

**MBE/WBE/Section 3:** N/A

**SOURCE OF FUNDS:** 2022 ARTS GRANT  
2023 Capital Funds Formula Grants  
2025 Capital Funds Formula Grants

**SPONSORS:** Charles Karl, Capital Improvements Manager  
Michael Wehling, Senior Director of Operations  
Jennifer Dexter, Procurement Manager

**RECOMMENDED BY:** Joanie Poore, CEO

**RESOLUTION NO. 2024 – 96**  
**CONTRACT FOR TOWER PLUMBING STACK REPLACEMENT**

**WHEREAS**, OHA desires contracted services to provide plumbing stack replacement services at two towers;

**WHEREAS**, OHA conducted a public procurement process in accord with HUD regulations and OHA policies, issuing an Invitation for Bids in May and September;

**WHEREAS**, OHA received one bid for this project, submitted by Elkhorn West Construction, Inc.; and

**WHEREAS**, staff recommend that the OHA Board of Commissioners approve the work as two separate contracts. The first contract with Elkhorn West Construction, Inc. for Jackson Tower. The second contract with Elkhorn West Construction, Inc. for Kay Jay Tower.

**WHEREAS**, staff recommends that the OHA Board of Commissioners approve the first contract with Elkhorn West Construction, Inc. in an amount not to exceed \$3,795,000, and for a contract term of two years with an option to renew for two additional six-month periods, to provide Jackson Tower plumbing stack replacement services;

**WHEREAS**, staff recommends that the OHA Board of Commissioners approve the second contract with Elkhorn West Construction, Inc. in an amount not to exceed \$2,850,000, and for a contract term of two years with an option to renew for two additional six-month periods, to provide Kay Jay Tower plumbing stack replacement services;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves the first contract with Elkhorn West Construction, Inc. in an amount not to exceed \$3,795,000, and the second contract with Elkhorn West in an amount not to exceed \$2,850,000 for a contract term of two years with the option to renew for two additional six-month terms, to provide two towers plumbing stack replacement services.

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David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

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Joanie Poore, Secretary



5.1.3.3. Resolution 2024-97 Tower Windows Replacement Contract

# Memorandum



To: The Board of Commissioners  
From: Charles Karl, Capital Improvements Manager  
Date: November 7<sup>th</sup>, 2024  
Re: Recommendation for Contract – Tower Windows Replacement

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## RECOMMENDED ACTION:

The Housing Authority of the City of Omaha (hereinafter “OHA”) staff recommends the OHA Board of Commissioners approve a contract with Meco-Henne Contracting, Inc. for an amount not-to-exceed (NTE) \$3,154,000 for window replacement at multiple tower locations. This contract will be for one year with the option to extend for up to two additional six-month periods with approval of the Board of Commissioners.

## EXPLANATION:

Certain tower locations have windows that have exceeded their useful life and are due for replacement, which will improve both window operation and energy efficiency. OHA contracted with Prochaska and Associates, an architectural firm, to provide architectural and engineering (A&E) consulting services for the replacement of unit and common area windows at multiple public housing tower locations. OHA used Prochaska’s completed design to solicit bids for the specified work.

## METHOD OF PROCUREMENT:

OHA invited qualified contractors to bid on a scope of work for window replacement services. The Invitation for Bid (IFB) was advertised locally in *The Daily Record* for two consecutive Fridays: September 20<sup>th</sup> and September 27<sup>th</sup>, 2024 with an available date of the proposal of September 20<sup>th</sup>. Prochaska provided additional services during the solicitation including responding to technical and design questions and performing vendor outreach.

The pre-bid conference was held on October 1<sup>st</sup>, 2024 via Zoom. OHA received a total of three bids meeting the qualifications outlined in the IFB prior to the final deadline of October 22<sup>nd</sup>, 2024. Based on the bids submitted, staff selected Meco-Henne Contracting, Inc. for all three lots.

Company	Lot 1 (Kay Jay)	Lot 2 (Park South)	Lot 3 (Farnam)	TOTALS
Meco-Henne	\$820,000	\$1,484,000	\$850,000	\$3,154,000
Elkhorn West	\$913,313	\$1,680,555	\$1,814,372	\$4,406,240
Timekey	\$920,085	\$1,722,662	\$1,084,258	\$3,727,005

**PROJECT COST:**

The contract will not exceed \$3,154,000. This is the bid amount for all lots. At the time of this recommendation, due to funding constraints, it appears likely that OHA will only award lot 2, so the actual cost should be significantly lower than the NTE amount. Any unawarded lots would be subject to separate solicitation process in the future.

**MBE/WBE/Section 3:** N/A

**SOURCE OF FUNDS:** 2023 and 2024 Capital Funds Formula Grants

**SPONSORS:** Charles Karl, Capital Improvements Manager  
Michael Wehling, Senior Director of Operations  
Jennifer Dexter, Procurement Manager

**RECOMMENDED BY:** Joanie Poore, CEO

**RESOLUTION NO. 2024 – 97**  
**CONTRACT FOR TOWER WINDOWS REPLACEMENT**

**WHEREAS**, OHA desires contracted services to provide window replacement services at multiple towers;

**WHEREAS**, OHA conducted a public procurement process in accord with HUD regulations and OHA policies, issuing an Invitation for Bids in September;

**WHEREAS**, OHA received three bids for this project, with the lowest bid submitted by Meco-Henne Contracting Inc.; and

**WHEREAS**, staff recommends that the OHA Board of Commissioners approve a contract with Meco-Henne Contracting Inc. in an amount not to exceed \$3,154,000, and for a contract term of one year with an option to renew for two additional six-month periods, to provide tower windows replacement services;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves a contract with Meco-Henne Contracting Inc. in an amount not to exceed \$3,154,000, and for a contract term of one year with the option to renew for two additional six-month terms, to provide tower windows replacement services.

\_\_\_\_\_  
David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

\_\_\_\_\_  
Joanie Poore, Secretary

5.1.3.4. Resolution 2024-98 Key Management Contract

# Memorandum

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To: The Board of Commissioners  
From: Charles Karl, Capital Improvements Manager  
Date: November 7<sup>th</sup>, 2024  
Re: Recommendation for Contract – Key Management System

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## RECOMMENDED ACTION:

The Housing Authority of the City of Omaha (hereinafter “OHA”) staff recommends the OHA Board of Commissioners approve a contract with Inteconnex, LLC for an amount not-to-exceed (NTE) \$170,000 for the installation of a key management system at multiple locations. This contract will be for one year with the option to extend for four additional one-year terms with approval of the Board of Commissioners.

## EXPLANATION:

OHA uses a system for the management of physical access to building and unit keys to reduce the risk of loss and unauthorized access. Due to its age, the existing system does not function reliably, and access permissions can no longer be updated in response to employee recruitment or separation events. The proposed replacement system will offer additional security features and the ability for OHA staff to manage employee permissions remotely by using the manufacturer’s software. Electronic key cabinets would be installed in all towers, and in one additional location, expected to be a central maintenance shop.

## METHOD OF PROCUREMENT:

Housing Authorities are encouraged to tie their purchasing activities to state and local contracts whenever feasible. The County of Lancaster and the City of Lincoln recently awarded a large contract to Inteconnex after issuing an RFP for access control services, including key management systems. The City/County procured this contract in accordance with 24 CFR 85.36. Staff determined this inter-local agreement (aka “piggy-back” contract) offers the best pricing available to OHA

## PROJECT COST:

The contract will not exceed \$170,000. This represents an approximate 10% increase over the vendor’s proposal amount to account for unknown conditions discovered during installation. This amount also includes the cost of the first 12 month’s of subscription to the manufacturer’s software. Adoption of the proposed system presumes an ongoing annual subscription cost to OHA of approximately \$14,000.

**MBE/WBE/Section 3:** N/A  
**SOURCE OF FUNDS:** 2023 and 2024 Capital Funds Formula Grants  
**SPONSORS:** Charles Karl, Capital Improvements Manager  
Michael Wehling, Senior Director of Operations  
Jennifer Dexter, Procurement Manager  
**RECOMMENDED BY:** Joanie Poore, CEO

**RESOLUTION NO. 2024 – 98**  
**CONTRACT FOR KEY MANAGEMENT SYSTEMS**

**WHEREAS**, staff of the Housing Authority of the City of Omaha (OHA) requires contracted services to install key management systems at multiple locations;

**WHEREAS**, the HUD Procurement Handbook and regulations at 24 C.F.R. § 85.36 permit OHA to purchase supplies and services through local, county, or state governments' supply, service, or equipment contractors;

**WHEREAS**, the State of Nebraska has a current contract with Inteconex, LLC, which offers key management systems. Staff determined this inter-local agreement offers the best pricing available to OHA;

**WHEREAS**, staff recommends that the Board of Commissioners approve the contract with Inteconex, LLC in an amount not to exceed \$170,000, and for a contract term of one year with the option to renew for four additional one-year terms to provide key management systems installation and subscription services;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves the contract with Inteconex, LLC in an amount not to exceed \$170,000, and for a contract term of one year with the option to renew for four additional one-year terms to provide key management systems installation and subscription services.

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David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

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Joanie Poore, Secretary  
Housing Authority of the City of Omaha

5.1.3.5. Resolution 2024-99 Custodial Services Pool, Renewal

# Memorandum



To: The OHA Board of Commissioners  
 From: Jennifer Dexter, Procurement Manager  
 Date: November 7, 2024  
 Re: Recommendation for Contract Renewals – Custodial Services

**RECOMMENDED ACTION:**

The Housing Authority of the City of Omaha (hereinafter “OHA”) staff recommends the OHA Board of Commissioners approval of renewal for two (2) contracts, Gazella Bright and JC-Just Clean, to provide custodial services to include grounds pick-up and building cleaning for OHA properties. The amount of the renewal will not exceed \$600,000.00 jointly and severally. This would be the third one-year renewal, with OHA reserving the right to renew for one (1) additional one-year term with Board of Commissioner approval.

**PREVIOUS ACTION:**

Action	Resolution	Effective Date	Amount	Cumulative Amount	Renewals available	No. of Vendors	Expire Date
Contract 21-CUST-85	2021-85	11/22/2021	\$250,000	\$575,000	4	4	11/21/2022
First Renewal	2022-82	11/22/2022	\$600,000	\$1,175,000	3	4	11/21/2023
Second Renewal	2023-93	11/22/2023	\$600,000	\$1,775,000	2	3	11/21/2024

**PROPOSED ACTION:**

Action	Resolution	Effective Date	Amount	Cumulative Amount	Renewals available	No. of Vendors	Expire Date
Third Renewal	2024-TBD	11/22/2024	\$600,000	\$2,375,000	1	2	11/21/2025

**PROJECT COST:**

Company Name	MBE/WBE	Section 3 Business	Expended as of 10/28/2024
Just Clean	MBE/WBE	No	\$ 1,426,165
Gazellas Bright, LLC	MBE/WBE	No	\$ 67,605
GS Elite Services	MBE	No	\$ 14,970
Smart Clean Janitorial, LLC	MBE	No	\$ 0.00
<b>TOTAL</b>			<b>\$ 1,508,740</b>

**METHOD OF PROCUREMENT:** Renewal  
**SOURCE OF FUNDS:** The property’s operating funds  
**SPONSOR(S):** Jennifer Dexter, Procurement Management  
 Michael Wehling, Senior Director of Housing Operations  
**RECOMMENDED BY:** Joanie Poore, CEO

**RESOLUTION NO. 2024 - 99**  
**RENEWAL OF CONTRACTS CUSTODIAL SERVICES**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has contracts with a pool of vendors to provide custodial services, including Gazella Bright and JC-Just Clean;

**WHEREAS**, the contracts were procured in 2021 for a one year term with an option for renew for four additional one-year terms;

**WHEREAS**, the current contracts will expire in November 2024, and staff recommends renewal of the contracts for an additional one-year term with two firms, namely Gazella Bright and Just Clean;

**WHEREAS**, the previous cumulative amount of the contracts was \$1,775,000, and staff recommends increasing the funding by an additional \$600,000, for a total cumulative contract amount of \$2,375,000, jointly and severally; and

**WHEREAS**, OHA staff recommends that the OHA Board of Commissioners approve a one-year renewal of the contracts with Gazella Bright and Just Clean, to provide custodial services, with an increase in the contract amounts of \$600,000 jointly and severally;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves a one year renewal of the contracts with Gazella Bright and Just Clean, to provide custodial services, with an increase in the contract amounts of \$600,000 jointly and severally.

\_\_\_\_\_  
David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

\_\_\_\_\_  
Joanie Poore, Secretary  
Housing Authority of the City of Omaha

5.1.3.6. Resolution 2024-100 Residential HVAC Services

# Memorandum



To: The OHA Board of Commissioners  
From: Jennifer Dexter, Procurement Manager  
Date: November 7, 2024  
Re: Recommendation for Contract – Residential HVAC

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## RECOMMENDED ACTION:

The Housing Authority of the City of Omaha (hereinafter “OHA”) staff recommends the OHA Board of Commissioners approve contracts with (3) three contractors, Hooper Heating & Cooling, A-1 United Heating & Air, and Eyman Plumbing Inc. be awarded contracts for Residential HVAC Services in an amount not to exceed \$300,000.00, jointly and severally. This contract is for a term of (1) one year with the option to renew for (4) four additional (1) one-year terms with the approval of the Board of Commissioners.

## EXPLANATION:

OHA typically keeps contractors under contract for all trades and currently has a residential HVAC services contract with Eyman Plumbing, Inc., the remaining vendor from the solicitation in 2021. In order to provide the best service to OHA residents, staff determined a formal solicitation must be issued to obtain additional vendors for residential HVAC services. OHA currently utilizes internal staff, whenever possible, to assess heating and air conditioning issues. If OHA staff is unable to repair the system, or if the system needs to be replaced, an HVAC contractor is utilized.

## METHOD OF PROCUREMENT:

OHA invited qualified contractors to offer bids on a scope of work for Residential HVAC Services. The Invitation for Bids (IFB) was advertised locally in *The Daily Record* for two consecutive Wednesdays on September 25<sup>th</sup> and October 2<sup>nd</sup> with an available date of Wednesday, September 25, 2024. Staff communicated with 28 companies that provide residential HVAC service. Four (4) firms responded to the IFB with bids. One of the four bidders, Titanium HVAC, was deemed not responsive. The remaining bids received were:

Bidder	Service	Installation Total	MBE/WBE Section 3
Hooper Heating & Cooling	\$100/hour	\$63,520.00	None
Eyman Plumbing Inc.	\$154/hour	\$66,136.82	None
A-1 United Heating & Air	\$155/hour	\$77,507.00	None

OHA staff is recommending Hooper Heating & Cooling, A-1 United Heating & Air, and Eyman Plumbing Inc be awarded contracts for Residential HVAC Services.

**PROJECT COST:** This contract will not exceed \$300,000.00.

**SOURCE OF FUNDS:** Budget for the department utilizing the services.

**SPONSOR(S):** Jennifer Dexter, Procurement Management  
Michael Wehling, Director of Property Management

**RECOMMENDED BY:** Joanie Poore, CEO

**RESOLUTION NO. 2024 – 100  
CONTRACT FOR HVAC SERVICES**

**WHEREAS**, OHA desires contracted services to provide residential HVAC services;

**WHEREAS**, OHA conducted a public procurement process in accord with HUD regulations and OHA policies, issuing an Invitation for Bids in Sept;

**WHEREAS**, OHA received four bids for this project, with the lowest bids submitted by Hooper Heating & Cooling, Eyman Plumbing Inc., A-1 United Heating & Air; and

**WHEREAS**, staff recommends that the OHA Board of Commissioners approve contracts with Hooper Heating & Cooling, Eyman Plumbing Inc., and A-1 United Heating & Air, in an amount not to exceed \$300,000, jointly and severally, and for a contract term of one year with an option to renew for four one-year terms, to provide HVAC services;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves a contract with Hooper Heating & Cooling, Eyman Plumbing Inc. and A-1 United Heating & Air, in an amount not to exceed \$300,00, jointly and severally and for a contract term of one year with the option to renew for four additional one-year terms, to provide HVAC services.

\_\_\_\_\_  
David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

\_\_\_\_\_  
Joanie Poore, Secretary

5.1.3.7. Resolution 2024-101 Yardi Screening Works Pro

# Memorandum



To: The OHA Board of Commissioners  
From: Jennifer Dexter, Procurement Manager  
Date: November 7, 2024  
Re: Recommendation for Contract – YARDI ScreeningWorks Pro

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## RECOMMENDED ACTION:

The Housing Authority of the City of Omaha (hereinafter “OHA”) staff recommends the OHA Board of Commissioners approve an increase of \$16,000 for the remainder of this contract term, from November 2024 through May 2025 for the YARDI software contract. The contract amount for the 2024 annual term is \$296,442.39; the new total for 2024 is \$309,692.39. All remaining terms in the contract will include ScreeningWorks Pro and the pricing will be introduced annually to the OHA Board of Commissioners for approval.

## EXPLANATION:

All new applicants for the Public Housing, Tax Credit, and Housing Choice Voucher (HCV) programs are screened using a criminal background check; HCV also includes a credit screening. OHA currently utilizes staff to process all the necessary screening for applicants. Handling the process utilizing staff is an ineffective use of resources. Outsourcing screening can enhance efficiency, reduce costs, and improve the quality of the screening process.

## METHOD OF PROCUREMENT:

YARDI is a GSA approved vendor with GSA pricing. Staff performed a cost analysis using quotes from additional screening vendors.

	Yardi ScreenWorks Pro	TenantData	Online Rental Exchange
Price per screening	\$15.00	\$22.00	\$29.50

**PROJECT COST:** \$16,000

**MBE/WBE & SECTION 3:** None

**SOURCE OF FUNDS:** As a shared resource, Section 8, Property Management, HIO, and River City Housing Connections.

**SPONSOR(S):** Jennifer Dexter, Procurement Manager  
Michael Wehling, Senior Director of Housing Operations  
Philisa Smith, HCV Director

**RECOMMENDED BY:** Joanie Poore, CEO

**RESOLUTION NO. 2024 – 101**  
**INCREASE CONTRACT FOR YARDI SCREENINGWORKS PRO**

**WHEREAS**, the Housing Authority of the City of Omaha (OHA) contracted with Yardi Systems housing management software for a contract amount not to exceed \$296,442.39;

**WHEREAS**, the Yardi housing management software system is proprietary software available only from Yardi Systems and is not supported or maintained by third parties;

**WHEREAS**, OHA staff recommends that the Board of Commissioners of the Housing Authority of the City of Omaha approve an increase in the amount of OHA’s contract with Yardi Systems for a total contract amount not to exceed \$309,692.39 to include ScreeningWorks Pro for the remaining term of November 2024 through May 2025;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves an increase in the amount of OHA’s contract with Yardi Systems for a total contract amount not to exceed \$309,692.39 to include ScreeningWorks Pro for the remaining term of November 2024 through May 2025.

\_\_\_\_\_  
David Levy, Chair  
OHA Board of Commissioners

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

\_\_\_\_\_  
Joanie Poore, Secretary

5.1.3.8. Resolution 2024-102 Legal Services Contracts

# Memorandum



To: The Board of Commissioners  
From: Jennifer Dexter, Procurement Manager  
Date: November 7, 2024  
Re: Recommendation for Contract – Legal

## RECOMMENDED ACTION:

The Housing Authority of the City of Omaha (hereinafter “OHA”) staff recommends the OHA Board of Commissioners approve contracts with Spencer Fane LLP, Goosman Law Firm, and Welch Law Firm, P.C. for legal services for an amount not to exceed \$100,000 per year jointly or severally. This contract would be for a term of (1) one year with OHA reserving the right to renew for (4) four additional one-year terms with the approval of the Board of Commissioners.

## EXPLANATION:

OHA occasionally requires outside legal representation and expertise to assist housing operations, including, but not limited to, landlord-tenant litigation, fair housing laws, and statutory interpretation and application. OHA has an internal Legal Department that handles the majority of legal work pertaining to OHA's housing operations. However, there are circumstances where it is in the best interests of OHA to use an outside legal services provider or where a capacity or conflict issue arises. These circumstances are becoming more common due to an increase in litigated landlord-tenant cases.

## METHOD OF PROCUREMENT:

OHA invited organizations to present qualifications on a scope of work for Legal Services. The Request for Proposals (RFP) was advertised locally in *The Daily Record* for two consecutive Thursdays, August 1, 2024 and August 8, 2024 with an available date of the proposal on August 1, 2024. The pre-proposal conference was held on Thursday, August 13, 2024 via Zoom. Staff was in communication with (9) nine qualified local firms that offer legal services and (6) six reviewed the solicitation.

OHA received (4) four submissions in response to the RFP. The four (4) proposals demonstrate the qualifications outlined in the RFP prior to the deadline of August 28, 2024. OHA staff members evaluated the proposals and determined that (3) three of the proposals scored above 70 points total. The fourth proposal did not receive the required minimum score of 70 total calculated average points of the 100 total possible points.

Legal Services RFP	Evaluation score	MBE/DBE/WBE Section 3 Status
Spencer Fane LLP	91.7	None
Goosman Law Firm	83.7	None
Welch Law Firm, P.C.	92.0	None
Koukol, Johnson, Schmit & Milone, LLC	47.7	None

**PROJECT COST:** This contract will not exceed \$150,000.00

**SOURCE OF FUNDS:** Department utilizing the service

**SPONSOR(S):** Jennifer Dexter, Procurement Management  
Brian Hansen, General Counsel

**RECOMMENDED BY:** Joanie Poore, CEO

**RESOLUTION NO. 2024 – 102  
CONTRACT FOR LEGAL SERVICES**

**WHEREAS**, OHA desires contracted legal services in general litigation and representation, including appellate practice;

**WHEREAS**, OHA conducted a public procurement process in accord with HUD regulations and OHA policies, issuing an Invitation for Bids in August;

**WHEREAS**, OHA received four bids for this project, with the lowest bids submitted by Spencer Fane LLP, Goosman Law Firm, and Welch Law Firm PC;

**WHEREAS**, staff recommends that the OHA Board of Commissioners approve contracts with Spencer Fane LLP, Goosman Law Firm, and Welch Law Firm PC, in an amount not to exceed \$100,000, jointly and severally, and for a contract term of one year with an option to renew for four one-year terms, to provide legal services;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves a contract with Spencer Fane LLP, Goosman Law Firm, and Welch Law Firm PC, in an amount not to exceed \$100,000, jointly and severally, and for a contract term of one year with an option to renew for four one-year terms, to provide legal services.

\_\_\_\_\_  
David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

\_\_\_\_\_  
Joanie Poore, Secretary

5.1.4. Development/External Affairs/Public Relations Committee Resolutions

5.1.4.1. Resolution 2024-103 Option Agreements for Vacant Spencer  
Property

**RESOLUTION NO. 2024 – 103**  
**EXECUTE OPTION AGREEMENT WITH HIGH ASPIRATION ACADEMY**

**WHEREAS**, the Housing Authority of the City of Omaha (OHA) owns vacant parcels of land that were previously part of the Spencer Homes public housing site located at 2676 Spencer Street, 3202 North 26<sup>th</sup> Avenue and 3203 Spencer Street;

**WHEREAS**, OHA no longer has a need for the vacant parcels and wishes for the land to be used for a purpose that will serve the needs and interests of the community;

**WHEREAS**, High Aspiration Academy is a Nebraska non-profit corporation that intends to use the parcels for programs that will keep children of all ages and backgrounds healthy, active and engaged, and, as a result, benefit the entire neighborhood.

**WHEREAS**, OHA staff recommends that the Board of Commissioners authorize OHA to execute option agreements between OHA and High Aspiration Academy for the parcels described above. The parcels would be sold for appraised value only after approval from the U.S. Department of Housing and Urban Development

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby authorizes OHA to execute option agreements between OHA and High Aspiration Academy, for disposition of the vacant parcels at 2676 Spencer Street, 3202 North 26<sup>th</sup> Avenue and 3203 Spencer Street, and, further, hereby authorizes the CEO to make revisions and modifications to the option agreement terms in consultation with the Board Chair and to take such actions and execute such documents as needed to execute the option agreement with High Aspiration Academy.

\_\_\_\_\_  
David Levy, Chairman

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

\_\_\_\_\_  
Joanie Poore, Secretary

## REAL ESTATE OPTION AGREEMENT

This Real Estate Option Agreement (“Option Agreement”) is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2024 (the “Effective Date”), by and between the Housing Authority of the City of Omaha (“Seller”), and High Aspiration Academy, a Nebraska non-profit corporation (“Buyer”).

### RECITALS

- A. Seller is the owner of certain real estate (as defined in Neb. Rev. Stat. § 76-201) described on Exhibit A, which is attached hereto and incorporated herein by this reference.
- B. Buyer wants to acquire an option to purchase the Property and Seller is willing to provide Buyer with an option to purchase the Property.

NOW, THEREFORE, in consideration of the mutual covenants and agreements of the parties recited herein, it is mutually agreed as follows:

### ARTICLE I

#### OPTION TO PURCHASE

1.1 **Option.** In consideration of the Option Price, as defined herein, and other valuable consideration, Seller hereby grants to Buyer an exclusive option (“Option”) to purchase the Property, subject to the terms and conditions hereinafter specified.

1.2 **Term.** This Option shall extend for a period of approximately one (1) year (the “Option Term”) beginning on November 1, 2024, and shall expire, if not then exercised at 5:00 p.m. on October 31, 2025 (the “Expiration Date”).

1.3 **Option Price.** Buyer shall pay to Seller the sum of Ten and No/100 Dollars (\$10.00) (the “Option Price”) for the Option provided herein. Within three (3) days of the Effective Date, Buyer shall pay to Seller the Option Price. The Option Price shall be non-refundable and shall not be applied as a credit against the Purchase Price if Buyer exercises the Option.

1.4 **Exercise.** In order to exercise this Option, Buyer shall deliver to Seller written notice of its exercise in accordance with paragraph 4.16 (Notices). Failure to exercise this Option prior to 5:00 p.m. on the Expiration Date, shall act as an expiration and termination of Buyer’s rights hereunder.

1.5 **Renewal.** For the same consideration, Buyer shall have the right to renew this Option to purchase the Property under the same terms for an additional year or until the completion of any entitlement or program application cycle in process at the time of expiration award or any due diligence investigation in progress. Buyer shall renew by notice in writing to Seller prior to expiration of the option period.

1.6 **Offer to Buy Real Estate and Acceptance.** If Buyer exercises the Option, then the parties shall be bound to the terms and conditions of this Option Agreement which shall also operate as a Real Estate Purchase Agreement.

## ARTICLE II

### CLOSING PROVISIONS

2.1 **Purchase Price.** At Closing, as defined herein, Buyer agrees to pay to Seller eighty-seven thousand dollars (\$87,000.00) (the "Purchase Price").

2.2 **Closing Costs.** Buyer agrees to pay all closing costs. Buyer shall pay the full cost of the owner's title insurance policy.

2.3 **Real Estate Taxes and Prorations.** Seller shall pay all taxes for the years prior to the year of closing. Taxes for the year of closing together with interest, rents dues, prepaid utilities and heating fuel, if any, shall be prorated to the date of closing. Taxes shall be prorated based upon the county assessor's valuation at the date of closing and the most recently certified mill levy.

2.4 **Conveyance.** Seller represents as of the Effective Date that they have good, valid and marketable title, in fee simple, except that Seller holds the Property in trust for the benefit of the United States Department of Housing and Urban Development (HUD) and this Agreement has no effect whatsoever on HUD's rights in the Properties. Seller has the authority to enter into this Agreement and to observe and perform all of its duties and obligations herein. Seller agrees to and shall convey title to Property to Buyer or his nominee by special warranty deed free and clear of all liens, leases or occupancy agreements, except Permitted Exceptions further defined herein and those Buyer agrees to assume.

2.5 **Closing Date.** The parties agree to close this transaction ("Closing") within thirty (30) days after the exercise of the Option, or as soon as possible thereafter (the "Closing Date"). The parties agree to utilize a mutually agreeable title company as the Escrow Closing Agent (the "Title Company") to close this transaction.

2.6 **Closing Costs.** Seller shall be obligated to prepare the Deed and to pay Nebraska Documentary Stamp taxes, if any, relating to the transfer of the Property from Seller to Buyer. Buyer shall be obligated to prepare the Real Estate Transfer Statement and to pay the cost, if any, of recording the Deed. Buyer shall pay for its own title insurance. Buyer and Seller shall each pay one-half of the closing and escrow expenses of the Title Company. Each Party shall pay its own attorney fees.

2.6 **Possession.** Seller shall deliver possession of the Property to Buyer on the Closing Date.

## ARTICLE III

### DEFAULT PROVISIONS

3.1 **Default by Buyer.** If Buyer exercises the Option but the sale and purchase of the Property is not consummated because of Buyer's default, then Seller shall have all rights, powers, privileges, and remedies conferred hereunder and in law or by equity, all of which shall be cumulative and not exclusive.

3.2 **Default by Seller.** If, (i) because of Seller's default, Buyer does not exercise the Option, or the sale, purchase, and exchange of the Property is not consummated, or (ii) Seller defaults in the performance of its obligations hereunder, then Buyer shall have all rights, powers, privileges, and remedies conferred hereunder and in law or by equity, all of which shall be cumulative and not exclusive.

## ARTICLE IV

### MISCELLANEOUS PROVISIONS

4.1 **Risk of Loss.** Any risk of loss of the Property shall be borne by Seller until title has been conveyed to Buyer at Closing. In the event, prior to the Closing Date, that the improvements, if any, on the real property are materially damaged by fire, exposure, or any other casualty, Buyer shall have the right to rescind the exercise of the Option, or to proceed with the Closing if the Option has been (or is) exercised and receive an assignment of the applicable insurance proceeds as a result of such casualty.

4.2 **Real Estate Commissions.** Buyer and Seller represent that neither have executed any listing agreement or other document with a real estate broker, agent, or salesperson. In the event that any real estate broker, agent, or sales person claims a commission, finder's fee, or other compensation as a result of this transaction, the party alleged to have entered into an agreement with such broker, agent, or sales person shall indemnify and hold the other party harmless from and against any such commission, finder's fee, or other compensation and all costs or expenses, including court costs and reasonable attorneys' fees which may be associated therewith.

4.3 **Access or Testing.** Buyer may have access to the premises for soil testing or other engineering studies including environmental provided Buyer shall restore the premises to its condition prior to such testing. All of same at the expense of Buyer.

4.4 **Land use, Zoning and Entitlement.** During the option term, Buyer may seek land use entitlements through the City of Omaha and or the United States (including the Department of Housing and Urban Development) necessary for the intended purpose of Buyer. All of the same at the expense of Buyer.

4.5 **Program Allocations.** During the option term, Buyer may seek or apply for any governmental programs or philanthropy related to Buyer's future use of the Property. All of the same at the expense of Buyer.

4.6 **Cooperation.** Each party hereby agrees to sign, execute, acknowledge, and deliver any and all certificates of title, deeds, or other documents or papers necessary or appropriate and to do all other acts necessary or expedient to fully carry out and fulfill the terms, provisions, and intentions of this Option Agreement. Seller and Buyer shall each have the duty of good faith one to the other.

4.7 **Encumbrances:** Seller is the only entity in possession or occupancy of the Properties. No leases currently exist on the Property.

A Declaration of Trust in favor of HUD is recorded on the Property (the DOT). Seller cannot sell or enter into an agreement to sell the Property until HUD has approved removal of the DOT. Seller shall seek permission from HUD to remove the DOT in anticipation of selling the Property based upon the conditions described herein. If HUD does not approve removal of the DOT, this Option Agreement shall be null and void. Upon approval of the removal of the DOT, Seller shall immediately notify Buyer and warrant such removal.

On the day the Property is transferred from Seller to Buyer ("Closing") the Property shall be transferred and conveyed to Buyer free and clear of all encumbrances, service contracts, leases or occupancy agreements, and parties in possession, except any use restriction required by HUD, and those accepted by Buyer, and subject only to the Permitted Exceptions defined herein.

4.8 **Property Condition:** (A) As of the Effective Date, to the best knowledge of Seller without a duty to investigate: (i) no Hazardous Materials are presently stored or otherwise located upon or within the Properties, and no part of the Properties is contaminated by any Hazardous Materials, (ii) to the best knowledge of Seller the Properties has never been used as a landfill; (B) Between the Effective Date and the Closing, Seller shall maintain the Properties in the ordinary course of business consistent with the practices and procedures followed by Seller prior to the Effective Date; (C) Between the Effective Date and the Closing, Seller will promptly notify Buyer of any written notice received of any violation of any laws, ordinances, rules or administrative or judicial orders affecting Seller's ability to transfer and convey the Properties to Buyer; and (D) Within thirty (30) days of the Effective Date, Seller shall deliver to Buyer copies of the documents in Seller's possession or control, including but not limited to items set forth on Exhibit 'A' and incorporated herein attached hereto ("Due Diligence Materials"). All documents supplied to Buyer by Seller in accordance with Exhibit 'A' are true, complete and correct copies of all of the documents in Seller's possession or control regarding the subject matter thereof.

4.9 **Title and Survey:** After the Effective Date, Buyer shall at Buyer's option order an ALTA Title Commitment ("Title Commitment") from a Title Company of its choosing and an ALTA/ACSM Survey ("Survey") from a survey company. Within thirty (30) days after Buyer's receipt of the Title Commitment and Survey, whichever occurs last, Buyer shall provide written notice to Seller of any matters disclosed in the Title Commitment or Survey which Buyer finds, in its sole discretion, objectionable ("Title Objections") The DOT recorded in favor of HUD and LURA recorded in favor of NIFA shall not be the basis of a Buyer's objection. Seller shall then use all reasonable efforts to correct and/or cure the Title Objections within thirty (30) days after receipt of such notice (the "Cure Period"). In the event Seller (a) is unable to cure the Title

Objections to the Title Commitment or Survey during the option term, or (b) has not provided notice to Buyer prior to the expiration of the option term that Seller shall satisfy on or prior to Closing any Title Objections associated with any monetary liens related to Seller's financing for the Properties, Buyer shall have the right to extend the option term or waive such objection(s) in its sole discretion or to terminate this Agreement with the entire Deposit returned to the Buyer. Notwithstanding the foregoing, Buyer shall not terminate this Agreement during any period of time that Seller is expending efforts to cure a Title Objection, and the parties further agree that the Cure Period shall be automatically extended on a day-to-day basis upon Seller providing evidence of such efforts to Buyer. Any Title Objection that Seller is unable to cure, and that has been waived by Buyer, shall be deemed "Permitted Exception(s)". Buyer shall be responsible for the cost of the Title Commitment. The cost of any endorsements required by Buyer shall be the responsibility of the Buyer. The cost of the Survey shall be the responsibility of the Buyer.

4.10 **Applicable Conditions:** Buyer's obligations under this Agreement are conditioned upon the happening of each of the following events occurring at or prior to Closing: (A) Buyer exercising its option; (B) All of Seller's representations and warranties shall be true and accurate as of the Closing; (C) Seller shall have observed and performed all of Seller's covenants and agreements; (D) Seller shall have cured and/or corrected all matters in the Title Commitment or Survey found objectionable by Buyer other than the Permitted Exceptions. Seller's obligations under this Agreement are conditioned upon HUD approving the removal of the DOT recorded on the Properties.

4.11 **Rents, Deposits and Leases, if Rented:** The Property is not presently subject to any leases and will not be subject to any leases at the time of Closing.

4.12 **Sanitary and Improvement District (S.I.D.):** Buyer understands that the Properties are not located within an S.I.D.

4.13 **Insurance:** Any risk of loss to the Properties shall be borne by the Seller until Closing. In the event, prior to Closing, the buildings located on the Properties are materially damaged by fire, explosion or any other cause, Buyer shall have the right to rescind this Agreement, and the Deposit shall be refunded to Buyer.

4.14 **Environmental:** Seller represents to the best of Seller's knowledge, information and belief, there are no conditions present or existing with respect to the Properties which currently give rise to or create environmental hazards or liabilities and there are no enforcement actions pending with respect thereto. Seller represents that Seller has disclosed to Buyer all information which Seller may have relative to the use, storage or disposal of any hazardous substance or chemical or hydrocarbon product in connection with the Properties. During the option period Seller shall not allow any environmental hazards or contamination on the premises. If any shall occur it shall notify Buyer and promptly clean up the same. Seller shall transfer the property free from environmental hazard or contamination.

4.15 **Confidentiality:** Buyer agrees that it shall keep confidential the information contained in the materials delivered or provided by Seller for inspection and shall not disclose such information to any third parties; provided, however, Buyer shall not be required to keep any information or materials confidential (i) after the Closing, (ii) if disclosure is required pursuant to

a court order or by any law, or (iii) as is necessary to enable Buyer to obtain financing for the purchase described herein. If the transactions contemplated by this Agreement are not consummated for any reason, Buyer promptly shall return to Seller all copies and originals of information and materials previously provided for inspection by Seller to Buyer. This Section shall remain effective even after the expiration or termination of this Agreement.

4.16 **Notices:** All notices or other communications required hereunder shall be in writing and may personally be delivered or sent by registered or certified mail, return receipt requested, or delivered by a nationally recognized overnight courier service with charges pre-paid, or sent via e-mail, and shall be deemed delivered on the date of delivery. Notices shall be defined below and may be changed upon three (3) days' notice pursuant to this paragraph.

BUYER'S NOTICES TO:           Name:           Osuman Issaka  
  Company:       High Aspiration Academy  
  Address:       1111 N. 13<sup>th</sup> Street, Suite 400  
  City/State/Zip: Omaha, NE 68102  
  Telephone:     402-713-9394  
  E-Mail:       osuman.issaka@thesimplefoundation.org

SELLER'S NOTICES TO:        Name:           Joanie Poore  
  Company:       OHA  
  Address:       1823 Harney Street  
  City/State/Zip: Omaha, Nebraska 68102  
  Telephone:     402-444-6900  
  E-Mail:       [jpoore@ohauthority.org](mailto:jpoore@ohauthority.org)

4.17 **Interpretations.** Any uncertainty or ambiguity existing herein shall not be interpreted against either party because such party prepared any portion of this Option Agreement, but shall be interpreted according to the application of rules of interpretation of contracts generally.

4.18 **Assignment.** Buyer may assign this Agreement prior to Closing to a related affiliate for the purpose of Closing.

4.19 **Severability.** If any term, covenant, or condition of this Option Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Option Agreement or the application of such terms, covenants, and conditions to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby and each term, covenant, or condition of this Option Agreement shall be valid and enforceable to the fullest extent permitted by law.

4.20 **Entire Agreement.** This Option Agreement constitutes the entire agreement of Buyer and Seller relating to the subject hereof. It supersedes any prior agreements or

understandings among them and shall not be modified or amended in any manner except in writing by the parties.

4.21 **Alterations**. No alterations or modifications of any part of this Option Agreement or waivers of any of its provisions shall be effective or enforceable against any parties unless the same shall be made in writing and signed by the party to be charged.

4.22 **Waiver**. One or more waivers of any covenants, conditions, rules or regulations by Buyer or Seller shall not be construed as a waiver of a further breach of the same or different kind at any other time.

4.23 **Governing Law**. All aspects of this Option Agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

4.24 **Parties in Interest**. This Option Agreement shall be binding upon and shall inure to the benefit of Buyer and Seller and their respective heirs, personal representatives, successors and assigns.

4.25 **Counterparts**. This Agreement may be executed via electronic transmission in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Each party hereby represents and warrants that it has the proper authorization and authority to execute this Agreement and shall provide proper authorizing documentation to the other party within ten (10) days of the other party's reasonable request.

4.26 **Time is of the Essence**. Time is agreed to be of the essence of this Option Agreement.

4.27 **Termination by Failure of HUD Approval** HUD does not approve removal of the DOT after OHA has pursued a disposition pursuant to 24 CFR 970.17, this Agreement shall terminate.

EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, THIS OFFER IS BASED UPON BUYER'S PERSONAL INSPECTION OR INVESTIGATION OF THE PROPERTIES AND NOT UPON ANY REPRESENTATION OR WARRANTIES OF CONDITION BY THE SELLER.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed this Option Agreement as of the Effective Date.

**“BUYER”**

HIGHER ASPIRATIONS ACADEMY,  
a Nebraska Non-Profit Corporation

By: \_\_\_\_\_  
Osuman Issaka, Manager

**“SELLER”**

THE HOUSING AUTHORITY OF THE CITY OF  
OMAHA, a Political Subdivision of the State of  
Nebraska

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

## EXHIBIT A

2676 Spencer Street, Omaha, Nebraska

Legally Described As: SPENCER HOMES LOT 0 BLOCK 3 LYING EAST OF NORTH FREEWAY & VAC STS ADJCENT, Omaha, Douglas County, Nebraska

3202 North 26<sup>th</sup> Avenue, Omaha, Nebraska

Legally Described As: SPENCER HOMES LOT ½ VAC 26 AVE ADJ & ALL BLK 4, Omaha, Douglas County, Nebraska

EXHIBIT 'B'

**Due Diligence Materials**

1. Copies of existing engineering and geological studies for the Properties.
2. Details regarding any litigation threatened or pending against the Properties and/or Seller with respect to the Properties during the last three (3) years and copies of all insurance policies.
3. Copies of any existing appraisals, environmental reports, memoranda or documents with regard to the Properties.
4. Copies of any and all existing title insurance commitments, abstracts, policies and surveys.
5. Copies of such other documents, information and materials reasonably requested by Buyer.

## REAL ESTATE OPTION AGREEMENT

This Real Estate Option Agreement (“Option Agreement”) is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2024 (the “Effective Date”), by and between the Housing Authority of the City of Omaha (“Seller”), and High Aspiration Academy, a Nebraska non-profit corporation (“Buyer”).

### RECITALS

- A. Seller is the owner of certain real estate (as defined in Neb. Rev. Stat. § 76-201) described on Exhibit A, which is attached hereto and incorporated herein by this reference.
- B. Buyer wants to acquire an option to purchase the Property and Seller is willing to provide Buyer with an option to purchase the Property.

NOW, THEREFORE, in consideration of the mutual covenants and agreements of the parties recited herein, it is mutually agreed as follows:

### ARTICLE I

#### OPTION TO PURCHASE

1.1 **Option.** In consideration of the Option Price, as defined herein, and other valuable consideration, Seller hereby grants to Buyer an exclusive option (“Option”) to purchase the Property, subject to the terms and conditions hereinafter specified.

1.2 **Term.** This Option shall extend for a period of approximately one (1) year (the “Option Term”) beginning on November 1, 2024, and shall expire, if not then exercised at 5:00 p.m. on October 31, 2025 (the “Expiration Date”).

1.3 **Option Price.** Buyer shall pay to Seller the sum of Ten and No/100 Dollars (\$10.00) (the “Option Price”) for the Option provided herein. Within three (3) days of the Effective Date, Buyer shall pay to Seller the Option Price. The Option Price shall be non-refundable and shall not be applied as a credit against the Purchase Price if Buyer exercises the Option.

1.4 **Exercise.** In order to exercise this Option, Buyer shall deliver to Seller written notice of its exercise in accordance with paragraph 4.16 (Notices). Failure to exercise this Option prior to 5:00 p.m. on the Expiration Date, shall act as an expiration and termination of Buyer’s rights hereunder.

1.5 **Renewal.** For the same consideration, Buyer shall have the right to renew this Option to purchase the Property under the same terms for an additional year or until the completion of any entitlement or program application cycle in process at the time of expiration award or any due diligence investigation in progress. Buyer shall renew by notice in writing to Seller prior to expiration of the option period.

1.6 **Offer to Buy Real Estate and Acceptance.** If Buyer exercises the Option, then the parties shall be bound to the terms and conditions of this Option Agreement which shall also operate as a Real Estate Purchase Agreement.

## ARTICLE II

### CLOSING PROVISIONS

2.1 **Purchase Price.** At Closing, as defined herein, Buyer agrees to pay to Seller sixty thousand dollars (\$60,000.00) (the "Purchase Price").

2.2 **Closing Costs.** Buyer agrees to pay all closing costs. Buyer shall pay the full cost of the owner's title insurance policy.

2.3 **Real Estate Taxes and Prorations.** Seller shall pay all taxes for the years prior to the year of closing. Taxes for the year of closing together with interest, rents dues, prepaid utilities and heating fuel, if any, shall be prorated to the date of closing. Taxes shall be prorated based upon the county assessor's valuation at the date of closing and the most recently certified mill levy.

2.4 **Conveyance.** Seller represents as of the Effective Date that they have good, valid and marketable title, in fee simple, except that Seller holds the Property in trust for the benefit of the United States Department of Housing and Urban Development (HUD) and this Agreement has no effect whatsoever on HUD's rights in the Properties. Seller has the authority to enter into this Agreement and to observe and perform all of its duties and obligations herein. Seller agrees to and shall convey title to Property to Buyer or his nominee by special warranty deed free and clear of all liens, leases or occupancy agreements, except Permitted Exceptions further defined herein and those Buyer agrees to assume.

2.5 **Closing Date.** The parties agree to close this transaction ("Closing") within thirty (30) days after the exercise of the Option, or as soon as possible thereafter (the "Closing Date"). The parties agree to utilize a mutually agreeable title company as the Escrow Closing Agent (the "Title Company") to close this transaction.

2.6 **Closing Costs.** Seller shall be obligated to prepare the Deed and to pay Nebraska Documentary Stamp taxes, if any, relating to the transfer of the Property from Seller to Buyer. Buyer shall be obligated to prepare the Real Estate Transfer Statement and to pay the cost, if any, of recording the Deed. Buyer shall pay for its own title insurance. Buyer and Seller shall each pay one-half of the closing and escrow expenses of the Title Company. Each Party shall pay its own attorney fees.

2.6 **Possession.** Seller shall deliver possession of the Property to Buyer on the Closing Date.

## ARTICLE III

### DEFAULT PROVISIONS

3.1 **Default by Buyer.** If Buyer exercises the Option but the sale and purchase of the Property is not consummated because of Buyer's default, then Seller shall have all rights, powers, privileges, and remedies conferred hereunder and in law or by equity, all of which shall be cumulative and not exclusive.

3.2 **Default by Seller.** If, (i) because of Seller's default, Buyer does not exercise the Option, or the sale, purchase, and exchange of the Property is not consummated, or (ii) Seller defaults in the performance of its obligations hereunder, then Buyer shall have all rights, powers, privileges, and remedies conferred hereunder and in law or by equity, all of which shall be cumulative and not exclusive.

## ARTICLE IV

### MISCELLANEOUS PROVISIONS

4.1 **Risk of Loss.** Any risk of loss of the Property shall be borne by Seller until title has been conveyed to Buyer at Closing. In the event, prior to the Closing Date, that the improvements, if any, on the real property are materially damaged by fire, exposure, or any other casualty, Buyer shall have the right to rescind the exercise of the Option, or to proceed with the Closing if the Option has been (or is) exercised and receive an assignment of the applicable insurance proceeds as a result of such casualty.

4.2 **Real Estate Commissions.** Buyer and Seller represent that neither have executed any listing agreement or other document with a real estate broker, agent, or salesperson. In the event that any real estate broker, agent, or sales person claims a commission, finder's fee, or other compensation as a result of this transaction, the party alleged to have entered into an agreement with such broker, agent, or sales person shall indemnify and hold the other party harmless from and against any such commission, finder's fee, or other compensation and all costs or expenses, including court costs and reasonable attorneys' fees which may be associated therewith.

4.3 **Access or Testing.** Buyer may have access to the premises for soil testing or other engineering studies including environmental provided Buyer shall restore the premises to its condition prior to such testing. All of same at the expense of Buyer.

4.4 **Land use, Zoning and Entitlement.** During the option term, Buyer may seek land use entitlements through the City of Omaha and or the United States (including the Department of Housing and Urban Development) necessary for the intended purpose of Buyer. All of the same at the expense of Buyer.

4.5 **Program Allocations.** During the option term, Buyer may seek or apply for any governmental programs or philanthropy related to Buyer's future use of the Property. All of the same at the expense of Buyer.

4.6 **Cooperation.** Each party hereby agrees to sign, execute, acknowledge, and deliver any and all certificates of title, deeds, or other documents or papers necessary or appropriate and to do all other acts necessary or expedient to fully carry out and fulfill the terms, provisions, and intentions of this Option Agreement. Seller and Buyer shall each have the duty of good faith one to the other.

4.7 **Encumbrances:** Seller is the only entity in possession or occupancy of the Properties. No leases currently exist on the Property.

A Declaration of Trust in favor of HUD is recorded on the Property (the DOT). Seller cannot sell or enter into an agreement to sell the Property until HUD has approved removal of the DOT. Seller shall seek permission from HUD to remove the DOT in anticipation of selling the Property based upon the conditions described herein. If HUD does not approve removal of the DOT, this Option Agreement shall be null and void. Upon approval of the removal of the DOT, Seller shall immediately notify Buyer and warrant such removal.

On the day the Property is transferred from Seller to Buyer ("Closing") the Property shall be transferred and conveyed to Buyer free and clear of all encumbrances, service contracts, leases or occupancy agreements, and parties in possession, except any use restriction required by HUD, and those accepted by Buyer, and subject only to the Permitted Exceptions defined herein.

4.8 **Property Condition:** (A) As of the Effective Date, to the best knowledge of Seller without a duty to investigate: (i) no Hazardous Materials are presently stored or otherwise located upon or within the Properties, and no part of the Properties is contaminated by any Hazardous Materials, (ii) to the best knowledge of Seller the Properties has never been used as a landfill; (B) Between the Effective Date and the Closing, Seller shall maintain the Properties in the ordinary course of business consistent with the practices and procedures followed by Seller prior to the Effective Date; (C) Between the Effective Date and the Closing, Seller will promptly notify Buyer of any written notice received of any violation of any laws, ordinances, rules or administrative or judicial orders affecting Seller's ability to transfer and convey the Properties to Buyer; and (D) Within thirty (30) days of the Effective Date, Seller shall deliver to Buyer copies of the documents in Seller's possession or control, including but not limited to items set forth on Exhibit 'A' and incorporated herein attached hereto ("Due Diligence Materials"). All documents supplied to Buyer by Seller in accordance with Exhibit 'A' are true, complete and correct copies of all of the documents in Seller's possession or control regarding the subject matter thereof.

4.9 **Title and Survey:** After the Effective Date, Buyer shall at Buyer's option order an ALTA Title Commitment ("Title Commitment") from a Title Company of its choosing and an ALTA/ACSM Survey ("Survey") from a survey company. Within thirty (30) days after Buyer's receipt of the Title Commitment and Survey, whichever occurs last, Buyer shall provide written notice to Seller of any matters disclosed in the Title Commitment or Survey which Buyer finds, in its sole discretion, objectionable ("Title Objections") The DOT recorded in favor of HUD and LURA recorded in favor of NIFA shall not be the basis of a Buyer's objection. Seller shall then use all reasonable efforts to correct and/or cure the Title Objections within thirty (30) days after receipt of such notice (the "Cure Period"). In the event Seller (a) is unable to cure the Title

Objections to the Title Commitment or Survey during the option term, or (b) has not provided notice to Buyer prior to the expiration of the option term that Seller shall satisfy on or prior to Closing any Title Objections associated with any monetary liens related to Seller's financing for the Properties, Buyer shall have the right to extend the option term or waive such objection(s) in its sole discretion or to terminate this Agreement with the entire Deposit returned to the Buyer. Notwithstanding the foregoing, Buyer shall not terminate this Agreement during any period of time that Seller is expending efforts to cure a Title Objection, and the parties further agree that the Cure Period shall be automatically extended on a day-to-day basis upon Seller providing evidence of such efforts to Buyer. Any Title Objection that Seller is unable to cure, and that has been waived by Buyer, shall be deemed "Permitted Exception(s)". Buyer shall be responsible for the cost of the Title Commitment. The cost of any endorsements required by Buyer shall be the responsibility of the Buyer. The cost of the Survey shall be the responsibility of the Buyer.

4.10 **Applicable Conditions:** Buyer's obligations under this Agreement are conditioned upon the happening of each of the following events occurring at or prior to Closing: (A) Buyer exercising its option; (B) All of Seller's representations and warranties shall be true and accurate as of the Closing; (C) Seller shall have observed and performed all of Seller's covenants and agreements; (D) Seller shall have cured and/or corrected all matters in the Title Commitment or Survey found objectionable by Buyer other than the Permitted Exceptions. Seller's obligations under this Agreement are conditioned upon HUD approving the removal of the DOT recorded on the Properties.

4.11 **Rents, Deposits and Leases, if Rented:** The Property is not presently subject to any leases and will not be subject to any leases at the time of Closing.

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4.14 **Environmental:** Seller represents to the best of Seller's knowledge, information and belief, there are no conditions present or existing with respect to the Properties which currently give rise to or create environmental hazards or liabilities and there are no enforcement actions pending with respect thereto. Seller represents that Seller has disclosed to Buyer all information which Seller may have relative to the use, storage or disposal of any hazardous substance or chemical or hydrocarbon product in connection with the Properties. During the option period Seller shall not allow any environmental hazards or contamination on the premises. If any shall occur it shall notify Buyer and promptly clean up the same. Seller shall transfer the property free from environmental hazard or contamination.

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a court order or by any law, or (iii) as is necessary to enable Buyer to obtain financing for the purchase described herein. If the transactions contemplated by this Agreement are not consummated for any reason, Buyer promptly shall return to Seller all copies and originals of information and materials previously provided for inspection by Seller to Buyer. This Section shall remain effective even after the expiration or termination of this Agreement.

4.16 **Notices:** All notices or other communications required hereunder shall be in writing and may personally be delivered or sent by registered or certified mail, return receipt requested, or delivered by a nationally recognized overnight courier service with charges pre-paid, or sent via e-mail, and shall be deemed delivered on the date of delivery. Notices shall be defined below and may be changed upon three (3) days' notice pursuant to this paragraph.

BUYER'S NOTICES TO:           Name:           Osuman Issaka  
  Company:       High Aspiration Academy  
  Address:       1111 N. 13<sup>th</sup> Street, Suite 400  
  City/State/Zip: Omaha, NE 68102  
  Telephone:     402-713-9394  
  E-Mail:       osuman.issaka@thesimplefoundation.org

SELLER'S NOTICES TO:        Name:           Joanie Poore  
  Company:       OHA  
  Address:       1823 Harney Street  
  City/State/Zip: Omaha, Nebraska 68102  
  Telephone:     402-444-6900  
  E-Mail:       [jpoore@ohauthority.org](mailto:jpoore@ohauthority.org)

4.17 **Interpretations.** Any uncertainty or ambiguity existing herein shall not be interpreted against either party because such party prepared any portion of this Option Agreement, but shall be interpreted according to the application of rules of interpretation of contracts generally.

4.18 **Assignment.** Buyer may assign this Agreement prior to Closing to a related affiliate for the purpose of Closing.

4.19 **Severability.** If any term, covenant, or condition of this Option Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Option Agreement or the application of such terms, covenants, and conditions to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby and each term, covenant, or condition of this Option Agreement shall be valid and enforceable to the fullest extent permitted by law.

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understandings among them and shall not be modified or amended in any manner except in writing by the parties.

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4.22 **Waiver**. One or more waivers of any covenants, conditions, rules or regulations by Buyer or Seller shall not be construed as a waiver of a further breach of the same or different kind at any other time.

4.23 **Governing Law**. All aspects of this Option Agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

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4.27 **Termination by Failure of HUD Approval** HUD does not approve removal of the DOT after OHA has pursued a disposition pursuant to 24 CFR 970.17, this Agreement shall terminate.

EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, THIS OFFER IS BASED UPON BUYER'S PERSONAL INSPECTION OR INVESTIGATION OF THE PROPERTIES AND NOT UPON ANY REPRESENTATION OR WARRANTIES OF CONDITION BY THE SELLER.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed this Option Agreement as of the Effective Date.

**“BUYER”**

HIGHER ASPIRATIONS ACADEMY,  
a Nebraska Non-Profit Corporation

By: \_\_\_\_\_  
Osuman Issaka, Manager

**“SELLER”**

THE HOUSING AUTHORITY OF THE CITY OF  
OMAHA, a Political Subdivision of the State of  
Nebraska

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

EXHIBIT A

3202 Spencer Street, Omaha, Nebraska

Legally Described As: KENNEDY SQUARE EAST LOT5 BLOCK 0 LOT 5 52165 SQFT, Omaha,  
Douglas County, Nebraska

EXHIBIT 'B'

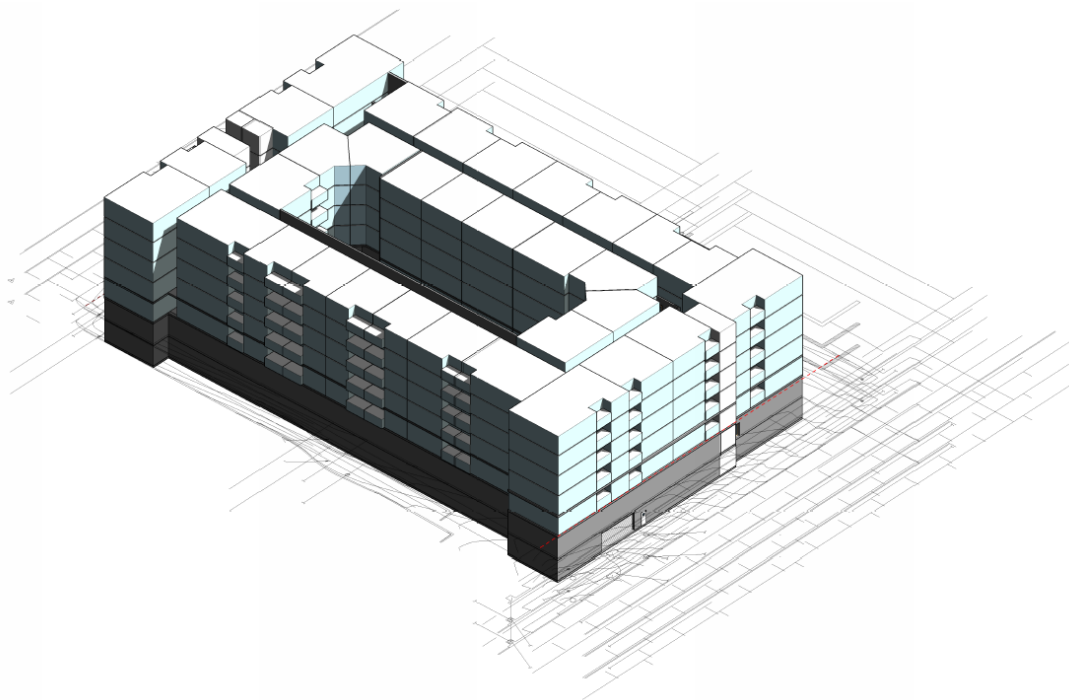
**Due Diligence Materials**

1. Copies of existing engineering and geological studies for the Properties.
2. Details regarding any litigation threatened or pending against the Properties and/or Seller with respect to the Properties during the last three (3) years and copies of all insurance policies.
3. Copies of any existing appraisals, environmental reports, memoranda or documents with regard to the Properties.
4. Copies of any and all existing title insurance commitments, abstracts, policies and surveys.
5. Copies of such other documents, information and materials reasonably requested by Buyer.

5.1.4.2. Resolution 2024-104 Bond Inducement for Columbus Park



Central at Columbus Park is a multi-family housing development located on a 1.08-acre site near 20th and Pierce Street in Omaha, Nebraska, just 1.2 miles from downtown. Nestled in the sought-after Columbus Park neighborhood, known for its convenient location, parks, restaurants, and vibrant residential atmosphere, the project is designed to strengthen community connections. The 7-story building features 5 residential floors above 2 levels of structured parking. Central at Columbus Park will offer 157 affordable housing units, including 63 one-bedroom, 64 two-bedroom, 15 three-bedroom, and 15 four-bedroom apartments, with 207 parking spaces available. Community amenities include a fitness area, in-unit washer and dryer, on-site management, a community room, and a storm shelter. This development is dedicated to enhancing the quality of life for residents, fostering a strong sense of community, and creating opportunities for future generations to thrive.





RESOLUTION NO. 2024-104

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE OMAHA HOUSING AUTHORITY, EXPRESSING AN INTENT TO ISSUE BONDS AND REIMBURSE CERTAIN QUALIFIED EXPENDITURES WITH PROCEEDS OF ONE OR MORE ISSUES OF SUCH BONDS TO BE ISSUED IN AN AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$28,000,000 TO FINANCE THE ACQUISITION AND CONSTRUCTION OF A MULTIFAMILY HOUSING DEVELOPMENT; AND AUTHORIZING THE TAKING OF ALL OTHER ACTIONS NECESSARY TO THE CONSUMMATION OF THE TRANSACTIONS CONTEMPLATED BY THIS RESOLUTION; AND RELATED MATTERS.

WHEREAS, the Omaha Housing Authority (“OHA”) has been created as a public body, corporate and politic, designated a political subdivision of the State of Nebraska (the “State”) pursuant to Nebraska Revised Statutes Section 71-1572, et seq. (the “Act”), exercising necessary and essential governmental functions for the purposes stated in the Act; and

WHEREAS, OHA is authorized and empowered by the constitution and laws of the State, including the Act to issue bonds and other debt instruments to finance the development and operation of decent, safe and sanitary rental housing that is affordable to persons of low and moderate income; and

WHEREAS, OHA desires to issue bonds and reimburse Union Development Holdings, LLC or an affiliate thereof (the “Borrower”) with proceeds of one or more issues of such bonds issued by OHA (the “Bonds”) in an amount not to exceed \$26,000,000, for the purpose of financing the acquisition and construction of a multifamily rental housing development expected to be known as Central at Columbus Park, a 156-unit rental housing project to be located at or near 20<sup>th</sup> and Pierce Street, Omaha, Douglas County, Nebraska (the “Project”) to be occupied by persons of low and/or moderate income in compliance with the Act, the rules of OHA and applicable provisions of the Internal Revenue Code of 1986, as amended; and

WHEREAS, OHA has determined that it is appropriate and necessary that OHA express its intention to issue the Bonds and to reimburse certain qualified expenditures incurred by the Borrower with respect to the acquisition and construction of the Project with the proceeds of the Bonds; and

WHEREAS, except for certain preliminary expenditures for which the Borrower may be reimbursed in accordance with Treasury Regulation Section 1.150-2(f)(2), no costs of the Project to be reimbursed have been paid more than 60 days prior to the date of this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF OMAHA HOUSING AUTHORITY THAT:

1. In order to finance the acquisition and construction of the Project, OHA hereby expresses its intent to issue the Bonds and reimburse certain qualified expenditures incurred by the Borrower with respect to the acquisition and construction of the Project with proceeds of the Bonds, in an amount not to exceed \$28,000,000. Qualified costs to be reimbursed shall be determined in accordance with the provisions of Treasury Regulation Section 1.150-2. The exact amounts, maturities, interest rates, redemption terms and other terms and provisions of the Bonds will be determined by a future resolution of OHA.

2. Subject to final approval by OHA, OHA will loan the proceeds of the Bonds to the Borrower for purposes of owning and operating the Project or otherwise financing the Project to or for the Borrower, pursuant to the terms of an agreement to be approved by OHA upon the adoption of a future resolution of OHA.

3. The provisions of this resolution are hereby declared to be separable, and if any section, phrase or provision shall for any reason be declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases or provisions.

4. That this Resolution shall become effective immediately upon its passage and approval.

Adopted and approved this 7<sup>th</sup> day of November, 2024 by the Board of Commissioners of Omaha Housing Authority.

By: \_\_\_\_\_  
David C. Levy  
Chair

ATTEST:

\_\_\_\_\_  
Joel Dougherty  
Vice-Chair

5.1.4.3. Resolution 2024-105 T-Mobile Tower Leases

## **FIRST AMENDMENT TO SITE LEASE AGREEMENT**

This First Amendment to Site Lease Agreement (“Amendment”) is made by and between Omaha Housing Authority, a(n) non-profit corporation (“Landlord”) and T-Mobile Central LLC, a Delaware limited liability company (“Tenant”).

WHEREAS, Landlord and Tenant entered into that certain Site Lease Agreement between Omaha Housing Authority and T-Mobile Central LLC dated July 7, 2017 (the “Lease”), whereby Landlord leased to Tenant certain portions of the Property located at 5900 Northwest Radial Hwy, Omaha, NE 68104 (the “Lease Premises”); and

**WHEREAS**, Landlord and Tenant desire to amend the Lease as follows;

**WHEREAS**, Landlord and Tenant hereby affirm that, as of the date hereof: (i) no breach or default by Landlord or Tenant occurred; and (ii) the Lease, and all the terms, covenants, conditions, provisions and agreements thereof, except as expressly modified by this Amendment are in full force and effect, with no defenses or offsets thereto; and

**NOW THEREFORE**, in consideration of the mutual covenants contained in the Lease and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Landlord and Tenant hereby agree as follows:

1. Landlord and Tenant hereby agree to add five (5) additional five (5) year terms to this Lease (the “Extended Renewal Terms”. The Extended Renewal Terms shall begin once the final Renewal Term of the Lease expires and shall be on the same terms and conditions of the Renewal Terms of the Lease.
2. Landlord and Tenant hereby agree beginning at the Effective Date of this First Amendment, Section 6 Rent/Other Charges b) shall be deleted in its entirety and replaced with the following:
  - b) The Rent for each successive Renewal Term shall be an amount equal to one hundred fifteen percent (115%) of the Rent for the immediately preceding Term. The Rent shall continue to be paid on a monthly basis. The Rent for each Extended Period shall be an amount equal to one hundred three percent (103%) of the Rent for the immediately preceding Term.
3. Each of the parties represent and warrant that they have the right, power, legal capacity and authority to enter into and perform their respective obligations under this Amendment.
4. This Amendment will be binding on and inure to the benefit of the parties herein, their heirs, executors, administrators, successors-in-interest and assigns.
5. Landlord represents and warrants to Tenant that the consent or approval of a third party has either been obtained or is not required with respect to the execution of this Amendment.

6. Except as specifically amended herein, the remaining terms of the Lease shall remain in full force and effect. To the extent any provision contained in this Amendment conflicts with the terms of the Lease, the terms and provisions of this Amendment shall prevail. All capitalized terms shall have the meaning ascribed to them in the Lease unless otherwise defined in this Amendment.
7. This Amendment may be executed in duplicate counterparts, each of which will be deemed an original.

**IN WITNESS WHEREOF**, the parties have executed this Amendment on the day and year last written below.

**LANDLORD**  
Omaha Housing Authority

**TENANT**  
T-Mobile Central LLC

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

## **FIRST AMENDMENT TO SITE LEASE AGREEMENT**

This First Amendment to Site Lease Agreement (“Amendment”) is made by and between Omaha Housing Authority, a(n) non-profit corporation (“Landlord”) and T-Mobile Central LLC, a Delaware limited liability company (“Tenant”).

WHEREAS, Landlord and Tenant entered into that certain Site Lease Agreement between Omaha Housing Authority and T-Mobile Central LLC dated July 7, 2017 (the “Lease”), whereby Landlord leased to Tenant certain portions of the Property located at 5904 Henniger Dr., Omaha, NE 68104 (the “Lease Premises”); and,

**WHEREAS**, Landlord and Tenant desire to amend the Lease as follows;

**WHEREAS**, Landlord and Tenant hereby affirm that, as of the date hereof: (i) no breach or default by Landlord or Tenant occurred; and (ii) the Lease, and all the terms, covenants, conditions, provisions and agreements thereof, except as expressly modified by this Amendment are in full force and effect, with no defenses or offsets thereto; and

**NOW THEREFORE**, in consideration of the mutual covenants contained in the Lease and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Landlord and Tenant hereby agree as follows:

1. Landlord and Tenant hereby agree to add five (5) additional five (5) year terms to this Lease (the “Extended Renewal Terms”. The Extended Renewal Terms shall begin once the final Renewal Term of the Lease expires and shall be on the same terms and conditions of the Renewal Terms of the Lease.
2. Landlord and Tenant hereby agree beginning at the Effective Date of this First Amendment, Section 6 Rent/Other Charges b) shall be deleted in its entirety and replaced with the following:
  - b) The Rent for each successive Renewal Term shall be an amount equal to one hundred fifteen percent (115%) of the Rent for the immediately preceding Term. The Rent shall continue to be paid on a monthly basis. The Rent for each Extended Period shall be an amount equal to one hundred three percent (103%) of the Rent for the immediately preceding Term.
3. Each of the parties represent and warrant that they have the right, power, legal capacity and authority to enter into and perform their respective obligations under this Amendment.
4. This Amendment will be binding on and inure to the benefit of the parties herein, their heirs, executors, administrators, successors-in-interest and assigns.
5. Landlord represents and warrants to Tenant that the consent or approval of a third party has either been obtained or is not required with respect to the execution of this Amendment.
6. Except as specifically amended herein, the remaining terms of the Lease shall remain in full force and effect. To the extent any provision contained in this Amendment conflicts with the terms of

the Lease, the terms and provisions of this Amendment shall prevail. All capitalized terms shall have the meaning ascribed to them in the Lease unless otherwise defined in this Amendment.

- 7. This Amendment may be executed in duplicate counterparts, each of which will be deemed an original.

**IN WITNESS WHEREOF**, the parties have executed this Amendment on the day and year last written below.

**LANDLORD**  
Omaha Housing Authority

**TENANT**  
T-Mobile Central LLC

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

# Memorandum

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To: OHA Board of Commissioners

From: Brian Hansen, General Counsel

Date: November 4, 2024

Re: Recommendation for Amendment to T-Mobile Lease Agreements: Crown & Benson

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## **RECOMMENDED ACTION:**

The Housing Authority of the City of Omaha (hereinafter "OHA") staff recommends the OHA Board of Commissioners approve Amendments to the T-Mobile rooftop leases for wireless equipment at Crown Tower and Benson Tower.

## **BACKGROUND:**

In 2017, OHA entered into lease agreements with T-Mobile for rooftop space at Crown Tower and Benson Tower. The revenue from the leases is used to support OHA's housing operations at those sites. The leases were reviewed and approved by HUD prior to execution by OHA. The terms of the leases expired in 2023 with renewal terms extending to 2028. T-Mobile is requesting an amendment to the leases with additional extensions. The Amendments (attached hereto) will need to be approved by HUD prior to execution by OHA.

## **Terms of Amendment:**

Five (5) additional five (5) year terms

Rent for each successive term will be raised 115% (previously 110%)

Rent for each extended period will be raised to 103% (previously 102%)

## **Lease Highlights:**

OHA can terminate at any time upon 6 months advance written notice.

T-Mobile required to maintain insurance policies at the leased location.

T-Mobile agrees to indemnify OHA for any damage or claims arising from wireless equipment.

**SPONSORS:** Brian Hansen, General Counsel

**RECOMMENDED BY:** Joanie Poore, CEO

## SITE LEASE AGREEMENT

This **SITE LEASE AGREEMENT** (this "**Agreement**") is effective the date of the last signature on this Agreement (the "**Effective Date**") by and between Omaha Housing Authority, a(n) non-profit corporation ("**Landlord**") and T-Mobile Central LLC, a Delaware limited liability company ("**Tenant**").

Landlord and Tenant agree to the following:

- 1. Property Description.** Landlord is the owner of the real property located at 5900 Northwest Radial Hwy, Omaha, NE 68104 as further described on **Exhibit A** (the "**Property**") and the building ("**Building**") located thereon. The Property includes the premises which is comprised of approximately 100 square feet plus any additional portions of the Property which Tenant may require for the use and operation of its facilities as generally described on **Exhibit B** (the "**Premises**"). Tenant reserves the right to update the description of the Premises on **Exhibit B** to reflect any modifications or changes.
- 2. Option.** Landlord grants to Tenant an option to lease the Premises on the terms and conditions described in this Agreement (the "**Option**"). The Option shall commence on the Effective Date and shall continue for a period of one (1) year (the "**Option Period**"). In consideration for the Option Period, Tenant shall pay Landlord one thousand and no/100 dollars (\$1,000.00) payable within twenty (20) days after the Effective Date.
- 3. Landlord Cooperation.** During the Option Period and Term (as defined below), Landlord shall cooperate with Tenant's due diligence activities, which shall include, but not be limited to, access to the Property for inspections, testing, permitting related to the Permitted Uses (as defined below). Landlord authorizes Tenant to sign, file, submit and obtain all zoning, land use and other applications for permits, licenses and approvals required for the Permitted Uses from all applicable governmental and quasi-governmental entities (collectively, the "**Governmental Approvals**"), and to the fullest extent necessary, Landlord grants Tenant and its agents power of attorney to take all such actions on behalf of and in the name of Landlord. Landlord's cooperation shall include the prompt execution and delivery of any documents necessary to obtain and maintain Government Approvals or utility services. Additionally, Landlord shall not take any actions which are in conflict with or interfere with Tenant's Governmental Approvals.
- 4. Antenna Facilities and Permitted Uses.** Tenant leases the Premises for its equipment, personal property and improvements associated with Tenant's wireless communications business (the "**Antenna Facilities**"). The Premises may be used for the construction, installation, operation, maintenance, repair, addition, upgrading, removal or replacement of any and all Antenna Facilities (the "**Permitted Uses**") for no fee or additional consideration. The Antenna Facilities shall remain the exclusive property of Tenant and shall not be considered fixtures. Tenant, at its expense, may use any and all reasonable means as Tenant deems necessary to control, secure or restrict access to the Antenna Facilities. Landlord hereby waives any and all lien rights it may have concerning the Antenna Facilities. Notwithstanding anything to the contrary in the Agreement, (a) if any portion of the Antenna Facilities will be installed on a tower owned by Landlord ("**Tower**"), Landlord warrants that the Tower has structural capacity to support Tenant's equipment as shown on **Exhibit B**, (b) Tenant shall have the right to install the equipment shown on **Exhibit B** at any time during the Term without any increase in Rent, and (c) during the Term, Landlord shall reserve space and loading capacity on the Tower for Tenant's equipment shown on **Exhibit B**. If necessary to maintain service, Tenant shall have the right to locate a cell-on-wheels, or other temporary antenna facility on the Property. Landlord shall cooperate with the placement of the temporary facility at a mutually acceptable location.

Site Number: ON01131B  
Site Name: Benson Tower  
Market: Omaha

Site Lease - version 6.26.14

5. **Lease Term.**

a) The Initial Term of the Lease shall be five (5) years commencing on the date of Tenant's signed letter to Landlord giving notice to Landlord of the exercise of the Option (the "**Commencement Date**"), and ending at 11:59 p.m. on the day immediately preceding the fifth (5<sup>th</sup>) anniversary of the Commencement Date (the "**Initial Term**"). The Initial Term, together with any Renewal Terms and Extended Periods are referred to collectively as the "**Term.**"

b) After the expiration of the Initial Term, this Agreement shall automatically renew for one (1) successive renewal term of five (5) years (a "**Renewal Term**"), unless either party elects not to renew by providing the other party at least six (6) months' notice prior to the expiration of the then current Term.

c) Upon the expiration of the final Renewal Term, Tenant shall have the right to continue to occupy the Premises and the Term shall automatically extend for successive one (1) year periods (each, an "**Extended Period**"). Landlord may terminate the renewal of any Extended Period by delivery of notice at least six (6) months prior to the end of the then current Extended Period. Tenant may terminate any Extended Period at any time by delivery of notice to Landlord. During any Renewal Term or any Extended Period as the case may be, and with the agreement relating to rent below excepted, all terms and conditions of this Agreement shall remain in effect and binding upon the parties unless a written agreement signed by both parties is executed making a change to said Agreement.

6. **Rent/Other Charges.**

a) Upon the Commencement Date, Tenant shall pay Landlord rent in the amount of two thousand dollars (\$2,000.00) per month (the "**Rent**"). Tenant shall deliver Rent to Landlord at the address specified in Section 15, or by electronic payment. The first Rent payment shall be due within twenty (20) business days after the Commencement Date. Subsequent Rent shall be payable by the fifth day of each month.

b) The Rent for each successive Renewal Term shall be an amount equal to one hundred ten percent (110%) of the Rent for the immediately preceding Term. The Rent shall continue to be paid on a monthly basis. The Rent for each Extended Period shall be an amount equal to one hundred two percent (102%) of the Rent for the immediately preceding Term.

c) Rent for any partial month shall be prorated on a per day basis, based on the number of days in the month in question. Landlord shall cooperate with Tenant regarding the use of any electronic rent payment systems or the provision of any associated documentation. Tenant may condition payment of Rent and any other sums payable under this Agreement upon Tenant's receipt of a duly completed IRS form W-9, or similar governmental form.

d) Any charges payable under this Agreement other than Rent shall be billed by Landlord to Tenant within twelve (12) months from the date the charges were incurred or due; otherwise the charges shall be deemed time-barred and forever waived and released by Landlord.

7. **Interference.** Tenant shall not interfere with the radio frequency communications of Landlord or any of Landlord's existing tenants as of the Effective Date. After the Effective Date, Landlord shall not install, or permit any third party to install, any equipment or structures that interfere with or restrict the operations of Tenant. Any such interference shall be deemed a material breach of this Agreement by Landlord and Landlord shall

remove the cause of the interference within forty-eight (48) hours of notice. Tenant shall have the right to exercise all legal and equitable rights and remedies to end the interference.

8. **Utility Services.**

a) With the prior written approval of Landlord, Tenant may have the right to connect to, maintain, repair, upgrade, remove or replace existing utility related equipment and shall have the right to install new utility related equipment to service its Antenna Facilities, or cell-on-wheels on, or serving the Property (collectively, the "**Utility Facilities**").

b) Tenant shall be responsible for all utilities charges for electricity, or any other utility service used by Tenant on the Premises. Tenant shall install separate meters for Tenant's utility usage.

9. **Access and Easements.**

a) Landlord shall furnish, at no additional charge to Tenant, unimpeded and secure access to the Premises during regular business hours, Monday through Friday, 8:00 AM to 4:30 PM to Tenant and Tenant's employees, agents, contractors and other designees. In the event of an emergency where Tenant requires access outside of regular business hours, Tenant will be able to call Landlord's after-hours maintenance line to obtain access. In the event that Landlord provides Tenant with an access card or key to the Premises, Tenant will reimburse Landlord for any lost or stolen access cards or keys that were provided to Tenant.

b) Landlord grants Tenant, at no additional Rent or charge, easements on, over, under and across the Property for ingress, egress, communications, power and other utilities, construction, demolition and access to the Premises and any Utility Facilities (collectively, the "**Easements**"). Landlord shall not modify, interrupt or interfere with any communications, electricity, or other utility equipment and easements serving the Property, except with the prior written approval of Tenant.

10. **Termination.** Tenant may terminate this Agreement without further liability, upon thirty (30) days prior written notice to Landlord, for any of the following reasons: (i) changes in local or state laws or regulations which adversely affect Tenant's ability to operate; (ii) a Federal Communications Commission ("**FCC**") ruling or regulation that is beyond the control of Tenant; (iii) technical or economic reasons; or (iv) if Tenant is unable to obtain any Governmental Approval required for the construction or operation of Tenant's Antenna Facilities. Upon ninety (90) days prior written notice to Landlord, Tenant may terminate this Agreement for any or no reason. Upon ninety (90) days advance written notice to Tenant Landlord may terminate this Agreement for the following reasons: i) a reduction of funding by the United States Department of Housing and Urban Development ("**HUD**") to Landlord that results in Landlord's inability to continue to operate the Building as a residential housing development; (ii) a directive from HUD that forces Landlord to either sell or close the Building; or (iii) HUD approves removal of the Property from the Annual Contributions Contract ("ACC") held with the Landlord and the Deed of Trust ("DOT") HUD holds on the Property and Premises, through a disposition under Section 18 of the United States Housing Act of 1937, the Rental Assistance Demonstration ("RAD") program, or another removal action. Upon six (6) months advance written notice to Tenant, Landlord may terminate this Agreement for any or no reason. Upon the termination of this Agreement Tenant agrees that it will remove all of its Antenna Facilities and any other structure, equipment, or property that it has placed on the Premises or Property of Landlord and Tenant further agrees that it will return the Landlord's Property and Premises in the same condition in which it was in prior to this Agreement, ordinary wear and tear excepted.

11. **Casualty and Condemnation.** If the Premises or Antenna Facilities are damaged or destroyed by wind, fire or other casualty, Tenant shall be entitled to negotiate, compromise, receive and retain all proceeds of Tenant's insurance and other claims and Tenant may terminate the Lease by written notice to Landlord. If the Premises,

any Easements or Antenna Facilities are taken or condemned by power of eminent domain or other governmental taking, then: (a) Tenant shall be entitled to negotiate, compromise, receive and retain all awards attributable to (i) the Antenna Facilities, (ii) Tenant's leasehold interest in the Property, (iii) any moving or relocation benefit available to Tenant and (iv) any other award available to Tenant that is not attributable to Landlord's title to or interest in the Property. If the Antenna Facilities are not operational due to casualty or condemnation, Tenant shall have the right to abate the Rent for that period time. In addition, Tenant may terminate the Lease by written notice to Landlord.

12. **Default and Right to Cure.** A party shall be deemed in default under this Agreement if it fails to make any payment, or to perform any obligation required of it within any applicable time period specified and does not commence curing such breach within thirty (30) days after receipt of written notice of such breach from the non-defaulting party ("**Default**"). This Agreement, or Tenant's rights of possession shall not be terminated due to any Tenant Default unless: (a) the Default is material; (b) Landlord shall have given Tenant not less than thirty (30) days prior written notice, after the expiration of the cure period described above, and Tenant fails to cure or commence the cure of such Default within the second thirty (30) day notice period; and (c) Landlord lacks any other adequate legal or equitable right or remedy.

13. **Taxes.** Landlord shall pay when due all real estate taxes and assessments for the Property, including the Premises. Notwithstanding the foregoing, Tenant shall reimburse Landlord for any personal property tax paid for by Landlord which is solely and directly attributable to the presence or installation of Tenant's Antenna Facilities during the Term. Landlord shall provide prompt and timely notice of any tax or assessment for which Tenant is liable. Tenant shall have the right to challenge any tax or assessment and Landlord shall cooperate with Tenant regarding such challenge.

14. **Insurance and Subrogation and Indemnification.**

a) During the Term, Tenant shall maintain Commercial General Liability Insurance in amounts of One Million and no/100 Dollars (\$1,000,000.00) per occurrence and Two Million and no/100 Dollars (\$2,000,000.00) aggregate. Tenant may satisfy this requirement by obtaining the appropriate endorsement to any master insurance policy Tenant may maintain. Tenant shall provide Landlord with a certificate of insurance evidencing this insurance coverage as a precondition of the Landlord executing this Agreement and shall also furnish to Landlord renewal certificates on an annual basis in order to demonstrate continued insurance coverage through the Term of this Agreement.

b) Tenant agrees to indemnify Landlord and hold harmless Landlord from and against any and all administrative and judicial actions and rulings, claims, causes of action, demands and liabilities, including reasonable attorneys' fees, to the extent caused by or arising out of: (i) any negligent acts or omissions or willful misconduct in the operations or activities on the Property by the indemnifying party or the employees, agents, contractors, licensees, tenants or subtenants of the indemnifying party, (ii) any spill or other release of any Hazardous Substances (as defined below) on the Property by the indemnifying party or the employees, agents, contractors, licensees, tenants or subtenants of the indemnifying party, or (iii) any breach of any obligation of Tenant under this Agreement. Tenants' obligations under this subsection are contingent upon its receiving prompt written notice of any event giving rise to an obligation to indemnify Landlord and granting it the right to control the defense and settlement of the same. In no event shall the indemnities provided by Tenant hereunder extend or apply to any claims, causes of action, damages, liabilities, costs or expenses caused by or resulting from the negligence or willful misconduct of Landlord, its employees, agents or contractors.

c) Tenant shall not be responsible or liable to Landlord or any third party for any claims, damages, costs, expenses, including liens, fines, penalties or other enforcement actions, attributable to any pre-existing violations of applicable laws, codes, ordinances or other regulations relating to the Property (collectively, "**Pre-Existing Violations**"). To the extent Tenant is or may be required to cure such Pre-Existing Violations in order to obtain any Governmental Approvals for its Permitted Uses of the Premises, however, Tenant shall have the right, but not the obligation, to cure such Pre-Existing Violations and deduct the curative costs from Rent payable under this Agreement, but only after consultation with and written agreement with Landlord.

d) The provisions of subsections (b) and (c) above shall survive the expiration or termination of this Agreement.

15. **Notices.** All notices, requests, demands and other communications shall be in writing and shall be effective three (3) business days after deposit in the U.S. mail, certified, return receipt requested or upon receipt if personally delivered or sent via a nationally recognized courier to the addresses set forth below. Landlord or Tenant may from time to time designate any other address for this purpose by providing written notice to the other party.

**If to Tenant, to:**  
T-Mobile USA, Inc.  
12920 SE 38th Street  
Bellevue, WA 98006  
Attn: Lease Compliance/ON01130B

**If to Landlord, to:**  
Omaha Housing Authority  
1805 Harney Street  
Omaha, NE 68102

**Per the W-9 Form Rent is to be paid to:**  
Omaha Housing Authority  
1805 Harney Street  
Omaha, NE 68102

16. **Quiet Enjoyment, Title and Authority.** Landlord covenants and warrants that: (a) Landlord has full right, power and authority to execute and perform this Agreement and to grant Tenant the leasehold interest and Easements contemplated under this Agreement; (b) Landlord has good and unencumbered title to the Property, free and clear of any liens or Mortgages (defined below) which shall interfere with Tenant's Lease or any rights to or use of the Premises; (c) the execution and performance of this Agreement shall not violate any laws, ordinances, covenants, or the provisions of any Mortgage, lease, or other agreement binding on Landlord; (d) Tenant's use and quiet enjoyment of the Premises shall not be disturbed; and (e) Landlord shall be responsible, at its sole cost and expense, for maintaining all portions of the Property in good order and condition and in compliance with all applicable laws, including without limitation, the roof, any support structure owned by Landlord, HVAC, plumbing, elevators, landscaping and common areas. Tenant covenants and agrees that it will not perform any act or conduct that will interfere with the quiet enjoyment of the residents or employees of the Building located on the Property or interfere with the residents' leasehold rights and usage of the Property or Building.

17. **Environmental Laws.** Landlord and Tenant shall comply with all federal, state and local laws in connection with any substances brought onto the Property that are identified by any law, ordinance or regulation as hazardous, toxic or dangerous (collectively, the "**Hazardous Substances**"). Tenant agrees to be responsible for all losses or damage caused by any Hazardous Substances that it may bring onto the Property and will indemnify Landlord for all such losses or damages. Landlord agrees to be responsible for all losses or damage caused by any Hazardous Substances on or entering the Property, except those brought onto the Property by Tenant, and will indemnify Tenant for all such losses or damages including the cost of any investigation or remediation, or other actions required to comply with applicable law. Landlord represents that it has no knowledge of any Hazardous Substances on the Property.

18. **Assignment.**

e) Tenant shall have the right to assign, sublease or otherwise transfer this Agreement, only upon Landlord's and HUD's prior written approval, which will not be unreasonably withheld, conditioned or delayed; provided, however, that Tenant may assign or otherwise transfer this Agreement without Landlord's or HUD's approval to any parent, affiliate or subsidiary of Tenant, any party that merges or consolidates with Tenant or its parent, or any party that purchases a majority of Tenant's assets or ownership interests in the FCC market in which the Property is located.

b) Landlord shall have the right to assign and transfer this Agreement only to a successor owner of the Property. Only upon Tenant's receipt of written verification of a sale, or transfer of the Property shall Landlord be relieved of all liabilities and obligations and Tenant shall look solely to the new landlord for performance under this Agreement. Landlord shall not attempt to assign, or otherwise transfer this Agreement separate from a transfer of ownership of the Property.

19. **Relocation.** Landlord must provide Tenant advance written notice of any repairs, maintenance or other work (the "**Work**") during the Term of the Lease which would require the relocation of the Antenna Facilities. Landlord will make best efforts to ensure that the Work will not interfere with or alter the quality of the services provided by the Antenna Facilities.

20. **Marking and Lighting Requirements.** If any tower or other support structure for Tenant's Antenna Facilities is owned by Landlord, Landlord acknowledges that Landlord shall be responsible for compliance with all marking and lighting requirements of the Federal Aviation Administration and the FCC.

21. **Miscellaneous.**

a) This Agreement constitutes the entire agreement and understanding of the parties, and supersedes all offers, negotiations and other agreements with respect to the subject matter and Property. Any amendments to this Agreement must be in writing and executed by both parties.

b) Landlord agrees to cooperate with Tenant in executing any documents which Tenant deems necessary to insure and protect Tenant's rights in, or use of, the Premises. Landlord shall execute and deliver: (i) a Memorandum of Lease in substantially the form attached as Exhibit C; and (ii) if the Property is encumbered by a deed, mortgage or other security interest (each, a "**Mortgage**"), a subordination, non-disturbance and attornment agreement using Tenant's form.

c) This Agreement shall be construed in accordance with the laws of the state or territory in which the Property is located, without regard to the principles of conflicts of law. Tenant and Landlord agree that in the event any litigation or legal proceeding is instituted under this Agreement then the District Court of Douglas County, Nebraska shall have exclusive jurisdiction of same.

d) To the extent that any of the foregoing is in conflict with the requirements of the United States Housing Act of 1937, as amended, Federal regulations, and the ACC, as amended, ("Federal public housing requirements"), such Federal public housing requirements shall control and govern in such instances of conflict.

e) If any term of this Agreement is found to be void or invalid, the remaining terms of this Agreement shall continue in full force and effect. Any questions of particular interpretation shall be interpreted as to their fair meaning.

f) It is acknowledged and agreed that the Landlord has no authority to provide guarantees, indemnifications, rights of set off, or other pledges involving the assets of any Public Housing Project (as the term "Project" is defined in the ACC between Landlord and HUD (the "Public Housing Project") or other assets of the Landlord, including any Housing Choice Voucher ("HCV") related assets of the Landlord.

Accordingly, except as approved by HUD in writing, it is acknowledged that there is no legal right of recourse against: (1) any Public Housing Project of Landlord; (2) any operating receipts (as the term "operating receipts" is defined in ACC), HCV receipts or Capital Funds of Landlord; (3) any public housing operating reserve of Landlord reflected in Landlord's annual operating budget and required under the ACC, or (4) any other asset of the Landlord related to the United States Housing Act of 1937. Should any assets of the Landlord be identified at a later date as meeting the criteria set forth above, any guarantees, indemnifications, rights of set off, or other pledges involving those assets will be deemed null, void, and unenforceable.

g) This Agreement is subject and subordinate to the ACC between Landlord and HUD and the DOT held by HUD on the Property and Premises.


h) Each party hereby represents and warrants to the other that this Agreement has been duly authorized, executed and delivered by it, and that no consent or approval is required by any lender in connection with the execution or performance of this Agreement. Each party acknowledges that other than HUD, no consent or approval is required by any person or entity in connection with the execution or performance of this Agreement.

i) If either party is represented by any broker or any other leasing agent, such party is responsible for all commission fee or other payment to such agent.

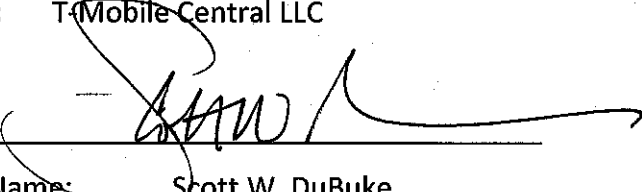
j) This Agreement and the interests granted herein shall run with the land, and shall be binding upon and inure to the benefit of the parties, their respective successors, personal representatives and assigns.

k) This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute a single instrument. Signed facsimile and electronic copies of this Agreement shall legally bind the Parties to the same extent as original documents.

**LANDLORD:** Omaha Housing Authority

By:   
Printed Name: Judith Cortina  
Title: CEO  
Date: 7.7.2017

**TENANT:** T-Mobile Central LLC

By:   
Printed Name: Scott W. DuBuke  
Title: Area Director / Network Engineering & Operations  
Date: 4 | 20 | 17

T-Mobile Legal Approval

**EXHIBIT A**  
**Legal Description**

The Property is legally described as follows:

**ALL THAT PARCEL OF LAND IN DOUGLAS COUNTY, STATE OF NEBRASKA ID# 1146030002, BEING KNOWN AND DESIGNATED AS FOLLOWS:**

**LOT ONE (1), BLOCK TWO (2), GLENN PARK ADDITION, AN ADDITION TO THE CITY OF OMAHA, DOUGLAS COUNTY, NEBRASKA.**

**AND**

**LOT TWO (2), BLOCK TWO (2) GLENN PARK, AN ADDITION TO THE CITY OF OMAHA, DOUGLAS COUNTY, NEBRASKA, EXCEPT THAT PART THEREOF TAKEN FOR HIGHWAY, MORE PARTICULARLY DESCRIBED IN THE WARRANTY DEED TO THE CITY OF OMAHA, DATED NOVEMBER 2, 1955, AND FILED JANUARY 12, 1956, IN THE OFFICE OF THE REGISTER OF DEEDS OF DOUGLAS COUNTY, NEBRASKA, IN BOOK 986 OF DEEDS AT PAGE 121.**

**AND**

**LOT THREE (3), BLOCK TWO (2), IN GLENN PARK, AN ADDITION TO THE CITY OF OMAHA, DOUGLAS COUNTY, NEBRASKA, EXCEPT THAT PART TAKEN FOR HIGHWAY BEING SOUTH AND WEST OF THE FOLLOWING LINE:**

**BEGINNING ON THE NORTH LINE OF SAID LOT 3, 121.96 FEET WEST OF THE CORNER THEREOF, AND EXTENDING SOUTHEASTERLY TO A POINT ON THE SOUTH LINE OF SAID LOT 3, 76.5 FEET WEST OF THE SOUTHEAST CORNER OF SAID LOT 3.**

**AND**

**THAT PART OF LOT 4, BLOCK 2, GLENN PARK ADDITION, MORE PARTICULARLY DESCRIBED AS FOLLOWS:**

**BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 4; THENCE SOUTH ALONG THE EAST LINE OF SAID LOT 4, A DISTANCE OF 25 FEET; THENCE SOUTHWESTERLY TO A POINT ON THE SOUTH LINE OF SAID LOT 4, SAID POINT BEING 15 FEET WEST OF THE SOUTHEAST CORNER OF SAID LOT 4; THENCE WEST ALONG THE SOUTH LINE OF SAID LOT 4, A DISTANCE OF 15 FEET; THENCE NORTHWESTERLY TO A POINT ON THE NORTH LINE OF SAID LOT 4, SAID POINT BEING 76.5 FEET WEST OF THE NORTHEAST CORNER OF SAID LOT 4; THENCE EAST ALONG THE NORTH LINE OF SAID LOT 4, A DISTANCE OF 76.5 FEET TO THE POINT OF BEGINNING.**

**AND**

**THAT PART OF LOT 34, BLOCK 2, GLENN PARK ADDITION, MORE PARTICULARLY DESCRIBED AS FOLLOWS:**

**BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 34; THENCE SOUTH ALONG THE EAST LINE OF SAID LOT 34, A DISTANCE OF 18 FEET; THENCE NORTHWESTERLY TO A POINT ON THE NORTH LINE OF SAID LOT 34, SAID POINT BEING 21 FEET WEST OF THE NORTHEAST CORNER OF SAID LOT 34; THENCE EAST ALONG THE NORTH LINE OF SAID LOT 34, A DISTANCE OF 21 FEET TO THE POINT OF BEGINNING.**

**AND**

Site Number: ON01131B  
Site Name: Benson Tower  
Market: Omaha

**THAT PART OF LOT 35, BLOCK 2, GLENN PARK ADDITION, MORE PARTICULARLY DESCRIBED AS FOLLOWS:**

**BEGINNING AT THE SOUTHEAST CORNER OF SAID LOT 35; THENCE WEST ALONG THE SOUTH LINE OF SAID LOT 35, A DISTANCE OF 21 FEET; THENCE, NORTHWESTERLY ALONG A STRAIGHT LINE TO A POINT ON THE NORTH LINE OF SAID LOT 35, SAID POINT BEING 102 FEET WEST OF THE NORTHEAST CORNER OF SAID LOT 35; THENCE EAST ALONG THE NORTH LINE OF SAID LOT 35 TO THE NORTHEAST CORNER OF SAID LOT 35; THENCE SOUTH ALONG THE EAST LINE OF SAID LOT 35, A DISTANCE OF 44 FEET TO THE POINT OF BEGINNING.**

**AND**

**LOT TWENTY-NINE (29), BLOCK THREE (3), GLENN PARK, AN ADDITION TO THE CITY OF OMAHA, AS SURVEYED, PLATTED AND RECORDED, DOUGLAS COUNTY, NEBRASKA.**

**AND**

**LOT THIRTY (30), BLOCK THREE (3), GLENN PARK ADDITION, TO TOWN OF BENSON, NOW IN THE CITY OF OMAHA, DOUGLAS COUNTY, NEBRASKA.**

**AND**

**LOT THIRTY-ONE (31), BLOCK THREE (3), GLENN PARK ADDITION, AN ADDITION TO THE CITY OF OMAHA, DOUGLAS COUNTY, NEBRASKA.**

**AND**

**LOTS THIRTY-TWO (32) AND THIRTY-THREE (33) , BLOCK THREE (3), GLENN PARK, AN ADDITION TO THE CITY OF OMAHA, AS SURVEYED, PLATTED AND RECORDED, DOUGLAS COUNTY, NEBRASKA.**

**EXCEPTING AND RESERVING THEREFROM ALL THAT PROPERTY CONVEYED FROM HOUSING AUTHORITY OF THE CITY OF OMAHA TO THE CITY OF OMAHA BY DEED DATED 12/18/1967 AND RECORDED 12/19/1967 IN BOOK 1338, PAGE 247, DOUGLAS COUNTY RECORDS.**

**AND**

**LOT THIRTY-FOUR (34), BLOCK THREE (3), GLENN PARK ADDITION TO THE CITY OF OMAHA, DOUGLAS COUNTY, NEBRASKA.**

**BY FEE SIMPLE DEED FROM THE CITY OF OMAHA AS SET FORTH IN BOOK 1350, PAGE 645 DATED 04/30/1968 AND RECORDED 05/20/1968, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOTS 4, 34 AND 35, BLOCK 2)**

**BY FEE SIMPLE DEED FROM HERBERT T. WHITE, ADMINISTRATOR DE BONIS NON WITH WILL ANNEXED OF THE ESTATE OF ROBERT E. SANDERSON, DECEASED AS SET FORTH IN BOOK 1337, PAGE 29 DATED 12/04/1967 AND RECORDED 12/04/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 2, BLOCK 2)**

**BY FEE SIMPLE DEED FROM AVIS LORRAINE KRISTENSON, A SINGLE PERSON AS SET FORTH IN BOOK 1334, PAGE 31 DATED 10/28/1967 AND RECORDED 10/30/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 33, BLOCK 3 -1/2 INTEREST)**

**BY FEE SIMPLE DEED FROM THELMA LOENA ROTTERSMAN, FORMERLY THELMA LEONA KRISTENSON, AND LEON ROTTERSMAN, WIFE AND HUSBAND AS SET FORTH IN BOOK 1334, PAGE 29 DATED 10/28/1967 AND RECORDED 10/30/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 33, BLOCK 3 - 1/2 INTEREST)**

Site Number: ON01131B  
Site Name: Benson Tower  
Market: Omaha

BY FEE SIMPLE DEED FROM ELIZABETH ANN ERICKSON, A WIDOW AND UNREARRIED; DEAN EDWARD ERICKSON, A SINGLE MAN; ROBERT JOSEPH ERICKSON AND MARY L. ERICKSON, HUSBAND AND WIFE; AND STUART PAUL ERICKSON AND LINDA ERICKSON, HUSBAND AND WIFE AS SET FORTH IN BOOK 1333, PAGE 527 DATED 10/24/1967 AND RECORDED 10/25/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 3, BLOCK 2)

BY FEE SIMPLE DEED FROM TOM O'DAY AND MARTHA E. O'DAY, HUSBAND AND WIFE AS SET FORTH IN BOOK 1331, PAGE 285 DATED 09/27/1967 AND RECORDED 09/28/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 1, BLOCK 2)

BY FEE SIMPLE DEED FROM ANNA M. LARSON, A WIDOW AS SET FORTH IN BOOK 1330, PAGE 755 DATED 09/25/1967 AND RECORDED 09/25/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 34, BLOCK 3)

BY FEE SIMPLE DEED FROM DOROTHY M. HARTFORD, A WIDOW AND UNREARRIED AS SET FORTH IN BOOK 1330, PAGE 449 DATED 09/20/1967 AND RECORDED 09/20/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 31, BLOCK 3)

BY FEE SIMPLE DEED FROM GERALD E. HANAK AND MARY G. HANAK, HUSBAND AND WIFE AS SET FORTH IN BOOK 1330, PAGE 315 DATED 09/18/1967 AND RECORDED 09/19/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA.(LOT 29, BLOCK 3)

BY FEE SIMPLE DEED FROM HELEN D. DITCHER, A WIDOW AND UNREARRIED AS SET FORTH IN BOOK 1330, PAGE 237 DATED 09/18/1967 AND RECORDED 09/18/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 32, BLOCK 3)

BY FEE SIMPLE DEED FROM CARL O. CARLSON AND MARY MARGARET CARLSON, HUSBAND AND WIFE AS SET FORTH IN BOOK 1329, PAGE 527 DATED 09/07/1967 AND RECORDED 09/11/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 30, BLOCK 3)

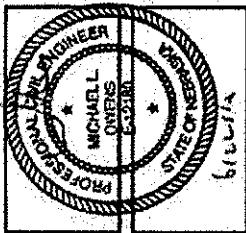
## EXHIBIT B

Subject to the terms and conditions of this Agreement, the location of the Premises is generally described and depicted as shown below or in the immediately following attachment(s).

Site Number: ON01131B  
Site Name: Benson Tower  
Market: Omaha

B-1

Site Lease - version 6.26.14



FOR THE ARCHITECT'S USE ONLY  
 THIS DOCUMENT IS THE PROPERTY OF ARCHITECTURAL SERVICES COMPANY  
 PROJECT: T-Mobile  
 DRAWING NO.: 100-100000000-001  
 DATE: 08/14/08  
 BY: MICHAEL L. MYERS, P.E.  
 CHECKED BY: JAMES R. HARRIS, P.E.

REVISIONS  
 NO. DATE DESCRIPTION  
 1 08/14/08 ISSUED FOR PERMIT  
 2 08/14/08 REVISED TO SHOW PERMIT REQUIREMENTS

NO.	DATE	DESCRIPTION
1	08/14/08	ISSUED FOR PERMIT
2	08/14/08	REVISED TO SHOW PERMIT REQUIREMENTS

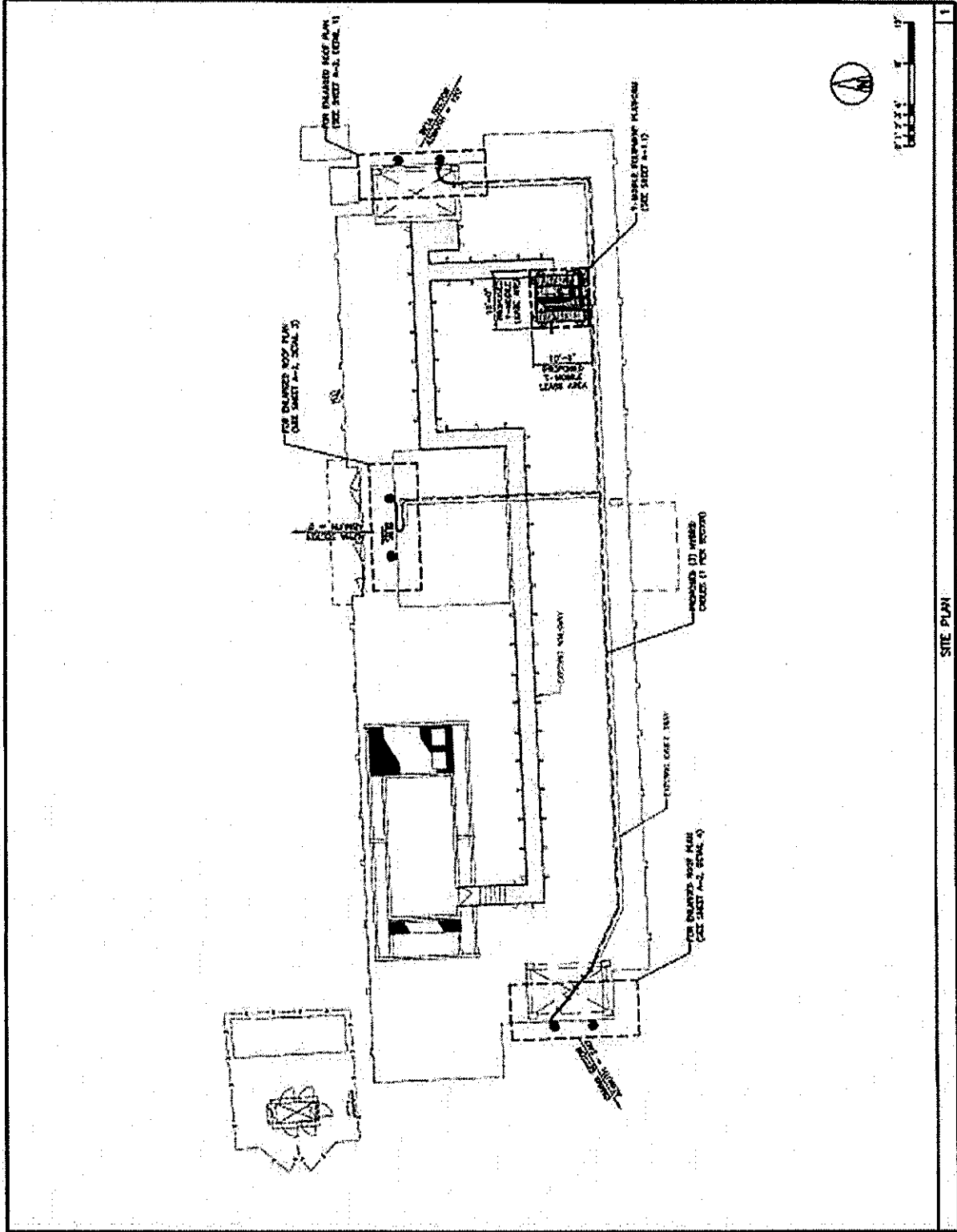
**BENSON TOWER**

ON01131B

9620 HWY 68, HWY  
 OMAHA, NEBRASKA  
 68114

SITE PLAN

A-1.0

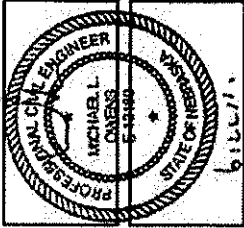


SITE PLAN

Site Number: ON01131B  
 Site Name: Benson Tower  
 Market: Omaha

B-2

Site Lease -- version 6.26.14



**T-Mobile**



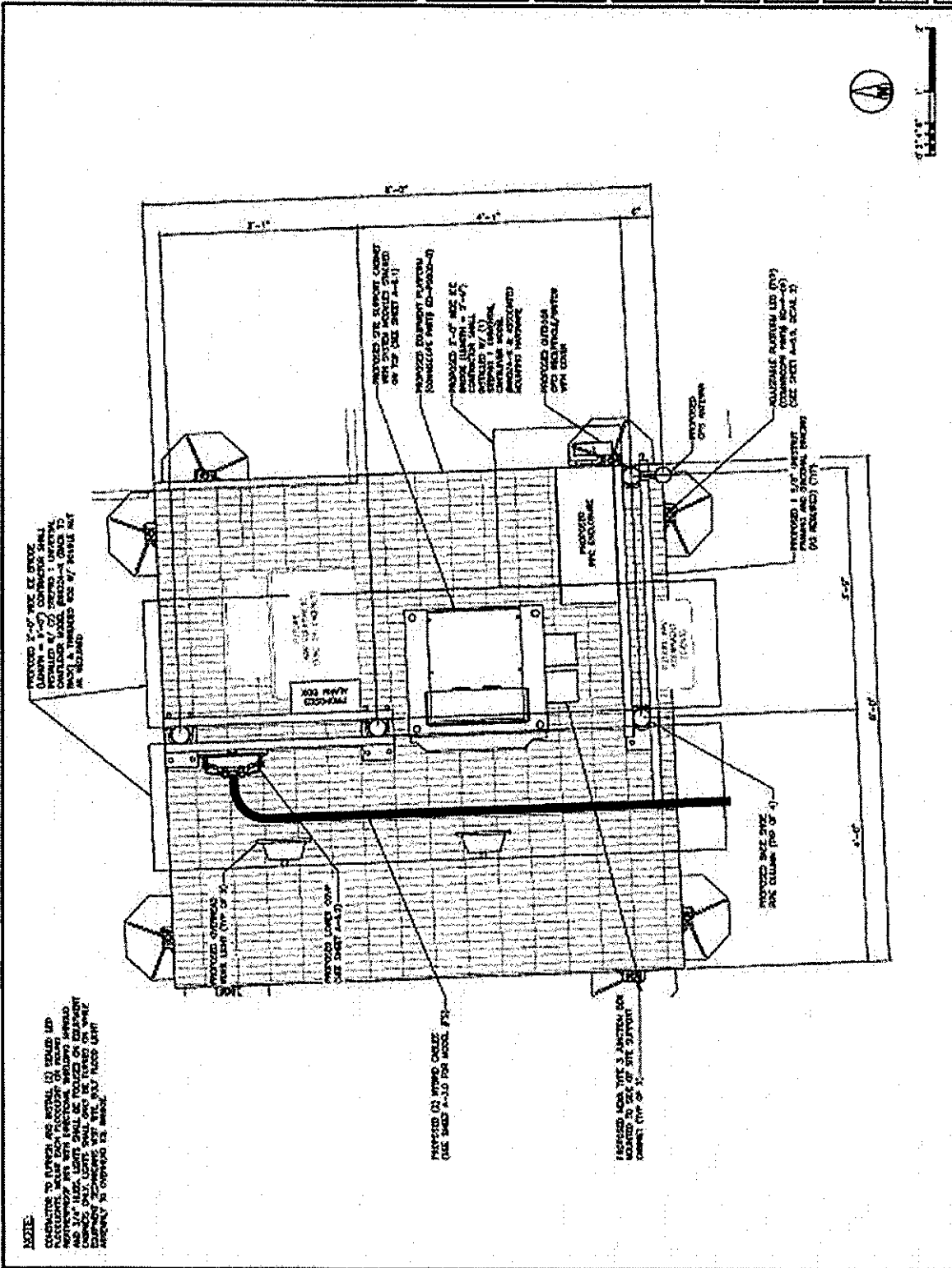
**GENERAL NOTES:**  
 1. ALL WORK SHALL BE IN ACCORDANCE WITH THE CITY OF OMAHA, NEBRASKA, AND NEBRASKA STATE CODES.  
 2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE CITY OF OMAHA, NEBRASKA, AND NEBRASKA STATE DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE.  
 3. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE CITY OF OMAHA, NEBRASKA, AND NEBRASKA STATE DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE.

**PERMITS:**  
 ALL PERMITS SHALL BE OBTAINED PRIOR TO THE START OF CONSTRUCTION.  
 THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE CITY OF OMAHA, NEBRASKA, AND NEBRASKA STATE DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE.

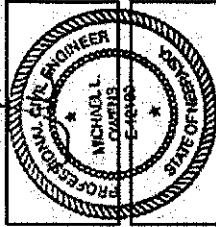
**PROJECT INFORMATION:**  
 PROJECT NAME: BENSON TOWER  
 PROJECT NUMBER: ON01131B  
 PROJECT LOCATION: 500 WEST BAINBRIDGE, OMAHA, NEBRASKA

**CLIENT:**  
 T-MOBILE  
 EQUIPMENT LAYOUT

**DATE:**  
 A-1.1



**T-MOBILE EQUIPMENT LAYOUT**



612671A



UNREGISTERED LICENSEE  
 NAME OF LICENSEE: MICHAEL L. CARTENS  
 LICENSE NO.: 612671A  
 EXPIRES: 12/31/2014  
 STATE OF NEBRASKA

UNREGISTERED LICENSEE  
 NAME OF LICENSEE: MICHAEL L. CARTENS  
 LICENSE NO.: 612671A  
 EXPIRES: 12/31/2014  
 STATE OF NEBRASKA

NO.	DESCRIPTION	DATE	BY
1	ISSUED FOR CONSTRUCTION	08/14/14	MLC
2	REVISION	08/14/14	MLC

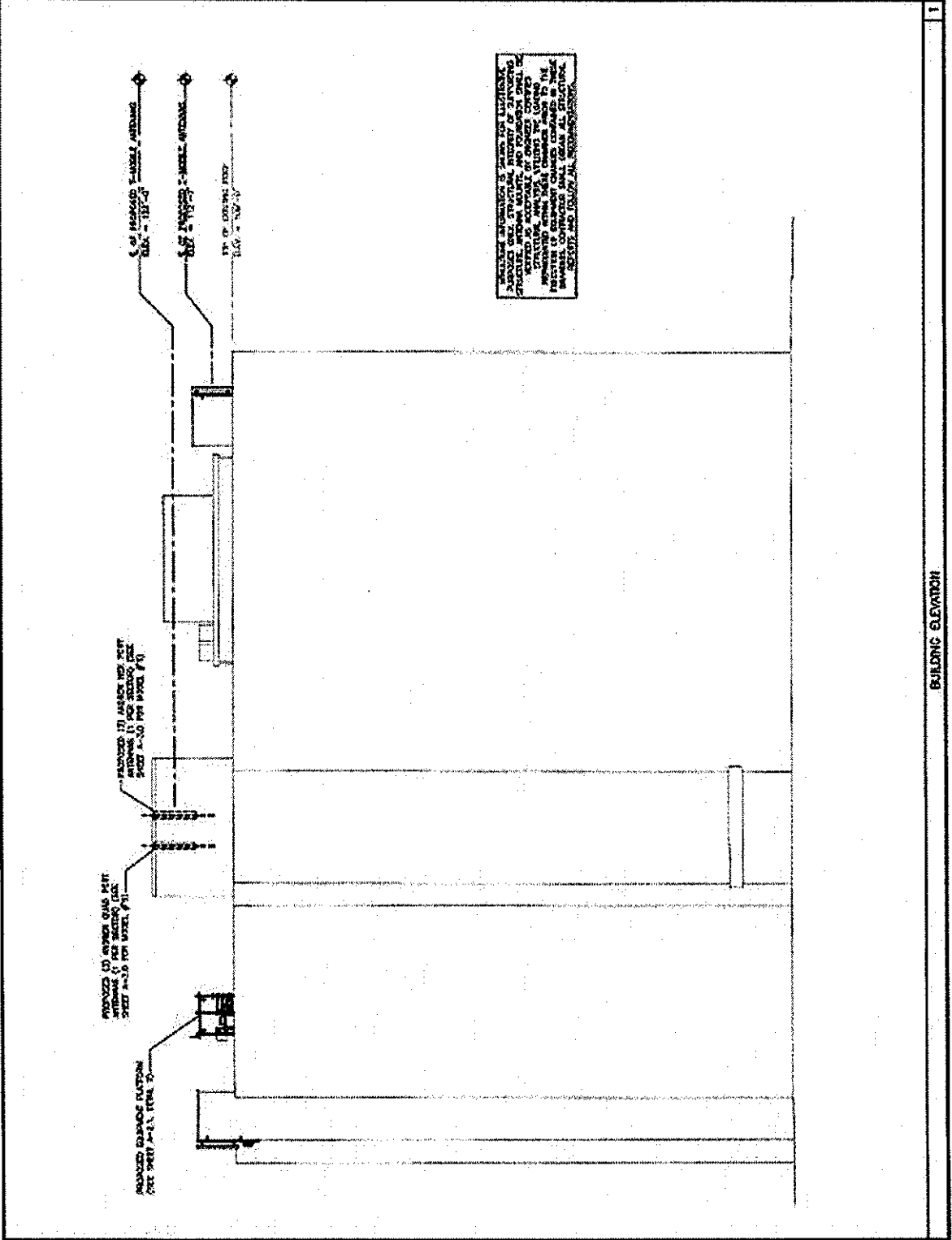
PROJECT NAME: BENSON TOWER

PROJECT NO.: ON01131B

CLIENT: SOUTH RADIALITY INC., OMAHA, NEBRASKA 68104

PROJECT DESCRIPTION: BUILDING ELEVATION

SCALE: A-2.0






ALL WORK SHALL BE DONE IN ACCORDANCE WITH THE NEBRASKA BUILDING CODE AND ALL APPLICABLE REGULATIONS. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE APPROPRIATE AGENCIES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROTECTING ALL EXISTING UTILITIES AND STRUCTURES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING ACCESS TO ALL ADJACENT PROPERTIES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROTECTING ALL EXISTING CURBS AND DRIVEWAYS. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING ALL EXISTING SIGNAGE. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROTECTING ALL EXISTING LANDSCAPING. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING ALL EXISTING UTILITIES AND STRUCTURES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROTECTING ALL ADJACENT PROPERTIES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROTECTING ALL EXISTING CURBS AND DRIVEWAYS. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING ALL EXISTING SIGNAGE. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROTECTING ALL EXISTING LANDSCAPING.

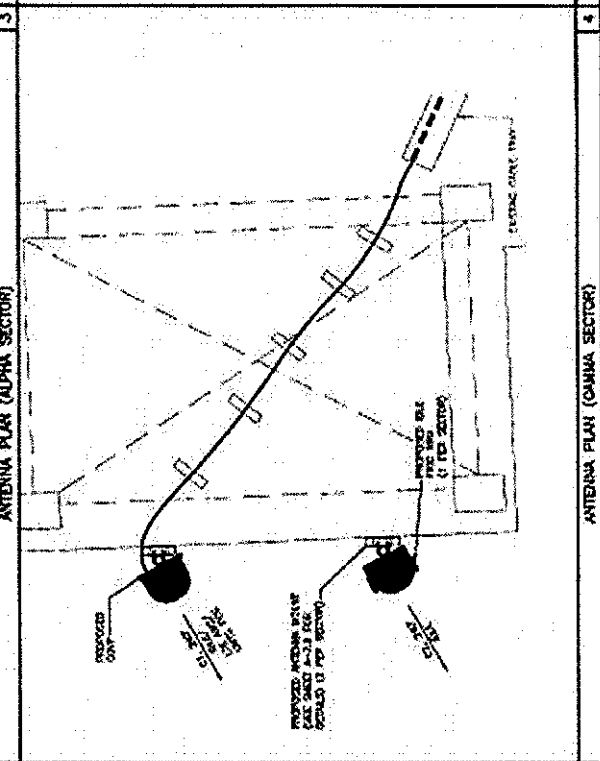
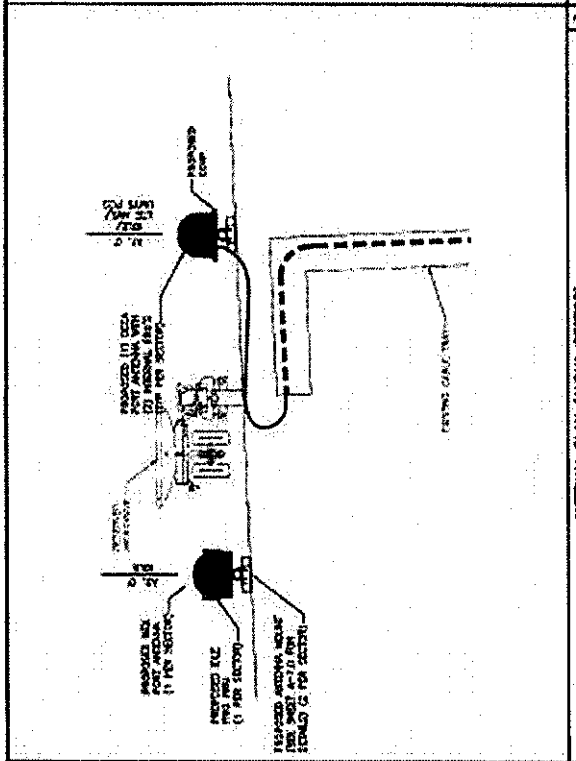
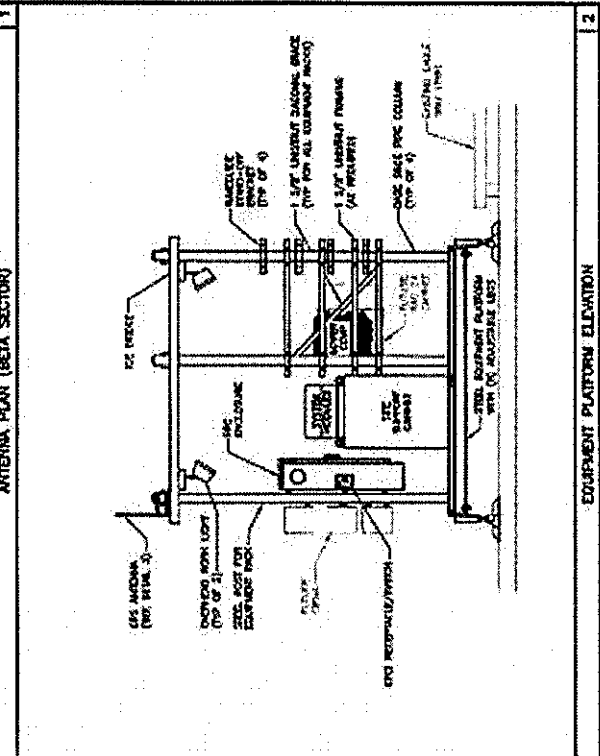
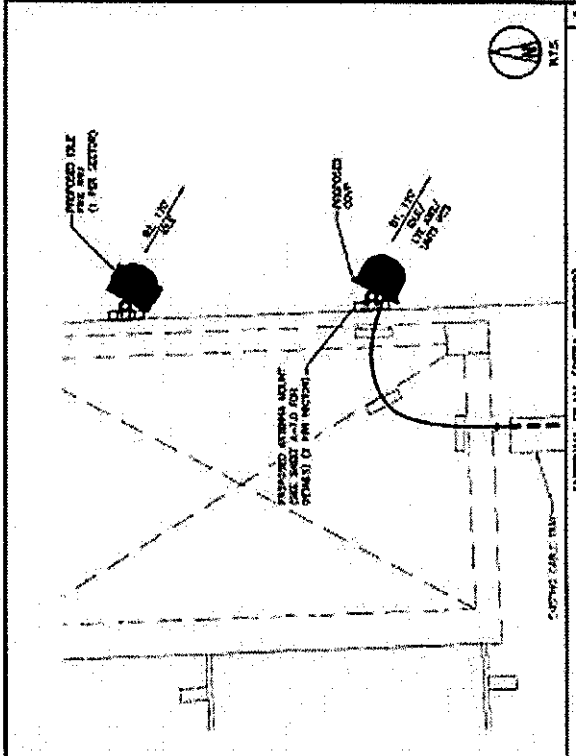
BUILDING ELEVATION

Site Number: ON01131B  
 Site Name: Benson Tower  
 Market: Omaha

B-6

Site Lease - version 6.26.14

			PROJECT NO. 10000000000000000000 PROJECT NAME: BENSON TOWER PROJECT LOCATION: 10000000000000000000 PROJECT DATE: 10/10/10	DRAWING NO. 10000000000000000000 DRAWING TITLE: EQUIPMENT ELEVATIONS & ANTENNA PLAN DRAWING DATE: 10/10/10	SHEET NO. 10000000000000000000 SHEET TOTAL: 10000000000000000000	BENSON TOWER ON01131B	SOULAW KASAL JOPY OMAHA, NEBRASKA 68104	EQUIPMENT ELEVATIONS & ANTENNA PLAN	A-2.1
	MICHELL OWENS PROFESSIONAL ENGINEER STATE OF ILLINOIS LICENSE NO. 1212 10000000000000000000 10000000000000000000 10000000000000000000								



Site Number: ON01131B  
 Site Name: Benson Tower  
 Market: Omaha





## EXHIBIT C

### Memorandum of Lease

After Recording, Mail To:

T-Mobile  
Stephanie McGranahan  
12980 Foster, Suite 200  
Overland Park, KS 66213

APN: 1146030002  
Loan No.

#### MEMORANDUM OF LEASE

A Site Lease Agreement (the "Agreement") by and between Omaha Housing Authority, non-profit corporation ("Landlord") and T-Mobile Central LLC, a Delaware limited liability company ("Tenant") was made regarding a portion of the following property (as more particularly described in the Agreement, the "Premises"):

See Attached Exhibit A incorporated herein for all purposes.

Without limiting the terms and conditions of the Agreement, Landlord and Tenant hereby acknowledge the following:

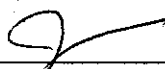
1. Capitalized terms used, but not otherwise defined herein, shall have the meanings ascribed to such terms in the Agreement.
2. Pursuant to the Agreement Landlord has granted Tenant an option to lease the Premises (the "Option") on the terms and conditions described in this Agreement for an initial term of one (1) year commencing on the Effective Date.
3. Provided that the Option has been exercised by Tenant, the Agreement shall constitute a lease (the "Lease"), the term of which shall initially be for five (5) years and will commence on the date upon which Tenant exercises its Option (the "Commencement Date").

Site Number: ON01131B  
Site Name: Benson Tower  
Market: Omaha

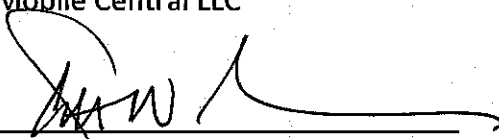
4. Tenant shall have the right to extend the Lease for one (1) additional and successive five-year term.
5. This memorandum is not a complete summary of the Lease. It is being executed and recorded solely to give public record notice of the existence of the Option and the Lease with respect to the Premises. Provisions in this memorandum shall not be used in interpreting the Lease provisions and in the event of conflict between this memorandum and the said unrecorded Lease, the unrecorded Lease shall control.
6. This memorandum may be signed in any number of counterparts, each of which shall be an original, with the same effect as if the signatures thereto were upon the same instrument.

**IN WITNESS WHEREOF**, the parties hereto have respectively executed this memorandum effective as of the date of the last party to sign.

**LANDLORD:** Omaha Housing Authority

By:   
Printed Name: Judith Carlson  
Title: CEO  
Date: 7-7-2017

**TENANT:** T-Mobile Central LLC

By:   
Printed Name: Scott W. DuBuke  
Title: Area Director, Network Engineering & Operations  
Date: 4/20/17

**[Notary block for Landlord]**

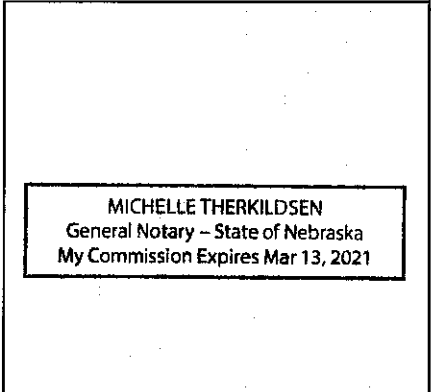
STATE OF OMAHA )  
 ) ss.  
COUNTY OF DOUGLAS )

This instrument was acknowledged before me on July 7, 2017 by Judith Carlin [title] CEO of Omaha Housing Authority [name of entity], on behalf of said

Dated: July 7, 2017

Michelle Therkildsen

Notary Public  
Print Name Michelle Therkildsen  
My commission expires 13 MAR 2021



(Use this space for notary stamp/seal)

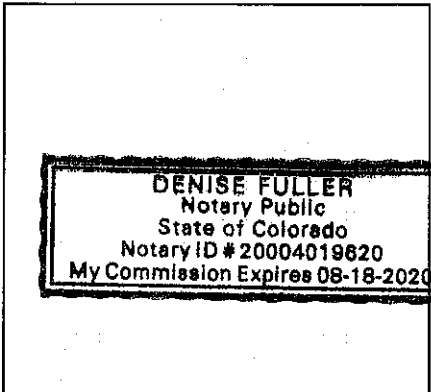
**[Notary block for Tenant]**

STATE OF COLORADO                    )  
  )  
  ) ss.  
COUNTY OF Adair ~~DENVER~~                    )

I certify that I know or have satisfactory evidence that Scott W. DuBuke is the person who appeared before me, and said person acknowledged that he signed this instrument, on oath stated that he was authorized to execute the instrument and acknowledged it as the Area Director, Network Engineering & Operations of T-Mobile Central LLC, a Delaware limited liability company, to be the free and voluntary act of such party for the uses and purposes mentioned in the instrument.

Dated: 4-20-2017

*Denise Fuller*  
\_\_\_\_\_  
Notary Public  
Print Name Denise Fuller  
My commission expires 8/18/2020



(Use this space for notary stamp/seal)

**Memorandum of Lease - Exhibit A  
Legal Description**

**The Property is legally described as follows:**

**ALL THAT PARCEL OF LAND IN DOUGLAS COUNTY, STATE OF NEBRASKA ID# 1146030002,  
BEING KNOWN AND DESIGNATED AS FOLLOWS:**

**LOT ONE (1), BLOCK TWO (2), GLENN PARK ADDITION, AN ADDITION TO THE CITY OF  
OMAHA, DOUGLAS COUNTY, NEBRASKA.**

**AND**

**LOT TWO (2), BLOCK TWO (2) GLENN PARK, AN ADDITION TO THE CITY OF OMAHA,  
DOUGLAS COUNTY, NEBRASKA, EXCEPT THAT PART THEREOF TAKEN FOR HIGHWAY,  
MORE PARTICULARLY DESCRIBED IN THE WARRANTY DEED TO THE CITY OF OMAHA,  
DATED NOVEMBER 2, 1955, AND FILED JANUARY 12, 1956, IN THE OFFICE OF THE  
REGISTER OF DEEDS OF DOUGLAS COUNTY, NEBRASKA, IN BOOK 986 OF DEEDS AT PAGE  
121.**

**AND**

**LOT THREE (3), BLOCK TWO (2), IN GLENN PARK, AN ADDITION TO THE CITY OF OMAHA,  
DOUGLAS COUNTY, NEBRASKA, EXCEPT THAT PART TAKEN FOR HIGHWAY BEING  
SOUTH AND WEST OF THE FOLLOWING LINE:**

**BEGINNING ON THE NORTH LINE OF SAID LOT 3, 121.96 FEET WEST OF THE CORNER  
THEREOF, AND EXTENDING SOUTHEASTERLY TO A POINT ON THE SOUTH LINE OF SAID  
LOT 3, 76.5 FEET WEST OF THE SOUTHEAST CORNER OF SAID LOT 3.**

**AND**

**THAT PART OF LOT 4, BLOCK 2, GLENN PARK ADDITION, MORE PARTICULARLY  
DESCRIBED AS FOLLOWS:**

**BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 4; THENCE SOUTH ALONG THE  
EAST LINE OF SAID LOT 4, A DISTANCE OF 25 FEET; THENCE SOUTHWESTERLY TO A  
POINT ON THE SOUTH LINE OF SAID LOT 4, SAID POINT BEING 15 FEET WEST OF THE  
SOUTHEAST CORNER OF SAID LOT 4; THENCE WEST ALONG THE SOUTH LINE OF SAID  
LOT 4, A DISTANCE OF 15 FEET; THENCE NORTHWESTERLY TO A POINT ON THE NORTH  
LINE OF SAID LOT 4, SAID POINT BEING 76.5 FEET WEST OF THE NORTHEAST CORNER OF  
SAID LOT 4; THENCE EAST ALONG THE NORTH LINE OF SAID LOT 4, A DISTANCE OF 76.5  
FEET TO THE POINT OF BEGINNING.**

**AND**

**THAT PART OF LOT 34, BLOCK 2, GLENN PARK ADDITION, MORE PARTICULARLY  
DESCRIBED AS FOLLOWS:**

**BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 34; THENCE SOUTH ALONG THE  
EAST LINE OF SAID LOT 34, A DISTANCE OF 18 FEET; THENCE NORTHWESTERLY TO A  
POINT ON THE NORTH LINE OF SAID LOT 34, SAID POINT BEING 21 FEET WEST OF THE  
NORTHEAST CORNER OF SAID LOT 34; THENCE EAST ALONG THE NORTH LINE OF SAID  
LOT 34, A DISTANCE OF 21 FEET TO THE POINT OF BEGINNING.**

**AND**

Site Number: ON01131B  
Site Name: Benson Tower  
Market: Omaha

**THAT PART OF LOT 35, BLOCK 2, GLENN PARK ADDITION, MORE PARTICULARLY DESCRIBED AS FOLLOWS:**

**BEGINNING AT THE SOUTHEAST CORNER OF SAID LOT 35; THENCE WEST ALONG THE SOUTH LINE OF SAID LOT 35, A DISTANCE OF 21 FEET; THENCE, NORTHWESTERLY ALONG A STRAIGHT LINE TO A POINT ON THE NORTH LINE OF SAID LOT 35, SAID POINT BEING 102 FEET WEST OF THE NORTHEAST CORNER OF SAID LOT 35; THENCE EAST ALONG THE NORTH LINE OF SAID LOT 35 TO THE NORTHEAST CORNER OF SAID LOT 35; THENCE SOUTH ALONG THE EAST LINE OF SAID LOT 35, A DISTANCE OF 44 FEET TO THE POINT OF BEGINNING.**

**AND**

**LOT TWENTY-NINE (29), BLOCK THREE (3), GLENN PARK, AN ADDITION TO THE CITY OF OMAHA, AS SURVEYED, PLATTED AND RECORDED, DOUGLAS COUNTY, NEBRASKA.**

**AND**

**LOT THIRTY (30), BLOCK THREE (3), GLENN PARK ADDITION, TO TOWN OF BENSON, NOW IN THE CITY OF OMAHA, DOUGLAS COUNTY, NEBRASKA.**

**AND**

**LOT THIRTY-ONE (31), BLOCK THREE (3), GLENN PARK ADDITION, AN ADDITION TO THE CITY OF OMAHA, DOUGLAS COUNTY, NEBRASKA.**

**AND**

**LOTS THIRTY-TWO (32) AND THIRTY-THREE (33) , BLOCK THREE (3), GLENN PARK, AN ADDITION TO THE CITY OF OMAHA, AS SURVEYED, PLATTED AND RECORDED, DOUGLAS COUNTY, NEBRASKA.**

**EXCEPTING AND RESERVING THEREFROM ALL THAT PROPERTY CONVEYED FROM HOUSING AUTHORITY OF THE CITY OF OMAHA TO THE CITY OF OMAHA BY DEED DATED 12/18/1967 AND RECORDED 12/19/1967 IN BOOK 1338, PAGE 247, DOUGLAS COUNTY RECORDS.**

**AND**

**LOT THIRTY-FOUR (34), BLOCK THREE (3), GLENN PARK ADDITION TO THE CITY OF OMAHA, DOUGLAS COUNTY, NEBRASKA.**

**BY FEE SIMPLE DEED FROM THE CITY OF OMAHA AS SET FORTH IN BOOK 1350, PAGE 645 DATED 04/30/1968 AND RECORDED 05/20/1968, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOTS 4, 34 AND 35, BLOCK 2)**

**BY FEE SIMPLE DEED FROM HERBERT T. WHITE, ADMINISTRATOR DE BONIS NON WITH WILL ANNEXED OF THE ESTATE OF ROBERT E. SANDERSON, DECEASED AS SET FORTH IN BOOK 1337, PAGE 29 DATED 12/04/1967 AND RECORDED 12/04/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 2, BLOCK 2)**

**BY FEE SIMPLE DEED FROM AVIS LORRAINE KRISTENSON, A SINGLE PERSON AS SET FORTH IN BOOK 1334, PAGE 31 DATED 10/28/1967 AND RECORDED 10/30/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 33, BLOCK 3 -1/2 INTEREST)**

**BY FEE SIMPLE DEED FROM THELMA LOENA ROTTERSMAN, FORMERLY THELMA LEONA KRISTENSON, AND LEON ROTTERSMAN, WIFE AND HUSBAND AS SET FORTH IN BOOK 1334, PAGE 29 DATED 10/28/1967 AND RECORDED 10/30/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 33, BLOCK 3 - 1/2 INTEREST)**

Site Number: ON01131B  
Site Name: Benson Tower  
Market: Omaha

BY FEE SIMPLE DEED FROM ELIZABETH ANN ERICKSON, A WIDOW AND UNREMARIED; DEAN EDWARD ERICKSON, A SINGLE MAN; ROBERT JOSEPH ERICKSON AND MARY L. ERICKSON, HUSBAND AND WIFE; AND STUART PAUL ERICKSON AND LINDA ERICKSON, HUSBAND AND WIFE AS SET FORTH IN BOOK 1333, PAGE 527 DATED 10/24/1967 AND RECORDED 10/25/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 3, BLOCK 2)

BY FEE SIMPLE DEED FROM TOM O'DAY AND MARTHA E. O'DAY, HUSBAND AND WIFE AS SET FORTH IN BOOK 1331, PAGE 285 DATED 09/27/1967 AND RECORDED 09/28/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 1, BLOCK 2)

BY FEE SIMPLE DEED FROM ANNA M. LARSON, A WIDOW AS SET FORTH IN BOOK 1330, PAGE 755 DATED 09/25/1967 AND RECORDED 09/25/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 34, BLOCK 3)

BY FEE SIMPLE DEED FROM DOROTHY M. HARTFORD, A WIDOW AND UNREMARIED AS SET FORTH IN BOOK 1330, PAGE 449 DATED 09/20/1967 AND RECORDED 09/20/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 31, BLOCK 3)

BY FEE SIMPLE DEED FROM GERALD E. HANAK AND MARY G. HANAK, HUSBAND AND WIFE AS SET FORTH IN BOOK 1330, PAGE 315 DATED 09/18/1967 AND RECORDED 09/19/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA.(LOT 29, BLOCK 3)

BY FEE SIMPLE DEED FROM HELEN D. DITCHER, A WIDOW AND UNREMARIED AS SET FORTH IN BOOK 1330, PAGE 237 DATED 09/18/1967 AND RECORDED 09/18/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 32, BLOCK 3)

BY FEE SIMPLE DEED FROM CARL O. CARLSON AND MARY MARGARET CARLSON, HUSBAND AND WIFE AS SET FORTH IN BOOK 1329, PAGE 527 DATED 09/07/1967 AND RECORDED 09/11/1967, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA. (LOT 30, BLOCK 3)

## SITE LEASE AGREEMENT

This **SITE LEASE AGREEMENT** (this "**Agreement**") is effective the date of the last signature on this Agreement (the "**Effective Date**") by and between Omaha Housing Authority, a(n) non-profit corporation ("**Landlord**") and T-Mobile Central LLC, a Delaware limited liability company ("**Tenant**").

Landlord and Tenant agree to the following:

1. **Property Description.** Landlord is the owner of the real property located at 5904 Henniger Dr., Omaha, NE 68104 as further described on **Exhibit A** (the "**Property**") and the building ("**Building**") located thereon. The Property includes the premises which is comprised of approximately 100 square feet plus any additional portions of the Property which Tenant may require for the use and operation of its facilities as generally described on **Exhibit B** (the "**Premises**"). Tenant reserves the right to update the description of the Premises on **Exhibit B** to reflect any modifications or changes.

2. **Option.** Landlord grants to Tenant an option to lease the Premises on the terms and conditions described in this Agreement (the "**Option**"). The Option shall commence on the Effective Date and shall continue for a period of one (1) year (the "**Option Period**"). In consideration for the Option Period, Tenant shall pay Landlord one thousand and no/100 dollars (\$1,000.00) payable within twenty (20) days after the Effective Date.

3. **Landlord Cooperation.** During the Option Period and Term (as defined below), Landlord shall cooperate with Tenant's due diligence activities, which shall include, but not be limited to, access to the Property for inspections, testing, permitting related to the Permitted Uses (as defined below). Landlord authorizes Tenant to sign, file, submit and obtain all zoning, land use and other applications for permits, licenses and approvals required for the Permitted Uses from all applicable governmental and quasi-governmental entities (collectively, the "**Governmental Approvals**"), and to the fullest extent necessary, Landlord grants Tenant and its agents power of attorney to take all such actions on behalf of and in the name of Landlord. Landlord's cooperation shall include the prompt execution and delivery of any documents necessary to obtain and maintain Government Approvals or utility services. Additionally, Landlord shall not take any actions which are in conflict with or interfere with Tenant's Governmental Approvals.

4. **Antenna Facilities and Permitted Uses.** Tenant leases the Premises for its equipment, personal property and improvements associated with Tenant's wireless communications business (the "**Antenna Facilities**"). The Premises may be used for the construction, installation, operation, maintenance, repair, addition, upgrading, removal or replacement of any and all Antenna Facilities (the "**Permitted Uses**") for no fee or additional consideration. The Antenna Facilities shall remain the exclusive property of Tenant and shall not be considered fixtures. Tenant, at its expense, may use any and all reasonable means as Tenant deems necessary to control, secure or restrict access to the Antenna Facilities. Landlord hereby waives any and all lien rights it may have concerning the Antenna Facilities. Notwithstanding anything to the contrary in the Agreement, (a) if any portion of the Antenna Facilities will be installed on a tower owned by Landlord ("**Tower**"), Landlord warrants that the Tower has structural capacity to support Tenant's equipment as shown on **Exhibit B**, (b) Tenant shall have the right to install the equipment shown on **Exhibit B** at any time during the Term without any increase in Rent, and (c) during the Term, Landlord shall reserve space and loading capacity on the Tower for Tenant's equipment shown on **Exhibit B**. If necessary to maintain service, Tenant shall have the right

to locate a cell-on-wheels, or other temporary antenna facility on the Property. Landlord shall cooperate with the placement of the temporary facility at a mutually acceptable location.

## 5. Lease Term.

a) The Initial Term of the Lease shall be five (5) years commencing on the date of Tenant's signed letter to Landlord giving notice to Landlord of the exercise of the Option (the "Commencement Date"), and ending at 11:59 p.m. on the day immediately preceding the fifth (5<sup>th</sup>) anniversary of the Commencement Date (the "Initial Term"). The Initial Term, together with any Renewal Terms and Extended Periods are referred to collectively as the "Term."

b) After the expiration of the Initial Term, this Agreement shall automatically renew for one (1) successive renewal term of five (5) years (a "Renewal Term"), unless either party elects not to renew by providing the other party at least six (6) months' notice prior to the expiration of the then current Term.

c) Upon the expiration of the final Renewal Term, Tenant shall have the right to continue to occupy the Premises and the Term shall automatically extend for successive one (1) year periods (each, an "Extended Period"). Landlord may terminate the renewal of any Extended Period by delivery of notice at least six (6) months prior to the end of the then current Extended Period. Tenant may terminate any Extended Period at any time by delivery of notice to Landlord. During any Renewal Term or any Extended Period as the case may be, and with the agreement relating to rent below excepted, all terms and conditions of this Agreement shall remain in effect and binding upon the parties unless a written agreement signed by both parties is executed making a change to said Agreement.

## 6. Rent/Other Charges.

a) Upon the Commencement Date, Tenant shall pay Landlord rent in the amount of two thousand dollars (\$2,000.00) per month (the "Rent"). Tenant shall deliver Rent to Landlord at the address specified in Section 15, or by electronic payment. The first Rent payment shall be due within twenty (20) business days after the Commencement Date. Subsequent Rent shall be payable by the fifth day of each month.

b) The Rent for each successive Renewal Term shall be an amount equal to one hundred ten percent (110%) of the Rent for the immediately preceding Term. The Rent shall continue to be paid on a monthly basis. The Rent for each Extended Period shall be an amount equal to one hundred two percent (102%) of the Rent for the immediately preceding Term.

c) Rent for any partial month shall be prorated on a per day basis, based on the number of days in the month in question. Landlord shall cooperate with Tenant regarding the use of any electronic rent payment systems or the provision of any associated documentation. Tenant may condition payment of Rent and any other sums payable under this Agreement upon Tenant's receipt of a duly completed IRS form W-9, or similar governmental form.

d) Any charges payable under this Agreement other than Rent shall be billed by Landlord to Tenant within twelve (12) months from the date the charges were incurred or due; otherwise the charges shall be deemed time-barred and forever waived and released by Landlord.

**7. Interference.** Tenant shall not interfere with the radio frequency communications of Landlord or any of Landlord's existing tenants as of the Effective Date. After the Effective Date, Landlord shall not install, or permit any third party to install, any equipment or structures that interfere with or restrict the operations of Tenant. Any such interference shall be deemed a material breach of this Agreement by Landlord and Landlord shall remove the cause of the interference within forty-eight (48) hours of notice. Tenant shall have the right to exercise all legal and equitable rights and remedies to end the interference.

**8. Utility Services.**

a) With the prior written approval of Landlord, Tenant may have the right to connect to, maintain, repair, upgrade, remove or replace existing utility related equipment and shall have the right to install new utility related equipment to service its Antenna Facilities, or cell-on-wheels on, or serving the Property (collectively, the "**Utility Facilities**").

b) Tenant shall be responsible for all utilities charges for electricity, or any other utility service used by Tenant on the Premises. Tenant shall install separate meters for Tenant's utility usage.

**9. Access and Easements.**

a) Landlord shall furnish, at no additional charge to Tenant, unimpeded and secure access to the Premises during regular business hours, Monday through Friday, 8:00 AM to 4:30 PM to Tenant and Tenant's employees, agents, contractors and other designees. In the event of an emergency where Tenant requires access outside of regular business hours, Tenant will be able to call Landlord's after-hours maintenance line to obtain access. In the event that Landlord provides Tenant with an access card or key to the Premises, Tenant will reimburse Landlord for any lost or stolen access cards or keys that were provided to Tenant.

b) Landlord grants Tenant, at no additional Rent or charge, easements on, over, under and across the Property for ingress, egress, communications, power and other utilities, construction, demolition and access to the Premises and any Utility Facilities (collectively, the "**Easements**"). Landlord shall not modify, interrupt or interfere with any communications, electricity, or other utility equipment and easements serving the Property, except with the prior written approval of Tenant.

**10. Termination.** Tenant may terminate this Agreement without further liability, upon thirty (30) days prior written notice to Landlord, for any of the following reasons: (i) changes in local or state laws or regulations which adversely affect Tenant's ability to operate; (ii) a Federal Communications Commission ("**FCC**") ruling or regulation that is beyond the control of Tenant; (iii) technical or economic reasons; or (iv) if Tenant is unable to obtain any Governmental Approval required for the construction or operation of Tenant's Antenna Facilities. Upon ninety (90) days prior written notice to Landlord, Tenant may terminate this Agreement for any or no reason. Upon ninety (90) days advance written notice to Tenant, Landlord may terminate this Agreement for the following reasons: i) a reduction of funding by the United States Department of Housing and Urban Development ("**HUD**") to Landlord that results in Landlord's inability to continue to operate the Building as a residential housing development; (ii) a directive from HUD that forces Landlord to either sell or close the Building; or (iii) HUD approves removal of the Property from the Annual Contributions Contract ("**ACC**") held with the Landlord and the Deed of Trust ("**DOT**") HUD holds on the Property and Premises, through a disposition under Section 18 of the United States Housing Act of 1937, the Rental Assistance Demonstration ("**RAD**") program, or another removal action. Upon six (6) months advance written notice to Tenant, Landlord may terminate this Agreement for any or no reason. Upon the termination of this Agreement Tenant agrees that it

will remove all of its Antenna Facilities and any other structure, equipment, or property that it has placed on the Premises or Property of Landlord and Tenant further agrees that it will return the Landlord's Property and Premises in the same condition in which it was in prior to this Agreement, ordinary wear and tear excepted.

**11. Casualty and Condemnation.** If the Premises or Antenna Facilities are damaged or destroyed by wind, fire or other casualty, Tenant shall be entitled to negotiate, compromise, receive and retain all proceeds of Tenant's insurance and other claims and Tenant may terminate the Lease by written notice to Landlord. If the Premises, any Easements or Antenna Facilities are taken or condemned by power of eminent domain or other governmental taking, then: (a) Tenant shall be entitled to negotiate, compromise, receive and retain all awards attributable to (i) the Antenna Facilities, (ii) Tenant's leasehold interest in the Property, (iii) any moving or relocation benefit available to Tenant and (iv) any other award available to Tenant that is not attributable to Landlord's title to or interest in the Property. If the Antenna Facilities are not operational due to casualty or condemnation, Tenant shall have the right to abate the Rent for that period time. In addition, Tenant may terminate the Lease by written notice to Landlord.

**12. Default and Right to Cure.** A party shall be deemed in default under this Agreement if it fails to make any payment, or to perform any obligation required of it within any applicable time period specified and does not commence curing such breach within thirty (30) days after receipt of written notice of such breach from the non-defaulting party ("**Default**"). This Agreement, or Tenant's rights of possession shall not be terminated due to any Tenant Default unless: (a) the Default is material; (b) Landlord shall have given Tenant not less than thirty (30) days prior written notice, after the expiration of the cure period described above, and Tenant fails to cure or commence the cure of such Default within the second thirty (30) day notice period; and (c) Landlord lacks any other adequate legal or equitable right or remedy.

**13. Taxes.** Landlord shall pay when due all real estate taxes and assessments for the Property, including the Premises. Notwithstanding the foregoing, Tenant shall reimburse Landlord for any personal property tax paid for by Landlord which is solely and directly attributable to the presence or installation of Tenant's Antenna Facilities during the Term. Landlord shall provide prompt and timely notice of any tax or assessment for which Tenant is liable. Tenant shall have the right to challenge any tax or assessment and Landlord shall cooperate with Tenant regarding such challenge.

**14. Insurance and Subrogation and Indemnification.**

a) During the Term, Tenant shall maintain Commercial General Liability Insurance in amounts of One Million and no/100 Dollars (\$1,000,000.00) per occurrence and Two Million and no/100 Dollars (\$2,000,000.00) aggregate. Tenant may satisfy this requirement by obtaining the appropriate endorsement to any master insurance policy Tenant may maintain. Tenant shall provide Landlord with a certificate of insurance evidencing this insurance coverage as a precondition of the Landlord executing this Agreement and shall also furnish to Landlord renewal certificates on an annual basis in order to demonstrate continued insurance coverage through the Term of this Agreement.

b) Tenant agrees to indemnify Landlord and hold harmless Landlord from and against any and all administrative and judicial actions and rulings, claims, causes of action, demands and liabilities, including reasonable attorneys' fees, to the extent caused by or arising out of: (i) any negligent acts or omissions or willful misconduct in the operations or activities on the Property by the indemnifying party or the employees, agents, contractors, licensees, tenants or subtenants of the indemnifying party, (ii) any spill or other release of any

Hazardous Substances (as defined below) on the Property by the indemnifying party or the employees, agents, contractors, licensees, tenants or subtenants of the indemnifying party, or (iii) any breach of any obligation of Tenant under this Agreement. Tenants' obligations under this subsection are contingent upon its receiving prompt written notice of any event giving rise to an obligation to indemnify Landlord and granting it the right to control the defense and settlement of the same. In no event shall the indemnities provided by Tenant hereunder extend or apply to any claims, causes of action, damages, liabilities, costs or expenses caused by or resulting from the negligence or willful misconduct of Landlord, its employees, agents or contractors.

c) Tenant shall not be responsible or liable to Landlord or any third party for any claims, damages, costs, expenses, including liens, fines, penalties or other enforcement actions, attributable to any pre-existing violations of applicable laws, codes, ordinances or other regulations relating to the Property (collectively, "**Pre-Existing Violations**"). To the extent Tenant is or may be required to cure such Pre-Existing Violations in order to obtain any Governmental Approvals for its Permitted Uses of the Premises, however, Tenant shall have the right, but not the obligation, to cure such Pre-Existing Violations and deduct the curative costs from Rent payable under this Agreement, but only after consultation with and written agreement with Landlord.

d) The provisions of subsections (b) and (c) above shall survive the expiration or termination of this Agreement.

**15. Notices.** All notices, requests, demands and other communications shall be in writing and shall be effective three (3) business days after deposit in the U.S. mail, certified, return receipt requested or upon receipt if personally delivered or sent via a nationally recognized courier to the addresses set forth below. Landlord or Tenant may from time to time designate any other address for this purpose by providing written notice to the other party.

**If to Tenant, to:**

T-Mobile USA, Inc.  
12920 SE 38th Street  
Bellevue, WA 98006  
Attn: Lease Compliance/ON01130B

**If to Landlord, to:**

Omaha Housing Authority  
1805 Harney Street  
Omaha, NE 68102

**Per the W-9 Form Rent is to be paid to:**

Omaha Housing Authority  
1805 Harney Street  
Omaha, NE 68102

**16. Quiet Enjoyment, Title and Authority.** Landlord covenants and warrants that: (a) Landlord has full right, power and authority to execute and perform this Agreement and to grant Tenant the leasehold interest and Easements contemplated under this Agreement; (b) Landlord has good and unencumbered title to the Property, free and clear of any liens or Mortgages (defined below) which shall interfere with Tenant's Lease or any rights to or use of the Premises; (c) the execution and performance of this Agreement shall not violate any laws, ordinances, covenants, or the provisions of any Mortgage, lease, or other agreement binding on Landlord; (d) Tenant's use and quiet enjoyment of the Premises shall not be disturbed; and (e) Landlord shall be

responsible, at its sole cost and expense, for maintaining all portions of the Property in good order and condition and in compliance with all applicable laws, including without limitation, the roof, any support structure owned by Landlord, HVAC, plumbing, elevators, landscaping and common areas. Tenant covenants and agrees that it will not perform any act or conduct that will interfere with the quiet enjoyment of the residents or employees of the Building located on the Property or interfere with the residents' leasehold rights and usage of the Property or Building.

**17. Environmental Laws.** Landlord and Tenant shall comply with all federal, state and local laws in connection with any substances brought onto the Property that are identified by any law, ordinance or regulation as hazardous, toxic or dangerous (collectively, the "**Hazardous Substances**"). Tenant agrees to be responsible for all losses or damage caused by any Hazardous Substances that it may bring onto the Property and will indemnify Landlord for all such losses or damages. Landlord agrees to be responsible for all losses or damage caused by any Hazardous Substances on or entering the Property, except those brought onto the Property by Tenant, and will indemnify Tenant for all such losses or damages including the cost of any investigation or remediation, or other actions required to comply with applicable law. Landlord represents that it has no knowledge of any Hazardous Substances on the Property.

**18. Assignment.**

a) Tenant shall have the right to assign, sublease or otherwise transfer this Agreement, only upon Landlord's and HUD's prior written approval, which will not be unreasonably withheld, conditioned or delayed; provided, however, that Tenant may assign or otherwise transfer this Agreement without Landlord's or HUD's approval to any parent, affiliate or subsidiary of Tenant, any party that merges or consolidates with Tenant or its parent, or any party that purchases a majority of Tenant's assets or ownership interests in the FCC market in which the Property is located.

b) Landlord shall have the right to assign and transfer this Agreement only to a successor owner of the Property. Only upon Tenant's receipt of written verification of a sale, or transfer of the Property shall Landlord be relieved of all liabilities and obligations and Tenant shall look solely to the new landlord for performance under this Agreement. Landlord shall not attempt to assign, or otherwise transfer this Agreement separate from a transfer of ownership of the Property.

**19. Relocation.** Landlord must provide Tenant advance written notice of any repairs, maintenance or other work (the "**Work**") during the Term of the Lease which would require the relocation of the Antenna Facilities. Landlord will make best efforts to ensure that the Work will not interfere with or alter the quality of the services provided by the Antenna Facilities.

**20. Marking and Lighting Requirements.** If any tower or other support structure for Tenant's Antenna Facilities is owned by Landlord, Landlord acknowledges that Landlord shall be responsible for compliance with all marking and lighting requirements of the Federal Aviation Administration and the FCC.

**21. Miscellaneous.**

a) This Agreement constitutes the entire agreement and understanding of the parties, and supersedes all offers, negotiations and other agreements with respect to the subject matter and Property. Any amendments to this Agreement must be in writing and executed by both parties.

b) Landlord agrees to cooperate with Tenant in executing any documents which Tenant deems necessary to insure and protect Tenant's rights in, or use of, the Premises. Landlord shall execute and deliver: (i) a Memorandum of Lease in substantially the form attached as Exhibit C; and (ii) if the Property is encumbered by a deed, mortgage or other security interest (each, a "Mortgage"), a subordination, non-disturbance and attornment agreement using Tenant's form.

c) This Agreement shall be construed in accordance with the laws of the state or territory in which the Property is located, without regard to the principles of conflicts of law. Tenant and Landlord agree that in the event any litigation or legal proceeding is instituted under this Agreement then the District Court of Douglas County, Nebraska shall have exclusive jurisdiction of same.

d) To the extent that any of the foregoing is in conflict with the requirements of the United States Housing Act of 1937, as amended, Federal regulations, and the ACC, as amended, ("Federal public housing requirements"), such Federal public housing requirements shall control and govern in such instances of conflict.

e) If any term of this Agreement is found to be void or invalid, the remaining terms of this Agreement shall continue in full force and effect. Any questions of particular interpretation shall be interpreted as to their fair meaning.

f) It is acknowledged and agreed that the Landlord has no authority to provide guarantees, indemnifications, rights of set off, or other pledges involving the assets of any Public Housing Project (as the term "Project" is defined in the ACC between Landlord and HUD (the "Public Housing Project") or other assets of the Landlord, including any Housing Choice Voucher ("HCV") related assets of the Landlord.

Accordingly, except as approved by HUD in writing, it is acknowledged that there is no legal right of recourse against: (1) any Public Housing Project of Landlord; (2) any operating receipts (as the term "operating receipts" is defined in ACC), HCV receipts or Capital Funds of Landlord; (3) any public housing operating reserve of Landlord reflected in Landlord's annual operating budget and required under the ACC, or (4) any other asset of the Landlord related to the United States Housing Act of 1937. Should any assets of the Landlord be identified at a later date as meeting the criteria set forth above, any guarantees, indemnifications, rights of set off, or other pledges involving those assets will be deemed null, void, and unenforceable.

g) This Agreement is subject and subordinate to the ACC between Landlord and HUD and the DOT held by HUD on the Property and Premises.


h) Each party hereby represents and warrants to the other that this Agreement has been duly authorized, executed and delivered by it, and that no consent or approval is required by any lender in connection with the execution or performance of this Agreement. Each party acknowledges that other than HUD, no consent or approval is required by any person or entity in connection with the execution or performance of this Agreement.

i) If either party is represented by any broker or any other leasing agent, such party is responsible for all commission fee or other payment to such agent.

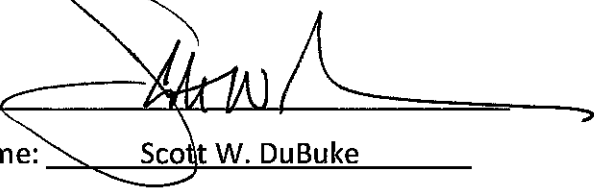
j) This Agreement and the interests granted herein shall run with the land, and shall be binding upon and inure to the benefit of the parties, their respective successors, personal representatives and assigns.

k) This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute a single instrument. Signed facsimile and electronic copies of this Agreement shall legally bind the Parties to the same extent as original documents.

**LANDLORD:** Omaha Housing Authority

By:   
Printed Name: Judith Corina  
Title: CEO  
Date: 7.7.2017

**TENANT:** T-Mobile Central LLC

By:   
Printed Name: Scott W. DuBuke  
Title: Area Director, Network Engineering & Operations  
Date: 4 | 20 | 17

\_\_\_\_\_  
T-Mobile Legal Approval

**EXHIBIT A**  
**Legal Description**

**The Property is legally described as follows:**

[Enter legal description, property address and tax parcel information here or on attachment(s)]

**ALL THAT PARCEL OF LAND IN DOUGLAS COUNTY, STATE OF NEBRASKA, AS MORE FULLY DESCRIBED IN DEED BOOK 1674, PAGE 226, ID# 3818-0568-225, BEING KNOWN AND DESIGNATED AS FOLLOWS:**

**LOT 6, IN WILLIAMSBURG, AN ADDITION TO THE CITY OF OMAHA, AS SURVEYED, PLATTED AND RECORDED IN DOUGLAS COUNTY, NEBRASKA.**

**BY FEE SIMPLE DEED FROM H. LEE GENDLER, TRUSTEE AS SET FORTH IN BOOK 1674, PAGE 226 DATED 08/07/1981 AND RECORDED 08/14/1981, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA.**

## EXHIBIT B

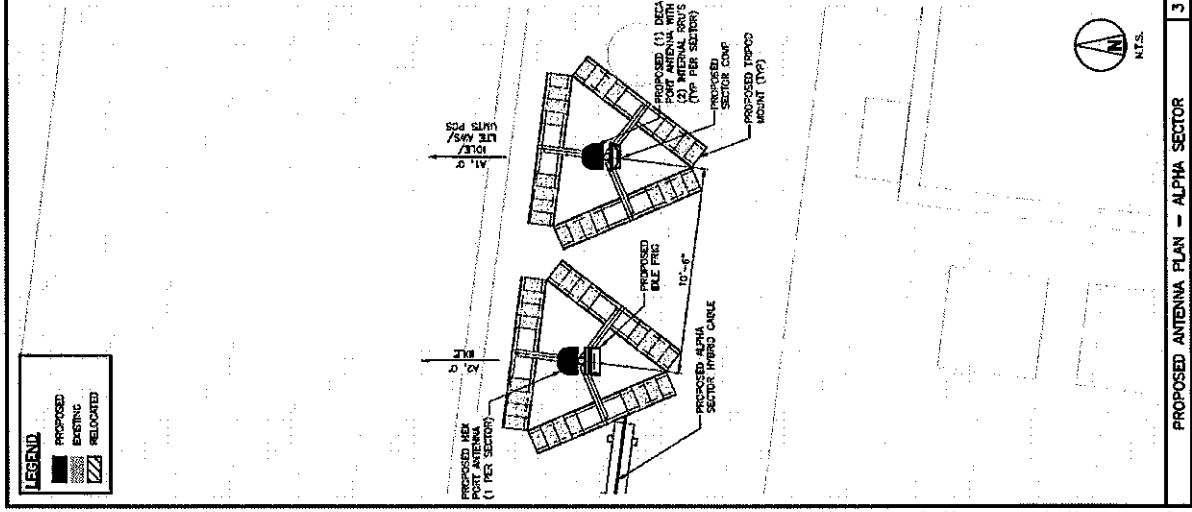
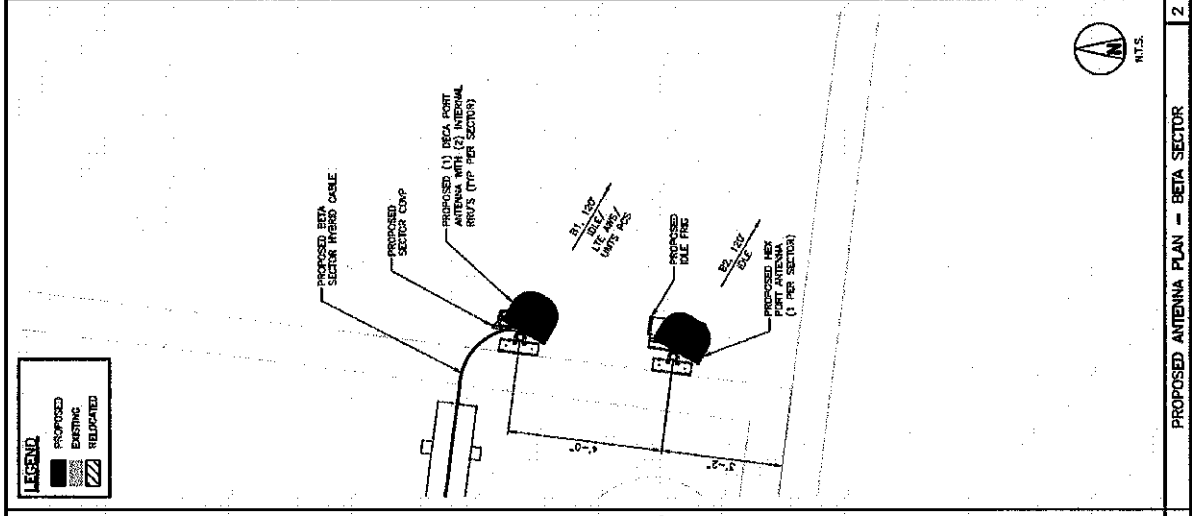
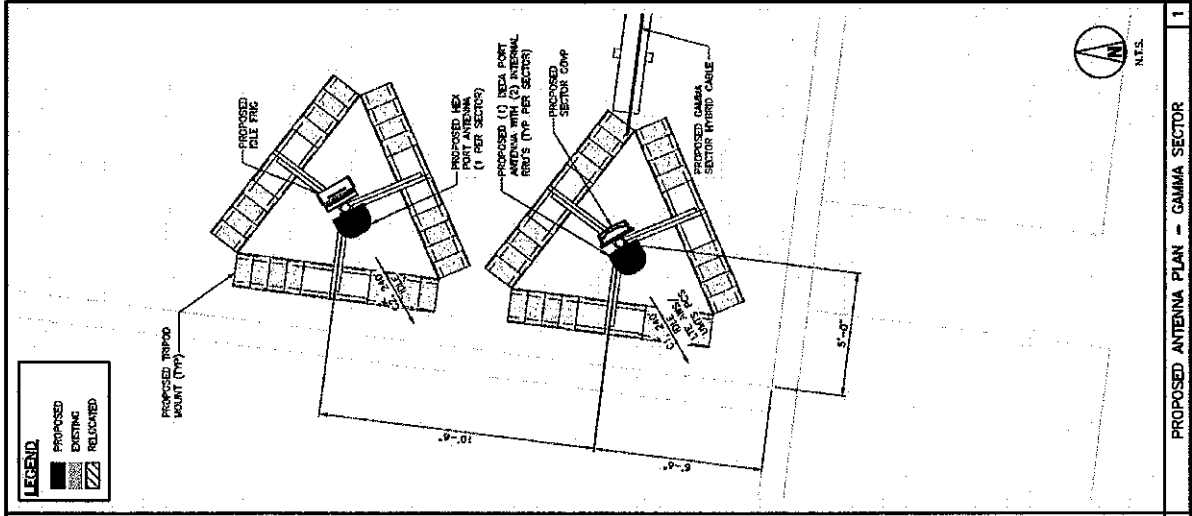
Subject to the terms and conditions of this Agreement, the location of the Premises is generally described and depicted as shown below or in the immediately following attachment(s).

Site Number: ON01130B  
Site Name: Crown Tower  
Market: Omaha





PLANS PREPARED FOR:																												
PLANS PREPARED BY:																												
804 West 109th Street, Suite 300 Overland Park, Kansas 66210 Phone: 913-432-7700 Fax: 913-432-7777		STATE OF KANSAS PROFESSIONAL ENGINEER LICENSE NO. 100000000000 NAME: MICHAEL J. LAMORE ADDRESS: 10000 W. 109TH ST., OVERLAND PARK, KS 66210 PHONE: 913-432-7700 FAX: 913-432-7777																										
THE INFORMATION CONTAINED HEREIN IS THE PROPERTY OF SSC AND IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF SSC.		THE INFORMATION CONTAINED HEREIN IS THE PROPERTY OF SSC AND IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF SSC.																										
<table border="1"> <thead> <tr> <th>NO.</th> <th>DESCRIPTION</th> <th>DATE</th> <th>BY</th> <th>CHKD.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>ISSUED FOR PERMITS</td> <td>8/22/14</td> <td>J.S.</td> <td>A.</td> </tr> <tr> <td>2</td> <td>ISSUED FOR CONSTRUCTION</td> <td>8/22/14</td> <td>J.S.</td> <td>A.</td> </tr> <tr> <td>3</td> <td>ISSUED FOR CONSTRUCTION</td> <td>8/22/14</td> <td>J.S.</td> <td>A.</td> </tr> <tr> <td>4</td> <td>ISSUED FOR CONSTRUCTION</td> <td>8/22/14</td> <td>J.S.</td> <td>A.</td> </tr> </tbody> </table>		NO.	DESCRIPTION	DATE	BY	CHKD.	1	ISSUED FOR PERMITS	8/22/14	J.S.	A.	2	ISSUED FOR CONSTRUCTION	8/22/14	J.S.	A.	3	ISSUED FOR CONSTRUCTION	8/22/14	J.S.	A.	4	ISSUED FOR CONSTRUCTION	8/22/14	J.S.	A.	SITE NAME: <b>OMAHA HOUSING AUTHORITY</b>	
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SITE NUMBER:		ON01130B																										
SITE ADDRESS:		5904 HENNINGER DR OMAHA, NEBRASKA 68104																										
PROJECT DESCRIPTION:		ANTENNA PLANS																										
SHEET NUMBER:		A-2.1																										



Site Number: ON01130B  
 Site Name: Benson Tower  
 Market: Omaha

PLANNED BY: 	
800 West 109th Street, Suite 300 Omaha, NE 68164 Phone: 913.438.7700 Fax: 913.438.7777	
CONTRACTOR: STATE CORPORATION OF ARCHITECTURAL EXHIBITS 1001 F STREET, N.W. WASHINGTON, D.C. 20004 PHONE: (202) 462-1000 FAX: (202) 462-1001	
ELECTRICAL CONTRACTOR: THE THOMAS GROUP, INC. 1001 F STREET, N.W. WASHINGTON, D.C. 20004 PHONE: (202) 462-1000 FAX: (202) 462-1001	
CONTRACTOR'S NOTES: 1. ALL WORK SHALL BE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE NATIONAL ELECTRICAL CODE (NEC) AND THE NATIONAL ELECTRICAL SAFETY CODE (NEESC). 2. ALL WORK SHALL BE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE NATIONAL ELECTRICAL CODE (NEC) AND THE NATIONAL ELECTRICAL SAFETY CODE (NEESC). 3. ALL WORK SHALL BE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE NATIONAL ELECTRICAL CODE (NEC) AND THE NATIONAL ELECTRICAL SAFETY CODE (NEESC). 4. ALL WORK SHALL BE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE NATIONAL ELECTRICAL CODE (NEC) AND THE NATIONAL ELECTRICAL SAFETY CODE (NEESC). 5. ALL WORK SHALL BE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE NATIONAL ELECTRICAL CODE (NEC) AND THE NATIONAL ELECTRICAL SAFETY CODE (NEESC).	
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1421 1422 1423 1424 1425 1	

PLANS PREPARED FOR: **T-Mobile**

PLANS PREPARED BY: **SSC**  
 3901 West 105th Street, Suite 300  
 Omaha, NE 68147  
 Phone: 914-428-7200  
 Fax: 914-428-7777

STATE OF NEBRASKA  
 STATE CERTIFICATE OF AUTHORIZATION NUMBER: \_\_\_\_\_  
 ENGINEER: \_\_\_\_\_  
 ARCHITECT: \_\_\_\_\_  
 SURVEYOR: \_\_\_\_\_  
 REGISTERED PROFESSIONAL ENGINEER IN THE STATE OF NEBRASKA  
 LICENSE NUMBER: \_\_\_\_\_  
 EXPIRES: \_\_\_\_\_

DATE: \_\_\_\_\_  
 TIME: \_\_\_\_\_  
 PROJECT: \_\_\_\_\_  
 SHEET NO. \_\_\_\_\_ OF \_\_\_\_\_

OMAHA HOUSING AUTHORITY  
 504 HENNINGER DR  
 OMAHA, NEBRASKA 68104

ON01130B

ANTENNA CONFIGURATION KEY  
 A-3.0

STATUS	ANTENNA NUMBER	COLOR CODE (SEE NOTE 3)	BEAM WIDTH	ANTENNA UPGRADE	MODEL #	AZIMUTH	ELECTRICAL DOWNLEAD	MECHANICAL DOWNLEAD	ANTENNA H. ACQ.	TYPE	COMBIL FEEDER		HYBRID FEEDER	
											(CITY) SIZE	COLOR CODE	QUANTITY	COLOR CODE
PROPOSED	A-2 IDLE LITE AWS/ UNITS PCS	-	65	ANDREW	SRNH-1055C	0	T80	0	115'-4"	IDLE	-	-	-	-
PROPOSED	A-1 IDLE/ LITE AWS/ UNITS PCS	RED 4/YB RED 3/YB RED 2/YB RED 1/YB RED 4/RW RED 3/RW RED 2/RW RED 1/RW	65	NOKIA	FASB RAS	0	T80	0	115'-4"	LITE AWS	-	-	(1) HYBRID CABLE	GRAY 1
PROPOSED	B-2 IDLE	-	65	ANDREW	SRNH-1055C	120	T80	0	124'-0"	IDLE	-	-	-	-
PROPOSED	B-1 IDLE/ LITE AWS/ UNITS PCS	YELLOW 4/YB YELLOW 3/YB YELLOW 2/YB YELLOW 1/YB YELLOW 3/RW YELLOW 2/RW YELLOW 1/RW	65	NOKIA	FASB RAS	120	T80	0	124'-0"	LITE AWS	-	-	(1) HYBRID CABLE	GRAY 2
PROPOSED	C-1 IDLE/ LITE AWS/ UNITS PCS	BLUE 4/YB BLUE 3/YB BLUE 2/YB BLUE 1/YB BLUE 4/RW BLUE 3/RW BLUE 2/RW BLUE 1/RW	65	NOKIA	FASB RAS	240	T80	0	115'-4"	LITE AWS	-	-	(1) HYBRID CABLE	GRAY 3
PROPOSED	C-2 IDLE	-	65	ANDREW	SRNH-1055C	240	T80	0	115'-4"	IDLE	-	-	-	-


**ANTENNA NOTES:**

- ANTENNA CONTRACTOR SHALL INSURE THAT ALL ANTENNA MOUNTING PIPES ARE PLUMB.
- FEEDLINE LENGTHS INDICATED ARE APPROXIMATE.
- ANTENNA COMBIL FEEDERS & ANTENNA DOWNLEADS SHALL BE INSTALLED IN ACCORDANCE WITH THE FOLLOWING CHECKER STRIKE SHALL BE ADDED TO EACH ANTENNA FEEDLINE & ANTENNA JUMPER.  
 LITE AWS - RED-BLACK CHECKER STRIKE  
 LITE AWS - YELLOW-BLACK CHECKER STRIKE  
 LITE AWS - RED-WHITE CHECKER STRIKE  
 LITE AWS - RED-WHITE CHECKER STRIKE  
 COMBIL FEED - BLUE-WHITE CHECKER STRIKE
- IN ADDITION TO THE COLOR CODE STRIKE SHALL BE ADDED TO EACH ANTENNA SECTOR FEEDLINE & JUMPER.  
 ALPHA - RED STRIKE  
 BETA - YELLOW STRIKE  
 GAMMA - GREEN STRIKE  
 DELTA - GREEN STRIKE  
 EPSILON - WHITE STRIKE  
 ZETA - WHITE STRIKE  
 HYBRID - GRAY STRIKE
- MULTI-PART FEEDING THROUGH ONE UNIFIED WAREHOUSE THROUGHOUTLY JUMBERS FROM PLUMBING IN EACH SECTOR.
- CONTRACTOR MUST FOLLOW ALL NEBRASKA ELECTRICAL CODES AND REGULATIONS FOR FEEDLINES, CONNECTIONS, AND ANTENNAS.
- WARRANTY BOND RADIUS:  
 LITE-AWS (1/2" HARD LINES) = 5' 1/4"  
 BETA-AWS (1/2" HARD LINES) = 5' 1/4"  
 GAMMA-AWS (1/2" HARD LINES) = 10'  
 DELTA-AWS (1/2" HARD LINES) = 15'  
 EPSILON-AWS (1/2" HARD LINES) = 20'  
 ZETA-AWS (1/2" HARD LINES) = 20'
- CONTRACTOR SHALL RECORD THE SERIAL & MANUFACTURER'S PART NUMBER OF EACH ACTUATOR INSTALLED AT THE ANTENNA AND PROVIDE THE INFORMATION TO THE OWNER.
- WARRANTY BOND RADIUS:  
 ALL ANTENNA CONNECTORS WITH SELF-AUGMENTING PIPE.
- ANTENNA CONTRACTOR SHALL PERFORM A VISUAL INSPECTION OF THE ANTENNA CENTERLINE (ACD) HEIGHT. CONTRACTOR SHALL SUBMIT A COMPLETED HEIGHT VERIFICATION FORM TO THE CONSTRUCTION MANAGER.

Site Number: ON01130B  
 Site Name: Crown Tower  
 Market: Omaha

PLANS PREPARED BY:  
**T-Mobile**

PLANS PREPARED BY:  
5900 West 105th Street, Suite 300  
Overland Park, Kansas 66210  
Phone: 913-433-7700  
Fax: 913-433-7777



ENGINEERING LICENSE:  
STATE OF KANSAS  
REGISTERED PROFESSIONAL ENGINEER  
EXPIRES: 12/31/2018  
NO. 10741 UNLICENSED EXPIRES: 12/31/2018  
THE TRANSMISSIONS ENGINEER BOARD  
801 WILSON PARKWAY SUITE 100  
ELECTRICAL E

INTERNETWORKING:  
THE DESIGN FOR THIS PROJECT AND THE  
INSTALLATION OF THE NETWORK SHALL BE  
DESIGNED FOR THE CONNECTION OF THE  
NETWORK TO THE INTERNET. THE DESIGN  
AND INSTALLATION SHALL BE SUBJECT TO  
THE APPROVAL OF THE INTERNET SERVICE  
PROVIDER. THE DESIGN SHALL BE SUBJECT  
TO THE APPROVAL OF THE INTERNET SERVICE  
PROVIDER. THE DESIGN SHALL BE SUBJECT  
TO THE APPROVAL OF THE INTERNET SERVICE  
PROVIDER.

ISSUE NO.	DESCRIPTION	DATE	BY	APP
001	ISSUE FOR REVIEW	06/27/2018	CA	A
002	ISSUE FOR CORRECTIONS	06/27/2018	CA	A
003	ISSUE FOR CORRECTIONS	06/27/2018	CA	A
004	ISSUE FOR CORRECTIONS	06/27/2018	CA	A
005	ISSUE FOR CORRECTIONS	06/27/2018	CA	A

SITE NAME: **OMAHA HOUSING AUTHORITY**

SHEET NUMBER: **ON01130B**

SITE ADDRESS: **5904 HENNINGER DR  
OMAHA, NEBRASKA  
68104**

SHEET DESCRIPTION: **EQUIPMENT CONFIGURATION KEYS**

SHEET NUMBER: **A-3.1**

**EQUIPMENT KEY - PLATFORM**

LOCATION	VEHICLE	EQUIPMENT	MODEL NO.	TECH	QTY.	STATUS
1 PER SECTOR	NOVA	SYSTEM MODULE	PSMF	LIE AWS	1	PROPOSED
		SUB MODULE	FIBC	LIE AWS	1	PROPOSED
1 PER SECTOR	NOVA	SYSTEM MODULE	PSMF	UNITS PCS	1	PROPOSED
		COMP	RNS900-7771-PF-46	LIE AWS UNITS PCS	1	PROPOSED
1 PER SECTOR	NOVA	COMP	RNS900-7771-PF-48	LIE AWS UNITS PCS	1	PROPOSED

**EQUIPMENT KEY - SECTOR**

LOCATION	VEHICLE	EQUIPMENT	MODEL NO.	TECH	QTY.	STATUS
1 PER SECTOR	NOVA	COMP	RNS900-7771-PF-46	LIE AWS UNITS PCS	3	PROPOSED
		INTERNAL RU	FRU	LIE AWS	3	PROPOSED
1 PER SECTOR	NOVA	INTERNAL RU	FRU	LIE AWS	3	PROPOSED
		INTERNAL RU	FRU	LIE AWS	3	PROPOSED

**EQUIPMENT FEEDLINE KEY**

LOCATION	VEHICLE	EQUIPMENT	MODEL NO.	QTY.	LENGTH	STATUS
ALPHA SECTOR	CONSCOPE	HYBRID CABLE	ASUS23TP01	1	150'-0"	PROPOSED
BETA SECTOR	CONSCOPE	HYBRID CABLE	ASUS23TP01	1	100'-0"	PROPOSED
GAMMA SECTOR	CONSCOPE	HYBRID CABLE	ASUS23TP01	1	100'-0"	PROPOSED

**ANTENNA NOTES:**

- ANTENNA CONTRACTOR SHALL VERIFY THAT ALL ANTENNA HOUSING TYPES ARE PLANNED.
- FEEDLINE LENGTHS INDICATED ARE APPROXIMATE.
- ANTENNA CABLES, FEEDERS & ANTENNA JUMPER SHALL BE COLOR CODED PER THE CHECKER STRIKE SHALL BE ADDED TO EACH ANTENNA FEEDLINE & ANTENNA JUMPER.
  - LIE AWS - RED-BLACK CHECKER STRIKE
  - LIE PCS - RED-WHITE CHECKER STRIKE
  - UNITS PCS - RED-WHITE CHECKER STRIKE
  - UNITS AWS - RED-WHITE CHECKER STRIKE
  - CSM PCS - BLACK-WHITE CHECKER STRIKE
- IN ADDITION TO THE COLOR CODE THE FOLLOWING SHALL BE ADDED TO EACH ANTENNA SECTOR FEEDLINE & JUMPER.
  - ALPHA - RED STRIKE
  - BETA - YELLOW STRIKE
  - GAMMA - BLUE STRIKE
  - DELTA - GREEN STRIKE
  - EPSILON - WHITE STRIKE
  - ZETA - PURPLE STRIKE
  - HEXID - GRAY STRIKE
- MULTI PORT ANTENNAS: TERMINATE UNUSED PORTS WITH 50 OHM LOADS. ALL ANTENNAS SHALL BE WEATHERPROOF THROUGHLY. JUMBERS FROM POLE/ROOF TO EACH SECTOR.
- CONTRACTOR MUST FOLLOW ALL MANUFACTURER'S RECOMMENDATIONS REGARDING ANTENNA CONNECTIONS, AND ANTENNAS.
- MINIMUM BEND RADIUS:
  - LF4-50A (1/2" HARD LINE) = 5"
  - FS4-50B (1/2" SUPER FLEX) = 1 1/4"
  - AWG-50A (1/8" FLEX LINE) = 10"
  - LF4-50B (1/2" HARD LINE) = 25"
  - LF4-50A (1-5/8" HARD LINE) = 25"
- CONTRACTOR SHALL ADDRESS THE SIGNAL, SECTOR AND POSITION OF EACH ANTENNA, AS INSTALLED AT THE ANTENNAS AND PROVIDE THE INFORMATION TO T-MOBILE.
- WEATHERPROOF ALL ANTENNA CONNECTORS WITH SELF-ADHESIVE TAPE.
- ANTENNA CONTRACTOR SHALL PERFORM A "TIE BROS" MEASUREMENT TO CONFIRM/VERIFY ANTENNA CABLE LENGTH. CONTRACTOR SHALL SUBMIT A CALCULATED HEIGHT VERIFICATION FORM TO THE CONSTRUCTION MANAGER.

Site Number: ON01130B  
 Site Name: Crown Tower  
 Market: Omaha

## EXHIBIT C

### Memorandum of Lease

After Recording, Mail To:

T-Mobile  
Stephanie McGranahan  
12980 Foster, Suite 200  
Overland Park, KS 66213

APN: 2538180568  
Loan No.

#### MEMORANDUM OF LEASE

A Site Lease Agreement (the "Agreement") by and between Omaha Housing Authority, non-profit corporation ("Landlord") and T-Mobile Central LLC, a Delaware limited liability company ("Tenant") was made regarding a portion of the following property (as more particularly described in the Agreement, the "Premises"):

See Attached Exhibit A incorporated herein for all purposes.

Without limiting the terms and conditions of the Agreement, Landlord and Tenant hereby acknowledge the following:


1. Capitalized terms used, but not otherwise defined herein, shall have the meanings ascribed to such terms in the Agreement.
2. Pursuant to the Agreement Landlord has granted Tenant an option to lease the Premises (the "Option") on the terms and conditions described in this Agreement for an initial term of one (1) year commencing on the Effective Date.
3. Provided that the Option has been exercised by Tenant, the Agreement shall constitute a lease (the "Lease"), the term of which shall initially be for five (5) years and will commence on the date upon which Tenant exercises its Option (the "Commencement Date").
4. Tenant shall have the right to extend the Lease for one (1) additional and successive five-year term.

Site Number: ON01130B  
Site Name: Crown Tower  
Market: Omaha

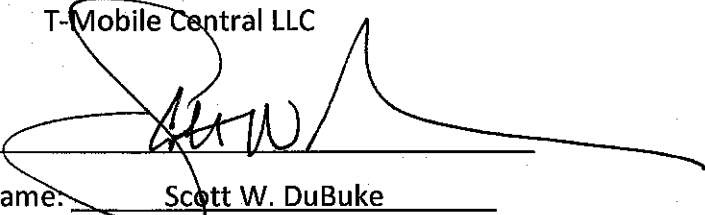
5. This memorandum is not a complete summary of the Lease. It is being executed and recorded solely to give public record notice of the existence of the Option and the Lease with respect to the Premises. Provisions in this memorandum shall not be used in interpreting the Lease provisions and in the event of conflict between this memorandum and the said unrecorded Lease, the unrecorded Lease shall control.
6. This memorandum may be signed in any number of counterparts, each of which shall be an original, with the same effect as if the signatures thereto were upon the same instrument.

**IN WITNESS WHEREOF**, the parties hereto have respectively executed this memorandum effective as of the date of the last party to sign.

**LANDLORD:** Omaha Housing Authority

By:   
Printed Name: Judith Carlin  
Title: CEO  
Date: 7-7-2017

**TENANT:** T-Mobile Central LLC

By:   
Printed Name: Scott W. DuBuke  
Title: Area Director, Network Engineering & Operations  
Date: 4/20/17

**[Notary block for Landlord]**

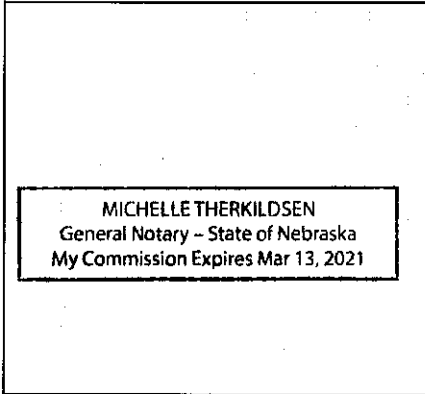
STATE OF OMAHA )  
 ) ss.  
COUNTY OF DOUGLAS )

This instrument was acknowledged before me on July 7, 2017 by Judith Carlin [title] CEO of Omaha Housing Authority [name of entity], on behalf of said

Dated: July 7, 2017

Michelle Therkildsen

Notary Public  
Print Name Michelle Therkildsen  
My commission expires 13 MAR 2021



(Use this space for notary stamp/seal)

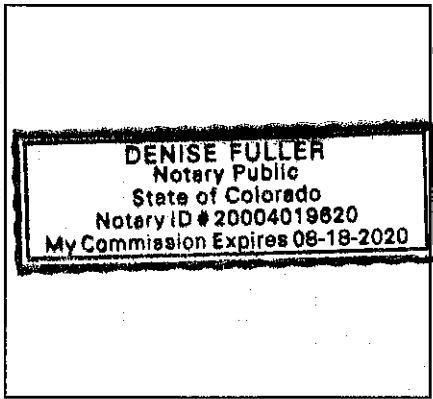
[Notary block for Tenant]

STATE OF COLORADO )  
 ) ss.  
COUNTY OF ADAMS )

I certify that I know or have satisfactory evidence that Scott W. DuBuke is the person who appeared before me, and said person acknowledged that he signed this instrument, on oath stated that he was authorized to execute the instrument and acknowledged it as the Area Director, Network Engineering & Operations of T-Mobile Central LLC, a Delaware limited liability company, to be the free and voluntary act of such party for the uses and purposes mentioned in the instrument.

Dated: 4/20/2017

*[Handwritten Signature]*  
\_\_\_\_\_  
Notary Public  
Print Name Denise Fuller  
My commission expires 8/18/2020



(Use this space for notary stamp/seal)

**Memorandum of Lease - Exhibit A  
Legal Description**

**The Property is legally described as follows:**

**ALL THAT PARCEL OF LAND IN DOUGLAS COUNTY, STATE OF NEBRASKA, AS MORE FULLY DESCRIBED IN DEED BOOK 1674, PAGE 226, ID# 3818-0568-225, BEING KNOWN AND DESIGNATED AS FOLLOWS:**

**LOT 6, IN WILLIAMSBURG, AN ADDITION TO THE CITY OF OMAHA, AS SURVEYED, PLATTED AND RECORDED IN DOUGLAS COUNTY, NEBRASKA.**

**BY FEE SIMPLE DEED FROM H. LEE GENDLER, TRUSTEE AS SET FORTH IN BOOK 1674, PAGE 226 DATED 08/07/1981 AND RECORDED 08/14/1981, DOUGLAS COUNTY RECORDS, STATE OF NEBRASKA.**

Site Number: ON01130B  
Site Name: Crown Tower  
Market: Omaha

**RESOLUTION NO. 2024 - 105**  
**T-MOBILE LEASE AMENDMENTS AT CROWN TOWER AND BENSON TOWER**

**WHEREAS**, the Housing Authority of the City of Omaha (OHA) and T-Mobile have entered into lease agreements for use of roof space in multiple OHA properties for the purpose of operating cellular equipment;

**WHEREAS**, T-Mobile and OHA wish to enter into amendments to lease agreements for roof space at Crown Tower and Benson Tower for the purpose of operating cellular equipment;

**WHEREAS**, T-Mobile and OHA have agreed upon amendments permitting five additional five-year successive terms with each successive term resulting in a rent increase of 115%; and

**WHEREAS**, prior to execution of lease amendments, OHA must obtain approval from the U.S. Department of Housing and Urban Development;

**NOW, THEREFORE, BE IT RESOLVED THAT**, the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves the lease amendments between T-Mobile and OHA for rooftop space at Crown Tower and Benson Tower and, contingent upon HUD approval, hereby authorizes the OHA CEO to execute said lease amendments.

---

David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the regular meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

---

Joanie Poore, Secretary  
Housing Authority of the City of Omaha

5.1.4.4. Resolution 2024-106 SST Phase 3 Bond Inducement Resolution  
Revision

RESOLUTION NO. 2024-106

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE OMAHA HOUSING AUTHORITY, EXPRESSING AN INTENT TO ISSUE BONDS AND REIMBURSE CERTAIN QUALIFIED EXPENDITURES WITH PROCEEDS OF ONE OR MORE ISSUES OF SUCH BONDS TO BE ISSUED IN AN AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$18,000,000 TO FINANCE THE ACQUISITION AND CONSTRUCTION OF A MULTIFAMILY HOUSING APARTMENT AND TOWNHOME APARTMENT DEVELOPMENT; AND AUTHORIZING THE TAKING OF ALL OTHER ACTIONS NECESSARY TO THE CONSUMMATION OF THE TRANSACTIONS CONTEMPLATED BY THIS RESOLUTION; AND RELATED MATTERS.

WHEREAS, the Omaha Housing Authority (“OHA”) has been created as a public body, corporate and politic, designated a political subdivision of the State of Nebraska (the “State”) pursuant to Nebraska Revised Statutes Section 71-1572, et seq. (the “Act”), exercising necessary and essential governmental functions for the purposes stated in the Act; and

WHEREAS, OHA is authorized and empowered by the constitution and laws of the State, including the Act to issue bonds and other debt instruments to finance the development and operation of decent, safe and sanitary rental housing that is affordable to persons of low and moderate income; and

WHEREAS, OHA desires to issue bonds and reimburse Brinshore Development LLC or an affiliate thereof (the “Borrower”) with proceeds of one or more issues of such bonds issued by OHA (the “Bonds”) in an amount not to exceed \$18,000,000, for the purpose of financing the acquisition and construction of 75 units in a multifamily rental housing development, expected to be known as the third phase of Southside Terrace, a rental housing project totaling 113 units to be located at or near 5529 S. 30<sup>th</sup> Street, Omaha, Douglas County, Nebraska (the "Project") consisting of 75 units to be occupied by persons of low and/or moderate income in compliance with the Act, the rules of OHA and applicable provision of the Internal Revenue Code of 1986, as amended; and

WHEREAS, OHA has determined that it is appropriate and necessary that OHA express its intention to issue the Bonds and to reimburse certain qualified expenditures incurred by the Borrower with respect to the acquisition and construction of the Project with the proceeds of the Bonds; and

WHEREAS, except for certain preliminary expenditures for which the Borrower may be reimbursed in accordance with Treasury Regulation Section 1.150-2(f)(2), no costs of the Project to be reimbursed have been paid more than 60 days prior to the date of this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF OMAHA HOUSING AUTHORITY THAT:

1. In order to finance the acquisition and construction of the Project, OHA hereby expresses its intent to issue the Bonds and reimburse certain qualified expenditures incurred by the Borrower with respect to the acquisition and construction of the Project with proceeds of the Bonds, in an amount not to exceed \$18,000,000. Qualified costs to be reimbursed shall be determined in accordance with the provisions of Treasury Regulation Section 1.150-2. The exact amounts, maturities, interest rates, redemption terms and other terms and provisions of the Bonds will be determined by a future resolution of OHA.

2. Subject to final approval by OHA, OHA will loan the proceeds of the Bonds to the Borrower for purposes of owning and operating the Project or otherwise financing the Project to or for the Borrower, pursuant to the terms of an agreement to be approved by OHA upon the adoption of a future resolution of OHA.

3. The provisions of this resolution are hereby declared to be separable, and if any section, phrase or provision shall for any reason be declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases or provisions.

4. That this Resolution shall become effective immediately upon its passage and approval.

Adopted and approved this 9<sup>th</sup> day of October, 2024 by the Board of Commissioners of Omaha Housing Authority.

By: \_\_\_\_\_  
David C. Levy  
Chair

ATTEST:

\_\_\_\_\_  
Joel Dougherty  
Vice-Chair

## 5.2. ADDITIONAL ITEMS FOR CONSIDERATION

### 5.2.1. Resolution 2024-107 FY 2023 Audit

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2023**

**WITH  
REPORT OF INDEPENDENT AUDITORS**

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
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**YEAR ENDED DECEMBER 31, 2023**

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## REPORT OF INDEPENDENT AUDITORS

To the Board of Commissioners  
Housing Authority of the City of Omaha, Nebraska:

### **Opinion**

We have audited the accompanying financial statements of the Housing Authority of the City of Omaha, Nebraska (the "Authority") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the accompanying table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net position of the Authority as of December 31, 2023, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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 opinion.

### **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 for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

### *Other Information*

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

**Other Matters (continued)**

*Other Information (continued)*

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2024 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



September 19, 2024  
Toms River, New Jersey

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2023**

The Housing Authority of the City of Omaha, Nebraska (the “Authority”) management discussion and analysis (“MD&A”) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Authority’s financial activity, (c) identify changes in the Authority’s financial position (its ability to address the next and subsequent year challenges), and (d) identify individual fund issues or concerns. The focus of this MD&A is on the Primary Government of the Authority which includes all the financial activity of the Authority with the exception of its discretely presented component unit.

Since the MD&A is designed to focus on the current year’s activities, resulting changes and currently known facts, please read it in conjunction with the Authority’s financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The basic financial statements in this report are those of a special purpose governmental entity engaged in a business type of activity. The following statements are included:

- Statement of Net Position – presents information about the Authority’s assets, liabilities, and net position and is similar to a balance sheet. The Statement of Net Position reports all financial capital resources for the Authority. This statement is presented in the format where assets minus liabilities equals “Net Position”, which is equivalent to equity in a commercial enterprise. Assets and liabilities are presented in order of liquidity and are classified as “current” (convertible to cash or expected to be used up within one year), and “non-current”. Increases or decreases in net position will serve as a useful indicator of whether the financial position of the Authority is improving.
- Statement of Revenues, Expenses, and Changes in Net Position – reports the Authority’s revenues by source and type of its expenses by category to substantiate the change in net position for the fiscal year then ended.
- Statement of Cash Flows – discloses net cash provided by, or used for operating activities, investing activities, and non-capital financial activities, and capital and related financing activities.

Net Position is reported in three broad categories:

- Net Investment in Capital Assets: This component of net position consists of all capital assets, 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: This component of net position consists of restricted assets, when constraints are placed on the asset by creditors (such as debt covenants), grantors, contributors, laws, regulations, etc.
- Unrestricted Net Position: Consists of net position that do not meet the definition of “Net Investment in Capital Assets”, or “Restricted Net Position”.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

Notes to the Financial Statements

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

**FUND FINANCIAL STATEMENTS**

Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than fund types. The Authority consists of exclusively enterprise funds. Enterprise funds utilize the full accrual basis of accounting. The enterprise method of accounting is similar to accounting utilized by business in the private sector. All of the activities of the Authority are reported in a single enterprise fund.

**THE AUTHORITY'S PROGRAMS**

To fully understand the financial statements of the Authority, one must start with an understanding of what the Authority actually does. The following is a brief description of the programs and services that the Authority provides for the residents of Omaha.

Public and Indian Housing

The Public and Indian Housing Program is designed to provide low-cost housing. Under this program, HUD provides funding via an annual contributions contract. These funds, combined with the rental income received from tenants, are available solely to meet the operating expenses of the program.

Section 8 Housing Choice Vouchers Program

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

Public Housing Capital Fund Program

The purpose of the Capital Fund Program is to provide another source of funding to cover the cost of physical and management improvements and rehabilitation on existing low-income housing and improving the central office facilities. Funding for this program is provided by grants from HUD.

Business Activities

The Authority owns non-federal housing units and various interests in low income housing tax credit partnerships. Revenues earned from these activities are recorded in the Business Activities fund.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2023**

**THE AUTHORITY'S PROGRAMS (continued)**

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.

Home Investment Partnership Program

The purpose of the Home Investment Partnership Program is to expand the supply of affordable housing, particularly rental housing, for low and very low income Americans; to strengthen the abilities of State and local governments to design and implement strategies for achieving adequate supplies of decent, affordable housing; and to extend and strengthen partnerships among all levels of government and the private sector, including for-profit and nonprofit organizations, in the production and operation of affordable housing.

Resident Opportunity and Supportive Services - Service Coordinators Program

The purpose of the ROSS Service Coordinator program is to provide funding to hire and maintain Service Coordinators who will assess the needs of residents of conventional Public Housing or Indian housing and coordinate available resources in the community to meet those needs. This program works to promote the development of local strategies to coordinate the use of assistance under the Public Housing program with public and private resources, for supportive services and resident empowerment activities. These services should enable participating families to increase earned income, reduce or eliminate the need for welfare assistance, make progress toward achieving economic independence and housing self-sufficiency, or, in the case of elderly or disabled residents, help improve living conditions and enable residents to age-in-place.

Mainstream Vouchers Program

The Authority administers a program of rental assistance payments to private owners on behalf of eligible low-income families whose head of household has a disability. The program provides payments covering the difference between the maximum rent on a dwelling unit, as approved by HUD, and the amount of rent contribution by a participating household.

Central Office Cost Center

The Central Office Cost Center ("COCC") is mandated by HUD to account for "centralized" services and functions necessary to the Authority's operations. Funding for the COCC is in the form of fees charged to other Authority programs and activities as well as to affiliate entities. The fees charged include those specified by HUD as management fees, bookkeeping fees, asset management fees and other fees for service. HUD regulates which and how fees may be charged to HUD programs.

Lower Income Housing Assistance Program - Section 8 Modification Rehabilitation

The purpose of the Lower Income Housing Assistance Program - Section 8 Modification Rehabilitation is to aid low- and very low-income families in obtaining decent, safe, and sanitary rental housing through the provision of housing assistance payments to participating owners on behalf of eligible tenants.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2023**

**THE AUTHORITY'S PROGRAMS (continued)**

Choice Neighborhood Implementation Grant

The objective of the Choice Neighborhood Implementation Grant is to support the development of comprehensive neighborhood Transformation Plans. The Transformation Plan should integrate effective strategies to implement public and/or assisted housing revitalization, the coordination and design of supportive services, including educational opportunities for children, and neighborhood-level planning to improve a range of neighborhood assets. The Transformation Plan should be created as part of a collaborative planning process that involves neighborhood stakeholders and local governmental entities to build the necessary support to successfully implement the plan.

Emergency Housing Vouchers Program

During the year ended December 31, 2021, the Authority was awarded Emergency Housing Vouchers. These funds are to be used to assist individuals and families who are homeless, at-risk of homelessness, fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking, or were recently homeless or have a high risk of housing instability.

Choice Neighborhood Planning Grant

The objective of the Choice Neighborhood Planning grant is to support the development of comprehensive neighborhood revitalization plans which focused on directing resources to address three core goals: Housing, People and Neighborhoods. To achieve these core goals, communities must develop and implement a comprehensive neighborhood revitalization strategy, or Transformation Plan. The Transformation Plan will become the guiding document for the revitalization of the public and/or assisted housing units while simultaneously directing the transformation of the surrounding neighborhood and positive outcomes for families.

**FINANCIAL HIGHLIGHTS**

**Total Assets** for FY 2022 were \$50,220,963 and for FY 2023 the amount was \$50,553,778. This represents an overall net decrease of \$306,407 or 0.6%.

**Capital Assets (net)** decreased from \$32,529,203 in FY 2022 to \$32,308,384 in FY 2023, or by \$220,819 or 0.7%. The decrease is the net amount of depreciation expense in FY 2023 of \$3,149,000 and capital asset additions of \$2,989,485.

**Current liabilities** increased from \$2,090,436 in FY 2022 to \$2,544,040 in FY 2023 or by \$453,604 or 21.7%. The increase is primarily due to increases in the prepaid tenant rent.

**Non-current liabilities** increased from \$3,706,152 in FY 2022 to \$3,912,741 in FY 2023 or by \$206,589 or 5.6%.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2023**

**ANALYSIS OF ENTITY-WIDE ASSETS & LIABILITIES (STATEMENT OF NET POSITION)**

The table below illustrates our analysis:

	<u>2023</u>	<u>2022</u>	<u>Net Change</u>	<u>Percent Variance</u>
Cash & Cash Equivalents	\$ 7,053,061	\$ 6,345,758	\$ 707,303	11.1%
Other Current Assets	2,766,349	2,792,897	(26,548)	-1.0%
Other Non-Current Assets	8,093,169	8,859,512	(766,343)	-8.6%
Net Capital Assets	<u>32,308,384</u>	<u>32,529,203</u>	<u>(220,819)</u>	-0.7%
<b>Total Assets</b>	<b><u>\$ 50,220,963</u></b>	<b><u>\$ 50,527,370</u></b>	<b><u>\$ (306,407)</u></b>	<b>-0.6%</b>
Current Liabilities	\$ 2,544,040	\$ 2,090,436	\$ 453,604	21.7%
Non Current Liabilities	3,912,741	3,706,152	206,589	5.6%
Deferred Inflow of Resources	<u>2,241,157</u>	<u>2,446,908</u>	<u>(205,751)</u>	-8.4%
<b>Total Liabilities and Deferred Inflows</b>	<b><u>8,697,938</u></b>	<b><u>2,446,908</u></b>	<b><u>6,251,030</u></b>	<b>255.5%</b>
Net Investment in Capital Assets	29,969,319	30,113,313	(143,994)	-0.5%
Restricted Net Position	4,429,543	4,716,695	(287,152)	-6.1%
Unrestricted Net Position	<u>7,124,163</u>	<u>7,453,866</u>	<u>(329,703)</u>	4.4%
<b>Total Net Position/Liabilities/Equity</b>	<b><u>\$ 50,220,963</u></b>	<b><u>\$ 50,527,370</u></b>	<b><u>\$ (306,407)</u></b>	<b>-0.6%</b>

**ANALYSIS OF CAPITAL ASSET ACTIVITY**

The table below illustrates the changes in Capital Assets throughout the fiscal year:

	<u>2023</u>	<u>2022</u>	<u>Net Change</u>	<u>Percent Variances</u>
Land	\$ 8,278,584	\$ 8,278,584	\$ -	0.0%
Buildings	206,695,165	204,627,633	2,067,532	1.0%
Furniture, Equip., & Mach.	7,724,489	7,118,263	606,226	8.5%
Construction in Process	<u>1,022,592</u>	<u>807,011</u>	<u>215,581</u>	26.7%
<b>Total Fixed Assets</b>	<b><u>223,720,830</u></b>	<b><u>220,831,491</u></b>	<b><u>2,889,339</u></b>	<b>1.3%</b>
Accumulated Depreciation	<u>(191,412,446)</u>	<u>(188,302,288)</u>	<u>(3,110,158)</u>	1.7%
<b>Net Fixed Assets</b>	<b><u>\$ 32,308,384</u></b>	<b><u>\$ 32,529,203</u></b>	<b><u>\$ (220,819)</u></b>	<b>-0.7%</b>

In fiscal year 2023, the Authority acquired capital assets in the amount of \$2,989,485 from outside vendors which in total, were offset by an annual depreciation increase of \$3,149,000, yielding a decrease in net capital assets of \$220,819 or 0.7%.

Note 5 summarizes the activity of all of capital assets.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2023**

**ANALYSIS OF LONG-TERM DEBT**

The Authority's long-term debt at December 31, 2023 and 2022 amounted to \$2.3 million and \$2.4 million, respectively, a decrease of approximately 0.1%. The decrease was due to annual principal payments.

**ANALYSIS OF ENTITY-WIDE REVENUES**

The Authority administers the following programs and the revenues generated from these programs during Fiscal Year Ended 2023 were as follows:

<b>Program</b>	<b>Revenues Generated</b>	
Section 8 Housing Choice Vouchers (HCV)	\$	41,390,885
Emergency Housing Vouchers		1,221,227
Public and Indian Housing (LIPIH)		17,288,667
Public Housing Capital Fund (CFP)		7,792,279
Choice Neighborhood Implementation Grant		869,875
Mainstream Vouchers (MV)		791,148
HOME Investment Partnership Program		193,420
Resident Opportunities and Self-Sufficiency Program (ROSS)		272,106
PIH Family Self-Sufficiency Program		426,972
Lower Income HAP - Section 8 Moderate Rehabilitation		546,513
Component Unit Blended		1,583,903
Business Activities		431,745
COCC		657,830
<b>Total Revenue</b>	<b>\$</b>	<b>73,466,570</b>

Total revenues for FY 2022 were \$73,301,478 as compared to \$73,466,570 of total revenues for FY 2023. Comparatively, FY 2023 revenues decreased in relation to FY 2022 revenues by \$165,092.

**ANALYSIS OF ENTITY-WIDE EXPENSES**

The table below illustrates our analysis:

	<u>2023</u>	<u>2022</u>	<u>Net Change</u>	<u>Percent Variances</u>
Administrative	\$ 11,609,969	\$ 10,705,860	\$ 904,109	8.4%
Tenant Services	710,395	506,827	203,568	40.2%
Utilities	3,400,492	3,159,649	240,843	7.6%
Maintenance	12,469,204	12,233,476	235,728	1.9%
Protective Services	717,730	716,969	761	0.1%
Insurance and General Expense	2,374,344	2,034,417	339,927	16.7%
Housing Assistance Payments	39,724,615	38,164,959	1,559,656	4.1%
Depreciation Expense	3,149,000	3,142,437	6,563	0.2%
<b>Total Expenses</b>	<b>\$ 74,155,749</b>	<b>\$ 70,664,594</b>	<b>\$ 3,491,155</b>	<b>4.9%</b>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2023**

**Administrative** expenditures for FY 2022 were \$10,705,860 as compared to \$11,609,969 in FY 2023. This represents an increase of \$904,109 or 8.4%. The increase was caused by turnover in the Authority in the prior year.

**Maintenance** expenditures for FY 2023 were \$12,469,204 as compared to \$12,233,476 in FY 2022, an increase of \$235,728 or 1.9%. This increase is primarily due to the Authority entering into several new repairs and maintenance contracts during the audit period.

**Housing assistance payments** for FY 2023 were \$39,724,615 as compared to \$38,164,959 in FY 2022, an increase of \$1,559,656 or 4.1%. This is primarily due to an increase in the average HAP payment paid to landlords during FY 2023.

**Depreciation Expense** for FY 2023 was \$3,149,000 as compared to \$3,142,437 in FY 2022, an increase of \$6,563 or 0.2%. This increase was due to the purchase of several assets during the audit period.

**FINANCIAL CONTACT**

The financial report is designed to provide a general overview of the Authority’s finances for all those with an interest. Questions concerning any of the information provided in this report or request for additional information should be addressed to Ashley Hatheway, Chief Financial Officer of the Housing Authority of the City of Omaha, Nebraska.

## **FINANCIAL STATEMENTS**

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**STATEMENT OF NET POSITION**  
**AS OF DECEMBER 31, 2023**

ASSETS

Current assets:	
Cash and cash equivalents	\$ 7,053,061
Tenant security deposits	656,271
Accounts receivable, net	1,576,054
Prepaid expenses	314,363
Assets held for sale	<u>20,560</u>
Total current assets	<u>9,620,309</u>
Non-current assets:	
Restricted cash	5,390,869
Leases receivable, net of current portion	2,864,252
Other assets	37,149
Capital assets, net	<u>32,308,384</u>
Total non-current assets	<u>40,600,654</u>
Total assets	<u>\$ 50,220,963</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**STATEMENT OF NET POSITION (continued)**  
**AS OF DECEMBER 31, 2023**

LIABILITIES

Current liabilities:	
Accounts payable	\$ 719,936
Accrued expenses	187,165
Tenant security deposits	656,271
Unearned revenue	619,218
Loans payable, current	48,168
Other current liabilities	<u>313,282</u>
Total current liabilities	<u>2,544,040</u>
Non-current liabilities:	
Accrued compensated absences, non-current	719,803
Loans payable, non-current	2,290,897
Other non-current liabilities	<u>902,041</u>
Total non-current liabilities	<u>3,912,741</u>
Total liabilities	<u>6,456,781</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows - cell tower leases	<u>2,241,157</u>
Total deferred inflows of resources	<u>2,241,157</u>

NET POSITION

Net position:	
Net investment in capital assets	29,969,319
Restricted	4,429,543
Unrestricted	<u>7,124,163</u>
Total net position	<u>41,523,025</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 50,220,963</u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Operating revenues:	
Tenant revenue	\$ 9,028,534
HUD operating grants	59,332,832
Other government grants	1,049,211
Other revenues	<u>1,362,587</u>
Total operating revenues	<u>70,773,164</u>
Operating expenses:	
Administrative	11,609,969
Tenant services	710,395
Utilities	3,400,492
Ordinary repairs and maintenance	12,469,204
Protective services	717,730
Insurance	1,459,243
General expenses	915,101
Housing assistance payments	39,724,615
Depreciation	<u>3,149,000</u>
Total operating expenses	<u>74,155,749</u>
Operating loss	<u>(3,382,585)</u>
Non-operating revenues (expenses):	
Investment income	263,174
Interest expense	(71,670)
Gain on sale of fixed assets	<u>488,881</u>
Net non-operating revenues	<u>680,385</u>
Loss before capital grants and transfers	(2,702,200)
Capital grants	<u>1,941,351</u>
Change in net position	(760,849)
Net position, beginning of year	<u>42,283,874</u>
Net position, end of year	<u>\$ 41,523,025</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Cash Flows from Operating Activities:	
Cash received from grantors	\$ 60,569,062
Cash received from tenants	10,332,748
Cash paid to suppliers	(58,396,326)
Cash paid to employees	<u>(11,633,919)</u>
Net cash provided by operating activities	<u>871,565</u>
Cash Flows from Capital and Related Financing Activities:	
Principal payments on long term debt	(76,825)
Interest paid on long term debt	(71,670)
Proceeds from capital grants	1,941,351
Purchase of capital assets	(2,989,485)
Proceeds from sale of capital assets	<u>517,000</u>
Net cash used in capital and related financing activities	<u>(679,629)</u>
Cash Flows from Investing Activities:	
Interest received on leases	115,178
Interest received on notes receivable	<u>147,996</u>
Net cash provided by investing activities	<u>263,174</u>
Net increase in cash, cash equivalents, and restricted cash	455,110
Cash, cash equivalents, and restricted cash, beginning of year	<u>12,645,091</u>
Cash, cash equivalents, and restricted cash, end of year	<u><u>\$ 13,100,201</u></u>
A reconciliation of cash, cash equivalents, and restricted cash to the Statement of Net Position is as follows:	
Cash and cash equivalents	\$ 7,053,061
Tenant security deposits	656,271
Restricted cash	<u>5,390,869</u>
Total cash, cash equivalents, and restricted cash	<u><u>\$ 13,100,201</u></u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**STATEMENT OF CASH FLOWS (continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (3,382,585)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	3,149,000
Bad debt - tenants	568,526
Changes in assets and liabilities:	
Accounts receivable - HUD and other government	392,770
Accounts receivable - tenants and other	(895,417)
Prepaid expenses	6,010
Lease receivable	187,957
Other assets	314,037
Accounts payable	249,196
Accrued compensated absences	125,583
Accrued expenses	(57,135)
Tenant security deposits	1,555
Unearned revenue	300,148
Deferred inflows of resources	(205,751)
Other current liabilities	143,552
Other liabilities	<u>(25,881)</u>
Net cash provided by operating activities	<u>\$ 871,565</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization**

The Housing Authority of the City of Omaha, Nebraska (the "Authority") is a governmental, public corporation created under federal and state housing laws for the purpose of engaging in the development, acquisition and administrative activities of the low-income housing program and other programs with similar objectives for low and moderate income families residing in the City of Omaha, Nebraska (the "City"). The Authority is responsible for operating certain 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.

The Authority is governed by a board of seven members who serve five year terms. The governing board is essentially autonomous but responsible to HUD. An Executive Director is appointed by the Authority's board of commissioners to manage the day-to-day operations of the Authority.

**B. Basis of Accounting / Financial Statement 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* ("GASB 34"), as amended. 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 Supplemental 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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

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

**B. Basis of Accounting / Financial Statement Presentation (continued)**

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 on HUD's Financial Data Schedule ("FDS") as restricted. Any unused administrative fees should be reported as unrestricted net position, with the associated assets being reported on the FDS as unrestricted.

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 Housing Choice Vouchers program is no longer a cost reimbursement grant; therefore, the Authority recognizes unspent administrative fee and HAP revenue in the reporting period as revenue for financial statement reporting.

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

Effective January 1, 2023, the Authority adopted GASB Statement No.96, *Subscription-Based Information Technology Arrangements* ("GASB 96"). GASB 96 improves the financial reporting by establishing a definition for subscription-based information technology arrangements ("SBITA") and providing uniform guidance for accounting and financial reporting for transactions that meet the definition of SBITA. For the year ended December 31, 2023, the adoption of GASB 96 did not have a material effect on the financial statements of the Authority.

**Funds**

The accounts of the Authority are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The Authority maintains the following type of proprietary fund:

*Enterprise Fund* – The Authority's operations are presented as a single enterprise fund. The transactions for each of the programs of the Authority are accounted for in separate funds for internal purposes and grant requirements and combined into one enterprise fund for external financial reporting.

**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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

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

**B. Basis of Accounting / Financial Statement Presentation (continued)**

**Measurement Focus and Basis of Accounting (continued)**

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

**C. Reporting Entity**

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

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

Based upon the application of these criteria, this report includes blended component units.

The Authority's blended component units are, although legally separate entities, in substance part of the Authority's operations and so data from these units are combined with data of the primary government and reflected in the Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows. As of December 31, 2023, the Authority's blended component units consisted of the following:

- Housing in Omaha, Inc
- Omaha Crown Limited Partnership I
- Omaha Crown Limited Partnership II
- Strehlow Housing Partners Limited Partnership
- North Omaha Affordable Housing Limited Partnership
- 1613 Farnam Street Limited Liability Company
- 1234 South 13th Street Limited Liability Company
- Securities Building Limited Partnership
- Keystone Crown I, LP

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

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

**D. Description of Programs**

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

Public and Indian Housing Program

The Public and Indian Housing Program is designed to provide low-cost housing. Under this program, HUD provides funding via an annual contributions contract. These funds, combined with the rental income received from tenants, are available solely to meet the operating expenses of the program.

Section 8 Housing Choice Vouchers

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

Public Housing Capital Fund

The purpose of the Capital Fund Program is to provide another source of funding to cover the cost of physical and management improvements and rehabilitation on existing low-income housing and improving the central office facilities. Funding for this program is provided by grants from HUD.

Resident Opportunity and Supportive Services Program / Service Coordinators ("ROSS")

The purpose of the ROSS Service Coordinator program is to provide funding to hire and maintain Service Coordinators who will assess the needs of residents of conventional Public Housing or Indian housing and coordinate available resources in the community to meet those needs. This program works to promote the development of local strategies to coordinate the use of assistance under the Public Housing program with public and private resources, for supportive services and resident empowerment activities. These services should enable participating families to increase earned income, reduce or eliminate the need for welfare assistance, make progress toward achieving economic independence and housing self-sufficiency or, in the case of elderly or disabled residents, help improve living conditions and enable residents to age-in-place.

Business Activities

The Authority owns non-federal housing units and various interests in low income housing tax credit partnerships. Revenues earned from these activities are recorded in the Business Activities fund.

PIH Family Self Sufficiency Program

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

Home Investment Partnership Program

The purpose of the Home Investment Partnership Program is to expand the supply of affordable housing, particularly rental housing, for low and very low income Americans; to strengthen the abilities of state and local governments to design and implement strategies for achieving adequate supplies of decent, affordable housing; and to extend and strengthen partnerships among all levels of government and the private sector, including for-profit and nonprofit organizations, in the production and operation of affordable housing.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

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

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

Mainstream Vouchers Program

The Authority administers a program of rental assistance payments to private owners on behalf of eligible low-income families whose head of household has a disability. The program provides payments covering the difference between the maximum rent on a dwelling unit, as approved by HUD, and the amount of rent contribution by a participating household.

Central Office Cost Center

The Central Office Cost Center ("COCC") is mandated by HUD to account for "centralized" services and functions necessary to the Authority's operations. Funding for the COCC is in the form of fees charged to other Authority programs and activities as well as to affiliate entities. The fees charged include those specified by HUD as management fees, bookkeeping fees, asset management fees and other fees for service. HUD regulates which and how fees may be charged to HUD programs.

Lower Income Housing Assistance Program - Section 8 Modification Rehabilitation

The purpose of the Lower Income Housing Assistance Program - Section 8 Modification Rehabilitation is to aid low- and very low-income families in obtaining decent, safe, and sanitary rental housing through the provision of housing assistance payments to participating owners on behalf of eligible tenants.

Choice Neighborhood Implementation Grant

The objective of the Choice Neighborhood Implementation Grant is to support the development of comprehensive neighborhood Transformation Plans. The Transformation Plan should integrate effective strategies to implement public and/or assisted housing revitalization, the coordination and design of supportive services, including educational opportunities for children, and neighborhood-level planning to improve a range of neighborhood assets. The Transformation Plan should be created as part of a collaborative planning process that involves neighborhood stakeholders and local governmental entities to build the necessary support to successfully implement the plan.

Emergency Housing Vouchers Program

During the year ended December 31, 2023, the Authority was awarded Emergency Housing Vouchers. These funds are to be used to assist individuals and families who are homeless, at-risk of homelessness, fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking, or were recently homeless or have a high risk of housing instability.

Choice Neighborhood Planning Grant

The objective of the Choice Neighborhood Planning grant is to support the development of comprehensive neighborhood revitalization plans which focused on directing resources to address three core goals: Housing, People and Neighborhoods. To achieve these core goals, communities must develop and implement a comprehensive neighborhood revitalization strategy, or Transformation Plan. The Transformation Plan will become the guiding document for the revitalization of the public and/or assisted housing units while simultaneously directing the transformation of the surrounding neighborhood and positive outcomes for families.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

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

**E. Use of Management Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America 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 and contingencies. Actual results could differ significantly from these estimates.

**F. Cash and Cash Equivalents**

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

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

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

**G. Accounts Receivable, Net**

Rents are due from tenants on the first day of each month. As a result, tenants' accounts receivable balances primarily consist of rents past due and vacated tenants. 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. An allowance for doubtful accounts is established to provide for all accounts, which may not be collected in the future for any reason.

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

**H. Allowance for Doubtful Accounts**

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

**I. Prepaid Expenses**

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

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

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

**J. Notes Receivable**

The Authority has utilized development funds in accordance with HUD guidelines to assist in the construction and redevelopment of 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.

**K. 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.

**L. 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. Depreciation is calculated using the straight-line method based on the estimated useful lives of the following asset groups:

- Buildings 5 - 27.5 Years
- Furniture and Equipment 5 - 15 Years
- Site Improvements 7 - 27.5 Years

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

**M. 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 impairment is significant and other-than-temporary, then an impairment loss will be recorded in the Authority's financial statements. For the year ended December 31, 2023, no impairment losses were recognized.

**N. 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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

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

**O. Accounts Payable and Accrued Liabilities**

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

**P. Unearned Revenue**

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

**Q. Accrued Compensated Absences**

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

**R. Deferred Inflows of Resources**

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.

**S. Net Position Classifications**

Net position is displayed in three components:

Net investment in capital assets - Consists of capital assets 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 resources that do not meet the definition of "restricted" or "net investment in capital assets."

**T. 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 OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

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

**U. 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 when received 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.

**V. Taxes**

The Authority is a unit of local government under Nebraska law and is exempt from real estate, sales and income taxes.

**W. 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.

**X. Regulated Leases**

The Authority is a lessor of residential dwelling units under regulated leases as defined by GASB 87 and as such recognizes rental revenue in accordance with the terms of the lease contract. The leases which are twelve months in length are regulated by HUD as to rent, unit size, household composition and tenant income. For the year ended December 31, 2023, rental revenue earned by the Authority under the aforementioned leases totaled \$8,273,800.

**Y. Economic Dependency**

The Section 8 Housing Choice Vouchers and Public and Indian Housing programs of the Authority are economically dependent on operating grants and subsidies from HUD. The programs operate at a loss prior to receiving subsidies.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 2. CASH AND CASH EQUIVALENTS AND RESTRICTED CASH**

As of December 31, 2023, the Authority had funds on deposit in checking, savings and money market accounts. As of December 31, 2023, the carrying amount of the Authority's cash (on deposit) was \$13,100,201 and the bank balances were \$13,742,532. Cash and cash equivalents consist of the following:

<u>Cash Category</u>	<u>Amount</u>
Unrestricted	\$ 7,053,061
Tenant security deposits	656,271
Restricted	<u>5,390,869</u>
Total cash, cash equivalents, and restricted cash	<u>\$ 13,100,201</u>

Of the bank balances, \$867,308 was covered by federal depository insurance and the remaining \$12,875,224 was collateralized with the pledging financial institution as of December 31, 2023.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. As of December 31, 2023, the Authority's bank balances were not exposed to custodial credit risk.

**NOTE 3. ACCOUNTS RECEIVABLE, NET**

Accounts receivable, net consists of the following at December 31, 2023;

<u>Description</u>	<u>Amount</u>
Accounts receivable - HUD	\$ 203,594
Accounts receivable - tenants	381,567
Accounts receivable - other government	651,313
Accounts receivable - fraud recovery	106,096
Accounts receivable - miscellaneous	<u>233,484</u>
Total accounts receivable, net	<u>\$ 1,576,054</u>

Accounts receivable - HUD

Accounts receivable - HUD represents amounts due to the Authority for amounts expended under grant agreements that have not been reimbursed as of December 31, 2023. The Authority considers the entire amount to be collectable.

Accounts receivable - tenants

Accounts receivable - tenants represents amounts due for tenant rents and other tenant charges. At December 31, 2023, the balance is shown net of an allowance for doubtful accounts of \$116,368.

Accounts receivable - other government

Accounts receivable - other government consists of amounts due from other housing authorities for portable tenants in the Section 8 Housing Choice Vouchers program and from other governmental agencies for unreimbursed grant expenditures. Management estimates that these amounts are fully collectible and as such, no allowance for doubtful accounts is recorded.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

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

Accounts receivable - fraud recovery

Accounts receivable - fraud recovery, net represents amounts owed from tenants or other program participants who committed fraud or mis-representation and now owe additional rent or retroactive rent. At December 31, 2023, the balance is shown net of an allowance for doubtful accounts of \$6,477.

Accounts receivable - miscellaneous

Accounts receivable - miscellaneous consists of amounts owed from managed properties and other miscellaneous sources from normal ongoing operations. At December 31, 2023, the balance is shown net of an allowance for doubtful accounts of \$540,387.

**NOTE 4. RESTRICTED DEPOSITS**

Restricted deposits consists of the following as of December 31, 2023:

<u>Cash Category</u>	<u>Amount</u>
Restricted for Modernization and Development	\$ 3,598,541
Operating reserves	761,328
Reserves for replacement	69,674
Family self sufficiency program escrows	596,175
Homeownership escrows	365,151
Tenant security deposits	<u>656,271</u>
Total restricted deposits	<u>\$ 6,047,140</u>

Restricted funds for modernization in the public housing program are restricted for the revitalization and rehabilitation of public housing units.

Operating reserves represent funds that are restricted to cover operating deficits of various projects.

Reserves for replacement represent funds that are restricted for the modernization of public housing units and certain other non-federal units.

Family Self Sufficiency ("FSS") program escrows are restricted for use in the Section 8 Housing Choice Vouchers program by FSS program participants.

Homeownership escrows represent funds that are restricted to cover costs associated with homeownership.

Tenant security deposits represent amounts held in escrow on behalf of tenants to cover any unpaid rent or damages to the Authority owned unit.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 5. CAPITAL ASSETS, NET**

The following is a summary of changes in capital assets for the year ended December 31, 2023:

Description	January 1, 2023	Additions	Dispositions	Transfers	December 31, 2023
<u>Non-depreciable capital assets:</u>					
Land	\$ 8,278,584	\$ -	\$ -	\$ -	\$ 8,278,584
Construction in progress	<u>807,011</u>	<u>215,581</u>	<u>-</u>	<u>-</u>	<u>1,022,592</u>
Total	<u>9,085,595</u>	<u>215,581</u>	<u>-</u>	<u>-</u>	<u>9,301,176</u>
<u>Depreciable capital assets:</u>					
Buildings	204,627,633	2,160,592	(93,060)	-	206,695,165
Furniture and equipment	<u>7,118,263</u>	<u>613,312</u>	<u>(7,086)</u>	<u>-</u>	<u>7,724,489</u>
Total	<u>211,745,896</u>	<u>2,773,904</u>	<u>(100,146)</u>	<u>-</u>	<u>214,419,654</u>
Less: accumulated depreciation	<u>188,302,288</u>	<u>3,149,000</u>	<u>(38,842)</u>	<u>-</u>	<u>191,412,446</u>
Net capital assets	<u>\$ 32,529,203</u>	<u>\$ (159,515)</u>	<u>\$ (61,304)</u>	<u>\$ -</u>	<u>\$ 32,308,384</u>

Depreciation expense for the year ended December 31, 2023, amounted to \$3,149,000.

**NOTE 6. NOTES RECEIVABLE**

The Authority has notes receivable (including accrued interest) related to the redevelopment of affordable housing units at December 31, 2023 in the amount of \$4,474,298. The notes receivable are shown net of an allowance for uncollectable amounts of \$4,474,298 and consist of the following:

Description	Amount
The Authority issued a \$3,881,598 loan to Mercy Timbercreek, LLC (the "LLC"), an affiliated limited liability company, to assist in the development of a low-to-moderate income housing complex known as Timbercreek Apartments. The principal amount and any unpaid accrued interest are payable only from net available cash flows of the LLC, as defined in the repayment agreement, with any outstanding principal and accrued interest due upon maturity. The note is secured by a deed of trust on the property, which is subordinate to a senior mortgage on the property.	\$ 3,881,598
The second mortgage notes consist of mortgages due from homeowners. These mortgages do not bear interest and are forgiven over the lives of the loans as long as the homeowners meet the home ownership program requirements. They are secured by the underlying property	<u>592,700</u>
Total notes receivable	4,474,298
Less: allowance for uncollectable amounts	<u>(4,474,298)</u>
Total notes receivable, net	<u>\$ -</u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 7. LEASES RECEIVABLE**

On April 9, 2018, the Authority entered into a lease agreement as a lessor with T-Mobile Central, LLC for the lease of rooftop space on Evans Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for one additional five (5) year term. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$2,000, increasing by 10% at the beginning of the renewal term. For the year ended December 31, 2023, the Authority received principal payments of \$20,938 on the lease. As of December 31, 2023, the value of the lease receivable was \$104,875. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$89,537. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$20,662 and \$4,662, respectively.

In December 2015, the Authority entered into a lease agreement as a lessor with Omaha Cellular Telephone Company d/b/a Verizon Wireless for the lease of rooftop space on Florence Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for five (5) additional five (5) year terms. As of December 31, 2023, the value of the lease receivable was \$601,558. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$2,373, increasing by 3% each year. For the year ended December 31, 2023, the Authority received principal payments of \$6,091 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$540,825. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$24,676 and \$24,196, respectively.

In December 2014, the Authority entered into a lease agreement as a lessor with Omaha Cellular Telephone Company d/b/a Verizon Wireless for the lease of rooftop space on Benson Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for five (5) additional five (5) year terms. As of December 31, 2023, the value of the lease receivable was \$594,294. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$2,373, increasing by 3% each year. For the year ended December 31, 2023, the Authority received principal payments of \$7,264 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$516,623. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$24,699 and \$23,932, respectively.

On July 7, 2017, the Authority entered into a lease agreement as a lessor with T-Mobile Central, LLC for the lease of rooftop space on Benson Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for one additional five (5) year term. As of December 31, 2023, the value of the lease receivable was \$87,997. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$2,000, increasing by 10% at the beginning of the renewal term. For the year ended December 31, 2023, the Authority received principal payments of \$22,392 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$74,016. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$20,656 and \$4,008, respectively.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 7. LEASES RECEIVABLE (continued)**

On July 7, 2017, the Authority entered into a lease agreement as a lessor with T-Mobile Central, LLC for the lease of rooftop space on Crown Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for one additional five (5) year term. As of December 31, 2023, the value of the lease receivable was \$87,997. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$2,000, increasing by 10% at the beginning of the renewal term. For the year ended December 31, 2023, the Authority received principal payments of \$22,392 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$74,016. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$20,656 and \$4,008, respectively.

On July 7, 2017, the Authority entered into a lease agreement as a lessor with Omaha Cellular Telephone Company d/b/a Verizon Wireless for the lease of rooftop space on Pine Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for four (4) additional five (5) year terms. As of December 31, 2023, the value of the lease receivable was \$363,833. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$1,833, increasing by 10% at the beginning of each renewal term. For the year ended December 31, 2023, the Authority received principal payments of \$9,441 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$303,752. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$16,345 and \$14,759, respectively.

On April 6, 2005, the Authority entered into a lease agreement as a lessor with OUSCOC of Greater Iowa, Inc. a Pennsylvania corporation, d/b/a US Cellular, Inc. for the lease of rooftop space on Crown Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for four (4) additional five (5) year terms. As of December 31, 2023, the value of the lease receivable was \$167,601. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$1,706 for the first fifteen (15) years, increasing to \$2,156 for the next five (5) years and finally increasing to \$2,604 for the remaining five (5) years. For the year ended December 31, 2023, the Authority received principal payments of \$18,759 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$90,836. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$14,343 and \$7,113, respectively.

On November 27, 2006, the Authority entered into a lease agreement as a lessor with Sprint Spectrum, LP for the lease of rooftop space on Kay Jay Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for four (4) additional five (5) year terms. As of December 31, 2023, the value of the lease receivable was \$199,054. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$1,700 for the first five (5) years, increasing to \$2,040 for the next five (5) years and finally increasing to \$2,448 for the remaining fifteen (15) years. For the year ended December 31, 2023, the Authority received principal payments of \$20,957 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$128,255. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$16,201 and \$8,419, respectively.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 7. LEASES RECEIVABLE (continued)**

In August 2002, the Authority entered into a lease agreement as a lessor with USCOC of Greater Iowa, d/b/a US Cellular, Inc. for the lease of rooftop space on Florence Tower. The term of the lease was for twenty-five (25) years from the commencement date. As of December 31, 2023, the value of the lease receivable was \$110,492. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$1,706 for the first fifteen (15) years which was increased to \$1,806 during year eleven (11), increasing to \$2,256 for the next five (5) years and finally increasing to \$2,604 for the remaining five (5) years. For the year ended December 31, 2023, the Authority received principal payments of \$27,430 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$53,804. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$14,674 and \$5,018, respectively.

In May 2013, the Authority entered into a lease agreement as a lessor with New Cingular Wireless PCS, LLC for the lease of rooftop space on Underwood Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for four (4) additional five (5) year terms. As of December 31, 2023, the value of the lease receivable was \$345,718. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$1,600 increasing 3% every year. For the year ended December 31, 2023, the Authority received principal payments of \$11,409 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$239,943. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$16,644 and \$14,081, respectively.

In November 2006, the Authority entered into a lease agreement as a lessor with Sprint Spectrum, LP for the lease of rooftop space on Pine Tower. The term of the lease was for five (5) years from the commencement date, with an option to renew the lease for four (4) additional five (5) year terms. As of December 31, 2023, the value of the lease receivable was \$200,833. Beginning on the commencement of the lease term, monthly rent shall be paid to the Authority in the amount of \$1,700 for the first five (5) years, increasing by 10% every five (5) years, increasing to \$2,040 for the next five (5) years and finally increasing to \$2,448 for the remaining fifteen (15) years. For the year ended December 31, 2023, the Authority received principal payments of \$20,887 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2023 was \$129,550. For the year ended December 31, 2023, the Authority recognized lease revenue and interest income on the lease in the amounts of \$16,194 and \$8,489, respectively.

Total lease receivable	\$ 2,864,252
Less: current portion	<u>199,101</u>
Lease receivable, net of current portion	<u>\$ 2,665,151</u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 8. COMPENSATED ABSENCES**

Accrued compensated absences represents the amount of accumulated leave for which employees are entitled to receive payment in accordance with the Authority's Personnel Policy. Employees accrue compensated absences according to the following schedule:

<u>Years of Service</u>	<u>Number of Days</u>
1-4	1 working day per month
5-10	1 1/2 working days per month
11-19	1 2/3 working days per month
20 and over	2 working days per month

Employees are allowed to carry over thirty-five days into the subsequent year. Employees accrue sick days at the rate of 8 hours per month. Upon termination, employees with thirteen to seventeen years of service will be paid 25% of sick time to a maximum of 240 hours. At eighteen years of service or upon death, employees will be paid 50% of sick time to a maximum of 240 hours

Compensated absences activity for the year ended December 31, 2023 consisted of the following:

<u>Description</u>	<u>Amount</u>
Beginning compensated absences	\$ 594,220
Compensated absences earned	275,510
Compensated absences redeemed	<u>(149,937)</u>
Ending compensated absences	719,793
Less: current portion	<u>-</u>
Compensated absences, non-current	<u>\$ 719,793</u>

**NOTE 9. LONG-TERM DEBT**

Long-term debt consisted of the following as of December 31, 2023:

<u>Description</u>	<u>Amount</u>
The Authority entered into a CDBG loan with the City of Omaha, in the original principal amount of \$102,000. The loan is collateralized by a security interest in 1234 South 13th St. LLC. The loan is non-interest bearing with monthly payments of \$238 which began in January 2021. The loan matures in January 2051.	\$ 102,000
The Authority has entered into a CDBG mortgage note payable with the City of Omaha Planning Department, in the original amount of \$400,000. The loan is secured by Omaha Crown Limited Partnership I property and equipment. The loan bears interest at 1% per annum with monthly payments of \$1,287, maturing in December 2047.	400,000

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 9. LONG-TERM DEBT (continued)**

<p>The Authority has entered into a HOME Loan with the City of Omaha, Nebraska, in the original amount of \$300,000. The loan is collateralized by a security interest in 1613 Farnam St. LLC and is non-interest bearing. The loan has monthly payments of \$833 which began in January 2021 and will mature on December 1, 2050.</p>	300,000
<p>The Authority entered into a note payable with First National Bank in the original amount of \$200,000. The note is secured by an interest in the central office building and bears interest at 5.50% per annum. The note has monthly payments of \$1,715 and was paid off on June 1, 2023.</p>	-
<p>The Authority has entered into a note payable with Access Bank, in the original amount of \$1,760,000. The note is secured by an interest in the central office building and bears interest at 4.71% per annum. The note has monthly payments of \$10,063, with a balloon payment due at maturity in the amount of \$1,301,425. The note matures on August 2, 2028.</p>	1,537,065
<p>The Authority has entered into a note payable with Bank of the West. The note is secured by an interest in the Omaha Crown II building and is non-interest bearing. The note was due in full in 2018. The loan was paid off in full during 2023.</p>	<hr style="width: 100%;"/> -
<p style="padding-left: 40px;">Total long-term debt</p> <p style="padding-left: 40px;">Less: current portion</p>	<p style="text-align: right;">2,339,065</p> <hr style="width: 100%;"/> <p style="text-align: right;">48,168</p>
<p style="padding-left: 40px;">Total long-term debt, net</p>	<p style="text-align: right;">\$ <u>2,290,897</u></p>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 9. LONG-TERM DEBT (continued)**

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 48,168	\$ 72,593	\$ 120,761
2025	50,727	70,034	120,761
2026	53,203	67,558	120,761
2027	55,800	64,961	120,761
2028	1,329,167	41,921	1,371,088
2029-2033	-	-	-
2034-2038	-	-	-
2039-2043	-	-	-
2044-2048	400,000	26,900	426,900
2049-2051	<u>402,000</u>	<u>4,000</u>	<u>406,000</u>
	<u>\$ 2,339,065</u>	<u>\$ 347,967</u>	<u>\$ 2,687,032</u>

**NOTE 10. OTHER CURRENT AND NON-CURRENT LIABILITIES**

Other current and non-current liabilities for the year ended December 31, 2023 consist of the following:

<u>Description</u>	<u>Balance at January 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31, 2023</u>	<u>Due within one year</u>
Notes payable	\$ 2,415,890	\$ -	\$ (76,825)	\$ 2,339,065	\$ 48,168
Accrued compensated absences	594,220	275,510	(149,937)	719,793	-
Homeownership reserves	395,956	-	(33,757)	362,199	-
FSS Escrows	567,966	-	(28,114)	539,852	-
Other liabilities	<u>169,730</u>	<u>313,282</u>	<u>(169,730)</u>	<u>313,282</u>	<u>313,282</u>
Total	<u>\$ 4,143,762</u>	<u>\$ 588,792</u>	<u>\$ (458,363)</u>	<u>\$ 4,274,191</u>	<u>\$ 361,450</u>

**NOTE 11. RESTRICTED NET POSITION**

Restricted net position consists of the following at December 31, 2023:

<u>Description</u>	<u>Amount</u>
Restricted for modernization	\$ 3,598,541
Reserves for replacement	69,674
Operating reserves	<u>761,328</u>
Total restricted net position	<u>\$ 4,429,543</u>

Restricted funds for modernization in the public housing program are restricted for the revitalization and rehabilitation of public housing units.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 11. RESTRICTED NET POSITION (continued)**

Reserves for replacement are restricted for use in the tax credit entities, for modernization of existing public housing units and / or development of new public housing units.

Operating reserves represent funds that are restricted in the case the project or program encounters an operating deficit.

**NOTE 12. CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNITS**

	Housing in Omaha, Inc.	North Omaha Affordable Housing Limited Partnership	1234 South 13th Street Limited Liability Company	Omaha Crown Limited Partnership II	1613 Farnam Street Limited Liability Company	
<b>Assets:</b>						
Current assets	\$ 3,075,608	\$ 29,432	\$ 98,221	\$ 49,744	\$ 23,579	
Capital assets, net	394,389	747,937	48,367	199,992	254,546	
Other non-current assets	<u>3,976,606</u>	<u>300,750</u>	<u>1,510</u>	<u>1,510</u>	<u>1,510</u>	
Total assets	<u>7,446,603</u>	<u>1,078,119</u>	<u>148,098</u>	<u>251,246</u>	<u>279,635</u>	
<b>Liabilities:</b>						
Current	-	810,981	695,611	269,987	2,488,951	
Non-current	<u>-</u>	<u>893,253</u>	<u>320,210</u>	<u>164,014</u>	<u>853,588</u>	
Total liabilities	<u>-</u>	<u>1,704,234</u>	<u>1,015,821</u>	<u>434,001</u>	<u>3,342,539</u>	
<b>Net Position:</b>						
Net investment in capital assets	394,389	(145,316)	(261,789)	38,429	(598,534)	
Restricted	-	299,662	-	-	-	
Unrestricted	<u>7,052,214</u>	<u>(780,461)</u>	<u>(605,934)</u>	<u>(221,184)</u>	<u>(2,464,370)</u>	
Net position	<u>\$ 7,446,603</u>	<u>\$ (626,115)</u>	<u>\$ (867,723)</u>	<u>\$ (182,755)</u>	<u>\$ (3,062,904)</u>	
		Strehlow Housing Partners Limited Partnership	Omaha Crown Limited Partnership I	Securities Building Limited Partnership	Keystone Crown I, LP	Total Blended Component Units
<b>Assets:</b>						
Current assets	\$ 36,513	\$ 81,240	\$ 114,375	\$ 116,176	\$ 3,624,888	
Capital assets, net	2,606,688	246,029	-	2,022,771	6,520,719	
Other non-current assets	<u>341,139</u>	<u>-</u>	<u>171,924</u>	<u>-</u>	<u>4,794,949</u>	
Total assets	<u>2,984,340</u>	<u>327,269</u>	<u>286,299</u>	<u>2,138,947</u>	<u>14,940,556</u>	
<b>Liabilities:</b>						
Current	4,104,869	375,771	(218)	2,102,160	10,848,112	
Non-current	<u>2,178,171</u>	<u>642,478</u>	<u>-</u>	<u>2,356,092</u>	<u>7,407,806</u>	
Total liabilities	<u>6,283,040</u>	<u>1,018,249</u>	<u>(218)</u>	<u>4,458,252</u>	<u>18,255,918</u>	
<b>Net Position:</b>						
Net investment in capital assets	452,688	(395,513)	-	(327,229)	(842,875)	
Restricted	340,385	-	-	-	640,047	
Unrestricted	<u>(4,091,773)</u>	<u>(295,467)</u>	<u>286,517</u>	<u>(1,992,076)</u>	<u>(3,112,534)</u>	
Net position	<u>\$ (3,298,700)</u>	<u>\$ (690,980)</u>	<u>\$ 286,517</u>	<u>\$ (2,319,305)</u>	<u>\$ (3,315,362)</u>	

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 12. CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNITS (continued)**

	Housing in Omaha, Inc.	North Omaha Affordable Housing Limited Partnership	1234 South 13th Street Limited Liability Company	Omaha Crown Limited Partnership II	1613 Farnam Street Limited Liability Company
<b>Operating revenues:</b>					
Tenant revenue	\$ (2)	\$ 247,265	\$ 125,562	\$ 84,394	\$ 201,690
Other revenues	<u>206,219</u>	<u>100</u>	<u>41,685</u>	<u>1,010</u>	<u>98,802</u>
Total operating revenues	<u>206,217</u>	<u>247,365</u>	<u>167,247</u>	<u>85,404</u>	<u>300,492</u>
<b>Operating expenses:</b>					
Administrative	1,393	32,453	33,421	27,637	88,385
Maintenance, utilities, and taxes	-	127,114	90,417	41,510	145,785
Depreciation	31,390	173,620	11,262	43,961	49,588
Other	<u>20,537</u>	<u>50,678</u>	<u>33,241</u>	<u>21,566</u>	<u>89,796</u>
Total operating expenses	<u>53,320</u>	<u>383,865</u>	<u>168,341</u>	<u>134,674</u>	<u>373,554</u>
<b>Other income (expense)</b>					
Interest income	-	1,185	-	-	-
Interest expense	<u>-</u>	<u>(6,517)</u>	<u>(1,099)</u>	<u>(1,209)</u>	<u>(3,645)</u>
Net other expense	<u>-</u>	<u>(5,332)</u>	<u>(1,099)</u>	<u>(1,209)</u>	<u>(3,645)</u>
Net income (loss)	<u>\$ 152,897</u>	<u>\$ (141,832)</u>	<u>\$ (2,193)</u>	<u>\$ (50,479)</u>	<u>\$ (76,707)</u>
	Strehlow Housing Partners Limited Partnership	Omaha Crown Limited Partnership I	Securities Building Limited Partnership	Keystone Crown I, LP	Total Blended Component Unit
<b>Operating revenues:</b>					
Tenant revenue	\$ 536,624	\$ 132,000	\$ 102,957	\$ 277,883	\$ 1,708,373
Other revenues	<u>3,534</u>	<u>2,997</u>	<u>89</u>	<u>150</u>	<u>354,586</u>
Total operating revenues	<u>540,158</u>	<u>134,997</u>	<u>103,046</u>	<u>278,033</u>	<u>2,062,959</u>
<b>Operating expenses:</b>					
Administrative	135,389	30,067	2,661	23,390	374,796
Maintenance, utilities, and taxes	387,214	79,299	133	136,025	1,007,497
Depreciation	218,961	5,903	-	199,319	734,004
Other	<u>171,822</u>	<u>42,627</u>	<u>(9,235)</u>	<u>74,722</u>	<u>495,754</u>
Total operating expenses	<u>913,386</u>	<u>157,896</u>	<u>(6,441)</u>	<u>433,456</u>	<u>2,612,051</u>
<b>Other income (expense)</b>					
Interest income	7,290	-	-	-	8,475
Interest expense	<u>(4,470)</u>	<u>(1,914)</u>	<u>-</u>	<u>(31,643)</u>	<u>(50,497)</u>
Net other expense	<u>2,820</u>	<u>(1,914)</u>	<u>-</u>	<u>(31,643)</u>	<u>(42,022)</u>
Net income (loss)	<u>\$ (370,408)</u>	<u>\$ (24,813)</u>	<u>\$ 109,487</u>	<u>\$ (187,066)</u>	<u>\$ (591,114)</u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 13. GAIN ON SALE OF CAPITAL ASSETS**

During the year ended December 31, 2023, the Authority sold three (3) building properties with proceeds totaling \$517,000. The Authority recorded a gain of \$488,881 on the sale of these properties.

**NOTE 14. DEFINED CONTRIBUTION PENSION PLAN**

The Authority has a governmental 457(b) deferred compensation plan administered by Empower. A 457 (b) deferred compensation plan is a retirement savings plan that allows eligible employees to supplement any existing retirement and pension benefits by saving and investing before-tax dollars through a voluntary salary contribution. Contributions and any earnings on contributions are tax-deferred until money is withdrawn. Distributions are subject to ordinary income tax. The Authority does not contribute to this plan.

The Authority contributes to a 401-a defined contribution plan administered by the Authority. A defined contribution plan provides the opportunity to save for retirement on a tax-advantaged basis. Under a defined contribution plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account, the return earned on investments of those contributions, and forfeitures of other participants' benefits that may be allocated to such participant's account. All regular, full-time, eligible employees, including unionized employees, of the Authority may participate in the pension plan starting four (4) months after date of hire. Employees are required to contribute 5.50% of their compensation and will be vested as follows:

- 1 year employed - 50% vested
- 2 years employed - 60% vested
- 3 years employed - 70% vested
- 4 years employed - 100% vested

During the year, the Authority's required and actual contributions amounted to \$515,174. Employees' required contributions amounted to \$515,161. Employees' voluntary contributions amounted to \$80,455.

**NOTE 15. 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 16. CONTINGENCIES**

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

As of December 31, 2023, the Authority estimates that no material liabilities will result from such audits.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 17. SUBSEQUENT EVENTS**

Events that occur after the financial statement date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the financial statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the financial statement date require disclosure in the accompanying notes to the financial statements. Management evaluated the activity of the Authority through September 19, 2024 (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

**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 Omaha, Nebraska:

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 Housing Authority of the City of Omaha, Nebraska (the "Authority") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Authority's financial statements, and have issued our report thereon dated September 19, 2024.

**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 opinion 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2023-001 that we consider to be a material weakness.

### **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 financial statements. 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*.

### **Authority's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Authority's response to the findings identified in our engagement and described in the accompanying schedule of findings and questioned costs. The Authority's response was not subjected to the other auditing procedures applied in the engagement to audit the financial statements and, accordingly, we express no opinion on the response.

### **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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Novogradac & Company LLP*

September 19, 2024  
Toms River, New Jersey

**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 Omaha, Nebraska:

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited the Housing Authority of the City of Omaha, Nebraska's (the "Authority") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Authority's major federal programs for the year ended December 31, 2023. The Authority's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

**Basis for Opinion on Each Major Federal Program**

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

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

**Responsibilities of Management for Compliance**

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

## **Auditors' Responsibilities for the Audit of Compliance**

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

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

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

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

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003. Our opinion on the major federal program is not modified with respect to these matters.

## **Report on Internal Control over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify deficiencies in internal control over compliance that we consider to be significant deficiencies.

## **Report on Internal Control over Compliance (continued)**

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003 to be significant deficiencies.

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.

### **Authority's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Authority's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Authority's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **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.

*Novogradac & Company LLP*

September 19, 2024  
Toms River, New Jersey

**SUPPLEMENTARY INFORMATION**

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2023**

<u>Federal Grantor/Program Title</u>	<u>Federal AL Number</u>	<u>Total Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>		
Housing Voucher Cluster:		
Section 8 Housing Choice Vouchers	14.871	\$ 40,919,431
Mainstream Vouchers	14.879	826,995
Emergency Housing Vouchers	14.EHV	<u>1,007,568</u>
Total Housing Voucher Cluster		42,753,994
Section 8 Project Based Cluster:		
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation	14.856	<u>546,513</u>
Total Section 8 Project Based Cluster		546,513
Public and Indian Housing Program	14.850	8,909,610
Public Housing Capital Fund	14.872	7,792,279
Resident Opportunity and Supportive Services	14.870	272,106
Family Self Sufficiency Program	14.896	<u>426,972</u>
Subtotal U.S. Department of Housing and Urban Development - Direct		<u>60,701,474</u>
U.S. Department of Housing and Urban Development		
Passed through the City of Omaha -		
Planning Department:		
HOME Investment Partnerships Program	14.239	<u>175,836</u>
Passed through the City of Omaha:		
Choice Neighborhood Implementation Grant	14.889	869,875
Community Development Block Grant / Entitlement Grants	14.218	<u>3,500</u>
Total passed through the City of Omaha		873,375
Subtotal U.S. Department of Housing and Urban Development - Pass-through		<u>1,049,211</u>
Total Expenditures of Federal Awards		<u>\$ 61,750,685</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of Housing Authority of the City of Omaha, Nebraska under programs of the federal government for the year ended December 31, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Housing Authority of the City of Omaha, Nebraska, it is not intended to and does not present the financial position, changes in net position or cash flows of the Housing Authority of the City of Omaha, Nebraska.

**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 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 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 4. SCHEDULE OF CAPITAL FUND PROGRAM COSTS AND ADVANCES**

The total amounts of Capital Fund Program Costs and Advances incurred and earned by the Housing Authority of the City of Omaha, Nebraska as of and for the year ended December 31, 2023 are provided herein:

	<u>501-15</u>	<u>501-16</u>	<u>501-17</u>	<u>501-18</u>	<u>501-19</u>	<u>L501-19</u>	<u>501-20</u>	<u>501-21</u>
Budget	\$ <u>2,971,181</u>	\$ <u>3,327,129</u>	\$ <u>3,443,493</u>	\$ <u>5,366,997</u>	\$ <u>5,612,511</u>	\$ <u>660,000</u>	\$ <u>6,017,802</u>	\$ <u>5,808,517</u>
<u>Advances:</u>								
Cumulative through 12/31/22	\$ -	\$ 3,192,436	\$ 3,354,514	\$ 5,346,820	\$ 5,527,176	\$ 9,892	\$ 3,891,764	\$ 3,474,032
Current Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,335</u>	<u>220,665</u>	<u>1,802,562</u>	<u>2,196,586</u>
Cumulative through 12/31/23	<u>-</u>	<u>3,192,436</u>	<u>3,354,514</u>	<u>5,346,820</u>	<u>5,612,511</u>	<u>230,557</u>	<u>5,694,326</u>	<u>5,670,618</u>
<u>Costs:</u>								
Cumulative through 12/31/22	-	3,192,436	3,354,514	5,346,820	5,527,176	9,892	3,891,764	3,474,032
Current Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,335</u>	<u>220,665</u>	<u>1,802,562</u>	<u>2,196,586</u>
Cumulative through 12/31/23	<u>-</u>	<u>3,192,436</u>	<u>3,354,514</u>	<u>5,346,820</u>	<u>5,612,511</u>	<u>230,557</u>	<u>5,694,326</u>	<u>5,670,618</u>
Excess / (Deficiency)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
	<u>R501-12</u>	<u>R501-13</u>	<u>R501-14</u>	<u>R501-15</u>	<u>R502-12</u>	<u>R502-13</u>	<u>R502-14</u>	<u>E501-20</u>
Budget	\$ <u>224,018</u>	\$ <u>242,493</u>	\$ <u>231,173</u>	\$ <u>235,754</u>	\$ <u>131,087</u>	\$ <u>113,749</u>	\$ <u>132,983</u>	\$ <u>227,273</u>
<u>Advances:</u>								
Cumulative through 12/31/22	\$ 223,122	\$ 242,493	\$ 231,173	\$ 235,754	\$ -	\$ 113,749	\$ 132,983	\$ 154,774
Current Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,499</u>
Cumulative through 12/31/23	<u>223,122</u>	<u>242,493</u>	<u>231,173</u>	<u>235,754</u>	<u>-</u>	<u>113,749</u>	<u>132,983</u>	<u>227,273</u>
<u>Costs:</u>								
Cumulative through 12/31/22	223,122	242,493	231,173	235,754	-	113,749	132,983	154,774
Current Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,499</u>
Cumulative through 12/31/23	<u>223,122</u>	<u>242,493</u>	<u>231,173</u>	<u>235,754</u>	<u>-</u>	<u>113,749</u>	<u>132,983</u>	<u>227,273</u>
Excess / (Deficiency)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 4. SCHEDULE OF CAPITAL FUND PROGRAM COSTS AND ADVANCES (continued)**

	<u>E501-21</u>	<u>501-22</u>	<u>501-23</u>	<u>Totals</u>
Budget	\$ <u>247,000</u>	\$ <u>7,139,851</u>	\$ <u>7,195,791</u>	\$ <u>42,188,951</u>
<u>Advances:</u>				
Cumulative through 12/31/22	\$ 63,547	\$ 63,547	\$ -	\$ 26,257,776
Current Year	<u>82,983</u>	<u>821,030</u>	<u>2,510,619</u>	<u>7,792,279</u>
Cumulative through 12/31/23	<u>146,530</u>	<u>884,577</u>	<u>2,510,619</u>	<u>34,050,055</u>
<u>Costs:</u>				
Cumulative through 12/31/22	63,547	63,547	-	26,257,776
Current Year	<u>82,983</u>	<u>821,030</u>	<u>2,510,619</u>	<u>7,792,279</u>
Cumulative through 12/31/23	<u>146,530</u>	<u>884,577</u>	<u>2,510,619</u>	<u>34,050,055</u>
Excess / (Deficiency)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

During the year ended December 31, 2023, Capital Fund Grant NE26P001501-19 with approved funding of \$5,612,511 had been fully drawn down and expended as per Capital Fund Grant Regulations.

During the year ended December 31, 2023, Capital Fund Grant NE26E001501-20 with approved funding of \$227,273 had been fully drawn down and expended as per Capital Fund Grant Regulations.

In addition, prior to the year ended December 31, 2023, Replacement Housing Factor Grants NE26R001501-13, NE26R001501-14, NE26R001501-15, NE26R001502-13, and NE26R001502-14 with approved funding of \$242,493, \$231,173, \$235,754, \$113,749, and \$132,983, respectively, had been fully drawn down and expended as per Capital Fund Grant Regulations.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

I. Summary of Auditors' Results

Financial Statements

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

Federal Awards

- |    |  |            |
|----|--|------------|
| 1. | Internal control over compliance:  |            |
|    | a. Material weakness(es) identified?   | No         |
|    | b. Significant deficiency(ies) identified?   | Yes        |
| 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)? | Yes        |
| 4. | Identification of major program:   |            |

<u>ALN Number</u>	<u>Name of Federal Program</u>
14.871	Housing Voucher Cluster
14.879	Housing Choice Voucher Program
14.EHV	Mainstream Program
	Emergency Housing Vouchers Program
14.850	Public and Indian Housing Program
14.872	Public Housing Capital Fund Program

- |    |  |             |
|----|--|-------------|
| 5. | Dollar threshold used to distinguish between Type A and Type B Programs: | \$1,852,521 |
| 6. | Auditee qualified as low-risk Auditee?                                   | No          |

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2023**

II. Financial Statement Findings

**Finding 2023-001**

Statement of condition: The unaudited account balances of cash, accounts receivable, construction in progress, inter-program loans, accrued interest payable, accounts payable, other current liabilities, and noncurrent liabilities were misstated. In addition, there were numerous journal entries proposed during the audit.

Criteria: The Authority must ensure that proper internal controls are in place to initiate, authorize, record, process and report financial data reliably in accordance with generally accepted accounting principles.

Condition: There is a reasonable possibility that a misstatement of the Authority's financial statements will not be prevented or detected by the Authority's internal control.

Cause: Controls are not in place to ensure the Authority records and reports financial data reliably in accordance with generally accepted accounting principles.

Recommendation: The Authority should ensure proper internal controls, which include timely monthly reconciliations of account balances, are in place to prevent material weaknesses from occurring.

Authority Response: Auditee agrees with the auditor and management will be responsible for implementing the corrective action plan.

III. Federal Award Findings and Questioned Costs

**Finding 2023-002**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Titles: Section 8 Housing Choice Vouchers Program,  
Federal Catalog Numbers: 14.871  
Noncompliance - E - Eligibility  
Non Compliance Material to the Financial Statements: No  
Significant Deficiency in Internal Control over Compliance

Criteria: Tenant Files. The PHA must do the following: As a condition of admission or continued occupancy, require the tenant and other family member to provide necessary information, documentation, and releases for the PHA to verify income eligibility (24 CFR sections 5.230, 5.609, and 982.516).

Condition: Based upon inspection of the Authority's files and on discussion with management, there were documents that were unavailable for examination at the time of audit.

Context: Of a sample size of forty-three (43) tenant files, the following information was unavailable for examination at the time of audit:

- (3) Verification of Income
- (2) Verification of Assets
- (1) HUD Form 50058

Our sample size is statistically valid.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2023**

III. Federal Award Findings and Questioned Costs (continued)

**Finding 2023-002 (continued)**

Known Questioned Costs: 7,162

Cause: There is a significant deficiency in internal controls over the compliance for the eligibility type of compliance related to the maintenance of tenant files. The Authority has not properly considered, designed, implemented, maintained and monitored a system of internal controls that reasonably assures the program is in compliance.

Effect: The Section 8 Housing Choice Voucher Program is in non-compliance with the eligibility type of compliance requirements of the program.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

View of Responsible Officials and Corrective Actions: The Authority accepts the recommendation of the auditor. The Authority will increase oversight in the Section 8 Housing Choice Vouchers Program to ensure that established internal control policies are being followed on a timely basis.

**Finding 2023-003:**

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Titles: Section 8 Housing Choice Vouchers Program

Federal Assistance Listing Numbers: 14.871

Noncompliance – N. Special Tests and Provisions – Housing Quality Standards (HQS) Enforcement

Non Compliance Material to the Financial Statements: No

Significant Deficiency in Internal Control over Compliance for Special Tests and Provisions

Criteria: HQS Enforcement. For units under a HAP contract that fail to meet HQS, the PHA must require the owner to correct all life threatening HQS deficiencies within 24 hours after the inspections and all other deficiencies within 30 days or within a specified PHA-approved extension.

Condition: Based upon inspection of the Authority's files and on discussion with management, the Authority did not properly abate one (1) out of twenty-five (25) annual failed inspections selected for testing.

Context: The Authority did not properly abate one (1) out of twenty-five (25) failed inspections selected for testing. As a result, the Authority was not in compliance with the HQS as required by 24 CFR sections 982.158(d) and 982.405(b).

Known Questioned Costs: \$1,532

Cause: There is a significant deficiency in internal controls over the compliance for the special tests and provisions type of compliance related to HQS enforcement. The Authority has not properly considered, designed, implemented, maintained and monitored a system of internal controls that assures the program is in compliance.

Effect: The Section 8 Housing Choice Vouchers Program is in non-compliance with the special tests and provisions type of compliance related to HQS enforcement.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
FOR THE YEAR ENDED DECEMBER 31, 2023**

III. Federal Award Findings and Questioned Costs (continued)

**Finding 2023-003 (continued):**

View of Responsible Officials and Corrective Actions: The Authority accepts the recommendation of the auditor. The Authority will increase oversight in the Section 8 Housing Choice Vouchers Program to ensure that established internal control policies are being followed on a timely basis.

IV. Summary of Prior Audit Findings

**Finding 2022-001**

Observation: Several material adjusting journal entries were required in order to reconcile beginning net position to the prior year's audited financial statements.

Status: This finding remains open. See audit Finding 2023-001

**Finding 2022-002**

Observation: Tenant file documentation was not found during examination of Section 8 Housing Choice Vouchers tenant files.

Status: This finding remains open. See audit Finding 2023-002.

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Balance Sheet Summary

Fiscal Year End: 12/31/2023

	Project Total	14,879 Mainstream Vouchers	14,889 Choice Neighborhoods Implementation Grants	14,239 HOME Investment Partnerships Program	14,238 Shelter Plus Care	14,896 PIH Family Self-Sufficiency Program
111 Cash - Unrestricted	\$3,449,960	\$113,430	\$28,073	\$263,948	\$28,699	\$59,649
112 Cash - Restricted - Modernization and Development	\$3,598,541	\$0	\$0	\$0	\$0	\$0
113 Cash - Other Restricted	\$402,629	\$0	\$0	\$0	\$0	\$0
114 Cash - Tenant Security Deposits	\$519,097	\$0	\$0	\$0	\$0	\$0
115 Cash - Restricted for Payment of Current Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
100 Total Cash	\$7,970,227	\$113,430	\$28,073	\$263,948	\$28,699	\$59,649
121 Accounts Receivable - PHA Projects	\$0	\$0	\$0	\$0	\$0	\$0
122 Accounts Receivable - HUD Other Projects	\$0	\$0	\$0	\$0	\$0	\$0
124 Accounts Receivable - Other Government	\$0	\$0	\$623,613	\$27,398	\$0	\$0
125 Accounts Receivable - Miscellaneous	\$114,745	\$25,909	\$0	\$19,563	\$6,147	\$0
126 Accounts Receivable - Tenants	\$412,993	\$0	\$0	\$362	\$0	\$0
126.1 Allowance for Doubtful Accounts - Tenants	-\$55,999	\$0	\$0	\$0	\$0	\$0
126.2 Allowance for Doubtful Accounts - Other	-\$123,872	\$0	\$0	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current	\$0	\$0	\$0	\$0	\$0	\$0
128 Fraud Recovery	\$62,588	\$0	\$0	\$0	\$0	\$0
128.1 Allowance for Doubtful Accounts - Fraud	-\$6,477	\$0	\$0	\$0	\$0	\$0
129 Accrued Interest Receivable	\$0	\$0	\$0	\$0	\$0	\$0
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$403,978	\$25,909	\$623,613	\$47,323	\$6,147	\$0
131 Investments - Unrestricted	\$0	\$0	\$0	\$0	\$0	\$0
132 Investments - Restricted	\$0	\$0	\$0	\$0	\$0	\$0
135 Investments - Restricted for Payment of Current Liability	\$0	\$0	\$0	\$0	\$0	\$0
142 Prepaid Expenses and Other Assets	\$126,143	\$0	\$30,851	\$883	\$0	\$0
143 Inventories	\$0	\$0	\$0	\$0	\$0	\$0
143.1 Allowance for Obsolete Inventories	\$0	\$0	\$0	\$0	\$0	\$0
144 Inter Program Due From	\$39,649	\$0	\$0	\$0	\$0	\$0
145 Assets Held for Sale	\$10,560	\$0	\$0	\$0	\$0	\$0
150 Total Current Assets	\$8,550,557	\$139,339	\$682,537	\$312,154	\$34,846	\$59,649
161 Land	\$6,470,404	\$0	\$0	\$0	\$0	\$0
162 Buildings	\$168,349,536	\$0	\$0	\$0	\$0	\$0
163 Furniture, Equipment & Machinery - Dwellings	\$4,599,098	\$0	\$0	\$0	\$0	\$0
164 Furniture, Equipment & Machinery - Administration	\$1,802,731	\$0	\$0	\$0	\$0	\$0
165 Leasehold Improvements	\$4,001,802	\$0	\$0	\$0	\$0	\$0
166 Accumulated Depreciation	-\$163,106,334	\$0	\$0	\$0	\$0	\$0
167 Construction in Progress	\$965,361	\$0	\$0	\$0	\$0	\$0
168 Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0
160 Total Capital Assets, Net of Accumulated Depreciation	\$23,082,598	\$0	\$0	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current	\$5,967,593	\$0	\$0	\$0	\$0	\$0
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	\$0	\$0	\$0	\$0	\$0	\$0
173 Grants Receivable - Non Current	\$0	\$0	\$0	\$0	\$0	\$0
174 Other Assets	\$7,675,690	\$0	\$0	\$0	\$0	\$0
176 Investments in Joint Ventures	\$0	\$0	\$0	\$0	\$0	\$0
180 Total Non-Current Assets	\$36,725,881	\$0	\$0	\$0	\$0	\$0
200 Deferred Outflow of Resources	\$0	\$0	\$0	\$0	\$0	\$0
290 Total Assets and Deferred Outflow of Resources	\$45,276,438	\$139,339	\$682,537	\$312,154	\$34,846	\$59,649

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Balance Sheet Summary

Fiscal Year End: 12/31/2023

	Project Total	14,879 Mainstream Vouchers	14,889 Choice Neighborhoods Implementation Grants	14,239 HOME Investment Partnerships Program	14,238 Shelter Plus Care	14,896 PIH Family Self-Sufficiency Program
311 Bank Overdraft	\$0	\$0	\$0	\$0	\$0	\$0
312 Accounts Payable <= 90 Days	\$617,902	\$0	\$1,600	\$0	\$0	\$1,768
313 Accounts Payable >90 Days Past Due	\$0	\$0	\$0	\$0	\$0	\$0
321 Accrued Wage/Payroll Taxes Payable	\$65,760	\$0	\$6,122	\$0	\$0	\$6,401
322 Accrued Compensated Absences - Current Portion	\$0	\$0	\$0	\$0	\$0	\$0
324 Accrued Contingency Liability	\$0	\$0	\$0	\$0	\$0	\$0
325 Accrued Interest Payable	\$0	\$0	\$0	\$0	\$0	\$0
331 Accounts Payable - HUD PHA Programs	\$0	\$0	\$0	\$0	\$0	\$0
332 Account Payable - PHA Projects	\$0	\$0	\$0	\$0	\$0	\$0
333 Accounts Payable - Other Government	\$0	\$0	\$0	\$0	\$0	\$0
341 Tenant Security Deposits	\$519,097	\$0	\$0	\$0	\$0	\$0
342 Unearned Revenue	\$551,077	\$0	\$0	\$0	\$0	\$0
344 Current Portion of Long-term Debt - Operating Borrowings	\$0	\$0	\$0	\$0	\$0	\$0
344 Current Portion of Long-term Debt - Operating Borrowings	\$0	\$0	\$0	\$0	\$0	\$0
345 Other Current Liabilities	\$261,102	\$0	\$0	\$0	\$0	\$0
346 Accrued Liabilities - Other	\$3,564	\$0	\$0	\$0	\$0	\$0
347 Inter Program - Due To	\$2,681,548	\$10,514	\$719,756	\$239,772	\$0	\$69,812
348 Loan Liability - Current	\$0	\$0	\$0	\$0	\$0	\$0
310 Total Current Liabilities	\$4,720,050	\$10,514	\$727,476	\$239,772	\$0	\$77,981
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	\$0	\$0	\$0	\$0	\$0	\$0
352 Long-term Debt, Net of Current - Operating Borrowings	\$0	\$0	\$0	\$0	\$0	\$0
353 Non-current Liabilities - Other	\$352,714	\$0	\$0	\$0	\$0	\$0
354 Accrued Compensated Absences - Non Current	\$204,186	\$0	\$16,361	\$0	\$0	\$39,130
355 Loan Liability - Non Current	\$0	\$0	\$0	\$0	\$0	\$0
356 FASB 5 Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
357 Accrued Pension and OPEB Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
350 Total Non-Current Liabilities	\$556,900	\$0	\$16,361	\$0	\$0	\$39,130
300 Total Liabilities	\$5,276,950	\$10,514	\$743,839	\$239,772	\$0	\$117,111
400 Deferred Inflow of Resources	\$2,241,157	\$0	\$0	\$0	\$0	\$0
508.4 Net Investment in Capital Assets	\$23,082,598	\$0	\$0	\$0	\$0	\$0
511.4 Restricted Net Position	\$3,598,541	\$0	\$0	\$0	\$0	\$0
512.4 Unrestricted Net Position	\$11,077,192	\$128,825	-\$61,302	\$72,382	\$34,846	-\$57,462
513 Total Equity - Net Assets / Position	\$37,758,331	\$128,825	-\$61,302	\$72,382	\$34,846	-\$57,462
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$45,276,438	\$139,339	\$682,537	\$312,154	\$34,846	\$59,649

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Balance Sheet Summary

Fiscal Year End: 12/31/2023

	14,870 Resident Opportunity and Supportive Services	14,892 Choice Neighborhoods Planning Grants	1 Business Activities	6.2 Component Unit - Blended	14,871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher
111 Cash - Unrestricted	\$42,032	\$27,157	\$96,917	\$781,210	\$1,067,951	\$503,620
112 Cash - Restricted - Modernization and Development	\$0	\$0	\$0	\$0	\$0	
113 Cash - Other Restricted	\$0	\$0	\$190,955	\$640,047	\$558,697	
114 Cash - Tenant Security Deposits	\$0	\$0	\$17,905	\$119,269	\$0	
115 Cash - Restricted for Payment of Current Liabilities	\$0	\$0	\$0	\$0	\$0	
100 Total Cash	\$42,032	\$27,157	\$305,777	\$1,540,526	\$1,626,648	\$503,620
121 Accounts Receivable - PHA Projects	\$0	\$0	\$0	\$0	\$0	
122 Accounts Receivable - HUD Other Projects	\$36,640	\$0	\$0	\$0	\$166,954	
124 Accounts Receivable - Other Government	\$0	\$0	\$0	\$0	\$0	
125 Accounts Receivable - Miscellaneous	\$0	\$302	\$0	\$4,582	\$541,087	\$1,089
126 Accounts Receivable - Tenants	\$0	\$0	\$19,782	\$64,798	\$0	
126.1 Allowance for Doubtful Accounts - Tenants	\$0	\$0	-\$5,015	-\$55,354	\$0	
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0	\$0	\$0	-\$416,515	\$0
127 Notes, Loans, & Mortgages Receivable - Current	\$0	\$0	\$0	\$2,625,492	\$0	
128 Fraud Recovery	\$0	\$0	\$0	\$49,985	\$0	
128.1 Allowance for Doubtful Accounts - Fraud	\$0	\$0	\$0	\$0	\$0	
129 Accrued Interest Receivable	\$0	\$0	\$0	\$0	\$0	
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$36,640	\$302	\$14,767	\$2,689,503	\$291,526	\$1,089
131 Investments - Unrestricted	\$0	\$0	\$0	\$0	\$0	
132 Investments - Restricted	\$0	\$0	\$0	\$0	\$0	
135 Investments - Restricted for Payment of Current Liability	\$0	\$0	\$0	\$0	\$0	
142 Prepaid Expenses and Other Assets	\$5,399	\$0	\$840	\$11,753	\$73,529	\$11,951
143 Inventories	\$0	\$0	\$0	\$0	\$0	
143.1 Allowance for Obsolete Inventories	\$0	\$0	\$0	\$0	\$0	
144 Inter Program Due From	\$0	\$0	\$47,555	\$0	\$48,859	\$5,457
145 Assets Held for Sale	\$0	\$0	\$0	\$0	\$0	
150 Total Current Assets	\$84,071	\$27,459	\$368,939	\$4,241,782	\$2,040,562	\$522,117
161 Land	\$0	\$0	\$2,548	\$1,791,087	\$14,389	
162 Buildings	\$0	\$0	\$27,882	\$30,028,149	\$328,203	
163 Furniture, Equipment & Machinery - Dwellings	\$0	\$0	\$0	\$472,131	\$123,182	
164 Furniture, Equipment & Machinery - Administration	\$0	\$0	\$0	\$126,356	\$2,877	
165 Leasehold Improvements	\$0	\$0	\$0	\$929,034	\$0	
166 Accumulated Depreciation	\$0	\$0	-\$10,811	-\$26,826,038	-\$440,488	
167 Construction in Progress	\$0	\$0	\$0	\$0	\$0	
168 Infrastructure	\$0	\$0	\$0	\$0	\$0	
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$19,619	\$6,520,719	\$28,163	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current	\$0	\$0	\$0	\$594,000	\$0	
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	\$0	\$0	\$0	\$0	\$0	
173 Grants Receivable - Non Current	\$0	\$0	\$0	\$0	\$0	
174 Other Assets	\$0	\$0	\$0	\$757,410	\$0	
176 Investments in Joint Ventures	\$0	\$0	\$0	\$2,298,065	\$0	
180 Total Non-Current Assets	\$0	\$0	\$19,619	\$10,168,194	\$28,163	\$0
200 Deferred Outflow of Resources	\$0	\$0	\$0	\$0	\$0	
290 Total Assets and Deferred Outflow of Resources	\$84,071	\$27,459	\$388,558	\$14,409,976	\$2,068,725	\$522,117

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Balance Sheet Summary

Fiscal Year End: 12/31/2023

	14,870 Resident Opportunity and Supportive Services	14,892 Choice Neighborhoods Planning Grants	1 Business Activities	6.2 Component Unit - Blended	14,871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher
311 Bank Overdraft	\$0	\$0	\$0	\$0	\$0	
312 Accounts Payable <= 90 Days	\$823	\$0	\$3,852	\$33,297	\$26,915	
313 Accounts Payable >90 Days Past Due	\$0	\$0	\$0	\$0	\$0	
321 Accrued Wage/Payroll Taxes Payable	\$2,795	\$0	\$2,090	\$1,834	\$33,041	
322 Accrued Compensated Absences - Current Portion	\$0	\$0	\$0	\$0	\$0	
324 Accrued Contingency Liability	\$0	\$0	\$0	\$0	\$0	
325 Accrued Interest Payable	\$0	\$0	\$0	\$5,531,699	\$0	
331 Accounts Payable - HUD PHA Programs	\$0	\$0	\$0	\$0	\$0	
332 Account Payable - PHA Projects	\$0	\$0	\$0	\$0	\$0	
333 Accounts Payable - Other Government	\$0	\$0	\$0	\$0	\$0	
341 Tenant Security Deposits	\$0	\$0	\$17,905	\$119,269	\$0	
342 Unearned Revenue	\$0	\$0	\$15,686	\$41,517	\$0	\$0
344 Current Portion of Long-term Debt - Operating Borrowings	\$0	\$0	\$0	\$0	\$0	
344 Current Portion of Long-term Debt - Operating Borrowings	\$0	\$0	\$0	\$2,625,492	\$0	
345 Other Current Liabilities	\$0	\$0	\$0	\$29,927	\$0	
346 Accrued Liabilities - Other	\$0	\$0	\$0	\$0	\$0	
347 Inter Program - Due To	\$84,991	\$27,898	\$135,184	\$1,934,497		\$1,833
348 Loan Liability - Current	\$0	\$0	\$0	\$0	\$0	
310 Total Current Liabilities	\$88,609	\$27,898	\$174,717	\$10,317,532	\$59,956	\$1,833
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	\$0	\$0	\$0	\$7,363,594	\$0	
352 Long-term Debt, Net of Current - Operating Borrowings	\$0	\$0	\$0	\$0	\$0	
353 Non-current Liabilities - Other	\$0	\$0	\$0	\$9,475	\$539,852	
354 Accrued Compensated Absences - Non Current	\$10,682	\$0	\$0	\$34,737	\$120,102	
355 Loan Liability - Non Current	\$0	\$0	\$0	\$0	\$0	
356 FASB 5 Liabilities	\$0	\$0	\$0	\$0	\$0	
357 Accrued Pension and OPEB Liabilities	\$0	\$0	\$0	\$0	\$0	
350 Total Non-Current Liabilities	\$10,682	\$0	\$0	\$7,407,806	\$659,954	\$0
300 Total Liabilities	\$99,291	\$27,898	\$174,717	\$17,725,338	\$719,910	\$1,833
400 Deferred Inflow of Resources	\$0	\$0	\$0	\$0	\$0	
508.4 Net Investment in Capital Assets	\$0	\$0	\$19,619	-\$842,575	\$28,163	
511.4 Restricted Net Position	\$0	\$0	\$190,955	\$640,047	\$0	
512.4 Unrestricted Net Position	-\$15,220	-\$439	\$3,267	-\$3,112,534	\$1,320,652	\$520,284
513 Total Equity - Net Assets / Position	-\$15,220	-\$439	\$213,841	-\$3,315,362	\$1,348,815	\$520,284
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$84,071	\$27,459	\$388,558	\$14,409,976	\$2,068,725	\$522,117

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Balance Sheet Summary

Fiscal Year End: 12/31/2023

	14,856 Lower Income Housing Assistance Program, Section 8 Moderate	COCC	ELIM	Total
111 Cash - Unrestricted	\$11,908	\$578,507		\$7,053,061
112 Cash - Restricted - Modernization and Development	\$0	\$0		\$3,598,541
113 Cash - Other Restricted	\$0	\$0		\$1,792,328
114 Cash - Tenant Security Deposits	\$0	\$0		\$656,271
115 Cash - Restricted for Payment of Current Liabilities	\$0	\$0		\$0
100 Total Cash	\$11,908	\$578,507	\$0	\$13,100,201
121 Accounts Receivable - PHA Projects	\$0	\$0		\$0
122 Accounts Receivable - HUD Other Projects	\$0	\$0		\$203,594
124 Accounts Receivable - Other Government	\$0	\$302		\$651,313
125 Accounts Receivable - Miscellaneous	\$60,447	\$0		\$773,871
126 Accounts Receivable - Tenants	\$0	\$0		\$497,935
126.1 Allowance for Doubtful Accounts - Tenants	\$0	\$0		-\$116,368
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0		-\$540,387
127 Notes, Loans, & Mortgages Receivable - Current	\$0	\$0	-\$2,625,492	\$0
128 Fraud Recovery	\$0	\$0		\$112,573
128.1 Allowance for Doubtful Accounts - Fraud	\$0	\$0		-\$6,477
129 Accrued Interest Receivable	\$0	\$0		\$0
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$60,447	\$302	-\$2,625,492	\$1,576,054
131 Investments - Unrestricted	\$0	\$0		\$0
132 Investments - Restricted	\$0	\$0		\$0
135 Investments - Restricted for Payment of Current Liability	\$0	\$0		\$0
142 Prepaid Expenses and Other Assets	\$0	\$53,014		\$314,363
143 Inventories	\$0	\$0		\$0
143.1 Allowance for Obsolete Inventories	\$0	\$0		\$0
144 Inter Program Due From	\$0	\$5,808,972	-\$5,950,492	\$0
145 Assets Held for Sale	\$0	\$10,000		\$20,560
150 Total Current Assets	\$72,355	\$6,450,795	-\$8,575,984	\$15,011,178
161 Land	\$0	\$156		\$8,278,584
162 Buildings	\$0	\$3,030,559		\$201,764,329
163 Furniture, Equipment & Machinery - Dwellings	\$0	\$6,572		\$5,200,983
164 Furniture, Equipment & Machinery - Administration	\$0	\$591,542		\$2,523,506
165 Leasehold Improvements	\$0	\$0		\$4,930,836
166 Accumulated Depreciation	\$0	-\$1,028,775		-\$191,412,446
167 Construction in Progress	\$0	\$57,231		\$1,022,592
168 Infrastructure	\$0	\$0		\$0
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$2,657,285	\$0	\$32,308,384
171 Notes, Loans and Mortgages Receivable - Non-Current	\$0	\$0	-\$6,561,593	\$0
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	\$0	\$0		\$0
173 Grants Receivable - Non Current	\$0	\$0		\$0
174 Other Assets	\$0	\$0	-\$5,531,699	\$2,901,401
176 Investments in Joint Ventures	\$0	\$0	-\$2,296,065	\$0
180 Total Non-Current Assets	\$0	\$2,657,285	-\$14,389,357	\$35,209,785
200 Deferred Outflow of Resources	\$0	\$0	\$0	\$0
290 Total Assets and Deferred Outflow of Resources	\$72,355	\$9,108,080	-\$22,965,341	\$50,220,963

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Balance Sheet Summary

Fiscal Year End: 12/31/2023

	14,856 Lower Income Housing Assistance Program, Section 8 Moderate	COCC	ELIM	Total
311 Bank Overdraft	\$0	\$0		\$0
312 Accounts Payable <= 90 Days	\$0	\$33,779		\$719,936
313 Accounts Payable >90 Days Past Due	\$0	\$0		\$0
321 Accrued Wage/Payroll Taxes Payable	\$0	\$65,558		\$183,601
322 Accrued Compensated Absences - Current Portion	\$0	\$0		\$0
324 Accrued Contingency Liability	\$0	\$0		\$0
325 Accrued Interest Payable	\$0	\$0	-\$5,531,699	\$0
331 Accounts Payable - HUD PHA Programs	\$0	\$0		\$0
332 Account Payable - PHA Projects	\$0	\$0		\$0
333 Accounts Payable - Other Government	\$0	\$0		\$0
341 Tenant Security Deposits	\$0	\$0		\$656,271
342 Unearned Revenue	\$0	\$10,938		\$619,218
344 Current Portion of Long-term Debt - Operating Borrowings	\$0	\$48,168		\$48,168
344 Current Portion of Long-term Debt - Operating Borrowings	\$0	\$0	-\$2,625,492	\$0
345 Other Current Liabilities	\$0	\$2,253		\$313,282
346 Accrued Liabilities - Other	\$0	\$0		\$3,564
347 Inter Program - Due To	\$44,687	\$0	-\$5,950,492	\$0
348 Loan Liability - Current	\$0	\$0		\$0
310 Total Current Liabilities	\$44,687	\$160,696	-\$14,107,683	\$2,544,040
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	\$0	\$1,488,896	-\$6,561,593	\$2,290,897
352 Long-term Debt, Net of Current - Operating Borrowings	\$0	\$0		\$0
353 Non-current Liabilities - Other	\$0	\$0		\$902,041
354 Accrued Compensated Absences - Non Current	\$0	\$294,605		\$719,803
355 Loan Liability - Non Current	\$0	\$0		\$0
356 FASB 5 Liabilities	\$0	\$0		\$0
357 Accrued Pension and OPEB Liabilities	\$0	\$0		\$0
350 Total Non-Current Liabilities	\$0	\$1,783,501	-\$6,561,593	\$3,912,741
300 Total Liabilities	\$44,687	\$1,944,197	-\$20,669,276	\$6,456,781
400 Deferred Inflow of Resources	\$0	\$0	\$0	\$2,241,157
508.4 Net Investment in Capital Assets	\$0	\$1,120,221	\$6,561,593	\$29,969,319
511.4 Restricted Net Position	\$0	\$0		\$4,429,543
512.4 Unrestricted Net Position	\$27,668	\$6,043,662	-\$8,857,658	\$7,124,163
513 Total Equity - Net Assets / Position	\$27,668	\$7,163,883	-\$2,296,065	\$41,523,025
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$72,355	\$9,108,080	-\$22,965,341	\$50,220,963

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2023

	Project Total	14,879 Mainstream Vouchers	14,889 Choice Neighborhoods Implementation Grants	14,239 HOME Investment Partnerships Program	14,238 Shelter Plus Care	14,896 PIH Family Self-Sufficiency Program
70300 Net Tenant Rental Revenue	\$6,858,759	\$0	\$0	\$0	\$0	\$0
70400 Tenant Revenue - Other	\$498,229	\$0	\$0	\$0	\$0	\$0
70500 Total Tenant Revenue	\$7,356,988	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$14,760,538	\$791,148	\$0	\$0	\$0	\$426,972
70610 Capital Grants	\$1,941,351					
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	\$0	\$0	\$869,875	\$175,836	\$0	\$0
71100 Investment Income - Unrestricted	\$248,570	\$0	\$0	\$0	\$0	\$0
71200 Mortgage Interest Income	\$55,475	\$0	\$0	\$0	\$0	\$0
71300 Proceeds from Disposition of Assets Held for Sale	\$0	\$0	\$0	\$0	\$0	\$0
71310 Cost of Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
71400 Fraud Recovery	\$16,651	\$0	\$0	\$0	\$0	\$0
71500 Other Revenue	\$698,883	\$0	\$0	\$17,584	\$0	\$0
71600 Gain or Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
72000 Investment Income - Restricted	\$0	\$0	\$0	\$0	\$0	\$0
70000 Total Revenue	\$25,078,456	\$791,148	\$869,875	\$193,420	\$0	\$426,972
91100 Administrative Salaries	\$988,306	\$52,013	\$349,637	\$0	\$0	\$284,714
91200 Auditing Fees	\$65,454	\$1,224	\$106	\$0	\$0	\$41
91300 Management Fee	\$1,205,722	\$0	\$0	\$0	\$0	\$0
91310 Book-keeping Fee	\$159,665	\$0	\$0	\$0	\$0	\$0
91400 Advertising and Marketing	\$0	\$0	\$0	\$0	\$0	\$0
91500 Employee Benefit contributions - Administrative	\$300,422	\$17,384	\$79,008	\$0	\$0	\$77,041
91600 Office Expenses	\$472,235	\$17,559	\$5,356	\$2,262	\$0	\$55,731
91700 Legal Expense	\$144,846	\$0	\$17,718	\$0	\$0	\$0
91800 Travel	\$30	\$0	\$51	\$0	\$0	\$0
91810 Allocated Overhead	\$0	\$0	\$0	\$0	\$0	\$0
91900 Other	\$595,365	\$11	\$0	\$0	\$0	\$0
91000 Total Operating - Administrative	\$3,932,045	\$88,191	\$451,876	\$2,262	\$0	\$417,527
92000 Asset Management Fee	\$0	\$0	\$0	\$0	\$0	\$0
92100 Tenant Services - Salaries	\$120,478	\$0	\$0	\$0	\$0	\$0
92200 Relocation Costs	\$18,149	\$0	\$136,934	\$0	\$0	\$0
92300 Employee Benefit Contributions - Tenant Services	\$5,679	\$0	\$0	\$0	\$0	\$0
92400 Tenant Services - Other	\$2,038,377	\$120	\$91,485	\$0	\$0	\$346
92500 Total Tenant Services	\$2,182,683	\$120	\$228,419	\$0	\$0	\$346
93100 Water	\$430,173	\$0	\$0	\$0	\$0	\$0
93200 Electricity	\$1,638,507	\$0	\$0	\$0	\$0	\$0
93300 Gas	\$572,431	\$0	\$0	\$0	\$0	\$0
93400 Fuel	\$0	\$0	\$0	\$0	\$0	\$0
93500 Labor	\$0	\$0	\$0	\$0	\$0	\$0
93600 Sewer	\$2,359	\$0	\$0	\$0	\$0	\$0
93700 Employee Benefit Contributions - Utilities	\$0	\$0	\$0	\$0	\$0	\$0
93800 Other Utilities Expense	\$567,182	\$0	\$0	\$0	\$0	\$0
93000 Total Utilities	\$3,210,652	\$0	\$0	\$0	\$0	\$0

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2023

	Project Total	14,879 Mainstream Vouchers	14,889 Choice Neighborhoods Implementation Grants	14,239 HOME Investment Partnerships Program	14,238 Shelter Plus Care	14,896 PIH Family Self-Sufficiency Program
94100 Ordinary Maintenance and Operations - Labor	\$2,784,197	\$5,935	\$0	\$0	\$0	\$0
94200 Ordinary Maintenance and Operations - Materials and Other	\$749,678	\$94	\$0	\$0	\$0	\$0
94300 Ordinary Maintenance and Operations Contracts	\$6,414,489	\$808	\$3,150	\$0	\$0	\$0
94500 Employee Benefit Contributions - Ordinary Maintenance	\$891,387	\$2,262	\$0	\$0	\$0	\$0
94000 Total Maintenance	\$10,839,751	\$9,099	\$3,150	\$0	\$0	\$0
95100 Protective Services - Labor	\$0	\$0	\$0	\$0	\$0	\$0
95200 Protective Services - Other Contract Costs	\$413,407	\$0	\$0	\$0	\$0	\$0
95300 Protective Services - Other	\$147,105	\$0	\$0	\$0	\$0	\$0
95500 Employee Benefit Contributions - Protective Services	\$0	\$0	\$0	\$0	\$0	\$0
95000 Total Protective Services	\$560,512	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance	\$643,026	\$0	\$5,040	\$0	\$0	\$0
96120 Liability Insurance	\$185,986	\$112	\$687	\$0	\$0	\$1,638
96130 Workmen's Compensation	\$104,924	\$369	\$4,735	\$0	\$0	\$7,461
96140 All Other Insurance	\$2,040	\$0	\$0	\$0	\$0	\$0
96100 Total insurance Premiums	\$935,976	\$481	\$10,462	\$0	\$0	\$9,099
96200 Other General Expenses	\$740,797	\$0	\$0	\$0	\$0	\$0
96210 Compensated Absences	\$0	\$0	\$0	\$0	\$0	\$0
96300 Payments in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0	\$0
96400 Bad debt - Tenant Rents	\$472,667	\$0	\$0	\$0	\$0	\$0
96500 Bad debt - Mortgages	\$0	\$0	\$0	\$0	\$0	\$0
96600 Bad debt - Other	\$0	\$0	\$0	\$0	\$0	\$0
96800 Severance Expense	\$0	\$0	\$0	\$0	\$0	\$0
96000 Total Other General Expenses	\$1,213,464	\$0	\$0	\$0	\$0	\$0
96710 Interest of Mortgage (or Bonds) Payable	\$0	\$0	\$0	\$0	\$0	\$0
96720 Interest on Notes Payable (Short and Long Term)	\$0	\$0	\$0	\$0	\$0	\$0
96730 Amortization of Bond Issue Costs	\$0	\$0	\$0	\$0	\$0	\$0
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$22,875,083	\$97,891	\$693,907	\$2,262	\$0	\$426,972
97000 Excess of Operating Revenue over Operating Expenses	\$2,203,373	\$693,257	\$175,968	\$191,158	\$0	\$0
97100 Extraordinary Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
97200 Casualty Losses - Non-capitalized	\$0	\$0	\$0	\$0	\$0	\$0
97300 Housing Assistance Payments	\$0	\$729,104	\$0	\$174,076	\$0	\$0
97350 HAP Portability-In	\$941	\$0	\$0	\$0	\$0	\$0
97400 Depreciation Expense	\$2,182,956	\$0	\$0	\$0	\$0	\$0
97500 Fraud Losses	\$0	\$0	\$0	\$0	\$0	\$0
97600 Capital Outlays - Governmental Funds	\$0	\$0	\$0	\$0	\$0	\$0
97700 Debt Principal Payment - Governmental Funds	\$0	\$0	\$0	\$0	\$0	\$0
97800 Dwelling Units Rent Expense	\$0	\$0	\$0	\$0	\$0	\$0
90000 Total Expenses	\$25,058,980	\$826,995	\$693,907	\$176,338	\$0	\$426,972

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2023

	Project Total	14.879 Mainstream Vouchers	14.889 Choice Neighborhoods Implementation Grants	14.239 HOME Investment Partnerships Program	14.238 Shelter Plus Care	14.896 PIH Family Self-Sufficiency Program
10010 Operating Transfer In	\$1,793,301	\$0	\$0	\$0	\$0	\$0
10020 Operating transfer Out	-\$1,793,301	\$0	\$0	\$0	\$0	\$0
10030 Operating Transfers from/to Primary Government	\$0	\$0	\$0	\$0	\$0	\$0
10040 Operating Transfers from/to Component Unit	\$0	\$0	\$0	\$0	\$0	\$0
10050 Proceeds from Notes, Loans and Bonds						
10060 Special Items (Net Gain/Loss)	\$0	\$0	\$0	\$0	\$0	\$0
10070 Extraordinary Items, Net Gain/Loss	\$0	\$0	\$0	\$0	\$0	\$0
10080 Special Items (Net Gain/Loss)	\$0	\$0	\$0	\$0	\$0	\$0
10091 Inter Project Excess Cash Transfer In	\$0					
10092 Inter Project Excess Cash Transfer Out	\$0					
10093 Transfers between Program and Project - In	\$0	\$0	\$0	\$0	\$0	\$0
10094 Transfers between Project and Program - Out	\$0	\$0	\$0	\$0	\$0	\$0
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$19,476	-\$35,847	\$175,968	\$17,082	\$0	\$0
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$37,237,231	\$164,672	-\$237,686	\$55,300	\$34,846	-\$52,688
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	\$501,624	\$0	\$416	\$0	\$0	-\$4,774
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						
11180 Housing Assistance Payments Equity						
11190 Unit Months Available	32493	1184	0	440	0	0
11210 Number of Unit Months Leased	29266	1184	0	440	0	0

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2023

	14,870 Resident Opportunity and Supportive Services	14,892 Choice Neighborhoods Planning Grants	Business Activities	6.2 Component Unit Blended	14,871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher
70300 Net Tenant Rental Revenue	\$0	\$0	\$283,645	\$1,595,425	\$0	
70400 Tenant Revenue - Other	\$0	\$0	\$13,985	\$112,948	\$0	
70500 Total Tenant Revenue	\$0	\$0	\$297,630	\$1,708,373	\$0	\$0
70600 HUD PHA Operating Grants	\$272,106	\$0	\$0	\$0	\$41,314,328	\$1,221,227
70610 Capital Grants					\$0	
70710 Management Fee						
70720 Asset Management Fee						
70730 Book Keeping Fee						
70740 Front Line Service Fee						
70750 Other Fees			\$0			
70700 Total Fee Revenue			\$0			
70800 Other Government Grants	\$0	\$0	\$0	\$3,500	\$0	
71100 Investment Income - Unrestricted	\$0	\$0	\$1,693	\$8,475	\$304	
71200 Mortgage Interest Income	\$0	\$0	\$0	\$0	\$0	
71300 Proceeds from Disposition of Assets Held for Sale	\$0	\$0	\$0	\$0	\$0	
71310 Cost of Sale of Assets	\$0	\$0	\$0	\$0	\$0	
71400 Fraud Recovery	\$0	\$0	\$0	\$5,364	\$3,826	
71500 Other Revenue	\$0	\$0	\$132,422	\$348,212	\$72,427	
71600 Gain or Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	
72000 Investment Income - Restricted	\$0	\$0	\$0	\$0	\$0	
70000 Total Revenue	\$272,106	\$0	\$431,745	\$2,073,924	\$41,390,885	\$1,221,227
91100 Administrative Salaries	\$188,810	\$0	\$10,293	\$76,683	\$1,254,604	
91200 Auditing Fees	\$41	\$0	\$5,200	\$4,519	\$43,362	
91300 Management Fee	\$0	\$0	\$0	\$128,817	\$608,339	\$16,364
91310 Book-keeping Fee	\$0	\$0	\$0	\$17,116	\$379,950	\$8,100
91400 Advertising and Marketing	\$0	\$0	\$0	\$0	\$0	
91500 Employee Benefit contributions - Administrative	\$79,364	\$0	\$3,975	\$26,873	\$412,336	
91600 Office Expenses	\$16,858	\$0	\$19,103	\$98,261	\$494,962	\$337
91700 Legal Expense	\$0	\$0	\$1,076	\$15,305	\$0	
91800 Travel	\$0	\$0	\$0	\$0	\$0	
91810 Allocated Overhead	\$0	\$0	\$0	\$0	\$0	
91900 Other	\$0	\$0	\$47,743	\$7,222	\$258	
91000 Total Operating - Administrative	\$285,073	\$0	\$87,390	\$374,796	\$3,193,811	\$24,801
92000 Asset Management Fee	\$0	\$0	\$0	\$0	\$0	
92100 Tenant Services - Salaries	\$0	\$0	\$0	\$0	\$0	
92200 Relocation Costs	\$0	\$0	\$7,856	\$395	\$7,371	\$11,326
92300 Employee Benefit Contributions - Tenant Services	\$0	\$0	\$0	\$0	\$0	
92400 Tenant Services - Other	\$0	\$0	\$91,454	\$146,486	\$2,846	
92500 Total Tenant Services	\$0	\$0	\$99,310	\$146,881	\$10,217	\$11,326
93100 Water	\$0	\$0	\$10,855	\$29,007	\$0	
93200 Electricity	\$0	\$0	\$3,152	\$26,536	\$0	
93300 Gas	\$0	\$0	\$6,804	\$4,237	\$0	
93400 Fuel	\$0	\$0	\$0	\$0	\$0	
93500 Labor	\$0	\$0	\$0	\$0	\$0	
93600 Sewer	\$0	\$0	\$0	\$0	\$0	
93700 Employee Benefit Contributions - Utilities	\$0	\$0	\$0	\$0	\$0	
93800 Other Utilities Expense	\$0	\$0	\$14,946	\$44,546	\$0	
93000 Total Utilities	\$0	\$0	\$35,757	\$104,326	\$0	\$0

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2023

	14,870 Resident Opportunity and Supportive Services	14,892 Choice Neighborhoods Planning Grants	Business Activities	6.2 Component Unit Blended	14,871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher
94100 Ordinary Maintenance and Operations - Labor	\$0	\$0	\$32,303	\$349,705	\$224,221	
94200 Ordinary Maintenance and Operations - Materials and Other	\$0	\$0	\$6,569	\$85,709	\$8,276	
94300 Ordinary Maintenance and Operations Contracts	\$0	\$0	\$81,235	\$382,065	\$16,473	
94500 Employee Benefit Contributions - Ordinary Maintenance	\$0	\$0	\$23,177	\$85,692	\$64,856	
94000 Total Maintenance	\$0	\$0	\$143,284	\$903,171	\$313,826	\$0
95100 Protective Services - Labor	\$0	\$0	\$297	\$0	\$0	
95200 Protective Services - Other Contract Costs	\$188	\$0	\$0	\$10,936	\$0	
95300 Protective Services - Other	\$0	\$0	\$192	\$51,441	\$0	
95500 Employee Benefit Contributions - Protective Services	\$0	\$0	\$0	\$0	\$0	
95000 Total Protective Services	\$188	\$0	\$489	\$62,377	\$0	\$0
96110 Property Insurance	\$0	\$0	\$14,425	\$122,346	\$2,962	
96120 Liability Insurance	\$0	\$0	\$8,176	\$70,769	\$17,839	
96130 Workmen's Compensation	\$5,321	\$0	\$1,280	\$9,278	\$44,333	
96140 All Other Insurance	\$0	\$0	\$0	\$0	\$0	
96100 Total insurance Premiums	\$5,321	\$0	\$23,881	\$202,393	\$65,134	\$0
96200 Other General Expenses	\$0	\$0	\$0	\$12,344	\$0	
96210 Compensated Absences	\$0	\$0	\$0	\$0	\$0	
96300 Payments in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0	
96400 Bad debt - Tenant Rents	\$0	\$0	\$13,849	\$71,759	\$0	
96500 Bad debt - Mortgages	\$0	\$0	\$0	\$0	\$0	
96600 Bad debt - Other	\$0	\$0	\$0	\$0	\$0	
96800 Severance Expense	\$0	\$0	\$0	\$0	\$0	
96000 Total Other General Expenses	\$0	\$0	\$13,849	\$84,103	\$0	\$0
96710 Interest of Mortgage (or Bonds) Payable	\$0	\$0	\$0	\$50,497	\$0	
96720 Interest on Notes Payable (Short and Long Term)	\$0	\$0	\$0	\$0	\$0	
96730 Amortization of Bond Issue Costs	\$0	\$0	\$0	\$0	\$0	
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$50,497	\$0	\$0
96900 Total Operating Expenses	\$290,582	\$0	\$403,960	\$1,928,544	\$3,582,988	\$36,127
97000 Excess of Operating Revenue over Operating Expenses	-\$18,476	\$0	\$27,785	\$145,380	\$37,807,897	\$1,185,100
97100 Extraordinary Maintenance	\$0	\$0	\$0	\$0	\$0	
97200 Casualty Losses - Non-capitalized	\$0	\$0	\$0	\$0	\$0	
97300 Housing Assistance Payments	\$0	\$0	\$0	\$0	\$37,336,443	\$971,441
97350 HAP Portability-In	\$0	\$0	\$0	\$0	\$0	
97400 Depreciation Expense	\$0	\$0	\$734	\$734,004	\$15,510	
97500 Fraud Losses	\$0	\$0	\$0	\$0	\$0	
97600 Capital Outlays - Governmental Funds						
97700 Debt Principal Payment - Governmental Funds						
97800 Dwelling Units Rent Expense	\$0	\$0	\$0	\$0	\$0	
90000 Total Expenses	\$290,582	\$0	\$404,694	\$2,662,548	\$40,934,941	\$1,007,568

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2023

	14.870 Resident Opportunity and Supportive Services	14.892 Choice Neighborhoods Planning Grants	1 Business Activities	6.2 Component Unit Blended	14.871 Housing Choice Vouchers	14.EHV Emergency Housing Voucher
10010 Operating Transfer In	\$0	\$0	\$0	\$0	\$0	
10020 Operating transfer Out	\$0	\$0	\$0	\$0	\$0	
10030 Operating Transfers from/to Primary Government	\$0	\$0	\$0	\$0	\$0	
10040 Operating Transfers from/to Component Unit	\$0	\$0	\$0	\$0	\$0	
10050 Proceeds from Notes, Loans and Bonds						
10060 Proceeds from Property Sales						
10070 Extraordinary Items, Net Gain/Loss	\$0	\$0	\$0	\$0	\$0	
10080 Special Items (Net Gain/Loss)	\$0	\$0		\$0	\$0	
10091 Inter Project Excess Cash Transfer In						
10092 Inter Project Excess Cash Transfer Out						
10093 Transfers between Program and Project - In	\$0	\$0	\$0	\$0	\$0	
10094 Transfers between Project and Program - Out	\$0	\$0	\$0	\$0	\$0	
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-\$18,476	\$0	\$27,051	-\$588,624	\$455,944	\$213,659
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$20,250	\$0	\$0
11030 Beginning Equity	-\$33	-\$439	\$188,098	-\$2,400,380	\$892,871	\$306,625
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	\$3,289	\$0	-\$1,308	-\$326,358	\$0	\$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					\$1,348,815	
11180 Housing Assistance Payments Equity					\$0	
11190 Unit Months Available	0	0	0	836	56396	1391
11210 Number of Unit Months Leased	0	0	0	836	46738	1267

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2023

	14,856 Lower Income Housing Assistance Program_Section 8 Moderate	COCC	ELIM	Total
70300 Net Tenant Rental Revenue	\$0	\$23,502	-\$487,531	\$8,273,800
70400 Tenant Revenue - Other	\$0	\$129,572		\$754,734
70500 Total Tenant Revenue	\$0	\$153,074	-\$487,531	\$9,028,534
70600 HUD PHA Operating Grants	\$546,513	\$0		\$59,332,832
70610 Capital Grants	\$0	\$0		\$1,941,351
70710 Management Fee	\$0	\$1,961,745	-\$1,961,745	\$0
70720 Asset Management Fee	\$0	\$0	\$0	\$0
70730 Book Keeping Fee	\$0	\$569,580	-\$569,580	\$0
70740 Front Line Service Fee	\$0	\$0		\$0
70750 Other Fees	\$0	\$2,896,739	-\$2,896,739	\$0
70700 Total Fee Revenue	\$0	\$5,428,064	-\$5,428,064	\$0
70800 Other Government Grants	\$0	\$0		\$1,049,211
71100 Investment Income - Unrestricted	\$0	\$4,132		\$263,174
71200 Mortgage Interest Income	\$0	\$0	-\$55,475	\$0
71300 Proceeds from Disposition of Assets Held for Sale	\$0	\$0		\$0
71310 Cost of Sale of Assets	\$0	\$0		\$0
71400 Fraud Recovery	\$0	\$0		\$25,841
71500 Other Revenue	\$0	\$67,218		\$1,336,746
71600 Gain or Loss on Sale of Capital Assets	\$0	\$488,881		\$488,881
72000 Investment Income - Restricted	\$0	\$0		\$0
70000 Total Revenue	\$546,513	\$6,141,369	-\$5,971,070	\$73,466,570
91100 Administrative Salaries	\$33,511	\$3,849,293		\$7,087,864
91200 Auditing Fees	\$976	\$10,825		\$131,548
91300 Management Fee	\$8,940		-\$1,961,745	\$6,437
91310 Book-keeping Fee	\$5,588		-\$569,580	\$839
91400 Advertising and Marketing	\$0	\$3,682		\$3,682
91500 Employee Benefit contributions - Administrative	\$10,706	\$1,189,140		\$2,196,249
91600 Office Expenses	\$15,880	\$630,821		\$1,829,365
91700 Legal Expense	\$0	\$83,413		\$262,358
91800 Travel	\$0	\$6,115		\$6,196
91810 Allocated Overhead	\$0			\$0
91900 Other	\$7	\$2,249	-\$567,424	\$85,431
91000 Total Operating - Administrative	\$75,608	\$5,775,338	-\$3,098,749	\$11,609,969
92000 Asset Management Fee	\$0		\$0	\$0
92100 Tenant Services - Salaries	\$0	\$8,709		\$129,187
92200 Relocation Costs	\$0	\$10,289		\$192,320
92300 Employee Benefit Contributions - Tenant Services	\$0	\$20,181		\$25,860
92400 Tenant Services - Other	\$34	\$36,999	-\$2,045,119	\$363,028
92500 Total Tenant Services	\$34	\$76,178	-\$2,045,119	\$710,395
93100 Water	\$0	\$1,353		\$471,388
93200 Electricity	\$0	\$40,699		\$1,708,894
93300 Gas	\$0	\$5,777		\$589,249
93400 Fuel	\$0	\$0		\$0
93500 Labor	\$0	\$0		\$0
93600 Sewer	\$0	\$0		\$2,359
93700 Employee Benefit Contributions - Utilities	\$0	\$0		\$0
93800 Other Utilities Expense	\$0	\$1,928		\$628,602
93000 Total Utilities	\$0	\$49,757	\$0	\$3,400,492

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2023

	14,856 Lower Income Housing Assistance Program_Section 8 Moderate	COCC	ELIM	Total
94100 Ordinary Maintenance and Operations - Labor	\$3,769	\$110,991		\$3,511,121
94200 Ordinary Maintenance and Operations - Materials and Other	\$74	-\$20,591		\$829,809
94300 Ordinary Maintenance and Operations Contracts	\$521	\$32,211		\$6,930,952
94500 Employee Benefit Contributions - Ordinary Maintenance	\$1,346	\$128,602		\$1,197,322
94000 Total Maintenance	\$5,710	\$251,213	\$0	\$12,469,204
95100 Protective Services - Labor	\$0	\$283,899	-\$284,196	\$0
95200 Protective Services - Other Contract Costs	\$40	\$18,014		\$442,585
95300 Protective Services - Other	\$184	\$4,929		\$203,851
95500 Employee Benefit Contributions - Protective Services	\$0	\$71,294		\$71,294
95000 Total Protective Services	\$224	\$378,136	-\$284,196	\$717,730
96110 Property Insurance	\$0	\$18,505		\$806,304
96120 Liability Insurance	\$0	\$60,855		\$346,062
96130 Workmen's Compensation	\$0	\$127,136		\$304,837
96140 All Other Insurance	\$0	\$0		\$2,040
96100 Total insurance Premiums	\$0	\$206,496	\$0	\$1,459,243
96200 Other General Expenses	\$42,680	\$38,285	-\$487,531	\$346,575
96210 Compensated Absences	\$0	\$0		\$0
96300 Payments in Lieu of Taxes	\$0	\$0		\$0
96400 Bad debt - Tenant Rents	\$0	\$10,251		\$568,526
96500 Bad debt - Mortgages	\$0	\$0		\$0
96600 Bad debt - Other	\$0	\$0		\$0
96800 Severance Expense	\$0	\$0		\$0
96000 Total Other General Expenses	\$42,680	\$48,536	-\$487,531	\$915,101
96710 Interest of Mortgage (or Bonds) Payable	\$0	\$76,648	-\$55,475	\$71,670
96720 Interest on Notes Payable (Short and Long Term)	\$0	\$0		\$0
96730 Amortization of Bond Issue Costs	\$0	\$0		\$0
96700 Total Interest Expense and Amortization Cost	\$0	\$76,648	-\$55,475	\$71,670
96900 Total Operating Expenses	\$124,256	\$6,862,302	-\$5,971,070	\$31,353,904
97000 Excess of Operating Revenue over Operating Expenses	\$422,257	-\$720,933	\$0	\$42,112,766
97100 Extraordinary Maintenance	\$0	\$0		\$0
97200 Casualty Losses - Non-capitalized	\$0	\$0		\$0
97300 Housing Assistance Payments	\$512,610	\$0		\$39,723,674
97350 HAP Portability-In	\$0	\$0		\$941
97400 Depreciation Expense	\$0	\$215,796		\$3,149,000
97500 Fraud Losses	\$0	\$0		\$0
97600 Capital Outlays - Governmental Funds	\$0			
97700 Debt Principal Payment - Governmental Funds	\$0			
97800 Dwelling Units Rent Expense	\$0	\$0		\$0
90000 Total Expenses	\$636,866	\$7,078,098	-\$5,971,070	\$74,227,419

Omaha Housing Authority (NE001)

Omaha, NE

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2023

	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	COCC	ELIM	Total
10010 Operating Transfer In	\$0	\$0	-\$1,793,301	\$0
10020 Operating transfer Out	\$0	\$0	\$1,793,301	\$0
10030 Operating Transfers from/to Primary Government	\$0	\$0		\$0
10040 Operating Transfers from/to Component Unit	\$0	\$0		\$0
10050 Proceeds from Notes, Loans and Bonds	\$0			
10060 Proceeds from Property Sales	\$0			
10070 Extraordinary Items, Net Gain/Loss	\$0	\$0		\$0
10080 Special Items (Net Gain/Loss)	\$0	\$0		\$0
10091 Inter Project Excess Cash Transfer In	\$0			\$0
10092 Inter Project Excess Cash Transfer Out	\$0			\$0
10093 Transfers between Program and Project - In	\$0	\$0		\$0
10094 Transfers between Project and Program - Out	\$0	\$0		\$0
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-\$90,353	-\$936,729	\$0	-\$760,849
11020 Required Annual Debt Principal Payments	\$0	\$9,593		\$29,843
11030 Beginning Equity	\$118,021	\$8,273,501		\$44,579,939
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	\$0	-\$172,889	\$0	\$0
11050 Changes in Compensated Absence Balance	\$0			
11060 Changes in Contingent Liability Balance	\$0			
11070 Changes in Unrecognized Pension Transition Liability	\$0			
11080 Changes in Special Term/Severance Benefits Liability	\$0			
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents	\$0			
11100 Changes in Allowance for Doubtful Accounts - Other	\$0			
11170 Administrative Fee Equity	\$0			\$1,348,815
11180 Housing Assistance Payments Equity	\$0			\$0
11190 Unit Months Available	1365	0		94105
11210 Number of Unit Months Leased	1365	0		83116

**RESOLUTION NO. 2024 – 107**  
**FY 2023 AUDIT REPORTS**

**WHEREAS**, HUD regulations require a third-party audit of OHA’s financial reports annually;

**WHEREAS**, OHA contracted with Novogradac & Company LLP to perform the audit of OHA’s and HIO’s consolidated financial reports for FY 2023;

**WHEREAS**, Novogradac & Company LLP completed its audit of OHA’s FY 2023 financial reports and presented its audit report to OHA staff; and

**WHEREAS**, OHA staff recommends that the Board of Commissioners of the Housing Authority of the City of Omaha acknowledge for the public record its receipt and acceptance of the Novogradac & Company LLP audit of OHA’s FY 2023 financial reports;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby acknowledges for the public record its receipt and acceptance of the Novogradac & Company LLP audit of OHA’s FY 2023 financial reports.

\_\_\_\_\_  
David Levy, Chair

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

\_\_\_\_\_  
Joanie Poore, Secretary

5.2.2. Resolution 2024-108 Insurance Broker & Consulting Services, Renewal

# Memorandum



To: The Board of Commissioners

From: Jennifer Dexter, Procurement Manager

Date: November 7, 2024

Re: Recommendation for Contract Renewal – Insurance Broker & Consultant Services

## RECOMMENDED ACTION:

The Housing Authority of the City of Omaha (hereinafter “OHA”) staff recommends the OHA Board of Commissioners approve an increase to the 2023-24 contract year in the amount not to exceed \$35,000 and a contract renewal for the final one-year term with Gallagher to serve as our Broker of Record for insurance. The renewal amount will not exceed \$90,000 and total amount of the contract would not exceed \$355,000.

## PREVIOUS ACTION:

	Resolution	Effective Date	Amount	Cumulative Amount	Renewals available	No. of Vendors	Expire Date
Contract 20-INSUR-68	2020-68	11/16/2020	\$65,000	\$65,000	4	1	11/15/2021
First Renewal	2021-82	11/16/2021	\$90,000	\$155,000	3	1	11/15/2022
Second Renewal	2022-89	11/16/2022	\$75,000	\$ 230,000	2	1	11/15/2023
Third Renewal	2023-100	11/16/2023	\$0	\$ 230,000	1	1	11/15/2024

## PROPOSED ACTION:

	Resolution	Effective Date	Amount	Cumulative Amount	Renewals available	No. of Vendors	Expire Date
Amendment	2024-TBD	11/16/2023	\$35,000	\$ 265,000	1	1	11/15/2024
Fourth Renewal	2024-TBD	11/16/2024	\$90,000	\$ 355,000	0	1	11/15/2025

## PROJECT COST:

Company Name	DBE	Section 3 Business	Expended as of 9/30/2024
Gallagher	No	No	\$ 255,845

**METHOD OF PROCUREMENT:** Renewal

**SOURCE OF FUNDS:** OHA does not directly pay for this contract; the insurance broker receives payment from the health insurance carrier.

**SPONSOR(S):** Jennifer Dexter, Procurement Manager  
Latina Jackson, Director of Human Resources

**RECOMMENDED BY:** Joanie Poore, CEO

**RESOLUTION NO. 2024 - 108**  
**RENEWAL AND INCREASE OF CONTRACT FOR INSURANCE BROKER & CONSULTANT SERVICES**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has a contract with Gallagher Insurance to serve as insurance broker for OHA’s group health and other employee benefits for its employees;

**WHEREAS**, in November of 2020, OHA contracted with Gallagher for a one-year term with an option for renew for four additional one-year terms;

**WHEREAS**, the current contract will expire in November 2024, and staff recommends renewal of the contract for an additional one-year term with an increase of \$35,000;

**WHEREAS**, staff recommends that the Board of Commissioners approve a one-year renewal of the contracts with Gallagher Insurance to serve as broker of record for OHA’s group health insurance, with an increase in the contract amount of \$35,000, and in addition, an increase of \$90,000 of the contract amount during the current contract term, not to exceed \$355,000;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves a one-year renewal of the contract with Gallagher Insurance, to serve as broker of record for OHA’s group health insurance, with an increase in the contract of \$35,000, and in addition, an increase of \$90,000 during the current contract term, not to exceed \$355,000.

\_\_\_\_\_  
David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Poore, Secretary of the Housing Authority of the City of Omaha, do hereby certify that this resolution was properly adopted at the meeting of the Board of Commissioners of the Housing Authority of the City of Omaha held November 7, 2024.

\_\_\_\_\_  
Joanie Poore, Secretary  
Housing Authority of the City of Omaha

5.2.3. Resolution 2024-109 Bond Inducement for Pine Tower

RESOLUTION NO. 2024-109

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE OMAHA HOUSING AUTHORITY, EXPRESSING AN INTENT TO ISSUE BONDS AND REIMBURSE CERTAIN QUALIFIED EXPENDITURES WITH PROCEEDS OF ONE OR MORE ISSUES OF SUCH BONDS TO BE ISSUED IN AN AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$23,000,000 TO FINANCE THE ACQUISITION AND REHABILITATION OF A MULTIFAMILY HOUSING APARTMENT; AND AUTHORIZING THE TAKING OF ALL OTHER ACTIONS NECESSARY TO THE CONSUMMATION OF THE TRANSACTIONS CONTEMPLATED BY THIS RESOLUTION; AND RELATED MATTERS.

WHEREAS, the Omaha Housing Authority (“OHA”) has been created as a public body, corporate and politic, designated a political subdivision of the State of Nebraska (the “State”) pursuant to Nebraska Revised Statutes Section 71-1572, et seq. (the “Act”), exercising necessary and essential governmental functions for the purposes stated in the Act; and

WHEREAS, OHA is authorized and empowered by the constitution and laws of the State, including the Act to issue bonds and other debt instruments to finance the development and operation of decent, safe and sanitary rental housing that is affordable to persons of low and moderate income; and

WHEREAS, OHA desires to issue bonds and reimburse River City Housing Connections, a non-profit corporation, or an affiliate thereof (the “Borrower”) with proceeds of one or more issues of such bonds issued by OHA (the “Bonds”) in an amount not to exceed \$23,000,000, for the purpose of financing the acquisition and rehabilitation of a multifamily rental housing development known as Pine Tower, a 143 unit public housing rental project located at 1500 Pine Street in Omaha, Douglas County, Nebraska (the “Project”) to be occupied by persons of low and/or moderate income in compliance with the Act, the rules of OHA and applicable provisions of the Internal Revenue Code of 1986, as amended; and

WHEREAS, OHA has determined that it is appropriate and necessary that OHA express its intention to issue the Bonds and to reimburse certain qualified expenditures incurred by the Borrower with respect to the acquisition and construction of the Project with the proceeds of the Bonds; and

WHEREAS, except for certain preliminary expenditures for which the Borrower may be reimbursed in accordance with Treasury Regulation Section 1.150-2(f)(2), no costs of the Project to be reimbursed have been paid more than 60 days prior to the date of this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF OMAHA HOUSING AUTHORITY THAT:

1. In order to finance the acquisition and rehabilitation of the Project, OHA hereby expresses its intent to issue the Bonds and reimburse certain qualified expenditures incurred by the Borrower with respect to the acquisition and construction of the Project with proceeds of the Bonds, in an amount not to exceed \$23,000,000. Qualified costs to be reimbursed shall be determined in accordance with the provisions of Treasury Regulation Section 1.150-2. The exact amounts, maturities, interest rates, redemption terms and other terms and provisions of the Bonds will be determined by a future resolution of OHA.

2. Subject to final approval by OHA, OHA will loan the proceeds of the Bonds to the Borrower for purposes of owning and operating the Project or otherwise financing the Project to or for the Borrower, pursuant to the terms of an agreement to be approved by OHA upon the adoption of a future resolution of OHA.

3. The provisions of this resolution are hereby declared to be separable, and if any section, phrase or provision shall for any reason be declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases or provisions.

4. That this Resolution shall become effective immediately upon its passage and approval.

Adopted and approved this 7<sup>th</sup> day of November, 2024 by the Board of Commissioners of Omaha Housing Authority.

By: \_\_\_\_\_  
David C. Levy  
Chair

ATTEST:

\_\_\_\_\_  
Joel Dougherty  
Vice-Chair

## PINE TOWER PROJECT SUMMARY

The Housing Authority of the City of Omaha (OHA), in partnership with Brinshore Development, LLC, is planning a renovation and repositioning of OHA's Pine Tower through the Rental Assistance Demonstration (RAD) program. The RAD program allows public housing authorities to renovate and reposition public housing towers into the project based voucher program. Public housing properties across the country need more than \$40 billion in repairs. RAD was created to allow housing authorities to access additional sources of funding to improve and preserve affordable housing for the long-term.

RAD maintains the resident processes and rights available under public housing. RAD also provides residents with the right to request a tenant-based voucher after having lived under a PBV contract for a defined period of time.

## 6. DEPARTMENT REPORTS AND DISCUSSION ITEMS

### 6.1. Housing Choice Voucher Program

# Memorandum



To: Board of Commissioners  
 From: Philisa Smith HCV Director  
 Date: November 7, 2024  
 Re: Monthly Utilization Report

**PERIOD ENDING SEPTMBER 30, 2024**

**VOUCHER UTILIZATION SUMMARY**

All Vouchers	Utilization 2024	Allocation	Issued Current Month	Jul	Aug	Sep	Current Mo % Leased
	All Other Vouchers	5226	0	3642	3669	3669	71%
Emergency Vouchers	142	0	110	110	109	77%	
Fair Share Vouchers	24	0	4	16	16	66%	
HA Owned Vouchers	25	0	21	24	25	100%	
Home Ownership Vouchers	65	0	66	65	65	100%	
Incremental Vouchers	20	0	1	2	2	10%	
Mainstream Vouchers	115	0	96	94	94	82%	
Portable Vouchers	94	0	81	91	94	100%	
Project Based Vouchers	262	32	203	237	245	94%	
Tenant Protection Vouchers	185	47	182	180	185	100%	
VASH Vouchers	157	10	119	106	106	91%	
VASH Vouchers (PBV)	36	0	36	32	36	100%	
<b>Total Vouchers</b>	<b>6351</b>	<b>89</b>	<b>4561</b>	<b>4626</b>	<b>4646</b>	<b>74%</b>	

Other Housing	Utilization 2024	Allocation	Issued	Jul	Aug	Sep	Current Mo % Leased
	HOME TBRA	30	0	29	27	27	95%
Mod Rehab	32	2	32	26	27	84%	

HUD Delinquency Rate	SEMAP	Jul	Aug	Sep
	95%	88.98%	89.20%	89.54%

# Memorandum



To: Board of Commissioners  
 From: Philisa Smith HCV Director  
 Date: November 7, 2024  
 Re: Monthly Utilization Report

**PERIOD ENDING SEPTEMBER 30, 2024**

**NSPIRE INSPECTION SUMMARY**

<b>2024</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Section 8 Pass	213	235	249	285	251	247	222	266	253			
Section 8 Fail	156	139	162	176	126	145	168	156	144			
Section 8 Follow ups	186	163	162	183	256	156	163	205	164			
Quality Control Pass	12	10	5	9	0	13	9	11	9			
Quality Control Fail	0	2	3	3	0	4	0	2	6			
Special, Complaint, Inconclusive	7	13	10	7	6	13	10	6	7			
<b>Monthly Total S8 Inspections Conducted</b>	<b>574</b>	<b>562</b>	<b>591</b>	<b>663</b>	<b>639</b>	<b>578</b>	<b>572</b>	<b>646</b>	<b>583</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>2024 Public Housing</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Monthly Total PH Inspections Conducted</b>					77	34	86	65	79			

**5/20/2024 Weather Extension Results**

May

Pass					55							
Fail					21							

\* included in monthly totals

# Memorandum



To: Board of Commissioners  
From: Philisa Smith HCV Director  
Date: November 7, 2024  
Re: Monthly Utilization Report

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**PERIOD ENDING SEPTEMBER 30, 2024**

## **HCV 2024 ANNUAL RECERTIFICATION SUMMARY**

<b>Annual Recertifications 2024</b>	<b>Annals Due Monthly</b>	<b>Annals Incomplete</b>
1	410	41
2	380	59
3	349	32
4	414	81
5	365	83
6	346	102
7	331	110
8	334	131
9	360	187
10	390	212
11	370	237
12	407	305
<b>Totals</b>	<b>4456</b>	<b>1580</b>

## 6.2. Asset Management (Public Housing)



# Housing Operations Board Report

## November 2024 Board Meeting

### PHAS

OHA's MASS (Management Assessment Subsystem) score has **decreased** from 18.78 in August to 16.89 in September. OHA's goal is to achieve at least 15 points overall and 22 points in as many properties as possible (out of 25 possible points). We currently have 11 out of 18 AMP's (Asset Management Project) scoring 15 or higher. Additionally, we have 6 of the AMP's scoring 22 points.

\*Please note that the MASS score was affected by PCNE (Physical Condition & Neighborhood Environment) implementation which was updated in August of 2024. PCNE allows AMP's to get additional points for projects over 28 years of age as well as projects that are in census tracts in which at least 40% of the families have income below the poverty rate.

### Occupancy

The overall occupancy rate for Public Housing in August **decreased** to 97.7% in August to 96.7% in September. OHA's goal is to be at 96% occupancy and strive toward 98% in as many properties as possible. We had 10 of 23 properties who achieved occupancy rates of 98% or higher, which is 1 less than the previous month.

- Market-Rate Housing: occupancy continues to be affected by Arbor Villas; Arbor Villas is no longer leasing due to CNI South redevelopment efforts. Please note that the 10 vacant units at Arbor Villas are not available for leasing; therefore, the property is 100% occupied based upon available units. The four vacant units at North Villas (67% occupancy rate) are prioritized by our new Maintenance Manager in Multi-Family and should be available for leasing soon.
- Affordable Housing: occupancy rates **increased** from 87.5% in August to 89.6% in September. Chambers Court leased one more affordable housing unit in September and two Public Housing units. These successes are largely a result of the on-going efforts to address safety and security issues at Chambers with an increase in patrols of Public Safety Officers and an additional on-site Maintenance Repairer to make timely repairs of damaged doors that limit access to buildings and entry to vacant units created by the area homeless population.

### Tenant Accounts Receivable (TAR)

OHA's TAR ratio (past due rent/ total rent due) for public housing **increased** from 0.80 to 0.91. Past due rent in public housing **increased** by \$71,241. Tenant revenue **decreased** by \$4,497.

### Maintenance

The on-time completion rates for work orders **increased** from 59% in August to 60% in September. The total number of outstanding work orders **decreased** from 1,693 in August to 1510 in September.

The Scattered Site properties (4 of the 24 AMPS) account for 1,045 of the work orders in September which is down from 1,127 in August. A new Maintenance Manager started on August 26<sup>th</sup> to assist with the scattered site multi-family units which has helped in reducing the total number of workorders as well as the number in single family units. Our inability to attract new Maintenance Repairers continues to affect our efforts in reducing workorders.

### **REAC (Real Estate Assessment Center)**

REAC inspections assess a property's safety, cleanliness, and management. They include a review of items like HVAC, lighting, trash receptacles, and plumbing. A score of 90 to 100 is a great score resulting in a property being inspected every 3 years. A score of 80 to 89 is a good score and the property will be inspected every 2 years. A score of 79 or below results in an inspection every year.

The REAC results have improved greatly since the last inspection with 11 of the 14 AMP's scoring 80 or higher. There are four more AMP's that still need to be inspected this year.

Remaining Schedule for 2024:

10/28/24	Keystone
11/1/24	Highland
11/4/24	NOAH
11/7/24	SCSE Day 1
11/8/24	SCSE Day 2
11/9/24	SCSE Day 3 (if needed)

**OHA Maintenance Report  
9/30/2024**

Region	Property	PH Units	Physical		Work Orders Completion						MR
			2022 REAC Score	2023/24 REAC Score	Total Complete	% Complete On-Time	# Open	Prev Mo % Open	% Open / Units	# Open Trend	# Not Ready 60+ Days
North	Evans	110	72	95	80	63%	0	0%	0%	-	0
	Florence	106	83	Exempt	55	69%	0	0%	0%	-	0
	Underwood	104	82	93	45	96%	0	0%	0%	-	0
North Central	Benson	143	85	Exempt	76	91%	0	0%	0%	-	0
	Crown	149	88	Exempt	48	100%	0	0%	0%	-	0
Central	Jackson	207	58	88	135	0%	19	2%	9%	↑	0
	ParkSouth	221	78	95	45	202%	0	17%	0%	↑	0
South	Pine	143	86	Exempt	22	109%	7	31%	5%	↓	0
	KayJay	117	72	92	21	90%	7	3%	6%	↓	0
	Highland	106	72		55	65%	6	8%	6%	↓	0
SS	Southside	356	53	84	125	100%	20	5%	6%	↑	NA
Single Family	SCNE	225	64	66	519	21%	439	192%	195%	↓	0
	SCSE	137	68		316	16%	262	196%	191%	↓	0
	SCNW	115	70	73	335	23%	223	263%	194%	↓	0
	SCSW	75	43	59	138	17%	121	163%	161%	↓	0
Multi Family	Keystone	37	62		90	20%	73	214%	197%	↓	0
	Chambers	70	26	93	106	85%	34	37%	49%	↑	5
	Farnam	30	56	80	39	59%	14	70%	47%	↓	1
	ParkVilla	24	NA	NA	32	31%	25	104%	104%	↓	0
	NOAH	24	64		55	11%	54	225%	225%	-	1
	Crown1	16	40	92	21	0%	18	125%	113%	↓	1
	Crown2	12	63	83	34	9%	32	292%	267%	↓	0
	Bayview	12	69	90	24	42%	22	117%	183%	↑	0
	Villas	32	NA	NA	70	61%	15	116%	47%	↓	2
Trades	Paint		NA	NA	117	81%	69	NA	NA	NA	NA
	PestControl		NA	NA	1477	99%	50	NA	NA	NA	NA
<b>OHA PASS Score</b>		<b>2571</b>	<b>TOTAL / AVE</b>			<b>60%</b>	<b>1510</b>	<b>66%</b>	<b>59%</b>	<b>↓</b>	<b>10</b>

6.3. Housing in Omaha, Inc.

6.4. River City Housing Connections

6.5. Compliance

# Memorandum



To: The Board of Commissioners  
From: Susan Gilroy, Director of Compliance  
Date: November 7, 2024  
Re: Compliance Department Update- September 2024

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## Intake Department

The Public Housing waiting list remains closed for all bedroom sizes. There was a total of 24 approved applications in September for seventeen 1- bedrooms, four 2-bedrooms, two 3-bedrooms and one 4-bedroom. In addition, there were two applications approved for Chambers Court and one application for Farnam Apartments- LIHTC (non-PH) apartments. There was also one application approved for Villas North.

There were 53 applications withdrawn from the waiting list during September with 26 for no response, 22 for applicant requests, 3 for failed background checks and 2 refused housing offers.

Intake staff have been working mainly on processing senior applications along with updating already approved files that did not receive a unit offer before the files expired. We selected all the senior applicants on the one bedroom wait list. The Intake Manager and Leasing Coordinators work to balance out the number of files that Intake processes with the number of vacant units that are ready to be filled.

The Public Housing one bedroom wait list did open on 10/3/24 and there was a great response from people needing housing, which included a large number of senior applicants. We selected seniors off the list and intake staff are concentrating their efforts on processing files to fill the vacancies at the senior developments where needed.

Housing Clerks continue to process applicants for our LIHTC units and for transfer files for the dual PH/LIHTC openings. We included information on our affordable housing units available along with the one bedroom wait list opening announcement.

There is now an open position for Housing Clerk. HR is scheduling interviews for prospective candidates.

## Recertifications

HUD's monthly Re-examination Delinquency Report for September continued the downward trend from 78.86% to 76.80% but our staff's efforts in completing the required numbers of files will be reflected in our completion rate increase at the end of October. We identify specific files for completion so that we can show more files completed than the number of new files that are being added for the specific month. The Quality Control Specialists will continue to have a caseload through the end of the year or until the newer staff are fully trained and we are at an acceptable completion rate for both annual and interim recertifications.

The interim completion rate increased from 55% to 66% for the interims reported between 2023 through June 2024. The interims continue to be prioritized for residents with income decreases.

There was an open position again during October, but we were able to fill the position immediately. We have an experienced former Housing Compliance Specialist moving back to Omaha and will be starting in November. After a quick refresher, he will be able to get right back to processing the paperwork to complete the recertification process.

Process Improvements

During the month of September, Nicole worked with staff from Section 8, Property Management, Inspections, Compliance, FSS and IT:

Section 8- assisted with completion of request approvals for wait list and recertifications. Created and provided training on Interim report. Created a staff guide for reinstatement on the wait list

Compliance- continued training on updating interim log. Updated website and rent café with announcement of the wait list opening

Family Self Sufficiency- assisted with email blast out to participants for community meeting

IT- training and reviewing product for ticket system with Genuity

Property Management- created a quick staff guide for processing minimum hardship exemptions. Created special report with pivot tables to compare 2023 and 2024 data for pest control

Inspections- programmed a custom report to identify current residents with children under age 6 and created instructions for staff to run the report for all HCV properties to include year built with children under age 6 in household

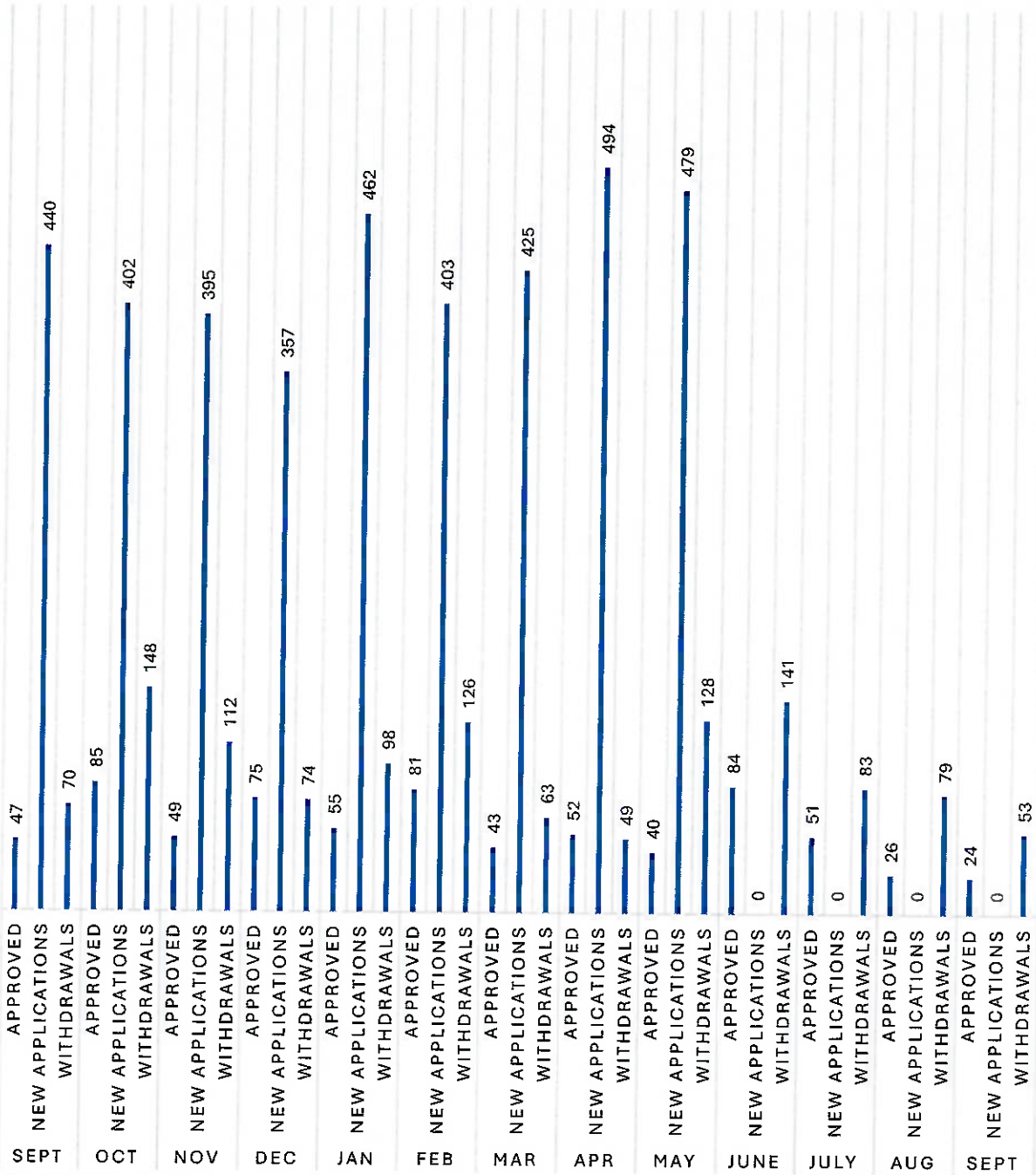
Training classes were held for new staff in Section 8, Compliance, Maintenance, and PH Intake for Mobile Maintenance, Yardi Basics, Rent Café 101, Rent Café Annual/Interim/Wait list, P2P, new PH applications and Docu-Sign.

There were 7 cases submitted to Yardi. There were 128 requests from staff for assistance:

Requests by Department:

Capital Improvements	2
Compliance	18
Executive	2
Finance	16
Family Self Sufficiency	0
HR	19
Inspections	0
Intensive Services	1
IT	1
Leasing	4
Legal	3
Maintenance	15
PH Intake	4
Procurement	0
Property Management	12
Public Safety	3
Quality Improvement	5
Section 8	23

# PUBLIC HOUSING INTAKE WAITING LIST SEPTEMBER 2024



# Memorandum



To: The Board of Commissioners  
 From: Susan Gilroy, Director of Compliance  
 Date: November 7, 2024  
 Re: Intake Approved Applications September 2024

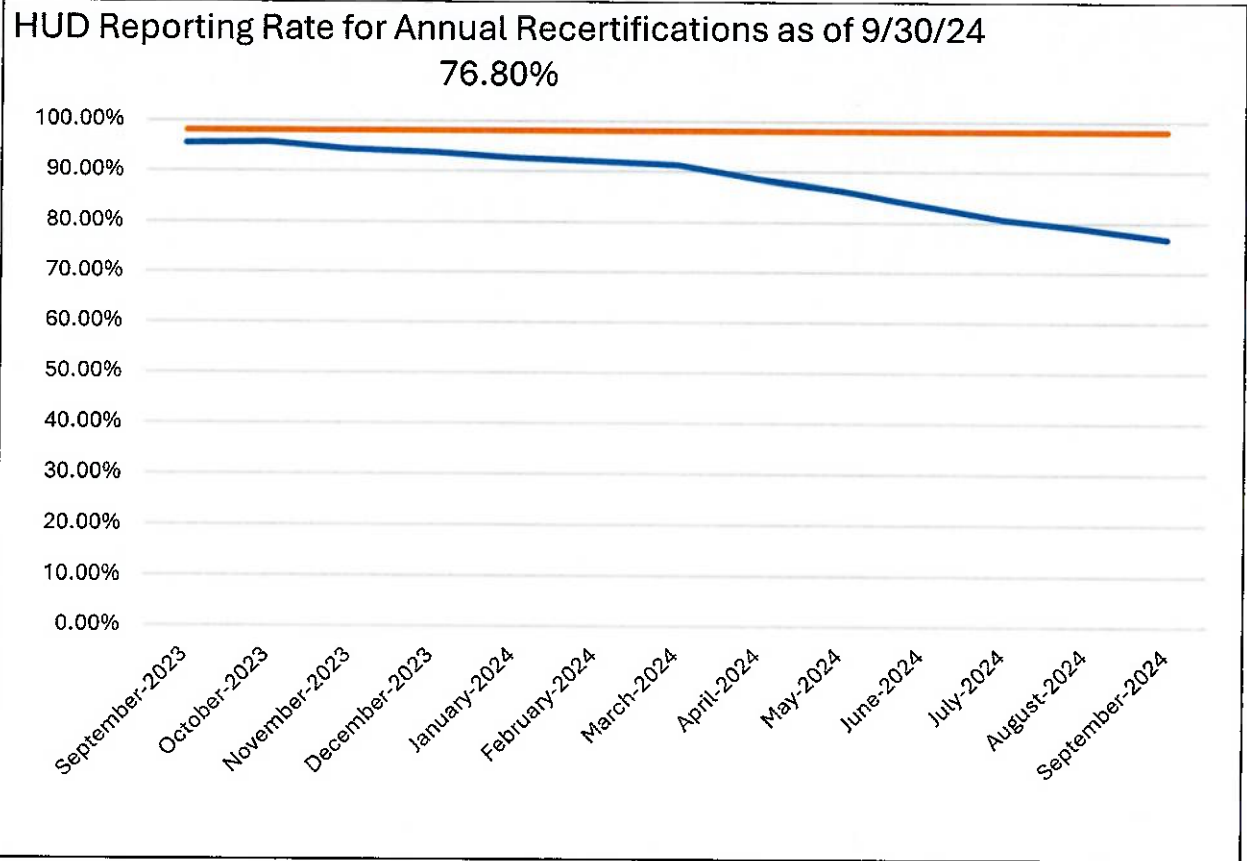
**Intake Department  
 Month of September 2024**

New Public Housing Applications	0
New Villas Housing Applications	0
New Farnam Straight Tax Credit Housing Applications	0
New Chambers Straight Tax Credit Housing Applications	0
Approved Public Housing Applications	24
Approved Applications for Villas	1
Approved Applications for Chambers Straight Tax Credit	2
Approved Applications for Farnam Apts Straight Tax Credit	1

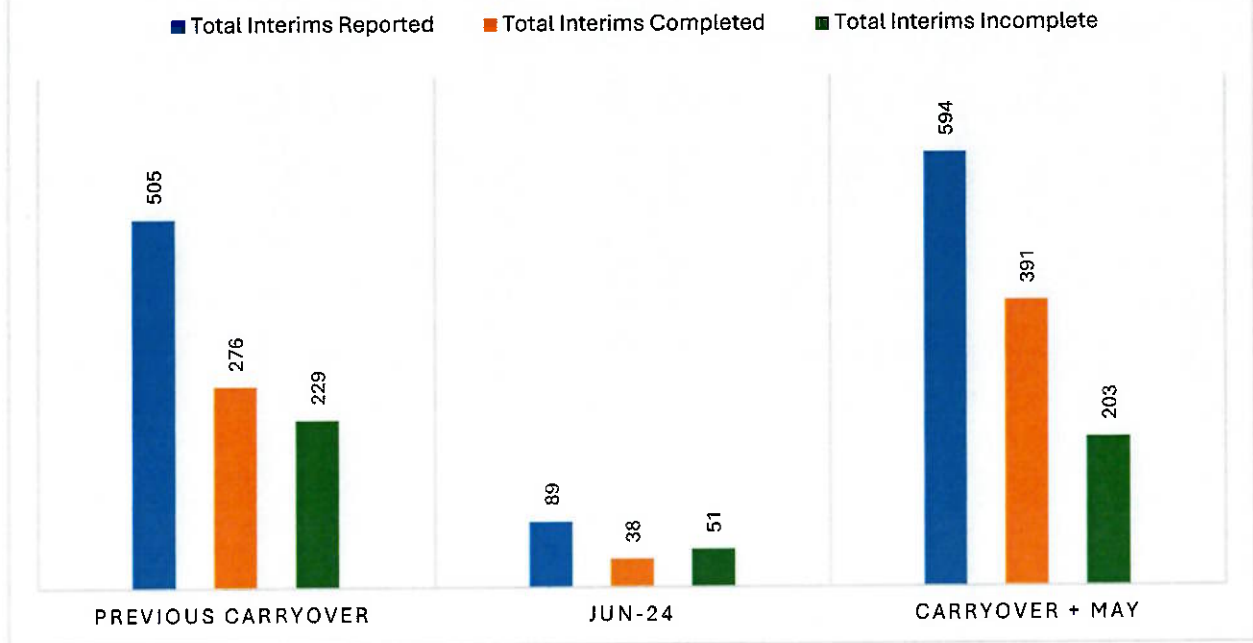
Public Housing Applications Approved by Bedroom Size	One	Two	Three	Four	
		17	4	2	1
Villas Applications Approved		Two	Three		
North Villas	0	1			
Arbor Villa	0	0			
Chambers Court Straight Tax Credit Applications Approved		One	Two	Three	Four
	0	2	0	0	
Farnam Apartments Straight Tax Credit Applications Approved		Two	Three		
	1	0			

Applications Withdrawn from PH Wait List	53	
No Response During Full Application Process	26	
Owe monies to PHA	0	
Not Eligible to Apply	0	
Failed Background Check	3	
Applicant Request	22	
Refused Offer	2	
Over Income	0	

	HUD Goal
	Actual



## INTERIM COMPLETION RATE THROUGH JUNE 2024



89 residents reported new changes during the month of June. Housing Compliance Staff worked to complete the new and outstanding interims during this month. Overall, staff processed a total 115 interim files during the month of June.

## 6.6. Financials

# Memorandum

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To: Board of Commissioners  
From: Ashley Hatheway, CFO  
Date: October 18, 2024  
Re: Finance Report

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## AGENCY BALANCE SHEET

### September 2024:

**Cash** position decreased **\$881,483** YTD.

- Public Housing (PH): had a decrease of **\$550,429** YTD.
- HIO: had an increase of **\$55,403**.
- Section 8 Programs: had an increase of **\$2,846**.
- Central Office: had an increase of **\$354,636**.

**Accounts Receivable** had an increase of **\$138,090** YTD.

- Operating A/R had a decrease of **\$233,585**.
- A/R Inter-property had an increase of **\$202,210**.
- Tenant Receivables had an increase of **\$170,772**.
- A/R Promissory Notes had a decrease of **\$1,307**.

**Prepaid Assets** had an increase of **\$1,091,278** YTD.

**Total Assets** increased **\$364,360** YTD.

**Total Liabilities** increased **\$1,335,054** YTD.

**Current Liabilities** increased **\$1,287,406** YTD.

- Unearned Revenue (HUD operating subsidy) increased **\$1,935,365**
- Accounts Payable decreased **\$458,782**
- Accrued Fees increased **\$202,452**
- Inter-fund Payables decreased **\$101,445**

# Memorandum

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To: Board of Commissioners  
From: Ashley Hatheway, CFO  
Date: October 18, 2024  
Re: Finance Report

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## AGENCY BUDGET & PRIOR YEAR COMPARISON

**Total Revenue** is **\$1,504,304** more than PYTD revenue. September 2024 revenue was **\$629,873** less than prior year.

**Total Operating Expenses** are down **\$1,208,560 YTD**. September 2024 expenses are **\$216,312** less than prior year.

**HAP Expenses** are **\$3,352,860** more than PYTD. September HAP expenses were **\$557,013** more than prior year.

**Adjusted Net Operating Income** was **\$1,323,414 YTD** compared to **\$1,966,278 PYTD**. September 2024 had an adjusted net operating loss of **\$4,108** vs. net income of **\$184,966** during September 2023.

## Omaha Housing Authority

### Entity-Wide Scorecard

#### FASS SCORECARD

Sub-Indicator		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
<u>Quick Ratio (QR)</u>	Ratio	1.10	1.03	0.96	0.81	0.66	0.67	0.72	0.89	0.88
	Score	7.66	7.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Measures: ability to meet current obligations if all became immediately payable										
Ratio Goal: 2 / Score Goal: 12										
<u>Months Expandable Net Assets Ratio (MENAR)</u>	Ratio	0.41	0.10	-0.21	-0.72	-1.74	-2.03	-1.73	-0.56	-0.61
	Score	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Measures: days cash on hand										
Ratio Goal: 4 months / Score Goal: 11										
<u>Debt Service Coverage Ratio (DSCR)</u>	Ratio	726	1,609	2,307	2,764	4,123	5,881	5,997	7,811	9,207
	Score	2	2	2	2	2	2	2	2	2
Measures: ability to make debt payments										
Score Goal: 2										
Total FASS Points		10	9	2	2	2	2	2	2	2
Maximum FASS Points		25	25	25	25	25	25	25	25	25

#### MASS SCORECARD

Sub-Indicator		Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
<u>Tenants Accounts Receivable (TAR)</u>	Ratio	95.90%	97.00%	102.00%	109.90%	96.00%	99.70%	110.60%	107.50%	117.10%
	Score	0	0	0	0	0	0	0	0	0
Measures: efficiency of collections										
Goal: < 1.5% / Score Goal: 5										
<u>Accounts Payable (A/P)</u>	Ratio	0.44	0.34	0.38	0.63	0.36	0.39	0.30	0.15	0.08
	Score	4	4	4	4	4	4	4	4	4
Measures: efficiency of payments										
Goal: < .75 / Score Goal: 4										
<u>Occupancy (Accumulated)</u>	Ratio	94.88%	95.39%	95.43%	95.69%	95.87%	96.07%	96.26%	96.32%	96.27%
	Score	8	8	8	8	8	12	12	12	12
Ratio Goal: >=98% / Score Goal: 16										
Total MASS Points		12	12	12	12	12	16	16	16	16
Maximum MASS Points		25	25	25	25	25	25	25	25	25

Total Score	43%	43%	28%	28%	28%	36%	36%	36%	36%
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New Agency Structure after FMR (7agency2)

**Balance Sheet -With YTD**

Period = Sep 2024

Book = Accrual ; Tree = ysi\_bs

	September 30, 2024	September 1, 2024	Net Change	January 1, 2024	YTD Net Change
<b>100-0000 ASSETS</b>					
111-0100 CASH - OPERATING	5,601,029	5,993,730	(392,701)	6,335,666	(734,636)
111-0200 CASH - PAYROLL	84,214	88,991	(4,777)	486,982	(402,769)
111-0300 CASH - OTHER	46,465	46,432	33	48,168	(1,703)
111-0400 PETTY CASH	560	560	0	560	0
111-0450 LEGAL FILINGS FUND	54	0	54	0	54
111-1000 CASH - VENDOR PAYMENTS	-98,255	-3,726	(94,529)	-132,130	33,875
112-0000 CASH - RESTRICTED	3,965,291	3,979,919	(14,628)	3,869,166	96,125
112-0100 CASH - RESTRICTED MODERNIZATION AND DEV	38,609	38,570	40	38,205	404
112-3000 REPLACEMENT RESERVE	71,101	70,945	156	69,673	1,428
113-0000 CASH - FSS ESCROW	598,163	623,277	(25,114)	574,458	23,705
113-1000 CASH - FSS FORFEITURES	49,879	49,879	0	21,209	28,670
113-3000 OPERATING RESERVE	273,333	272,767	565	268,157	5,176
113-3500 OHA HUD OPERATING RESERVE	298,602	298,602	0	298,602	0
114-0000 CASH - SECURITY DEPOSIT	680,474	680,193	280	616,269	64,204
115-0000 HOMEOWNERSHIP FUNDS	369,133	368,695	438	365,150	3,983
<b>119-0000 CASH AND CASH EQUIVALENTS</b>	<b>11,978,653</b>	<b>12,508,835</b>	<b>(530,183)</b>	<b>12,860,136</b>	<b>(881,483)</b>
122-0000 A/R HUD	612,788	751,318	(138,529)	443,785	169,003
123-0000 A/R OTHER GOVERNMENTS	246,213	246,957	(745)	651,313	(405,100)
125-0000 A/R OTHER	1,800	1,800	0	1,800	0
125-0400 A/R NON DWELLING RENT	15,039	8,082	6,957	12,527	2,512
125-0500 A/R HOMEOWNERSHIP MORTGAGES	592,700	592,700	0	592,700	0
125-0501 ALLOWANCE FOR HOME MORTGAGES	-592,700	-592,700	0	-592,700	0
125-1000 ALLOWANCE FOR DOUBTFUL OTHER A/R	-653,262	-653,262	0	-653,262	0
<b>125-1999 OTHER ACCOUNTS RECEIVABLE</b>	<b>222,578</b>	<b>354,895</b>	<b>(132,317)</b>	<b>456,163</b>	<b>(233,585)</b>
125-6000 INTER-PROPERTY {COCC}	50,000	50,000	0	50,000	0
125-6002 INTER-PROPERTY {9EC}	190,011	179,768	10,244	126,499	63,513
125-6003 INTER-PROPERTY {9KCC}	90,987	88,626	2,361	68,159	22,829
125-6004 INTER-PROPERTY {9NOAH}	56,483	54,938	1,545	41,509	14,974
125-6006 INTER-PROPERTY {9FAR}	112,081	109,244	2,837	83,367	28,715
125-6007 INTER-PROPERTY {9BV}	28,896	28,031	865	20,840	8,056
125-6008 INTER-PROPERTY {9CR1}	43,726	42,695	1,030	33,738	9,988
125-6009 INTER-PROPERTY {9CR2}	28,262	27,490	772	20,775	7,487
125-6010 INTER-PROPERTY {VILLAS}	47,953	46,073	1,880	31,049	16,904
125-6011 INTER-PROPERTY {HCV}	526,290	526,290	0	838,690	(312,400)
125-6012 INTER-PROPERTY {HCV ADM}	-436,045	-436,045	0	-831,320	395,275
125-6015 INTER-PROPERTY {MOD REHAB}	1,774	1,774	0	1,774	0
125-6017 INTER-PROPERTY {PUB HSG}	166,629	160,772	5,856	219,758	(53,130)
<b>125-9900 A/R INTER-PROPERTY</b>	<b>907,048</b>	<b>879,656</b>	<b>27,391</b>	<b>704,837</b>	<b>202,210</b>
126-0000 ACCOUNTS RECEIVABLE TENANTS	822,959	756,178	66,781	652,187	170,772
126-0100 ALLOWANCE FOR A/R TENANTS	-62,909	-62,909	0	-62,909	0
<b>126-9999 A/R - TENANT</b>	<b>760,050</b>	<b>693,269</b>	<b>66,781</b>	<b>589,278</b>	<b>170,772</b>
127-0100 P-NOTES OUTSTANDING	567,988	570,592	(2,604)	569,295	(1,307)
127-0120 ALLOWANCE FOR P-NOTES	-66,493	-66,493	0	-66,493	0
127-0200 A/R BAYVIEW	387,861	387,861	0	387,861	0
127-0201 A/R FARNAM	1,375,882	1,375,882	0	1,375,882	0
127-0206 A/R STREHLOW	812,448	812,448	0	812,448	0
127-0207 A/R NOAH	49,301	49,301	0	49,301	0
<b>127-9999 A/R PROMISSORY NOTES</b>	<b>3,126,987</b>	<b>3,129,591</b>	<b>(2,604)</b>	<b>3,128,294</b>	<b>(1,307)</b>
129-0100 ACCRUED INTEREST RECEIVABLE	5,171,183	5,171,183	0	5,171,183	0
<b>129-9999 ACCRUED INTEREST RECEIVABLE</b>	<b>5,171,183</b>	<b>5,171,183</b>	<b>0</b>	<b>5,171,183</b>	<b>0</b>
142-0000 PREPAID INSURANCE	831,415	618,510	212,905	142,025	689,390
142-0100 PREPAID SOFTWARE EXP	396,395	396,395	0	152,700	243,694
142-0200 PREPAID MED FSA SEC 125	1,379	2,028	(650)	1,160	219
142-0300 PREPAID CREDIT CARDS	43,082	40,703	2,378	118	42,964
142-0500 PREPAID OTHER	145,863	145,967	(104)	30,851	115,012
<b>142-9999 PREPAID ASSETS</b>	<b>1,418,133</b>	<b>1,203,603</b>	<b>214,530</b>	<b>326,854</b>	<b>1,091,278</b>
144-0000 INTERFUND BALANCE	-1,700	-1,700	0	-1,700	0
144-3000 INTER-FUND DUE FROM {COCC}	433,293	433,293	0	436,574	(3,281)
144-3001 INTER-FUND DUE FROM {HIOOPER}	-201,683	-201,683	0	-201,648	(35)
144-3002 INTER-FUND DUE FROM {9EC}	217,366	219,103	(1,736)	160,591	56,775
144-3003 INTER-FUND DUE FROM {9KCC}	54,166	64,354	(10,189)	25,683	28,482
144-3004 INTER-FUND DUE FROM {9NOAH}	116,575	117,027	(453)	42,452	74,123
144-3005 INTER-FUND DUE FROM {9SEC}	20,382	20,382	0	22,106	(1,725)
144-3006 INTER-FUND DUE FROM {9FAR}	14,641	14,936	(295)	16,456	(1,816)
144-3007 INTER-FUND DUE FROM {9BV}	6,639	7,524	(885)	16,101	(9,462)
144-3008 INTER-FUND DUE FROM {9CR1}	11,640	10,596	1,043	15,375	(3,736)
144-3009 INTER-FUND DUE FROM {9CR2}	9,520	10,289	(769)	11,038	(1,518)
144-3010 INTER-FUND DUE FROM {VILLAS}	6,895	5,387	1,508	22,213	(15,318)

144-3012	INTER-FUND DUE FROM {HCV ADM}	-154,567	-154,500	(67)	-375,820	221,253
144-3013	INTER-FUND DUE FROM {HCV MV}	-10,959	-10,959	0	-15,295	4,337
144-3014	INTER-FUND DUE FROM {HCV CITY}	37,650	37,650	0	239,963	(202,313)
144-3015	INTER-FUND DUE FROM {MOD REHAB}	4,206	4,199	7	44,668	(40,463)
144-3016	INTER-FUND DUE FROM {FOUND}	109,706	109,706	0	109,222	484
144-3017	INTER-FUND DUE FROM {PUB HSG}	245,423	241,871	3,552	833,579	(588,156)
144-3018	INTER-FUND DUE FROM {ROSS GRANT}	25,993	26,548	(555)	100,054	(74,061)
144-3019	INTER-FUND DUE FROM {FSS GRANT}	-140,696	-169,138	28,442	-7,986	(132,710)
144-3020	INTER-FUND DUE FROM {CNI GRANT}	562,427	562,427	0	562,427	0
144-3021	INTER-FUND DUE FROM {CNP GRANT}	15,794	15,794	0	15,794	0
144-3023	INTER-FUND DUE FROM {EHV}	996,716	1,004,888	(8,172)	448,747	547,969
144-3024	INTER-FUND DUE FROM {6SCDEV18}	0	99	(99)	0	0
<b>144-5999</b>	<b>INTER-FUND DUE FROM</b>	<b>2,379,426</b>	<b>2,368,093</b>	<b>11,333</b>	<b>2,520,595</b>	<b>(141,169)</b>
<b>150-0000</b>	<b>TOTAL CURRENT ASSETS</b>	<b>25,964,057</b>	<b>26,309,125</b>	<b>(345,068)</b>	<b>25,757,341</b>	<b>206,716</b>
161-0000	LAND	8,299,143	8,299,143	0	8,299,143	0
162-0000	BUILDINGS	158,131,147	158,131,147	0	158,131,147	0
162-0025	BUILDINGS - COMMERCIAL	400,000	400,000	0	400,000	0
162-0030	BUILDINGS - ACQUISITION	457,700	457,700	0	457,700	0
162-0050	BUILDINGS - INELIGIBLE	88,112	88,112	0	88,112	0
162-0100	BUILDING IMPROVEMENTS	43,368,148	43,281,348	86,800	42,351,958	1,016,190
162-0200	CONTRACT WORK IN PROCESS	107,925	107,825	100	56,804	51,121
162-0300	WIP - PREDEVELOPMENT	1,012,093	982,477	29,616	480,876	531,218
162-0600	WIP - INS PROCEEDS/REPAIRS	669,181	666,781	2,400	537,614	131,567
163-0000	DWELLING EQUIPMENT	3,352,343	3,329,712	22,631	2,957,028	395,315
164-0000	SITE IMPROVEMENTS	4,962,653	4,962,653	0	4,892,718	69,935
164-0100	OFFICE EQUIPMENT	238,588	238,588	0	238,588	0
164-0200	MAINTENANCE EQUIPMENT	365,170	365,170	0	298,320	66,850
164-0300	COMMUNITY SPACE EQUIPMENT	75,004	75,004	0	75,004	0
164-0400	COMPUTER EQUIPMENT	527,559	527,559	0	527,559	0
164-0500	AUTOMOTIVE EQUIPMENT	2,608,074	2,608,074	0	2,418,518	189,556
164-0600	SECURITY EQUIPMENT	1,183,024	1,183,024	0	1,183,024	0
166-0000	ACCUM DEPR - BUILDINGS	-151,054,676	-150,978,444	(76,232)	-150,359,463	(695,213)
166-0025	ACCUM DEPR - COMMERCIAL	-373,916	-373,613	(303)	-371,189	(2,727)
166-0030	ACCUM DEPR - BUILDING ACQUISITION	-450,000	-450,000	0	-450,000	0
166-0050	ACCUM DEPR - INELIGIBLE BLDG	-79,606	-79,339	(267)	-77,203	(2,403)
166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	-32,747,761	-32,641,940	(105,821)	-31,778,814	(968,946)
166-1000	ACCUM DEPR - DWELLING EQUIPMENT	-1,834,635	-1,816,250	(18,385)	-1,678,448	(156,187)
166-2000	ACCUM DEPR - SITE IMPROVE	-3,333,414	-3,312,035	(21,379)	-3,141,710	(191,704)
166-2100	ACCUM DEPR - OFFICE EQUIPMENT	-233,230	-232,940	(290)	-228,903	(4,327)
166-2200	ACCUM DEPR - MAINTENANCE EQUIPMENT	-287,921	-287,156	(765)	-281,385	(6,536)
166-2300	ACCUM DEPR - COMMUNITY SPACE EQUIPMENT	-75,004	-75,004	0	-75,004	0
166-2400	ACCUM DEPR - COMPUTER EQUIPMENT	-526,930	-526,895	(35)	-524,456	(2,474)
166-2500	ACCUM DEPR - AUTOMOTIVE EQUIPMENT	-2,220,655	-2,206,598	(14,057)	-2,045,225	(175,430)
166-2600	ACCUM DEPR - SECURITY EQUIPMENT	-510,928	-501,133	(9,796)	-422,768	(88,160)
<b>168-9999</b>	<b>FIXED ASSETS</b>	<b>32,117,189</b>	<b>32,222,971</b>	<b>(105,782)</b>	<b>31,959,545</b>	<b>157,644</b>
171-0200	N/R BAYVIEW	208,156	208,156	0	208,156	0
171-0201	N/R FARNAM	553,079	553,079	0	553,079	0
171-0203	N/R CROWN I	241,542	241,542	0	241,542	0
171-0204	N/R CROWN II	161,563	161,563	0	161,563	0
171-0205	N/R NOAH	893,253	893,253	0	893,253	0
171-0206	N/R STREHLOW	2,907,673	2,907,673	0	2,907,673	0
171-0207	N/R KEYSTONE	2,350,000	2,350,000	0	2,350,000	0
<b>171-9999</b>	<b>NOTES RECEIVABLE</b>	<b>7,315,266</b>	<b>7,315,266</b>	<b>0</b>	<b>7,315,266</b>	<b>0</b>
172-1001	LT INTER-FUND DUE FROM {HIOOPER}	124,751	124,751	0	124,751	0
172-1002	LT INTER-FUND DUE FROM {9EC}	826,853	826,853	0	826,853	0
172-1003	LT INTER-FUND DUE FROM {9KCC}	248,036	248,036	0	248,036	0
172-1004	LT INTER-FUND DUE FROM {9NOAH}	66,840	66,840	0	66,840	0
172-1006	LT INTER-FUND DUE FROM {9FAR}	462,869	462,869	0	462,869	0
172-1007	LT INTER-FUND DUE FROM {9BV}	241,026	241,026	0	241,026	0
172-1008	LT INTER-FUND DUE FROM {9CR1}	83,438	83,438	0	83,438	0
172-1009	LT INTER-FUND DUE FROM {9CR2}	121,904	121,904	0	121,904	0
172-1010	LT INTER-FUND DUE FROM {VILLAS}	214,719	214,719	0	214,719	0
<b>172-9999</b>	<b>LT INTER-FUND DUE FROM</b>	<b>2,390,435</b>	<b>2,390,435</b>	<b>0</b>	<b>2,390,435</b>	<b>0</b>
<b>174-0000</b>	<b>A/R P-NOTES - LONG TERM</b>	<b>-332,815</b>	<b>-332,815</b>	<b>0</b>	<b>-332,815</b>	<b>0</b>
174-0100	TAX CREDIT FEES	71,655	71,655	0	71,655	0
<b>174-0198</b>	<b>TAX CREDIT FEES</b>	<b>71,655</b>	<b>71,655</b>	<b>0</b>	<b>71,655</b>	<b>0</b>
174-0200	PREPAID LEASE COSTS	4,640,570	4,640,570	0	4,640,570	0
<b>174-0299</b>	<b>PREPAID LEASE COSTS</b>	<b>4,640,570</b>	<b>4,640,570</b>	<b>0</b>	<b>4,640,570</b>	<b>0</b>
<b>174-0300</b>	<b>Leases Receivable</b>	<b>2,885,186</b>	<b>2,885,186</b>	<b>0</b>	<b>2,885,186</b>	<b>0</b>
174-1000	ACCUMULATED AMORTIZATION	-4,416,383	-4,416,383	0	-4,416,383	0
<b>174-1999</b>	<b>ACCUMULATED AMORTIZATION</b>	<b>-4,416,383</b>	<b>-4,416,383</b>	<b>0</b>	<b>-4,416,383</b>	<b>0</b>
175-1002	LT INTER-PROPERTY {9EC}	381,436	381,436	0	381,436	0
175-1004	LT INTER-PROPERTY {9NOAH}	1	1	0	1	0
175-1006	LT INTER-PROPERTY {9FAR}	157,612	157,612	0	157,612	0
175-1007	LT INTER-PROPERTY {9BV}	21,169	21,169	0	21,169	0

175-1008	LT INTER-PROPERTY {9CR1}	103,467	103,467	0	103,467	0
175-1009	LT INTER-PROPERTY {9CR2}	22,326	22,326	0	22,326	0
175-1010	LT INTER-PROPERTY {VILLAS}	227,254	227,254	0	227,254	0
<b>175-5000</b>	<b>LT INTER-PROPERTY</b>	<b>913,265</b>	<b>913,265</b>	<b>0</b>	<b>913,265</b>	<b>0</b>
176-0000	INVESTMENT IN JOINT VENTURES	2,296,065	2,296,065	0	2,296,065	0
<b>177-0000</b>	<b>INVESTMENT IN JOINT VENTURES</b>	<b>2,296,065</b>	<b>2,296,065</b>	<b>0</b>	<b>2,296,065</b>	<b>0</b>
<b>180-0000</b>	<b>TOTAL NON-CURRENT ASSETS</b>	<b>47,880,433</b>	<b>47,986,215</b>	<b>(105,782)</b>	<b>47,722,789</b>	<b>157,644</b>
<b>190-9999</b>	<b>TOTAL ASSETS</b>	<b>73,844,490</b>	<b>74,295,340</b>	<b>(450,851)</b>	<b>73,480,130</b>	<b>364,360</b>
<b>300-0000</b>	<b>LIABILITIES AND EQUITY</b>					
<b>300-0100</b>	<b>LIABILITIES</b>					
<b>311-9999</b>	<b>ACCOUNTS PAYABLE</b>					
312-0000	ACCOUNTS PAYABLE	242,293	431,810	(189,517)	701,075	(458,782)
<b>312-0099</b>	<b>ACCOUNTS PAYABLE</b>	<b>242,293</b>	<b>431,810</b>	<b>(189,517)</b>	<b>701,075</b>	<b>(458,782)</b>
312-0200	A/P OTHER	-3,198	5,660	(8,858)	-3,198	0
<b>312-0299</b>	<b>A/P OTHER</b>	<b>-3,198</b>	<b>5,660</b>	<b>(8,858)</b>	<b>-3,198</b>	<b>0</b>
312-2000	ACCRUED MGMT & BKKPING FEE	146,296	146,296	0	63,421	82,875
312-2100	ACCRUED FRONT-LINE FEES	720,286	692,895	27,391	600,951	119,335
<b>312-2999</b>	<b>ACCRUED FEES</b>	<b>866,582</b>	<b>839,191</b>	<b>27,391</b>	<b>664,372</b>	<b>202,210</b>
<b>320-0000</b>	<b>ACCR WAGES &amp; WITHHOLDINGS</b>					
321-0000	COURT ORDERED WITHHOLDING	5	5	0	5	0
321-0300	STATE WITHHOLDING	-15	-15	0	-15	0
321-0500	OTHER WITHHOLDING	2,509	2,307	201	1,985	524
321-1000	DEFERRED COMPENSATION WITHHOLDING	719,815	719,815	0	719,815	0
321-1100	ACCRUED PAYROLL	4,613	4,613	0	190,815	(186,202)
321-1200	ACCRUED PAYROLL TAXES	247	247	0	13,396	(13,149)
321-1300	EE INS DEDUCTIONS	8,603	8,556	47	14,228	(5,625)
<b>321-9999</b>	<b>ACCR WAGES &amp; WITHHOLDINGS</b>	<b>735,776</b>	<b>735,528</b>	<b>248</b>	<b>940,228</b>	<b>(204,452)</b>
322-0000	COMPENSATED ABSENCES - CURRENT	202,035	202,035	0	202,035	0
<b>322-9999</b>	<b>COMP ABSENCES - CURRENT</b>	<b>202,035</b>	<b>202,035</b>	<b>0</b>	<b>202,035</b>	<b>0</b>
325-0001	ACCRUED INTEREST BRIDGE	798,130	798,130	0	798,130	0
325-0002	ACCRUED INTEREST HIO	3,751,136	3,751,136	0	3,751,136	0
325-0003	ACCRUED INTEREST OTHER	690,100	690,100	0	690,100	0
<b>325-0099</b>	<b>TOTAL ACCRUED INTEREST</b>	<b>5,239,366</b>	<b>5,239,366</b>	<b>0</b>	<b>5,239,366</b>	<b>0</b>
341-0000	TENANT SECURITY DEPOSIT	673,368	673,484	(116)	615,954	57,413
341-0001	PET DEPOSIT	7,405	7,605	(200)	7,614	(209)
341-0100	DEPOSIT REFUND ACCOUNT	40,322	40,322	0	165,539	(125,217)
<b>341-9999</b>	<b>TENANT SECURITY DEPOSIT</b>	<b>721,095</b>	<b>721,411</b>	<b>(316)</b>	<b>789,108</b>	<b>(68,013)</b>
342-0000	DEFERRED REVENUE	2,205,974	2,205,974	0	2,205,974	0
342-0010	Deferred Revenue - HUD Funds	2,309,759	2,315,334	(5,575)	379,969	1,929,790
342-0200	TENANT PREPAID RENT	328,005	337,208	(9,203)	304,199	23,806
342-0300	NO UNIT HOLDING ACCT	8,599	8,599	0	8,299	300
<b>342-9999</b>	<b>UNEARNED REVENUE</b>	<b>4,852,337</b>	<b>4,867,115</b>	<b>(14,778)</b>	<b>2,898,441</b>	<b>1,953,896</b>
343-0000	MORTGAGE PAYABLE - CURRENT	-36,009	-32,251	(3,758)	0	(36,009)
<b>343-0099</b>	<b>CURRENT PORTION OF DEBT</b>	<b>-36,009</b>	<b>-32,251</b>	<b>(3,758)</b>	<b>0</b>	<b>(36,009)</b>
<b>343-0100</b>	<b>CURRENT PORTION OF LT DEBT</b>	<b>1,572</b>	<b>1,572</b>	<b>0</b>	<b>1,572</b>	<b>0</b>
345-0000	OTHER CURRENT LIABILITIES	-213,641	-213,641	0	-213,641	0
345-0100	CONTRACT RETAINAGE	66,319	66,319	0	66,319	0
<b>345-0299</b>	<b>OTHER CURRENT LIABILITIES</b>	<b>-147,322</b>	<b>-147,322</b>	<b>0</b>	<b>-147,322</b>	<b>0</b>
345-0300	A/P OTHER - INTER-PROPERTY	50,000	50,000	0	50,000	0
<b>345-9999</b>	<b>INTER-PROGRAM PAYABLES</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
347-1000	INTER-FUND DUE TO {COCC}	472,876	455,148	17,728	1,152,753	(679,877)
347-1002	INTER-FUND DUE TO {9EC}	30,583	28,813	1,770	25,923	4,659
347-1003	INTER-FUND DUE TO {9KCC}	19,877	19,877	0	39,501	(19,624)
347-1004	INTER-FUND DUE TO {9NOAH}	4,675	4,675	0	4,707	(32)
347-1005	INTER-FUND DUE TO {9SEC}	173,462	173,462	0	173,538	(76)
347-1006	INTER-FUND DUE TO {9FAR}	11,651	11,651	0	17,530	(5,879)
347-1007	INTER-FUND DUE TO {9BV}	10,214	10,214	0	10,547	(334)
347-1008	INTER-FUND DUE TO {9CR1}	4,390	4,390	0	-14,901	19,291
347-1009	INTER-FUND DUE TO {9CR2}	2,903	2,903	0	2,955	(52)
347-1010	INTER-FUND DUE TO {VILLAS}	-49,174	-49,174	0	-171,079	121,904
347-1012	INTER-FUND DUE TO {HCV ADM}	606,026	614,191	(8,165)	74,780	531,245
347-1017	INTER-FUND DUE TO {PUB HSG}	31,981	31,981	0	86,569	(54,588)
347-1018	INTER-FUND DUE TO {ROSS GRANT}	6,426	6,426	0	33,721	(27,296)
347-1019	INTER-FUND DUE TO {FSV GRANT}	11,545	11,545	0	1,825	9,720
347-1021	INTER-FUND DUE TO {EHV}	914	914	0	1,422	(508)
<b>347-5000</b>	<b>INTER-FUND DUE TO</b>	<b>1,338,348</b>	<b>1,327,014</b>	<b>11,333</b>	<b>1,439,792</b>	<b>(101,445)</b>
<b>349-9999</b>	<b>TOTAL CURRENT LIABILITIES</b>	<b>14,062,873</b>	<b>14,241,127</b>	<b>(178,254)</b>	<b>12,775,468</b>	<b>1,287,406</b>
351-0000	MORTGAGE PAYABLE	1,537,064	1,537,064	0	1,537,064	0
351-0001	LOAN PAYABLE CDBG	502,000	502,000	0	502,000	0
351-0002	LOAN PAYABLE OHA	4,924,142	4,924,142	0	4,924,142	0
351-0007	ACCRUED INTEREST LONG TERM	4,000	4,000	0	4,000	0
351-0009	ACCR INT L-T CDBG LOAN	64,373	64,373	0	64,373	0
351-0013	EC, NOAH, Bayview, Farnam Loans	2,625,492	2,625,492	0	2,625,492	0

351-0102	MORTGAGE-HIO	1,349,569	1,349,569	0	1,349,569	0
351-0202	MORTGAGE-OHA # 2	539,949	539,949	0	539,949	0
352-0000	LONG TERM LIABILITIES - OPERATING	324,213	324,213	0	324,213	0
<b>352-9999</b>	<b>LONG TERM DEBT</b>	<b>11,870,802</b>	<b>11,870,802</b>	<b>0</b>	<b>11,870,802</b>	<b>0</b>
353-0000	NONCURRENT LIABILITIES - OTHER	404,743	404,743	0	404,743	0
<b>353-0050</b>	<b>LT LIABILITIES - OTHER</b>	<b>404,743</b>	<b>404,743</b>	<b>0</b>	<b>404,743</b>	<b>0</b>
353-0100	FSS ESCROW	621,859	643,018	(21,160)	574,211	47,648
<b>353-0500</b>	<b>FSS ESCROW</b>	<b>621,859</b>	<b>643,018</b>	<b>(21,160)</b>	<b>574,211</b>	<b>47,648</b>
353-1000	LT ACCRUED MGMT & BKKPING FEE	792,272	792,272	0	792,272	0
353-2000	LT ACCRUED FRONT-LINE FEES	100,534	100,534	0	100,534	0
353-3000	LT ACCRUED FEES	20,458	20,458	0	20,458	0
<b>353-5000</b>	<b>TOTAL LT ACCRUED FEES</b>	<b>913,264</b>	<b>913,264</b>	<b>0</b>	<b>913,264</b>	<b>0</b>
354-0000	COMPENSATED ABSENCES-LONG TERM	392,185	392,185	0	392,185	0
<b>354-9999</b>	<b>COMP ABSENCES-LONG TERM</b>	<b>392,185</b>	<b>392,185</b>	<b>0</b>	<b>392,185</b>	<b>0</b>
355-1000	LT INTER-FUND DUE TO {COCC}	643,500	643,500	0	643,500	0
355-1001	LT INTER-FUND DUE TO {HIOOPER}	420,241	420,241	0	420,241	0
355-1002	LT INTER-FUND DUE TO {9EC}	17,565	17,565	0	17,565	0
355-1003	LT INTER-FUND DUE TO {9KCC}	228,907	228,907	0	228,907	0
355-1004	LT INTER-FUND DUE TO {9NOAH}	176,615	176,615	0	176,615	0
355-1006	LT INTER-FUND DUE TO {9FAR}	37,389	37,389	0	37,389	0
355-1007	LT INTER-FUND DUE TO {9BV}	100,215	100,215	0	100,215	0
355-1008	LT INTER-FUND DUE TO {9CR1}	257,391	257,391	0	257,391	0
355-1009	LT INTER-FUND DUE TO {9CR2}	92,233	92,233	0	92,233	0
355-1010	LT INTER-FUND DUE TO {VILLAS}	416,378	416,378	0	416,378	0
<b>355-5000</b>	<b>LT INTER-FUND DUE TO</b>	<b>2,390,435</b>	<b>2,390,435</b>	<b>0</b>	<b>2,390,435</b>	<b>0</b>
<b>359-9999</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>16,593,287</b>	<b>16,614,447</b>	<b>(21,160)</b>	<b>16,545,639</b>	<b>47,648</b>
<b>399-9999</b>	<b>TOTAL LIABILITIES</b>	<b>30,656,161</b>	<b>30,855,574</b>	<b>(199,413)</b>	<b>29,321,107</b>	<b>1,335,054</b>
<b>500-0000</b>	<b>EQUITY</b>					
507-0100	CAPITAL ACCOUNT GENERAL PARTNER	1,600,653	1,600,653	0	1,600,653	0
507-0200	CAPITAL ACCOUNT LIMITED PARTNER	1,808,269	1,808,269	0	1,808,269	0
507-0300	CAPITAL ACCOUNT SPECIAL LIMITED PARTNER	30	30	0	30	0
508-0100	NET INVESTED IN CAPITAL ASSETS	24,282,338	24,282,338	0	24,282,338	0
<b>508-9999</b>	<b>NET INVEST IN CAPITAL ASSETS</b>	<b>27,691,291</b>	<b>27,691,291</b>	<b>0</b>	<b>27,691,291</b>	<b>0</b>
<b>511-0100</b>	<b>RESTRICTED NET ASSETS</b>	<b>-4,996,419</b>	<b>-4,996,419</b>	<b>0</b>	<b>-4,996,419</b>	<b>0</b>
512-0000	RETAINED EARNINGS	11,690,536	11,941,973	(251,437)	12,661,230	(970,694)
<b>512-0005</b>	<b>RETAINED EARNINGS</b>	<b>11,690,536</b>	<b>11,941,973</b>	<b>(251,437)</b>	<b>12,661,230</b>	<b>(970,694)</b>
512-0040	CONTRA EQUITY	-6,821,565	-6,821,565	0	-6,821,565	0
512-0100	UNRESTRICTED NET ASSETS	14,124,887	14,124,887	0	14,124,887	0
<b>512-0150</b>	<b>UNRESTRICTED NET POSITION</b>	<b>7,303,322</b>	<b>7,303,322</b>	<b>0</b>	<b>7,303,322</b>	<b>0</b>
512-0200	RE - EQUITY TRANSFERS	1,499,600	1,499,600	0	1,499,600	0
<b>512-9999</b>	<b>RE - EQUITY TRANSFERS</b>	<b>1,499,600</b>	<b>1,499,600</b>	<b>0</b>	<b>1,499,600</b>	<b>0</b>
<b>599-9999</b>	<b>TOTAL EQUITY</b>	<b>43,188,329</b>	<b>43,439,766</b>	<b>(251,437)</b>	<b>44,159,023</b>	<b>(970,694)</b>
<b>600-9999</b>	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>73,844,490</b>	<b>74,295,340</b>	<b>(450,851)</b>	<b>73,480,130</b>	<b>364,360</b>
<b>999-9999</b>	<b>TOTAL OF ALL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

New Agency Structure after FMR (7agency2)

**Balance Sheet -With YTD**

Period = Sep 2024

Book = Accrual ; Tree = ysl\_bs

	September 30, 2024	September 1, 2024	Net Change	January 1, 2024	YTD Net Change
<b>100-0000 ASSETS</b>					
119-0000 CASH AND CASH EQUIVALENTS	11,978,653	12,508,835	(530,183)	12,860,136	(881,483)
125-1999 OTHER ACCOUNTS RECEIVABLE	222,578	354,895	(132,317)	456,163	(233,585)
125-9900 A/R INTER-PROPERTY	907,048	879,656	27,391	704,837	202,210
126-9999 A/R - TENANT	760,050	693,269	66,781	589,278	170,772
127-9999 A/R PROMISSORY NOTES	3,126,987	3,129,591	(2,604)	3,128,294	(1,307)
129-9999 ACCRUED INTEREST RECEIVABLE	5,171,183	5,171,183	0	5,171,183	0
142-9999 PREPAID ASSETS	1,418,133	1,203,603	214,530	326,854	1,091,278
144-5999 INTER-FUND DUE FROM	2,379,426	2,368,093	11,333	2,520,595	(141,169)
150-0000 TOTAL CURRENT ASSETS	25,964,057	26,309,125	(345,068)	25,757,341	206,716
168-9999 FIXED ASSETS	32,117,189	32,222,971	(105,782)	31,959,545	157,644
171-9999 NOTES RECEIVABLE	7,315,266	7,315,266	0	7,315,266	0
172-9999 LT INTER-FUND DUE FROM	2,390,435	2,390,435	0	2,390,435	0
174-0000 A/R P-NOTES - LONG TERM	-332,815	-332,815	0	-332,815	0
174-0198 TAX CREDIT FEES	71,655	71,655	0	71,655	0
174-0299 PREPAID LEASE COSTS	4,640,570	4,640,570	0	4,640,570	0
174-0300 LEASES RECEIVABLE	2,885,186	2,885,186	0	2,885,186	0
174-1999 ACCUMULATED AMORTIZATION	-4,416,383	-4,416,383	0	-4,416,383	0
175-5000 LT INTER-PROPERTY	913,265	913,265	0	913,265	0
177-0000 INVESTMENT IN JOINT VENTURES	2,296,065	2,296,065	0	2,296,065	0
180-0000 TOTAL NON-CURRENT ASSETS	47,880,433	47,986,215	(105,782)	47,722,789	157,644
190-9999 TOTAL ASSETS	73,844,490	74,295,340	(450,851)	73,480,130	364,360
<b>300-0000 LIABILITIES AND EQUITY</b>					
<b>300-0100 LIABILITIES</b>					
311-9999 ACCOUNTS PAYABLE					
312-0099 ACCOUNTS PAYABLE	242,293	431,810	(189,517)	701,075	(458,782)
312-0299 A/P OTHER	-3,198	5,660	(8,858)	-3,198	0
312-2999 ACCRUED FEES	866,582	839,191	27,391	664,372	202,210
320-0000 ACCR WAGES & WITHHOLDINGS					
321-9999 ACCR WAGES & WITHHOLDINGS	735,776	735,528	248	940,228	(204,452)
322-9999 COMP ABSENCES - CURRENT	202,035	202,035	0	202,035	0
325-0099 TOTAL ACCRUED INTEREST	5,239,366	5,239,366	0	5,239,366	0
341-9999 TENANT SECURITY DEPOSIT	721,095	721,411	(316)	789,108	(68,013)
342-0999 UNEARNED REVENUE	4,852,337	4,867,115	(14,778)	2,898,441	1,953,896
343-0099 CURRENT PORTION OF DEBT	-34,437	-30,679	(3,758)	1,572	(36,009)
345-0299 OTHER CURRENT LIABILITIES	-147,322	-147,322	0	-147,322	0
345-9999 INTER-PROGRAM PAYABLES	50,000	50,000	0	50,000	0
347-5000 INTER-FUND DUE TO	1,338,348	1,327,014	11,333	1,439,792	(101,445)
349-9999 TOTAL CURRENT LIABILITIES	14,062,873	14,241,127	(178,254)	12,775,468	1,287,406
352-9999 LONG TERM DEBT	11,870,802	11,870,802	0	11,870,802	0
353-0050 LT LIABILITIES - OTHER	404,743	404,743	0	404,743	0
353-0500 FSS ESCROW	621,859	643,018	(21,160)	574,211	47,648
353-5000 TOTAL LT ACRUED FEES	913,264	913,264	0	913,264	0
354-9999 COMP ABSENCES-LONG TERM	392,185	392,185	0	392,185	0
355-5000 LT INTER-FUND DUE TO	2,390,435	2,390,435	0	2,390,435	0
359-9999 TOTAL NON-CURRENT LIABILITIES	16,593,287	16,614,447	(21,160)	16,545,639	47,648
399-9999 TOTAL LIABILITIES	30,656,161	30,855,574	(199,413)	29,321,107	1,335,054
<b>500-0000 EQUITY</b>					
508-9999 NET INVEST IN CAPITAL ASSETS	27,691,291	27,691,291	0	27,691,291	0
511-0100 RESTRICTED NET ASSETS	-4,996,419	-4,996,419	0	-4,996,419	0
512-0005 RETAINED EARNINGS	11,690,536	11,941,973	(251,437)	12,661,230	(970,694)
512-0150 UNRESTRICTED NET POSITION	7,303,322	7,303,322	0	7,303,322	0
512-9999 RE - EQUITY TRANSFERS	1,499,600	1,499,600	0	1,499,600	0
599-9999 TOTAL EQUITY	43,188,329	43,439,766	(251,437)	44,159,023	(970,694)
600-9999 TOTAL LIABILITIES AND EQUITY	73,844,490	74,295,340	(450,851)	73,480,130	364,360
999-9999 TOTAL OF ALL	0	0	0	0	0

New Agency Structure after FMR (7Agency2)

**Budget Comparison**

Period = Sep 2024

Book = Accrual ; Tree = ysl\_is

	September 2024			September 2023		YTD		YTD		CY:PY	
	Actual	Budget	Variance	Actual	Variance	Actual	Budget	Variance	Last Year	Variance	
REVENUES	6,460,173	6,609,283	(149,109)	7,090,046	(629,873)	59,481,542	59,737,426	(255,885)	57,977,238	1,504,304	
EXPENSES	6,711,610	6,691,575	(20,035)	6,373,523	(338,087)	60,452,236	60,192,419	(259,816)	58,375,289	(2,076,947)	
TRANSFERS	-	(29,698)	(29,698)	-	0	-	55,528	55,528	-	0	
PRIOR PERIOD ADJUSTMENT	-	-	0	275	275	-	-	0	(2,868)	(2,868)	
NET OPERATING INCOME (LOSS)	(251,437)	(52,595)	(198,842)	716,248	(967,686)	(970,694)	(510,522)	(460,173)	(395,183)	(575,512)	
ADJUSTED NET OPERATING INCOME (LOSS)	(4,108)	184,966	(189,074)	966,191	(970,299)	1,323,414	1,627,524	(304,110)	1,966,278	(642,864)	

New Agency Structure after FMR (7agency2)

**Budget Comparison**

Period = Sep 2024

Book = Accrual ; Tree = ysl\_ls

	September 2024			September 2023		YTD		YTD		CY:PY
	Actual	Budget	Variance	Actual	Variance	Actual	Budget	Variance	Last Year	
<b>REVENUES</b>										
<b>TENANT REVENUES</b>										
DWELLING RENTS	624,519	618,752	5,768	674,276	(49,757)	5,721,096	5,570,482	150,614	5,805,043	(83,947)
DWELLING RENTS SUBSIDY	26,758	30,231	(3,473)	39,244	(12,486)	327,167	272,080	55,087	359,142	(31,975)
TPA - RENT	-	-	0	(67)	67	-	-	0	65	(65)
TPA - DAMAGE	-	-	0	-	0	(50)	-	(50)	-	(50)
LATE FEES	16,930	11,692	5,238	9,450	7,480	152,646	105,049	47,597	112,958	39,688
LATE FEES (P-NOTES)	-	-	0	-	0	550	-	550	(100)	650
LEGAL FEES	4,367	22,562	(18,195)	25,447	(21,080)	35,741	203,059	(167,318)	214,451	(178,710)
MAINTENANCE FEES	23,249	23,329	(81)	26,713	(3,464)	166,974	210,444	(43,470)	260,836	(93,861)
OTHER TENANT REVENUE	6,463	4,837	1,625	3,100	3,363	41,748	47,776	(6,028)	53,131	(11,383)
BAD DEBT RECOVERY	-	-	0	-	0	-	-	0	177	(177)
FRAUD RECOVERY REVENUE	-	300	(300)	1,347	(1,347)	1,458	2,700	(1,242)	21,125	(19,667)
<b>TOTAL TENANT REVENUES</b>	<b>702,286</b>	<b>711,703</b>	<b>(9,417)</b>	<b>779,510</b>	<b>(77,224)</b>	<b>6,447,330</b>	<b>6,411,590</b>	<b>35,740</b>	<b>6,826,828</b>	<b>(379,498)</b>
<b>HUD GRANTS AND SUBSIDY</b>										
REVENUES-HUD SUBSIDY	754,649	786,728	(32,079)	755,625	(976)	7,056,895	7,080,550	(23,654)	6,646,594	410,301
HOUSING ASST PAYMENTS	3,533,148	3,463,693	69,455	3,107,098	426,050	32,370,393	31,173,234	1,197,159	30,245,188	2,125,205
ONGOING ADMIN FEES EARNED	289,940	345,856	(55,916)	477,064	(187,124)	2,731,190	3,112,704	(381,514)	2,856,157	(124,967)
REVENUES - HUD CAPITAL - HARD COSTS	165,239	132,594	32,645	262,337	(97,098)	1,799,486	1,193,342	606,145	1,481,336	318,150
REVENUES - HUD CAPITAL - SOFT COSTS	425,779	562,698	(136,919)	782,425	(356,646)	2,969,193	5,064,282	(2,095,089)	3,729,001	(759,808)
<b>TOTAL HUD GRANTS AND SUBSIDY</b>	<b>5,168,754</b>	<b>5,291,568</b>	<b>(122,813)</b>	<b>5,384,548</b>	<b>(215,794)</b>	<b>46,927,157</b>	<b>47,624,111</b>	<b>(696,954)</b>	<b>44,958,276</b>	<b>1,968,881</b>
<b>TOTAL FEE REVENUE</b>										
MANAGEMENT FEE	181,804	150,427	31,377	187,615	(5,811)	1,643,901	1,353,845	290,056	1,401,843	242,058
BOOKKEEPING FEE	51,128	96,398	(45,270)	48,375	2,753	453,240	867,581	(414,341)	420,720	32,520
FRONT LINE SERVICE FEE	190,377	228,900	(38,523)	193,635	(3,258)	1,811,466	2,060,100	(248,634)	2,099,380	(287,913)
FRONT LINE SERVICE FEE (IT)	6,495	7,364	(869)	7,364	(868)	81,587	66,276	15,311	86,014	(4,427)
OTHER FEES FOR SERVICE	2,657	-	2,657	-	2,657	14,484	-	14,484	-	14,484
<b>TOTAL FEE REVENUE</b>	<b>432,461</b>	<b>483,089</b>	<b>(50,628)</b>	<b>436,989</b>	<b>(4,527)</b>	<b>4,004,678</b>	<b>4,347,803</b>	<b>(343,124)</b>	<b>4,007,957</b>	<b>(3,279)</b>
OTHER GOV'T GRANTS/DONATIONS	65,747	58,055	7,692	382,580	(316,833)	669,129	770,116	(100,987)	1,300,557	(631,428)
<b>TOTAL OTHER GOV'T GRANTS DONATIONS</b>	<b>65,747</b>	<b>58,055</b>	<b>7,692</b>	<b>382,580</b>	<b>(316,833)</b>	<b>669,129</b>	<b>770,116</b>	<b>(100,987)</b>	<b>1,300,557</b>	<b>(631,428)</b>
<b>INVESTMENT INCOME</b>										
INTEREST INCOME - MAIN	3,007	2,925	82	2,844	163	26,375	26,325	50	24,747	1,628
<b>TOTAL INTEREST INCOME - MAIN</b>	<b>3,007</b>	<b>2,925</b>	<b>82</b>	<b>2,844</b>	<b>163</b>	<b>26,375</b>	<b>26,325</b>	<b>50</b>	<b>24,747</b>	<b>1,628</b>
INTEREST INCOME - OTHER	-	832	(832)	-	0	108,043	7,488	100,555	101,753	6,290
<b>TOTAL NON-CASH INT INCOME (HIO)</b>	<b>-</b>	<b>832</b>	<b>(832)</b>	<b>-</b>	<b>0</b>	<b>108,043</b>	<b>7,488</b>	<b>100,555</b>	<b>101,753</b>	<b>6,290</b>
INTEREST INCOME - RESTRICTED FUNDS	1,199	90	1,109	1,190	9	10,991	810	10,181	9,395	1,596
<b>INT INCOME - RESTRICT FUNDS</b>	<b>1,199</b>	<b>90</b>	<b>1,109</b>	<b>1,190</b>	<b>9</b>	<b>10,991</b>	<b>810</b>	<b>10,181</b>	<b>9,395</b>	<b>1,596</b>
<b>OTHER INCOME</b>										
NON-DWELLING RENTS	33,813	37,566	(3,754)	35,001	(1,188)	325,518	338,096	(12,578)	317,468	8,050
MISCELLANEOUS INCOME	100	110	(10)	100	0	1,283	990	293	52,836	(51,553)
COMMISSION INCOME	4,496	6,638	(2,142)	4,983	(487)	51,436	59,738	(8,303)	61,864	(10,428)
ADMINISTRATIVE FEES	1,719	40	1,679	1,169	550	15,753	360	15,393	25,163	(9,410)
DONATIONS - GENERAL	236	-	236	752	(516)	254	-	254	27,189	(26,935)
MISCELLANEOUS GRANT REVENUE	37,100	-	37,100	-	37,100	67,400	-	67,400	67,400	-
DEVELOPERS FEES	-	16,667	(16,667)	-	0	544,932	150,000	394,932	98,539	446,393
GAIN/LOSS ON SALE OF FIXED ASSET	-	-	0	-	0	67,043	-	67,043	-	67,043
INSURANCE PROCEEDS	9,256	-	9,256	60,381	(51,125)	214,221	-	214,221	164,666	49,555
<b>TOTAL OTHER INCOME</b>	<b>86,719</b>	<b>61,020</b>	<b>25,699</b>	<b>102,386</b>	<b>(15,667)</b>	<b>1,287,839</b>	<b>549,184</b>	<b>738,655</b>	<b>747,725</b>	<b>540,114</b>
<b>TOTAL REVENUES</b>	<b>6,460,173</b>	<b>6,609,283</b>	<b>(149,109)</b>	<b>7,090,046</b>	<b>(629,873)</b>	<b>59,481,542</b>	<b>59,737,426</b>	<b>(255,885)</b>	<b>57,977,238</b>	<b>1,504,304</b>
<b>EXPENSES</b>										
<b>OPERATING EXPENSES</b>										
<b>ADMINISTRATIVE EXPENSES</b>										
<b>ADMINISTRATIVE SALARIES</b>										
ADMIN SALARIES	550,479	550,893	415	510,276	(40,203)	4,807,881	4,958,041	150,160	4,596,627	(211,254)
ADMIN CASUAL LABOR	-	-	0	(80)	(80)	20,750	-	(20,750)	-	(20,750)
ALLOC ADMIN SALARIES	(9,407)	16,200	25,607	0	9,407	(138,645)	145,800	284,445	0	138,645
<b>TOTAL ADMIN SALARIES</b>	<b>541,072</b>	<b>567,093</b>	<b>26,021</b>	<b>510,196</b>	<b>(30,876)</b>	<b>4,689,986</b>	<b>5,103,841</b>	<b>413,854</b>	<b>4,596,627</b>	<b>(93,359)</b>
AUDIT EXPENSE	20,625	7,112	(13,513)	19,867	(758)	85,230	67,628	(17,602)	104,298	19,068
MANAGEMENT FEE	181,804	156,650	25,154	187,615	5,811	1,643,901	1,409,854	(234,047)	1,401,843	(242,058)
BOOKKEEPING FEE	51,128	96,488	(45,360)	48,375	(2,753)	453,240	868,388	(415,148)	420,720	(32,520)
NIFA MONITORING FEE	-	394	(394)	-	0	4,020	4,963	943	6,045	2,025
<b>TOTAL ADMINISTRATIVE FEE</b>	<b>253,556</b>	<b>260,644</b>	<b>7,087</b>	<b>255,857</b>	<b>2,301</b>	<b>2,186,391</b>	<b>2,350,833</b>	<b>164,442</b>	<b>1,932,906</b>	<b>(253,485)</b>
ADMIN EMPLOYEE BENEFITS	6,103	5,182	(921)	5,405	(698)	51,687	46,506	(5,181)	75,130	23,442
ALLOC ADMIN EMP BENEFITS	(0)	3,450	3,450	-	0	(0)	31,052	31,052	0	0
ER MEDICAL/DENTAL INS - ADMIN	126,462	123,935	(2,527)	118,115	(8,347)	1,103,734	1,115,382	11,648	1,226,713	122,979
ER PENSION - ADMIN	19,298	31,834	12,536	25,748	6,451	123,726	286,502	162,777	244,332	120,607
ER TAXES-ADMIN	39,611	43,389	3,777	36,534	(3,077)	620,501	390,497	(230,004)	384,506	(235,995)
<b>TOTAL ADMIN EMPLOYEE BENEFITS</b>	<b>191,474</b>	<b>207,790</b>	<b>16,316</b>	<b>185,803</b>	<b>(5,671)</b>	<b>1,899,648</b>	<b>1,869,939</b>	<b>(29,708)</b>	<b>1,930,681</b>	<b>31,033</b>
LEGAL SERVICES - OUTSIDE	1,354	7,244	5,890	6,718	5,364	109,459	65,197	(44,262)	69,361	(40,098)
ALLOC OUTSIDE LEGAL	-	-	0	-	0	-	-	0	295	295
TRAINING/CONFERENCE	5,421	4,418	(1,003)	1,526	(3,895)	84,405	42,958	(41,447)	53,105	(31,300)
STAFF MEETING/RETREAT	425	463	38	291	(134)	3,126	4,163	1,037	5,395	2,269
TRAVEL	9,514	2,550	(6,963)	10,062	549	25,814	22,953	(2,861)	38,077	12,263
MILEAGE	892	615	(277)	518	(373)	6,461	5,534	(928)	5,054	(1,407)
ADMIN VEHICLE - FUEL	-	146	146	-	0	343	1,318	975	(851)	(1,193)
ADMIN VEHICLE - MTCE & REPAIR	-	310	310	1,060	1,060	2,131	2,790	659	8,453	6,322
ADMIN VEHICLE - LICENSE	-	2	2	-	0	63	18	(45)	30	(33)
PUBLICATIONS	239	31	(209)	-	(239)	1,295	275	(1,021)	359	(936)
MEMBERSHIPS	3,885	3,111	(774)	(1,461)	(5,346)	14,065	27,997	13,932	25,963	11,898
PAYROLL PROCESSING FEE	5,392	4,843	(549)	5,236	(156)	48,439	43,584	(4,855)	52,092	3,653
TELEPHONE	21,849	7,759	(14,090)	10,012	(11,837)	146,228	69,830	(76,399)	143,669	(2,559)
SAFETY EXPENSE	21	-	(21)	352	331	991	-	(991)	388	(603)
SAFETY EQUIPMENT/SUPPLIES	3,557	302	(3,255)	933	(2,624)	18,927	2,718	(16,209)	10,277	(8,650)
SAFETY CERTIFICATIONS	-	-	0	-	0	-	-	0	90	90
SAFETY TRAINING	-	10	10	-	0	117	90	(27)	177	60
LEGAL SERVICES - INTERNAL	9,407	612	(8,794)	83	(9,324)	138,721	5,511	(133,210)	13,471	(125,250)
ALLOC INTERNAL LEGAL EXP	4,367	12,354	7,987	17,697	13,330	32,559	111,184	78,625	129,675	97,116
PRINTER SUPPLIES AND EXP	1,689	1,430	(258)	(227)	(1,916)	16,917	12,874	(4,043)	25,493	8,576
SOFTWARE EXP	67,184	26,172	(41,012)	25,045	(42,139)	204,971	235,551	30,580	248,939	43,968

FORMS AND PRINTING	3,005	191	(2,814)	1,071	(1,934)	3,005	1,716	(1,289)	3,150	145
OFFICE EXPENSE	776	183	(593)	2,310	1,534	7,540	1,647	(5,893)	9,598	2,058
OFFICE FURNISHINGS	-	302	302	-	0	17,855	2,718	(15,137)	4,418	(13,437)
POSTAGE	6,650	4,217	(2,433)	4,000	(2,650)	56,734	37,951	(18,783)	53,646	(3,088)
OFFICE SUPPLIES	2,395	5,253	2,857	5,033	2,638	44,790	47,275	2,484	57,888	13,097
OFFICE EQUIPMENT LEASES	3,790	2,393	(1,397)	1,476	(2,313)	33,258	21,535	(11,723)	11,241	(22,017)
COMPUTER SUPPLIES	-	117	117	1,174	1,174	-	1,053	1,053	4,587	4,587
COMPUTER EQUIPMENT	4,160	4,391	231	3,503	(656)	68,067	39,515	(28,552)	69,604	1,538
NETWORK COMMUNICATION	9,306	6,821	(2,485)	8,473	(833)	61,627	61,393	(235)	91,073	29,445
ADVERTISING /NEWSPAPER ADS	143	166	23	1,197	1,054	1,294	1,561	267	3,480	2,185
CABLE TV	1,536	-	(1,536)	-	(1,536)	6,011	-	(6,011)	-	(6,011)
EMPLOYEE HIRING & ADMIN EXP	527	2,113	1,587	1,544	1,017	29,399	19,111	(10,288)	21,003	(8,395)
CONSULTING	8,051	37,308	29,257	26,776	18,725	329,885	343,770	13,885	161,285	(168,600)
BANK FEE	847	707	(140)	(275)	(1,122)	9,636	5,933	(3,703)	9,611	(24)
SECT 8 PORT OUT ADMIN FEES	2,188	-	(2,188)	796	(1,392)	20,760	-	(20,760)	14,865	(5,895)
LATE FEES	35	2	(33)	211	176	58,670	18	(58,652)	2,044	(56,626)
MISCELLANEOUS EXPENSE	18,111	879	(17,232)	(16,504)	(34,615)	19,668	7,932	(11,736)	199,348	179,680
FEES - PERMITS	-	35	35	-	0	2,371	315	(2,056)	1,080	(1,291)
PROPERTY TAX	-	1,747	1,747	17,623	17,623	19,368	15,719	(3,649)	23,045	3,677
RENTAL EXPENSE	2,178	1,659	(519)	21,462	19,284	28,081	14,935	(13,146)	45,028	16,947
LAND ACQUISITION EXPENSE	-	31	31	-	0	-	279	279	372	372
IT SUPPORT - CONTR SERV	1,000	20,456	19,456	20,526	19,526	149,218	184,100	34,882	190,640	41,422
PROFESSIONAL FEES	-	2,500	2,500	1,013	1,013	1,100	22,500	21,400	58,085	56,985
PROFESSIONAL/CONTR SERV	-	-	0	-	0	381	-	(381)	2,300	1,919
DEVELOPER'S FEE	-	-	0	-	0	-	-	0	2,175	2,175
<b>TOTAL OTHER ADMIN EXPENSES</b>	<b>199,892</b>	<b>163,840</b>	<b>(36,051)</b>	<b>179,254</b>	<b>(20,637)</b>	<b>1,823,751</b>	<b>1,485,518</b>	<b>(338,233)</b>	<b>1,869,078</b>	<b>45,326</b>
FRONT LINE SERVICE FEES	-	-	0	5,213	5,213	-	-	0	55,458	55,458
FEE FOR SERVICE	6,495	8,532	2,036	7,364	868	81,587	76,786	(4,801)	86,014	4,427
<b>TOTAL FEE FOR SERVICE</b>	<b>6,495</b>	<b>8,532</b>	<b>2,036</b>	<b>12,576</b>	<b>6,081</b>	<b>81,587</b>	<b>76,786</b>	<b>(4,801)</b>	<b>141,472</b>	<b>59,884</b>
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>1,192,489</b>	<b>1,207,899</b>	<b>15,410</b>	<b>1,143,686</b>	<b>(48,803)</b>	<b>10,681,364</b>	<b>10,886,917</b>	<b>205,554</b>	<b>10,470,763</b>	<b>(210,601)</b>
<b>RESIDENT SERVICES SALARIES</b>										
RESIDENT SERVICES SALARIES	4,149	4,067	(82)	3,988	(161)	38,417	36,604	(1,813)	36,890	(1,527)
RESIDENT SERVICE CASUAL LABOR	6,675	7,450	775	6,575	(100)	58,450	67,050	8,600	57,450	(1,000)
<b>TOTAL RESIDENT SERV SALARIES</b>	<b>10,824</b>	<b>11,517</b>	<b>693</b>	<b>10,563</b>	<b>(261)</b>	<b>96,867</b>	<b>103,654</b>	<b>6,787</b>	<b>94,340</b>	<b>(2,527)</b>
RELOCATION EXPENSES	137,942	12,143	(125,799)	58,810	(79,132)	389,960	109,286	(280,675)	97,196	(292,764)
RELOCATION - SECURITY DEPOSITS	-	-	0	2,504	2,504	7,019	-	(7,019)	11,423	4,404
RELOCATION - MOVING EXPENSE	249	357	108	129	(119)	5,666	3,215	(2,451)	28,368	22,702
RELOCATION - UTILITY DEPOSITS	-	-	0	-	0	-	-	0	340	340
<b>TOTAL RELOCATION EXPENSE</b>	<b>138,190</b>	<b>12,500</b>	<b>(125,690)</b>	<b>61,443</b>	<b>(76,747)</b>	<b>402,645</b>	<b>112,500</b>	<b>(290,145)</b>	<b>137,327</b>	<b>(265,318)</b>
ER MEDICAL/DENTAL INS - RES SERV	2,132	280	(1,852)	1,752	(379)	16,661	2,520	(14,141)	17,751	1,089
ER PENSION - RES SERV	173	218	45	219	46	1,176	1,964	788	2,146	970
ER TAXES-RES SERV	282	324	42	274	(8)	4,714	2,913	(1,801)	3,094	(1,620)
<b>TOTAL RESIDENT SERV EMP BENEFITS</b>	<b>2,587</b>	<b>822</b>	<b>(1,765)</b>	<b>2,245</b>	<b>(341)</b>	<b>22,552</b>	<b>7,397</b>	<b>(15,155)</b>	<b>22,990</b>	<b>439</b>
YOUTH ACTIVITIES	-	-	0	-	0	-	-	0	3,888	3,888
YOUTH ACTIVITIES - SCHOLARSHIPS	-	-	0	1,000	1,000	4,782	-	(4,782)	17,313	12,531
<b>TOTAL YOUTH ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>4,782</b>	<b>-</b>	<b>(4,782)</b>	<b>21,201</b>	<b>16,419</b>
RESIDENT SERVICES EXPENSE	391	3,206	2,815	1,706	1,314	380	28,857	28,477	20,929	20,549
RESIDENT SERVICES EVENTS & ACTIVITIES	485	-	(485)	1,753	1,267	13,477	-	(13,477)	20,773	7,296
RESIDENT SERV DIRECT FUNDING	-	-	0	-	0	(130)	-	130	740	870
RESIDENT FUND - STIPENDS	5,298	1,767	(3,532)	2,515	(2,783)	32,793	15,899	(16,894)	28,790	(4,002)
RESIDENT FUND - MEETING EXPENSES	775	183	(592)	1,809	1,034	5,327	1,650	(3,677)	9,468	4,141
RESIDENT FUND - OTHER	-	-	0	309	309	6,451	-	(6,451)	13,581	7,130
<b>TOTAL RESIDENT FUND</b>	<b>6,950</b>	<b>5,156</b>	<b>(1,793)</b>	<b>8,091</b>	<b>1,141</b>	<b>58,297</b>	<b>46,406</b>	<b>(11,891)</b>	<b>94,281</b>	<b>35,984</b>
FRONT LINE SERVICE FEE	157,491	156,628	(864)	147,840	(9,651)	1,501,637	1,409,651	(91,986)	1,515,639	14,002
<b>TOTAL FEE FOR SERVICE</b>	<b>157,491</b>	<b>156,628</b>	<b>(864)</b>	<b>147,840</b>	<b>(9,651)</b>	<b>1,501,637</b>	<b>1,409,651</b>	<b>(91,986)</b>	<b>1,515,639</b>	<b>14,002</b>
<b>TOTAL OTHER RESIDENT SERVICES</b>	<b>316,042</b>	<b>186,623</b>	<b>(129,419)</b>	<b>231,183</b>	<b>(84,859)</b>	<b>2,086,779</b>	<b>1,679,608</b>	<b>(407,172)</b>	<b>1,885,778</b>	<b>(201,002)</b>
<b>TOTAL RESIDENT SERVICE EXPENSES</b>	<b>316,042</b>	<b>186,623</b>	<b>(129,419)</b>	<b>231,183</b>	<b>(84,859)</b>	<b>2,086,779</b>	<b>1,679,608</b>	<b>(407,172)</b>	<b>1,885,778</b>	<b>(201,002)</b>
<b>UTILITY EXPENSES</b>										
UTILITY - WATER	35,016	42,179	7,163	71,027	36,011	355,842	381,142	25,301	337,453	(18,389)
UTILITY - ELECTRIC	141,272	141,380	108	146,066	4,793	1,355,220	1,271,579	(83,641)	1,302,144	(53,075)
UTILITY - GAS	5,314	45,955	40,642	7,730	2,417	212,862	413,598	200,736	445,523	232,661
UTILITY - SEWER	41,711	54,587	12,876	80,077	38,366	458,930	491,282	32,352	455,761	(3,169)
ALLOC SEWER	-	88	88	-	0	-	792	792	-	0
<b>TOTAL UTILITY EXPENSES</b>	<b>223,313</b>	<b>284,189</b>	<b>60,876</b>	<b>304,900</b>	<b>81,587</b>	<b>2,382,854</b>	<b>2,558,393</b>	<b>175,539</b>	<b>2,540,882</b>	<b>158,028</b>
<b>TOTAL MAINTENANCE</b>										
<b>MAINTENANCE SALARIES</b>										
MAINTENANCE SALARIES	243,467	250,799	7,332	246,849	3,382	2,164,231	2,257,195	92,963	2,379,153	214,922
MAINTENANCE CASUAL LABOR	3,414	15,556	12,141	9,655	6,241	211,552	140,000	(71,553)	95,916	(115,636)
ALLOC MAINT SALARIES	(0)	1,039	1,039	(0)	-	(45)	16,035	16,080	(0)	45
<b>TOTAL MAINTENANCE SALARIES</b>	<b>246,881</b>	<b>267,394</b>	<b>20,512</b>	<b>256,504</b>	<b>9,623</b>	<b>2,375,739</b>	<b>2,413,229</b>	<b>37,491</b>	<b>2,475,070</b>	<b>99,331</b>
APPLIANCES	7,608	17,913	10,305	22,420	14,812	187,136	161,221	(25,914)	208,103	20,967
DWELLING EQUIPMENT	-	-	0	-	0	675	-	(675)	-	(675)
PAINT	5,846	7,313	1,466	15,822	9,975	62,062	65,813	3,751	94,553	32,491
CLEANING SUPPLIES	1,633	3,252	1,618	5,287	3,653	23,067	29,264	6,197	41,811	18,744
HVAC MATERIALS	1,706	2,709	1,003	1,380	(326)	28,574	24,382	(4,192)	29,927	1,353
LANDSCAPING MATERIALS	-	401	401	-	0	1,031	3,611	2,579	120	(911)
PLUMBING MATERIALS	8,006	14,629	6,623	19,652	11,646	128,128	131,659	3,530	136,025	7,896
ELECTRICAL MATERIALS	1,993	2,506	513	8,559	6,566	51,518	22,554	(28,964)	22,505	(29,013)
GASOLINE USAGE FOR MAINT VEHICLES	2,795	3,585	790	2,792	(3)	38,172	32,267	(5,905)	62,654	24,483
MAINTENANCE VEHICLE - LICENSE	-	-	0	(521)	(521)	-	-	0	-	0
PEST CONTROL SUPPLIES	1,725	1,686	(39)	2,009	285	24,670	15,170	(9,499)	17,574	(7,096)
MAINTENANCE TOOLS	137	2,376	2,239	2,739	2,602	14,057	21,381	7,324	78,915	64,858
MAINTENANCE MATERIALS	13,270	38,212	24,942	28,328	15,058	306,720	343,907	37,187	482,022	175,302
MAINTENANCE EQUIPMENT	80	677	597	336	256	3,084	6,091	3,007	9,838	6,754
Early Pay Discount	-	-	0	(10)	(10)	(17,590)	-	17,590	(24,666)	(7,077)
FEE FOR SERVICE	-	-	0	(1,556)	(1,556)	-	-	0	-	0
<b>TOTAL MAINTENANCE MATERIALS</b>	<b>44,799</b>	<b>95,258</b>	<b>50,458</b>	<b>107,237</b>	<b>62,438</b>	<b>851,304</b>	<b>857,320</b>	<b>6,016</b>	<b>1,159,381</b>	<b>308,077</b>
ELEVATORS - CONTRACTED SERV	10,641	12,685	2,044	9,375	(1,265)	98,490	114,164	15,674	112,056	13,567
HVAC - CONTRACTED SERV	42,268	90,825	48,557	42,264	(4)	271,253	817,427	546,174	353,563	82,310
LAWNS - CONTRACTED SERV	25,620	48,277	22,657	9,500	(16,120)	144,491	341,110	196,618	230,416	85,925
MATS/UNIFORMS - CONTRACTED SVCE	468	576	107	2,438	1,970	7,186	5,183	(2,003)	8,691	1,505
PEST CONTROL - CONTRACTED SERV	540	-	(540)	-	(540)	13,882	-	(13,882)	311	(13,571)
SNOW REMOVAL - CONTRACTED SERV	-	5,226	5,226	-	0	59,828	85,391	25,564	58,228	(1,600)
TRASH - CONTRACTED SERV	10,730	19,422	8,691	13,515	2,785	288,092	174,794	(113,297)	208,605	(79,486)
LANDFILL FEES - CONTRACTED SERV	-	457	457	277	277	1,369	4,109	2,740	3,088	1,719
CLEANING - CONTRACTED SERV	41,780	59,674	17,894	33,100	(8,680)	463,798	537,066	73,268	496,398	32,600
PAINTING - CONTRACTED SERV	2,197	11,004	8,807	17,154	14,957	175,311	99,034	(76,277)	212,460	37,149

ARBORIST - CONTRACTED SERV	2,200	8,294	6,094	5,825	3,625	66,645	74,747	8,102	54,268	(12,377)
FLOORING REPL - CONTRACTED SERV	22,242	25,326	3,084	40,233	17,991	385,337	227,931	(157,406)	420,945	35,608
OUTDOOR CLEANING - CONTRACTED SERV	197	33	(164)	(4,315)	(4,512)	19,267	293	(18,974)	1,664	(17,603)
CONCRETE WORK - CONTRACTED SERV	-	4,646	4,646	-	0	5,495	41,813	36,318	60,454	54,959
ELECTRICAL - CONTRACTED SERV	1,975	10,601	8,626	10,982	9,007	150,684	95,410	(55,274)	56,766	(93,918)
LANDSCAPE - CONTRACTED SERV	-	23,096	23,096	3,114	3,114	32,095	207,862	175,767	59,987	27,892
PLUMBING - CONTRACTED SERV	3,750	21,528	17,778	(13,250)	(17,000)	200,124	193,752	(6,372)	122,908	(77,216)
ROOF REPAIRS - CONTRACTED SERV	-	48,695	48,695	2,358	2,358	33,344	438,253	404,909	39,662	6,318
EXTERIOR REPAIRS - CONTRACTED SERV	-	44,037	44,037	9,071	9,071	21,092	396,336	375,244	125,925	104,833
VEHICLE MAINTENANCE & REPAIR	3,042	4,946	1,904	8,158	5,116	39,809	44,517	4,708	64,851	25,042
MAINTENANCE EQUIPMENT REPAIR	524	831	306	1,333	808	6,829	7,475	646	5,335	(1,494)
WINDOWS/DOORS REPL - CONTRACTED SERV	663	45,832	45,169	26,710	26,047	172,514	412,484	239,970	123,640	(48,875)
VACANT TURNOVER - CONTRACTED SERV	-	270	270	18,150	18,150	24,796	2,430	(22,366)	18,150	(6,646)
VACANCY REDUCTION - CONTRACTED SERV	-	-	0	-	0	1,700	-	(1,700)	825	(875)
INSPECTIONS - CONTRACTED SERV	420	2,594	2,174	95,365	94,945	15,893	23,343	7,450	105,179	89,286
INTERIOR REPAIRS - CONTRACTED SERV	27,742	93,147	65,405	46,383	18,641	405,022	838,325	433,304	271,671	(133,350)
Fire Safety - Contracted Services	34,560	12,894	(21,666)	6,381	(28,179)	243,104	116,043	(127,061)	154,338	(88,766)
OTHER - OUTSIDE MAINT	-	-	0	(44)	(44)	-	-	0	105	105
HAZMAT - CONTRACTED SERV	138,263	36,337	(101,926)	15,610	(122,653)	446,229	327,032	(119,197)	225,353	(220,875)
RADON - CONTRACTED SERV	-	-	0	-	-	9,355	-	(9,355)	43,220	33,865
DWELLING/MECHANICAL UPGRADES - CONTR SERV	-	-	0	-	0	974	-	(974)	-	(974)
ALLOC INSPECTIONS EXPENSE	2,657	2,173	(484)	-	(2,657)	14,484	19,559	5,075	-	(14,484)
<b>TOTAL MAINT SERVICES AND CONTRACTS</b>	<b>372,480</b>	<b>633,423</b>	<b>260,943</b>	<b>399,688</b>	<b>27,208</b>	<b>3,818,490</b>	<b>5,645,883</b>	<b>1,827,393</b>	<b>3,639,063</b>	<b>(179,427)</b>
MAINTENANCE EMPLOYEE BENEFITS	(106)	71	177	(29)	77	9	639	630	(8,394)	(8,403)
ALLOC MAINT EMP BENEFITS	0	(2,663)	(2,663)	(0)	(0)	(19)	(23,970)	(23,951)	(0)	19
ER MED/DENTAL INS - MAINT	50,178	63,393	13,215	61,270	11,092	549,067	570,499	21,432	745,549	196,482
ER PENSION - MAINT	8,285	13,212	4,927	13,255	4,970	54,992	118,907	63,916	134,118	79,127
ER TAXES - MAINT	17,822	17,518	(305)	17,808	(14)	296,441	157,658	(138,783)	198,518	(97,923)
ER MED/DENTAL INS - GROUND CREW	-	3,700	3,700	-	0	-	33,300	33,300	-	0
ER PENSION - GROUND CREW	-	555	555	-	0	-	4,995	4,995	-	0
ER TAXES - GROUND CREW	-	10,886	10,886	-	0	-	97,974	97,974	-	0
<b>TOTAL MAINT EMPLOYEE BENEFITS</b>	<b>76,178</b>	<b>106,671</b>	<b>30,492</b>	<b>92,304</b>	<b>16,125</b>	<b>900,490</b>	<b>960,001</b>	<b>59,512</b>	<b>1,069,791</b>	<b>169,301</b>
<b>TOTAL MAINTENANCE EXPENSES</b>	<b>740,339</b>	<b>1,102,745</b>	<b>362,406</b>	<b>855,733</b>	<b>115,393</b>	<b>7,946,022</b>	<b>9,876,433</b>	<b>1,930,411</b>	<b>8,343,305</b>	<b>397,282</b>
<b>PROTECTIVE SERVICE EXPENSES</b>										
<b>PROTECTIVE SERVICE SALARIES</b>										
SECURITY SALARY	18,300	34,000	15,700	19,670	1,370	126,523	306,000	179,477	214,829	88,305
<b>TOTAL PROTECTIVE SERV SALARIES</b>	<b>18,300</b>	<b>34,000</b>	<b>15,700</b>	<b>19,670</b>	<b>1,370</b>	<b>126,523</b>	<b>306,000</b>	<b>179,477</b>	<b>214,829</b>	<b>88,305</b>
FRONT LINE SERVICE FEES	32,886	50,524	17,638	40,582	7,696	309,829	454,717	144,888	528,283	218,454
<b>TOTAL FEE FOR SERVICE</b>	<b>32,886</b>	<b>50,524</b>	<b>17,638</b>	<b>40,582</b>	<b>7,696</b>	<b>309,829</b>	<b>454,717</b>	<b>144,888</b>	<b>528,283</b>	<b>218,454</b>
GUARDS - CONTRACTED SECURITY	4,800	-	(4,800)	-	(4,800)	14,344	-	(14,344)	23,693	9,348
SECURITY & MONITORING	2,964	1,534	(1,430)	39,107	36,143	32,637	13,805	(18,832)	234,158	201,521
SECURITY - CONTRACTED SERV	4,960	4,242	(718)	8,343	3,383	17,377	38,175	20,798	12,387	(4,990)
SECURITY EQUIPMENT & MATERIALS	3,820	4,343	523	7,850	4,030	103,632	39,085	(64,546)	141,957	38,325
<b>TOTAL SECURITY EXPENSE</b>	<b>16,544</b>	<b>10,118</b>	<b>(6,426)</b>	<b>55,300</b>	<b>38,756</b>	<b>167,990</b>	<b>91,066</b>	<b>(76,924)</b>	<b>412,194</b>	<b>244,205</b>
ER MEDICAL/DENTAL INS - SECURITY	883	5,000	4,117	4,450	3,568	18,956	45,000	26,044	55,441	36,485
ER PENSION - SECURITY	552	1,870	1,118	737	185	2,738	16,830	14,092	6,548	3,810
ER TAXES - SECURITY	1,464	2,720	1,256	1,439	(24)	20,641	24,480	3,839	18,981	(1,660)
<b>TOTAL SECURITY EMPLOYEE BENEFITS</b>	<b>2,899</b>	<b>9,590</b>	<b>6,691</b>	<b>6,627</b>	<b>3,728</b>	<b>42,335</b>	<b>86,310</b>	<b>43,975</b>	<b>80,970</b>	<b>38,335</b>
<b>TOTAL PROTECT SERVICE EXPENSES</b>	<b>70,629</b>	<b>104,233</b>	<b>33,604</b>	<b>122,179</b>	<b>51,551</b>	<b>646,677</b>	<b>938,093</b>	<b>291,416</b>	<b>1,236,276</b>	<b>589,599</b>
<b>GENERAL EXPENSES</b>										
<b>INSURANCE EXPENSES</b>										
INSURANCE - LIABILITY	6,119	27,057	20,938	26,051	19,932	113,375	243,509	130,133	251,348	137,973
INSURANCE - PROPERTY	-	64,626	64,626	41,591	41,591	333,460	581,632	248,172	597,747	264,287
INSURANCE - WORKERS COMP	22,721	23,790	1,069	26,154	3,433	196,935	214,111	17,175	215,433	18,498
<b>TOTAL INSURANCE EXP</b>	<b>28,839</b>	<b>115,472</b>	<b>86,633</b>	<b>93,796</b>	<b>64,957</b>	<b>643,771</b>	<b>1,039,251</b>	<b>395,480</b>	<b>1,064,528</b>	<b>420,758</b>
BAD DEBT EXPENSE	40,034	20,270	(19,764)	75,916	35,882	438,767	182,429	(256,338)	490,851	52,084
<b>TOTAL BAD DEBT EXPENSE</b>	<b>40,034</b>	<b>20,270</b>	<b>(19,764)</b>	<b>75,916</b>	<b>35,882</b>	<b>438,767</b>	<b>182,429</b>	<b>(256,338)</b>	<b>490,851</b>	<b>52,084</b>
CLOSING COSTS	-	-	0	-	0	126	-	(126)	-	(126)
MORTGAGE INTEREST	6,305	-	(6,305)	6,910	605	54,562	-	(54,562)	57,031	2,469
<b>TOTAL LOAN INTEREST</b>	<b>6,305</b>	<b>-</b>	<b>(6,305)</b>	<b>6,910</b>	<b>605</b>	<b>54,562</b>	<b>-</b>	<b>(54,562)</b>	<b>57,031</b>	<b>2,469</b>
<b>TOTAL GENERAL EXPENSES</b>	<b>75,179</b>	<b>135,742</b>	<b>60,563</b>	<b>176,622</b>	<b>101,443</b>	<b>1,137,226</b>	<b>1,221,680</b>	<b>84,454</b>	<b>1,612,411</b>	<b>475,185</b>
<b>OTHER EXPENSES</b>										
<b>CASUALTY LOSS</b>										
CASUALTY LOSS PROCEEDS	-	-	0	-	0	68	-	68	-	68
<b>NET CASUALTY LOSS</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(68)</b>	<b>-</b>	<b>68</b>	<b>-</b>	<b>68</b>
<b>TOTAL OTHER EXPENSES</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(68)</b>	<b>-</b>	<b>68</b>	<b>-</b>	<b>68</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>2,617,991</b>	<b>3,021,432</b>	<b>403,441</b>	<b>2,834,303</b>	<b>216,312</b>	<b>24,880,854</b>	<b>27,161,125</b>	<b>2,280,271</b>	<b>26,089,414</b>	<b>1,208,560</b>
<b>NON-OPERATING EXPENSES</b>										
<b>HAP EXPENSES</b>										
HAP EXPENSE	3,622,583	3,250,846	(371,737)	3,124,381	(498,202)	31,386,921	29,257,615	(2,129,305)	28,237,306	(3,149,615)
HAP EXPENSE - PORTABLE	45,120	38,333	(6,787)	19,280	(25,840)	395,498	345,000	(50,498)	326,257	(69,241)
UTILITY REIMBURSEMENT	178,587	143,404	(35,183)	145,616	(32,971)	1,494,855	1,290,634	(204,221)	1,360,851	(134,004)
<b>TOTAL HAP EXPENSES</b>	<b>3,846,290</b>	<b>3,432,583</b>	<b>(413,707)</b>	<b>3,289,277</b>	<b>(557,013)</b>	<b>33,277,274</b>	<b>30,893,249</b>	<b>(2,384,025)</b>	<b>29,924,414</b>	<b>(3,352,860)</b>
DEPRECIATION EXPENSE	247,329	237,561	(9,769)	249,943	2,614	2,294,108	2,138,045	(156,062)	2,361,461	67,353
<b>TOTAL DEPR &amp; AMORT EXPENSE</b>	<b>247,329</b>	<b>237,561</b>	<b>(9,769)</b>	<b>249,943</b>	<b>2,614</b>	<b>2,294,108</b>	<b>2,138,045</b>	<b>(156,062)</b>	<b>2,361,461</b>	<b>67,353</b>
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>4,093,619</b>	<b>3,670,144</b>	<b>(423,475)</b>	<b>3,539,220</b>	<b>(554,399)</b>	<b>35,571,382</b>	<b>33,031,294</b>	<b>(2,540,087)</b>	<b>32,285,875</b>	<b>(3,285,507)</b>
<b>TOTAL EXPENSES</b>	<b>6,711,610</b>	<b>6,691,575</b>	<b>(20,035)</b>	<b>6,373,523</b>	<b>(338,087)</b>	<b>60,452,236</b>	<b>60,192,419</b>	<b>(259,816)</b>	<b>58,375,289</b>	<b>(2,076,947)</b>
INTERPROJECT EXCESS CASH TRANSFER IN	-	1,439	(1,439)	-	0	-	12,953	(12,953)	-	0
TRANSFERS BET PROGRAMS & PROJECTS - IN	809	351,208	(350,399)	47,881	(47,072)	3,742,481	2,838,064	904,417	2,321,533	1,420,948
TRANSFERS BET PROGRAMS & PROJECTS - OUT	809	322,949	322,140	47,881	47,072	3,742,481	2,906,545	(835,936)	2,321,533	(1,420,948)
OPERATING TRANSFER - IN	-	-	0	-	0	24,614	-	24,614	-	24,614
OPERATING TRANSFER - OUT	-	-	0	-	0	24,614	-	(24,614)	-	(24,614)
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>(29,698)</b>	<b>(29,698)</b>	<b>0</b>	<b>0</b>	<b>55,528</b>	<b>55,528</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
PRIOR PERIOD ADJUSTMENT	-	-	0	275	275	-	-	0	(2,868)	(2,868)
<b>TOTAL PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>275</b>	<b>275</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(2,868)</b>	<b>(2,868)</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>(251,437)</b>	<b>(52,595)</b>	<b>(198,842)</b>	<b>716,248</b>	<b>(967,686)</b>	<b>(970,694)</b>	<b>(510,522)</b>	<b>(460,173)</b>	<b>(395,183)</b>	<b>(575,512)</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>(4,108)</b>	<b>184,966</b>	<b>(189,074)</b>	<b>966,191</b>	<b>(970,299)</b>	<b>1,323,414</b>	<b>1,627,524</b>	<b>(304,110)</b>	<b>1,966,278</b>	<b>(642,864)</b>

Property = 7pubhsg 7cap  
**Budget Comparison**  
 Period = Sep 2024  
 Book = Accrual ; Tree = ysl\_is

	September 2024	PTD	PTD	September 2023	CM:PM	YTD	YTD	YTD	YTD	CY:PY
	Actual	Budget	Variance	Actual	Variance	Actual	Budget	Variance	Last Year	Variance
REVENUES	1,993,373	2,115,215	(121,842)	2,538,652	(545,279)	17,865,876	19,036,938	(1,171,062)	18,038,800	(172,924)
EXPENSES	1,702,604	2,042,079	339,475	1,960,991	258,387	16,357,190	18,352,724	1,995,534	17,482,932	1,125,742
TRANSFERS	809	132,714	131,905	47,881	47,072	1,997,467	1,517,237	(480,230)	528,231	(1,469,236)
PRIOR PERIOD ADJUSTMEN	0	0	0	275	275	0	0	0	-1,899	(1,899)
NET OPERATING INCOME (LOSS)	289,960	-59,578	349,538	529,505	(239,545)	-488,781	-833,023	344,242	29,536	(518,317)

HIO, Inc. (7hioinc)  
**Budget Comparison**

Period = Sep 2024  
 Book = Accrual ; Tree = ysl\_is

	September 2024	PTD	PTD	September 2023	CM:PM	YTD	YTD	YTD	YTD	CY:PY
	Actual	Budget	Variance	Actual	Variance	Actual	Budget	Variance	Last Year	Variance
REVENUES	101,153	116,363	(15,210)	127,863	(26,710)	993,384	1,053,530	(60,146)	1,147,678	(154,294)
EXPENSES	96,702	252,722	156,020	174,893	78,191	2,034,789	2,265,908	231,119	2,157,467	122,678
TRANSFERS	(809)	(102,635)	(101,826)	(47,881)	(47,072)	(537,147)	(923,716)	(386,569)	(528,231)	8,915
PRIOR PERIOD ADJUSTMEN	-	-	0	-	0	-	-	0	(969)	(969)
NET OPERATING INCOME (LOSS)	5,260	(33,724)	38,984	851	4,409	(504,258)	(288,662)	(215,596)	(480,588)	(23,670)

Sec 8 HCV - After FMR 2016 (7fdshcv)

### Budget Comparison

Period = Sep 2024

Book = Accrual ; Tree = ysi\_is

	September 2024			September 2023		YTD			YTD		CY:PY
	Actual	PTD Budget	PTD Variance	Actual	CM:PM Variance	Actual	YTD Budget	YTD Variance	Last Year	Variance	
REVENUES	3,728,776	3,607,391	121,385	3,065,125	663,651	33,581,292	32,466,516	1,114,776	31,558,340	2,022,952	
EXPENSES	3,910,365	3,486,319	(424,046)	3,377,944	(532,421)	33,886,115	31,376,871	(2,509,244)	30,428,602	(3,457,513)	
NET OPERATING INCOME (LOSS)	-181,589	121,072	(302,661)	-312,819	131,230	-304,823	1,089,645	(1,394,468)	1,129,738	(1,434,561)	

C/O - after FMR 2016 (7fdscnt)

### Budget Comparison

Period = Sep 2024

Book = Accrual ; Tree = ysi\_is

	September 2024			September 2023		YTD		YTD		YTD		CY:PY	
	Actual	PTD Budget	PTD Variance	Actual	CM:PM Variance	Actual	Budget	YTD Variance	Last Year	Variance			
REVENUES	471,305	506,387	(35,082)	647,143	(175,839)	4,268,868	4,805,099	(536,230)	4,893,386	(624,518)			
EXPENSES	727,124	662,343	(64,781)	634,086	(93,038)	5,685,160	5,963,908	278,748	5,751,383	66,223			
TRANSFERS	0	-59,777	(59,777)	0	0	-1,460,321	-537,993	922,328	0	1,460,321			
NET OPERATING INCOME (LOSS)	-255,820	-96,179	(159,640)	13,057	(268,877)	44,029	-620,817	664,846	-857,997	902,026			

## 6.7. Development

# Memorandum

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To: OHA Board of Commissioners  
From: Brian Hansen, General Counsel  
Date: November 1, 2024  
Re: Development Report

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## Choice Neighborhoods Implementation Grant – Spencer Homes

Construction of Malcom’s Place is progressing on schedule. Building plans are on file with OHA staff and available upon request. Staff have been coordinating with Spencer tenants who are interested in returning and tenants will begin moving in soon.

MLK Square is on schedule for a Summer/Fall 2025 completion date. This is the final phase of the North CNI and will consist of 39 units in a four story building. Retail bays will front 30<sup>th</sup> Street and parking for residents will be available on the west side.

## Choice Neighborhood Implementation Grant – Southside

Construction has begun on the first phase of the Southside Terrace redevelopment. The two public housing buildings on the site have been demolished and foundations are being constructed. This phase will consist of a 92 unit multi-family building.

Design work for SST Phase 2 is being finalized. Phase 2 is a 4% LIHTC development that will consist of 115 units in a mix of townhouses and a multi-family building. Closing is anticipated to occur in February 2025. Current plans are available upon request.

Design work for 3030 Upland Parkway is progressing. This will be a 74 unit development consisting of a 71 unit multifamily building and a three unit townhome development. Closing will occur in 2025.

Y Street Townhomes will be a partnership between Brinshore, Canopy South and OHA. The development will consist of 14 townhome units. Closing is anticipated for first quarter of 2025.

Design work for Arbor Flats has continued after a delay due to a revision in the flood map and failed LIHTC application. OHA expects to have an update on timing of this project in the coming months.

LRK & Associates has been selected as the architect for Phase 3 and design work has started. A 4% LIHTC application will be submitted in December 2024.

## Scattered Site Housing

OHA staff is continuing to work toward repositioning all scattered site single family houses through PBV, RAD PBV, or Section 18 Disposition.

Applications for conversion and disposition have been submitted to HUD. After HUD approves the application to convert units out of the public housing program and into the Section 8 program, the houses will be sold to OHA's controlled affiliate, River City Housing.

### **Tower Repositioning Planning**

Planning for renovation and preservation for OHA's public housing towers through a variety of HUD redevelopment tools has started with OHA's RAD consultant, AH Forward, and development partner, Brinshore. OHA staff intends to present the board with a master development agreement with Brinshore for the tower work in the coming months.

## 6.8. Procurement/Contracting/Capital Budgets

# Memorandum



To: The OHA Board of Commissioners  
 From: Jennifer Dexter, Procurement Manager  
 Date: November 7, 2024  
 Re: Procurement Report for November 2024

## Current Procurement Activity

Project	Type	Budget	Action Stage	Anticipated Board Month
Project-Based Voucher	RFP	TBD	Published	As Needed
Independent Professional Audit	RFP	TBD	Published	December
Residential HVAC	IFB	TBD	Awaiting Board Approval	November
Tower Window Replacement	IFB	\$3,154,000	Awaiting Board Approval	November
Tower Sewer Stack Replacement	IFB	\$6,645,000	Awaiting Board Approval	November
Custodial	Renewal	\$600,000	Awaiting Board Approval	November
Site Drainage	A&E	\$135,000	Awaiting Signature	October
Interpretation	Piggy-Back	\$780,000	Awaiting Signature	September
Residential Window Replacement	IFB	\$75,000	Awaiting Signature	October
Lead Hazard Repairs	IFB	\$100,000	Awaiting Signature	October

## Contracts Executed – Approved by Previous Board Action

Vendor	Project	Contract Amount	MBE/WBE Section 3
Four Alarm	Snow & Ice Removal	N/A	Section 3
Panga Lawn & Snow	Snow & Ice Removal	N/A	MBE
GS Elite Services	Snow & Ice Removal	N/A	MBE

## Procurements Executed – over \$30,000

Vendor	Project	Project Amount	MBE/WBE Section 3
CDW Government LLC	Staff Laptops	\$33,418	None
Papillion Glass	Cherry Tree Entry Door Replacement	\$38,520	None

## Projects over \$50,000 Commencing Utilizing Previously Approved Contracted Services

Vendor	Project	Contract Utilized	Project Amount	MBE/WBE Section 3
Jensen Enterprise	Frances Court Roof	Construction Contractors	\$83,331	None
TCI General Contracting Services, LLC	Frances Court Siding	Construction Contractors	\$52,310	MBE

## Capital Improvements Monthly Report – November 2024

The current priority for the Capital Funds Team continues to be the obligation of the 2022 Jackston Tower ARTS grant, and the 2023 Formula Grant, both of which have the end of the 2024 calendar year as a practical deadline. Recommendations that will be before the committee in November and December are expected to obligate these.

Creation of the 2025-2029 CFP Five Year Action Plan is in progress. In November, we expect to hold a public hearing and meet with the CAC for feedback prior to submitting the plan to the Board for approval in December.

<i>Capital Funds Project Status update as of 10/28/2024</i>	
<b>Project</b>	<b>Comments</b>
<i><u>RECENTLY COMPLETED</u></i>	
Multifamily exterior A&E	Completed in October 2024
Frances Court exterior renovations	Completed in October 2024
SFH decks	Completed in October 2024
SFH roofs and siding	Completed in October 2024
SFH water heaters	Completed in October 2024
SFH HVAC	Completed in October 2024
Underwood Tower paving	Completed in October 2024
<i><u>IN PROGRESS</u></i>	
Tower lobby renovation A&E	Estimated completion October 2024
Cherry Tree entry door replacement	Estimated completion November 2024
Jackston Tower freeze damage repairs	Estimated completion November 2024. Insurance Claim
Jackson Tower paving	Estimated completion November 2024
Scattered Site SFH windows	Estimated completion December 2024
Code/safety updates (GFCI, detectors)	Estimated completion December 2024
Park South, Jackson boiler rebuilds	Pending supply chain issues, estimated completion Spring 2025
Lead risk assessments	All public housing, will continue through mid-2025
Kay Jay Tower shower replacements	Estimated completion Fall 2025

<u>IN DEVELOPMENT</u>	
SCNE/SCNW lead hazard repairs	Contract approved, scheduling start of work with vendor
Site drainage A&E	Contract approved, scheduling start of work with vendor
Tower plumbing stack replacements	Recommendation is before Committee
Tower window replacement	Recommendation is before Committee
Key management system	Recommendation is before Committee
Fire alarm panel replacements	Solicitation is open for Florence, Pine, Kay Jay, Evans
Multifamily exterior repairs	Developing solicitation scope based on completed A&E

Upcoming Solicitations / Board Recommendations - updated 10/28/24

Project	Board
Plumbing Stack Replacement (Jackson, Kay Jay)	November
Tower Window replacement	November
Key Management System	November
Fire Panel Replacements (Evans, Florence, Kay Jay, Pine)	December
2025-2029 Five Year Capital Improvements Plan	December
Multifamily Exterior Repairs	Q1 2025
Tower Lobby Renovations	Q1 2025
OHA Physical Needs Assessment/Energy Audit	Q1 2025

Capital Funds Grant Status Update as of 10/28/2024

**ACTIVE GRANTS**

Grant Year	Grant Type	Award Amount	Award Date	Obligation Date	End Date	\$ Expended	% Expended	\$ Obligated	% Obligated	Status
2019	Lead Based Paint	\$660,000	8/30/2019	8/30/2023	8/30/2025	\$630,220	95.49%	\$642,987	97.42%	Obligation complete, expending
2020	Formula	\$6,017,802	3/26/2020	3/25/2024	3/25/2026	\$5,969,940	99.20%	\$5,996,397	99.64%	Obligation complete, expending
2022	Formula	\$7,114,398	5/12/2022	5/11/2024	5/11/2026	\$6,521,681	91.67%	\$7,475,454	105.08%	Obligation complete, expending
2022	JT At Risk	\$2,145,000	2/8/2023	1/29/2025	1/29/2027	\$36,577	1.71%	\$60,095	2.80%	Need to obligate by 2024 EOY
2023	Formula	\$7,173,205	2/17/2023	2/16/2025	2/16/2027	\$3,094,746	43.14%	\$4,702,872	65.56%	Need to obligate by 2024 EOY
2024	Formula	\$7,433,097	5/6/2024	5/6/2026	5/6/2028	\$2,653,309	35.70%	\$2,683,767	36.11%	Obligation in progress

**INACTIVE GRANTS (NO CHANGE)**

Grant Year	Grant Type	Award Amount	Award Date	Obligation Date	End Date	\$ Expended	% Expended	\$ Obligated	% Obligated	Status
2019	Formula	\$5,612,511	4/16/2019	4/15/2023	4/15/2025	\$5,612,511	100.00%	\$5,612,511	100.00%	Closing process in progress
2020	Safety & Security	\$227,273	4/2/2021	4/1/2022	4/1/2023	\$227,273	100.00%	\$227,273	100.00%	Fully expended, ready to close
2021	Formula	\$5,831,495	2/23/2021	2/22/2023	2/22/2025	\$5,831,495	100.00%	\$5,831,495	100.00%	Fully expended, ready to close
2021	Safety & Security	\$247,000	9/1/2021	9/9/2022	9/9/2023	\$146,530	59.32%	\$146,530	59.32%	Fully expended, ready to close

## 6.9. Human Resources

# Memorandum



To: The Board of Commissioners

From: Latina Jackson, Director of Human Resources

Date: October 23, 2024

Re: Staffing Report Summary September 20, 2024 – October 23, 2024

## Total Open Positions 14

Position(s)	Number of Positions Open	Department	Status
Case Manager-Intensive Services	1	Intensive Services	Interviewing
Assistant Property Manager	2	Property Management	Checking References, Interviewing
Property Manager	2	Property Management	Interviewing
Maintenance Repairer	2	Property Management	Checking References
Pest Control Technician	1	Property Management	Interviewing
Housing Inspector	1	Inspections	Interviewing
Housing Specialist	1	Housing Choice Voucher	Interviewing
Public Safety Officer – Part Time	1	Public Safety	Interviewing
Painter	1	Property Management	Interviewing
Housing Clerk – PHI	1	Public Housing Intake	Reviewing Applications
Maintenance Manager	1	Property Management	Interviewing

## Total New Hires 8

Title	Number of Positions Filled	Department/Location
Housing Compliance Specialist	1	Compliance
Administrative Assistant – Housing Operations	1	Property Management
Housing Specialist	1	Housing Choice Voucher
Maintenance Repairer-HVAC	2	Property Management
Maintenance Repairer	1	Property Management
Public Safety Officer – Part Time	1	Public Safety
Case Manager-Intensive Services	1	Intensive Services

## Total Transfers 0

Name	Old Title	New Title	Department	Date

**Total Promotions 1**

<b>Name</b>	<b>Old Title</b>	<b>New Title</b>	<b>Department</b>	<b>Date</b>
Cydney Robinson	Assistant Property Manager	Property Manager	Property Management	TBD

<b>Type of Termination</b>	<b>Number of Employees</b>
Involuntary	3
Voluntary	6

<b>Current Monthly Turnover Rate</b>
5.47%

<b>Annual Turnover Rate (11/2023 – 10/2024)</b>
43.75%

## 6.10. Family and Community Services

Service/Section 3 Resident program, Resident Associations and the Central Advisory Committee.

Snapshot of Services/Referrals	The Impact (households served)
New Intake Family Assessments/Home Visits/Outreach	Over 400
Study Centers (Youth & Adult)/Computer Lab	N/A
Educational Opportunities (ABE/GED/ESL/Translation services) Adult	23
Employment Referrals (Job Readiness/Employment Leads/Job Placement)	11
Youth/Adult (Cultural/Recreational/Educational)	150
Transportation to all activities	13
Intra Agency Service Coordination & Support	4
Number of New Enrollment (Case management)	10
Number of New Community Partnerships	7
Number of Cultural/Recreational Activities	2
Referral to FSS/HOP	0
Food/Nutrition program	Over 100
Service Coordination with Property Management	5

**Resident Education and Employment Program (REEP)**

Goal: The primary goal of the Resident Education and Employment Program (REEP) is to provide meaningful opportunities for Public Housing and Section 8 residents to receive job readiness training, soft and life skill development, post-secondary education, GED/ABE/ESL, job search assistance and resume preparation. By connecting residents with Metro-area employers REEP seeks to provide employment opportunities that lead to economic self-sufficiency.

Snapshot of Service Coordination	The Impact (households served)
Job Placement	0

Job Readiness Training/Referral and Job Fair	0
Direct Employment Leads/Flyers	2
Post-Secondary Education (Certificate Programs/2/4 year University)	0
Job and Life Skill Development	4

**Community Partnerships:**

**Pat Nitsch- Nitsch Insurance- 308-325-2523**  
**Always At Home-Arthur Boults 402-739-5214**  
**Novel Care-Yolanda Harris-402-517-5617**  
**United Health care- Sara Hughs-402-445-5729**  
**Creighton REACH Program- Mark Patten- 402-968-8061**  
**Methodist Hospital Students- Andrea Peak- 402-671-3283**  
**Goodwill- Patty Rast/Nicole Bolden 402-573-4725**  
**Charles Drew- Allison Sothan- 531-867-7198**  
**Arch Well- Benjamin Frakes- 531-210-8540**

**Flyers for August**

**Always At Home- Supportive Living LLC**  
**Nitsch Insurance**  
**Novel Care**  
**United Health care**  
**Charles Drew**  
**Methodist-Flu Shots**

***How We Impact OHA and the Community?***

**ACHIEVEMENTS:**

- Nitsch Insurance visited four of our resident towers in the month of September. (Crown, Underwood, Jackson and Benson). Ms. Pat Nitsch seen around forty residents and talked with them about Medicaid and Medicare changes that are about to happen in the upcoming months. Open enrolment was a big part of the meeting, Ms. Nitsch currently is

working to update and resubmit benefit packages in the month of September for new and current participants.

- **Creighton University REACH program-** In the month of September OHA continues to partner with Creighton University to assist and help empower residents to be more active in their communities. On September the 30<sup>th</sup> the four community health volunteers were transported to the Crown Tower to do a community study on fifteen residents at that location. This research was part of the requirements of the community study program. This partnership will continue for the upcoming months and will compensate all participants for all their case studies.
  
- Always At Home- Supportive Living LLC-Has been partnering with OHA to provide companionship services for Elderly residents at our towers. This service is used to lighten the load for daily routines so that senior residents can be more self-sufficient. In Evans and Crown residents the Month of Sept Always at Home, did a movie night for seniors at their location downtown. Thirty-seven residents were in attendance, and they transported all of them to the location and then back home. OHA continues to work with Always at home to meet the needs of our senior residents.
  
- Nebraska Methodist College students- On September the 30<sup>th</sup> from 12pm to 3 pm at Jackson Tower, Flu shots were administered to 30 residents for free. This is a service that will be offered again in the coming months to all the tower locations to ensure that residents have the opportunity before the flu season.
  
- United health care, Ms. Sara Hughes has been visiting all the tower locations giving out information about changes and benefits for our senior population. United health care will continue to partner with OHA to inform and update clients on current policies and procedures. In the month of September United Health care serviced 5 OHA Towers (Underwood, Crown, Benson Park North, Park South and Evans) having health events and serviced over 150 resident's total.
  
- Novel Care- Home health care services- Provides professional and paraprofessional healthcare services to patients at the place where they are most comfortable, their homes. This company assists with companion services, Light housekeeping, Transportation, personal care and has a nurse on staff to assist with medical questions.

They are Medicare and Medicaid certified and part of a network of multiple private insurance companies. In the month of September Novel care visited Crown, Underwood and Evans towers. They gave out information and talked to several residents about the services they provide. They spoke to about 60 residents in total.

#### Upcoming Tower events and partnerships

- Creighton Reach Program (CHAs)- continued research
- Nebraska methodist College- Flu Shots- Ms. Andrea Peak
- Mental health services with Charles Drew and Community Alliance
- More Resource event at other Residents Towers
- Open enrolment for all health Insurance and health care providers
- Goodwill Omaha Training Events
  
- Case Management
  - Home visits
  - Needs assessments



## 6.11. Legal

# Memorandum



To: OHA Board of Commissioners  
 From: Brian Hansen, General Counsel  
 Date: November 7, 2024  
 Re: Legal Matters

<i>Select Contracting v. OHA</i>	Breach of contract	08/18/23 P Complaint 11/12/23 OHA Answer filed 01/16/24 Proposed Scheduling Order filed Discovery in process	Douglas County District Court	PENDING
<i>Henry Lee, Hasani Lee, Toni Wiggins v. OHA</i> CI24-1768	Misc civil complaint	03/5/24 P Complaint filed 3/19/24 Amended Complaint filed 4/15/24 OHA Motions filed 07/1/24 Hearing on OHA's Motions 7/31/24 OHA Answer & Scheduling Filed 11/06/24 Case Dismissed	Douglas County District Court	RESOLVED
<i>Hasani Lee and Toni Wiggins v. OHA</i> CI24-2225	Misc civil complaint	3/21/24 P Complaint filed 8/27/24 Hearing on OHA's Motions Scheduling Order in process 10/6/24 Case reinstated against OHA	Douglas County District Court	PENDING
<i>Hasani Lee and Toni Wiggins v. OHA</i> CI24-3481	Misc civil complaint	05/3/24 P Complaint filed 05/6/24 OHA served 06/4/24 OHA answer filed 6/12/24 Amended Complaint filed 8/27/24 Hearing on OHA's Motions 10/29/24 Answered filed	Douglas County District Court	PENDING
<i>Cribbs v. OHA</i> CI23-10202	Negligence et al.	12/29/23 P Complaints filed 04/25/24 OHA answer filed 05/24/24 Proposed Scheduling Order filed Discovery in process	Douglas County District Court	PENDING
<i>Sherman Wells v. OHA, et al.</i>	Misc. civil complaint	05/15/24 Complaint filed 06/21/24 OHA answer filed 09/16/24 Notice of hearing 10/15/24 Notice to Dismiss filed, waiting appeal period	Douglas County District Court	PENDING
<i>Bush, et al. v. OHA</i>	Civil Rights	06/27/24 Complaint filed 08/28/24 Plaintiff settlement demand	US District Court, NE	PENDING

## TENANT & PROGRAM PARTICIPANT CLAIMS

CASE	CLAIM	ACTIONS/FILINGS	FORUM	RESOLVED?
<i>Calloway v. OHA</i>	Misc. civil complaint	08/13/24 Intent to Sue Letter		PENDING
<i>Calloway v. OHA</i>	Misc. civil complaint	6/14/24 P Complaint filed 7/19/24 Motion to Dismiss filed 8/13/24 Dismissed with Prejudice	Douglas District Court	RESOLVED
<i>Booth v. OHA</i>	Removed to County court	09/09/22 T filed small claim 09/30/22 OHA filed answer 04/10/24 Trial held	Douglas County Court	RESOLVED



08/24 Totals	11	3	2	3	0	0	19
07/24 Totals	0	0	0	0	0	0	0
06/24 Totals	2	4	0	10	6	0	22
05/24 Totals	11	5	2	15	9	1	43
04/24 Totals	4	1	1	2	0	0	8
03/24 Totals	1	3	1	1	0	0	6
02/24 Totals	0	0	0	0	0	0	0
01/24 Totals	0	0	1	0	0	0	1
2023 Totals	107	191	40	74	0	2	414

7. NEW BUSINESS
8. EXECUTIVE SESSION
9. ADJOURNMENT