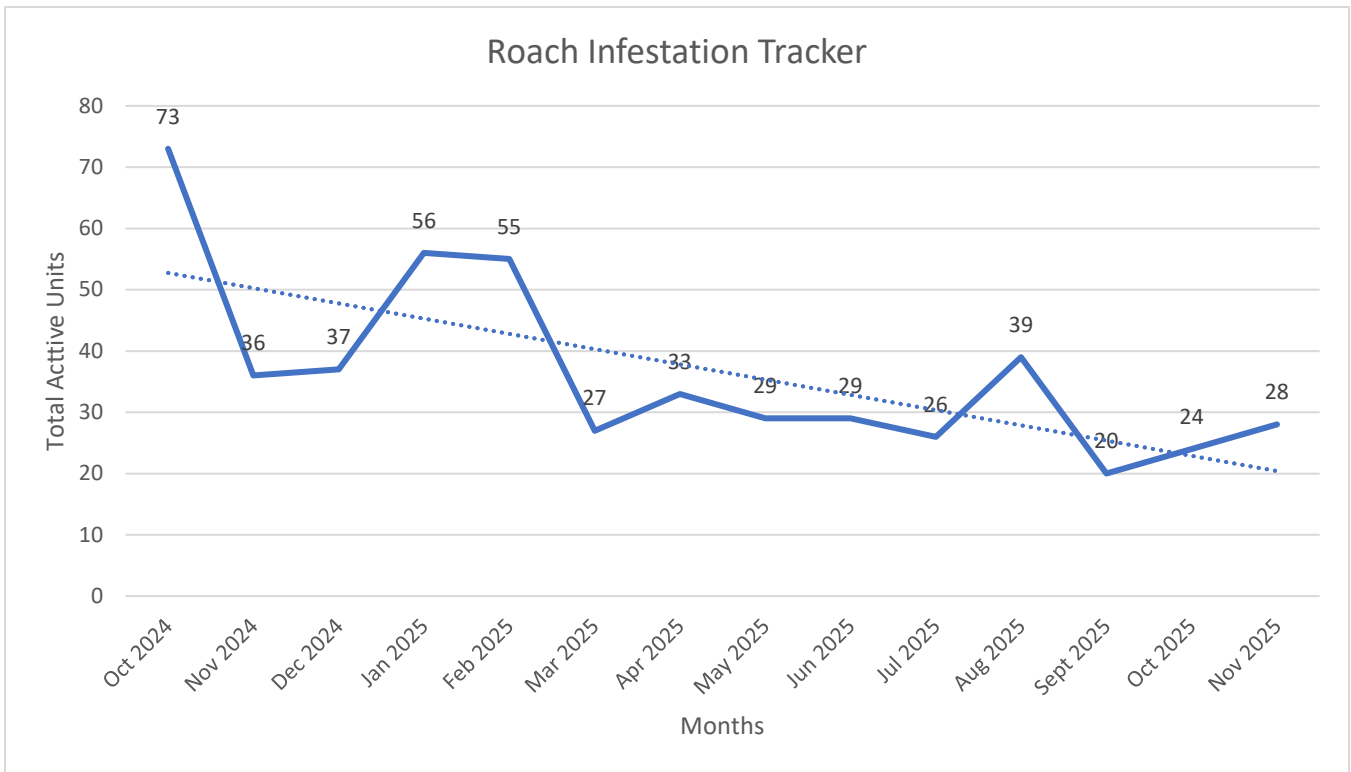
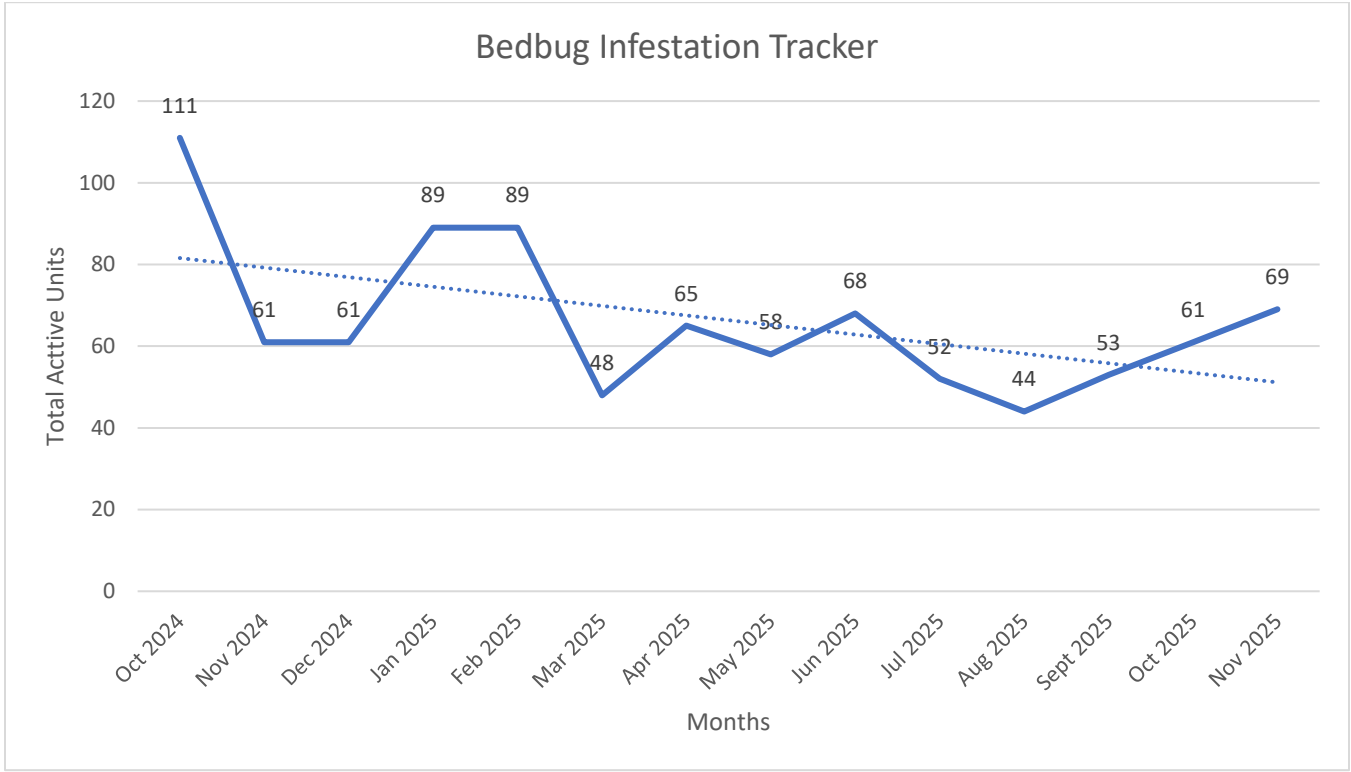


OHA Regular Meeting of the Board of  
Commissioners  
Thursday, December 18, 2025 8:30 AM  
First Floor Boardroom  
1823 Harney Street  
Omaha, NE 68102

1. ANNOUNCEMENT OF OPEN MEETINGS ACT
2. ROLL CALL
3. PUBLIC COMMENTS
4. REPORT OF CHIEF EXECUTIVE OFFICER

# Pest Control Report - November 2025

## OHA Towers - Total Units 1406



5. ACTION ITEMS

5.1. CONSENT AGENDA ITEMS FOR CONSIDERATION

5.1.1. Minutes of Previous Regular Board Meeting (November 13, 2025)

**OMAHA HOUSING AUTHORITY**  
**BOARD OF COMMISSIONERS REGULAR MEETING MINUTES**  
**Omaha Housing Authority Central Office | 1823 Harney Street | Omaha, NE 68102**  
**November 13, 2025 | 8:30 a.m.**

**STAFF PRESENT:** Joanie Balk, Ashley Hatheway, Susan Gilroy, Brian Hansen, Latina Jackson, Sal Issaka, Shannon Mahnke, Angela Finke, Michelle Therkildsen, Philisa Smith, Sarah Nothorn, Charles Karl, Joy Kayode

*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  
Keenya Barnes-Heyward  
Christine Johnson  
Abdi Hussein

Commissioners Absent:

Jennifer Taylor

**3. PUBLIC COMMENTS:**

Chair Levy questioned if there were any public comments. Ryan from Gretna discussed the Urban Affairs committee hearing on LR222 – Interim study to investigate the prevalence of bed bugs in public housing located within cities of the metropolitan class. Ryan asked for a letter that was submitted from Omaha Housing Authority to the committee. Ms. Balk provided Ryan with a copy of the letter.

**4. AUDIT REPORT**

Ms. Hatheway introduced Mr. Putnam, of Clifton, Larson, Allen. Ms. Hatheway discussed historical cleanup efforts, and Mr. Putnam presented the 2024 audit report.

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

Ms. Balk noted the pest and complaint reports had been uploaded for the board’s review and discussed the Urban Affairs committee hearing on LR222. Ms. Balk discussed the final phase of the CNI North redevelopment.

**6. ACTION ITEMS**

**6.1. CONSENT AGENDA ITEMS FOR CONSIDERATION**

**6.1.1. Minutes of Previous Regular Board Meeting (October 2, 2025)**

**6.1.2. Minutes of Previous Special Board Meeting (October 22, 2025)**

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

- 6.1.3.1. Resolution 2025-106 OHA Past Due Write Offs
- 6.1.3.2. Resolution 2025-107 Procurement Policy Updates
- 6.1.3.3. Resolution 2025-108 Jackson Tower Plumbing Stack Contract Renewal
- 6.1.3.4. Resolution 2025-109 Inteconnex Contract
- 6.1.3.5. Resolution 2025-110 Custodial Services, Contract Renewal

**MOTION** by Commissioner Johnson, seconded by Commissioner Taylor, to approve the Consent Agenda.

Motion passed. Aye-6, Nay-0

- Commissioner Barnes-Heyward – Aye
- Commissioner Dougherty – Aye
- Commissioner Veland – Aye
- Commissioner Hussein – Aye
- Commissioner Levy – Aye
- Commissioner Johnson – Aye

## **6.2. ADDITIONAL AGENDA ITEMS FOR CONSIDERATION**

### **6.2.1. Resolution 2025-111 Pine Tower Closing**

Mr. Hansen explained this resolution is to authorize the closing for the Pine Tower Rental Assistance Demonstration (RAD) Program conversion.

**MOTION** by Commissioner Veland, seconded by Commissioner Johnson, to approve Resolution 2025-111 Pine Tower Closing

Motion passed. Aye-6, Nay-0

- Commissioner Barnes-Heyward – Aye
- Commissioner Dougherty – Aye
- Commissioner Veland – Aye
- Commissioner Hussein – Aye
- Commissioner Levy – Aye
- Commissioner Johnson – Aye

### **6.2.2. Resolution 2025-112 Bond Issuance, Pine Tower**

Mr. Hansen explained that this resolution is to authorize the issuance and delivery of bonds pertaining to Pine Tower. Mr. Hansen explained that this is a source of revenue for OHA.

**MOTION** by Commissioner Dougherty, seconded by Commissioner Veland, to approve Resolution 2025-112 Bond Issuance, Pine Tower.

Motion passed. Aye-6, Nay-0

- Commissioner Barnes-Heyward – Aye
- Commissioner Dougherty – Aye
- Commissioner Veland – Aye
- Commissioner Hussein – Aye

Commissioner Levy – Aye  
Commissioner Johnson – Aye

**6.2.3. Resolution 2025-113 Sprint Lease Amendment for Highland Tower**

Mr. Hansen explained this resolution is to amend the lease agreement for Highland Tower to extend the term of the lease and further define the rental amount.

**MOTION** by Commissioner Johnson, seconded by Commissioner Dougherty, to approve Resolution 2025-113 Sprint Lease Amendment for Highland Tower

Motion passed. Aye-6, Nay-0

Commissioner Barnes-Heyward – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Hussein – Aye  
Commissioner Levy – Aye  
Commissioner Johnson – Aye

**6.2.4. Resolution 2025-114 Maintenance Facility Renovation Contract**

Mr. Karl explained that due to changing logistical and staffing needs, and after due consideration of various options, OHA has elected to make improvements to its primary existing maintenance shop located in north Omaha. Mr. Karl noted this project is contingent upon HUD’s approval of the conversion of the maintenance facility to public housing.

**MOTION** by Commissioner Dougherty, seconded by Commissioner Johnson, to approve Resolution 2025-114 Maintenance Facility Renovation Contract

Motion passed. Aye-6, Nay-0

Commissioner Barnes-Heyward – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Hussein – Aye  
Commissioner Levy – Aye  
Commissioner Johnson – Aye

**6.2.5. Resolution 2025-115 Cancel Jan 2026, Move Feb & Mar 2026 Board Meetings**

Ms. Balk explained this resolution is to cancel the January 1, 2026 meeting and move the February 5, 2026 meeting to January 29, 2026 and the March 5, 2026 meeting to February 26, 2026.

**MOTION** by Commissioner Johnson, seconded by Commissioner Dougherty, to approve Resolution 2025-115 Cancel Jan 2026, Move Feb & Mar 2026 Board Meetings

Motion passed. Aye-6, Nay-0

Commissioner Barnes-Heyward – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Hussein – Aye  
Commissioner Levy – Aye  
Commissioner Johnson – Aye

**7. 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**
- **Development**
- **Procurement/Contracting/Capital Budget**
- **Human Resources**
- **Family and Community Services**
- **Legal**
- **Quality Improvement**

**8. NEW BUSINESS:**

There was no new business.

Chair Levy questioned if there was a need for executive session.

**MOTION** by Commissioner Dougherty, seconded by Commissioner Johnson, to move into executive session for legal and personnel matters at 9:15 a.m.

Motion passed. Aye-6, Nay-0

Commissioner Barnes-Heyward – Aye  
Commissioner Dougherty – Aye  
Commissioner Veland – Aye  
Commissioner Hussein – Aye  
Commissioner Levy – Aye  
Commissioner Johnson – Aye

**9. EXECUTIVE SESSION:**

**MOTION** by Commissioner Veland, seconded by Commissioner Taylor, to move out of executive session at 9:47 a.m.

Motion passed. Aye-6, Nay-0

Commissioner Barnes-Heyward – Aye

Commissioner Dougherty – Aye

Commissioner Veland – Aye

Commissioner Hussein – Aye

Commissioner Levy – Aye

Commissioner Johnson – Aye

#### **10. ADJOURNMENT:**

**MOTION** by Commissioner Taylor seconded by Commissioner Dougherty to adjourn the meeting at 9:48 a.m.

Motion passed. Aye-6, Nay-0

Commissioner Barnes-Heyward – Aye

Commissioner Dougherty – Aye

Commissioner Veland – Aye

Commissioner Hussein – Aye

Commissioner Levy – Aye

Commissioner Johnson – Aye

5.1.2. Finance/Procurement/Operations Committee Resolutions

5.1.2.1. Resolution 2025-116 OHA Past Due Write-Offs

**RESOLUTION No 2025-116**  
**AUTHORIZATION TO CHARGE OFF**  
**VACATED TENANT ACCOUNT RECEIVABLES**

**WHEREAS** a list of Charge Off for Vacated Tenant Account Receivables as of November 30, 2025, 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 \$35,718.60 which represents 17 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.

---

David Levy, Chair  
OHA Board of Commissioners

**ATTEST**

I, Joanie Balk, 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 December 18, 2025.

---

Joanie Balk, Secretary  
Housing Authority of the City of Omaha

# Write off Report 12/01/20025

Property/Past Resident	Late Fees	Legal Fees	Cleaning/Hauling/Maintenance	misc	NSF Fee	Pet Rent	Pet Deposits	rent	Grand Total	Explanation (if > \$1200)
<b>Crown 11</b>			\$ 417.00						\$ 417.00	
<b>t0069676</b>			\$ 417.00						\$ 417.00	
2025			\$ 417.00						\$ 417.00	
<b>Ernie Chambers</b>	\$ 105.00		\$ 544.35			\$ 40.00	\$ 34.00	\$ 1,798.00	\$ 2,521.35	
<b>t0063430</b>	\$ 70.00		\$ 65.00			\$ 40.00	\$ 34.00	\$ 1,798.00	\$ 2,007.00	3 months rent
2025	\$ 70.00		\$ 65.00			\$ 40.00	\$ 34.00	\$ 1,798.00	\$ 2,007.00	
<b>t0095620</b>	\$ 35.00		\$ 479.35						\$ 514.35	
2025	\$ 35.00		\$ 479.35						\$ 514.35	
<b>Keystone CrownCreek</b>			\$ 82.00						\$ 82.00	
<b>t0053962</b>			\$ 82.00						\$ 82.00	
2025			\$ 82.00						\$ 82.00	
<b>Benson Tower</b>			\$ 474.00					\$ 6,294.00	\$ 6,768.00	
<b>t0038064</b>								\$ 6,294.00	\$ 6,294.00	13 months rent
2025								\$ 6,294.00	\$ 6,294.00	
<b>t0066352</b>			\$ 474.00						\$ 474.00	
2025			\$ 474.00						\$ 474.00	
<b>Evans Tower</b>				\$ 37.00					\$ 37.00	
<b>t0093149</b>				\$ 37.00					\$ 37.00	
2025				\$ 37.00					\$ 37.00	
<b>Highland Tower</b>	\$ 60.00	\$ 135.00	\$ 2,679.00		\$ 25.00			\$ 1,073.00	\$ 3,972.00	
<b>t0046293</b>	\$ 60.00	\$ 135.00	\$ 2,679.00		\$ 25.00			\$ 1,073.00	\$ 3,972.00	4 months rent, legal fees, removal of personal property, cleaning, and storage fees
2025	\$ 60.00	\$ 135.00	\$ 2,679.00		\$ 25.00			\$ 1,073.00	\$ 3,972.00	
<b>KayJay Tower</b>	\$ 35.00	\$ 600.00	\$ 700.00					\$ 2,918.00	\$ 4,253.00	
<b>t0065199</b>	\$ 35.00	\$ 600.00	\$ 700.00					\$ 2,918.00	\$ 4,253.00	8 months rent, legal fees, removal of personal property, and cleaning fees
2025	\$ 35.00	\$ 600.00	\$ 700.00					\$ 2,918.00	\$ 4,253.00	
<b>ParkVilla</b>	\$ 35.00		\$ 1,180.00					\$ 61.00	\$ 1,276.00	

										2 months rent, damages, trash and personal property removal, and storage fees
<b>q0074799</b>	<b>\$ 35.00</b>		<b>\$ 1,180.00</b>					<b>\$ 61.00</b>	<b>\$ 1,276.00</b>	
2025	\$ 35.00		\$ 1,180.00					\$ 61.00	\$ 1,276.00	
<b>Park South Tower</b>			<b>\$ 589.00</b>						<b>\$ 589.00</b>	
<b>t0063928</b>			<b>\$ 589.00</b>						<b>\$ 589.00</b>	
2025			\$ 589.00						\$ 589.00	
<b>Scattered Site North East</b>	<b>\$ 175.00</b>		<b>\$ 3,648.30</b>					<b>\$ 6,158.00</b>	<b>\$ 9,981.30</b>	
<b>q0058984</b>								<b>\$ 434.00</b>	<b>\$ 434.00</b>	
2025								\$ 434.00	\$ 434.00	
<b>q0076159</b>			<b>\$ 1,339.00</b>						<b>\$ 1,339.00</b>	damages, personal property and trash removal, cleaning
2025			\$ 1,339.00						\$ 1,339.00	
<b>t0064461</b>	<b>\$ 175.00</b>		<b>\$ 2,309.30</b>					<b>\$ 5,572.00</b>	<b>\$ 8,056.30</b>	5 months rent, garage door replacement, fence damage, personal property and trash removal
2025	\$ 175.00		\$ 2,309.30					\$ 5,572.00	\$ 8,056.30	
<b>y0055633</b>								<b>\$ 152.00</b>	<b>\$ 152.00</b>	
2025								\$ 152.00	\$ 152.00	
<b>Southside Terrace Townhomes</b>								<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>	
<b>x0064058</b>								<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>	4 months rent
2024								\$ 5,000.00	\$ 5,000.00	
<b>Villas</b>			<b>\$ 821.95</b>						<b>\$ 821.95</b>	
<b>t0077255</b>			<b>\$ 821.95</b>						<b>\$ 821.95</b>	
2025			\$ 821.95						\$ 821.95	
<b>Grand Total</b>	<b>\$ 410.00</b>	<b>\$ 735.00</b>	<b>\$ 11,135.60</b>	<b>\$ 37.00</b>	<b>\$ 25.00</b>	<b>\$ 40.00</b>	<b>\$ 34.00</b>	<b>\$ 23,302.00</b>	<b>\$ 35,718.60</b>	

5.1.2.2. Resolution 2025-117 FY2024 Audit

**RESOLUTION NO. 2025 – 117**  
**FY 2024 AUDIT REPORTS**

**WHEREAS**, HUD regulations require a third-party audit of OHA’s financial reports annually;

**WHEREAS**, OHA contracted with Clifton Larson Allen, LLP to perform the audit of OHA’s consolidated financial reports for FY 2024;

**WHEREAS**, Clifton Larson Allen, LLP completed its audit of OHA’s FY 2024 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 Clifton Larson Allen, LLP audit of OHA’s FY 2024 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 Clifton Larson Allen, LLP audit of OHA’s FY 2024 financial reports.

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

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2024**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
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YEAR ENDED DECEMBER 31, 2024**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### *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, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the accompanying table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of December 31, 2024, and the changes in financial position and 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 opinions.

#### *Emphasis of Matter*

As discussed in Note 2 to the financial statements, there was a correction of an error for multiple account balances that resulted in a restatement to beginning net position for the year ended December 31, 2024. Our opinion is not modified with respect to this matter.

***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.

**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.

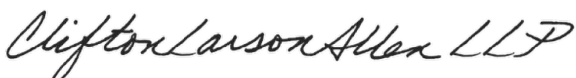
**Supplementary Information**

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, 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 the Financial Data Schedules (collectively, the supplementary information) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is 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 29, 2025 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.

**CliftonLarsonAllen LLP**



Des Moines, Iowa  
September 29, 2025

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

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, 2024**

**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.

PIH Family Self Sufficiency Program

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

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

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.

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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

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 fiscal year 2023 (as restated) were \$84,759,161 and for fiscal year 2024 the amount was \$76,512,664. This represents an overall net decrease of \$8,246,497 or 10%.

**Cash and Cash Equivalents** decreased from \$13,100,201 in fiscal year 2023 to \$10,743,670 in fiscal year 2024, or by \$2,356,531 and 18%. The decrease is due to timing of receiving and spending of HUD funding.

**Other Current Assets** decreased from \$2,110,078 in fiscal year 2023 to \$1,327,575 in fiscal year 2024, or by \$782,503 and 37%. The decrease is due to allowing for old and uncollectible receivables.

**Capital Assets, Net** decreased from \$66,846,582 in fiscal year 2023 (as restated) to \$62,011,932 in fiscal year 2024, or by \$4,834,650 and 7%. The decrease is the net amount of depreciation expense in fiscal year 2024 of \$8,488,550 and capital asset additions of \$3,653,900.

**Current Liabilities** increased from \$2,544,040 in fiscal year 2023 to \$2,815,693 in fiscal year 2024, or by \$271,653 and 11%. The increase is primarily due to the timing of invoices and increased accrued liabilities.

**Deferred Inflows of Resources** decreased from \$2,241,157 in fiscal year 2023 to \$1,966,653 in fiscal year 2024, or by \$274,504 and 12%. This is primarily due to the expiration of certain leases in 2024.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

**Analysis of Entity-Wide Assets and Liabilities (Statement of Net Position)**

	2024	As Restated 2023	Net Change	Percent Variance
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 10,743,670	\$ 13,100,201	\$ (2,356,531)	-18%
Other Current Assets	1,327,575	2,110,078	(782,503)	-37%
Other Noncurrent Assets	2,429,487	2,702,300	(272,813)	-10%
Capital Assets, Net	<u>62,011,932</u>	<u>66,846,582</u>	<u>(4,834,650)</u>	-7%
Total Assets	<u>\$ 76,512,664</u>	<u>\$ 84,759,161</u>	<u>\$ (8,246,497)</u>	-10%
<b>LIABILITIES</b>				
Current Liabilities	\$ 2,815,693	\$ 2,544,040	\$ 271,653	11%
Noncurrent Liabilities	3,293,282	3,175,031	118,251	4%
Deferred Inflow of Resources	<u>1,966,653</u>	<u>2,241,157</u>	<u>(274,504)</u>	-12%
Total Liabilities and Deferred Inflows	8,075,627	7,960,228	115,399	1%
<b>NET POSITION</b>				
Net Investment in Capital Assets	57,662,411	64,555,685	(6,893,274)	-11%
Restricted Net Position	4,688,765	4,429,543	259,222	6%
Unrestricted Net Position	<u>6,085,861</u>	<u>7,813,705</u>	<u>(1,727,844)</u>	-22%
Total Net Position	<u>68,437,037</u>	<u>76,798,933</u>	<u>(8,361,896)</u>	-11%
Total Liabilities and Net Position	<u>\$ 76,512,664</u>	<u>\$ 84,759,161</u>	<u>\$ (8,246,497)</u>	-10%

**Analysis of Capital Asset Activity**

	2024	As Restated 2023	Net Change	Percent Variance
Land	\$ 8,299,144	\$ 8,299,144	\$ -	0%
Buildings and Leasehold Improvements	208,011,219	206,357,408	1,653,811	1%
Furniture, Equipment, and Machinery	8,651,017	7,741,759	909,258	12%
Construction in Progress	<u>2,169,833</u>	<u>1,099,142</u>	<u>1,070,691</u>	97%
Total Capital Assets	227,131,213	223,497,453	3,633,760	2%
Less: Accumulated Depreciation	<u>(165,119,281)</u>	<u>(156,650,871)</u>	<u>(8,468,410)</u>	5%
Total Capital Assets, Net	<u>\$ 62,011,932</u>	<u>\$ 66,846,582</u>	<u>\$ (4,834,650)</u>	-7%

In fiscal year 2024, the Authority acquired capital assets in the amount of \$3,653,900 from outside vendors which in total, were offset by an annual depreciation increase of \$8,488,550, yielding a decrease in net capital assets of \$4,834,650 and 7%. There was a restatement of capital assets in fiscal year 2024 due to many capital assets being depreciated over incorrect useful lives. See Note 2 for restatement information.

Note 5 summarizes the activity of capital assets.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

**Analysis of Long-Term Debt**

The Authority's long-term debt at December 31, 2023 and 2024 amounted to \$2.34 million and \$2.29 million, respectively, a decrease of approximately 2%. 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 2024 were as follows:

Section 8 Housing Choice Vouchers (HCV)	\$ 45,786,519
Emergency Housing Vouchers	1,051,850
Public and Indian Housing (LIPH)	17,057,866
Public Housing Capital Fund (CFP)	8,368,425
Choice Neighborhood Implementation Grant	859,424
Mainstream Vouchers (MV)	856,912
HOME Investment Partnership Program	226,225
Resident Opportunities and Self-Sufficiency Program (ROSS)	209,647
PIH Family Self-Sufficiency Program	525,853
Lower Income HAP - Section 8 Moderate Rehabilitation	236,893
Component Unit Blended	1,676,192
Business Activities	769,768
COCC	7,312,648
Total Revenues	<u><u>\$ 84,938,222</u></u>

Total revenues for fiscal year 2023 were \$73,466,570 as compared to \$84,938,222 of total revenues for fiscal year 2024. The majority of the increase was related to the Authority receiving more funding from HUD for federal programs.

**Analysis of Entity-Wide Expenses**

	2024	2023	Net Change	Percent Variance
Administrative	\$ 12,370,770	\$ 11,609,969	\$ 760,801	7%
Tenant Services	833,986	710,395	123,591	17%
Utilities	3,144,977	3,400,492	(255,515)	-8%
Maintenance	11,119,601	12,469,204	(1,349,603)	-11%
Protective Services	601,503	717,730	(116,227)	-16%
Insurance and General Expense	3,834,974	2,374,344	1,460,630	62%
Housing Assistance Payments	45,332,800	39,724,615	5,608,185	14%
Depreciation Expense	8,488,550	3,149,000	5,339,550	170%
Total Expenses	<u><u>\$ 85,727,161</u></u>	<u><u>\$ 74,155,749</u></u>	<u><u>\$ 11,571,412</u></u>	<u><u>16%</u></u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2024**

**Administrative** expenditures for fiscal year 2023 were \$11,609,969 as compared to \$12,370,770 in fiscal year 2024. This represents an increase of \$760,801 and 7%. This is primarily due to an increase in employee headcount and the rising prices of operating costs in the current year.

**Maintenance** expenditures for fiscal year 2024 were \$11,119,601 as compared to \$12,469,204 in fiscal year 2023, a decrease of \$1,349,603 and 11%. This is primarily due to the Authority having less repairs on properties in the current year.

**Insurance and General** expenditures for fiscal year 2024 were \$3,834,974 as compared to \$2,374,344 in fiscal year 2023, an increase of \$1,460,630 and 62%. This is primarily due to the Authority allowing for and writing off uncollectible accounts receivable through bad debt expense in fiscal year 2024.

**Housing assistance payments** for fiscal year 2024 were \$45,332,800 as compared to \$39,724,615 in fiscal year 2023, an increase of \$5,608,185 and 14%. This is primarily due to an increase in vouchers issued and an increase in the average HAP payment paid to landlords during fiscal year 2024.

**Depreciation expense** for fiscal year 2024 was \$8,488,550 as compared to \$3,149,000 in fiscal year 2023, an increase of \$5,339,550 and 170%. This increase is a direct result of the restatement of capital assets in fiscal year 2024 due to capital assets being depreciated using incorrect useful lives. See Note 2 for more information.

### **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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2024**

**ASSETS**

**CURRENT ASSETS**

Cash - Unrestricted	\$ 4,576,930
Cash - Restricted	5,455,878
Tenant Security Deposits	710,862
Accounts Receivables, Net	796,451
Lease Receivable, Current	190,015
Prepaid Expenses	341,109
Total Current Assets	12,071,245

**NONCURRENT ASSETS**

Lease Receivable, Noncurrent	2,427,645
Other Assets	1,842
Capital Assets, Net	62,011,932
Total Noncurrent Assets	64,441,419

Total Assets	\$ 76,512,664
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**LIABILITIES, DEFERRED INFLOWS OF RESOURCES  
AND NET POSITION**

**CURRENT LIABILITIES**

Accounts Payable	\$ 916,157
Accrued Expenses	335,257
Tenant Security Deposits	710,862
Unearned Revenue	554,892
Notes Payable, Current	50,727
Other Current Liabilities	95,116
Accrued Compensated Absences, Current	152,682
Total Current Liabilities	2,815,693

**NONCURRENT LIABILITIES**

Accrued Compensated Absences, Noncurrent	459,406
Notes Payable, Noncurrent	2,241,053
Other Noncurrent Liabilities	592,823
Total Noncurrent Liabilities	3,293,282

Total Liabilities	6,108,974
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**DEFERRED INFLOWS OF RESOURCES - CELL TOWER LEASES**

1,966,653

**NET POSITION**

Net Investment in Capital Assets	57,662,411
Restricted	4,688,765
Unrestricted	6,085,861
Total Net Position	68,437,037

Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 76,512,664
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See accompanying Notes to Financial Statements.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**YEAR ENDED DECEMBER 31, 2024**

**OPERATING REVENUES**

Tenant Revenue	\$ 8,493,516
HUD Operating Grants	63,481,535
Other Government Grants	1,068,083
Other Revenues	<u>1,376,797</u>
Total Operating Revenues	<u>74,419,931</u>

**OPERATING EXPENSES**

Administrative	12,370,770
Tenant Services	833,986
Utilities	3,144,977
Ordinary Repairs and Maintenance	11,119,601
Protective Services	601,503
Insurance	1,510,609
General Expenses	2,205,257
Housing Assistance Payments	45,332,800
Casualty Losses - Non Capitalized	119,108
Depreciation	<u>8,488,550</u>
Total Operating Expenses	<u>85,727,161</u>

**NET (LOSS) FROM OPERATIONS**

(11,307,230)

**NONOPERATING REVENUES (EXPENSES)**

Investment Income	251,750
Interest Expense	(72,204)
Gain on Sale of Capital Assets	<u>73,882</u>
Net Nonoperating Revenues	<u>253,428</u>

**NET (LOSS) BEFORE CAPITAL GRANTS**

(11,053,802)

**CAPITAL GRANTS**

2,691,906

**CHANGE IN NET POSITION**

(8,361,896)

Net Position - Beginning of Year, As Previously Reported

41,523,025

Correction of Errors (NOTE 2)

35,275,908

Net Position - Beginning of Year, As Restated

76,798,933

**NET POSITION - END OF YEAR**

\$ 68,437,037

See accompanying Notes to Financial Statements.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2024**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Collections from Tenants	\$ 6,629,821
HUD Operating Grants Received	63,875,437
Other Income Receipts	<u>2,252,447</u>
Total Receipts	<u>72,757,705</u>

Disbursements:

Payments to Employees for Wages and Benefits	(14,867,997)
Payments to Suppliers	(14,351,434)
Payments to Landlords	<u>(45,336,364)</u>
Total Disbursements	<u>(74,555,795)</u>

Net Cash Used by Operating Activities (1,798,090)

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Principal Payments on Long-Term Debt	(47,285)
Interest Paid on Long-Term Debt	(72,204)
Proceeds from Capital Grants	2,691,906
Purchase of Capital Assets	(3,653,900)
Proceeds from Sale of Capital Assets	73,882
Lease Receivable	<u>197,410</u>
Net Cash Used by Capital and Related Financing Activities	(810,191)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest Received on Leases	<u>251,750</u>
Net Cash Provided by Investing Activities	<u>251,750</u>

**NET DECREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH** (2,356,531)

Cash, Cash Equivalents, and Restricted Cash - Beginning of Year 13,100,201

**CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - END OF YEAR** \$ 10,743,670

**REPORTED AS:**

Cash - Unrestricted	\$ 4,576,930
Cash - Restricted	5,455,878
Tenant Security Deposits	<u>710,862</u>
Total Cash	<u><u>\$ 10,743,670</u></u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
STATEMENT OF CASH FLOWS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

**RECONCILIATION OF OPERATING LOSS TO NET CASH  
USED BY OPERATING ACTIVITIES**

Operating Loss	\$ (11,307,230)
Adjustments to Reconcile Operating Loss to Net Cash	
Used by Operating Activities:	
Depreciation	8,488,550
(Increase) Decrease in Assets:	
Accounts Receivable - HUD Other Projects	203,594
Accounts Receivable - Other Govt	190,308
Accounts Receivable - Miscellaneous	(71,294)
Accounts Receivable - Tenants	456,995
Prepaid Expenses	(196,200)
Increase (Decrease) in Liabilities:	
Accounts Payable	196,221
Accrued Salaries and Benefits	151,656
Accrued Compensated Absences	(260,398)
Unearned Revenue	(64,326)
Tenant Security Deposits	54,591
Other Current Liabilities	(218,166)
Accrued Liabilities - Other	(3,564)
Noncurrent Liabilities - Other	581,173
Net Cash Used by Operating Activities	\$ (1,798,090)

See accompanying Notes to Financial Statements.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**General Information**

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.

**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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Accounting/Financial Statement Presentation (Continued)**

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

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

**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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**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, 2024, 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**  
**DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
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**DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Description of 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.

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**  
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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Description of 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, 2024, 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.

**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. Actual results could differ significantly from these estimates.

**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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents (Continued)**

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.

**Restricted Assets**

Certain assets are classified as restricted assets in the accompanying statement of net position when constraints are placed on their use by external parties or law. The assets that are restricted include the following:

**Restricted Cash**

Restricted cash consists of bank accounts that have been established in order to ensure the availability of funds to pay family self-sufficiency program participants, to repay tenant security deposits, to pay housing assistance payments to landlords and reserve for replacements.

**Receivables**

Receivables consist of revenues earned during the fiscal year and not yet received. 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. Other receivables consist of tenant receivables, fraud recovery receivables for the housing assistance payments programs, and reimbursement receivables from various parties in the normal course of business.

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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**Prepaid Expenses**

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

**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.

**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.

**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 to 27.5 Years
Furniture and Equipment	5 to 15 Years
Site Improvements	7 to 27.5 Years

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

**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, 2024, no impairment losses were recognized.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
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**DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**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.

**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.

**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.

**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.

**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.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Unrestricted Net Position* – All other resources that do not meet the definition of "restricted" or "net investment in capital assets."

**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.

**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.

**Taxes**

The Authority is a unit of local government under Nebraska law and is exempt from real estate, sales and income taxes.

**Budgets and Budgetary Accounting**

The Authority adopts annual, appropriated operating budgets for all its programs received 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.

**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, 2024, rental revenue earned by the Authority under the aforementioned leases totaled \$8,493,516.

**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**  
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**NOTE 2 CORRECTION OF PRIOR PERIOD ERROR**

During fiscal year 2024, management of the Authority identified a material error in the calculation of depreciation expense in prior reporting periods. The error resulted in an overstatement of accumulated depreciation and a corresponding understatement of net position totaling \$34,538,198. The error was due to a misapplication of estimated useful lives in the capital asset system, which led to incorrect depreciation charges over multiple years. As only the current year is presented in these financial statements, prior period financial statements have not been restated. Instead, the correction has been recorded as an adjustment to the beginning net position for the year ended December 31, 2024. Management has implemented additional internal controls and procedures to ensure the accuracy of depreciation calculations and financial reporting going forward.

The Authority recorded additional corrections of errors for various account balances related to accounts receivables, other liabilities, notes receivables, long-term debt and other assets.

The impact of the corrections are summarized as follows as of December 31, 2024:

	<u>Amount</u>
Beginning Net Position, As Previously Reported	\$ 41,523,025
Correction of an Error - Capital Assets	34,538,198
Other Error Corrections	<u>737,710</u>
Beginning Net Position, As Restated	<u><u>\$ 76,798,933</u></u>

**NOTE 3 CASH, CASH EQUIVALENTS, AND RESTRICTED CASH**

As of December 31, 2024, the Authority had funds on deposit in checking, savings, and money market accounts. As of December 31, 2024, the carrying amount of the Authority's cash (on deposit) was \$10,743,670 and the bank balances were \$11,793,437. Cash and cash equivalents consist of the following:

Unrestricted	\$ 4,576,930
Tenant Security Deposits	710,862
Restricted	<u>5,455,878</u>
Total Cash, Cash Equivalents, and Restricted Cash	<u><u>\$ 10,743,670</u></u>

Of the bank balances, \$867,755 was covered by federal depository insurance, \$8,522,047 was covered by the Nebraska Single-Bank Pooled Collateral Program pursuant to Neb.Rev.Stat. Section 77-2398(2)(b)(ii) and \$2,403,635 was not collateralized as of December 31, 2024.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. As of December 31, 2024, the Authority's bank balances of \$2,403,635 was exposed to custodial credit risk.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 4 ACCOUNTS RECEIVABLE, NET**

Accounts receivable, net consists of the following at December 31, 2024:

Accounts Receivable - Tenants, Net	\$ 30,668
Accounts Receivable - Other Government	461,005
Accounts Receivable - Miscellaneous, Net	<u>304,778</u>
Net Accounts Receivable	<u><u>\$ 796,451</u></u>

Accounts Receivable - Tenants

Accounts receivable - tenants represents amounts due for tenant rents and other tenant charges. At December 31, 2024, the balance is shown net of an allowance for doubtful accounts of \$880,979.

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.

Accounts Receivable - Miscellaneous

Accounts receivable - miscellaneous consists of amounts owed from managed properties and other miscellaneous sources from normal ongoing operations. At December 31, 2024, the balance is shown net of an allowance for doubtful accounts of \$1,969,516.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 5 RESTRICTED DEPOSITS**

Restricted deposits consists of the following as of December 31, 2024:

Restricted for Modernization and Development	\$ 3,706,905
Operating Reserves	580,863
Section 8 Programs	192,490
Family Self Sufficiency Program Escrows	605,284
Homeownership Escrows	370,336
Tenant Security Deposits	710,862
Total Restricted Deposits	<u>\$ 6,166,740</u>

Restricted funds for modernization and development 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.

Section 8 programs represent funds that are restricted for voucher assistance.

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**  
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**NOTE 6 CAPITAL ASSETS, NET**

The following is a summary of changes in capital assets for the year ended December 31, 2024:

	As Restated January 1, 2024	Additions	Deletions	Transfers	December 31, 2024
<b>Capital Assets, Non-depreciable</b>					
Land	\$ 8,299,144	\$ -	\$ -	\$ -	\$ 8,299,144
Construction in Progress	1,099,142	1,097,436	-	(26,745)	2,169,833
Total Nondepreciable	<u>9,398,286</u>	<u>1,097,436</u>	<u>-</u>	<u>(26,745)</u>	<u>10,468,977</u>
<b>Capital Assets Being Depreciated:</b>					
Buildings	201,464,688	1,416,852	-	-	202,881,540
Leasehold Improvements	4,892,720	236,959	-	-	5,129,679
Furniture and Equipment	7,741,759	902,653	(20,140)	26,745	8,651,017
Total Depreciable	<u>214,099,167</u>	<u>2,556,464</u>	<u>(20,140)</u>	<u>26,745</u>	<u>216,662,236</u>
Total Capital Assets	223,497,453	3,653,900	(20,140)	-	227,131,213
Less: Accumulated Depreciation	<u>(156,650,871)</u>	<u>(8,488,550)</u>	<u>20,140</u>	<u>-</u>	<u>(165,119,281)</u>
Net Capital Assets	<u>\$ 66,846,582</u>	<u>\$ (4,834,650)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,011,932</u>

Depreciation expense for the year ended December 31, 2024, amounted to \$8,488,550. See Note 2 regarding restatement of prior year capital assets.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 7 NOTES RECEIVABLE**

The Authority has notes receivable (including accrued interest) related to the redevelopment of affordable housing units at December 31, 2024 in the amount of \$4,094,362. The notes receivable are shown net of an allowance for uncollectable amounts of \$4,094,362 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.	212,764
Total	4,094,362
Less: Allowance for Uncollectible Amounts	(4,094,362)
Total Notes Receivable, Net	\$ -

**NOTE 8 LEASES RECEIVABLE**

Leases receivables represent leases for which the Authority rents space to outside parties. Leases receivable are included in other assets on the statement of net position.

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 years from the commencement date, with an option to renew the lease for five additional five-year terms. As of December 31, 2024, the value of the lease receivable was \$594,314. 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, 2024, the Authority received principal payments of \$7,244 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$514,930. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$24,618 and \$23,874, respectively.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
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**NOTE 8 LEASES RECEIVABLE (CONTINUED)**

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 years from the commencement date, with an option to renew the lease for five additional five-year terms. As of December 31, 2024, the value of the lease receivable was \$584,363. 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, 2024, the Authority received principal payments of \$9,931 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$493,529. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$24,676 and \$23,618, 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 years from the commencement date, with an option to renew the lease for one additional five-year term. As of December 31, 2024, the value of the lease receivable was \$64,692. 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, 2024, the Authority received principal payments of \$23,304 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$53,329. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$20,643 and \$3,096, 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 Crown Tower. The term of the lease was for five years from the commencement date, with an option to renew the lease for one additional five-year term. As of December 31, 2024, the value of the lease receivable was \$64,692. 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, 2024, the Authority received principal payments of \$23,304 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$53,329. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$20,643 and \$3,096, 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 years from the commencement date, with an option to renew the lease for four additional five-year terms. As of December 31, 2024, the value of the lease receivable was \$384,419. 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, 2024, the Authority received principal payments of \$6,482 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$287,236. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$16,336 and \$15,508, respectively.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
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**NOTE 8 LEASES RECEIVABLE (CONTINUED)**

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 years from the commencement date, with an option to renew the lease for four additional five-year terms. As of December 31, 2024, the value of the lease receivable was \$153,833. 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 15 years, increasing to \$2,156 for the next five years and finally increasing to \$2,604 for the remaining five years. For the year ended December 31, 2024, the Authority received principal payments of \$13,768 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$76,493. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$14,343 and \$6,700, 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 years from the commencement date, with an option to renew the lease for four additional five-year terms. As of December 31, 2024, the value of the lease receivable was \$177,243. 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 years, increasing to \$2,040 for the next five years and finally increasing to \$2,448 for the remaining 15 years. For the year ended December 31, 2024, the Authority received principal payments of \$21,810 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$112,054. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$16,201 and \$7,565, respectively.

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 25 years from the commencement date. As of December 31, 2024, the value of the lease receivable was \$81,944. 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 15 years which was increased to \$1,806 during year 11, increasing to \$2,256 for the next five years and finally increasing to \$2,604 for the remaining five years. For the year ended December 31, 2024, the Authority received principal payments of \$28,548 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$39,130. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$14,674 and \$3,900, respectively.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
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**NOTE 8 LEASES RECEIVABLE (CONTINUED)**

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 years from the commencement date, with an option to renew the lease for four additional five-year terms. As of December 31, 2024, the value of the lease receivable was \$333,066. 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, 2024, the Authority received principal payments of \$12,653 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$223,219. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$16,637 and \$13,602, 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 years from the commencement date, with an option to renew the lease for four additional five-year terms. As of December 31, 2024, the value of the lease receivable was \$179,094. 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 years, increasing by 10% every five years, increasing to \$2,040 for the next five years and finally increasing to \$2,448 for the remaining 15 years. For the year ended December 31, 2024, the Authority received principal payments of \$21,738 on the lease. The implicit interest rate on the lease was 4%. The value of the deferred inflows of resources as of December 31, 2024 was \$113,404. For the year ended December 31, 2024, the Authority recognized lease revenue and interest income on the lease in the amounts of \$16,201 and \$7,638, respectively.

Total Lease Receivable	\$ 2,617,660
Less: Current Portion	(190,015)
Lease Receivable, Net of Current Portion	\$ 2,427,645

**NOTE 9 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:

Years of Service	Number of Days
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 35 days into the subsequent year. Employees accrue sick days at the rate of eight hours per month. Upon termination, employees with 13 to 17 years of service will be paid 25% of sick time to a maximum of 240 hours. At 18 years of service or upon death, employees will be paid 50% of sick time to a maximum of 240 hours.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 9 COMPENSATED ABSENCES (CONTINUED)**

Compensated absences activity for the year ended December 31, 2024 consisted of the following:

Beginning Compensated Absences	\$	719,793
Compensated Absences Earned		186,117
Compensated Absences Redeemed		<u>(293,823)</u>
Ending Compensated Absences		612,087
Less: Current Portion		<u>(152,682)</u>
Compensated Absences, Noncurrent	\$	<u><u>459,406</u></u>

The Authority evaluated compensated absences for GASB 101, *Compensated Absences*, and the impact on the financial statements was immaterial.

**NOTE 10 LONG-TERM DEBT**

Long-term debt consisted of the following as of December 31, 2024:

<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 noninterest 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 1 1% per annum with monthly payments of \$1,287, maturing in December 2047.	400,000
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 noninterest bearing. The loan has monthly payments of \$833 which began in January 2021 and will mature on December 1, 2050.	300,000

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 10 LONG-TERM DEBT (CONTINUED)**

<u>Description (Continued)</u>	<u>Amount</u>
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 amounts of \$1,301,425. The note matures on August 2, 2028.	<u>\$ 1,489,780</u>
Total	2,291,780
Less: Current Portion	<u>(50,727)</u>
Total Long-Term Debt, Net	<u><u>\$ 2,241,053</u></u>

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

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 50,727	\$ 74,034	\$ 124,761
2026	53,203	71,558	124,761
2027	55,800	68,961	124,761
2028	1,330,050	45,921	1,375,971
2029	-	4,000	4,000
2030-2034	-	20,000	20,000
2035-2039	-	20,000	20,000
2040-2044	-	20,000	20,000
2045-2049	400,000	12,000	412,000
2050-2051	402,000	-	402,000
Total	<u><u>\$ 2,291,780</u></u>	<u><u>\$ 336,474</u></u>	<u><u>\$ 2,628,254</u></u>

In 2023, the Authority issued Multifamily Housing Revenue Bonds for Central Park Tower and Burt Street Apartments in an aggregate amount not to exceed \$12,000,000. The Authority is not obligated to make any payments on the bonds and all liability lies with the property. The property is not a component unit or entity in the Authority's financial statements.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 11 OTHER CURRENT AND NONCURRENT LIABILITIES**

Other current and non-current liabilities for the year ended December 31, 2024 consist of the following:

	January 1, 2024	Additions	Deletions	December 31, 2024	Due Within One Year
Notes Payable	\$ 2,339,065	\$ -	\$ (47,285)	\$ 2,291,780	\$ 50,727
Accrued Compensated Absences	719,793	186,117	(293,823)	612,087	152,682
Homeownership Reserves	362,199	-	(362,199)	-	-
FSS Escrows	539,852	52,971	-	592,823	-
Other Liabilities	313,282	-	(313,282)	-	-
Total	<u>\$ 4,274,191</u>	<u>\$ 239,088</u>	<u>\$ (1,016,589)</u>	<u>\$ 3,496,690</u>	<u>\$ 203,409</u>

**NOTE 12 RESTRICTED NET POSITION**

Restricted net position consists of the following at December 31, 2024:

Restricted for Modernization and Development	\$ 3,706,905
Reserves for Replacement	400,997
Operating Reserves	580,863
Total Restricted Net Position	<u>\$ 4,688,765</u>

Restricted funds for modernization in the public housing program are restricted for the revitalization and rehabilitation of public housing units.

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 13 CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNITS**

	Housing in Omaha, Inc.	1234 South 13th Street LLC	Omaha Crown LP I	Omaha Crown LP II
<b>Assets:</b>				
Current Assets	\$ 3,230,514	\$ 183,533	\$ 345,791	\$ 168,842
Capital Assets, Net	757,702	721,797	669,088	393,240
Other Noncurrent Assets	2,885,535	1,510	-	1,510
Total Assets	<u>\$ 6,873,751</u>	<u>\$ 906,840</u>	<u>\$ 1,014,879</u>	<u>\$ 563,592</u>
<b>Liabilities:</b>				
Current	\$ 451,171	\$ 350,124	\$ 313,143	\$ 213,372
Noncurrent	-	575,027	653,731	161,847
Total Liabilities	451,171	925,151	966,874	375,219
<b>Net Position:</b>				
Net Investment in Capital Assets	757,702	129,044	16,102	231,677
Restricted	-	14,092	343	-
Unrestricted	5,664,878	(161,447)	31,560	(43,304)
Total Liabilities and Net Position	<u>\$ 6,873,751</u>	<u>\$ 906,840</u>	<u>\$ 1,014,879</u>	<u>\$ 563,592</u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 13 CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNITS (CONTINUED)**

	Strehlow Housing Partners LP	1613 Farnam Street LLC	Keystone Crown I, LP	North Omaha Affordable Housing LP
<b>Assets:</b>				
Current Assets	\$ 374,622	\$ 56,080	\$ 383,224	\$ 632,032
Capital Assets, Net	4,308,582	1,715,359	2,778,061	1,632,500
Other Noncurrent Assets	754	1,510	-	1,088
<b>Total Assets</b>	<b>\$ 4,683,958</b>	<b>\$ 1,772,949</b>	<b>\$ 3,161,285</b>	<b>\$ 2,265,620</b>
<b>Liabilities:</b>				
Current	\$ 1,715,647	\$ 815,163	\$ 392,673	\$ 265,147
Noncurrent	2,932,284	1,852,245	2,355,422	944,714
<b>Total Liabilities</b>	<b>4,647,930</b>	<b>2,667,408</b>	<b>2,748,095</b>	<b>1,209,861</b>
<b>Net Position:</b>				
Net Investment in Capital Assets	1,419,793	(135,348)	428,060	688,884
Restricted	353,384	758	4,112	303,589
Unrestricted	(1,737,149)	(759,869)	(18,982)	63,286
<b>Total Liabilities and Net Position</b>	<b>\$ 4,683,958</b>	<b>\$ 1,772,949</b>	<b>\$ 3,161,285</b>	<b>\$ 2,265,620</b>
	Securities Building LP	Total Blended Component Units		
<b>Assets:</b>				
Current Assets	\$ 345,588	\$ 5,720,226		
Capital Assets, Net	-	12,976,329		
Other Noncurrent Assets	-	2,891,907		
<b>Total Assets</b>	<b>\$ 345,588</b>	<b>\$ 21,588,462</b>		
<b>Liabilities:</b>				
Current	\$ 141	\$ 4,516,581		
Noncurrent	-	9,475,270		
<b>Total Liabilities</b>	<b>141</b>	<b>13,991,850</b>		
<b>Net Position:</b>				
Net Investment in Capital Assets	-	3,535,914		
Restricted	-	676,278		
Unrestricted	345,447	3,384,420		
<b>Total Liabilities and Net Position</b>	<b>\$ 345,588</b>	<b>\$ 21,588,462</b>		
	Housing in Omaha, Inc.	1234 South 13th Street LLC	Omaha Crown LP I	Omaha Crown LP II
<b>Operating Revenues:</b>				
Tenant Revenue	\$ -	\$ 94,151	\$ 125,958	\$ 82,926
Other Revenues	-	47,150	217	75
<b>Total Operating Revenues</b>	<b>-</b>	<b>141,301</b>	<b>126,175</b>	<b>83,001</b>
<b>Operating Expenses:</b>				
Administrative	5,177	30,085	23,587	17,685
Maintenance, Utilities, and Insurance	-	97,463	68,672	44,547
Other Operating Expenses	-	21,154	26,424	8,373
Nonoperating Expenses	64,836	76,592	56,221	45,120
<b>Total Operating Expenses</b>	<b>70,013</b>	<b>225,294</b>	<b>174,904</b>	<b>115,725</b>
<b>Other Income (Expenses)</b>				
Interest Income	-	-	-	-
Gain/loss on sale of capital assets	6,222	-	-	-
Interest Expense	-	-	-	-
<b>Total Other Income (Expenses)</b>	<b>6,222</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>\$ (63,791)</b>	<b>\$ (83,993)</b>	<b>\$ (48,729)</b>	<b>\$ (32,724)</b>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 13 CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNITS (CONTINUED)**

	Securities Building LP	Total Blended Component Units
Operating Revenues:		
Tenant Revenue	59,391	\$ 1,509,731
Other Revenues	-	147,915
Total Operating Revenues	59,391	1,657,646
Operating Expenses:		
Administrative	979	341,541
Maintenance, Utilities, and Insurance	135	1,177,625
Other Operating Expenses	(1,060)	360,052
Nonoperating Expenses	-	1,122,176
Total Operating Expenses	54	3,001,394
Other Income (Expenses)		
Interest Income	-	12,324
Gain/loss on sale of capital assets	-	6,222
Interest Expense	-	-
Total Other Income (Expenses)	-	18,546
Net Income (Loss)	\$ 59,337	\$ (1,325,202)

**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 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 \$1,267,919. Employees' required contributions amounted to \$769,828 Employees' voluntary contributions amounted to \$498,091.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**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, 2024, the Authority estimates that no material liabilities will result from such audits.

In June 2025, the Authority filed a lawsuit against the State of Nebraska challenging the constitutionality of Legislative Bill 840 ("LB 840"), originally passed by the Nebraska Legislature in April 2024. The bill mandates the Authority to cover the cost of court-appointed legal counsel for tenants in eviction proceedings. The Authority is entirely funded through federal sources, all of which bar the use of program funds to pay legal expenses on behalf of tenants. Additionally, the Authority is required to take action against tenants who engage in criminal activities or fail to comply with housing program regulations. The obligations in LB 840 compromise the Authority's ability to uphold these mandates. The Authority sought and received authorization from the U.S. Department of Housing and Urban Development ("HUD") to proceed with litigation and to use program funds to cover legal expenses associated with this action. Eviction actions are presently paused, and a potential litigation expense cannot be reasonably estimated. Management is closely monitoring the case and continues to actively engage with state and federal stakeholders to seek resolution.

AFSCME Local 251 and the Authority are named in a wage petition with the Nebraska Commission of Industrial Relations, filed in late December of 2023. The parties entered into a settlement agreement in April of 2025 to resolve the CIR dispute. The settlement agreement provides for back pay for certain job classifications to January of 2024, a prospective pay freeze for other job classifications, and the elimination of overtime after eight hours per shift for all bargaining unit employees. The Authority is currently calculating the back pay amounts.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**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 (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***

Board of Commissions  
Housing Authority of the City of Omaha, Nebraska  
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, 2024, and the related notes to the financial statements, which collectively comprise the Authority's financial statements, and have issued our report thereon dated September 29, 2025.

***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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 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.



**CliftonLarsonAllen LLP**

Des Moines, Iowa  
September 29, 2025



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

Board of Commissions  
Housing Authority of the City of Omaha, Nebraska  
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's) 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, 2024. The Authority's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

**Auditors' Responsibilities for the Audit of Compliance**

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

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

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

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

**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 2024-002, 2024-003, 2024-004 and 2024-005. Our opinion on the major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Authority's response to the noncompliance findings identified in our compliance audit 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 audit of compliance and, accordingly, we express no opinion on the response.

**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.

*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 2024-002, 2024-003, 2024-004 and 2024-005 to be significant deficiencies.

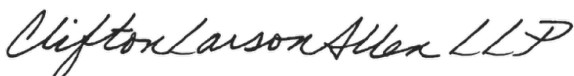
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**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 the 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.



**CliftonLarsonAllen LLP**

Des Moines, Iowa  
September 29, 2025

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2024**

Federal Grantor/Program Title	Federal Assistance Listing Number	Federal Expenditures
<b>Department of Housing and Urban Development</b>		
Housing Voucher Cluster:		
Section 8 Housing Choice Vouchers	14.871	\$ 45,764,707
Mainstream Vouchers	14.879	856,912
Emergency Housing Vouchers	14.EHV	1,051,850
Total Housing Voucher Cluster		<u>47,673,469</u>
Section 8 Project Based Cluster:		
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation	14.856	236,893
Total Section 8 Project Based Cluster		<u>236,893</u>
Public and Indian Housing Program	14.850	9,159,154
Public Housing Capital Fund	14.872	8,368,425
Resident Opportunity and Supportive Services	14.870	209,647
Family Self Sufficiency Program	14.896	525,853
Total Department of Housing and Urban Development		<u>66,173,441</u>
<b>Department of Housing and Urban Development - Pass Through</b>		
Passed Through the City of Omaha - Planning Department:		
HOME Investment Partnerships Program	14.239	205,659
Passed Through the City of Omaha:		
Choice Neighborhood Implementation Grant	14.889	859,424
Total Passed Through the City of Omaha		<u>859,424</u>
Total Department of Housing and Urban Development - Pass Through		<u>1,065,083</u>
Total Expenditures of Federal Awards		<u>\$ 67,238,524</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, 2024**

**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, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the 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  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2024**

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***Section I – Summary of Auditors’ Results***

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***Financial Statements***

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified?     x     yes            no
  - Significant deficiency(ies) identified?            yes     x     none reported
3. Noncompliance material to financial statements noted?            yes     x     no

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness(es) identified?            yes     x     no
  - Significant deficiency(ies) identified?     x     yes            none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?     x     yes            no

***Identification of Major Federal Programs***

**Assistance Living Numbers**

14.871/14.879

**Name of Federal Program or Cluster**

Housing Voucher Cluster (Section 8 Housing Choice Vouchers, Emergency Housing Vouchers and Mainstream Vouchers)

Dollar threshold used to distinguish between Type A and Type B programs:

\$2,017,156

Auditee qualified as low-risk auditee?

           yes     x     no

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

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***Section II – Financial Statement Findings***

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**2024-001 – Financial Reporting**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** The Internal Control-Integrated Framework (COSO Report) requires adequate internal controls over financial reporting to ensure that transactions are properly recorded and accounted for to permit the preparation of reliable financial statements and demonstrate compliance with laws, regulations and other compliance requirements. Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

2 CFR part 200.303 require that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Internal Control-Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission, provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

There were multiple adjusting journal entries, corrections of errors and prior period adjustments needed to properly state the Authority's financial account balances.

The Authority does not have a policy in place to provide reasonable assurance that the financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); therefore, the potential exists that a material misstatement of the annual financial statements could occur and not be prevented, or detected and corrected, by the Authority's internal controls.

**Criteria or specific requirement:** Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

**Effect:** The lack of controls in place over the financial reporting function increases the risk of misstatements, fraud, or errors occurring and not being detected and corrected.

**Cause:** The Authority has not adopted a policy to provide reasonable assurance that the financial statements are prepared in accordance with U.S. GAAP; however, management has reviewed and approved the annual financial statements and related notes, as prepared by the audit firm, and has accepted responsibility for those financial statements.

**Repeat Finding:** The finding is a repeat of a finding in the immediately prior year. Prior year finding number was 2023-001.

**Recommendation:** The Authority should evaluate their financial reporting processes and controls, including the expertise of its internal staff, to determine whether additional controls over the preparation of annual financial statements can be implemented to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP. The Authority should consider hiring a fee accountant to assist with month and year-end close.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

**2024-001 – Financial Reporting (Continued)**

**Views of responsible officials and planned corrective actions:** There is no disagreement with this finding. Management will ensure that proper internal controls are in place to prevent significant deficiencies and material weaknesses from occurring.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2024 – 002 – HVC Eligibility**

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Name: Housing Voucher Cluster

Assistance Listing Number: 14.871/14.879

Federal Award Identification Number and Year: NE 001; 2024

Award Period: January 1, 2024 – December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**Criteria or specific requirement:** Most PHAs devise their own application forms that are filled out by the PHA staff during an interview with the tenant. The head of the household signs (a) one or more release forms to allow the PHA to obtain information from third parties; (b) a federally prescribed general release form for employment information; and (c) a privacy notice. Under some circumstances, other members of the family are required to sign these forms (24 CFR sections 5.212 and 5.230).

The PHA must do the following:

- (1) As a condition of admission or continued occupancy, require the tenant and other family members to provide necessary information, documentation, and releases for the PHA to verify income eligibility (24 CFR sections 5.230, 5.609, and 982.516).
- (2) For both family income examinations and reexaminations, obtain and document in the family file third party verification of (1) reported family annual income; (2) the value of assets; (3) expenses related to deductions from annual income; and (4) other factors that affect the determination of adjusted income or income-based rent (24 CFR section 982.516).
- (3) Determine income eligibility and calculate the tenant's rent payment using the documentation from third party verification in accordance with 24 CFR Part 5 Subpart F (24 CFR section 5.601 et seq.) (24 CFR sections 982.201, 982.515, and 982.516).
- (4) Use the Enterprise Income Verification (EIV) system in its entirety to verify tenant employment and income information during mandatory reexaminations of family composition and income in accordance with 24 CFR 5.233; and reduce administrative and subsidy payment errors in accordance with 24 CFR 5.236 and other administrative guidance issued by HUD.
- (5) Select tenants from the HCVP waiting list (see III.N.1, "Special Tests and Provisions – Selection from the Waiting List") (24 CFR sections 982.202 through 982.207).
- (6) Reexamine family income and composition at least once every 12 months and adjust the tenant rent and housing assistance payment as necessary using the documentation from third party verification (24 CFR section 982.516).

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

**2024 – 002 – HVC Eligibility (Continued)**

**Condition:** Out of 40 tenant files tested for eligibility, 11 tenant files contained errors or were missing required documentation.

**Questioned costs:** \$25,596

**Context:** During the testing of 40 tenant files for eligibility, the following exceptions were noted:

- 4 instances where there was not any income support in the tenant file or the income listed on the HUD-50058 was different than the income documentation in the tenant file
- 5 instances where the HAP calculation was incorrectly calculated due to incorrect inputs on the HUD-50058
- 5 instances where the recertification of the HUD-50058 was not performed annually
- 1 instance where the Authority was unable to locate the HUD-9886 general release form

**Cause:** The Authority failed to implement the internal controls designed to ensure compliance with eligibility requirements were met.

**Effect:** The Authority is not in compliance with federal regulations regarding eligibility requirements determined by HUD. Errors in eligibility could result in incorrect HAP payments.

**Repeat Finding:** The finding is a repeat of a finding in the immediately prior year. Prior year finding number was 2023-002.

**Recommendation:** We recommend the Authority:

- Review and revise its eligibility determination procedures to ensure full compliance with HUD regulations.
- Train staff on proper documentation and verification protocols for income, citizenship/immigration status, Social Security numbers, and student eligibility.
- Conduct a file audit to identify and correct any improperly admitted tenants.
- Update its Administrative Plan to reflect accurate eligibility screening procedures.

**Views of responsible officials:** There is no disagreement with the audit finding.

**2024 – 003 – HVC PIC Submissions**

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Name: Housing Voucher Cluster

Assistance Listing Number: 14.871/14.879

Federal Award Identification Number and Year: NE 001; 2024

Award Period: January 1, 2024 – December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

**2024 – 003 – HVC PIC Submissions (Continued)**

**Criteria or specific requirement:** HUD-50058, Family Report (OMB No. 2577-0083) – The PHA is required to submit this form electronically to HUD each time the PHA completes an issuance, admission, annual reexamination, interim reexamination, portability move-in, expiration, or other change of unit for a family. The PHA must also submit the Family Report when a family ends participation in the program or moves out of the PHA’s jurisdiction under portability (24 CFR Part 908 and 24 CFR section 982.158).

**Condition:** Out of 40 HUD-50058’s tested for PIC submissions, 14 HUD-50058 PIC uploads contained errors or were not uploaded timely.

**Questioned costs:** None

**Context:** During the testing of 40 tenant files for PIC submissions, the following exceptions were noted:

- 1 instance where the HUD-50058 PIC upload could not be located
- 2 instances where the HAP amount on the HUD-50058 in PIC did not match the HAP amount of HUD-50058 tested in the tenant file
- 14 instances where the HUD-50058 was not uploaded into PIC within 90 days of the effective date.

**Cause:** The Authority failed to implement internal controls designed to ensure accurate HUD-50058 information is submitted into the PIC system within 90 days of effective date.

**Effect:** The Authority is not in compliance with federal regulations regarding PIC submission requirements determined by HUD.

**Repeat Finding:** No

**Recommendation:** We recommend the Authority to designate an individual to ensure accurate HUD-50058 information is inputted into the PIC system timely.

**Views of responsible officials:** There is no disagreement with the audit finding.

**2024 – 004 – HVC Reasonable Rent**

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Name: Housing Voucher Cluster

Assistance Listing Number: 14.871/14.879

Federal Award Identification Number and Year: NE 001; 2024

Award Period: January 1, 2024 – December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

**2024 – 004 – HVC Reasonable Rent (Continued)**

**Criteria or specific requirement:** The PHA's administrative plan must state the method used by the PHA to determine that the rent to owner is reasonable in comparison to rent for other comparable unassisted units. The PHA determination must consider unit attributes such as the location, quality, size, unit type, and age of the unit, and any amenities, housing services, maintenance, and utilities provided by the owner.

The PHA must determine that the rent to the owner is reasonable at the time of initial leasing. Also, the PHA must determine reasonable rent during the term of the contract (a) before any increase in the rent to owner, and (b) at the HAP contract anniversary if there is a 10 percent decrease in the published Fair Market Rent in effect 60 days before the HAP contract anniversary. The PHA must maintain records to document the basis for the determination that rent to owner is a reasonable rent (initially and during the term of the HAP contract) (24 CFR sections 982.4, 982.54(d)(15), 982.158(f)(7), and 982.507).

**Condition:** Out of 25 tenant files tested for rent reasonableness, 2 tenant files contained exceptions.

**Questioned costs:** \$4,416

**Context:** During the testing of 25 tenant files for rent reasonableness, there were 2 instances where the contract rent per the HUD-50058 was greater than the approved rent per the rent determination form.

**Cause:** The Authority failed to implement internal controls designed to ensure the proper reasonable rent is used on the HUD-50058.

**Effect:** The Authority is not in compliance with federal regulations regarding reasonable rent requirements determined by HUD.

**Repeat Finding:** No

**Recommendation:** We recommend the Authority implement controls to ensure reasonable rent requirements are met.

**Views of responsible officials:** There is no disagreement with the audit finding.

**2024 – 005 – HVC HQS Inspections**

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Name: Housing Voucher Cluster

Assistance Listing Number: 14.871/14.879

Federal Award Identification Number and Year: NE 001; 2024

Award Period: January 1, 2024 – December 31, 2024

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
- Other Matters

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2024**

**2024 – 005 – HVC HQS Inspections (Continued)**

**Criteria or specific requirement:** The PHA must inspect the unit leased to a family at least annually to determine if the unit meets Housing Quality Standards (HQS) and the PHA must conduct quality control re-inspections. The PHA must prepare a unit inspection report (24 CFR sections 982.158(d) and 982.405(b)).

**Condition:** Out of 40 tenant files tested for annual HQS inspections, 6 tenant files contained exceptions.

**Questioned costs:** None

**Context:** During the testing of 40 tenant files for annual HQS inspections, there were 6 instances where the unit was not inspected on an annual basis

**Cause:** The Authority failed to implement internal controls designed to ensure the units are inspected annually.

**Effect:** The Authority is not in compliance with federal regulations regarding HQS inspection requirements determined by HUD.

**Repeat Finding:** No

**Recommendation:** We recommend the Authority implement controls to ensure that all units are inspected annually. We recommend the Authority hire an outside firm to perform inspections if there is not capacity internally.

**Views of responsible officials:** There is no disagreement with the audit finding.

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Project Total	Capital Fund	Mainstream Vouchers	Choice Neighborhoods Implementation Grants	HOME Investment Partnerships Program	Shelter Plus Care	PIH Family Self-Sufficiency Program	Resident Opportunity and Supportive Services	Choice Neighborhoods Planning Grants	Business Activities
<b>CURRENT ASSETS</b>											
111	Cash - Unrestricted	\$ 1,174,995	\$ 118,330	\$ 71,161	\$ -	\$ 53,100	\$ 28,699	\$ -	\$ -	\$ 27,157	\$ -
112	Cash - Restricted Moderation/Development	2,973,872	-	-	-	-	-	-	-	-	632,022
113	Cash - Other Restricted	60,016	-	-	-	-	-	-	-	-	-
114	Cash - Tenant Security Deposits	589,529	-	-	-	-	-	-	-	-	11,322
115	Cash - Restricted for Payment of Current Liabilities	370,336	-	-	-	-	-	-	-	-	-
100	Total Cash	5,168,748	118,330	71,161	-	53,100	28,699	-	-	27,157	643,344
121	Accounts Receivable - PHA Projects	-	-	-	-	-	-	-	-	-	-
122	Accounts Receivable - HUD Other Projects	-	-	-	-	-	-	-	-	-	-
124	Accounts Receivable - Other Government	-	-	-	407,632	53,071	-	-	-	302	-
125	Accounts Receivable - Miscellaneous	126,241	-	6,255	-	33,154	5,129	-	-	-	-
126	Accounts Receivable - Tenants - Dwelling Rents	615,571	-	583	-	372	-	-	-	-	1,861
126.1	Allowance for Doubtful Accounts - Tenants	(555,048)	-	(5,239)	-	(16,658)	(3,404)	-	-	-	-
126.2	Allowance for Doubtful Accounts - Other	(122,238)	-	-	-	-	-	-	-	-	-
127	Notes, Loans & Mortgages, Current	67,083	-	22,530	-	19,563	6,147	-	-	-	-
128	Fraud Recovery	-	-	-	-	-	-	-	-	-	-
128.1	Allowance for Doubtful Accounts - Fraud	-	-	-	-	-	-	-	-	-	-
129	Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-
120	Total Receivables, Net Allowance for Doubtful Accounts	131,609	-	24,129	407,632	89,502	7,872	-	-	302	1,861
131	Investments - Unrestricted	-	-	-	-	-	-	-	-	-	-
142	Prepaid Expenses and Other Assets	234,669	-	3,198	139,172	-	-	583	-	-	304
144	Interprogram Due From	168,227	-	-	-	-	-	-	2,702	-	327,384
150	Total Current Assets	5,703,253	118,330	98,488	546,804	142,602	36,571	583	2,702	27,459	972,893

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Project Total	Capital Fund	Mainstream Vouchers	Choice Neighborhoods Implementation Grants	HOME Investment Partnerships Program	Shelter Plus Care	PIH Family Self-Sufficiency Program	Resident Opportunity and Supportive Services	Choice Neighborhoods Planning Grants	Business Activities
<b>NONCURRENT ASSETS</b>											
Fixed Assets											
161	Land	6,480,964	-	-	-	-	-	-	-	-	2,548
162	Buildings	169,418,527	-	-	-	-	-	-	-	-	27,882
163	Furniture, Equipment and Machinery - Dwelling	3,170,310	-	-	-	-	-	-	-	-	-
164	Furniture, Equipment and Machinery - Administration	4,159,767	-	-	-	-	-	-	-	-	-
165	Leasehold Improvements	4,164,499	-	-	-	-	-	-	-	-	-
166	Accumulated Depreciation	(143,063,440)	-	-	-	-	-	-	-	-	(12,446)
167	Construction in Progress	2,009,098	-	-	2,684	-	-	-	-	-	120
160	Total Capital Assets, Net of Accumulated Depreciation	46,339,725	-	-	2,684	-	-	-	-	-	18,104
171	Notes, Loans, and Mortgage Receivable - Noncurrent	5,986,674	-	-	-	-	-	-	-	-	-
174	Other Assets	2,427,645	-	-	-	-	-	-	-	-	-
176	Investment in Joint Ventures	-	-	-	-	-	-	-	-	-	-
180	Total Noncurrent Assets	54,754,044	-	-	2,684	-	-	-	-	-	18,104
290	Total Assets	<u>\$ 60,457,297</u>	<u>\$ 118,330</u>	<u>\$ 98,488</u>	<u>\$ 549,488</u>	<u>\$ 142,602</u>	<u>\$ 36,571</u>	<u>\$ 583</u>	<u>\$ 2,702</u>	<u>\$ 27,459</u>	<u>\$ 990,997</u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Component Unit - Blended Presented	Housing Choice Vouchers	Lower Income Housing Assistance Program Section 8 Moderate	Emergency Housing Voucher	COCC	Subtotal	Elimination	Total
<b>CURRENT ASSETS</b>									
111	Cash - Unrestricted	\$ 516,351	\$ 728,520	\$ 18,553	\$ 396,917	\$ 1,443,147	\$ 4,576,930	\$ -	\$ 4,576,930
112	Cash - Restricted Moderation/Development	71,543	-	-	-	29,468	3,706,905	-	3,706,905
113	Cash - Other Restricted	604,735	521,396	68,240	124,250	-	1,378,637	-	1,378,637
114	Cash - Tenant Security Deposits	108,810	-	10	-	1,191	710,862	-	710,862
115	Cash - Restricted for Payment of Current Liabilities	-	-	-	-	-	370,336	-	370,336
100	Total Cash	1,301,439	1,249,916	86,803	521,167	1,473,806	10,743,670	-	10,743,670
121	Accounts Receivable - PHA Projects	-	-	-	-	-	-	-	-
122	Accounts Receivable - HUD Other Projects	-	-	-	-	-	-	-	-
124	Accounts Receivable - Other Government	-	-	-	-	-	461,005	-	461,005
125	Accounts Receivable - Miscellaneous	6,091	1,313,386	54,513	29,061	487,700	2,061,530	-	2,061,530
126	Accounts Receivable - Tenants - Dwelling Rents	29,347	247,992	4,797	4,721	6,403	911,647	-	911,647
126.1	Allowance for Doubtful Accounts - Tenants	(43,871)	(180,708)	(58,830)	(11,458)	(5,763)	(880,979)	-	(880,979)
126.2	Allowance for Doubtful Accounts - Other	(46,192)	(1,313,386)	-	-	(487,700)	(1,969,516)	-	(1,969,516)
127	Notes, Loans & Mortgages, Current	2,099,700	-	55,482	-	-	2,270,505	(2,057,741)	212,764
128	Fraud Recovery	-	-	-	-	-	-	-	-
128.1	Allowance for Doubtful Accounts - Fraud	-	-	-	-	-	-	-	-
129	Accrued Interest Receivable	-	-	-	-	-	-	-	-
120	Total Receivables, Net Allowance for Doubtful Accounts	2,045,075	67,284	55,962	22,324	640	2,854,192	(2,057,741)	796,451
131	Investments - Unrestricted	-	-	-	-	-	-	-	-
142	Prepaid Expenses and Other Assets	3,976	1,790	-	-	147,432	531,124	-	531,124
144	Interprogram Due From	2,369,736	630,281	-	406,851	5,634,314	9,539,495	(9,539,495)	-
150	Total Current Assets	5,720,226	1,949,271	142,765	950,342	7,256,192	23,668,481	(11,597,236)	12,071,245

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Component Unit - Blended Presented	Housing Choice Vouchers	Lower Income Housing Assistance Program Section 8 Moderate	Emergency Housing Voucher	COCC	Subtotal	Elimination	Total
<b>NONCURRENT ASSETS</b>									
Fixed Assets									
161	Land	1,791,087	14,389	-	-	10,156	8,299,144	-	8,299,144
162	Buildings	29,989,302	328,203	-	-	3,117,626	202,881,540	-	202,881,540
163	Furniture, Equipment and Machinery - Dwelling	496,857	-	-	-	6,572	3,673,739	-	3,673,739
164	Furniture, Equipment and Machinery - Administration	126,356	134,564	-	-	556,591	4,977,278	-	4,977,278
165	Leasehold Improvements	938,734	-	-	-	26,446	5,129,679	-	5,129,679
166	Accumulated Depreciation	(20,462,907)	(381,186)	-	-	(1,199,302)	(165,119,281)	-	(165,119,281)
167	Construction in Progress	96,900	-	-	-	61,031	2,169,833	-	2,169,833
160	Total Capital Assets, Net of Accumulated Depreciation	12,976,329	95,970	-	-	2,579,120	62,011,932	-	62,011,932
171	Notes, Loans, and Mortgage Receivable - Noncurrent	594,000	-	-	-	-	6,580,674	(6,580,674)	-
174	Other Assets	1,842	-	-	-	-	2,429,487	-	2,429,487
176	Investment in Joint Ventures	2,296,065	-	-	-	-	2,296,065	(2,296,065)	-
180	Total Noncurrent Assets	15,868,236	95,970	-	-	2,579,120	73,318,158	(8,876,739)	64,441,419
290	Total Assets	<u>\$ 21,588,462</u>	<u>\$ 2,045,241</u>	<u>\$ 142,765</u>	<u>\$ 950,342</u>	<u>\$ 9,835,312</u>	<u>\$ 96,986,639</u>	<u>\$ (20,473,975)</u>	<u>\$ 76,512,664</u>

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Project Total	Capital Fund	Mainstream Vouchers	Choice Neighborhoods Implementation Grants	HOME Investment Partnerships Program	Shelter Plus Care	PIH Family Self-Sufficiency Program	Resident Opportunity and Supportive Services	Choice Neighborhoods Planning Grants	Business Activities
<b>CURRENT LIABILITIES</b>											
312	Accounts Payable Less than or Equal to 90 Days	481,227	209,909	-	4,890	503	-	233	99	-	65,963
321	Accrued Wage/Payroll Taxes Payable	118,389	-	-	14,849	-	-	7,404	4,403	-	3,862
322	Accrued Compensated Absences - Current Portion	46,768	-	-	3,534	-	-	7,166	1,817	-	-
325	Accrued Interest Payable	-	-	-	-	-	-	-	-	-	-
333	Accounts Payable - Other Government	-	-	-	-	-	-	-	-	-	-
341	Tenant Security Deposits	589,529	-	-	-	-	-	-	-	-	11,322
342	Unearned Revenues	246,049	-	-	-	-	-	-	-	-	8,513
343	Current Portion Long-Term Debt - Capital Projects	-	-	-	-	-	-	-	-	-	-
345	Other Current Liabilities	53,941	-	-	-	-	-	-	-	-	5,688
346	Accrued Liabilities - Other	-	-	-	-	-	-	-	-	-	-
347	Interprogram Due To	2,303,120	-	13,101	945,697	37,628	-	40,722	3,779	27,898	235,243
310	Total Current Liabilities	3,839,023	209,909	13,101	968,970	38,131	-	55,525	10,098	27,898	330,591
<b>NONCURRENT LIABILITIES</b>											
351	Long-Term Debt, Net of Current - Capital Projects	-	-	-	-	-	-	-	-	-	-
352	Long-Term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-	-	-	-	-
353	Noncurrent Liabilities - Other	53,227	-	-	-	-	-	-	-	-	-
354	Accrued Compensated Absences - Noncurrent	140,303	-	-	10,602	-	-	21,496	5,449	-	1,368
357	Accrued Pension and OPEB Liability	-	-	-	-	-	-	-	-	-	-
350	Total Noncurrent Liabilities	193,530	-	-	10,602	-	-	21,496	5,449	-	1,368
300	Total Liabilities	4,032,553	209,909	13,101	979,572	38,131	-	77,021	15,547	27,898	331,959
400	Deferred Inflow of Resources	1,966,653	-	-	-	-	-	-	-	-	-
<b>EQUITY/NET POSITION</b>											
508.4	Invested in Capital Assets, Net of Related Debt	46,339,725	-	-	2,684	-	-	-	-	-	18,104
511.4	Restricted	3,350,997	-	-	-	-	-	-	-	-	632,022
512.4	Unrestricted	4,767,369	(91,579)	85,387	(432,768)	104,471	36,571	(76,438)	(12,845)	(439)	8,912
513	Total Equity/Net Position	54,458,091	(91,579)	85,387	(430,084)	104,471	36,571	(76,438)	(12,845)	(439)	659,038
600	Total Liabilities, Deferred Inflow of Resources and Net Position	60,457,297	118,330	98,488	549,488	142,602	36,571	583	2,702	27,459	990,997

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA**  
**FINANCIAL DATA SCHEDULE**  
**YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Component Unit - Blended Presented	Housing Choice Vouchers	Lower Income Housing Assistance Program Section 8 Moderate	Emergency Housing Voucher	COCC	Subtotal	Elimination	Total
<b>CURRENT LIABILITIES</b>									
312	Accounts Payable Less than or Equal to 90 Days	24,879	78,206	-	216	50,032	916,157	-	916,157
321	Accrued Wage/Payroll Taxes Payable	13,148	47,252	-	-	125,950	335,257	-	335,257
322	Accrued Compensated Absences - Current Portion	5,552	23,228	-	-	64,617	152,682	-	152,682
325	Accrued Interest Payable	-	-	-	-	-	-	-	-
333	Accounts Payable - Other Government	-	-	-	-	-	-	-	-
341	Tenant Security Deposits	108,810	-	10	-	1,191	710,862	-	710,862
342	Unearned Revenues	43,961	54,932	68,240	124,250	8,947	554,892	-	554,892
343	Current Portion Long-Term Debt - Capital Projects	-	-	-	-	50,727	50,727	-	50,727
345	Other Current Liabilities	30,911	-	-	-	4,576	95,116	-	95,116
346	Accrued Liabilities - Other	-	-	-	-	-	-	-	-
347	Interprogram Due To	4,289,320	1,392,236	8,830	-	241,921	9,539,495	(9,539,495)	-
310	Total Current Liabilities	4,516,581	1,595,854	77,080	124,466	547,961	12,355,188	(9,539,495)	2,815,693
<b>NONCURRENT LIABILITIES</b>									
351	Long-Term Debt, Net of Current - Capital Projects	9,440,415	-	-	-	1,439,053	10,879,468	(8,638,415)	2,241,053
352	Long-Term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-	-	-
353	Noncurrent Liabilities - Other	18,200	521,396	-	-	-	592,823	-	592,823
354	Accrued Compensated Absences - Noncurrent	16,655	69,684	-	-	193,849	459,406	-	459,406
357	Accrued Pension and OPEB Liability	-	-	-	-	-	-	-	-
350	Total Noncurrent Liabilities	9,475,270	591,080	-	-	1,632,902	11,931,697	(8,638,415)	3,293,282
300	Total Liabilities	13,991,850	2,186,934	77,080	124,466	2,180,863	24,286,884	(18,177,910)	6,108,974
400	Deferred Inflow of Resources	-	-	-	-	-	1,966,653	-	1,966,653
<b>EQUITY/NET POSITION</b>									
508.4	Invested in Capital Assets, Net of Related Debt	3,535,914	95,970	-	-	1,089,340	51,081,737	6,580,674	57,662,411
511.4	Restricted	676,278	-	-	-	29,468	4,688,765	-	4,688,765
512.4	Unrestricted	3,384,420	(237,663)	65,685	825,876	6,535,641	14,962,600	(8,876,739)	6,085,861
513	Total Equity/Net Position	7,596,612	(141,693)	65,685	825,876	7,654,449	70,733,102	(2,296,065)	68,437,037
600	Total Liabilities, Deferred Inflow of Resources and Net Position	21,588,462	2,045,241	142,765	950,342	9,835,312	96,986,639	(20,473,975)	76,512,664

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Project Total	Capital Fund	Mainstream Vouchers	Choice Neighborhoods Implementation Grants	HOME Investment Partnerships Program	Shelter Plus Care	PIH Family Self-Sufficiency Program	Resident Opportunity and Supportive Services	Choice Neighborhoods Planning Grants	Business Activities
<b>REVENUE</b>											
	Tenant Revenue										
70300	Net Tenant Rental Revenue	6,769,729	-	-	-	-	-	-	-	-	198,738
70400	Tenant Revenue - Other	437,733	-	-	-	-	-	-	-	-	9,030
70500	Total Tenant Revenue	7,207,462	-	-	-	-	-	-	-	-	207,768
70600	HUD PHA Operating Grants	9,159,154	5,676,519	856,912	-	-	-	525,853	209,647	-	-
70610	Capital Grants	-	2,691,906	-	-	-	-	-	-	-	-
70710	Management Fee	-	-	-	-	-	-	-	-	-	-
70730	Bookkeeping Fee	-	-	-	-	-	-	-	-	-	-
70740	Front Line Service Fee	-	-	-	-	-	-	-	-	-	-
70750	Other Fees	-	-	-	-	-	-	-	-	-	-
70800	Other Government Grants	-	-	-	859,424	205,659	-	-	-	-	3,000
71100	Investment Income - Unrestricted	239,045	-	-	-	-	-	-	-	-	7,819
71200	Mortgage Interest Income	5,696	-	-	-	-	-	-	-	-	-
71400	Fraud Recovery	868	-	-	-	-	-	-	-	-	-
71500	Other Revenue	445,024	-	-	-	20,566	-	-	-	-	551,181
71600	Gain/Loss on Sale of Capital Assets	617	-	-	-	-	-	-	-	-	-
72000	Investment - Income - Restricted	-	-	-	-	-	-	-	-	-	-
70000	Total Revenue	17,057,866	8,368,425	856,912	859,424	226,225	-	525,853	209,647	-	769,768
<b>EXPENSES</b>											
	Operating - Administrative										
91100	Administrative Salaries	1,003,610	-	43,622	503,511	-	-	349,890	144,642	-	10,618
91200	Auditing Fees	71,953	-	1,590	146	-	-	49	49	-	14,560
91300	Management Fee	1,421,068	1,460,321	19,762	-	-	-	-	-	-	-
91310	Bookkeeping Fee	190,212	-	10,412	-	-	-	-	-	-	-
91400	Advertising and Marketing	-	-	-	-	-	-	-	-	-	-
91500	Employee Benefit Contributions - Administrative	348,055	-	17,261	89,758	-	-	111,427	45,177	-	2,403
91600	Office Expenses	1,066,399	185,252	9,552	94,173	741	-	85,190	8,933	-	11,722
91700	Legal Expense	229,316	2,850	-	-	-	-	-	-	-	17,882
91800	Travel	-	-	-	-	-	-	-	-	-	-
91900	Other	95,696	-	-	-	-	-	-	-	-	1,492
91000	Total Operating - Administrative	4,426,309	1,648,423	102,199	687,588	741	-	546,556	198,801	-	58,677
	Tenant Services										
92100	Tenant Services - Salaries	127,324	-	-	-	-	-	-	-	-	-
92200	Relocation Costs	16,597	14,645	-	502,598	-	-	-	-	-	338
92300	Employee Benefit Contributions - Tenant Services	27,930	-	-	-	-	-	286	-	-	-
92400	Tenant Services - Other	2,009,618	-	67	9,000	-	-	-	-	-	57,559
92500	Total Tenant Services	2,181,469	14,645	67	511,598	-	-	286	-	-	57,897

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Project Total	Capital Fund	Mainstream Vouchers	Choice Neighborhoods Implementation Grants	HOME Investment Partnerships Program	Shelter Plus Care	PIH Family Self-Sufficiency Program	Resident Opportunity and Supportive Services	Choice Neighborhoods Planning Grants	Business Activities
<b>EXPENSES (CONTINUED)</b>											
Utilities											
93100	Water	401,077	-	-	-	-	-	-	-	-	6,281
93200	Electricity	1,694,074	-	-	-	-	-	-	-	-	8,308
93300	Gas	339,206	-	-	-	-	-	-	-	-	4,112
93600	Sewer	517,763	-	-	-	-	-	-	-	-	10,903
93800	Other Utilities Expense	-	-	-	-	-	-	-	-	-	-
93000	Total Utilities	2,952,120	-	-	-	-	-	-	-	-	29,604
Ordinary Maintenance and Operations											
94100	Ordinary Maintenance and Operations - Labor	2,728,191	-	7,222	-	-	-	-	-	-	52,083
94200	Ordinary Maintenance and Operations - Materials and Other	924,315	57,763	41	-	-	-	-	-	-	15,449
94300	Ordinary Maintenance and Operations - Contracts	2,399,721	2,697,574	269	3,500	-	-	-	-	-	49,501
94500	Employee Benefit Contributions - Ordinary Maintenance	925,683	-	2,845	5,085	-	-	-	-	-	19,583
94000	Total Ordinary Maintenance and Operations	6,977,910	2,755,337	10,377	8,585	-	-	-	-	-	136,616
Protective Services											
95100	Protective Services - Labor	381,944	-	-	-	-	-	-	-	-	3,252
95200	Protective Services - Other Contract Costs	36,604	70,368	-	-	-	-	-	-	-	-
95300	Protective Services - Other	171,159	29,464	-	-	-	-	-	-	-	6,336
95500	Protective Services - Employee Contributions	51	-	-	-	-	-	-	-	-	-
95000	Total Protective Services	589,758	99,832	-	-	-	-	-	-	-	9,588
Insurance Premiums											
96110	Property Insurance	615,043	-	-	-	-	-	-	-	-	23,038
96120	Liability Insurance	259,308	-	102	-	-	-	-	-	-	4,390
96130	Workers Compensation	95,045	-	956	10,763	-	-	8,316	3,331	-	1,849
96140	All Other Insurance	1,600	-	-	-	-	-	-	-	-	-
96100	Total Insurance Premiums	970,996	-	1,058	10,763	-	-	8,316	3,331	-	29,277
Other General Expenses											
96200	Other General Expenses	-	-	-	-	-	-	-	-	-	-
96210	Compensated Absences	(17,120)	-	-	(2,224)	(1,120)	-	(10,468)	(3,416)	-	1,359
96300	Payments in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
96400	Bad Debt - Tenant Rents	985,505	-	5,239	-	16,658	3,404	-	-	-	16,138
96500	Bad Debt - Mortgages	-	-	-	-	-	-	-	-	-	-
96600	Bad Debt - Other	-	-	-	-	-	-	-	-	-	-
96000	Total Other General Expenses	968,385	-	5,239	(2,224)	16,658	3,404	(10,468)	(3,416)	-	17,497

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Project Total	Capital Fund	Mainstream Vouchers	Choice Neighborhoods Implementation Grants	HOME Investment Partnerships Program	Shelter Plus Care	PIH Family Self-Sufficiency Program	Resident Opportunity and Supportive Services	Choice Neighborhoods Planning Grants	Business Activities
<b>EXPENSES (CONTINUED)</b>											
	Interest Expense and Amortization Cost										
96710	Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	-	-	-	-
96720	Interest on Notes Payable (Short and long term)	-	-	-	-	-	-	-	-	-	-
96730	Amortization of Bond Issue Costs	-	-	-	-	-	-	-	-	-	-
96700	Total Interest Expense and Amortization Costs	-	-	-	-	-	-	-	-	-	-
96900	Total Operating Expenses	19,066,947	4,518,237	118,940	1,216,310	17,399	3,404	544,690	198,716	-	339,156
97000	<b>EXCESS REVENUE OVER OPERATING EXPENSES</b>	(2,009,081)	3,850,188	737,972	(356,886)	208,826	(3,404)	(18,837)	10,931	-	430,612
97200	Casualty Losses - Non Capitalized	118,714	-	-	-	-	-	-	-	-	(68)
97300	Housing Assistance Payments	14,921	-	781,473	-	201,998	-	-	-	-	-
97650	HAP Portability - In	-	-	-	-	-	-	-	-	-	-
97400	Depreciation Expense	7,181,738	-	-	-	-	-	-	-	-	734
97500	Fraud Losses	-	-	-	-	-	-	-	-	-	-
90000	Total Expenses	26,382,320	4,518,237	900,413	1,216,310	219,397	3,404	544,690	198,716	-	339,822
<b>OTHER FINANCING SOURCES (USES)</b>											
10010	Operating Transfers In	256,113	-	-	-	-	-	-	-	-	-
10020	Operating Transfers Out	(305,013)	-	-	-	-	-	-	-	-	-
10091	Inter AMP Excess Cash Transfer In	1,500,500	-	-	-	-	-	-	-	-	-
10092	Inter AMP Excess Cash Transfer Out	(1,500,500)	-	-	-	-	-	-	-	-	-
10093	Transfer from AMP to Program	1,745,013	-	-	-	-	-	-	-	-	-
10094	Transfer from AMP to Program	-	(1,745,013)	-	-	-	-	-	-	-	-
10100	Total Other Financing Sources (Uses)	1,696,113	(1,745,013)	-	-	-	-	-	-	-	-
10000	<b>EXCESS (DEFICIENCY) OF TOTAL REVENUE OVER (UNDER) TOTAL EXPENSES</b>	(7,628,341)	2,105,175	(43,501)	(356,886)	6,828	(3,404)	(18,837)	10,931	-	429,946
Memo Account Information											
1101	Capital Outlays - Enterprise Funds	-	-	-	-	-	-	-	-	-	-
1102	Debt Principal Payments - Enterprise Funds	-	-	-	-	-	-	-	-	-	-
1103	Equity - Beginning of Year	37,758,331	-	128,825	(61,302)	72,382	34,846	(57,462)	(15,220)	(439)	213,841
1104	Equity Transfers and Prior Period Adjustments	24,328,101	(2,196,754)	63	(11,896)	25,261	5,129	(139)	(8,556)	-	15,251
<b>NET POSITION - END OF YEAR</b>		<b>54,458,091</b>	<b>(91,579)</b>	<b>85,387</b>	<b>(430,084)</b>	<b>104,471</b>	<b>36,571</b>	<b>(76,438)</b>	<b>(12,845)</b>	<b>(439)</b>	<b>659,038</b>
11190	Unit Months Available	33,789	-	1,184	-	440	-	-	-	-	-
11210	Number of Unit Months Leased	30,899	-	1,138	-	440	-	-	-	-	-

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Component Unit - Blended Presented	Housing Choice Vouchers	Lower Income Housing Assistance Program Section 8 Moderate	Emergency Housing Voucher	COCC	Subtotal	Elimination	Total
<b>REVENUE</b>									
Tenant Revenue									
70300	Net Tenant Rental Revenue	1,436,549	-	-	-	7,160	8,412,176	(492,230)	7,919,946
70400	Tenant Revenue - Other	73,182	-	-	-	53,625	573,570	-	573,570
70500	Total Tenant Revenue	1,509,731	-	-	-	60,785	8,985,746	(492,230)	8,493,516
70600	HUD PHA Operating Grants	-	45,764,707	236,893	1,051,850	-	63,481,535	-	63,481,535
70610	Capital Grants	-	-	-	-	-	2,691,906	-	2,691,906
70710	Management Fee	-	-	-	-	3,640,686	3,640,686	(3,640,686)	-
70730	Bookkeeping Fee	-	-	-	-	605,180	605,180	(605,180)	-
70740	Front Line Service Fee	-	-	-	-	2,636,915	2,636,915	(2,636,915)	-
70750	Other Fees	-	20,319	-	-	105,423	125,742	(125,742)	-
70800	Other Government Grants	-	-	-	-	-	1,068,083	-	1,068,083
71100	Investment Income - Unrestricted	-	443	-	-	4,443	251,750	-	251,750
71200	Mortgage Interest Income	12,324	-	-	-	-	18,020	-	18,020
71400	Fraud Recovery	113	1,050	-	-	-	2,031	-	2,031
71500	Other Revenue	147,802	-	-	-	192,173	1,356,746	-	1,356,746
71600	Gain/Loss on Sale of Capital Assets	6,222	-	-	-	67,043	73,882	-	73,882
72000	Investment - Income - Restricted	-	-	-	-	-	-	-	-
70000	Total Revenue	1,676,192	45,786,519	236,893	1,051,850	7,312,648	84,938,222	(7,500,753)	77,437,469
<b>EXPENSES</b>									
Operating - Administrative									
91100	Administrative Salaries	63,315	1,331,475	11,321	29,235	3,427,529	6,918,768	-	6,918,768
91200	Auditing Fees	4,859	41,419	451	549	17,231	152,856	-	152,856
91300	Management Fee	124,389	576,568	9,385	29,193	-	3,640,686	(3,640,686)	-
91310	Bookkeeping Fee	18,151	362,822	5,372	18,211	-	605,180	(605,180)	-
91400	Advertising and Marketing	-	-	-	-	-	-	-	-
91500	Employee Benefit Contributions - Administrative	15,751	509,427	4,518	10,512	1,400,051	2,554,340	-	2,554,340
91600	Office Expenses	84,223	164,713	2,620	5,361	1,156,622	2,875,501	(662,648)	2,212,853
91700	Legal Expense	18,598	-	-	-	153,864	422,510	-	422,510
91800	Travel	-	-	-	-	-	-	-	-
91900	Other	12,255	-	-	-	-	109,443	-	109,443
91000	Total Operating - Administrative	341,541	2,986,424	33,667	93,061	6,155,297	17,279,284	(4,908,514)	12,370,770
Tenant Services									
92100	Tenant Services - Salaries	-	-	-	-	-	127,324	-	127,324
92200	Relocation Costs	1,949	-	-	7,019	-	543,146	-	543,146
Employee Benefit Contributions -									
92300	Tenant Services	-	-	-	-	1,980	30,196	-	30,196
92400	Tenant Services - Other	160,444	7,955	15	48	33,299	2,278,005	(2,144,685)	133,320
92500	Total Tenant Services	162,393	7,955	15	7,067	35,279	2,978,671	(2,144,685)	833,986

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Component Unit - Blended Presented	Housing Choice Vouchers	Lower Income Housing Assistance Program Section 8 Moderate	Emergency Housing Voucher	COCC	Subtotal	Elimination	Total
<b>EXPENSES (CONTINUED)</b>									
Utilities									
93100	Water	24,647	-	-	-	1,273	433,278	-	433,278
93200	Electricity	43,579	-	-	-	48,419	1,794,380	-	1,794,380
93300	Gas	6,095	-	-	-	-	349,413	-	349,413
93600	Sewer	37,452	-	-	-	1,788	567,906	-	567,906
93800	Other Utilities Expense	-	-	-	-	-	-	-	-
93000	Total Utilities	111,773	-	-	-	51,480	3,144,977	-	3,144,977
Ordinary Maintenance and Operations									
94100	Ordinary Maintenance and Operations - Labor	330,685	189,511	1,856	4,743	7,263	3,321,554	-	3,321,554
Ordinary Maintenance and Operations -									
94200	Materials and Other	125,210	706	9	51	2,491	1,126,035	-	1,126,035
94300	Ordinary Maintenance and Operations - Contracts	239,724	7,041	72	133	105,351	5,502,886	-	5,502,886
Employee Benefit Contributions -									
94500	Ordinary Maintenance	115,700	72,595	734	1,699	25,202	1,169,126	-	1,169,126
94000	Total Ordinary Maintenance and Operations	811,319	269,853	2,671	6,626	140,307	11,119,601	-	11,119,601
Protective Services									
95100	Protective Services - Labor	62,358	-	-	-	202,531	650,085	(447,554)	202,531
95200	Protective Services - Other Contract Costs	5,137	-	-	-	5,509	117,618	-	117,618
95300	Protective Services - Other	11,258	-	-	-	9,673	227,890	-	227,890
95500	Protective Services - Employee Contributions	-	-	-	-	53,413	53,464	-	53,464
95000	Total Protective Services	78,753	-	-	-	271,126	1,049,057	(447,554)	601,503
Insurance Premiums									
96110	Property Insurance	195,393	-	-	-	24,177	857,651	-	857,651
96120	Liability Insurance	47,485	10,395	32	68	52,150	373,930	-	373,930
96130	Workers Compensation	11,655	40,902	211	623	105,377	279,028	-	279,028
96140	All Other Insurance	-	-	-	-	(1,600)	-	-	-
96100	Total Insurance Premiums	254,533	51,297	243	691	180,104	1,510,609	-	1,510,609
Other General Expenses									
96200	Other General Expenses	-	-	-	-	-	-	-	-
96210	Compensated Absences	(12,532)	(27,219)	(6)	36	(36,139)	(107,729)	-	(107,729)
96300	Payments in Lieu of Taxes	-	-	-	-	-	-	-	-
96400	Bad Debt - Tenant Rents	131,438	1,077,580	58,830	11,458	6,610	2,312,860	-	2,312,860
96500	Bad Debt - Mortgages	-	-	-	-	126	126	-	126
96600	Bad Debt - Other	-	-	-	-	-	-	-	-
96000	Total Other General Expenses	118,906	1,050,361	58,824	11,494	(29,403)	2,205,257	-	2,205,257

**HOUSING AUTHORITY OF THE CITY OF OMAHA, NEBRASKA  
FINANCIAL DATA SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Line Item No.	Account Description	Component Unit - Blended Presented	Housing Choice Vouchers	Lower Income Housing Assistance Program Section 8 Moderate	Emergency Housing Voucher	COCC	Subtotal	Elimination	Total
<b>EXPENSES (CONTINUED)</b>									
96710	Interest Expense and Amortization Cost								
96710	Interest of Mortgage (or Bonds) Payable	-	-	-	-	72,204	72,204	-	72,204
96720	Interest on Notes Payable (Short and	-	-	-	-	-	-	-	-
96730	Amortization of Bond Issue Costs	-	-	-	-	-	-	-	-
96700	Total Interest Expense and Amortization Costs	-	-	-	-	72,204	72,204	-	72,204
96900	Total Operating Expenses	1,879,218	4,365,890	95,420	118,939	6,876,394	39,359,660	(7,500,753)	31,858,907
<b>EXCESS REVENUE OVER OPERATING EXPENSES</b>									
97000		(203,026)	41,420,629	141,473	932,911	436,254	45,578,562	-	45,578,562
97100	Casualty Losses - Non Capitalized	462	-	-	-	-	119,108	-	119,108
97300	Housing Assistance Payments	(3,471)	43,101,832	200,087	1,035,960	-	45,332,800	-	45,332,800
97650	HAP Portability - In	-	-	-	-	-	-	-	-
97400	Depreciation Expense	1,125,185	20,496	-	-	160,397	8,488,550	-	8,488,550
97500	Fraud Losses	-	-	-	-	-	-	-	-
90000	Total Expenses	3,001,394	47,488,218	295,507	1,154,899	7,036,791	93,300,118	(7,500,753)	85,799,365
<b>OTHER FINANCING SOURCES (USES)</b>									
10010	Operating Transfers In	-	-	-	-	48,900	305,013	(305,013)	-
10020	Operating Transfers Out	-	-	-	-	-	(305,013)	305,013	-
10091	Inter AMP Excess Cash Transfer In	-	-	-	-	-	1,500,500	(1,500,500)	-
10092	Inter AMP Excess Cash Transfer Out	-	-	-	-	-	(1,500,500)	1,500,500	-
10093	Transfer from AMP to Program	-	-	-	-	-	1,745,013	(1,745,013)	-
10094	Transfer from AMP to Program	-	-	-	-	-	(1,745,013)	1,745,013	-
10100	Total Other Financing Sources (Uses)	-	-	-	-	48,900	-	-	-
10000	<b>EXCESS (DEFICIENCY) OF TOTAL REVENUE OVER (UNDER) TOTAL EXPENSES</b>	(1,325,202)	(1,701,699)	(58,614)	(103,049)	324,757	(8,361,896)	-	(8,361,896)
Memo Account Information									
1101	Capital Outlays - Enterprise Funds	-	-	-	-	-	-	-	-
1102	Debt Principal Payments - Enterprise Funds	-	-	-	-	-	-	-	-
1103	Equity - Beginning of Year	(3,315,362)	1,348,815	27,668	520,284	7,163,883	43,819,090	(2,296,065)	41,523,025
1104	Equity Transfers and Prior Period Adjustments	12,237,176	211,191	96,631	408,641	165,809	35,275,908	-	35,275,908
<b>NET POSITION - END OF YEAR</b>		<b>7,596,612</b>	<b>(141,693)</b>	<b>65,685</b>	<b>825,876</b>	<b>7,654,449</b>	<b>70,733,102</b>	<b>(2,296,065)</b>	<b>68,437,037</b>
11190	Unit Months Available	-	56,396	328	1,391	94,565	188,093	-	188,093
11210	Number of Unit Months Leased	-	49,458	267	1,271	84,571	168,044	-	168,044



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## Omaha Housing Authority

1823 Harney Street ~ Omaha, NE 68102 ~ 402.444.6900 ~ [www.ohauthority.org](http://www.ohauthority.org)

September 26, 2025

U.S. Department of Housing and Urban Development

Housing Authority of the City of Omaha, Nebraska respectfully submits the following corrective action plan for the year ended December 31, 2024.

Audit period: January 1, 2024 – December 31, 2024

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

### **FINDINGS—FINANCIAL STATEMENT AUDIT**

#### **MATERIAL WEAKNESS**

2024-001 Financial Reporting

Recommendation: The Authority should evaluate their financial reporting processes and controls, including the expertise of its internal staff, to determine whether additional controls over the preparation of annual financial statements can be implemented to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP. The Authority should consider hiring a fee accountant to assist with month and year-end close.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Auditee will ensure that proper internal controls are in place to prevent significant deficiencies and material weaknesses from occurring.

Name(s) of the contact person(s) responsible for corrective action: Ashley Hatheway, CFO

Planned completion date for corrective action plan: December 31, 2026

### **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

U.S. Department of Housing and Urban Development

2024-002 Housing Voucher Cluster – Assistance Listing No. 14.871 and 14.879 - Eligibility

Recommendation: We recommend the Authority:

- Review and revise its eligibility determination procedures to ensure full compliance with HUD regulations.
- Train staff on proper documentation and verification protocols for tenant income, assets, expenses and overall eligibility.
- Conduct a file audit to identify and correct any improperly admitted tenants.

- Update its Administrative Plan to reflect accurate eligibility screening procedures.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Authority will increase oversight in the Section 8 Housing Choice Voucher program to ensure that established internal control policies are being followed. Additional Quality Control personnel have been added in 2025 to review files and confirm calculations. Electronic workflow processes are also being implemented to track regulatory compliance and flag files when not all required processes are completed.

Name(s) of the contact person(s) responsible for corrective action: Philisa Smith, HCV Director

Planned completion date for corrective action plan: December 31, 2026

U.S. Department of Housing and Urban Development

2024-003 Housing Voucher Cluster – Assistance Listing No. 14.871 and 14.879 – PIC Submissions  
Recommendation: We recommend the Authority to designate an individual to ensure accurate HUD-50058 information is inputted into the PIC system timely.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Authority will increase oversight in the Section 8 Housing Choice Voucher program to ensure that established internal control policies are being followed. HUD-50058s are transmitted monthly. Some transmissions have PIC errors while other files that are submitted late due to annual recertification completion. The Authority has plans in place to ensure quality control and resubmission of any errors and to improve timely annual completion and submission.

Name(s) of the contact person(s) responsible for corrective action: Philisa Smith, HCV Director

Planned completion date for corrective action plan: December 31, 2026

U.S. Department of Housing and Urban Development

2024-004 Housing Voucher Cluster – Assistance Listing No. 14.871 and 14.879 – Rent Reasonableness

Recommendation: We recommend the Authority implement controls to ensure reasonable rent requirements are met.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Authority will increase oversight in the Section 8 Housing Choice Voucher program to ensure that established internal control policies are being followed. Increased effort with quality control and staff training will be focused in this area to ensure the HUD-50058 and rent determinations match and are clear on the comparable units.

Name(s) of the contact person(s) responsible for corrective action: Philisa Smith, HCV Director

Planned completion date for corrective action plan: December 31, 2026

U.S. Department of Housing and Urban Development

2024-004      Housing Voucher Cluster – Assistance Listing No. 14.871 and 14.879 – Annual HQS Inspections

Recommendation: We recommend the Authority implement controls to ensure that all units are inspected annually. We recommend the Authority hire an outside firm to perform inspections if there is not capacity internally.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The Authority will increase oversight in the Section 8 Housing Choice Voucher program to ensure that established internal control policies are being followed. The Authority has identified an error whereby our data system isn't identifying every unit due for an annual inspection. The Authority is implementing a new procedure to confirm every household due for an annual recertification is also pulling for an annual inspection.

Name(s) of the contact person(s) responsible for corrective action: Philisa Smith, HCV Director

Planned completion date for corrective action plan: December 31, 2026

If the U.S. Department of Housing and Urban Development has questions regarding this plan, please call Ashley Hatheway, CFO at (402) 444-6900.



## Omaha Housing Authority

1823 Harney Street ~ Omaha, NE 68102 ~ 402.444.6900 ~ [www.ohauthority.org](http://www.ohauthority.org)

September 26, 2025

U.S. Department of Housing and Urban Development

Housing Authority of the City of Omaha, Nebraska respectfully submits the following summary schedule of prior audit findings for the year ended December 31, 2024.

Audit period: December 31, 2024

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

### **FINDINGS—FINANCIAL STATEMENT AUDIT**

#### **2023 – 001 Financial Reporting**

**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.

**Status:** See current year finding 2024-001.

**Reason for finding's recurrence:** The Authority has added more experienced accountants to review transactions and financial activity prior to posting and closing of the month/year. Many of the previous misstatements were corrections of prior year audit entries where no supporting substantiation could be found. We are confident that with the partnership with our new audit firm, CLA, that we will continue to make our financial close and reporting process more accurate.

**Corrective Action:** This finding is the result of many years of poor financial oversight and overreliance on auditor recommendations. The Authority continues to reconcile outdated balance sheet accounts. Due to the large, complicated structure of the Authority this process will continue for a couple of years.

### **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

#### **2023 – 002 HCV Eligibility**

**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.

**Status:** See current year finding 2024-002.

**Reason for finding's recurrence:** The Authority continues to improve internal systems to shift from paper-driven files to electronic systems and to improve staff training and quality control. These efforts have improved and are not yet fully resolved.

**Corrective Action:** The addition of another quality control personnel in the department can be partially attributed to the ongoing need for training and oversight to ensure all regulations are followed and appropriately documented.

**2023 – 003 HVC HQS Enforcement**

**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.

**Status:** This finding was cleared in the current year.

If the U.S. Department of Housing and Urban Development has questions regarding this schedule, please call Ashley Hatheway, CFO at (402) 444-6900.



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

We have audited the financial statements of the business-type activities of the Housing Authority of the City of Omaha, Nebraska (the Authority) as of and for the year ended December 31, 2024, and have issued our report thereon dated September 29, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our statement of work dated February 25, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings or issues**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Housing Authority of the City of Omaha, Nebraska are described in Note 1 to the financial statements.

The Authority changed accounting policies related to Compensated Absences by adopting Statement of Governmental Accounting Standards Board (GASB Statement) No. 101, *Compensated Absences*. The impact of the implementation of this standard was immaterial to the Authority and no entry was recorded.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

- Management's estimate of the allowance for doubtful accounts is based on historical collections, historical loss levels, and an analysis of the collectibility of individual accounts. We evaluated the methods, assumptions, and data used to develop the allowance and related disclosures in determining that it is reasonable in relation to the financial statements taken as a whole.

##### *Financial statement disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

***Significant unusual transactions***

We identified no significant unusual transactions.

***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

***Corrected misstatements***

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

***Disagreements with management***

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated September 29, 2025.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

- Per discussion with management, there are significant variances that need to be reconciled between prior years financial statements, financial data schedule and the Authority's internal trial balance. This resulted in multiple prior period adjustments that were recorded.

**Other audit findings or issues**

The following describes findings or issues arising during the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

- Material Weakness over Financial Reporting – there were numerous adjusting journal entries recorded to correctly state the Authority's financial statements. See finding 2024-001.

**Required supplementary information**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

**Supplementary information in relation to the financial statements as a whole**

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated September 29, 2025.

With respect to the Financial Data Schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated September 29, 2025.

This communication is intended solely for the information and use of the Board of Commissioners and management of Housing Authority of the City of Omaha, Nebraska and is not intended to be, and should not be, used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Des Moines, Iowa  
September 29, 2025

**SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT**

**Omaha Housing Authority**

**Business-Type Activities**

**Year Ended December 31, 2024**

Description	Assets	Liabilities and Deferred Inflows of Resources	Net Position	Change in Net Position
<p align="center">Debits/Credits - Amounts should be entered as debits (positive amounts) or credits (negative amounts). For example, increases to assets as debits, increases to liabilities as credits, decreases to net income as debits, and increases to net income as credits.</p> <p align="center">Describe all current year misstatements below. Collapse this row (to the left) to print for attachment to management representation letter.</p>				
Reconciled cash balances higher than total cash reported in the trial balance. Therefore, cash may be understated.	\$ 157,990		\$ (157,990)	\$ (157,990)
Reconciled FSS Escrow is lower than the TB amount, therefore, FSS escrow may be overstated.	-	86,042	(86,042)	(86,042)
Beginning balance of lease receivable does not agree to prior year audited balance. As such, expenses were overstated in the current year to make these balances agree.	-	-	(72,523)	(72,523)
Variances between OHA's beginning balances for capital asset accounts and prior year audited financial statements were run through the current year.	-	-	(211,213)	(211,213)
Amounts disbursed subsequent to year-end that should've been accrued for in accounts payable.	-	(312,475)	312,475	312,475
Amounts expensed in repairs and maintenance that should have been capitalized	664,718		(664,718)	(664,718)
Entry to book to GASB 101 was not recorded.		(252,223)	252,223	252,223
Subtotals	822,708	(478,656)	(627,788)	(627,788)
Income tax effect (if applicable)				

Net current year misstatements (Iron Curtain Method)	822,708	(478,656)	(627,788)	(627,788)
Effect of prior year uncorrected misstatements on the change in fund balance/net position				
Combined current and prior year misstatements (Rollover Method)	\$ 822,708	\$ (226,433)	\$ (880,011)	\$ (880,011)
Financial statement totals	<u>76,512,665</u>	<u>\$ (8,369,709)</u>	<u>\$ (68,142,956)</u>	<u>8,361,896</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	1%	6%	1%	-8%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	1%	3%	1%	-11%

**OMISSION OF A DISCLOSURE, INCLUDING INADEQUATE OR INCOMPLETE DISCLOSURES, OR UNCORRECTED MISSTATEMENTS OF DISCLOSURES**

**Guidance**

Description	Amount (If Applicable)
GASB 101 Compensated Absence entry was not recorded.	\$ (252,223)



## Omaha Housing Authority

1823 Harney Street ~ Omaha, NE 68102 ~ 402.444.6900 ~ [www.ohauthority.org](http://www.ohauthority.org)

September 29, 2025

CliftonLarsonAllen LLP  
801 Grand Ave Suite 3900  
Des Moines, IA 50309

This representation letter is provided in connection with your audit of the financial statements of Housing Authority of the City of Omaha, Nebraska, which comprise the respective financial position of the business-type activities as of December 31, 2024, and the respective changes in financial position and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of September 29, 2025, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2024.

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated February 25, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
11. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
12. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
13. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date, and the carrying amounts of those receivables and related allowances are determined in accordance with U.S. GAAP.
14. Agreements to repurchase assets previously sold have been properly disclosed.
15. We have appropriately identified, recorded, and disclosed all leases, including any material embedded leases contained within other contracts, in accordance with GASB Statement No. 87, *Leases*.

16. We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASB Statement No. 91, *Conduit Debt Obligations*.
17. We have appropriately identified, recorded, and disclosed all subscription-based information technology arrangements in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.
18. We have properly identified the various types of leave and have recorded a liability for compensated absences in accordance with the requirements of GASB Statement No. 101, *Compensated Absences*.
19. We have appropriately identified and disclosed concentrations or constraints that exist in accordance with the requirements of GASB Statement No. 102, *Certain Risk Disclosures*.
20. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
21. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
22. We believe that all material expenditures that have been deferred to future periods will be recoverable.
23. Accounting changes and error corrections are appropriately presented and disclosed in the financial statements.

**Information Provided**

1. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - e. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.

- f. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.
  - g. Access to all audit or relevant monitoring reports, if any, received from funding sources.
- 2. All transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others when the fraud could have a material effect on the financial statements.
- 5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
- 7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
- 9. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.
- 10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
- 11. We have taken timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse that you have reported to us.
- 12. We have a process to track the status of audit findings and recommendations.
- 13. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

14. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
15. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Housing Authority of the City of Omaha, Nebraska, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
16. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
17. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
18. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
19. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
20. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
21. The financial statements properly classify all funds and activities.
22. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
23. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
24. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
25. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

26. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
27. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
28. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
29. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
30. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
31. We have appropriately disclosed the entity's accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
32. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
33. We acknowledge our responsibility for presenting the Schedule of Expenditures of Federal Awards and Financial Data Schedules (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
1. In regards to the nonattest services (drafting the financial statements, assisting with GASB implementation, providing adjusting journal entries, preparing the DCF and preparing the FDS REAC submission) performed by you, we have:
  - a. Made all management judgments and decisions and assumed all management responsibilities.
  - b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.

- c. Evaluated the adequacy and results of the services performed.
  - d. Accepted responsibility for the results of the services.
  - e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.
2. With respect to federal award programs:
- a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedule of expenditures of federal awards.
  - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period (or, if they have changed, the reasons for such change), and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
  - c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.
  - d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
  - e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
  - f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.
- j. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.

- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- s. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- v. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w. We have charged costs to federal awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: Joani M. Balh

Title: Chief Executive Officer

Signature: Ashley Hatheway Title: Chief Financial Officer

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Client: **B131248 - Omaha Housing Authority**  
 Engagement: **AUD24 - Housing Authority of the City of Omaha**  
 Period Ending: **12/31/2024**  
 Trial Balance: **0900.00 - Trial Balance**  
 Workpaper: **0921.00 - Adjusting Journal Entry Report**  
 Fund Level: **All**  
 Index: **All**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 2</b>			<b>0925.00</b>	
PBC from Lindsey Anderson and Ashley Hatheway on June 9, 2025: Entry to reconcile CFP cash and equity.				
6cfp19-111-0100	CASH - OPERATING		31,725.00	
6cfp20-111-0100	CASH - OPERATING		87,204.00	
6cfp20-111-1000	CASH - VENDOR PAYMENTS		10,148.00	
6cfp21-111-1000	CASH - VENDOR PAYMENTS		5,820.00	
6cfp21-999-1000	PRIOR PERIOD ADJUSTMENT		2,507.00	
6cfp22-111-1000	CASH - VENDOR PAYMENTS		167,473.00	
6cfp22-943-0100	ELEVATORS - CONTRACTED SERV		17,885.00	
6cfp22-952-0100	SECURITY & MONITORING		22,000.00	
6cfp23-111-1000	CASH - VENDOR PAYMENTS		83,311.00	
9kcc-999-1000	PRIOR PERIOD ADJUSTMENT		44,280.00	
bn-999-1000	PRIOR PERIOD ADJUSTMENT		6,472.00	
ct-999-1000	PRIOR PERIOD ADJUSTMENT		23,917.00	
ev-111-0100	CASH - OPERATING		12,991.00	
ev-999-1000	PRIOR PERIOD ADJUSTMENT		1,093.00	
fl-999-1000	PRIOR PERIOD ADJUSTMENT		286.00	
fl-999-1000	PRIOR PERIOD ADJUSTMENT		754.00	
hl-162-0100	BUILDING IMPROVEMENTS		12,164.00	
jt-512-0040	CONTRA EQUITY		13,800.00	
jt-512-0040	CONTRA EQUITY		64,562.00	
jt-999-1000	PRIOR PERIOD ADJUSTMENT		286.00	
kj-512-0040	CONTRA EQUITY		20.00	
kj-999-1000	PRIOR PERIOD ADJUSTMENT		336.00	
pk-999-1000	PRIOR PERIOD ADJUSTMENT		84.00	
scne-999-1000	PRIOR PERIOD ADJUSTMENT		864.00	
ss-999-1000	PRIOR PERIOD ADJUSTMENT		346.00	
ut-999-1000	PRIOR PERIOD ADJUSTMENT		13,300.00	
6cfp19-111-1000	CASH - VENDOR PAYMENTS			17,905.00
6cfp19-512-0040	CONTRA EQUITY			13,820.00
6cfp20-512-0040	CONTRA EQUITY			52,398.00
6cfp20-999-1000	Prior Period Adjustment			44,954.00
6cfp21-111-0100	CASH - OPERATING			8,327.00
6cfp22-111-0100	CASH - OPERATING			134,533.00
6cfp22-999-1000	PRIOR PERIOD ADJUSTMENT			72,825.00
6cfp23-111-0100	CASH - OPERATING			83,311.00
9kcc-111-0100	CASH - OPERATING			44,280.00
bn-111-0100	CASH - OPERATING			6,472.00
ct-111-0100	CASH - OPERATING			23,917.00
ev-111-0100	CASH - OPERATING			1,093.00
ev-999-1000	PRIOR PERIOD ADJUSTMENT			12,991.00
fl-111-0100	CASH - OPERATING			286.00
fl-111-0100	CASH - OPERATING			754.00
hl-512-0040	CONTRA EQUITY			12,164.00
jt-111-0100	CASH - OPERATING			13,800.00
jt-111-0100	CASH - OPERATING			64,562.00
jt-111-0100	CASH - OPERATING			286.00
kj-111-0100	CASH - OPERATING			20.00
kj-111-0100	CASH - OPERATING			336.00
pk-111-0100	CASH - OPERATING			84.00
scne-111-0100	CASH - OPERATING			864.00
ss-111-0100	CASH - OPERATING			346.00
ut-111-0100	CASH - OPERATING			13,300.00
<b>Total</b>			<b>623,628.00</b>	<b>623,628.00</b>

**Adjusting Journal Entries JE # 3**

Allowance for A/R that is deemed uncollectible

4home-964-0000	Bad Debt Expense	335.00
8ehv-964-0000	Bad Debt Expense	4,249.00
8hio56-964-0000	Bad Debt Expense	2,282.00
8mr4-964-0000	Bad Debt Expense	4,317.00
8mv-964-0000	Bad Debt Expense	525.00
8portin-964-0000	Bad Debt Expense	3,044.00
8protcv-964-0000	Bad Debt Expense	2,213.00
8protect-964-0000	Bad Debt Expense	314.00
8proff-964-0000	Bad Debt Expense	3,904.00
8protkel-964-0000	Bad Debt Expense	369.00
8sectbv-964-0000	Bad Debt Expense	281.00
8spntpv-964-0000	Bad Debt Expense	4,273.00
8sjames-964-0000	Bad Debt Expense	1,762.00

8vash-964-0000	Bad Debt Expense	1,413.00	
8vo-964-0000	Bad Debt Expense	204,846.00	
9bv-964-0000	BAD DEBT EXPENSE	1,563.00	
9crown1-964-0000	BAD DEBT EXPENSE	1,983.00	
9crown2-964-0000	Bad Debt Expense	336.00	
9ec-964-0000	BAD DEBT EXPENSE	26,766.00	
9far-964-0000	BAD DEBT EXPENSE	1,094.00	
9kcc-126-0100	ALLOWANCE FOR A/R TENANTS	3,408.00	
9noah-964-0000	BAD DEBT EXPENSE	6,375.00	
bn-964-0000	BAD DEBT EXPENSE	30,528.00	
ct-964-0000	BAD DEBT EXPENSE	35,616.00	
ev-964-0000	BAD DEBT EXPENSE	20,328.00	
fi-964-0000	BAD DEBT EXPENSE	31,767.00	
hi-964-0000	BAD DEBT EXPENSE	29,448.00	
jt-964-0000	BAD DEBT EXPENSE	42,901.00	
kj-964-0000	BAD DEBT EXPENSE	17,565.00	
parkvill-964-0000	BAD DEBT EXPENSE	6,065.00	
pk-964-0000	BAD DEBT EXPENSE	9,720.00	
pn-964-0000	Bad Debt Expense	5,549.00	
ps-964-0000	BAD DEBT EXPENSE	62,194.00	
pt-964-0000	BAD DEBT EXPENSE	43,280.00	
scne-964-0000	BAD DEBT EXPENSE	77,722.00	
scnw-964-0000	BAD DEBT EXPENSE	41,130.00	
scse-964-0000	BAD DEBT EXPENSE	19,563.00	
scsw-964-0000	BAD DEBT EXPENSE	7,349.00	
ss-964-0000	BAD DEBT EXPENSE	20,519.00	
ut-964-0000	BAD DEBT EXPENSE	10,833.00	
villas-964-0000	BAD DEBT EXPENSE	673.00	
4home-126-0100	Allowance for A/R		335.00
8ehv-126-0100	Allowance for A/R		4,249.00
8hio56-126-0100	Allowance for A/R		2,282.00
8mr4-126-0100	Allowance for A/R		4,317.00
8mv-126-0100	Allowance for A/R		525.00
8portin-126-0100	Allowance for A/R		3,044.00
8protcv-126-0100	Allowance for A/R		2,213.00
8protect-126-0100	Allowance for A/R		314.00
8protfl-126-0100	Allowance for A/R		3,904.00
8protkel-126-0100	Allowance for A/R		369.00
8sectbv-126-0100	Allowance for A/R		281.00
8spentpv-126-0100	Allowance for A/R		4,273.00
8stjames-126-0100	Allowance for A/R		1,762.00
8vash-126-0100	Allowance for A/R		1,413.00
8vo-126-0100	Allowance for A/R		204,846.00
9bv-126-0100	ALLOWANCE FOR A/R TENANTS		1,563.00
9crown1-126-0100	ALLOWANCE FOR A/R TENANTS		1,983.00
9crown2-126-0100	ALLOWANCE FOR A/R TENANTS		336.00
9ec-126-0100	ALLOWANCE FOR A/R TENANTS		26,766.00
9far-126-0100	ALLOWANCE FOR A/R TENANTS		1,094.00
9kcc-964-0000	BAD DEBT EXPENSE		3,408.00
9noah-126-0100	ALLOWANCE FOR A/R TENANTS		6,375.00
bn-126-0100	ALLOWANCE FOR A/R TENANTS		30,528.00
ct-126-0100	ALLOWANCE FOR A/R TENANTS		35,616.00
ev-126-0100	ALLOWANCE FOR A/R TENANTS		20,328.00
fi-126-0100	ALLOWANCE FOR A/R TENANTS		31,767.00
hi-126-0100	ALLOWANCE FOR A/R TENANTS		29,448.00
jt-126-0100	ALLOWANCE FOR A/R TENANTS		42,901.00
kj-126-0100	ALLOWANCE FOR A/R TENANTS		17,565.00
parkvill-126-0100	ALLOWANCE FOR A/R TENANTS		6,065.00
pk-126-0100	Allowance for A/R		9,720.00
pn-126-0100	Allowance for A/R		5,549.00
ps-126-0100	ALLOWANCE FOR A/R TENANTS		62,194.00
pt-126-0100	ALLOWANCE FOR A/R TENANTS		43,280.00
scne-126-0100	ALLOWANCE FOR A/R TENANTS		77,722.00
scnw-126-0100	ALLOWANCE FOR A/R TENANTS		41,130.00
scse-126-0100	ALLOWANCE FOR A/R TENANTS		19,563.00
scsw-126-0100	ALLOWANCE FOR A/R TENANTS		7,349.00
ss-126-0100	ALLOWANCE FOR A/R TENANTS		20,519.00
ut-126-0100	ALLOWANCE FOR A/R TENANTS		10,833.00
villas-126-0100	ALLOWANCE FOR A/R TENANTS		673.00
4hio-126-0100	Allowance for A/R		
4hio-964-0000	Bad Debt Expense		
sp-126-0100	Allowance for A/R		
sp-964-0000	Bad Debt Expense		
<b>Total</b>		<b>788,402.00</b>	<b>788,402.00</b>

**Adjusting Journal Entries JE # 4**

**0926.00**

PBC from Lindsey Anderson and Ashley Hatheway on June 9, 2025 following audit procedures: Entry to adjust the HUD A/R Balance and post the prior period adjustment.

6gross20-999-1000	PRIOR PERIOD ADJUSTMENT	70,248.00	
8ehv-122-0000	A/R HUD	235,414.00	
8sec8-999-1000	PRIOR PERIOD ADJUSTMENT	940,600.00	
8vo-122-0000	A/R HUD	777,092.00	

bn-122-0000	A/R HUD	9,228.00	
ct-122-0000	A/R HUD	9,126.00	
ev-122-0000	A/R HUD	7,248.00	
fl-122-0000	A/R HUD	6,952.00	
hl-122-0000	A/R HUD	7,058.00	
jt-122-0000	A/R HUD	13,472.00	
kj-122-0000	A/R HUD	7,712.00	
ps-122-0000	A/R HUD	12,810.00	
pt-122-0000	A/R HUD	8,952.00	
scne-122-0000	A/R HUD	16,365.00	
scnw-122-0000	A/R HUD	7,831.00	
scse-122-0000	A/R HUD	8,804.00	
scsw-122-0000	A/R HUD	5,043.00	
sp-122-0000	A/R HUD	1,596.00	
ss-122-0000	A/R HUD	21,524.00	
ut-122-0000	A/R HUD	6,965.00	
6gross20-122-0000	A/R HUD		70,248.00
8ehv-999-1000	PRIOR PERIOD ADJUSTMENT		235,414.00
8sec8-122-0000	A/R HUD		940,600.00
8vo-999-1000	PRIOR PERIOD ADJUSTMENT		777,092.00
bn-999-1000	PRIOR PERIOD ADJUSTMENT		9,228.00
ct-999-1000	PRIOR PERIOD ADJUSTMENT		9,126.00
ev-999-1000	PRIOR PERIOD ADJUSTMENT		7,248.00
fl-999-1000	PRIOR PERIOD ADJUSTMENT		6,952.00
hl-999-1000	PRIOR PERIOD ADJUSTMENT		7,058.00
jt-999-1000	PRIOR PERIOD ADJUSTMENT		13,472.00
kj-999-1000	PRIOR PERIOD ADJUSTMENT		7,712.00
ps-999-1000	PRIOR PERIOD ADJUSTMENT		12,810.00
pt-999-1000	PRIOR PERIOD ADJUSTMENT		8,952.00
scne-999-1000	PRIOR PERIOD ADJUSTMENT		16,365.00
scnw-999-1000	PRIOR PERIOD ADJUSTMENT		7,831.00
scse-999-1000	PRIOR PERIOD ADJUSTMENT		8,804.00
scsw-999-1000	PRIOR PERIOD ADJUSTMENT		5,043.00
sp-999-1000	PRIOR PERIOD ADJUSTMENT		1,596.00
ss-999-1000	PRIOR PERIOD ADJUSTMENT		21,524.00
ut-999-1000	PRIOR PERIOD ADJUSTMENT		6,965.00
<b>Total</b>		<b>2,174,040.00</b>	<b>2,174,040.00</b>
<b>Adjusting Journal Entries JE # 6</b>			
		<b>0927.00</b>	
PBC from Lindsey Anderson and Ashley Hatheway on June 9, 2025 following audit procedures: Entry to remove prepaid lease cost previously written off but not captured in the trial balance.			
4comm-999-1000	PRIOR PERIOD ADJUSTMENT	294,000.00	
4comm-174-0200	PREPAID LEASE COSTS		294,000.00
<b>Total</b>		<b>294,000.00</b>	<b>294,000.00</b>
<b>Adjusting Journal Entries JE # 7</b>			
		<b>0928.00</b>	
PBC from Lindsey Anderson and Ashley Hatheway on June 9, 2025 following audit procedures: Entry to remove unsupported debt balances.			
scnw-352-0000	LONG TERM LIABILITIES - OPERATING	91,379.00	
scse-352-0000	LONG TERM LIABILITIES - OPERATING	184,039.00	
scsw-352-0000	LONG TERM LIABILITIES - OPERATING	48,795.00	
scnw-999-1000	PRIOR PERIOD ADJUSTMENT		91,379.00
scse-999-1000	PRIOR PERIOD ADJUSTMENT		184,039.00
scsw-999-1000	PRIOR PERIOD ADJUSTMENT		48,795.00
<b>Total</b>		<b>324,213.00</b>	<b>324,213.00</b>
<b>Adjusting Journal Entries JE # 8</b>			
		<b>0929.00</b>	
PBC from Lindsey Anderson and Ashley Hatheway on June 9, 2025: AJE to reverse all accounts payable entries.			
1cocc-312-0000	ACCOUNTS PAYABLE	4,846.00	
4home-312-0000	ACCOUNTS PAYABLE	25,261.00	
4rchc-312-0000	ACCOUNTS PAYABLE	1,256.00	
4shel-312-0000	ACCOUNTS PAYABLE	4,111.00	
6fss22-312-0000	ACCOUNTS PAYABLE	4,426.00	
8mr3-312-0000	ACCOUNTS PAYABLE	11,529.00	
8mr4-312-0000	ACCOUNTS PAYABLE	39,385.00	
8portout-312-0000	ACCOUNTS PAYABLE	65,106.00	
8protcv-312-0000	ACCOUNTS PAYABLE	563.00	
8protect-312-0000	ACCOUNTS PAYABLE	4,789.00	
8prothl-312-0000	ACCOUNTS PAYABLE	190.00	
8protkel-312-0000	ACCOUNTS PAYABLE	1,745.00	
8vash-312-0000	ACCOUNTS PAYABLE	10,461.00	
8vo-312-0000	ACCOUNTS PAYABLE	664,528.00	
9bv-999-1000	PRIOR PERIOD ADJUSTMENT	665.00	
9crown1-999-1000	PRIOR PERIOD ADJUSTMENT	103.00	
9ec-999-1000	PRIOR PERIOD ADJUSTMENT	1,679.00	
9far-999-1000	PRIOR PERIOD ADJUSTMENT	2,711.00	
9kcc-999-1000	PRIOR PERIOD ADJUSTMENT	76.00	
9noah-999-1000	PRIOR PERIOD ADJUSTMENT	39.00	
9sec-999-1000	PRIOR PERIOD ADJUSTMENT	268.00	
bn-999-1000	PRIOR PERIOD ADJUSTMENT	7,411.00	
ct-999-1000	PRIOR PERIOD ADJUSTMENT	8,025.00	
ev-999-1000	PRIOR PERIOD ADJUSTMENT	7,137.00	

fl-999-1000	PRIOR PERIOD ADJUSTMENT	5,886.00	
hl-999-1000	PRIOR PERIOD ADJUSTMENT	5,411.00	
jt-999-1000	PRIOR PERIOD ADJUSTMENT	10,405.00	
kj-999-1000	PRIOR PERIOD ADJUSTMENT	8,041.00	
pn-111-0100	CASH - OPERATING	8,920.00	
ps-312-0000	ACCOUNTS PAYABLE	8,920.00	
ps-999-1000	PRIOR PERIOD ADJUSTMENT	13,286.00	
pt-999-1000	PRIOR PERIOD ADJUSTMENT	759.00	
scne-999-1000	PRIOR PERIOD ADJUSTMENT	3,517.00	
scnw-999-1000	PRIOR PERIOD ADJUSTMENT	5,618.00	
scse-999-1000	PRIOR PERIOD ADJUSTMENT	757.00	
scsw-999-1000	PRIOR PERIOD ADJUSTMENT	20.00	
sp-999-1000	PRIOR PERIOD ADJUSTMENT	4.00	
ss-999-1000	PRIOR PERIOD ADJUSTMENT	84,293.00	
ut-999-1000	PRIOR PERIOD ADJUSTMENT	7,592.00	
villas-312-0000	ACCOUNTS PAYABLE	1,256.00	
1cocc-999-1000	PRIOR PERIOD ADJUSTMENT		4,846.00
4home-999-1000	PRIOR PERIOD ADJUSTMENT		25,261.00
4rchc-999-1000	PRIOR PERIOD ADJUSTMENT		1,256.00
4shel-999-1000	PRIOR PERIOD ADJUSTMENT		4,111.00
6fss22-999-1000	PRIOR PERIOD ADJUSTMENT		4,426.00
8mr3-999-1000	PRIOR PERIOD ADJUSTMENT		11,529.00
8mr4-999-1000	PRIOR PERIOD ADJUSTMENT		39,385.00
8portout-999-1000	PRIOR PERIOD ADJUSTMENT		65,106.00
8protcv-999-1000	PRIOR PERIOD ADJUSTMENT		563.00
8protect-999-1000	PRIOR PERIOD ADJUSTMENT		4,789.00
8prothf-999-1000	PRIOR PERIOD ADJUSTMENT		190.00
8protkel-999-1000	PRIOR PERIOD ADJUSTMENT		1,745.00
8vash-999-1000	PRIOR PERIOD ADJUSTMENT		10,461.00
8vo-999-1000	PRIOR PERIOD ADJUSTMENT		664,528.00
9bv-312-0000	ACCOUNTS PAYABLE		665.00
9crown1-312-0000	ACCOUNTS PAYABLE		103.00
9ec-312-0000	ACCOUNTS PAYABLE		1,679.00
9far-312-0000	ACCOUNTS PAYABLE		2,711.00
9kcc-312-0000	ACCOUNTS PAYABLE		76.00
9noah-312-0000	ACCOUNTS PAYABLE		39.00
9sec-312-0000	ACCOUNTS PAYABLE		268.00
bn-312-0000	ACCOUNTS PAYABLE		7,411.00
ct-312-0000	ACCOUNTS PAYABLE		8,025.00
ev-312-0000	ACCOUNTS PAYABLE		7,137.00
fl-312-0000	ACCOUNTS PAYABLE		5,886.00
hl-312-0000	ACCOUNTS PAYABLE		5,411.00
jt-312-0000	ACCOUNTS PAYABLE		10,405.00
kj-312-0000	ACCOUNTS PAYABLE		8,041.00
pn-312-0000	ACCOUNTS PAYABLE		8,920.00
ps-111-0100	CASH - OPERATING		8,920.00
ps-312-0000	ACCOUNTS PAYABLE		13,286.00
pt-312-0000	ACCOUNTS PAYABLE		759.00
scne-312-0000	ACCOUNTS PAYABLE		3,517.00
scnw-312-0000	ACCOUNTS PAYABLE		5,618.00
scse-312-0000	ACCOUNTS PAYABLE		757.00
scsw-312-0000	ACCOUNTS PAYABLE		20.00
sp-312-0000	ACCOUNTS PAYABLE		4.00
ss-312-0000	ACCOUNTS PAYABLE		84,293.00
ut-312-0000	ACCOUNTS PAYABLE		7,592.00
villas-999-1000	PRIOR PERIOD ADJUSTMENT		1,256.00
<b>Total</b>		<b>1,030,995.00</b>	<b>1,030,995.00</b>

**Adjusting Journal Entries JE # 9**

0930.00

PBC from Lindsey Anderson and Ashley Hatheway on June 9, 2025: AJE to true up prepaid rent.

4hio-126-0000	ACCOUNTS RECEIVABLE TENANTS	3,569.00	
8portin-126-0000	ACCOUNTS RECEIVABLE TENANTS	203.00	
8portin-342-0200	TENANT PREPAID RENT	2,388.00	
8vo-126-0000	ACCOUNTS RECEIVABLE TENANTS	507.00	
9bv-126-0000	ACCOUNTS RECEIVABLE TENANTS	120.00	
9ec-342-0200	TENANT PREPAID RENT	16,128.00	
9far-342-0200	TENANT PREPAID RENT	4,443.00	
9kcc-342-0200	TENANT PREPAID RENT	2,425.00	
9sec-342-0200	TENANT PREPAID RENT	16.00	
ev-126-0000	ACCOUNTS RECEIVABLE TENANTS	531.00	
ps-342-0200	TENANT PREPAID RENT	291.00	
pt-342-0200	TENANT PREPAID RENT	25.00	
scne-126-0000	ACCOUNTS RECEIVABLE TENANTS	1,368.00	
scse-342-0200	TENANT PREPAID RENT	65.00	
scsw-342-0200	TENANT PREPAID RENT	5,493.00	
ss-126-0000	ACCOUNTS RECEIVABLE TENANTS	3,458.00	
villas-342-0200	TENANT PREPAID RENT	4,459.00	
4hio-342-0200	TENANT PREPAID RENT		3,569.00
8portin-126-0000	ACCOUNTS RECEIVABLE TENANTS		2,388.00
8portin-342-0200	TENANT PREPAID RENT		203.00
8vo-342-0200	TENANT PREPAID RENT		507.00

9bv-342-0200	TENANT PREPAID RENT		120.00
9ec-126-0000	ACCOUNTS RECEIVABLE TENANTS		16,128.00
9far-126-0000	ACCOUNTS RECEIVABLE TENANTS		4,443.00
9kcc-126-0000	ACCOUNTS RECEIVABLE TENANTS		2,425.00
9sec-126-0000	ACCOUNTS RECEIVABLE TENANTS		16.00
ev-342-0200	TENANT PREPAID RENT		531.00
ps-126-0000	ACCOUNTS RECEIVABLE TENANTS		291.00
pt-126-0000	ACCOUNTS RECEIVABLE TENANTS		25.00
scene-342-0200	TENANT PREPAID RENT		1,368.00
scse-126-0000	ACCOUNTS RECEIVABLE TENANTS		65.00
scsw-126-0000	ACCOUNTS RECEIVABLE TENANTS		5,493.00
ss-342-0200	TENANT PREPAID RENT		3,458.00
villas-126-0000	ACCOUNTS RECEIVABLE TENANTS		4,459.00
<b>Total</b>		<b>45,489.00</b>	<b>45,489.00</b>

**Adjusting Journal Entries JE # 10**

**0931.00**

PBC from Lindsey Anderson and Ashley Hatheway on June 9, 2025: Correction to 2023 Novogradac AJE posted to incorrect accounts receivable and current liabilities accounts.

1cocc-999-1000	PRIOR PERIOD ADJUSTMENT	473,494.00	
1ex-125-1000	ALLOWANCE FOR DOUBTFUL OTHER A/R	184,834.00	
1fin-125-1000	ALLOWANCE FOR DOUBTFUL OTHER A/R	51,913.00	
1cocc-123-0000	A/R OTHER GOVERNMENTS		236,747.00
1cocc-345-0000	OTHER CURRENT LIABILITIES		236,747.00
1ex-999-1000	PRIOR PERIOD ADJUSTMENT		184,834.00
1fin-999-1000	PRIOR PERIOD ADJUSTMENT		51,913.00
<b>Total</b>		<b>710,241.00</b>	<b>710,241.00</b>

**Adjusting Journal Entries JE # 11**

**1350.06a**

Lease Entry proposed by CLA to adjust TB to match the CLA calculator.

bn-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED	483.00	
bn-999-1000	PRIOR PERIOD ADJUSTMENT	39,731.00	
ct-174-0300	LEASES RECEIVABLE	5,755.00	
ct-999-1000	PRIOR PERIOD ADJUSTMENT	30,813.00	
ev-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED	167,534.00	
fi-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED	1,218.00	
fi-711-0100	INTEREST INCOME - MAIN	58.00	
fi-999-1000	PRIOR PERIOD ADJUSTMENT	38,332.00	
kj-999-1000	PRIOR PERIOD ADJUSTMENT	16,201.00	
pt-174-0300	LEASES RECEIVABLE	30,412.00	
pt-999-1000	PRIOR PERIOD ADJUSTMENT	119,586.00	
ut-174-0300	LEASES RECEIVABLE	1.00	
ut-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED	83.00	
ut-999-1000	PRIOR PERIOD ADJUSTMENT	19,281.00	
bn-715-0000	NON-DWELLING RENTS		40,214.00
ct-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED		2,186.00
ct-711-0100	INTEREST INCOME - MAIN		251.00
ct-715-0000	NON-DWELLING RENTS		34,131.00
ev-174-0300	LEASES RECEIVABLE		125,812.00
ev-715-0000	NON-DWELLING RENTS		20,287.00
ev-999-1000	PRIOR PERIOD ADJUSTMENT		21,435.00
fi-174-0300	LEASES RECEIVABLE		1,398.00
fi-715-0000	NON-DWELLING RENTS		38,210.00
kj-715-0000	NON-DWELLING RENTS		16,201.00
pt-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED		112,898.00
pt-711-0100	INTEREST INCOME - MAIN		1,144.00
pt-715-0000	NON-DWELLING RENTS		35,956.00
ut-715-0000	NON-DWELLING RENTS		19,365.00
<b>Total</b>		<b>469,488.00</b>	<b>469,488.00</b>

**Adjusting Journal Entries JE # 12**

**1300.07**

CLA - to adjust for landlord overpayments that are deemed uncollectible.

4home-964-0000	Bad Debt Expense	16,323.00	
4shel-964-0000	Bad Debt Expense	3,404.00	
8ehv-964-0000	Bad Debt Expense	7,209.00	
8mr3-964-0000	Bad Debt Expense	11,529.00	
8mr4-964-0000	Bad Debt Expense	42,984.00	
8mv-964-0000	Bad Debt Expense	4,714.00	
8own-964-0000	Bad Debt Expense	962.00	
8portout-964-0000	Bad Debt Expense	64,689.00	
8protcv-964-0000	Bad Debt Expense	404.00	
8protect-964-0000	Bad Debt Expense	3,760.00	
8stjames-964-0000	Bad Debt Expense	9,100.00	
8vash-964-0000	Bad Debt Expense	8,563.00	
8vo-964-0000	Bad Debt Expense	765,401.00	
4home-126-0100	Allowance for A/R		16,323.00
4shel-126-0100	Allowance for A/R		3,404.00
8ehv-126-0100	Allowance for A/R		7,209.00
8mr3-126-0100	Allowance for A/R		11,529.00
8mr4-126-0100	Allowance for A/R		42,984.00
8mv-126-0100	Allowance for A/R		4,714.00
8own-126-0100	Allowance for A/R		962.00
8portout-126-0100	Allowance for A/R		64,689.00

8protcv-126-0100	Allowance for A/R		404.00
8protect-126-0100	Allowance for A/R		3,760.00
8stjames-126-0100	Allowance for A/R		9,100.00
8vash-126-0100	Allowance for A/R		8,563.00
8vo-126-0100	Allowance for A/R		765,401.00
<b>Total</b>		<b>939,042.00</b>	<b>939,042.00</b>

**Adjusting Journal Entries JE # 13**

**0932.00**

PBC from Lindsey Anderson on July 2, 2025 following audit procedures: Entry to adjust the CFP Deferred Revenue and move it to HUD Revenues.

6cfp24-342-0010	Deferred Revenue - HUD Funds	1,083,750.00	
6cfp24-706-0200	REVENUES - HUD CAPITAL - SOFT COSTS		1,083,750.00
<b>Total</b>		<b>1,083,750.00</b>	<b>1,083,750.00</b>

**Adjusting Journal Entries JE # 14**

**0933.00**

PBC from Lindsey Anderson on July 7, 2025 following audit procedures: Entry to correct fixed assets.

1cap-999-1000	PRIOR PERIOD ADJUSTMENT	3,758.00	
1cocc-974-0000	DEPRECIATION EXPENSE	732.00	
1cocc-999-1000	PRIOR PERIOD ADJUSTMENT	4,155.00	
1it-999-1000	PRIOR PERIOD ADJUSTMENT	524.00	
1it-999-1000	PRIOR PERIOD ADJUSTMENT	272.00	
2h1b-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	14,012.00	
2h1b-166-2000	ACCUM DEPR - SITE IMPROVE	2,298.00	
2h1b-999-1000	PRIOR PERIOD ADJUSTMENT	2,436.00	
2mk-166-0000	ACCUM DEPR - BUILDINGS	44,605.00	
2mk-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	36,976.00	
2mk-974-0000	DEPRECIATION EXPENSE	11,935.00	
2uw-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	2,291.00	
2uw-999-1000	PRIOR PERIOD ADJUSTMENT	473.00	
4found-999-1000	PRIOR PERIOD ADJUSTMENT	61.00	
4hio-166-0000	ACCUM DEPR - BUILDINGS	253,169.00	
4hio-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	47,617.00	
4hio-974-0000	DEPRECIATION EXPENSE	53,342.00	
6mscgrnt-999-1000	PRIOR PERIOD ADJUSTMENT	1,079.00	
6mscgrnt-999-1000	PRIOR PERIOD ADJUSTMENT	555.00	
8insp-999-1000	PRIOR PERIOD ADJUSTMENT	5,212.00	
9bv-166-0000	ACCUM DEPR - BUILDINGS	521,940.00	
9bv-166-0025	ACCUM DEPR - COMMERCIAL	102,727.00	
9bv-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	14,591.00	
9bv-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	133.00	
9bv-166-2000	ACCUM DEPR - SITE IMPROVE	7,689.00	
9bv-974-0000	DEPRECIATION EXPENSE	67,571.00	
9crown1-166-0000	ACCUM DEPR - BUILDINGS	421,686.00	
9crown1-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	3,612.00	
9crown1-166-2000	ACCUM DEPR - SITE IMPROVE	4,149.00	
9crown1-974-0000	DEPRECIATION EXPENSE	50,027.00	
9crown2-166-0000	ACCUM DEPR - BUILDINGS	229,466.00	
9crown2-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	6,720.00	
9crown2-974-0000	DEPRECIATION EXPENSE	2,193.00	
9ec-166-0000	ACCUM DEPR - BUILDINGS	1,616,974.00	
9ec-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	271,782.00	
9ec-974-0000	DEPRECIATION EXPENSE	155,619.00	
9far-166-0000	ACCUM DEPR - BUILDINGS	1,155,489.00	
9far-166-0025	ACCUM DEPR - COMMERCIAL	9,068.00	
9far-166-0030	ACCUM DEPR - BUILDING ACQUISITION	154,091.00	
9far-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	176,569.00	
9far-974-0000	DEPRECIATION EXPENSE	120,932.00	
9kcc-166-0000	ACCUM DEPR - BUILDINGS	934,756.00	
9kcc-166-0050	ACCUM DEPR - INELIGIBLE BLDG	15,669.00	
9kcc-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	6,374.00	
9kcc-974-0000	DEPRECIATION EXPENSE	3,656.00	
9noah-166-0000	ACCUM DEPR - BUILDINGS	1,023,964.00	
9noah-166-0050	ACCUM DEPR - INELIGIBLE BLDG	9,104.00	
9noah-999-1000	PRIOR PERIOD ADJUSTMENT	3,053.00	
9taxop-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	92,991.00	
9taxop-999-1000	PRIOR PERIOD ADJUSTMENT	15,390.00	
bn-166-0000	ACCUM DEPR - BUILDINGS	1,346,421.00	
bn-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	7.00	
bn-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	538,506.00	
bn-166-2000	ACCUM DEPR - SITE IMPROVE	69,269.00	
bn-974-0000	DEPRECIATION EXPENSE	255,899.00	
ct-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	7.00	
ct-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	784,419.00	
ct-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	156.00	
ct-166-2000	ACCUM DEPR - SITE IMPROVE	60,149.00	
ct-974-0000	DEPRECIATION EXPENSE	113,904.00	
ev-166-0000	ACCUM DEPR - BUILDINGS	525,412.00	
ev-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	176,425.00	
ev-166-2000	ACCUM DEPR - SITE IMPROVE	40,397.00	
ev-974-0000	DEPRECIATION EXPENSE	171,320.00	
fl-166-0000	ACCUM DEPR - BUILDINGS	546,581.00	
fl-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	88.00	

fl-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	345,769.00	
fl-166-2000	ACCUM DEPR - SITE IMPROVE	65,978.00	
fl-974-0000	DEPRECIATION EXPENSE	184,259.00	
hl-166-0000	ACCUM DEPR - BUILDINGS	509,049.00	
hl-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	176,210.00	
hl-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	7.00	
hl-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	1,025.00	
hl-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	10,244.00	
hl-166-2000	ACCUM DEPR - SITE IMPROVE	14,801.00	
hl-974-0000	DEPRECIATION EXPENSE	442.00	
hl-974-0000	DEPRECIATION EXPENSE	157,018.00	
hl-999-1000	PRIOR PERIOD ADJUSTMENT	1,025.00	
hl-999-1000	PRIOR PERIOD ADJUSTMENT	590.00	
jt-166-0000	ACCUM DEPR - BUILDINGS	1,884,972.00	
jt-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	7.00	
jt-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	416,922.00	
jt-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	21.00	
jt-166-2000	ACCUM DEPR - SITE IMPROVE	5,626.00	
jt-166-2200	ACCUM DEPR - MAINTENANCE EQUIPMENT	1,935.00	
jt-974-0000	DEPRECIATION EXPENSE	377,172.00	
kj-166-0000	ACCUM DEPR - BUILDINGS	554,171.00	
kj-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	7.00	
kj-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	393,598.00	
kj-166-2000	ACCUM DEPR - SITE IMPROVE	1,423.00	
kj-974-0000	DEPRECIATION EXPENSE	180,959.00	
pk-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	13,877.00	
pk-999-1000	PRIOR PERIOD ADJUSTMENT	4,251.00	
ps-166-0000	ACCUM DEPR - BUILDINGS	973,461.00	
ps-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	7.00	
ps-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	619,872.00	
ps-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	389.00	
ps-166-2000	ACCUM DEPR - SITE IMPROVE	69,330.00	
ps-974-0000	DEPRECIATION EXPENSE	296,919.00	
pt-166-0000	ACCUM DEPR - BUILDINGS	872,819.00	
pt-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	400,396.00	
pt-166-2000	ACCUM DEPR - SITE IMPROVE	63,663.00	
pt-974-0000	DEPRECIATION EXPENSE	256,698.00	
scne-166-0000	ACCUM DEPR - BUILDINGS	1,727,916.00	
scne-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	79.00	
scne-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	683,619.00	
scne-166-2000	ACCUM DEPR - SITE IMPROVE	634.00	
scne-974-0000	DEPRECIATION EXPENSE	592,747.00	
scnw-166-0000	ACCUM DEPR - BUILDINGS	1,712,183.00	
scnw-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	314,832.00	
scnw-166-2000	ACCUM DEPR - SITE IMPROVE	8,182.00	
scnw-974-0000	DEPRECIATION EXPENSE	563,447.00	
scse-166-0000	ACCUM DEPR - BUILDINGS	1,669,515.00	
scse-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	425,613.00	
scse-974-0000	DEPRECIATION EXPENSE	541,506.00	
scsw-166-0000	ACCUM DEPR - BUILDINGS	882,508.00	
scsw-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	183,509.00	
scsw-166-2000	ACCUM DEPR - SITE IMPROVE	7,549.00	
scsw-974-0000	DEPRECIATION EXPENSE	284,517.00	
sp-166-0000	ACCUM DEPR - BUILDINGS	673,122.00	
sp-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	123,696.00	
sp-974-0000	DEPRECIATION EXPENSE	213,064.00	
ss-166-0000	ACCUM DEPR - BUILDINGS	1,986,964.00	
ss-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	501,951.00	
ss-166-2000	ACCUM DEPR - SITE IMPROVE	48,369.00	
ss-974-0000	DEPRECIATION EXPENSE	634,899.00	
ut-166-0000	ACCUM DEPR - BUILDINGS	590,712.00	
ut-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	163,094.00	
ut-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	110.00	
ut-166-2000	ACCUM DEPR - SITE IMPROVE	48,958.00	
ut-974-0000	DEPRECIATION EXPENSE	182,041.00	
villas-999-1000	PRIOR PERIOD ADJUSTMENT	840.00	
1cap-166-2500	ACCUM DEPR - AUTOMOTIVE EQUIPMENT		3,758.00
1cocc-166-1000	ACCUM DEPR - DWELLING EQUIPMENT		634.00
1cocc-166-2500	ACCUM DEPR - AUTOMOTIVE EQUIPMENT		3,389.00
1cocc-166-2600	ACCUM DEPR - SECURITY EQUIPMENT		132.00
1cocc-999-1000	PRIOR PERIOD ADJUSTMENT		732.00
1it-166-2400	ACCUM DEPR - COMPUTER EQUIPMENT		524.00
1it-974-0000	DEPRECIATION EXPENSE		272.00
2h1b-166-2600	ACCUM DEPR - SECURITY EQUIPMENT		12,295.00
2h1b-974-0000	DEPRECIATION EXPENSE		2,436.00
2h1b-999-1000	PRIOR PERIOD ADJUSTMENT		4,015.00
2mk-999-1000	PRIOR PERIOD ADJUSTMENT		81,581.00
2mk-999-1000	PRIOR PERIOD ADJUSTMENT		11,935.00
2uw-974-0000	DEPRECIATION EXPENSE		473.00
2uw-999-1000	PRIOR PERIOD ADJUSTMENT		2,291.00
4found-166-0000	ACCUM DEPR - BUILDINGS		61.00
4hic-166-1000	ACCUM DEPR - DWELLING EQUIPMENT		1,118.00

4hio-166-2000	ACCUM DEPR - SITE IMPROVE	2,462.00
4hio-999-1000	PRIOR PERIOD ADJUSTMENT	297,206.00
4hio-999-1000	PRIOR PERIOD ADJUSTMENT	53,342.00
6mscgrnt-166-2500	ACCUM DEPR - AUTOMOTIVE EQUIPMENT	1,079.00
6mscgrnt-974-0000	DEPRECIATION EXPENSE	555.00
8insp-974-0000	DEPRECIATION EXPENSE	5,212.00
9bv-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	11.00
9bv-999-1000	PRIOR PERIOD ADJUSTMENT	647,069.00
9bv-999-1000	PRIOR PERIOD ADJUSTMENT	67,571.00
9crown1-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	179.00
9crown1-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	16.00
9crown1-999-1000	PRIOR PERIOD ADJUSTMENT	429,252.00
9crown1-999-1000	PRIOR PERIOD ADJUSTMENT	50,027.00
9crown2-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	12.00
9crown2-999-1000	PRIOR PERIOD ADJUSTMENT	236,174.00
9crown2-999-1000	PRIOR PERIOD ADJUSTMENT	2,193.00
9ec-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	2,130.00
9ec-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	8,909.00
9ec-999-1000	PRIOR PERIOD ADJUSTMENT	1,877,717.00
9ec-999-1000	PRIOR PERIOD ADJUSTMENT	155,619.00
9far-166-2000	ACCUM DEPR - SITE IMPROVE	197.00
9far-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	2,866.00
9far-999-1000	PRIOR PERIOD ADJUSTMENT	1,492,154.00
9far-999-1000	PRIOR PERIOD ADJUSTMENT	120,932.00
9kcc-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	1,835.00
9kcc-166-2000	ACCUM DEPR - SITE IMPROVE	535.00
9kcc-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	30.00
9kcc-999-1000	PRIOR PERIOD ADJUSTMENT	954,399.00
9kcc-999-1000	PRIOR PERIOD ADJUSTMENT	3,656.00
9noah-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	1,304.00
9noah-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	292.00
9noah-166-2000	ACCUM DEPR - SITE IMPROVE	4,814.00
9noah-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	20.00
9noah-974-0000	DEPRECIATION EXPENSE	3,053.00
9noah-999-1000	PRIOR PERIOD ADJUSTMENT	1,026,638.00
9taxop-974-0000	DEPRECIATION EXPENSE	15,390.00
9taxop-999-1000	PRIOR PERIOD ADJUSTMENT	92,991.00
bn-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	11,179.00
bn-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	39,249.00
bn-999-1000	PRIOR PERIOD ADJUSTMENT	7.00
bn-999-1000	PRIOR PERIOD ADJUSTMENT	1,903,768.00
bn-999-1000	PRIOR PERIOD ADJUSTMENT	255,899.00
ct-166-0000	ACCUM DEPR - BUILDINGS	277,921.00
ct-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	5,985.00
ct-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	47,449.00
ct-999-1000	PRIOR PERIOD ADJUSTMENT	163.00
ct-999-1000	PRIOR PERIOD ADJUSTMENT	513,213.00
ct-999-1000	PRIOR PERIOD ADJUSTMENT	113,904.00
ev-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	2,569.00
ev-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	30,142.00
ev-999-1000	PRIOR PERIOD ADJUSTMENT	709,523.00
ev-999-1000	PRIOR PERIOD ADJUSTMENT	171,320.00
fl-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	973.00
fl-166-2200	ACCUM DEPR - MAINTENANCE EQUIPMENT	188.00
fl-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	54,455.00
fl-999-1000	PRIOR PERIOD ADJUSTMENT	88.00
fl-999-1000	PRIOR PERIOD ADJUSTMENT	902,712.00
fl-999-1000	PRIOR PERIOD ADJUSTMENT	184,259.00
hl-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	1,025.00
hl-166-0120	ACCUM DEPR - BUILDING IMPROVEMENTS	1,032.00
hl-166-2200	ACCUM DEPR - MAINTENANCE EQUIPMENT	3,157.00
hl-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	55,896.00
hl-974-0000	DEPRECIATION EXPENSE	7.00
hl-999-1000	PRIOR PERIOD ADJUSTMENT	651,251.00
hl-999-1000	PRIOR PERIOD ADJUSTMENT	157,018.00
hl-999-1000	PRIOR PERIOD ADJUSTMENT	1,025.00
jt-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	42,045.00
jt-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	63,559.00
jt-999-1000	PRIOR PERIOD ADJUSTMENT	28.00
jt-999-1000	PRIOR PERIOD ADJUSTMENT	2,203,851.00
jt-999-1000	PRIOR PERIOD ADJUSTMENT	377,172.00
kj-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	25,045.00
kj-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	30,074.00
kj-999-1000	PRIOR PERIOD ADJUSTMENT	7.00
kj-999-1000	PRIOR PERIOD ADJUSTMENT	894,073.00
kj-999-1000	PRIOR PERIOD ADJUSTMENT	180,959.00
pk-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	3,163.00
pk-974-0000	DEPRECIATION EXPENSE	4,251.00
pk-999-1000	PRIOR PERIOD ADJUSTMENT	10,714.00
ps-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	6,902.00
ps-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	73,743.00
ps-999-1000	PRIOR PERIOD ADJUSTMENT	396.00

ps-999-1000	PRIOR PERIOD ADJUSTMENT	1,582,018.00
ps-999-1000	PRIOR PERIOD ADJUSTMENT	296,919.00
pt-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	5,078.00
pt-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	41,709.00
pt-999-1000	PRIOR PERIOD ADJUSTMENT	1,290,091.00
pt-999-1000	PRIOR PERIOD ADJUSTMENT	256,698.00
scne-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	27,862.00
scne-166-2200	ACCUM DEPR - MAINTENANCE EQUIPMENT	341.00
scne-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	255.00
scne-999-1000	PRIOR PERIOD ADJUSTMENT	79.00
scne-999-1000	PRIOR PERIOD ADJUSTMENT	2,383,711.00
scne-999-1000	PRIOR PERIOD ADJUSTMENT	592,747.00
scnw-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	22,174.00
scnw-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	99.00
scnw-999-1000	PRIOR PERIOD ADJUSTMENT	2,012,924.00
scnw-999-1000	PRIOR PERIOD ADJUSTMENT	563,447.00
scse-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	24,583.00
scse-166-2000	ACCUM DEPR - SITE IMPROVE	930.00
scse-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	136.00
scse-999-1000	PRIOR PERIOD ADJUSTMENT	2,069,479.00
scse-999-1000	PRIOR PERIOD ADJUSTMENT	541,506.00
scsw-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	22,913.00
scsw-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	75.00
scsw-999-1000	PRIOR PERIOD ADJUSTMENT	1,050,578.00
scsw-999-1000	PRIOR PERIOD ADJUSTMENT	284,517.00
sp-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	1,122.00
sp-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	21,037.00
sp-999-1000	PRIOR PERIOD ADJUSTMENT	774,659.00
sp-999-1000	PRIOR PERIOD ADJUSTMENT	213,064.00
ss-166-1000	ACCUM DEPR - DWELLING EQUIPMENT	1,885.00
ss-166-2500	ACCUM DEPR - AUTOMOTIVE EQUIPMENT	17,935.00
ss-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	29,370.00
ss-999-1000	PRIOR PERIOD ADJUSTMENT	2,488,094.00
ss-999-1000	PRIOR PERIOD ADJUSTMENT	634,899.00
ut-166-2600	ACCUM DEPR - SECURITY EQUIPMENT	31,814.00
ut-999-1000	PRIOR PERIOD ADJUSTMENT	771,060.00
ut-999-1000	PRIOR PERIOD ADJUSTMENT	182,041.00
villas-166-0030	ACCUM DEPR - BUILDING ACQUISITION	840.00
<b>Total</b>		<b>35,933,535.00</b>

**Adjusting Journal Entries JE # 15**

**0934.00**

PBC from Ashley Hatheway on July 2, 2025 following audit procedures. Entry to adjust the debt and accrued interest balances.

1cccc-999-1000	PRIOR PERIOD ADJUSTMENT	9,869.00
9bv-325-0001	ACCRUED INTEREST BRIDGE	81,566.00
9bv-325-0002	ACCRUED INTEREST HIO	122,961.00
9bv-351-0013	EC, NOAH, Bayview, Farnam Loans	108,120.00
9bv-999-1000	PRIOR PERIOD ADJUSTMENT	2,856.00
9crown1-325-0001	ACCRUED INTEREST BRIDGE	2,716.00
9crown1-325-0002	ACCRUED INTEREST HIO	313,434.00
9crown1-351-0007	ACCRUED INTEREST LONG TERM	4,000.00
9crown1-351-0009	ACCR INT L-T CDBG LOAN	64,373.00
9crown1-999-1000	PRIOR PERIOD ADJUSTMENT	79,817.00
9crown2-325-0001	ACCRUED INTEREST BRIDGE	145,518.00
9crown2-325-0002	ACCRUED INTEREST HIO	16,350.00
9ec-325-0002	ACCRUED INTEREST HIO	1,845,024.00
9ec-351-0013	EC, NOAH, Bayview, Farnam Loans	77,659.00
9ec-351-0102	MORTGAGE-HIO	755,569.00
9ec-351-0202	MORTGAGE-OHA # 2	229,949.00
9ec-999-1000	PRIOR PERIOD ADJUSTMENT	985,518.00
9far-325-0001	ACCRUED INTEREST BRIDGE	598,638.00
9far-351-0013	EC, NOAH, Bayview, Farnam Loans	378,255.00
9far-999-1000	PRIOR PERIOD ADJUSTMENT	427,153.00
9kcc-325-0002	ACCRUED INTEREST HIO	2,029,526.00
9kcc-351-0002	LOAN PAYABLE OHA	30,308.00
9kcc-999-1000	PRIOR PERIOD ADJUSTMENT	30,309.00
9noah-325-0002	ACCRUED INTEREST HIO	92,155.00
9noah-325-0003	ACCRUED INTEREST OTHER	690,100.00
9noah-351-0013	EC, NOAH, Bayview, Farnam Loans	3,719.00
9noah-999-1000	PRIOR PERIOD ADJUSTMENT	4,781.00
9sec-999-1000	PRIOR PERIOD ADJUSTMENT	211,549.00
1cccc-351-0002	LOAN PAYABLE OHA	9,869.00
9bv-325-0002	ACCRUED INTEREST HIO	108,120.00
9bv-351-0002	LOAN PAYABLE OHA	2,856.00
9bv-999-1000	PRIOR PERIOD ADJUSTMENT	81,566.00
9bv-999-1000	PRIOR PERIOD ADJUSTMENT	122,961.00
9crown1-351-0002	LOAN PAYABLE OHA	79,817.00
9crown1-999-1000	PRIOR PERIOD ADJUSTMENT	2,716.00
9crown1-999-1000	PRIOR PERIOD ADJUSTMENT	313,434.00
9crown1-999-1000	PRIOR PERIOD ADJUSTMENT	4,000.00
9crown1-999-1000	PRIOR PERIOD ADJUSTMENT	64,373.00
9crown2-999-1000	PRIOR PERIOD ADJUSTMENT	145,518.00

9crown2-999-1000	PRIOR PERIOD ADJUSTMENT		16,350.00
9ec-325-0002	ACCRUED INTEREST HIO		77,659.00
9ec-351-0002	LOAN PAYABLE OHA		985,518.00
9ec-999-1000	PRIOR PERIOD ADJUSTMENT		1,845,024.00
9ec-999-1000	PRIOR PERIOD ADJUSTMENT		755,569.00
9ec-999-1000	PRIOR PERIOD ADJUSTMENT		229,949.00
9far-325-0002	ACCRUED INTEREST HIO		378,255.00
9far-325-0002	ACCRUED INTEREST HIO		427,153.00
9far-999-1000	PRIOR PERIOD ADJUSTMENT		598,638.00
9kcc-325-0001	ACCRUED INTEREST BRIDGE		30,309.00
9kcc-999-1000	PRIOR PERIOD ADJUSTMENT		2,029,526.00
9kcc-999-1000	PRIOR PERIOD ADJUSTMENT		30,308.00
9noah-325-0002	ACCRUED INTEREST HIO		3,719.00
9noah-351-0002	LOAN PAYABLE OHA		4,781.00
9noah-999-1000	PRIOR PERIOD ADJUSTMENT		92,155.00
9noah-999-1000	PRIOR PERIOD ADJUSTMENT		690,100.00
9sec-325-0002	ACCRUED INTEREST HIO		211,549.00
<b>Total</b>		<b>9,341,792.00</b>	<b>9,341,792.00</b>

**Adjusting Journal Entries JE # 16**

**0936.00**

PBC from Ashley Hatheway on July 28, 2025 following audit procedures. Entry to correct 2021 and 2023 Novogradac AJEs posted to incorrect accounts.

9far-174-0000	A/R P-NOTES - LONG TERM	665,630.00	
9far-999-1000	PRIOR PERIOD ADJUSTMENT		665,630.00
<b>Total</b>		<b>665,630.00</b>	<b>665,630.00</b>

**Adjusting Journal Entries JE # 17**

**0935.00**

PBC from Ashley Hatheway on August 6, 2025 following audit procedures. Entry to write off and adjust accrued interest to match loans.

9far-999-1000	PRIOR PERIOD ADJUSTMENT	332,815.00	
9taxop-999-1000	PRIOR PERIOD ADJUSTMENT	1,895.00	
9taxop-999-1000	PRIOR PERIOD ADJUSTMENT	753,673.00	
9taxop-999-1000	PRIOR PERIOD ADJUSTMENT	567,753.00	
phtaxcr-171-0200	N/R BAYVIEW	2,856.00	
phtaxcr-171-0203	N/R CROWN I	11,444.00	
phtaxcr-171-0205	N/R NOAH	4,781.00	
phtaxcr-999-1000	PRIOR PERIOD ADJUSTMENT	4,811,438.00	
9far-129-0100	ACCRUED INTEREST RECEIVABLE		332,815.00
9taxop-127-0200	A/R BAYVIEW		108,120.00
9taxop-127-0201	A/R FARNAM		378,255.00
9taxop-127-0206	A/R STREHLOW		77,659.00
9taxop-127-0207	A/R NOAH		3,719.00
9taxop-129-0100	ACCRUED INTEREST RECEIVABLE		1,895.00
9taxop-171-0206	N/R STREHLOW		753,673.00
phtaxcr-129-0100	ACCRUED INTEREST RECEIVABLE		4,811,438.00
phtaxcr-999-1000	PRIOR PERIOD ADJUSTMENT		19,081.00
<b>Total</b>		<b>6,486,655.00</b>	<b>6,486,655.00</b>

**Adjusting Journal Entries JE # 20**

**0936.00**

PBC Entry from Lindsey Anderson, Finance Manager, from July 2, 2025, to adjust TB to match unaudited FDS.

4home-125-0000	A/R OTHER	32,651.00	
4shel-125-0000	A/R OTHER	5,129.00	
8ehv-125-0000	A/R OTHER	28,845.00	
8mr4-125-0000	A/R OTHER	42,984.00	
8mr4-999-1000	PRIOR PERIOD ADJUSTMENT	639.00	
8mv-125-0000	A/R OTHER	6,255.00	
8mv-125-0000	A/R OTHER	3,198.00	
8mv-312-0200	A/P OTHER	3,198.00	
bn-111-0100	CASH - OPERATING	285,500.00	
ev-111-0100	CASH - OPERATING	171,000.00	
fi-111-0100	CASH - OPERATING	189,000.00	
hl-111-0100	CASH - OPERATING	170,000.00	
jt-126-0000	ACCOUNTS RECEIVABLE TENANTS	1,547.00	
jt-127-0100	P-NOTES OUTSTANDING	1,547.00	
jt-703-0000	DWELLING RENTS	1,547.00	
jt-704-0700	FRAUD RECOVERY REVENUE	1,547.00	
kj-111-0100	CASH - OPERATING	72,000.00	
ps-111-0100	CASH - OPERATING	474,000.00	
ps-126-0000	ACCOUNTS RECEIVABLE TENANTS	1,547.00	
ps-127-0100	P-NOTES OUTSTANDING	1,547.00	
ps-127-0120	ALLOWANCE FOR P-NOTES	799.00	
ps-703-0000	DWELLING RENTS	1,547.00	
ps-704-0700	FRAUD RECOVERY REVENUE	1,547.00	
pt-999-0020	Interproject Excess Cash Transfer Out	40,000.00	
sckc-312-0000	ACCOUNTS PAYABLE	230.00	
sckc-706-0000	REVENUES-HUD SUBSIDY	11.00	
sckc-999-0110	OPERATING TRANSFER - OUT	126,200.00	
scmo-706-0000	REVENUES-HUD SUBSIDY	4.00	
scmo-999-0110	OPERATING TRANSFER - OUT	129,913.00	
scne-111-0100	CASH - OPERATING	139,000.00	
scnw-111-0100	CASH - OPERATING	123,235.00	
scnw-111-1000	CASH - VENDOR PAYMENTS	16.00	

scnw-126-0000	ACCOUNTS RECEIVABLE TENANTS	893.00	
scnw-127-0120	ALLOWANCE FOR P-NOTES	2,264.00	
scnw-142-0100	PREPAID SOFTWARE EXP	33.00	
scnw-999-0020	Interproject Excess Cash Transfer Out	260,500.00	
scse-111-0100	CASH - OPERATING	129,898.00	
scse-111-0200	CASH - PAYROLL	3.00	
scse-111-1000	CASH - VENDOR PAYMENTS	5.00	
scse-142-0100	PREPAID SOFTWARE EXP	11.00	
sp-999-0020	Interproject Excess Cash Transfer Out	895,000.00	
ss-999-0020	Interproject Excess Cash Transfer Out	305,000.00	
4home-312-0000	ACCOUNTS PAYABLE		32,651.00
4shel-312-0000	ACCOUNTS PAYABLE		5,129.00
8ehv-312-0000	ACCOUNTS PAYABLE		28,845.00
8mr4-312-0000	ACCOUNTS PAYABLE		42,984.00
8mr4-341-0000	TENANT SECURITY DEPOSIT		639.00
8mv-125-0000	A/R OTHER		3,198.00
8mv-312-0000	ACCOUNTS PAYABLE		6,255.00
8mv-312-0200	A/P OTHER		3,198.00
bn-999-0010	Interproject Excess Cash Transfer In		285,500.00
ev-999-0010	Interproject Excess Cash Transfer In		171,000.00
fi-999-0010	Interproject Excess Cash Transfer In		189,000.00
hl-999-0010	Interproject Excess Cash Transfer In		170,000.00
jt-126-0000	ACCOUNTS RECEIVABLE TENANTS		1,547.00
jt-127-0100	P-NOTES OUTSTANDING		1,547.00
jt-703-0000	DWELLING RENTS		1,547.00
jt-704-0700	FRAUD RECOVERY REVENUE		1,547.00
kj-999-0010	Interproject Excess Cash Transfer In		72,000.00
ps-126-0000	ACCOUNTS RECEIVABLE TENANTS		1,547.00
ps-127-0100	P-NOTES OUTSTANDING		1,547.00
ps-703-0000	DWELLING RENTS		1,547.00
ps-704-0700	FRAUD RECOVERY REVENUE		1,547.00
ps-999-0010	Interproject Excess Cash Transfer In		474,000.00
ps-999-1000	PRIOR PERIOD ADJUSTMENT		799.00
pt-111-0100	CASH - OPERATING		40,000.00
sckc-111-0100	CASH - OPERATING		123,235.00
sckc-111-1000	CASH - VENDOR PAYMENTS		16.00
sckc-126-0000	ACCOUNTS RECEIVABLE TENANTS		893.00
sckc-127-0120	ALLOWANCE FOR P-NOTES		2,264.00
sckc-142-0100	PREPAID SOFTWARE EXP		33.00
scmo-111-0100	CASH - OPERATING		129,898.00
scmo-111-0200	CASH - PAYROLL		3.00
scmo-111-1000	CASH - VENDOR PAYMENTS		5.00
scmo-142-0100	PREPAID SOFTWARE EXP		11.00
scne-999-0010	Interproject Excess Cash Transfer In		139,000.00
scnw-111-0100	CASH - OPERATING		260,500.00
scnw-312-0000	ACCOUNTS PAYABLE		230.00
scnw-706-0000	REVENUES-HUD SUBSIDY		11.00
scnw-999-0100	OPERATING TRANSFER - IN		126,200.00
scse-706-0000	REVENUES-HUD SUBSIDY		4.00
scse-999-0100	OPERATING TRANSFER - IN		129,913.00
sp-111-0100	CASH - OPERATING		895,000.00
ss-111-0100	CASH - OPERATING		305,000.00
sckc-111-0200	CASH - PAYROLL		
scnw-111-0200	CASH - PAYROLL		
<b>Total</b>		<b>3,649,790.00</b>	<b>3,649,790.00</b>

**Adjusting Journal Entries JE # 21**

**0937.00**

PBC Entry from Lindsey Anderson, Finance Manager, on 8/22/25 to reclass overpayments to landlords to accounts receivable from accounts payable.

4home-125-0000	A/R OTHER	33,154.00	
4home-312-0000	ACCOUNTS PAYABLE	32,651.00	
4shel-125-0000	A/R OTHER	5,129.00	
4shel-312-0000	ACCOUNTS PAYABLE	5,129.00	
8ehv-125-0000	A/R OTHER	29,061.00	
8ehv-312-0000	ACCOUNTS PAYABLE	28,845.00	
8mr3-125-0000	A/R OTHER	11,529.00	
8mr4-125-0000	A/R OTHER	42,984.00	
8mr4-312-0000	ACCOUNTS PAYABLE	42,984.00	
8mv-125-0000	A/R OTHER	6,255.00	
8mv-312-0200	A/P OTHER	6,255.00	
8own-125-0000	A/R OTHER	962.00	
8portout-125-0000	A/R OTHER	109,202.00	
8protcv-125-0000	A/R OTHER	404.00	
8protect-125-0000	A/R OTHER	3,760.00	
8stjames-125-0000	A/R OTHER	9,100.00	
8vash-125-0000	A/R OTHER	9,303.00	
8vo-125-0000	A/R OTHER	822,008.00	
4home-125-0000	A/R OTHER		32,651.00
4home-312-0000	ACCOUNTS PAYABLE		33,154.00
4shel-125-0000	A/R OTHER		5,129.00
4shel-312-0000	ACCOUNTS PAYABLE		5,129.00
8ehv-125-0000	A/R OTHER		28,845.00

8ehv-312-0000	ACCOUNTS PAYABLE		29,061.00
8mr3-312-0000	ACCOUNTS PAYABLE		11,529.00
8mr4-125-0000	A/R OTHER		42,984.00
8mr4-312-0000	ACCOUNTS PAYABLE		42,984.00
8mv-125-0000	A/R OTHER		6,255.00
8mv-312-0000	ACCOUNTS PAYABLE		6,255.00
8own-312-0000	ACCOUNTS PAYABLE		962.00
8portout-312-0000	ACCOUNTS PAYABLE		109,202.00
8protcv-312-0000	ACCOUNTS PAYABLE		404.00
8protect-312-0000	ACCOUNTS PAYABLE		3,760.00
8stjames-312-0000	ACCOUNTS PAYABLE		9,100.00
8vash-312-0000	ACCOUNTS PAYABLE		9,303.00
8vo-312-0000	ACCOUNTS PAYABLE		822,008.00
<b>Total</b>		<b>1,198,715.00</b>	<b>1,198,715.00</b>

**Adjusting Journal Entries JE # 24**

3000.02/6000.01

To roll equity and zero out interprogram

1cocc-512-0000	RETAINED EARNINGS	1,617,160.00	
4hio-512-0000	RETAINED EARNINGS	228,295.00	
4home-512-0000	RETAINED EARNINGS	1.00	
4shel-512-0000	RETAINED EARNINGS	1,018.00	
6cnis-512-0000	RETAINED EARNINGS	1,842.00	
6fss22-999-1000	PRIOR PERIOD ADJUSTMENT	4,565.00	
6gross20-512-0000	RETAINED EARNINGS	69,050.00	
8ehv-512-0000	RETAINED EARNINGS	173,278.00	
8mr4-512-0000	RETAINED EARNINGS	46,281.00	
8mvadmin-512-0000	RETAINED EARNINGS	2.00	
8sec8-999-1000	PRIOR PERIOD ADJUSTMENT	383,065.00	
9bv-512-0000	RETAINED EARNINGS	14,638.00	
9crown1-512-0000	RETAINED EARNINGS	82.00	
9crown2-916-0700	TELEPHONE	1.00	
9ec-512-0000	RETAINED EARNINGS	5,344.00	
9far-512-0000	RETAINED EARNINGS	275,636.00	
9kcc-512-0000	RETAINED EARNINGS	9,191.00	
9noah-512-0000	RETAINED EARNINGS	7,646.00	
9sec-512-0000	RETAINED EARNINGS	211,389.00	
villas-512-0000	RETAINED EARNINGS	7,466.00	
1cocc-347-1000	INTER-FUND DUE TO (COCC)		1,146,646.00
1cocc-999-1000	PRIOR PERIOD ADJUSTMENT		470,514.00
4hio-999-1000	PRIOR PERIOD ADJUSTMENT		228,295.00
4home-916-1015	MISCELLANEOUS EXPENSE		1.00
4shel-999-1000	PRIOR PERIOD ADJUSTMENT		1,018.00
6cnis-916-1002	OFFICE SUPPLIES		1,842.00
6fss22-512-0000	RETAINED EARNINGS		4,565.00
6gross20-999-1000	PRIOR PERIOD ADJUSTMENT		69,050.00
8ehv-999-1000	PRIOR PERIOD ADJUSTMENT		173,278.00
8mr4-999-1000	PRIOR PERIOD ADJUSTMENT		46,281.00
8mvadmin-911-0000	ADMIN SALARIES		2.00
8sec8-512-0000	RETAINED EARNINGS		383,065.00
9bv-999-1000	PRIOR PERIOD ADJUSTMENT		14,638.00
9crown1-911-0000	ADMIN SALARIES		82.00
9crown2-512-0000	RETAINED EARNINGS		1.00
9ec-999-1000	PRIOR PERIOD ADJUSTMENT		5,344.00
9far-999-1000	PRIOR PERIOD ADJUSTMENT		275,636.00
9kcc-999-1000	PRIOR PERIOD ADJUSTMENT		9,191.00
9noah-999-1000	PRIOR PERIOD ADJUSTMENT		7,646.00
9sec-999-1000	PRIOR PERIOD ADJUSTMENT		211,389.00
villas-999-1000	PRIOR PERIOD ADJUSTMENT		7,466.00
<b>Total</b>		<b>3,055,950.00</b>	<b>3,055,950.00</b>

**Total Adjusting Journal Entries**

**68,815,355.00**

**Total All Journal Entries**

**68,815,355.00**

Client: **B131248 - Omaha Housing Authority**  
 Engagement: **AUD24 - Housing Authority of the City of Omaha**  
 Period Ending: **12/31/2024**  
 Trial Balance: **0900.00 - Trial Balance**  
 Workpaper: **0922.00 - Reclassification Journal Entry Report**  
 Fund Level: **All**  
 Index: **All**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>		<b>4000.04</b>		
Entry to reclassify deferred revenue as deferred inflow of resources related to GASB87. Non-PBC enty. Completed by Michael Robinson on 5/16/2025.				
bn-342-0000	DEFERRED REVENUE		545,284.00	
ct-342-0000	DEFERRED REVENUE		129,853.00	
ev-342-0000	DEFERRED REVENUE		110,200.00	
fl-342-0000	DEFERRED REVENUE		555,278.00	
kj-342-0000	DEFERRED REVENUE		112,054.00	
pt-342-0000	DEFERRED REVENUE		344,918.00	
ut-342-0000	DEFERRED REVENUE		223,300.00	
bn-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED			545,284.00
ct-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED			129,853.00
ev-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED			110,200.00
fl-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED			555,278.00
kj-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED			112,054.00
pt-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED			344,918.00
ut-400-0000	DEFERRED INFLOW OF RESOURCES - CLA ADDED			223,300.00
<b>Total</b>			<b>2,020,887.00</b>	<b>2,020,887.00</b>

<b>Reclassifying Journal Entries JE # 5</b>				
<b>2100.02</b>				
To reclassify security deposit restrictions on cash to adequately cover the liability amount reported.				
4comm-111-0100	CASH - OPERATING		633.00	
4hio-114-0000	Tenant security deposits		311.00	
8mr4-114-000	Restricted Cash - Security Deposits		10.00	
9bv-111-0100	CASH - OPERATING		37.00	
9crown1-111-0100	CASH - OPERATING		182.00	
9ec-114-0000	CASH - SECURITY DEPOSIT		5,062.00	
9far-114-0000	CASH - SECURITY DEPOSIT		1,990.00	
9noah-111-0100	CASH - OPERATING		1,042.00	
9sec-111-0100	CASH - OPERATING		599.00	
bn-114-0000	CASH - SECURITY DEPOSIT		97.00	
ct-114-0000	CASH - SECURITY DEPOSIT		931.00	
ev-114-0000	CASH - SECURITY DEPOSIT		1,981.00	
fl-114-0000	CASH - SECURITY DEPOSIT		672.00	
hl-114-0000	CASH - SECURITY DEPOSIT		1,392.00	
jt-114-0000	CASH - SECURITY DEPOSIT		2,586.00	
kj-114-0000	CASH - SECURITY DEPOSIT		4,173.00	
parkvill-114-0000	CASH - SECURITY DEPOSIT		543.00	
pn-114-000	Cash - Security Deposit		4,455.00	
ps-114-0000	CASH - SECURITY DEPOSIT		632.00	
pt-114-0000	CASH - SECURITY DEPOSIT		1,159.00	
scne-114-0000	CASH - SECURITY DEPOSIT		5,584.00	
scnw-114-0000	CASH - SECURITY DEPOSIT		241.00	
scse-114-0000	CASH - SECURITY DEPOSIT		1,138.00	
scsw-114-0000	CASH - SECURITY DEPOSIT		205.00	
sp-114-000	Tenant Security Deposit		790.00	
ss-114-0000	CASH - SECURITY DEPOSIT		6,828.00	
ut-114-0000	CASH - SECURITY DEPOSIT		2,046.00	
4comm-341-0100	DEPOSIT REFUND ACCOUNT			633.00
4hio-111-0100	CASH - OPERATING			311.00
8mr4-111-0100	CASH - OPERATING			10.00
9bv-114-0000	CASH - SECURITY DEPOSIT			37.00
9crown1-114-0000	CASH - SECURITY DEPOSIT			182.00
9ec-111-0100	CASH - OPERATING			5,062.00
9far-111-0100	CASH - OPERATING			1,990.00
9noah-114-0000	CASH - SECURITY DEPOSIT			1,042.00
9sec-114-0000	Tenant Security Deposits			599.00
bn-111-0100	CASH - OPERATING			97.00
ct-111-0100	CASH - OPERATING			931.00
ev-111-0100	CASH - OPERATING			1,981.00
fl-111-0100	CASH - OPERATING			672.00
hl-111-0100	CASH - OPERATING			1,392.00
jt-111-0100	CASH - OPERATING			2,586.00
kj-111-0100	CASH - OPERATING			4,173.00
parkvill-111-0100	CASH - OPERATING			543.00
pn-111-0100	CASH - OPERATING			4,455.00
ps-111-0100	CASH - OPERATING			632.00
pt-111-0100	CASH - OPERATING			1,159.00
scne-111-0100	CASH - OPERATING			5,584.00
scnw-111-0100	CASH - OPERATING			241.00
scse-111-0100	CASH - OPERATING			1,138.00

scsw-111-0100	CASH - OPERATING		205.00
sp-111-0100	CASH - OPERATING		790.00
ss-111-0100	CASH - OPERATING		6,828.00
ut-111-0100	CASH - OPERATING		2,046.00
pn-111-0100	CASH - OPERATING		
ps-111-0100	CASH - OPERATING		
<b>Total</b>		<b>45,319.00</b>	<b>45,319.00</b>
<b>Reclassifying Journal Entries JE # 18</b>		<b>6000.02</b>	
To ensure operating transfers net to 0.			
1tntrpf-924-0230	RESIDENT FUND - MEETING EXPENSES	1.00	
1tntrpf-999-0100	OPERATING TRANSFER - IN		1.00
<b>Total</b>		<b>1.00</b>	<b>1.00</b>
<b>Reclassifying Journal Entries JE # 19</b>		<b>6000</b>	
To move COCC Mgmt Fee BLI 1410 between COCC and CFP to Mgmt Fee Line vs. Transfers			
1cocc-999-0030	TRANSFERS BET PROGRAMS & PROJECTS - IN	1,460,321.00	
6cfp23-913-0000	MANAGEMENT FEE	717,321.00	
6cfp24-913-0000	MANAGEMENT FEE	743,000.00	
1cocc-707-0010	MANAGEMENT FEE		1,460,321.00
6cfp23-999-0040	TRANSFERS BET PROGRAMS & PROJECTS - OUT		717,321.00
6cfp24-999-0040	TRANSFERS BET PROGRAMS & PROJECTS - OUT		743,000.00
<b>Total</b>		<b>2,920,642.00</b>	<b>2,920,642.00</b>
<b>Reclassifying Journal Entries JE # 25</b>		<b>6000.02</b>	
To zero out transfers			
6cfp24-943-2300	Fire Safety - Contracted Services	112,987.00	
phtaxcr-916-1015	MISCELLANEOUS EXPENSE	492,230.00	
6cfp24-999-0040	TRANSFERS BET PROGRAMS & PROJECTS - OUT		112,987.00
phtaxcr-999-0040	TRANSFERS BET PROGRAMS & PROJECTS - OUT		492,230.00
<b>Total</b>		<b>605,217.00</b>	<b>605,217.00</b>
<b>Reclassifying Journal Entries JE # 26</b>		<b>3000.02</b>	
To reclass cash as a result of restricted net position calculations.			
8mr4adm-113-0100	CASH RESTRICTED	68,240.00	
8vo-111-0100	CASH - OPERATING	72,987.00	
8mr4adm-111-0100	CASH - OPERATING		68,240.00
8vo-113-0000	CASH - FSS ESCROW		72,987.00
8ehv-111-0100	CASH - OPERATING		
<b>Total</b>		<b>141,227.00</b>	<b>141,227.00</b>
<b>Reclassifying Journal Entries JE # 27</b>		<b>3000.02</b>	
To reclass negative cash program wide			
4rchc-111-0100	CASH - OPERATING	59,453.00	
8ehvadm-113-0100	Cash - Other Restricted	124,250.00	
4rchc-112-0000	CASH - RESTRICTED		59,453.00
8ehvadm-111-0100	CASH - OPERATING		124,250.00
<b>Total</b>		<b>183,703.00</b>	<b>183,703.00</b>
<b>Total Reclassifying Journal Entries</b>		<b>5,916,996.00</b>	<b>5,916,996.00</b>
<b>Total All Journal Entries</b>		<b>5,916,996.00</b>	<b>5,916,996.00</b>



*We'll get you there.*

CPAs | CONSULTANTS | WEALTH ADVISORS



Omaha Housing  
Authority

# Housing Authority of the City of Omaha

Audit Exit Presentation

Year ended December 31, 2024

# *Agenda*

- Audit scope and process
- Audit opinions and communications
- Upcoming GASB Pronouncements



# Audit Scope



Report on the Authority's financial statements



Required governance communications letter

Internal control/management letter



Report on internal control over compliance with major program requirements (federal awards)  
- Housing Voucher Cluster



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*



Financial Data Schedule REAC Submission  
Data Collection Form (DCF)

# Audit Process

## RISK-BASED APPROACH

Internal controls

Management Override of Controls  
Revenue recognition

Significant estimates

Related Party Transactions

Risk Assessment

Cash  
Capital Assets





## AUDIT OPINIONS

### Financial statements

Financial statement audit opinion is **unmodified**.

### Federal awards

Federal awards audit opinion is **unmodified**.



## AUDIT RESULTS

### Financial statements

Material weakness over financial reporting (AJEs and PPAs).

### Federal awards

No material weaknesses noted.

Significant deficiencies:

1. Eligibility
2. PIC Submissions
3. Rent Reasonableness
4. Annual HQS Inspections



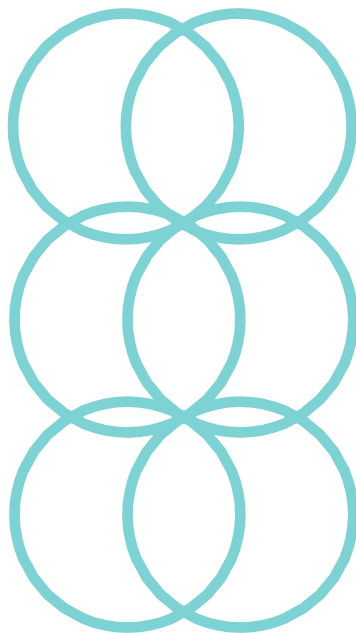
# Governance Communications

## Overall

- Auditors Responsibility under General Accepted Auditing Standards (GAAS) / Government Auditing Standards (GAS)
- Management takes responsibility over financial statements
- Accounting policies are outlined in Note 1 to the financial statements
- GASB 101 implemented in 2024
- Accounting policies deemed appropriate

## Difficulties

- No difficulties encountered in performing the audit



## Estimates

- An area of focus under a risk-based audit approach
- Allowance for doubtful accounts
- Compensated Absences
- Depreciation (PPA)
- Estimates determined by management based on their knowledge and experience
- Estimates were deemed reasonable and no management bias indicated
- Estimate uncertainty is disclosed in the financial statements

## Other

- Multiple entries made to properly state OHA balances:
  - Prior Period Adjustments
  - Audit Adjustments
  - Uncorrected Misstatements





# GASB Standards



# GASB 101 Compensated Absences



Effective date  
**December 31, 2024**



## Updated framework

- Reevaluate leave policies
- Liability must include any accumulated leave that is unused or used but unpaid
- Footnote disclosures will be enhanced



## Examples include

- Sick leave not paid at termination
- Parental leave
- Military leave and jury duty that has commenced



**CLA can help by** evaluating the standard related to compensated absences and assisting with or evaluating financial statement disclosures



# GASB 102 Certain Risk Disclosures

CLA can help by assisting with or evaluating financial statement disclosure updates



Effective date  
**June 30, 2025**



## Increased footnote disclosures surrounding risk:

- Limitations on raising revenues
- Concentrations related to tax revenue or vendors
- Debt or mandated spending — especially unfunded mandates
- Impact of major employer leaving the community
- Collective bargaining agreements



# GASB 103 Financial Reporting Model Improvements

**CLA can help by** assisting with or evaluating financial statement presentation and disclosure updates



Effective date  
**June 30, 2026**



## **Impacts financial statement presentation**

Updated disclosure guidance for:

- MD&A consistency
- Clearer definition of unusual or infrequent items
- Presentation of proprietary fund statements
- Major component unit information
- Budgetary comparison information



# GASB 104 – Disclosure of Certain Capital Assets



Effective date  
**June 30, 2026**

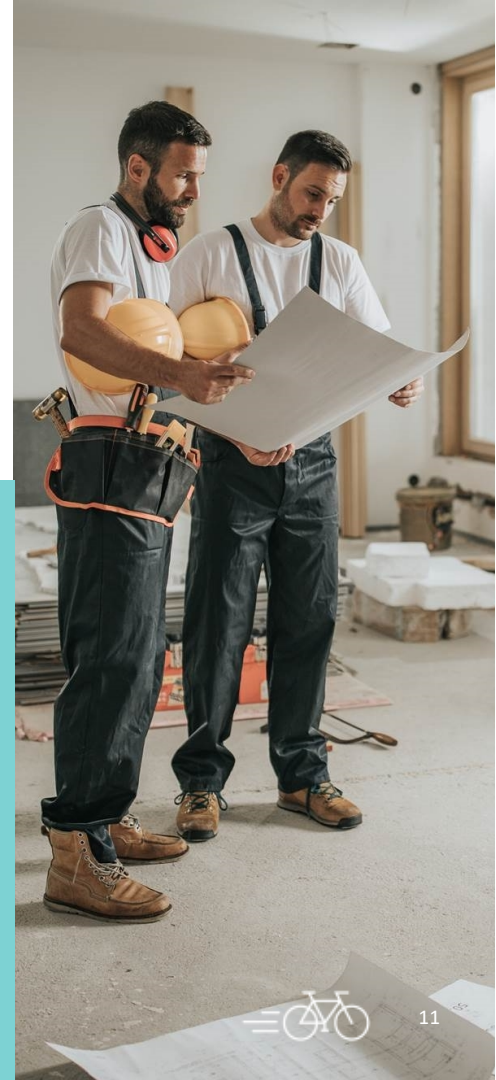


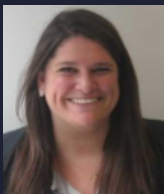
**Will clarify how capital assets are disclosed in financials:**

- Capital assets held for sale and related pledged debt
- Leased assets
- Subscription assets
- Right to Use PPP assets
- Other intangible assets



**CLA can help by** assisting with or evaluating financial statement disclosure updates





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# *Questions and Feedback*

We appreciate the opportunity to serve you and welcome any feedback relative to our performance and to the engagement.





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5.1.2.3. Resolution 2025-118 FY2026 Budget

**RESOLUTION NO. 2025-118**  
**APPROVAL OF FY 2026 BUDGET**

**WHEREAS**, the United States Department of Housing and Urban Development (HUD), requires submittal of fiscal year budgets for housing authorities; and

**WHEREAS**, the Housing Authority of the City of Omaha (OHA), has prepared an Agency Wide Budget for calendar year 2026 for submittal to HUD; and

**WHEREAS**, OHA Staff recommends that the Board of Commissioners of the Omaha Housing Authority approve the calendar year 2026 budget for OHA.

**NOW, THEREFORE, BE IT RESOLVED** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves the 2026 budget for OHA.

This Resolution shall take effect immediately.

---

David Levy, Chair  
OHA Board of Commissioners

**ATTEST**

I, Joanie Balk, 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 December 18, 2025.

---

Joanie Balk, Secretary  
Housing Authority of the City of Omaha

**Omaha Housing Authority**  
**2026 Budget**  
**Agency-Wide**

	January - October 2025 Actual	Annualized 2025 Projection	Budget 2026	2025 Projected vs. 2026 Budget Variance		Footnote Item #
<b>Agency-Wide</b>						
<b>REVENUES</b>						
<b>TENANT REVENUES</b>						
DWELLING RENTS	6,193,547	7,432,257	7,325,590	(106,667)	-1%	1
DWELLING RENTS SUBSIDY	357,802	429,362	237,348	(192,014)	-45%	2
TPA DAMAGE	(2,500)	(3,000)	0	3,000	-100%	
LATE FEES	171,510	205,812	166,274	(39,538)	-19%	
LATE FEES (P-NOTES)	18,185	21,822	15,697	(6,125)	-28%	
LEGAL FEES	105,898	127,078	187,466	60,388	48%	
MAINTENANCE FEES	353,752	424,503	391,702	(32,801)	-8%	
OTHER TENANT REVENUE	72,324	86,789	39,061	(47,728)	-55%	
FRAUD RECOVERY REVENUE	4,139	4,967	12,633	7,666	154%	
<b>TOTAL TENANT REVENUES</b>	<b>7,274,658</b>	<b>8,729,590</b>	<b>8,375,771</b>	<b>(353,819)</b>	<b>-4%</b>	
<b>HUD GRANTS AND SUBSIDY</b>						
REVENUES-HUD SUBSIDY	6,648,561	7,978,273	6,804,587	(1,173,686)	-15%	3
HOUSING ASST PAYMENTS	41,223,268	49,467,922	51,306,202	1,838,280	4%	4
ONGOING ADMIN FEES EARNED	3,361,427	4,033,712	4,159,234	125,522	3%	
REVENUES - HUD CAPITAL - HARD COSTS	4,525,164	5,430,196	0	(5,430,196)	-100%	5
REVENUES - HUD CAPITAL - SOFT COSTS	4,522,893	5,427,472	2,587,500	(2,839,972)	-52%	6
<b>TOTAL HUD GRANTS AND SUBSIDY</b>	<b>60,281,313</b>	<b>72,337,576</b>	<b>64,857,523</b>	<b>(7,480,053)</b>	<b>-10%</b>	
<b>TOTAL FEE REVENUE</b>						
MANAGEMENT FEE	1,808,220	2,169,864	1,873,773	(296,091)	-14%	7
BOOKKEEPING FEE	474,780	569,736	561,329	(8,407)	-1%	
FRONT LINE SERVICE FEE	1,940,497	2,328,596	2,328,904	308	0%	
FRONT LINE SERVICE FEE {IT}	74,627	89,553	72,421	(17,132)	-19%	
OTHER FEES FOR SERVICE	15,638	18,765	7,023	(11,742)	-63%	
<b>TOTAL FEE REVENUE</b>	<b>4,313,762</b>	<b>5,176,514</b>	<b>4,843,450</b>	<b>(333,064)</b>	<b>-6%</b>	
OTHER GOV'T GRANTS/DONATIONS	2,598,580	3,118,296	2,510,866	(607,430)	-19%	8
<b>TOTAL OTHER GOV'T GRANTS DONATIONS</b>	<b>2,598,580</b>	<b>3,118,296</b>	<b>2,510,866</b>	<b>(607,430)</b>	<b>-19%</b>	
<b>INVESTMENT INCOME</b>						
INTEREST INCOME - MAIN	30,354	36,425	30,882	(5,543)	-15%	
<b>TOTAL INTEREST INCOME - MAIN</b>	<b>30,354</b>	<b>36,425</b>	<b>30,882</b>	<b>(5,543)</b>	<b>-15%</b>	
INTEREST INCOME - OTHER	149,451	160,000	160,498	498	0%	
<b>TOTAL NON-CASH INT INCOME</b>	<b>149,451</b>	<b>160,000</b>	<b>160,498</b>	<b>498</b>	<b>0%</b>	
INTEREST INCOME - RESTRICTED FUNDS	9,304	11,165	9,565	(1,600)	-14%	
<b>TOTAL INT INCOME - RESTRICT FUNDS</b>	<b>9,304</b>	<b>11,165</b>	<b>9,565</b>	<b>(1,600)</b>	<b>-14%</b>	
<b>OTHER INCOME</b>						
NON-DWELLING RENTS	357,423	428,908	443,851	14,943	3%	
MISCELLANEOUS INCOME	41,386	49,663	824	(48,839)	-98%	
COMMISSION INCOME	58,244	69,892	72,231	2,339	3%	
ADMINISTRATIVE FEES	13,103	15,724	16,996	1,272	8%	
DONATIONS - GENERAL	6,311	7,573	109	(7,464)	-99%	
DONATIONS - SCHOLARSHIPS	6,000	7,200	0	(7,200)	-100%	
MISCELLANEOUS GRANT REVENUE	45,000	54,000	70,000	16,000	30%	
DEVELOPERS FEES	1,187,628	1,425,154	1,300,000	(125,154)	-9%	
GAIN/LOSS ON SALE OF FIXED ASSET	749,126	898,952	900,000	1,048	0%	9
INSURANCE PROCEEDS	270,969	325,162	0	(325,162)	-100%	

<b>TOTAL OTHER INCOME</b>	<b>2,735,190</b>	<b>3,282,229</b>	<b>2,804,011</b>	<b>(478,218)</b>	<b>-15%</b>	
<b>TOTAL REVENUES</b>	<b>77,392,612</b>	<b>92,851,794</b>	<b>83,592,566</b>	<b>(9,259,228)</b>	<b>-10%</b>	
<b>EXPENSES</b>						
<b>OPERATING EXPENSES</b>						
<b>ADMINISTRATIVE EXPENSES</b>						
<b>ADMINISTRATIVE SALARIES</b>						
ADMIN SALARIES	6,019,391	7,223,269	7,658,512	435,243	6%	<b>10</b>
COMPENSATED ABSENCES	(252,223)	(302,668)	0	302,668	-100%	
ALLOC ADMIN SALARIES	(191,107)	(229,328)	(109,976)	119,352	-52%	
ADMIN CASUAL LABOR	230,040	276,048	187,393	(88,655)	-32%	<b>11</b>
<b>TOTAL ADMIN SALARIES</b>	<b>5,806,101</b>	<b>6,967,322</b>	<b>7,735,929</b>	<b>768,607</b>	<b>11%</b>	
AUDIT EXPENSE	166,574	199,889	155,923	(43,966)	-22%	
MANAGEMENT FEE	1,808,220	2,169,864	1,873,773	(296,091)	-14%	<b>7</b>
BOOKKEEPING FEE	474,780	569,736	561,329	(8,407)	-1%	
NIFA MONITORING FEE	4,020	4,824	6,118	1,294	27%	
<b>TOTAL ADMINISTRATIVE FEE</b>	<b>2,453,594</b>	<b>2,944,313</b>	<b>2,597,143</b>	<b>(347,170)</b>	<b>-12%</b>	
ADMIN EMPLOYEE BENEFITS	63,144	75,773	67,333	(8,440)	-11%	
ER MEDICAL/DENTAL INS - ADMIN	1,336,556	1,603,867	1,681,392	77,525	5%	
ER PENSION - ADMIN	264,020	316,824	419,068	102,244	32%	
ER TAXES-ADMIN	454,104	544,925	582,885	37,960	7%	
<b>TOTAL ADMIN EMPLOYEE BENEFITS</b>	<b>2,117,824</b>	<b>2,541,389</b>	<b>2,750,678</b>	<b>209,289</b>	<b>8%</b>	
LEGAL SERVICES - OUTSIDE	260,834	313,001	253,865	(59,135)	-19%	
TRAINING/CONFERENCE	64,016	76,819	66,721	(10,099)	-13%	
STAFF MEETING/RETREAT	3,843	4,611	3,249	(1,362)	-30%	
TRAVEL	32,996	39,595	17,508	(22,087)	-56%	
MILEAGE	5,766	6,920	6,815	(105)	-2%	
ADMIN VEHICLE - FUEL	10,548	12,658	67	(12,591)	-99%	
ADMIN VEHICLE - MTCE & REPAIR	3,522	4,226	1,051	(3,176)	-75%	
PUBLICATIONS	570	684	1,149	465	68%	
MEMBERSHIPS	19,921	23,905	20,861	(3,044)	-13%	
PAYROLL PROCESSING FEE	50,038	60,046	49,929	(10,117)	-17%	
TELEPHONE	120,760	144,912	160,114	15,202	10%	
SAFETY EQUIPMENT/SUPPLIES	9,937	11,925	14,259	2,334	20%	
LEGAL SERVICES - INTERNAL	191,106	229,328	215,162	(14,165)	-6%	
ALLOC INTERNAL LEGAL EXP	42,663	51,196	85,860	34,664	68%	
PRINTER SUPPLIES AND EXP	24,930	29,916	27,282	(2,633)	-9%	
SOFTWARE EXP	371,053	445,264	465,398	20,134	5%	
FORMS AND PRINTING	79	95	0	(95)	-100%	
OFFICE EXPENSE	24,685	29,622	27,126	(2,496)	-8%	
OFFICE FURNISHINGS	21,316	25,579	10,374	(15,205)	-59%	
POSTAGE	72,359	86,830	84,644	(2,186)	-3%	
OFFICE SUPPLIES	55,895	67,074	58,608	(8,466)	-13%	
OFFICE EQUIPMENT LEASES	35,144	42,173	44,934	2,761	7%	
COMPUTER EQUIPMENT	97,669	117,203	120,724	3,521	3%	
NETWORK COMMUNICATION	85,349	102,418	80,772	(21,647)	-21%	
ADVERTISING /NEWSPAPER ADS	2,138	2,565	3,386	821	32%	
CABLE TV	4,505	5,406	5,039	(367)	-7%	
EMPLOYEE HIRING & ADMIN EXP	93,417	112,100	34,663	(77,437)	-69%	
CONSULTING	(49,961)	(59,953)	68,215	128,168	-214%	
BANK FEE	41,415	49,698	48,781	(916)	-2%	
SECT 8 PORT OUT ADMIN FEES	29,187	35,024	0	(35,024)	-100%	
LATE FEES	2,339	2,807	4,484	1,678	60%	
MISCELLANEOUS EXPENSE	(21,768)	(26,121)	45,037	71,158	-272%	
FEES - PERMITS	604	725	216	(508)	-70%	
PROPERTY TAX	20,359	24,430	22,988	(1,442)	-6%	
RENTAL EXPENSE	29,036	34,843	36,358	1,515	4%	
IT SUPPORT - CONTR SERV	198,236	237,883	250,687	12,805	5%	

PROFESSIONAL FEES	998	1,197	2,055	858	72%	
DEVELOPER'S FEES	10	12	0	(12)	-100%	
PROFESSIONAL/CONTR SERV	0	0	21	21	0%	
<b>TOTAL OTHER ADMIN EXPENSES</b>	<b>1,955,512</b>	<b>2,346,615</b>	<b>2,338,404</b>	<b>(8,211)</b>	<b>0%</b>	
FEE FOR SERVICE	74,627	89,552	74,747	(14,805)	-17%	
TENANT RESTITUTION	31,025	37,230	47,380	10,150	27%	
<b>TOTAL FEE FOR SERVICE</b>	<b>105,652</b>	<b>126,782</b>	<b>122,127</b>	<b>(4,655)</b>	<b>-4%</b>	
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>12,438,684</b>	<b>14,926,420</b>	<b>15,544,281</b>	<b>617,861</b>	<b>4%</b>	
<b>RESIDENT SERVICES SALARIES</b>						
RESIDENT SERVICES SALARIES	45,630	54,756	57,220	2,464	5%	
RESIDENT SERVICE CASUAL LABOR	66,043	79,251	80,289	1,038	1%	
<b>TOTAL RESIDENT SERV SALARIES</b>	<b>111,673</b>	<b>134,007</b>	<b>137,509</b>	<b>3,502</b>	<b>3%</b>	
RELOCATION EXPENSES	659,056	790,867	785,742	(5,125)	-1%	
RELOCATION - MOVING EXPENSE	7,030	8,435	5,032	(3,403)	-40%	
RELOCATION - MISCELLANEOUS	7,089	8,507	4,406	(4,101)	-48%	
<b>TOTAL RELOCATION EXPENSE</b>	<b>673,174</b>	<b>807,809</b>	<b>795,180</b>	<b>(12,629)</b>	<b>-2%</b>	
ER MEDICAL/DENTAL INS - RES SERV	18,907	22,688	23,822	1,134	5%	
ER PENSION - RES SERV	2,288	2,745	3,147	402	15%	
ER TAXES-RES SERV	3,277	3,932	4,377	445	11%	
<b>TOTAL RESIDENT SERV EMP BENEFITS</b>	<b>24,471</b>	<b>29,365</b>	<b>31,346</b>	<b>1,981</b>	<b>7%</b>	
YOUTH ACTIVITIES	2,440	2,928	5,026	2,098	72%	
YOUTH ACTIVITIES - SCHOLARSHIPS	6,000	7,200	0	(7,200)	-100%	
<b>TOTAL YOUTH ACTIVITIES</b>	<b>8,440</b>	<b>10,128</b>	<b>5,026</b>	<b>(5,102)</b>	<b>-50%</b>	
RESIDENT SERVICES EXPENSE	21,012	25,215	97,425	72,210	286%	12
RESIDENT SERVICES EVENTS & ACTIVITIES	10,028	12,034	19,021	6,987	58%	
RESIDENT FUND - STIPENDS	29,058	34,870	54,852	19,982	57%	
RESIDENT FUND - MEETING EXPENSES	4,456	5,347	5,804	457	9%	
RESIDENT FUND - OTHER	1,945	2,334	0	(2,334)	-100%	
<b>TOTAL RESIDENT FUND</b>	<b>66,500</b>	<b>79,800</b>	<b>177,102</b>	<b>97,302</b>	<b>122%</b>	
FRONT LINE SERVICE FEE	1,699,888	2,039,866	2,304,697	264,831	13%	13
<b>TOTAL FEE FOR SERVICE</b>	<b>1,699,888</b>	<b>2,039,866</b>	<b>2,304,697</b>	<b>264,831</b>	<b>13%</b>	
<b>TOTAL RESIDENT SERVICE EXPENSES</b>	<b>2,584,146</b>	<b>3,100,975</b>	<b>3,450,860</b>	<b>349,885</b>	<b>11%</b>	
<b>UTILITY EXPENSES</b>						
UTILITY - WATER	296,035	355,242	302,014	(53,228)	-15%	14
UTILITY - ELECTRIC	1,475,302	1,770,362	1,307,275	(463,087)	-26%	14
UTILITY - GAS	316,200	379,440	459,733	80,293	21%	
UTILITY - SEWER	396,315	475,578	422,342	(53,236)	-11%	14
<b>TOTAL UTILITY EXPENSES</b>	<b>2,483,852</b>	<b>2,980,622</b>	<b>2,491,364</b>	<b>(489,258)</b>	<b>-16%</b>	
<b>TOTAL MAINTENANCE</b>						
<b>MAINTENANCE SALARIES</b>						
MAINTENANCE SALARIES	2,714,686	3,257,623	3,382,605	124,982	4%	10
MAINTENANCE CASUAL LABOR	2,117	2,540	0	(2,540)	-100%	
<b>TOTAL MAINTENANCE SALARIES</b>	<b>2,716,802</b>	<b>3,260,163</b>	<b>3,382,605</b>	<b>122,442</b>	<b>4%</b>	
<b>MAINTENANCE MATERIALS</b>						
APPLIANCES	193,175	231,810	206,967	(24,844)	-11%	
DWELLING EQUIPMENT	1,451	1,742	1,341	(401)	-23%	
PAINT	85,845	103,014	95,529	(7,486)	-7%	
CLEANING SUPPLIES	29,091	34,910	29,485	(5,425)	-16%	
HVAC MATERIALS	175,281	210,338	67,878	(142,460)	-68%	
LANDSCAPING MATERIALS	515	617	919	301	49%	
PLUMBING MATERIALS	216,503	259,804	247,065	(12,739)	-5%	

ELECTRICAL MATERIALS	49,007	58,809	66,454	7,646	13%	
GASOLINE USAGE FOR MAINT VEHICLES	30,456	36,547	15,497	(21,051)	-58%	
MAINTENANCE VEHICLE - LICENSE	53	63	0	(63)		
PEST CONTROL SUPPLIES	24,688	29,626	27,463	(2,163)	-7%	
MAINTENANCE TOOLS	20,771	24,925	20,554	(4,371)	-18%	
MAINTENANCE MATERIALS	440,296	541,184	696,349	155,165	29%	
MAINTENANCE EQUIPMENT	1,421	1,705	2,308	603	35%	
Early Pay Discount	(10,228)	(12,274)	(12,068)	206	-2%	
<b>TOTAL MAINTENANCE MATERIALS</b>	<b>1,258,327</b>	<b>1,522,821</b>	<b>1,465,739</b>	<b>(57,082)</b>	<b>-4%</b>	<b>15</b>
<b>MAINTENANCE SERVICES &amp; CONTRACTS</b>						
ELEVATORS - CONTRACTED SERV	99,498	119,397	116,065	(3,332)	-3%	
HVAC - CONTRACTED SERV	426,598	511,918	237,573	(274,344)	-54%	
LAWNS - CONTRACTED SERV	241,120	289,344	332,659	43,314	15%	
MATS/UNIFORMS - CONTRACTED SVCE	9,183	11,020	11,150	131	1%	
PEST CONTROL - CONTRACTED SERV	45,685	54,822	57,201	2,379	4%	
SNOW REMOVAL - CONTRACTED SERV	90,159	108,191	100,410	(7,780)	-7%	
TRASH - CONTRACTED SERV	139,719	167,663	93,608	(74,055)	-44%	
LANDFILL FEES - CONTRACTED SERV	4,482	5,378	5,131	(247)	-5%	
CLEANING - CONTRACTED SERV	590,925	709,110	718,729	9,619	1%	
PAINTING - CONTRACTED SERV	172,852	207,422	172,680	(34,742)	-17%	
ARBORIST - CONTRACTED SERV	108,584	130,301	75,540	(54,760)	-42%	
FLOORING REPL - CONTRACTED SERV	443,843	532,612	113,509	(419,103)	-79%	
OUTDOOR CLEANING - CONTRACTED SERV	11,945	14,334	1,687	(12,647)	-88%	
CONCRETE WORK - CONTRACTED SERV	1,807	2,169	3,723	1,554	72%	
ELECTRICAL - CONTRACTED SERV	88,189	105,827	123,560	17,732	17%	
LANDSCAPE - CONTRACTED SERV	36,910	44,292	14,816	(29,476)	-67%	
PLUMBING - CONTRACTED SERV	195,382	234,459	134,101	(100,357)	-43%	
ROOF REPAIRS - CONTRACTED SERV	31,372	37,647	15,262	(22,385)	-59%	
EXTERIOR REPAIRS - CONTRACTED SERV	44,422	53,307	23,057	(30,250)	-57%	
VEHICLE MAINTENANCE & REPAIR	74,798	89,757	66,878	(22,879)	-25%	
MAINTENANCE EQUIPMENT REPAIR	11,009	13,211	19,215	6,004	45%	
WINDOWS/DOORS REPL - CONTRACTED SE	167,723	201,267	188,481	(12,786)	-6%	
VACANT TURNOVER - CONTRACTED SERV	13,976	16,771	10,203	(6,569)	-39%	
INSPECTIONS - CONTRACTED SERV	47,191	56,630	21,616	(35,014)	-62%	
INTERIOR REPAIRS - CONTRACTED SERV	723,756	868,508	51,956	(816,551)	-94%	
Fire Safety - Contracted Services	324,516	389,419	252,141	(137,278)	-35%	
OTHER - OUTSIDE MAINTENANCE	8,113	9,736	3,399	(6,337)	-65%	
HAZMAT - CONTRACTED SERV	233,619	280,342	19,652	(260,690)	-93%	
RADON - CONTRACTED SERV	12,135	14,562	1,112	(13,450)	-92%	
DWELLING/MECHANICAL UPGRADES - CO	398	477	820	342	72%	
ALLOC INSPECTIONS EXPENSE	15,638	18,765	7,023	(11,742)	-63%	
<b>TOTAL MAINT SERVICES AND CONTRACTS</b>	<b>4,415,549</b>	<b>5,298,659</b>	<b>2,992,959</b>	<b>(2,305,700)</b>	<b>-44%</b>	<b>15</b>
<b>MAINTENANCE EMPLOYEE BENEFITS</b>						
MAINTENANCE EMPLOYEE BENEFITS	1,368	1,642	0	(1,642)	-100%	
ER MED/DENTAL INS - MAINT	627,819	753,383	803,623	50,240	7%	
ER PENSION - MAINT	122,520	147,023	156,152	9,129	6%	
ER TAXES - MAINT	205,128	246,154	268,920	22,766	9%	
<b>TOTAL MAINT EMPLOYEE BENEFITS</b>	<b>956,836</b>	<b>1,148,203</b>	<b>1,228,695</b>	<b>80,492</b>	<b>7%</b>	
<b>TOTAL MAINTENANCE EXPENSES</b>	<b>9,347,514</b>	<b>11,229,846</b>	<b>9,069,998</b>	<b>(2,159,848)</b>	<b>-19%</b>	
<b>PROTECTIVE SERVICE EXPENSES</b>						
<b>PROTECTIVE SERVICE SALARIES</b>						
SECURITY SALARY	138,127	165,752	0	(165,752)	-100%	
<b>TOTAL PROTECTIVE SERV SALARIES</b>	<b>138,127</b>	<b>165,752</b>	<b>0</b>	<b>(165,752)</b>	<b>-100%</b>	
<b>FRONT LINE SERVICE FEES</b>						
FRONT LINE SERVICE FEES	240,609	288,730	0	(288,730)	-100%	
<b>TOTAL FEE FOR SERVICE</b>	<b>240,609</b>	<b>288,730</b>	<b>0</b>	<b>(288,730)</b>	<b>-100%</b>	
<b>GUARDS - CONTRACTED SECURITY</b>						
GUARDS - CONTRACTED SECURITY	295,415	354,498	0	(354,498)	-100%	
SECURITY & MONITORING	28,775	34,530	54,584	20,054	58%	
SECURITY - CONTRACTED SERV	241,918	290,302	829,757	539,455	186%	

SECURITY EQUIPMENT & MATERIALS	372,422	446,906	682,868	235,962	53%	
<b>TOTAL SECURITY EXPENSE</b>	<b>938,530</b>	<b>1,126,236</b>	<b>1,567,209</b>	<b>440,973</b>	<b>39%</b>	<b>16</b>
ER MEDICAL/DENTAL INS - SECURITY	3,691	4,430	0	(4,430)	-100%	
ER PENSION - SECURITY	5,730	6,876	0	(6,876)	-100%	
ER TAXES - SECURITY	11,546	13,855	0	(13,855)	-100%	
<b>TOTAL SECURITY EMPLOYEE BENEFITS</b>	<b>20,967</b>	<b>25,161</b>	<b>0</b>	<b>(25,161)</b>	<b>-100%</b>	
<b>TOTAL PROTECT SERVICE EXPENSES</b>	<b>1,338,232</b>	<b>1,605,879</b>	<b>1,567,209</b>	<b>(38,670)</b>	<b>-2%</b>	
<b>GENERAL EXPENSES</b>						
<b>INSURANCE EXPENSES</b>						
INSURANCE - LIABILITY	317,714	381,256	373,028	(8,228)	-2%	14
INSURANCE - PROPERTY	791,665	949,998	883,755	(66,243)	-7%	14
INSURANCE - WORKERS COMP	255,492	306,591	327,051	20,460	7%	
<b>TOTAL INSURANCE EXP</b>	<b>1,364,871</b>	<b>1,637,846</b>	<b>1,583,834</b>	<b>(54,012)</b>	<b>-3%</b>	
BAD DEBT EXPENSE	739,501	887,401	680,000	(207,401)	-23%	17
<b>TOTAL BAD DEBT EXPENSE</b>	<b>739,501</b>	<b>887,401</b>	<b>680,000</b>	<b>(207,401)</b>	<b>-23%</b>	
MORTGAGE INTEREST	58,507	70,209	67,558	(2,651)	-4%	
<b>TOTAL LOAN INTEREST</b>	<b>58,507</b>	<b>70,209</b>	<b>67,558</b>	<b>(2,651)</b>	<b>-4%</b>	
<b>TOTAL GENERAL EXPENSES</b>	<b>2,162,880</b>	<b>2,595,456</b>	<b>2,331,392</b>	<b>(264,064)</b>	<b>-10%</b>	
CASUALTY LOSS	5,001	6,001	0	(6,001)	-100%	
<b>TOTAL OPERATING EXPENSES</b>	<b>30,360,308</b>	<b>36,445,198</b>	<b>34,455,104</b>	<b>(1,990,094)</b>	<b>-5%</b>	
<b>NON-OPERATING EXPENSES</b>						
<b>HAP EXPENSES</b>						
HAP EXPENSE	38,845,009	46,614,011	46,165,472	(448,539)	-1%	
HAP EXPENSE - PORTABLE	772,090	926,508	804,888	(121,620)	-13%	
UTILITY REIMBURSEMENT	1,429,529	1,715,435	1,740,653	25,218	1%	
<b>TOTAL HAP EXPENSES</b>	<b>41,046,628</b>	<b>49,255,954</b>	<b>48,711,013</b>	<b>(544,941)</b>	<b>-1%</b>	<b>18</b>
DEPRECIATION EXPENSE	7,026,607	8,431,928	8,154,408	(277,520)	-3%	
ORGANIZATIONAL COSTS	41,289	49,547	0	(49,547)	-100%	
<b>TOTAL DEPR &amp; AMORT EXPENSE</b>	<b>7,067,896</b>	<b>8,481,475</b>	<b>8,154,408</b>	<b>(327,067)</b>	<b>-4%</b>	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>48,114,524</b>	<b>57,737,429</b>	<b>56,865,421</b>	<b>(872,008)</b>	<b>-2%</b>	
<b>TOTAL EXPENSES</b>	<b>78,474,832</b>	<b>94,182,627</b>	<b>91,320,525</b>	<b>(2,862,102)</b>	<b>-3%</b>	
TRANSFERS BET PROGRAMS & PROJECTS - IN	3,605,422	4,326,507	2,703,069	(1,623,438)	-38%	
TRANSFERS BET PROGRAMS & PROJECTS - OU	(3,605,422)	(4,326,507)	(2,703,069)	1,623,438	-38%	
<b>TOTAL TRANSFERS</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>(1,082,220)</b>	<b>(1,330,834)</b>	<b>(7,727,959)</b>	<b>(6,397,125)</b>	<b>481%</b>	
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>5,944,387</b>	<b>7,101,094</b>	<b>426,449</b>	<b>(6,674,645)</b>	<b>-94%</b>	

#### FOOTNOTES

Generally, most reductions in non-payroll operating expense are due to demolition & disposition reductions

- 1 - reduction in projected revenue due to sale of Chambers Court & demolition of Southside
- 2 - reduction in projected subsidy due to sale of Chambers Court
- 3 - decrease due to RAD conversions at Pine Tower & SCNE, demolition/disposition of Chambers Court & Southside
- 4 - increase due to transitioning from public housing to Section 8 (average increase - \$600 PUPM)
- 5 - no hard costs (revenue) budgeted in 2026; offset is capitalized on each property's balance sheet
- 6 - lower soft costs (revenue) not negative as revenue is 100% offset by expenses
- 7 - management fees are lower under the Section 8 program vs. public housing
- 8 - CNIS grant; revenue is 100% offset by expenses
- 9 - gain from sale of 6 scattered site homes

- 10 - budgeted fully staffed*
- 11 - Choice Neighborhood Grant contracted labor*
- 12 - transitional support for Choice Neighborhood grant*
- 13 - higher fee due to fewer open positions projected*
- 14 - reduction due to demo/disposition*
- 15 - decrease due to demo/disposition reductions and/or changes in actual soft cost capital funds expenditures for 2025 vs. 2026*
- 16 - public safety department eliminated July 2025; increase reflects an entire year of outsourced public safety*
- 17 - lower than prior year due to paused evictions*
- 18 - projected timeliness of annual & interim recertifications*

**Omaha Housing Authority  
2026 Budget  
COCC Business Unit Summary**

	January - October 2025 Actual	Annualized 2025 Projection	Budget 2026	2025 Projected vs. 2026 Budget Variance	Footnote Item #
<b>COCC</b>					
REVENUE					
TENANT REVENUE	42,841	51,409	86,066	34,657	67%
FEE REVENUE	4,298,124	5,157,749	4,836,427	(321,322)	-6% <b>1</b>
OTHER GOVERNMENT GRANTS & DONATIONS	2,099,876	2,519,851	2,340,910	(178,941)	-7% <b>2</b>
TOTAL OTHER INCOME	54,726	65,671	75,136	9,465	14%
<b>TOTAL REVENUE</b>	<b>6,495,567</b>	<b>7,794,680</b>	<b>7,338,540</b>	<b>(456,141)</b>	<b>-6%</b>
EXPENSES					
TOTAL ADMINISTRATIVE EXPENSES	5,614,567	6,737,480	7,772,276	1,034,796	15% <b>3</b>
TOTAL RESIDENT SERVICE EXPENSES	643,580	772,296	936,497	164,202	21% <b>4</b>
TOTAL UTILITY EXPENSES	51,813	62,175	67,566	5,391	9%
TOTAL MAINTENANCE EXPENSES	101,158	121,389	129,128	7,739	6%
TOTAL PROTECT SERVICE EXPENSES	172,488	206,985	18,764	(188,221)	-91% <b>5</b>
GENERAL EXPENSES					
TOTAL INSURANCE EXP	167,756	201,307	252,541	51,234	25%
TOTAL LOAN INTEREST	58,507	70,209	67,558	(2,651)	-4%
<b>TOTAL OPERATING EXPENSES</b>	<b>6,809,867</b>	<b>8,171,841</b>	<b>9,244,330</b>	<b>1,072,489</b>	<b>13%</b>
NON-OPERATING EXPENSES					
TOTAL HAP EXPENSES					
TOTAL DEPR & AMORT EXPENSE	123,976	148,771	152,973	4,202	3%
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>123,976</b>	<b>148,771</b>	<b>152,973</b>	<b>4,202</b>	<b>3%</b>
<b>TOTAL EXPENSES</b>	<b>6,933,843</b>	<b>8,320,612</b>	<b>9,397,303</b>	<b>1,076,691</b>	<b>13%</b>
<b>TOTAL TRANSFERS</b>	<b>753,864</b>	<b>753,864</b>	<b>675,000</b>	<b>(78,864)</b>	<b>-10%</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>315,588</b>	<b>227,933</b>	<b>(1,383,764)</b>	<b>(1,611,696)</b>	<b>-707%</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>439,564</b>	<b>527,476</b>	<b>(1,230,791)</b>	<b>(1,758,267)</b>	<b>-333%</b>

**FOOTNOTES**

- 1 - management fees are lower under the Section 8 program vs. public housing
- 2 - CNIS grant; revenue is 100% offset by expenses
- 3 - budgeted fully staffed
- 4 - transitional support for Choice Neighborhood grant
- 5 - public safety department eliminated July 2025

**Omaha Housing Authority**  
**2026 Budget**  
**Public Housing, Housing in Omaha & Capital Funds Business Unit Summary**

	January - October 2025 Actual	Annualized 2025 Projection	Budget 2026	2025 Projected vs. 2026 Budget Variance		Footnote Item #
<b>PUBLIC HOUSING, HOUSING IN OMAHA &amp; CAPITAL FUNDS</b>						
<b>REVENUE</b>						
TENANT REVENUE	7,231,667	8,678,000	7,271,798	(1,406,202)	-16%	1
HUD GRANTS & SUBSIDY	15,696,618	18,835,942	9,392,087	(9,443,855)	-50%	1, 2
TOTAL OTHER INCOME	1,695,170	2,034,204	1,549,602	(484,603)	-24%	
<b>TOTAL REVENUE</b>	<b>24,623,455</b>	<b>29,548,146</b>	<b>18,213,487</b>	<b>(11,334,659)</b>	<b>-38%</b>	
<b>EXPENSES</b>						
TOTAL ADMINISTRATIVE EXPENSES	3,441,844	4,130,213	3,840,314	(289,899)	-7%	
TOTAL RESIDENT SERVICE EXPENSES	1,919,327	2,303,192	2,239,673	(63,519)	-3%	
TOTAL UTILITY EXPENSES	2,432,039	2,918,447	2,222,679	(695,768)	-24%	1
TOTAL MAINTENANCE EXPENSES	8,980,182	10,776,218	7,552,272	(3,223,946)	-30%	1
TOTAL PROTECT SERVICE EXPENSES	1,165,745	1,398,894	1,486,755	87,861	6%	3
<b>GENERAL EXPENSES</b>						
TOTAL INSURANCE EXP	1,098,481	1,318,178	1,152,167	(166,011)	-13%	
TOTAL CASUALTY LOSS MATERIALS	5,001	6,001	0	(6,001)	-100%	
TOTAL BAD DEBT EXPENSE	739,501	887,401	605,000	(282,401)	-32%	4
<b>TOTAL OPERATING EXPENSES</b>	<b>19,782,119</b>	<b>23,738,543</b>	<b>19,098,860</b>	<b>(4,639,683)</b>	<b>-20%</b>	
<b>NON-OPERATING EXPENSES</b>						
TOTAL HAP EXPENSES	211,361	253,633	208,424	(45,209)	-18%	
TOTAL DEPR & AMORT EXPENSE	6,933,363	8,320,036	7,229,831	(1,090,205)	-13%	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>7,144,724</b>	<b>8,573,669</b>	<b>7,438,255</b>	<b>(1,135,414)</b>	<b>-13%</b>	
<b>TOTAL EXPENSES</b>	<b>26,926,843</b>	<b>32,312,212</b>	<b>26,537,115</b>	<b>(5,775,097)</b>	<b>-18%</b>	
<b>TOTAL TRANSFERS</b>	<b>(753,864)</b>	<b>(904,637)</b>	<b>(675,000)</b>	<b>229,637</b>	<b>-25%</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>(3,057,252)</b>	<b>(3,668,702)</b>	<b>(8,998,628)</b>	<b>(5,329,925)</b>	<b>-145%</b>	
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>3,876,111</b>	<b>4,651,333</b>	<b>(1,768,797)</b>	<b>(6,420,130)</b>	<b>-138%</b>	

**FOOTNOTES**

1 - reduction in projected revenue & expense due to demolition/disposition and transfer from public housing to Section 8 program

2 - no hard costs (revenue) budgeted in 2026; offset is capitalized on each PH property's balance sheet

3 - public safety department eliminated July 2025; increase reflects an entire year of outsourced public safety

4 - lower than prior year due to paused evictions

**Omaha Housing Authority  
2026 Budget  
Section 8 - Business Unit Summary**

	January - October 2025 Actual	Annualized 2025 Projection	Budget 2026	2025 Projected vs. 2026 Budget Variance	Footnote Item #
<b>SECTION 8 - HOUSING CHOICE VOUCHER PROGRAMS</b>					
REVENUE					
TENANT REVENUE	150	180	309	129	72%
HUD GRANTS & SUBSIDY	42,986,272	51,583,526	52,428,137	844,611	2%
FEE & OTHER REVENUE	15,638	18,765	24,019	5,253	28%
<b>TOTAL REVENUE</b>	<b>43,002,060</b>	<b>51,602,472</b>	<b>52,452,465</b>	<b>849,993</b>	<b>2%</b>
EXPENSES					
TOTAL ADMINISTRATIVE EXPENSES	2,613,387	3,136,065	3,588,936	452,871	14% <b>1</b>
TOTAL RESIDENT SERVICE EXPENSES	2,222	2,666	88	(2,578)	-97%
TOTAL MAINTENANCE EXPENSES	256,287	307,544	437,446	129,902	42% <b>1</b>
GENERAL EXPENSES					
TOTAL INSURANCE EXP	34,666	41,600	60,845	19,245	46%
<b>TOTAL OPERATING EXPENSES</b>	<b>2,906,562</b>	<b>3,487,875</b>	<b>4,087,315</b>	<b>599,440</b>	<b>17%</b>
NON-OPERATING EXPENSES					
TOTAL HAP EXPENSES	39,164,409	46,997,290	48,502,588	1,505,298	3% <b>1</b>
TOTAL DEPR & AMORT EXPENSE	9,946	11,935	11,935	0	0%
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>39,174,354</b>	<b>47,009,225</b>	<b>48,514,523</b>	<b>1,505,298</b>	<b>3%</b>
<b>TOTAL EXPENSES</b>	<b>42,080,916</b>	<b>50,497,100</b>	<b>52,601,838</b>	<b>2,104,739</b>	<b>4%</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>921,143</b>	<b>1,105,372</b>	<b>(149,373)</b>	<b>(1,254,745)</b>	<b>114%</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>931,089</b>	<b>1,117,307</b>	<b>(137,439)</b>	<b>(1,254,745)</b>	<b>112%</b>

**FOOTNOTES**

1 - increase due to higher voucher count

**Omaha Housing Authority**  
**2026 Budget**  
**River City Housing Connections Business Unit Summary**

	Budget 2026
<b>River City Housing Connections</b>	
REVENUE	
TENANT REVENUE	1,017,599
HUD GRANTS & SUBSIDY	3,207,255
TOTAL OTHER INCOME	1,363,222
<b>TOTAL REVENUE</b>	<b>5,588,076</b>
EXPENSES	
TOTAL ADMINISTRATIVE EXPENSES	342,754
TOTAL RESIDENT SERVICE EXPENSES	274,604
TOTAL UTILITY EXPENSES	201,119
TOTAL MAINTENANCE EXPENSES	951,152
TOTAL PROTECT SERVICE EXPENSES	61,691
GENERAL EXPENSES	
TOTAL INSURANCE EXP	118,281
TOTAL BAD DEBT EXPENSE	75,000
<b>TOTAL OPERATING EXPENSES</b>	<b>2,024,601</b>
NON-OPERATING EXPENSES	
TOTAL DEPR & AMORT EXPENSE	759,669
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>759,669</b>
<b>TOTAL EXPENSES</b>	<b>2,784,270</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>2,803,806</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>3,563,476</b>

## **Omaha Housing Authority 2026 Budget Assumptions & Key Points**

### **Revenue**

- Public Housing Operating Subsidy based on 2026 initial budget submissions to HUD. We are projecting a 15% (~\$1.2M) reduction in public housing operating subsidy over 2025 due to asset repositioning and disposition.
- Assumed tenant rent equal to 2025 annualized except in cases of demolition or disposition.
- RAD conversions to Section 8 program for Pine Tower & SCNE effective for entirety of 2026. Average increase is \$600 per month/per unit converted.
- \$900k gain budgeted for sale of six scattered site homes.
- Capital Funds – only soft costs (revenue) & corresponding soft cost expenses are included in the budget; hard costs are capitalized on each property's balance sheet.
- HCV programs are based off recent Two-Year Tool & projected shortfall.

### **Expenses**

- Assumed fully staffed.
- 3% increase in compensation effective 1-1-2026.
- Medical insurance premiums projected 5.5% increase.
- Assumed 100% staffing at sold & demolished locations; normal attrition will allow us to shift staff as needed.
- Removed pro-rata portion of all other expenses at sold & demolished locations.
- Used a 3% inflationary increase on non-payroll & benefits operating expenses.

**Projected Adjusted Net Operating Income: \$426,449**

5.1.2.4. Resolution 2025-119 Commercial HVAC, Contract Renewal

# Memorandum



To: The OHA Board of Commissioners  
From: Charles Karl, Capital Improvements Director  
Date: December 18th, 2025  
Re: Recommendation for Contract Renewal

## RECOMMENDED ACTION:

OHA staff recommends the OHA Board of Commissioners approve the following actions regarding contract 22-CHVAC-13 (Commercial HVAC) with Hayes Mechanical.

- Extension of contract term by 12 months
- Increase of contract amount by \$550,000

## PREVIOUS ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Initial Term	\$550,000	\$550,000	4	2/20/2023
Renewal 1	\$550,000	\$1,200,000	3	2/20/2024
Renewal 2	\$550,000	\$1,750,000	2	2/20/2025
Renewal 3	\$550,000	\$2,200,000	1	2/20/2026

## PROPOSED ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Renewal 4	\$550,000	\$2,750,000	0	2/20/2027

## EXPLANATION:

Company Name	Expended as of 11/25/2025
Hayes Mechanical	\$1,917,160
<b>TOTAL</b>	<b>\$1,917,160</b>

**PROCUREMENT METHOD:** Renewal

**SOURCE OF FUNDS:** Property Operating Budgets and Capital Grants

**SPONSOR(S):** Charles Karl, Capital Improvements Director  
Shannon Mahnke, Chief Operating Officer  
Sarah Nothhorn, Director of Property Management Operations

**RECOMMENDED BY:** Joanie Balk, CEO

**RESOLUTION NO. 2025 - 119**  
**RENEWAL OF CONTRACT FOR COMMERCIAL HVAC SERVICES**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has a contract with Hayes Commercial, LLC to provide commercial HVAC services for OHA properties;

**WHEREAS**, the contract was procured in 2022 for a one-year term with an option to renew for four additional one-year terms;

**WHEREAS**, the current contract will expire in February 2026, and staff recommends renewal of the contract for an additional one-year term;

**WHEREAS**, the previous cumulative amount of the contract was \$2,200,000, and staff recommends increasing the funding by an additional \$550,000, for a total cumulative contract amount of \$2,750,000; and

**WHEREAS**, OHA staff recommends that the Board of Commissioners approve a one-year renewal of the contract with Hayes Commercial, LLC with an increase in the contract amount of \$550,000, to provide commercial HVAC services for OHA properties;

**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 Hayes Commercial, LLC, with an increase in the contract amount of \$550,000, to provide commercial HVAC services for OHA properties.

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

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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

5.1.2.5. Resolution 2025-120 Fire Safety & Suppression, Contract Renewal

# Memorandum



To: The OHA Board of Commissioners  
From: Charles Karl, Capital Improvements Director  
Date: December 18th, 2025  
Re: Recommendation for Contract Renewal

## RECOMMENDED ACTION:

OHA staff recommends the OHA Board of Commissioners approve the following actions regarding contract 23-FIREDT-04 (Fire Safety & Suppression) with Fireguard, Inc.

- Extension of contract term by 12 months
- Increase of contract amount by \$310,000

## PREVIOUS ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Initial Term	\$310,000	\$310,000	4	2/5/2024
Renewal 1	\$310,000	\$620,000	3	2/5/2025
Renewal 2	\$310,000	\$930,000	2	2/5/2026

## PROPOSED ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Renewal 3	\$310,000	\$1,240,000	1	2/5/2027

## EXPLANATION:

Company Name	Expended as of 11/25/2025
Fireguard, Inc	\$880,155
<b>TOTAL</b>	<b>\$880,155</b>

**PROCUREMENT METHOD:** Renewal

**SOURCE OF FUNDS:** Property Operating Budgets and Capital Grants

**SPONSOR(S):** Charles Karl, Capital Improvements Director  
Shannon Mahnke, Chief Operating Officer  
Sarah Nothorn, Director of Property Management Operations

**RECOMMENDED BY:** Joanie Balk, CEO

**RESOLUTION NO. 2025 - 120**  
**RENEWAL OF CONTRACT FOR FIRE SAFETY & SUPPRESSION SERVICES**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has a contract with FireGuard, LLC to provide fire detection and suppression services for OHA properties;

**WHEREAS**, the contract was effective beginning February 2023 for a one-year term with an option for renew for four additional one-year terms;

**WHEREAS**, the current contract will expire in February 2026, and staff recommends renewal of the contract for an additional one-year term;

**WHEREAS**, the previous cumulative amount of the contract was \$930,000.00, and staff recommends increasing the funding by an additional \$310,000, for a total cumulative contract amount of \$1,240,000; and

**WHEREAS**, OHA staff recommends that the Board of Commissioners approve a one-year renewal of the contract with FireGuard, LLC, with an increase in the contract amount of \$310,000, to provide fire detection and suppression services for OHA properties;

**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 FireGuard, LLC, with an increase in the contract amount of \$310,000, to provide fire detection and suppression services for OHA properties.

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David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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Joanie Balk, Secretary  
Housing Authority of the City of Omaha

5.1.2.6. Resolution 2025-122 RAD Consulting, Contract Renewal

# Memorandum



To: The OHA Board of Commissioners  
From: Charles Karl, Capital Improvements Director  
Date: December 18th, 2025  
Re: Recommendation for Contract Renewal

## RECOMMENDED ACTION:

OHA staff recommends the OHA Board of Commissioners approve the following actions regarding contract 23-RAD-21 (Rental Assistance Demonstration Consulting) with Affordable Housing Forward, LLC.

- Extension of contract term by 12 months
- Increase of contract amount by \$100,000

*NOTE: The initial contract term was 36 months instead of the typical 12 months*

## PREVIOUS ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Initial Term	\$100,000	\$100,000	2	2/23/2026

## PROPOSED ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Renewal 1	\$100,000	\$200,000	1	2/23/2027

## EXPLANATION:

Company Name	Expended as of 11/25/2025
Affordable Housing Forward, LLC	\$45,172
<b>TOTAL</b>	<b>\$45,172</b>

**PROCUREMENT METHOD:** Renewal

**SOURCE OF FUNDS:** Development, Operating, and Capital Grant funds

**SPONSOR(S):** Charles Karl, Capital Improvements Director  
Shannon Mahnke, Chief Operating Officer

**RECOMMENDED BY:** Joanie Balk, CEO

**RESOLUTION NO. 2025 - 122**  
**RENEWAL OF CONTRACT FOR RAD CONSULTANT**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has a contract with Affordable Housing Forward LLC to advise and assist with RAD repositioning projects;

**WHEREAS**, the contract was procured in 2022 for an initial thirty-six-month term with an option for renewal for four additional one-year terms;

**WHEREAS**, the current contract will expire in February 2026, and staff recommends renewal of the contract for an additional one-year term;

**WHEREAS**, the previous cumulative amount of the contract was \$100,000, and OHA staff recommends increasing the funding by an additional \$100,000, for a total cumulative contract amount of \$200,000; and

**WHEREAS**, OHA staff recommends that the OHA Board of Commissioners approve a one-year renewal of the contract with Affordable Housing Forward LLC to advise and assist with RAD repositioning projects, with an increase in the contract amount of \$100,000;

**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 Affordable Housing Forward LLC to advise and assist with RAD repositioning projects with an increase in the contract amount of \$100,000.

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

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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

5.1.2.7. Resolution 2025-123 Tenant Relocation Consulting, Contract  
Renewal

# Memorandum



To: The OHA Board of Commissioners  
From: Charles Karl, Capital Improvements Director  
Date: December 18th, 2025  
Re: Recommendation for Contract Renewal

## RECOMMENDED ACTION:

OHA staff recommends the OHA Board of Commissioners approve the following actions regarding contract 23-RAD-21 (Tenant Relocation Consulting) with CVR Associates, Inc:

- Extension of contract term by 12 months
- Increase of contract amount by \$1,700,000

## PREVIOUS ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Initial Term	\$100,000	\$100,000	4	2/22/2024
Renewal 1	\$100,000	\$200,000	3	2/22/2025
Renewal 2	\$100,000	\$300,000	2	2/22/2026

## PROPOSED ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Renewal 3	\$1,700,000	\$2,000,000	3	2/22/2027

## CUMULATIVE SPEND:

Company Name	Expended as of 11/25/2025
CVR Associates, Inc	\$1,601,142
<b>TOTAL</b>	<b>\$1,601,142</b>

*NOTE: CVR provided the same services for the same projects under 19-RELOCAT-62 for a total of five years. OHA received HUD's approval to continue with CVR instead of re-soliciting these services mid-project. If the current contract is considered as a continuation of the previous one, the cumulative spend would be \$2,005,932 against a contract amount of \$1,453,000.*

**PROCUREMENT METHOD:** Renewal

**SOURCE OF FUNDS:** Development Funds, including CNI Grants

**SPONSOR(S):** Charles Karl, Capital Improvements Director  
Shannon Mahnke, Chief Operating Officer

**RECOMMENDED BY:** Joanie Balk, CEO

**RESOLUTION NO. 2025 - 123**  
**RENEWAL OF CONTRACT FOR RESIDENT RELOCATION SERVICES**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has a contract with CVR Associates, Inc. to provide resident relocation services;

**WHEREAS**, the contract was procured in 2023 for a one-year term with an option for renewal for four additional one-year terms;

**WHEREAS**, the current contract will expire in February 2026, and staff recommend renewal of the contract for an additional one-year term;

**WHEREAS**, the previous cumulative amount of the contract was \$300,000, and staff recommend increasing the funding by an additional \$1,700,000, for a total cumulative contract amount of \$2,000,000; and

**WHEREAS**, OHA staff recommends that the Board of Commissioners approve a one-year renewal of the contract with CVR Associates, Inc., with an increase in the contract amount of \$1,700,000, to provide resident relocation services;

**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 CVR Associates, Inc., with an increase in the contract amount of \$1,700,000, to provide resident relocation services.

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

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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

5.1.2.8. Resolution 2025-124 Retirement Plan Consultant, Contract  
Renewal

# Memorandum



To: The OHA Board of Commissioners  
From: Charles Karl, Capital Improvements Director  
Date: December 18th, 2025  
Re: Recommendation for Contract Renewal

## RECOMMENDED ACTION:

OHA staff recommends the OHA Board of Commissioners approve the following actions regarding contract 22-RETIRE-02 (Retirement Plan Consultant) with Cutler Financial Group, Inc.

- Extension of contract term by 12 months

## PREVIOUS ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Initial Term	\$40,000	\$40,000	4	3/6/2023
Renewal 1	\$40,000	\$80,000	3	3/6/2024
Renewal 2	\$40,000	\$120,000	2	3/6/2025
Renewal 3	\$40,000	\$160,000	1	3/6/2026

## PROPOSED ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Renewal 4	\$0	\$160,000	0	3/6/2027

## EXPLANATION:

Company Name	Expended as of 11/25/2025
Cutler Financial Group, Inc	\$0
<b>TOTAL</b>	<b>\$0</b>

**PROCUREMENT METHOD:** Renewal

**SOURCE OF FUNDS:** N/A – OHA does not pay the contractor directly

**SPONSOR(S):** Charles Karl, Capital Improvements Director  
Shannon Mahnke, Chief Operating Officer  
Latina Jackson, Director of Human Resources

**RECOMMENDED BY:** Joanie Balk, CEO

**RESOLUTION NO. 2025 - 124**  
**CONTRACT RENEWAL FOR RETIREMENT PLAN CONSULTANT SERVICES**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has a contract with Cutler Financial Group to provide retirement plan consultant services;

**WHEREAS**, the contract was procured in 2022 for a one-year term with an option for renew for four additional one-year terms;

**WHEREAS**, the current contract will expire in March 2026, and staff recommend renewal of the contract for an additional one-year term;

**WHEREAS**, the previous cumulative amount of the contract was \$160,000, and OHA staff recommends no increase in the funding, for a total cumulative contract amount of \$160,000; and

**WHEREAS**, OHA staff recommend that the OHA Board of Commissioners approve a one-year renewal of the contract with Cutler Financial Group to provide retirement plan consultant services, with no increase in the contract amount of \$160,000;

**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 Cutler Financial Group to provide retirement plan consultant services, with no increase in the contract amount of \$160,000.

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David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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Joanie Balk, Secretary  
Housing Authority of the City of Omaha

5.1.2.9. Resolution 2025-125 Trash Collection, Contract Renewal

# Memorandum



To: The OHA Board of Commissioners  
From: Charles Karl, Capital Improvements Director  
Date: December 18th, 2025  
Re: Recommendation for Contract Renewal

## RECOMMENDED ACTION:

OHA staff recommends the OHA Board of Commissioners approve the following actions regarding contract 23-TRASHCOLL-02 (Trash Collection) with Waste Management.

- Extension of contract term by 12 months
- Increase of contract amount by \$160,000

## PREVIOUS ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Initial Term	\$160,000	\$160,000	4	2/28/2024
Renewal 1	\$160,000	\$320,000	3	2/28/2025
Renewal 2	\$160,000	\$480,000	2	2/28/2026

## PROPOSED ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Renewal 3	\$160,000	\$640,000	1	2/28/2027

## EXPLANATION:

Company Name	Expended as of 11/25/2025
Waste Management	\$384,079
<b>TOTAL</b>	<b>\$384,079</b>

**PROCUREMENT METHOD:** Renewal

**SOURCE OF FUNDS:** Property Operating Budgets

**SPONSOR(S):** Charles Karl, Capital Improvements Director  
Shannon Mahnke, Chief Operating Officer  
Sarah Nothorn, Director of Property Management Operations

**RECOMMENDED BY:** Joanie Balk, CEO

**RESOLUTION NO. 2025 - 125**  
**RENEWAL OF CONTRACT FOR TRASH COLLECTION**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has a contract with Waste Management to provide trash collection services at OHA properties;

**WHEREAS**, the contract was procured in 2022 for a one-year term with an option for renew for four additional one-year terms;

**WHEREAS**, the current contract will expire in February 2026, and staff recommends renewal of the contract for an additional one-year term;

**WHEREAS**, the previous cumulative amount of the contract was \$480,000, and OHA staff recommends increasing the funding by an additional \$160,000, for a total cumulative contract amount of \$640,000; and

**WHEREAS**, OHA staff recommends that the OHA Board of Commissioners approve a one-year renewal of the contract with Waste Management to provide trash collection services at OHA properties, with an increase in the contract amount of \$160,000;

**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 Waste Management to provide trash collection services at OHA properties, with an increase in the contract amount of \$160,000.

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

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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

5.1.2.10. Resolution 2025-126 Key Management, Contract Renewal

# Memorandum

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To: The OHA Board of Commissioners  
From: Charles Karl, Capital Improvements Director  
Date: December 18<sup>th</sup>, 2025  
Re: Recommendation for Contract Renewal

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## **RECOMMENDED ACTION:**

The Housing Authority of the City of Omaha (hereinafter "OHA") staff recommends the OHA Board of Commissioners approve the following action regarding contract 24-KESYS-98 (Key Management System) with Inteconnex LLC:

- Extension of the contract term by 12 months

## **EXPLANATION:**

The initial contract term began on 12/9/2024 for a 12-month term with two additional twelve-month renewals available. There have been unexpected delays related to system integration between Inteconnex and their subcontractor Torus (the equipment manufacturer). There is no change in the contract amount.

**PROCUREMENT METHOD:** TIPS

**SOURCE OF FUNDS:** Capital Grants

**SPONSOR(S):** Charles Karl, Capital Improvements Director  
Gabby Henka, IT Project and Vendor Coordinator

**RECOMMENDED BY:** Joanie Balk, CEO

**RESOLUTION NO. 2025 - 126**  
**RENEWAL OF CONTRACT FOR KEY MANAGEMENT SYSTEMS**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has a contract with Inteconnex, LLC to provide key management systems installation and subscription services;

**WHEREAS**, the contract was procured in 2024 for a one-year term with an option for renew for two additional one-year terms;

**WHEREAS**, the current contract will expire in December, and staff recommends renewal of the contract for an additional one-year term;

**WHEREAS**, the previous cumulative amount of the contract was \$170,000, and OHA staff recommends no increase in the funding, for a total cumulative contract amount of \$170,000; and

**WHEREAS**, OHA staff recommends that the OHA Board of Commissioners approve a one-year renewal of the contract with Inteconnex, LLC to provide key management systems installation and subscription services, with no increase in the contract amount of \$170,000;

**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 Inteconnex, LLC to provide key management systems installation and subscription services, with no increase in the contract amount of \$170,000.

---

David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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Joanie Balk, Secretary  
Housing Authority of the City of Omaha

5.1.2.11. Resolution 2025-127 Local 251 Union Contract

**AGREEMENT BETWEEN HOUSING  
AUTHORITY OF THE CITY  
OF OMAHA AND  
LOCAL UNION 251 AMERICAN  
FEDERATION OF STATE, COUNTY AND  
MUNICIPAL EMPLOYEES  
June 26, 2025 through December 31, 2028**

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## **PREAMBLE**

This Agreement entered into by and between THE HOUSING AUTHORITY OF THE CITY OF OMAHA (the "Employer"), and LOCAL 251 of the AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES, AFL-CIO (the "Union").

## **ARTICLE 1: RECOGNITION**

### SECTION 1.

The Employer recognizes the Union as the sole and exclusive bargaining representative for the purpose of establishing wages, hours, and working conditions for regular full-time and regular part-time employees and for other employees as more fully defined in Section 6 hereof who are employed in departments and classifications specified in Appendix "A" but specifically excluded from such recognition are introductory employees and all employees referred to in Appendix "B" and supervisory and confidential employees.

All management rights and functions, except those which are clearly and expressly abridged by this Agreement, shall remain vested exclusively in the Employer. It is expressly recognized, merely by way of illustration and not by way of limitation, that such rights and functions include, but are not limited to: 1) full and exclusive control of the management of the Employer, the supervision of all operations, the methods, processes, means and Human Resources by which any and all work will be performed, the control of property and the composition, assignment, direction and determination of the size and type of its working forces; 2) the right to determine the work to be done and the standards to be met by employees covered by this Agreement; 3) the right to change or introduce new operations, methods, processes, means or facilities, and the right to determine whether and to what extent work shall be performed by employees; 4) the right to hire, establish and change work schedules, set hours of work, establish, eliminate or change classifications, assign, transfer, promote, demote, release and lay off employees; 5) the right to determine the qualifications of employees, and to suspend, discipline and discharge employees for cause and otherwise to maintain an orderly, effective and efficient operation.

### SECTION 2.

A supervisory employee shall be defined to be any employee whose responsibilities and duties are comparable to those employees referred to in Appendix "B".

### SECTION 3.

A confidential employee is defined to be an employee who, in the regular course of his duties, works with, has access to or possesses information relating to the Employer's labor relations matters.

#### SECTION 4.

Any classification established or any substantial changes in the duties of an existing classification during the term of this contract which are not comparable to the classifications or positions excluded in Appendix "B" shall be considered to be members of the bargaining unit. The Employer shall notify the union in writing not less than ten (10) days prior to the establishment of any such new classification prior to the implementation thereof if requested by the union.

#### SECTION 5.

When an employee is assigned to work in a higher classification than the employee is normally assigned to, they shall be paid at the rate of pay of the higher classification, provided that the employee actually performs the work of the higher classification for at least eight consecutive hours (8) hours in a single shift, or at least 50% of a pay period.

#### SECTION 6.

Regular part-time employees are defined as those employees who are assigned a job on a regular part-time continuing basis. Such employees shall earn paid leave on a pro rata basis.

#### SECTION 7.

Temporary employees, including seasonal employees, are defined as those employees hired for a period of time not to exceed twelve (12) months with option to extend if needed or hired to do a specific job, which job will be completed within the foreseeable future, or hired to fill a position temporarily vacated by an employee on approved leave of absence.

#### SECTION 8.

Upon receipt of a written authorization signed by the employee, the Employer will deduct the certified regular monthly Union dues of such employee from said employee's pay checks at the rate of one-half of dues in each pay period and remit sums so deducted to the treasurer of the American Federation of State, County and Municipal Employees, Local 251. The UNION agrees to indemnify and hold the Employer harmless against any and all claims, suits, orders or judgments brought or issued against the Employer as a result of any action taken or not taken by the Employer under the provisions of this Article.

### **ARTICLE 2. HOURS OF WORK**

#### SECTION 1.

The regular workweek shall consist of five eight-hour days, Monday through Friday, with one-half hour without pay per day for uninterrupted lunch period. Provided, however, that to operate efficiently and effectively, department heads, with the approval of the Chief Executive Officer, are

responsible for setting the department's hours of work, including shift starting and ending time, clean-up periods for maintenance employees, and approval of any flexible schedule requests. Nothing herein shall be construed as any guarantee of any number of hours of work per week.

All employees wishing to voluntarily change their work shift need to complete, sign, and submit the flex schedule form attached hereto as Exhibit 1. The form must be submitted to the supervisor, and must be approved by the Department Head. After submission and acceptance of the form, an employee may revise their work schedule to be effective at the beginning of the pay period. Changes can only take effect at the beginning of a pay period. Appeals of Department Head determinations will be reviewed by the General Counsel, based on the needs of the operation. Granting flex time shall not result in involuntary changes to the regular schedule of other employees.

## SECTION 2.

The employer reserves the right to assign overtime hours. Employees will be compensated for overtime work performed in excess of forty (40) hours in one workweek.

- a) Any employee working Sundays or a holiday shall be paid double time for overtime hours worked or compensatory time off at the employee's option as set forth in Article 6, Section 2.
- b) Any premium pay for overtime shall not be pyramided. That is, there shall be no overtime on overtime.
- c) An individual's workday shall begin at the starting time of his regular shift and shall end twenty-four hours later. The employee's workday shall be deemed to be the calendar day on which he started his regular shift. The work week shall begin at 12:01 a.m. Monday and end at 12:00 midnight the following Sunday.
- d) Daily overtime, such as that overtime requiring employees to work prior to the beginning of or past the end of their regular scheduled work day shall be normally performed by the person who normally and regularly does the job on which overtime is required.

On all other overtime, such as that overtime required on Saturday or Sunday or required after employees have left after completing their normal work day, shall be allocated as follows:

1. Voluntary Overtime. Voluntary overtime shall be assigned in the order of highest seniority to the employees who are qualified and who normally perform the required work.

2. Mandatory Overtime. Mandatory overtime shall apply when employees are ordered by management to work extra hours because no qualified employees volunteer. If overtime is determined to be mandatory, the employee may not refuse an order to work overtime. In all cases, employees shall be given as much advance notice as possible under the circumstances when overtime is required. Mandatory overtime shall be assigned in the inverse order of seniority to the employees who

are qualified.

3. On-Call Schedule. Employees are assigned via the on-call schedule to meet operational needs, separately from the voluntary or mandatory overtime guidelines outlined above.

### SECTION 3.

Should it become necessary to change an employee's work schedule, OHA shall provide at least seven (7) working days written notice to the employee of such change, except in an emergency, when declared by the OHA Director. Emergency shall not be used in lieu of overtime for extending a work day before or after set scheduled shift.

### SECTION 4.

Maintenance Repairers will be granted fifteen (15) minutes at the end of the work day for personal cleanup.

## **ARTICLE 3: MEAL PERIODS AND REST PERIODS**

### SECTION 1.

Employees shall be granted a one-half hour uninterrupted unpaid meal period scheduled at the approximate middle of the shift. Employees requiring time for personal hygienic clean-up shall be allowed such reasonable time prior to the beginning of their unpaid meal period.

### SECTION 2.

Employees shall be given an assigned break period near the middle of the first half of the shift and near the middle of the second half of the shift. Breaks will last fifteen minutes (from start to finish). Such breaks shall be taken at those assigned times unless it is not practicable for an employee to leave a job that the supervisor has determined should be finished prior to taking the break. If an employee is unable to take his assigned break at the assigned times, his supervisor shall reschedule the break.

Employees meal periods and rest periods shall not be taken in any work location that is un-fit, un-sanitary, un-safe or obnoxious as determined by the supervisor. Employee may discuss timing of the break and location of the meal/rest periods with the supervisor. In case of disagreement, the supervisor recommendation will stand.

## **ARTICLE 4: REPORTING CALL-IN TIME, & ON CALL STIPEND**

### SECTION 1.

When a full-time employee reports for scheduled work and there is no work available, unless he has been notified not to report for work, he shall be compensated for four hours of work or

the actual number of hours worked, whichever is greater, provided however, that if the employee is unable to work because of acts of God or emergencies which are defined as unexpected, unforeseen or unanticipated events which require action, there shall be no such guarantee.

#### SECTION 2.

When employees are called in to duty during their off duty time, then such employee shall be paid a minimum of two hours pay at his regular straight time rate or pay, or the actual number of hours worked at the rate of time and one-half, whichever is greater. On-call time will not be used to reduce a regular weekly schedule to avoid overtime.

#### SECTION 3.

When employees must be absent from work, they must personally notify their immediate supervisor, by text or phone call, at least 30 minutes before their scheduled work shift, if feasible.

#### SECTION 4.

Employees assigned to on-call status shall be paid a stipend of \$50.00 per day while on call, if they are not required to work.

### **ARTICLE 5: SENIORITY**

#### SECTION 1.

Overall seniority is based on an employee's total length of service with OHA since their most recent date of hire except as provided by in Section 3 of this Article.

Classification seniority is defined as an employee's most recent continuous service within job classifications without a break or interruption, except as provided below.

Classification seniority shall be defined separately for part-time and full-time employees.

In determining the seniority for an employee, the following shall be the deciding factor: a) Date of hire; b) If two or more employees were hired on the same date then seniority shall be determined by lot.

#### SECTION 2.

Decisions for any position vacancy shall be made based on the most qualified applicant. The current evaluation of any applicant must have been satisfactory to qualify for a position vacancy. Employees on a performance improvement plan, or who have been disciplined for a major infraction in the last six months, are not qualified absent a written waiver signed by the Chief Executive Officer. If there are no qualified applicants, then the Employer may offer the job to any qualified employee, or hire a new employee.

### SECTION 3.

Seniority shall be broken, and the employee shall lose seniority in the following manner if an employee

- a) quits;
- b) is terminated for just cause;
- c) fails to return from a leave of absence when scheduled;
- d) fails to return from a layoff when scheduled;
- e) Has not actually drawn a paycheck from the Employer for a period of more than one year, except in the case of an employee with a job-related injury or sickness or an employee who has been called to military duty with the Reserves or National Guard for one year or more; and
- f) An employee who has been employed by OHA, outside of the bargaining unit shall retain their seniority in the bargaining unit if they return to a bargaining unit classification.

### SECTION 4.

A new employee shall be added to the seniority list as of the date of their employment following satisfactory completion of their introductory period. The introductory period shall be approximately four months and during such introductory period an employee may be terminated for any reason. The Authority will notify the union when an introductory period has been extended.

### SECTION 5.

Seniority lists shall be available for inspection at the Human Resources office. Such lists shall be amended every six months and transmitted to the union, upon request.

### SECTION 6.

When full-time employees voluntarily change their status to part-time their classification seniority earned as a full-time employee shall be continued in their new status as a part-time employee. When part-time employees change to full-time, their classification seniority shall be carried over as per Article 5, Section 1.

## **ARTICLE 6: HOLIDAYS**

### SECTION 1.

The following days shall be recognized as paid holidays and observed on the dates established by

the Employer:

New Year's Eve and Day  
President's Day  
Martin Luther King's Birthday  
Memorial Day  
Independence Day  
Labor Day  
Veterans' Day

Thanksgiving Day  
Day after Thanksgiving Day  
Indigenous People Day  
Christmas Eve and Day  
One (1) Floating Holiday  
Employee's Birthday

The Omaha Housing Authority reserves the right to recognize additional holidays. Any recognized holidays will be available to all employees of the Authority.

Early release before a holiday may be granted by the Executive Director in accordance with Omaha Housing Authority's policies and procedures.

Floating holiday to be used at the employee's preference, however, the employee must submit a leave request in advance and use the leave in 8 consecutive hours. Unused floating holiday hours do not carryover year to year.

Employee may request the day of their birthday off or any regularly scheduled eight consecutive hour work day up to thirty (30) days before or after their birthday. However, the employee must submit a leave request in advance.

## SECTION 2.

Holidays falling on Saturdays will be celebrated on Fridays and those falling on Sundays will be celebrated on Mondays.

## SECTION 3.

Full-time employees required to work on a holiday will be compensated at double time for each hour worked in addition to eight hours of straight pay.

## SECTION 4.

If a holiday falls during an employee's vacation period, the employee may take the day off with pay at a later time to be mutually agreed upon with his supervisor.

## **ARTICLE 7: VACATION TIME**

### SECTION 1.

Employees, excluding temporary or seasonal employees, will earn vacation hours based on the provisions of Section 3 hereof.

Employees working less than a full calendar month will earn vacation hours for the pay periods

in which they work a minimum of fifty percent (50%) of scheduled work hours. Introductory employees will earn vacation hours beginning with the pay period in which they work a minimum of fifty percent (50%) of scheduled work hours for said pay period once they complete their introductory period(s).

All paid leave time shall be regarded as hours worked for the purpose of computing vacation leave accrual. Supervisors will endeavor to schedule work to allow employees to take vacations at their requested times.

## SECTION 2.

Supervisors will develop a schedule of vacations and in developing such schedule; seniority will be the governing factor. In the event employees are allowed to take vacation more than one time during the year, their seniority shall control only on their first vacation choice. The employer shall post scheduled vacations in individual departments.

## SECTION 3.

Vacation leave with pay is earned on the basis of the following schedule:

- a) From the date of hire through the fourth year, one (1) day per month. Twelve (12) days per year
- b) From the fifth anniversary through the tenth year, one and one-half (1 ½) days per month. eighteen (18) days per year
- c) From the eleventh anniversary through the nineteenth year, twenty (20) days per year.
- d) From the twentieth anniversary year onward, twenty-four (24) days per year.

## SECTION 4.

Employees who are terminated and have unused vacation time will be entitled to pay for their earned vacation days.

## SECTION 5.

Vacation time will not be accrued during unpaid leaves of absence or layoffs.

## SECTION 6.

Employees may carryover vacation hours not to exceed a total of two hundred and eighty (280 hours). Employees are encouraged to monitor their individual vacation hours throughout the year. During regular business hours, employees can verify their vacation hours with the OHA administrative services department. Employees must plan accordingly in requesting vacation leave. Employees will not be allowed to carryover vacation hours in excess of two hundred and eighty (280) hours into the next calendar year and active employees will not be compensated for unused vacation hours in excess of two hundred and eighty (280) hours.

## SECTION 7.

The rate of vacation pay shall be the employee's normal rate of pay in effect on the employee's day of work immediately preceding their vacation period.

## SECTION 8.

Vacation leave will be taken in no less than fifteen-minute increments.

## **ARTICLE 8: SICK LEAVE**

### SECTION 1.

The purpose of paid sick leave is to reimburse employees, other than seasonal or temporary, for those occasional short-term absences necessitated by personal illness and to provide some measure of income protection for extended illness or disability. Sick leave may be accumulated and partially paid upon separation of Omaha Housing Authority due to retirement, death or voluntary separation (other than resignation in lieu of termination), the calculation formula for determining the amount that will be paid out shall be covered under Section 10 of Article 8. Employees who are asked to resign by the Employer will not lose their eligibility for sick leave payout.

### SECTION 2.

Definition of Sick Leave. A leave of absence granted for any of the following reasons will be designated as sick leave.

- a) Absence necessitated by bona fide illness or injury excluding conditions that qualify for worker's compensation. Absence caused by a worker's workers' compensation injury or illness is referred to as "disability leave." Such disability leave may be supplemented by sick leave.
- b) Absence because of medical or dental appointments.
- c) Absence due to quarantine established and declared by the Department of Public Health or other officially authorized agencies.
- d) Absence required to care for an illness or injury to immediate family members (spouse, child, parent), including FMLA qualifying leaves.

### SECTION 3.

Employees, other than seasonal or temporary, will be credited at the rate of one day per month, or 3.7 hours per pay period. All paid leave time shall be regarded as hours worked for the purpose of computing sick leave accrual.

#### SECTION 4.

##### Accumulation of Sick Leave.

- (a) Sick leave shall be carried over from one year to another.
- (b) A break in service (a loss of seniority) will cause prior earned sick leave hours to be canceled, except as provided in Section 10 of this Article. No sick leave shall accrue during an unpaid leave of absence or layoff.
- (c) Accumulation of sick leave shall be unlimited for employees who have been continuously employed since January 1, 1994. For all other employees, unused sick leave may not be accumulated in excess of 2,500 hours.
- (d) Any employee who maintains 800 hours of accrued sick leave shall receive 1.3 additional hours of vacation leave for each pay period of active employment.

#### SECTION 5.

Use of Sick Leave to Supplement Disability Leave. Sick leave may be used to supplement disability leave provided the total amount of pay and Worker's Compensation does not exceed the regular salary of the affected employee.

#### SECTION 6.

The Employer may require physicians' certificates after three or more days absent.

#### SECTION 7.

Sick leave shall be taken in no less than fifteen-minute increments.

#### SECTION 8.

Upon voluntary separation of employment or death, employees with ten (10) to fifteen (15) years of service (years based upon anniversary date) will be paid fifteen percent (15%) of their accrued sick leave balance up to a maximum of two hundred forty (240) hours. Employees with sixteen (16) to twenty (20) years of service will be paid fifty percent (50%) of their accrued sick leave balance up to two hundred forty (240) hours. Employees with twenty (20) or more years of service or more, or upon death, will be paid sixty five percent (65%) of their accrued sick leave balance up to a maximum of two hundred forty (240) hours. No payout shall be paid for employees that are terminated.

### **ARTICLE 9: LEAVES OF ABSENCE**

#### SECTION 1. Duration of Leaves of Absence

Leaves of absence (with or without pay) may be granted by the Chief Executive Officer for

good and sufficient reasons. Requests for such leaves must be made in writing.

## SECTION 2. Military Leaves.

Military leaves of absence will be granted to all employees as may be provided by state law section 55-160, 55-161, RRS Nebraska Reissue 1988), or by federal regulation. Under state law:

(1) All employees, including elected officials of the State of Nebraska, or any political subdivision thereof, who are members of the National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve, and Coast Guard Reserve shall be entitled to a military leave of absence from their respective duties, without loss of pay, when employed with or without pay under the orders or authorization of competent authority in the active service of the state or of the United States. Members who normally work or are normally scheduled to work one hundred twenty hours or more in three consecutive weeks shall receive a military leave of absence of one hundred twenty hours each calendar year. Members who normally work or are normally scheduled to work less than one hundred twenty hours in three consecutive weeks shall receive a military leave of absence each calendar year equal to the number of hours they normally work or would normally be scheduled to work, whichever is greater, in three consecutive weeks. Such military leave of absence may be taken in hourly increments and shall be in addition to the regular annual leave of the persons named in this section.

(2) When the Governor of this state declares that a state of emergency exists and any of the persons named in this section are ordered to active service of the state, a state of emergency leave of absence will be granted until such member is released from active service of the state by competent authority. A military leave of absence shall not be used during a state of emergency declared by the Governor. Other forms of leave may be granted. During a state of emergency leave of absence because of the call of the Governor, any official or employee subject to this section shall receive their normal salary or compensation minus the state active duty base pay they receive in active service of the state. Governmental officers serving a term of office shall receive their compensation as provided by law.

(3) The proper appointing authority or employer may make a temporary appointment to fill any vacancy created by the absence of an officer or employee pursuant to this section. Such officer or employee shall not be discharged from their former or new position without justifiable cause within one year after reinstatement.

Employees who enter the Military Service of the United States will be entitled to all of the rights and privileges granted to them under the existing pursuant to Nebraska and Federal law. (see NAPE #61 agreement)

## SECTION 3. Jury & Election Duty

Jury Duty and Election Polling Place Duty. Full-time employees required to serve on jury duty/election polling place duty will be paid the difference between their regular pay and jury

duty pay. If an employee is not required to report on any day for jury duty, they will be required to report for work and work and if they are released from jury duty on any day prior to noon, he shall be required to report to work and work for the balance of the day. Failure to report for work as provided above shall be sufficient grounds for denying jury pay.

#### SECTION 4. Union Employment

An employee elected or selected by the Union to do full-time work for the Union shall, at the written request of the Union, be granted unpaid leave for a period of up to one year. The above leave may be extended by agreement between the Union and the Employer. No more than one such leave shall be granted to employees at any one time. Employees who are authorized delegates of AFSCME Union Local 251, State AFL-CIO, Union Seminar, or International Union convention shall, upon such employees' requests, be entitled to use earned annual leave or unpaid leave for such purposes. Requests for the latter will be subject to; (a) no more than two employees being authorized such leave at any one time; (b) such requests being submitted to the Authority not less than ten days prior to the beginning of the leave; and (c) leave time for any employee being limited to four working days for anyone such function.

#### SECTION 5. Leave of Absence – Return to Work

Employees returning from a disability leave shall return to the classification they previously held if it still exists, and the position has not been permanently filled. If their classification has been abolished, they may exercise their seniority rights. Failure to return from a disability leave may be considered a voluntary resignation.

#### SECTION 6. Bereavement

Five working days of bereavement leave shall be granted to employees upon request for death in the immediate family. For purposes of this section, immediate family shall mean spouse, father, mother, sister, brother, child. At the Chief Executive Officer's discretion, and with appropriate documentation provided to the Chief Executive Officer, the definition of immediate family may be expanded to include other individuals with a similar personal or family relationship to the employee as that of an immediate family member.

The employee shall receive three (3) days of bereavement leave for attending the funeral of a grandparent or grandchild, legal guardian, or someone who bears an immediate relationship (father, mother, sister, brother, child) to the spouse of the employee, or is the grandparent, grandchild or legal guardian of the spouse of the employee.

Upon the request through normal administrative procedure, up to three (3) hours with pay may be granted if an employee attends the funeral of a co-worker or retiree. This shall only apply if the funeral is held on a regular working day.

### **ARTICLE 10: PROMOTIONS**

#### SECTION 1.

For the purpose of this Article promotion shall be defined as the advancement of an employee from one position classification to another in a higher salary grade.

#### SECTION 2.

Employees will not be allowed to bid for any position opening until they have been in their current position for a period of six months. Introductory employees, and employees on a current performance improvement plan, and employees who have been disciplined for serious misconduct in the previous six months, are not eligible for promotion.

#### SECTION 3.

With the exception of the elimination of a position in the event of a position vacancy, the employer shall post the vacancy as provided below. Should the position be eliminated, the employer shall notify the Union of the elimination of the position. When a vacancy exists, notice of the vacancy is emailed to all employees and shall be posted on the Agency's website for a period of not less than five (5) working days describing the position, salary range, minimum qualifications required, and the final date applications will be accepted. Such postings will remain active for thirty (30) days from the initial date of the posting. Any "like" positions that become vacant during this time will be filled by first considering employees who have applied during this posting period. In the event there is a successful bidder, the vacancy shall be filled within fifteen (15) calendar days after the expiration of the posting. In the event there are no successful bidders, the Authority will make every reasonable effort to fill the vacancy from without within a 30-day period.

#### SECTION 4.

Promotions shall be made on the basis of the most qualified applicant; provided, that the current evaluation of any successful applicant must have been satisfactory. However, where qualifications are not significantly different, the promotion shall be granted to the most senior employee applying. If there are no qualified applicants, then the Employer may select a qualified employee and offer them the job, or hire a new employee who is qualified to take the position.

#### SECTION 5.

If an employee's seniority is by-passed when making a promotion, the employee shall be furnished in writing the reasons for such by-pass, upon written request by the employee.

#### SECTION 6.

Promoted employees shall serve a three-month trial period. During or prior to the first twenty (20) workdays of this period, the employee will be given a current job description with the duties of the position to which they are assigned. If the Employer is not satisfied with the employee's performance during the trial period or if the employee, within fourteen (14) days, desires to return to their former position, such employee shall be reinstated to their former position,

or one similar thereto without loss of seniority and at a salary not lower than that received by them in such former position at the time of such promotion. If the employee is not successful, they will be returned to a comparable job in salary unless they are terminated for cause.

#### SECTION 7.

A promoted employee (promoted to a position in a higher salary grade) shall receive a promotional salary increase on the payroll date on which the promotion becomes effective. Such employee shall be placed at the first step of the new salary grade that provides for an increase. Said promoted employee shall receive the next step increase upon the date of the employee's satisfactory completion of trial periods, subsequent increases will be made in accordance with Appendix "C".

### **ARTICLE 11: TRANSFERS**

#### SECTION 1.

Employees may be transferred on a temporary basis and if transferred to a lower paying job, the employees shall not suffer a loss of pay during the time they are on a temporary transfer. In the event an employee is transferred on a temporary basis to a higher paid position for at least one full shift, then such employee shall be placed at the first step of the new salary grade that provides for an increase.

#### SECTION 2.

Permanent transfers shall be handled in accordance with Article 10, Section 3.

### **ARTICLE 12: PERSONNEL RECORDS**

#### SECTION 1.

Personnel files are confidential and are accessible only on a need-to-know basis.

Employees may request, in writing an appointment to review their own personnel file. Employees will be accompanied by a representative of management while reviewing their personnel file. No information may be added or removed from the file during the review. Employees who want to add information to their file after review may present the proposed information in writing to the human resources department. With reasonable advance notice, employees or their union representative may request copies of personnel documents.

#### SECTION 2.

Disciplinary action shall be considered inactive for progressive discipline purposes after 12 months.

#### SECTION 3.

No written disciplinary action, shall be placed in any employee's personnel file without the employee first having an opportunity to read the statement and discuss it with their immediate supervisor or department head. Prior to its placement in the personnel file, the employee shall sign the statement as acknowledgment of having read it and shall receive a copy thereof. Employees have no right to refuse to sign. Employees may attach a written statement to any disciplinary action.

In no case shall the employee's signature be construed to be a waiver of their right to appeal or challenge the contents of the disciplinary action. In like manner, the supervisor or department head shall have an opportunity to read and initial any written rebuttal by an employee prior to such rebuttal's placement in the personnel file. Written disciplinary action shall include prominent language indicating that the employee's signature does not indicate agreement or a waiver of the employee's right to dispute the discipline.

### **ARTICLE 13: WORK RULES**

The Union shall be notified at least ten (10) work days in advance of the effective date of any work rule change, absent mutual agreement to a shorter effective date.

### **ARTICLE 14: DISCIPLINE**

#### **SECTION 1.**

Disciplinary actions, including oral and written warnings, demotions, suspensions and separations shall be taken only for just cause. Discipline will be progressive, unless the seriousness of the misconduct warrants a more severe penalty, including but not limited to, termination. Disciplinary actions shall be subject to the grievance procedure.

Temporary employees covered by this contract may be terminated at any time without notice or cause.

#### **SECTION 2.**

No employee shall be disciplined based on information gathered by Global Positioning Satellite System (GPS) or similar technology without first being afforded the opportunity to explain their actions. The Agency will not intentionally ignore infractions that it discovers through GPS data with the goal of justifying more severe discipline because of additional future infractions. The union shall be entitled to any GPS or similar technology data that results in employee discipline.

### **ARTICLE 15: GRIEVANCE PROCEDURE**

#### **SECTION 1.**

To promote better employer/employee relationships, all parties pledge their immediate cooperation to settle any grievances or complaints that might arise out of the violation of this Agreement, and the following procedure shall be the sole procedure to be utilized for that purpose.

## SECTION 2.

All meetings under this procedure will be conducted in a professional manner and in a spirit of mutual respect consistent with mutual resolution of grievances arising under this Agreement.

## SECTION 3.

Grievance as defined in this Agreement is a claim of an employee or the Union arising during the term of this Agreement, which is limited to alleged violations of this Agreement.

## SECTION 4.

Unless stated otherwise in this Agreement, any grievance submitted under the provisions of this Article may be presented and processed individually by the employee, or the Union on behalf of the employee. Where an employee processes a grievance individually the Union shall have the right to be present at any step of the grievance procedure.

## SECTION 5.

Any grievance, shall designate the specific Article(s) and Section(s) of this Agreement upon which the grievance is based together with the reason therefore.

## SECTION 6.

The term "days" as used in this Article shall mean calendar days.

## SECTION 7.

Procedure:

- 7.1 Time Limits: It is important that grievances be processed as rapidly as possible. The number of days indicated at each level should be considered as a maximum, and every effort should be made to expedite the process. The time limits specified may, however, be extended by mutual agreement. Failure by the Union to move the grievance to the next level pursuant to the time limits set forth in this procedure or any agreed-upon extension shall constitute a waiver of the right to pursue that grievance further. If the Employer fails to answer a grievance or an appeal thereof within the specified time limits or any agreed-upon extension, the grievance shall be automatically advanced to the next step of the grievance procedure, including arbitration.
- 7.2 Informal Level (Applies to all matters OTHER THAN suspension demotion, discharge or termination): Before initiating a formal written grievance at Level One, the employee shall attempt to resolve the matter by informal conference with their immediate designated supervisor outside the bargaining unit. If the immediate supervisor is not available, the employee shall attempt to contact the manager of the immediate supervisor within the same chain of command. The employee shall notify the Union, and a representative of the Union

shall be given the opportunity to be present at any meeting under this section. Either party may declare that the informal level has been completed.

7.3 Level One - HR or Designee (Applies to all matters OTHER THAN suspension demotion, discharge or termination):

- a. If a dispute is not resolved at the informal level, the employee or Union shall file the grievance in writing on the appropriate form to human resources or their designee within fifteen (15) days of the claimed violation.
- b. The grievance shall specify (each of) the provision(s) of this Agreement claimed to be violated and the specific manner in which such provision is claimed to have been violated, all pertinent information, the remedy sought, and shall be signed by the employee and/or by the Union. The Grievant and the Union have a good faith obligation to be as complete and forthcoming as possible in making this statement and providing information regarding the grievance. Alleged just cause violations must include an explanation of the basis for that conclusion, although the just cause explanation will be timely so long as it precedes the Level One meeting between the parties to discuss the grievance.
- c. The parties shall meet to discuss the grievance with the appropriate department head or designee. Human resources or designee shall communication the Agency's decision, along with the reasons therefore, to the employee and the Union in writing within fifteen (15) days after having received a timely appeal to Level One.

7.4 Level Two - Human Resources or the Chief Executive Officer

- a. If the employee or the Union is not satisfied with the disposition at Level One, the employee or the Union may appeal the grievance to the Department of Human Resources at Level Two within fifteen (15) days after receiving notice of the Level One decision.
- b. A grievance involving a suspension, demotion or discharge or termination shall be filed directly to the Chief Executive Officer at Level Two no later than fifteen (15) days of receipt of written notice of imposed separation, demotion, or suspension.
- c. To submit a grievance to Level Two, a copy of the grievance shall be filed with the office of Human Resources.
- d. The appeal shall include a copy of the original grievance, the decision rendered at Level One, if any, a concise statement of the reasons for the appeal and the specific relief requested.
- e. Upon timely filing, the written grievance will be discussed between the employee, the Union and the Director of Human Resources or their designee within fifteen (15) days after filing, unless extended by mutual written consent. The Director of Human Resources or their designee shall respond to the grievance within fifteen (15) days after the grievance has been filed at Level Two.
- f. Upon the timely filing of written grievance, the Union shall have the sole discretion

as to the revocation of a grievance.

#### 7.5. Level Three - Mediation:

- a. If the grievance involves a suspension or termination and the Union is not satisfied with the Level Two response it will be referred to the Federal Mediation Center and Conciliation Service for mediation within fifteen (15) days after the Level two disposition has been rendered.
- b. The costs, if any, of the mediator will be equally split between the parties.

#### 7.6 Level Four - Arbitration:

- a. If the grievance remains unresolved at Level Two or Level Three (mediation) the Union shall have the right to refer the matter to arbitration. In the event the Union elects to do so, it must notify the Director of Human Resources of its decision in writing within fifteen (15) days of denial of the grievance at Level Two or fifteen (15) days after the close of mediation if the parties agree to refer the grievance to Level Three.
- b. After the grievance has been referred to arbitration, the parties or their representatives shall jointly request that the Federal Mediation and Conciliation Service provide a list of names of seven (7) arbitrators. The parties shall select an arbitrator from that list by such method as they may jointly select, or if they are unable to agree upon a method, then by the method of alternate striking of names under which the grieving party shall strike the first name and the Employer shall then strike. The final name left on the list shall be the arbitrator.
- c. The arbitrator's decision shall be final and binding, but the arbitrator shall have no power to alter, modify, amend, add to or detract from the terms of this Agreement. The decision of arbitration must be consistent with the terms of this Agreement and shall be in writing.
- d. The arbitrator's fee shall be shared equally by the parties. All other expenses shall be paid by the party incurring them.
- e. The time limits specified herein shall be mandatory and controlling unless waived by mutual agreement of the parties. The Union shall have sole authority to determine whether a grievance shall be submitted to arbitration, and any such decision or settlement of the grievance between the Union and the Director of Human Resources/Department Head in good faith shall be binding on all parties.
- f. The parties shall avoid unreasonable delay in scheduling arbitration hearings.

## **ARTICLE 16: UNION STEWARDS**

### SECTION 1.

The employer will recognize Union Stewards and their alternates designated in writing by the Union President, provided the number of stewards is not more than three.

#### SECTION 2.

Stewards may meet with management representatives by appointment at mutually agreeable times to discuss and resolve grievances. Stewards need advance permission from their immediate supervisor prior to answering telephone calls for union business during work time, or leaving the job for union business. Upon the employees' request, a steward will be allowed to be present when disciplinary action is delivered.

#### SECTION 3.

An employee has the right to request that a steward be present during an investigatory interview which the employee reasonably believes could result in discipline to that employee. This right does not apply to immediate discipline for actions observed by Authority supervisors, nor to the mere delivery of any discipline that is administered with no further investigation. Stewards need advance permission from their immediate supervisor prior to answering or extending union business telephone calls for longer than five minutes during work time, or leaving the job for union business.

#### SECTION 4.

The Chief Steward or designee will be allowed to attend to OHA Board meetings.

### **ARTICLE 17: UNION ACTIVITIES**

Representatives of the Union previously certified to the Employer in writing by the Union shall be permitted to schedule appointments on the Employer's premises for the purpose of investigating and discussing grievances if they first secure advance permission from the Human Resources Director, or the party in charge of the Department being visited if the Human Resources Director is not available. In no event shall such visits interfere with the work of the employees.

### **ARTICLE 18: LAYOFF AND RECALL**

#### SECTION 1.

Whenever there is a reduction in work force, layoffs shall be made on the basis total seniority in classification when the qualifications of employees are not significantly different.

#### SECTION 2.

Employees subject to layoff shall be given written notice at least fourteen (14) days prior to the effective date of same. A copy of said notice shall be delivered to the Union.

#### SECTION 3.

Employees subject to layoff shall have the option within the time period provided in Section 2 to exercise their layoff rights provided in this Article or to accept layoff. Failure to respond within the time limit provided in Section 2 shall constitute employee's acceptance of layoff.

#### SECTION 4.

No regular employee shall be laid off while there are introductory, seasonal or temporary employees working in the same or lower classification grade for which such affected employee meets the minimum qualifications.

In the event a full-time employee is laid off in their classification by virtue of the provisions of Section I, they may bump into another classification for which they are qualified and shall be paid at that classification's rate of pay. In order to be deemed qualified; such employee must have performed the duties of such classification previously on a full-time basis or must be able to perform the duties of such lower classification in a satisfactory manner. (If a part-time employee is laid off in his classification, the same rules of classification seniority shall prevail.)

#### SECTION 5.

Where, by virtue of a reduction in work force, either a full-time or part-time employee takes a position in a lower classification as provided in Section 5 of this Article, such employee shall be credited with classification seniority earned prior to transfer. Where, however, a full-time employee takes a part-time position in the same classification, they shall not be laid off until all part-time employees in such have been laid off.

#### SECTION 6.

Where an employee holds a non-bargaining unit position, they shall retain, for a period of three months, all seniority earned in the bargaining unit classification in which they were previously employed. In the event a non-bargaining unit employee becomes subject to lay-off because of a reduction in work force and is qualified to perform duties in a lower or equivalent bargaining unit position as provided herein, the provisions of this Article shall in their entirety, be applicable to such employee.

#### SECTION 7.

The names of employees who have been laid off shall be placed on layoff list maintained by the Human Resources department and such employee shall be eligible for re-employment for a period of one year. The employer shall rehire in the reverse order of layoff; provided such employees are otherwise qualified to perform the duties of the position. After receiving notice of recall, the laid off employee is obligated to notify the Employer within five (5) working days of the receipt of such notice of his intention to return to work. A laid off employee, subject to recall, who is employed elsewhere, shall not be required by the employer to report to work until after two (2) weeks from the date of recall notice. If such employee is not employed elsewhere, he shall be required to report for work at such reasonable time as required by the Employer, giving

consideration to all attendant circumstances. The Employer shall provide employees subject to recall with verifiable telephone notice, or written notice by registered mail to their last known address as shown on the Employer's records. No new bargaining unit employees shall be employed to fill a job if there is a qualified employee on layoff. Employees are solely responsible for providing the Employer with current contact information, and lose their recall rights if they fail to do so.

#### SECTION 8.

In case of layoffs, if any elected union officers are affected by such layoffs, they will be allowed to continue to function while on layoff in their official union capacity in dealing with the Housing Authority for a period of ninety (90) days unless other employment has been secured prior to the end of the ninety (90) day period or unless they are replaced or removed from their elected office by the Local. Laid off stewards shall also be covered by these provisions.

### **ARTICLE 19: TRAINING AND EDUCATION**

#### SECTION 1.

The employer shall continue its in-service training programs which shall be considered as hours of work when employees are required by the Employer to attend said programs. When applicable to a specific job classification, the Employer shall take into consideration in determining qualifications for promotion, successful completion of an in-service training program.

#### SECTION 2.

In-service training programs shall be held at such times and places as designated by the Employer.

#### SECTION 3.

When the Authority requires employees to take a specific educational or training course, the Authority will pay all costs associated with the educational or training course involved in advance.

### **ARTICLE 20: BULLETIN BOARDS**

#### SECTION 1.

The Employer shall provide bulletin boards for the Union to use at locations reasonably calculated to reach bargaining unit employees.

#### SECTION 2.

Materials which may be posted on such bulletin boards are notices of Union meetings or Union social events, notices of Union elections and results of Union elections, recruitment material,

official Union memos and Workers' Compensation information. Material not coming within the above description must be approved by the Chief Executive Officer or their designated representative.

## **ARTICLE 21: NONDISCRIMINATION**

### SECTION 1.

The provisions of this Agreement shall be applied to all employees in the bargaining unit without discrimination in violation of controlling Federal or State law or City Ordinance. The Union shall share equally with the Employer the responsibility for applying this provision of the Agreement.

### SECTION 2.

The Employer agrees not to intimidate, coerce, or in any manner interfere with the rights of employees to form, join or assist labor organizations. The Union agrees not to intimidate, coerce, or in any manner interfere with the rights of employees to refrain from joining, forming, or assisting any labor organization.

### SECTION 3.

Complaints of violations of this Article shall be processed through the grievance procedure herein.

## **ARTICLE 22: EMPLOYEE BENEFITS**

### SECTION 1. Insurance.

The Authority will pay eighty percent (80%) of the group medical and dental insurance premium and employees who are covered will pay twenty percent (20%) of such premium costs of the applicable COBRA rate. In the event of any material change of coverage OHA will notify the Union prior to implementation.

The employee's group health, dental and life insurance will remain in effect throughout the FMLA leave period, and for one calendar month following the month in which FMLA leave period expires, on the same basis as if the employee were not on leave. No seniority, sick or vacation leave shall accrue during unpaid FMLA leave.

### SECTION 2. Pension.

To fund the current pension system, each employee and the Authority shall contribute to the Authority's Retirement System ("System"). The employee shall contribute every biweekly payroll period a percentage of their earnings, as indicated below. The employee's contribution shall be deducted prior to federal income tax withholding as allowed by IRS 414(h). The Authority shall contribute every bi-weekly payroll period a certain percentage of each employee's compensation.

The following is the required contribution for each employee and the Authority into the pension system:

2025-2028 Authority 5.50% Employee 5.50%

## **ARTICLE 23: MISCELLANEOUS**

### SECTION 1. Nepotism

Omaha Housing Authority may hire members of an employee's family. However, the hiring of an immediate family member must be approved by the Omaha Housing Authority CEO. A family member may not provide supervision to another family member or be in a supervisory role or position of authority over a family member's supervisor. For the purpose of this section, immediate family member is defined as parent, spouse, children, brother or sister, and family member is defined as parent, spouse, children, brother, sister, aunt, uncle, niece, nephew or cousin. This section is subject to any applicable HUD regulations or laws that limit the Omaha Housing Authority's ability to hire family members of current staff.

### SECTION 2. Dual Employment.

Employees may accept outside employment, provided the job is not in conflict with their employment by the Housing Authority, and provided further that the Housing Authority is considered the primary employer and given priority for scheduling.

### SECTION 3.

Uniforms. Employees will be expected to always maintain an acceptable and appropriate standard of dress during working hours. All employees who are authorized and directed by the Executive Director to wear the official Housing Authority uniforms will do so.

### SECTION 4. Safety Equipment.

Employees performing jobs which require the use of specific safety equipment will be issued such equipment as necessary. Employees are required to wear and/ or use issued equipment.

### SECTION 5. Confidentiality.

Employees are expected to sign and adhere to a confidentiality agreement.

### SECTION 6. Safety Committee

Pursuant to Neb. Rev. Stat. 48-443, the parties agree to establish and maintain a safety committee. The safety committee will be composed of Employer and Union members. The committee will be responsible for maintaining an effective written injury prevention program.

## **ARTICLE 24: LABOR MANAGEMENT COMMITTEE**

### SECTION 1.

There is hereby established a special joint committee for the purpose of discussing common problems, including but not limited to, dress codes, job classifications, workloads, safety and salary discrepancies. The Joint Committee shall consist of six (6) members, half of whom shall be from the management staff of Omaha Housing Authority and half of whom shall be from the Union staff of Omaha Housing Authority.

## SECTION 2.

The Committee shall meet January, May, September and at such other times as are mutually agreed to. Any policy or practice agreed upon by the committee shall be forwarded to the Executive Director of the Authority and the President of the Local, and if approved by them, shall be implemented by a formal letter of understanding, provided it does not conflict with the terms of this agreement.

### **ARTICLE 25: SAVINGS CLAUSE**

Should any Article, Section or portion thereof of this agreement be held unlawful or unenforceable by any court of competent jurisdiction, such decision of the Court shall apply only to the specific Article, Section or portion thereof directly specified in the decision; upon such decision becoming final, the parties agree immediately to attempt negotiation of a substitute for the invalidated Article, Section or portion thereof.

### **ARTICLE 26: LAWS, ORDINANCES AND REGULATIONS**

Except where limited by express provisions of this Agreement, nothing herein shall be construed or interpreted to restrict, limit or impair the right, power and authority of the Employer heretofore possessed and herein after granted by virtue of any law, ordinance or rule or regulation applicable thereto.

In the event that the laws of the State of Nebraska change so as to afford a greater degree of union security, then and in that event the parties hereto will meet and discuss the subject.

### **ARTICLE 27: WAGES**

Effective June 25, 2025 base wage rates for employees will be adjusted to Appendix “C” Five (5) Step and Years of Service chart, which includes the following updates:

Employees who are 10% or more below market have been adjusted upward to 6% below market, and will be paid retroactive to January 1, 2024.

A 3% wage increase is guaranteed in 2026 by either a step increase; or for those at the top step, an additional 3%.

In 2027 and 2028, all positions (with the exception of HVAC and Plumber) will receive a 3% increase by stepping up on the wage progression chart. All employees that have already reached the top of the wage progression (step) chart will also receive a 3% increase. This offer does not apply to HVAC or Plumber positions – the wages for HVAC and Plumber will be froze in 2027 and 2028.

Progression from step to step is dependent on satisfactory job performance. Step increases shall not be unjustly withheld. In the event a step increase is withheld an employee or the Union may appeal to the Human Resources Director by utilizing Article 15, Grievance Procedures.

Bargaining unit classifications shall receive wages by direct deposit.

#### **ARTICLE 28: DURATION**

The Agreement shall become effective on the 26<sup>th</sup> day of June, 2025, and shall continue in full force and effect until the 31<sup>st</sup> day of December, 2028.

**\*\* SIGNATURE PAGE FOLLOWS \*\***

THE HOUSING AUTHORITY OF THE CITY OF OMAHA

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The Chief Executive Officer

NEBRASKA PUBLIC EMPLOYEES, LOCAL 251

---

President

## APPENDIX A

### INCLUSIONS IN BARGAINING UNIT

Administrative Clerk

Clerical Assistant

Housing Clerk

Housing Specialist

Inspection Clerk

Receptionist

Data Entry and Processing Clerk

Maintenance Repairer

Maintenance Repairer/Plumber

Pest Control Technician

## APPENDIX B

### **EXCLUSIONS FROM BARGAINING UNIT**

#### **All members of skilled trade unions' Locals Nos.:**

Asbestos Workers Union No. 39  
Bricklayers Local Union No.1  
Cement Masons Union No. 538  
Construction Laborers Local Union No. 1140  
Drywall Tapers and Finishers Local Union No. 1948  
International Brotherhood of Electrical Workers Local No. 22  
International Union of Operating Engineers Local No. 571  
Ironworkers Union No. 21  
Millwrights Local Union No. 1463  
Painters Local Union No. 109  
Plasterers Local Union No.4  
Plumbers Local Union No. 16  
Roofers Local Union No. 85  
Sheet Metal Workers Local Union No.3  
Steamfitters Local Union No. 464  
United Brotherhood of Carpenters and Joiners of America, Local Union No. 400

APPENDIX "B" Continued

**EXCLUSIONS FROM BARGAINING UNIT**

**Employees in management, supervisory, confidential and non-exempt classifications:**

Academic Achievement Coordinator	Collections Specialist
Mail Courier	Contracts Administrator
Accountant	Senior Accountant
North Sector Property Manager	Crew Chief
Accounting Assistant	Door /Window Repair Specialist
Paralegal	South Sector Property Manager
Accounting Research Assistant	Elderly Services Coordinator
PC/Network Technician	Staff Attorney
Administrative Assistant	Executive Director/Chief Executive Officer
Administrative Payroll Support Specialist	Towers Properties Manager
Legal Counsel/General Counsel	Executive Secretary/Assistant
Legal Department Manager	Transitional Housing Coordinator
Asset Manager	Family & Community Services Director
Procurement & Contract Manager	Transportation Director
Asst. to the E. D. for Development/Special Projects	Family Development Properties Manager
Project Facilitator	Zone/Property/Site Manager
Assistant Finance Manager	Family Self-Sufficiency Coordinator/Lead
Finance Manager	Family Services Manager
Accounting/Finance Clerk	Field Operations Director
Project Manager	Finance & Procurement Director
Assistant Site/Property Manager	Foreman/Maintenance Manager
Public Safety	Temporary Employees
Coordinator/Manager/Officer/Dispatcher	Payroll Accountant
Capital Improvements Coordinator/Manager	Assistant Directors
Force Account Labor Positions	Housing Compliance Specialist
Public Safety & Compliance Manager	Case Manager / Intensive Services Manager
Capital Improvements Director	Information Technology Manager
Quality Control Specialist	Information Technology Specialist
Central Maintenance & Contract Manager	Quality and Process Improvement Manager
Resident Employment Coordinator	Compliance Manager / Director
Certification Specialist	Grant & Communication Manager
Housing Compliance Specialist	Painter
Scattered Sites Properties Manager	Human Resources Manager/Coordinator
Chief Financial Officer	Department Directors
Housing Choice Voucher/Section 8 Director	
Community Outreach Coordinator	
HCV Section 8 Landlord/Client Coordinator	
Community/Partnership Manager	
Fraud & Compliance Manager	
Grant Coordinator	

HCV Supervisor / Manager  
Housing Inspector/Inspection Manager  
Home Ownership Coordinator  
Home Ownership Manager  
Human Resources Director  
Inspection Supervisor  
Leased/Public Housing Director  
Public Safety Director  
Purchasing Agent  
Purchasing Assistant

## APPENDIX C

### Compensation Schedule

#### AFSCME Bargaining Unit

Increases are projected at 3% each year. Determine years of service and then follow the corresponding color to determine pay increases year over year. New employees earn at the hire rate through the 1st anniversary, at which point they move to the 1 yr rate. On January 1st of each of the following years, employees step to the next calendar year, and corresponding years of service.

	Hire	1 yr	2 yr	3 yr	4yr	5 yr
<b>Account Clerk - Original - 2024</b>	\$ 18.10	\$ 18.10	\$ 20.16	\$ 21.36	\$ 22.59	\$ 23.81
<b>Adjusted - 2024</b>	\$ 18.10	\$ 18.10	\$ 20.16	\$ 21.36	\$ 22.59	\$ 23.81
<b>2025</b>	\$ 18.64	\$ 18.64	\$ 20.76	\$ 22.00	\$ 23.27	\$ 23.27
<b>2026</b>	\$ 19.20	\$ 19.20	\$ 19.20	\$ 19.20	\$ 21.39	\$ 22.66
<b>2027</b>	\$ 19.20	\$ 19.78	\$ 19.78	\$ 19.78	\$ 19.78	\$ 22.03
<b>2028</b>	\$ 19.20	\$ 20.37	\$ 20.37	\$ 20.37	\$ 20.37	\$ 20.37
<b>Administrative Clerk - Original - 2024</b>	\$ 18.40	\$ 18.40	\$ 18.95	\$ 19.75	\$ 20.88	\$ 22.00
<b>Adjusted - 2024</b>	\$ 18.40	\$ 19.50	\$ 20.60	\$ 21.70	\$ 22.80	\$ 23.90
<b>2025</b>	\$ 18.95	\$ 18.95	\$ 20.09	\$ 21.22	\$ 22.35	\$ 23.48
<b>2026</b>	\$ 19.52	\$ 19.52	\$ 19.52	\$ 20.69	\$ 21.85	\$ 23.02
<b>2027</b>	\$ 19.52	\$ 20.11	\$ 20.11	\$ 20.11	\$ 21.31	\$ 22.51
<b>2028</b>	\$ 19.52	\$ 20.11	\$ 20.71	\$ 20.71	\$ 20.71	\$ 21.95
<b>Clerical Assistant - Original - 2024</b>	\$ 18.40	\$ 18.40	\$ 18.95	\$ 19.52	\$ 19.70	\$ 20.77
<b>Adjusted 2024</b>	\$ 19.46	\$ 20.27	\$ 21.08	\$ 21.89	\$ 22.70	\$ 23.51
<b>2025</b>	\$ 20.04	\$ 20.04	\$ 20.88	\$ 21.71	\$ 22.55	\$ 23.38
<b>2026</b>	\$ 20.65	\$ 20.65	\$ 20.65	\$ 21.50	\$ 22.36	\$ 23.22
<b>2027</b>	\$ 20.65	\$ 21.26	\$ 21.26	\$ 21.26	\$ 22.15	\$ 23.03
<b>2028</b>	\$ 20.65	\$ 21.26	\$ 21.90	\$ 21.90	\$ 21.90	\$ 22.81
<b>Custodian - Original - 2024</b>	\$16.38	\$16.38				
<b>Adjusted - 2024</b>	\$21.89	\$22.55				
<b>2025</b>	\$22.55	\$22.55	\$23.23			
<b>2026</b>	\$23.22	\$23.22	\$23.22	\$23.92		
<b>2027</b>	\$23.22	\$23.92	\$23.92	\$23.92	\$24.64	
<b>2028</b>	\$23.22	\$23.92	\$24.64	\$24.64	\$24.64	\$25.38
<b>Housing Clerk - Original - 2024</b>	\$ 18.17	\$ 18.17	\$ 20.25	\$ 21.36	\$ 22.51	\$ 24.65
<b>Adjusted - 2024</b>	\$ 19.17	\$ 20.06	\$ 20.95	\$ 21.85	\$ 22.74	\$ 24.65
<b>2025</b>	\$ 19.75	\$ 19.75	\$ 20.66	\$ 21.58	\$ 22.51	\$ 23.42
<b>2026</b>	\$ 20.34	\$ 20.34	\$ 20.34	\$ 21.28	\$ 22.23	\$ 23.18
<b>2027</b>	\$ 20.34	\$ 20.95	\$ 20.95	\$ 20.95	\$ 21.92	\$ 22.89
<b>2028</b>	\$ 20.34	\$ 20.95	\$ 21.58	\$ 21.58	\$ 21.58	\$ 22.58
<b>Housing Specialist - Original - 2024</b>	\$ 18.86	\$ 18.86	\$ 20.88	\$ 22.12	\$ 23.41	\$ 24.65
<b>Adjusted - 2024</b>	\$ 20.76	\$ 21.78	\$ 22.80	\$ 23.81	\$ 24.83	\$ 25.86
<b>2025</b>	\$ 21.38	\$ 21.38	\$ 22.43	\$ 23.48	\$ 24.52	\$ 25.57
<b>2026</b>	\$ 22.02	\$ 22.02	\$ 22.02	\$ 23.11	\$ 24.19	\$ 25.26
<b>2027</b>	\$ 22.02	\$ 22.69	\$ 22.69	\$ 22.69	\$ 23.80	\$ 24.91
<b>2028</b>	\$ 22.02	\$ 22.69	\$ 23.37	\$ 23.37	\$ 23.37	\$ 24.51
<b>Housing Spec. Waitlist - Original - 2024</b>	\$ 18.86	\$ 18.86	\$ 20.88	\$ 22.12	\$ 23.41	\$ 24.65
<b>Adjusted - 2024</b>	\$ 21.89	\$ 23.10	\$ 24.31	\$ 25.52	\$ 26.73	\$ 27.94
<b>2025</b>	\$ 22.55	\$ 22.55	\$ 23.79	\$ 25.04	\$ 26.29	\$ 27.53
<b>2026</b>	\$ 23.22	\$ 23.22	\$ 23.22	\$ 24.51	\$ 25.79	\$ 27.07
<b>2027</b>	\$ 23.22	\$ 23.92	\$ 23.92	\$ 23.92	\$ 25.24	\$ 26.56
<b>2028</b>	\$ 23.22	\$ 23.92	\$ 24.64	\$ 24.64	\$ 24.64	\$ 26.00
<b>Inspection Clerk - Original - 2024</b>	\$ 18.40	\$ 18.40	\$ 19.10	\$ 19.70	\$ 21.46	\$ 22.65
<b>Adjusted - 2024</b>	\$ 18.40	\$ 19.57	\$ 20.73	\$ 21.90	\$ 23.06	\$ 24.23
<b>2025</b>	\$ 18.95	\$ 18.95	\$ 20.16	\$ 21.35	\$ 22.56	\$ 23.75
<b>2026</b>	\$ 19.52	\$ 19.52	\$ 19.52	\$ 20.76	\$ 21.99	\$ 23.23
<b>2027</b>	\$ 19.52	\$ 20.11	\$ 20.11	\$ 20.11	\$ 21.38	\$ 22.65
<b>2028</b>	\$ 19.52	\$ 20.11	\$ 20.71	\$ 20.71	\$ 20.71	\$ 22.03
<b>Receptionist - Original - 2024</b>	\$ 16.69	\$ 16.69	\$ 18.48	\$ 19.60	\$ 20.72	\$ 21.84
<b>Adjusted - 2024</b>	\$ 18.14	\$ 19.16	\$ 20.18	\$ 21.19	\$ 22.21	\$ 23.24
<b>2025</b>	\$ 18.68	\$ 18.68	\$ 19.73	\$ 20.79	\$ 21.83	\$ 22.88

2026	\$ 19.24	\$ 19.24	\$ 19.24	\$ 20.33	\$ 21.41	\$ 22.48
2027	\$ 19.24	\$ 19.82	\$ 19.82	\$ 19.82	\$ 20.94	\$ 22.05
2028	\$ 19.24	\$ 19.82	\$ 20.42	\$ 20.42	\$ 20.42	\$ 21.56

<b>Word Processing Clerk - Original - 2024</b>	\$ 16.51	\$ 16.51	\$ 18.26	\$ 19.37	\$ 20.47	\$ 21.57
<b>Adjusted - 2024</b>	\$ 19.30	\$ 20.42	\$ 21.54	\$ 22.67	\$ 23.79	\$ 24.91
2025	\$ 19.88	\$ 19.88	\$ 21.03	\$ 22.19	\$ 23.35	\$ 24.50
2026	\$ 20.48	\$ 20.48	\$ 20.48	\$ 21.66	\$ 22.85	\$ 24.05
2027	\$ 20.48	\$ 21.09	\$ 21.09	\$ 21.09	\$ 22.31	\$ 23.54
2028	\$ 20.48	\$ 21.09	\$ 21.72	\$ 21.72	\$ 21.72	\$ 22.98

<b>Maintenance Repairer - Original - 2024</b>	\$ 22.78	\$ 22.78	\$ 24.97	\$ 26.50	\$ 28.07	\$ 29.61
<b>Adjusted - 2024</b>	\$ 22.78	\$ 24.15	\$ 25.25	\$ 26.88	\$ 28.24	\$ 29.61
2025	\$ 23.46	\$ 23.46	\$ 24.87	\$ 26.01	\$ 27.69	\$ 29.09
2026	\$ 24.17	\$ 24.17	\$ 24.17	\$ 25.62	\$ 26.79	\$ 28.52
2027	\$ 24.17	\$ 24.89	\$ 24.89	\$ 24.89	\$ 26.39	\$ 27.59
2028	\$ 24.17	\$ 24.89	\$ 25.64	\$ 25.64	\$ 25.64	\$ 27.18

<b>Pest Control - Original - 2024</b>	\$ 22.61	\$ 22.61	\$ 24.46	\$ 25.43	\$ 26.44	\$ 27.49
<b>Adjusted - 2024</b>	\$ 22.61	\$ 23.59	\$ 24.56	\$ 25.54	\$ 26.51	\$ 27.49
2025	\$ 23.29	\$ 23.29	\$ 24.30	\$ 25.30	\$ 26.31	\$ 27.31
2026	\$ 23.99	\$ 23.99	\$ 23.99	\$ 25.03	\$ 26.06	\$ 27.10
2027	\$ 23.99	\$ 24.71	\$ 24.71	\$ 24.71	\$ 25.78	\$ 26.84
2028	\$ 23.99	\$ 24.71	\$ 25.45	\$ 25.45	\$ 25.45	\$ 26.55

<b>Maintenance - Plumber - Original - 2024</b>	\$ 32.64	\$ 32.64	\$ 35.17	\$ 36.42	\$ 37.66	\$ 38.90
<b>Adjusted - 2024</b>	\$ 32.64	\$ 33.89	\$ 35.14	\$ 36.40	\$ 37.65	\$ 38.90
2025	\$ 33.62	\$ 33.62	\$ 34.91	\$ 36.19	\$ 37.49	\$ 38.78
2026	\$ 34.63	\$ 34.63	\$ 34.63	\$ 35.95	\$ 37.28	\$ 38.62
2027	\$	FREEZE - See 2026 for 2027 & 2028 Wages				
2028	\$	FREEZE - See 2026 for 2027 & 2028 Wages				

<b>Maintenance - HVAC - Original - 2024</b>	\$ 28.87	\$ 28.87	\$ 31.34	\$ 32.56	\$ 33.87	\$ 35.07
<b>Adjusted - 2024</b>	\$ 28.87	\$ 30.11	\$ 31.35	\$ 32.59	\$ 33.83	\$ 35.07
2025	\$ 29.74	\$ 29.74	\$ 31.01	\$ 32.29	\$ 33.57	\$ 34.84
2026	\$ 30.63	\$ 30.63	\$ 30.63	\$ 31.94	\$ 33.26	\$ 34.57
2027	\$	FREEZE - See 2026 for 2027 & 2028 Wages				
2028	\$	FREEZE - See 2026 for 2027 & 2028 Wages				

**RESOLUTION NO. 2025-127**  
**CONTRACT WITH AFSCME LOCAL 251**

**WHEREAS**, the Housing Authority of the City of Omaha (OHA) and AFSCME Local 251 (“Local 251”) have negotiated a contract covering the time period of June 26, 2025 to December 31, 2028.

**WHEREAS**, the negotiated contract was approved by a vote of the Local 251 membership.

**WHEREAS**, OHA staff recommends that the OHA Board of Commissioners approve the negotiated contract with Local 251 covering the time period of June 26, 2025 to December 31, 2028.

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves the negotiated contract with Local 251.

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

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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

5.1.2.12. Resolution 2025-128 Changes to the HCV Administrative Plan

## Chapter 18

### PROJECT BASED VOUCHERS (PBV) UNDER THE RENTAL ASSISTANCE DEMONSTRATION (RAD) PROGRAM

#### INTRODUCTION

This chapter describes HUD regulations and PHA policies related to the Project-Based Voucher (PBV) program under the Rental Assistance Demonstration (RAD) program in eight parts:

Part I: General Requirements. This part describes general provisions of the PBV program, including maximum budget authority requirements, relocation requirements, and equal opportunity requirements.

Part II: PBV Project Selection. This part describes the cap on assistance at projects receiving PBV assistance, ownership and control, and site selection standards.

Part III: Dwelling Units. This part describes requirements related to housing quality standards, the type and frequency of inspections, and housing accessibility for persons with disabilities.

Part IV: Housing Assistance Payments Contract. This part discusses HAP contract requirements and policies including the execution and term of the HAP contract.

Part V: Selection of PBV Program Participants. This part describes the requirements and policies governing how the PHA and the owner will select a family to receive PBV assistance.

Part VI: Occupancy. This part discusses occupancy requirements related to the lease and describes under what conditions families are allowed or required to move.

Part VII: Determining Contract Rent. This part describes how the initial rent to owner is determined, and how rent will be redetermined throughout the life of the HAP contract.

Part VIII: Payments to Owner. This part describes the types of payments owners may receive under this program.



## PART I: GENERAL REQUIREMENTS

### 18-I.A. OVERVIEW AND HISTORY OF THE RAD PROGRAM

The Rental Assistance Demonstration (RAD) program was authorized in 2012 in order to assess the effectiveness of converting public housing, moderate rehabilitation properties, and units under the rent supplement and rental assistance payments programs to long-term, project-based Section 8 rental assistance. The program's four primary objectives are to:

- Preserve and improve public and other assisted housing.
- Standardize the administration of the plethora of federally subsidized housing programs and rules. The conversions are intended to promote operating efficiency by using a Section 8 project-based assistance model that has proven successful and effective for over 30 years. In other words, RAD aligns eligible properties more closely with other affordable housing programs.
- Attract private market capital for property renovations. Through the use of this model, properties may be able to leverage private debt and equity to make capital repairs.
- Increase tenant mobility opportunities.

Under the first component, a PHA with public housing units may submit an application to HUD to convert some or all of their public housing units to long-term, project-based Section 8 HAP contracts under either:

- Project-based rental assistance (PBRA) under HUD's Office of Multifamily Housing Programs.
- Project-based vouchers (PBVs) under HUD's Office of Public and Indian Housing (PIH).

A RAD/Section 18 blend is a public housing conversion that combines RAD and Section 18 activities and that includes both converting public housing assistance to RAD PBV and converting tenant protection voucher (TPV) assistance to PBV in the same project. All assistance converting under a RAD/Section 18 blend is placed under a single RAD HAP contract upon conversion, is subject to a single RAD Use Agreement, and is governed by the terms of Notice PIH 2019-23 (as amended by Supplemental Notice 4B and 4C).

This chapter will focus on public housing conversions to the PBV program under RAD as well as RAD/Section 18 blends. In order to distinguish between requirements for public housing conversion under RAD and PBV units under the standard PBV program, we will refer to the standard PBV program and the RAD PBV program.

## 18-I.B. APPLICABLE REGULATIONS

On the whole, the regulations for both the standard and RAD PBV programs generally follow the regulations for the tenant-based HCV program found at 24 CFR Part 982. However, important parts of the tenant-based regulations do not apply to the project-based program. 24 CFR Part 983 outlines the sections of 24 CFR Part 982 that are not applicable to the project-based program.

For the RAD PBV program, Congress authorized HUD to waive certain statutory and regulatory provisions or establish alternative requirements from the standard PBV program. Additionally, the RAD Statute imposes certain unique requirements and authorizes HUD to establish requirements for converted assistance under the Demonstration. Conversions of public housing properties through RAD, including conversions through a RAD/Section 18 Blend, will be subject to the requirements in Notice PIH 2019-23 (as amended by Supplemental Notice 4B and 4C), and as reflected in the RAD PBV HAP Contract.

These provisions are identified in Notice PIH 2019-23 (issued September 5, 2019). Non-RAD PBV units in a project are also subject to the requirements of Notice PIH 2019-23 (as amended by Supplemental Notice 4B and 4C) in the following circumstances:

- Any legacy non-RAD PBV units located in the covered project are subject to the same waivers and alternative requirements where noted in Notice PIH 2019-23 (as amended by Supplemental Notice 4B and 4C) and in this policy. Legacy non-RAD PBV units are defined as PBV assistance in a project that prior to December 31, 2024, replaced public housing at the time of conversion and that are subject to a non-RAD PBV HAP contract.
- When a PHA undertakes a RAD/Section 18 blend, all units are placed under a single RAD HAP contract upon conversion and are governed by the terms of Notice PIH 2019-23 (as amended by Supplemental Notice 4B and 4C).

Otherwise, all regulatory and statutory requirements for the standard PBV program in 24 CFR Part 983 and Section 8(o)(13) of the Housing Act of 1937, and all applicable standing and subsequent Office of Public and Indian Housing (PIH) notices and guidance, including related handbooks, apply to RAD PBV. This includes environmental review, Davis-Bacon, and fair housing requirements.

RAD is authorized by the Consolidated and Further Continuing Appropriations Act of 2012 (Public Law 112-55, approved November 18, 2011), as amended by the Consolidated Appropriations Act of 2014 (Public Law 113-76, approved January 17, 2014), the Consolidated and Further Continuing Appropriations Act of 2015 (Public Law 113-235, approved December 6, 2014), the Consolidated Appropriations Act of 2016 (Public Law 114-113, approved December 18, 2015), the Consolidated Appropriations Act, 2017 (Public Law 115-31, approved May 5, 2017), and section 237 of Title II, Division L, Transportation, Housing and Urban Development, and Related Agencies, of the Consolidated Appropriations Act, 2018 (Public Law 115-141, approved March 23, 2018) collectively, the “RAD Statute.”

Requirements specific to the RAD program may be found in the following:

- Generally, public housing projects converting assistance under RAD are bound by the terms of the notice in effect at the time of closing. For all conversion types, HUD reserves the right, in its sole discretion and upon request from the applicant, to apply provisions from previous versions of this notice to program participants that are near conversion.
  - Notice PIH 2025-03 (Supplemental Notice 4C) amended Notice PIH 2019-23 (as amended by Notice 2023-19) and was effective January 16, 2025.
  - Notice PIH 2023-19 (~~Supplemental Notice 4B~~REV-4) ~~amended~~s Notice PIH 2019-23 and Notice PIH 2021-07 and was effective July 27, 2023~~immediately~~.
  - Notice PIH 2019-23 was immediately applicable at the time of closing to all projects converting assistance (notwithstanding execution of a commitment for conversion). Notice PIH 2019-23 was published on September 5, 2019.
    - Except with respect to changes in the project eligibility and selection criteria, not included in this policy, which were effective after a 30-day comment period.
  - Notice PIH 2012-32, REV-3 was applicable to projects that were seeking conversion of assistance through RAD, including those where a CHAP had already been issued when it was published January 12, 2017.
    - Except with respect to changes in the project eligibility and selection criteria, not included in this policy, which were effective after a 30-day comment period.

- Notice PIH 2012-32, REV-2 was applicable to projects that were seeking conversion of assistance through RAD, including those where a CHAP had already been issued when it was published June 15, 2015.
  - Except with respect to changes in the project eligibility and selection criteria, not included in this policy, which are effective after a 30-day comment period.
- RAD Quick Reference Guide for Public Housing Converting to PBV Assistance (2/22)
- RAD Welcome Guide for New Awardees: RAD 1st Component (3/15)
- Notice PIH 2016-17, Rental Assistance Demonstration (RAD) Notice Regarding Fair Housing and Civil Rights Requirements and Relocation Requirements Applicable to RAD First Component – Public Housing Conversions.
  - This Notice applies to all projects that have applied for RAD conversion but have not yet converted as of November 10, 2016.
- Notice PIH 2014-17, Relocation Requirements under the RAD Program, Public Housing in the First Component.
  - This notice may apply to projects that have converted to RAD prior to November 10, 2016, AND who have requested and received approval from HUD to be governed by this notice. See PIH Notice 2016-17, Section 1, Paragraph 1.3 for applicability.
- RAD FAQs (<http://www.radresource.net/search.cfm>)

**NOTE: The policies in this chapter follow Notice PIH 2019-23 (REV-4) as amended by RAD Supplemental Notice 4B and 4C.**

In other words, the standard PBV program follows many of the same regulations as the tenant-based HCV program, but not all of them, and the RAD PBV program follows many of the same regulations as the standard PBV program, but not all of them.

MTW agencies are able to apply activities impacting the PBV program that are approved in the MTW Plan to properties converting under RAD, provided they do not conflict with RAD requirements.

## **18-I.C. TENANT-BASED VS. PROJECT-BASED VOUCHER ASSISTANCE [24 CFR 983.2]**

Much of the tenant-based voucher program regulations also apply to the PBV program. Consequently, many of the PHA policies related to tenant-based assistance also apply to RAD PBV assistance. The provisions of the tenant-based voucher regulations that do not apply to the PBV program are listed at 24 CFR 983.2.

### PHA Policy

Except as otherwise noted in this chapter, or unless specifically prohibited by PBV program regulations, the PHA policies for the tenant-based voucher program contained in this administrative plan also apply to the RAD PBV program and its participants. This chapter is intended to address requirements specific to the RAD PBV program only.

See Exhibit 18-1 for information on projects to which the PHA has attached RAD PBV assistance.

## **18-I.D. RELOCATION REQUIREMENTS**

For projects that apply for conversion of assistance under the First Component of RAD and will convert November 10, 2016, or later, the following applies [Notice PIH 2016-17]:

- In some developments, in-place residents may need to be relocated as a result of properties undergoing repairs, being demolished and rebuilt, or when assistance is transferred from one site to another. RAD program rules prohibit the permanent, involuntary relocation of residents as a result of conversion. Residents that are temporarily relocated retain the right to return to the project once it has been completed. Any legacy non-RAD PBV units located in the same project are also subject to the right to return.
- Relocation assistance provided to residents will vary depending on the length of time relocation is required. Residents must be properly notified in advance of relocation requirements in accordance with RAD program rules and Uniform Relocation Act (URA) requirements, and other requirements which may be applicable such as Section 104(d) of the Housing and Community Development Act of 1974, as amended. Sample informing notices are provided in Appendices 2–5 of Notice PIH 2014-17. A written relocation plan is required if the RAD conversion involves permanent relocation (including a move in connection with a transfer of assistance) or temporary relocation anticipated to last longer than a year. While the PHA is not required to have a written relocation plan for temporary relocation lasting one year or less, HUD strongly encourages PHAs to prepare one. Appendix II of Notice PIH 2016-17 contains recommended contents for a relocation plan.
- In addition, PHAs must undertake a planning process that complies with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (URA), although not all relocations under RAD will trigger requirements under URA. URA statute and implementing regulations may be found at 49 CFR Part 24. The obligation due to relocating residents under RAD are broader than URA relocation assistance and payments.

- Any residents that may need to be temporarily relocated to facilitate rehabilitation or construction will have a right to return to either: a) a unit at the development once rehabilitation or construction is completed, provided the resident's household is not under-housed; or b) a unit in the development which provides the same major features as the resident's unit in the development prior to the implementation of the RAD conversion.
- Where the transfer of assistance to a new site is warranted and approved, residents of the converting development will have the right to reside in an assisted unit at the new site once rehabilitation or construction is complete.
- If the PHA's proposed plans for conversion would preclude a resident from returning to the development, the resident must be given an opportunity to comment and/or object to such plans. PHAs must alter the project plans to accommodate the resident's right to return to the development if the resident would be precluded from returning to the development.
- Examples of project plans that may preclude a resident from returning to the development include, but are not limited to:
  - Changes in the development's bedroom distribution that decrease the size of the units, resulting in the resident being under-housed;
  - The resident cannot be accommodated in the remaining assisted units due to a reduction in the number of assisted units at the development;
  - Income limit eligibility requirements associated with the LIHTC program or another program; and
  - Failure to provide a reasonable accommodation, in violation of applicable law, where reasonable accommodation may include installation of accessibility features that are needed by the resident.
- Residents of a development undergoing conversion that would be precluded from returning to the development may voluntarily accept a PHA or owner's offer to permanently relocate to alternative housing, and thereby waive their right to return to the development after rehabilitation or construction is completed. In this event, the PHA must secure the resident's written consent to a voluntary permanent relocation in lieu of returning to the development. PHAs are prohibited from employing any tactics to pressure residents into relinquishing their right to return or accepting other housing options. Additionally, a PHA may not terminate a resident's lease if the PHA fails to obtain the resident's consent and the resident seeks to exercise the right to return.

- In the case of multi-phase RAD transactions, the resident has a right to return to the development or to other converted phases of the development that are available for occupancy at the time the resident is eligible to exercise their right of return. Generally, the resident's right to return must be accommodated within the development associated with the resident's original unit, however, the PHA may treat multiple converted developments on the same site as one for purposes of right to return. Should the PHA seek to have the resident exercise the right to return at a future phase, the PHA must secure the resident's consent in writing.
- Alternative housing options may involve a variety of housing options, including but not limited to:
  - Transfers to public housing
  - Admission to other affordable housing properties subject to the applicable program rules
  - Housing choice voucher (HCV) assistance
  - Homeownership programs subject to the applicable program rules
  - Other options identified by the PHA

However, for projects that applied for conversion prior to November 10, 2016, the following applies [Notice PIH 2014-17]:

- In some developments, in-place residents may need to be relocated as a result of properties undergoing repairs, being demolished and rebuilt, or when assistance is transferred from one site to another. RAD program rules prohibit the permanent, involuntary relocation of residents as a result of conversion. Residents that are temporarily relocated retain the right to return to the project once it has been completed.
- Relocation assistance provided to residents will vary depending on the length of time relocation is required. Residents must be properly notified in advance of relocation requirements in accordance with RAD program rules and Uniform Relocation Act (URA) requirements. Sample informing notices are provided in Appendices 2–5 of Notice PIH 2014-17. While the PHA is not required to have a written relocation plan, HUD strongly encourages PHAs to prepare one. Appendix I of Notice PIH 2014-17 contains recommended contents for a relocation plan.
- In addition, PHAs must undertake a planning process that complies with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (URA), although not all relocations under RAD will trigger requirements under URA. URA statute and implementing regulations may be found at 49 CFR Part 24.

- Any residents that may need to be temporarily relocated to facilitate rehabilitation or construction will have a right to return to an assisted unit at the development once rehabilitation or construction is completed. Where the transfer of assistance to a new site is warranted and approved, residents of the converting development will have the right to reside in an assisted unit at the new site once rehabilitation or construction is complete. Residents of a development undergoing conversion of assistance may voluntarily accept a PHA or owner's offer to permanently relocate to another assisted unit, and thereby waive their right to return to the development after rehabilitation or construction is completed.
- For RAD/Section 18 blends, all RAD relocation requirements (such as the resident notice and meeting requirements, the right to return, and relocation assistance and payments) as described in Notice PIH 2016-17 or successor notices apply to residents of the units subject to a Section 18 action in lieu of the relocation requirements under 24 CFR 970.21. The PHA must provide the same relocation rights and benefits to all residents of the converting project [Notice PIH 2025-03].

**18-I.E. EQUAL OPPORTUNITY REQUIREMENTS [24 CFR 983.8; 24 CFR 5.105; Notice PIH 2016-17]**

RAD conversions are governed by the same civil rights authorities that govern HUD-assisted activities in general. These authorities prohibit discrimination and impose affirmative obligations on HUD program participants. PHAs must comply with all applicable fair housing and civil rights laws, including but not limited to the Fair Housing Act, Title VI of the Civil Rights Act of 1964, and Section 504 of the Rehabilitation Act of 1973, when conducting relocation planning and providing relocation assistance. For example, persons with disabilities returning to the RAD project may not be turned away or placed on a waiting list due to a lack of accessible units. Their need for an accessible unit must be accommodated. See the *RAD Fair Housing, Civil Rights, and Relocation Notice* [Notice PIH 2016-17] for more information.



## **PART II: PBV PROJECT SELECTION**

### **18-II.A. OVERVIEW**

Unlike in the standard PBV program where the PHA typically selects the property through an owner proposal selection process, projects selected for assistance under RAD PBV are selected in accordance with the provisions in Notice PIH 2019-23. Therefore, 24 CFR 983.51 does not apply since HUD selects RAD properties through a competitive selection process.

### **18-II.B. OWNERSHIP AND CONTROL [Notice PIH 2019-23]**

For projects governed by Notice PIH 2019-23, the following language applies:

- Under the PBV program, the contract administrator and the owner listed on the contract cannot be the same legal entity (i.e., the PHA cannot execute a contract with itself). To avoid this situation, the PHA may either: 1) Transfer the ownership of the project to a nonprofit affiliate or instrumentality of the PHA (including to a “single-purpose entity” that owns nothing other than the property, which will typically be a requirement of a lender or investor), or 2) The PHA can form a related entity that is responsible for management and leasing and can serve as the owner for purposes of the Section 8 HAP contract; in this scenario, the HAP is then executed between the PHA (as the contract administrator) and the PHA’s related entity (as the owner for HAP contract purposes). Note that in the second scenario, both the PHA and the entity serving as the owner for HAP contract purposes will be required to sign the RAD Use Agreement [RAD Resource Desk FAQ 01/24/19].
- Except where permitted to facilitate the use of low-income housing tax credits, during both the initial term and renewal terms of the HAP contract, ownership must be by a public or nonprofit entity. HUD may also allow ownership of the project to be transferred to a tax credit entity controlled by a for-profit entity to facilitate the use of tax credits for the project, but only if HUD determines that the PHA or a nonprofit entity preserves an interest in the profit. The requirement for a public or nonprofit entity, or preservation of an interest by a PHA or nonprofit in a property owned by a tax credit entity controlled by a for-profit entity, is satisfied if a public or nonprofit entity (or entities), directly or through a wholly owned affiliate (1) holds a fee simple interest in the property; (2) is the lessor under a ground lease with the property owner; (3) has the direct or indirect legal authority to direct the financial and legal interest of the property owner with respect to the RAD units, (4) owns 51 percent or more of the general partner interests in a limited partnership or 51 percent or more of the managing member interests in a limited liability company with all powers of a general partner or managing member, as applicable; (5) owns a lesser percentage of the general partner or managing member interests and holds certain control rights as approved by HUD; (6) owns 51 percent or more of all ownership interests in a limited partnership or limited liability company and holds certain control rights as approved by HUD; or (7) demonstrates other ownership and control arrangements approved by HUD.

- Control may be established through the terms of the project owner’s governing documents or through a Control Agreement, provided that in either case amendment of the terms of control requires consent from HUD.

For projects subject to the requirements of Notice PIH 2012-32, REV-3, the following language applies:

- Except where permitted to facilitate the use of low-income housing tax credits, during both the initial term and renewal terms of the HAP contract, ownership must be by a public or nonprofit entity. The requirement for a public or nonprofit entity is satisfied if a public or nonprofit entity (or entities), directly or through a wholly owned affiliate (1) holds a fee simple interest in the property; (2) is the lessor under a ground lease with the property owner; (3) has the direct or indirect legal authority to direct the financial and legal interest of the property owner with respect to the RAD units, (4) owns 51 percent or more of the general partner interests in a limited partnership or 51 percent or more of the managing member interests in a limited liability company with all powers of a general partner or managing member, as applicable; (5) owns a lesser percentage of the general partner or managing member interests and holds certain control rights as approved by HUD; (6) owns 51 percent or more of all ownership interests in a limited partnership or limited liability company and holds certain control rights as approved by HUD; or (7) other ownership and control arrangements approved by HUD.
- If low-income housing tax credits will be used, HUD may allow ownership of the property to be transferred to a tax credit entity controlled by a for-profit entity if HUD determines that the PHA preserves its interest in the property. Preservation of PHA interest in the property includes but is not limited to the following:
  - The PHA, or an affiliate under its sole control, is the general partner or managing member;
  - The PHA retains fee ownership and leases the real estate to the tax credit entity pursuant to a long-term ground lease;
  - The PHA retains control over leasing the property and determining program eligibility;
  - The PHA enters into a control agreement by which the PHA retains consent rights over certain acts of the project owner and retains certain rights over the project;
  - Other means that HUD finds acceptable

For projects that converted assistance prior to the implementation of Notice PIH 2012-32, REV-3, the following language applies:

- During both the initial term and renewal terms of the HAP contract, ownership must be either of the following:
  - A public or nonprofit entity that has legal title to the property. The entity must have the legal authority to direct the financial, legal, beneficial, and other interests of the property; or
  - A private entity, if the property has low-income tax credits. The PHA must maintain control via a ground lease.

## **18-II.C. PHA-OWNED UNITS [24 CFR 983.57, FR Notice 1/18/17, and Notice PIH 2017-21]**

If the project is PHA-owned, rent-setting (including redetermination of rent and determination of rent reasonableness) and inspection functions described in 24 CFR 983.57 must be conducted by an independent entity approved by HUD.

The definition of *ownership or control* provided under Notice PIH 2019-23 (listed above) is used specifically to determine whether a PHA retains control over a project for purposes of HUD's requirement for ownership or control of the covered project under RAD. For purposes of determining whether an independent entity will perform certain functions for the project, the definition of *PHA-owned* under 24 CFR 982.4 is used. This is the same definition used for standard PBV units. In some cases, a project may meet the RAD definition of *ownership or control* but may not be considered PHA-owned for purposes of requiring an independent entity.

The independent entity that performs the program services may be the unit of general local government for the PHA jurisdiction (unless the PHA is itself the unit of general local government or an agency of such government), or another HUD-approved public or private independent entity.

The PHA may compensate the independent entity from PHA ongoing administrative fee income (including amounts credited to the administrative fee reserve). The PHA may not use other program receipts to compensate the independent entity for its services. The PHA and the independent entity may not charge the family any fee for the services provided by the independent entity.

### PHA Policy

If units converted to PBV under RAD are PHA-owned housing, the PHA will use ~~insert name of the entity~~ CVR and Associates as the HUD-approved independent entity.

**18-II.D. SUBSIDY LAYERING REQUIREMENTS [Notice PIH 2019-23; Notice PIH 2012-32, REV-3; Notice PIH 2012-32, REV-2]**

For projects governed by Notice PIH 2019-23, REV-4, the following language applies:

- In the case of a PHA that will no longer have ACC units as a result of the pending or simultaneous closing or have less than 50 units remaining and have initiated procedures to dispose of their final ACC units, there is no restriction on the amount of public housing funds that may be contributed to the covered project or projects though the conversion. However, the PHA must estimate and plan for outstanding liabilities and costs and must follow Notice PIH 2016-23 or successor notice regarding the administrative activities required to terminate the ACC if it has no plans to develop additional public housing.
- In the case where the PHA will continue to maintain other units in its inventory under a public housing ACC, a contribution of operating funds to the covered project that exceeds the average amount the project has held in operating reserves over the past three years will trigger a subsidy layering review under 24 CFR 4.13. Similarly, any contribution of capital funds, including Replacement Housing Factor (RHF) or Demolition Disposition Transitional Funding (DDTF), will trigger a subsidy layering review. Notwithstanding the subsidy layering review, PHAs should be mindful of how the capital funds or operating reserves used in the financing of its RAD properties may impact the physical and financial health of properties that will remain in its public housing inventory.
- Following execution of the HAP contract, PHAs are authorized to use operating and capital funds to make HAP payments for the remainder of the first calendar year in which the HAP contract is effective. Otherwise, a PHA may not contribute public housing program funds to the covered project unless those funds have been identified in the RCC and converted at closing for Section 8 RAD purposes.

For projects governed by Notice PIH 2012-32, REV-3, the following language applies:

- In the case of a PHA that is converting all of its ACC units, there is no restriction on the amount of public housing funds that may be contributed to the covered project at closing; the PHA may convey all program funds to the covered projects. In order to cover the cost of administrative activities required to terminate the ACC, once it no longer has units under the ACC and has no plans to develop additional public housing, the PHA may:
  - Designate that a reserve associated with the project be available to fund any public housing closeout costs (such as an operating deficit reserve or a specific PHA closeout reserve). Any funds not needed for public housing closeout costs would remain in such reserve or may be transferred to another reserve associated with the project (such as the replacement reserve). Thereafter, these funds may be used at the project pursuant to the authorized use of the applicable reserve; or
  - Retain funds under the public housing program for this purpose. However, HUD will recapture any public housing funds that a PHA does not expend for closeout costs.

- In the case where the PHA will continue to maintain other units in its inventory under a public housing ACC, a contribution of operating funds to the covered project that exceeds the average amount the project has held in operating reserves over the past three years will trigger a subsidy layering review under 24 CFR 4.13. Similarly, any contribution of capital funds, including Replacement Housing Factor (RHF) or Demolition Disposition Transitional Funding (DDTF), will trigger a subsidy layering review. Notwithstanding the subsidy layering review, PHAs should be mindful of how the capital funds or operating reserves used in the financing of its RAD properties may impact the physical and financial health of properties that will remain in its public housing inventory.
- In addition, following execution of the HAP contract, PHAs are authorized to use operating and capital funds to make HAP payments for the remainder of the first calendar year in which the HAP contract is effective. Otherwise, a PHA may not contribute public housing program funds to the covered project unless such funding has been identified in the approved financing plan and included in the approved “sources and uses” attached to the RCC.

For projects governed by the requirements of Notice PIH 2012-32, REV-2, the following language applies:

- In the case of a PHA that is converting all of its ACC units, there is no restriction on the amount of public housing funds that may be contributed to the covered project at closing; the PHA may convey all program funds to the covered project. HUD will recapture any public housing funds that a PHA has not expended once it no longer has units under ACC. In the case where the PHA will continue to maintain other units in its inventory under a public housing ACC, a contribution of operating funds to the covered project that exceeds the average amount the project has held in operating reserves over the past three years will trigger a subsidy layering review under 24 CFR 4.13. Similarly, any contribution of capital funds, including Replacement Housing Factor (RHF) or Demolition Disposition Transitional Funding (DDTF), will trigger a subsidy layering review. Notwithstanding the subsidy layering review, PHAs should be mindful of how the capital funds or operating reserves used in the financing of its RAD properties may impact the physical and financial health of properties that will remain in its public housing inventory.

## **18-II.E. PBV PERCENTAGE LIMITATION AND UNIT CAP [~~Notice PIH 2025-03, Supplemental Notice 4C~~~~Notice PIH 2019-23 and Notice PIH 2023-19~~]**

### **PBV Percentage Limitation**

~~RAD PBV units in a c~~covered projects do not count against the maximum amount of assistance a PHA may utilize for the PBV program (program cap), which under the standard PBV program is set at 20 percent of the authorized units allocated to a PHA under the HCV program with the ability to project-base an additional 10 percent of units that meet certain requirements. The number of PBV units excluded from the PHA's PBV program cap cannot exceed the number of former public housing units that those PBV units are replacing through the course of the RAD conversion. All PBV units in a covered project that replace former public housing units at the time of conversion are excluded from both the numerator and the denominator when calculating the percent of vouchers that may be project-based by a PHA. To implement this provision, HUD is waiving section 8(o)(13)(B) of the 1937 Act as well as 24 CFR 983.6.

### **Unit Cap LimitationCap on the Number of PBV Units in Each Project [~~Notice PIH 2025-03, Supplemental Notice 4C~~]**

~~There is no cap on the number of units that may receive RAD PBV assistance in each project. Under 24 CFR 983.54(c)(3), units excluded under 24 CFR 983.59 that were previously subject to federally required rent restrictions or received one of the listed forms of HUD assistance do not count toward the project cap. For any RAD PBV and legacy Non-RAD PBV units in projects not already excluded under 24 CFR 983.59, including transfers of assistance to a new location, HUD waived section 8(o)(13)(D) of the Act, as well as related provisions of 24 CFR 983.54. Accordingly, units under a RAD PBV HAP contract may not be "excepted" for a specified purpose.~~

~~When HUD published REV-3 of Notice PIH 2012-32, the cap on the number of assisted units in each project was eliminated. Under the standard PBV program the cap is set at the greater of 25 units or 25 percent of the units in the project, with certain exceptions. HUD waived this requirement, and projects governed by Notice PIH 2019-23 and Notice PIH 2012-32, REV-3 have no cap on the number of units that may receive PBV assistance in a project.~~

~~However, for projects that are governed by REV-2 of Notice PIH 2012-32, the cap on the number of PBV units in the project is increased to 50 percent. In these projects, however, provided units met certain exception criteria, the PHA may have converted a larger number of units to RAD PBV. For projects governed by the requirements of Notice PIH 2012-32, REV-2 **only**, the following language applies:~~

- ~~• In general, the PHA may not provide PBV assistance for units in a project if the total number of dwelling units in the project that will receive PBV assistance during the term of the PBV HAP contract is more than 50 percent of the number of dwelling units (assisted or unassisted) in the project. However, PHAs may exceed the 50 percent limitation when units in the project are occupied by elderly and/or disabled families or families that will receive supportive services. These units are known as "excepted units" and do not count toward the project cap.~~
- ~~• For projects governed by the requirements of Notice PIH 2012-32, REV-2 choosing to include excepted units, additional policy decisions may be required.~~

### PHA Policy

~~For projects governed by Notice PIH 2012-32, REV-2, the PHA will not provide RAD  
PBV assistance for any excepted units.~~

### **18-II.F. SITE SELECTION STANDARDS [Notice PIH 2019-23; Notice PIH 2016-17]**

Site selection requirements set forth in 24 CFR 983.55 apply to RAD PBV, with the exception of the provisions regarding deconcentration of poverty and expanding housing and economic opportunity for existing housing sites.

To facilitate the uniform treatment of residents and units, any legacy non-RAD PBV units located in the same project are subject to the terms of this provision.

HUD will conduct a front-end civil rights review of the PHA's proposed site in certain circumstances. For RAD PBV conversions that involve new construction located in an area of minority concentration (whether on the existing public housing site or on a new site) HUD will determine whether it meets one of the exceptions that would allow for new construction in an area of minority concentration.

The PHA must ensure that its RAD PBV conversion, including any associated new construction, is consistent with its certification to affirmatively further fair housing and complies with civil rights laws.

### **18-II.G. ENVIRONMENTAL REVIEW [Notice PIH 2019-23; *Environmental Review Requirements for RAD Conversions*, March 2019]**

HUD cannot approve an applicant's financing plan submission unless and until the required environmental review has been completed for the applicant's proposed conversion project and found to meet environmental review requirements. Environmental documents must be submitted no later than the applicant's financing plan. HUD will not issue a RAD Conversion Commitment (RCC) if the project plan does not meet the environmental review requirements described in Attachment 1A of Notice PIH 2019-23. Once an awardee has submitted an application for a specific project, they may not make any choice limiting actions before the completion of the environmental review.



## **PART III: DWELLING UNITS**

### **18-III.A. OVERVIEW**

This part identifies the special housing quality standards that apply to the RAD PBV program, housing accessibility for persons with disabilities, and special procedures for NSPIRE inspections.

### **18-III.B. HOUSING QUALITY STANDARDS [24 CFR 983.101 and 24 CFR 5.703]**

Housing quality standards for the tenant-based program generally apply to the PBV program. Housing quality standards requirements for shared housing, manufactured home space rental, and the homeownership option do not apply because these housing types are not assisted under the PBV program.

#### **Lead-based Paint [24 CFR 983.101(c); Notice PIH 2019-23]**

The lead-based paint requirements for the tenant-based voucher program do not apply to the PBV program. Instead, the Lead-based Paint Poisoning Prevention Act (42 U.S.C. 4821-4846), the Residential Lead-based Paint Hazard Reduction Act of 1992 (42 U.S.C. 4851-4856), and implementing regulations at 24 CFR part 35, subparts A, B, H, and R, and 40 CFR 745.227, apply to the PBV program.

### **18-III.C. HOUSING ACCESSIBILITY FOR PERSONS WITH DISABILITIES [Notice PIH 2016-17]**

Federal accessibility requirements apply to all conversions, whether they entail new construction, alternations, or existing facilities. The housing must comply with program accessibility requirements of section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) and implementing regulations at 24 CFR part 8. The PHA must ensure that the percentage of accessible dwelling units complies with the requirements of section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), as implemented by HUD's regulations at 24 CFR 8, subpart C.

Housing first occupied after March 13, 1991, must comply with design and construction requirements of the Fair Housing Amendments Act of 1988 and implementing regulations at 24 CFR 100.205, as applicable. (24 CFR 983.102)

## **18-III.D. INSPECTING UNITS [24 CFR 983.103]**

### **Initial Inspection [RAD Quick Reference Guide, Notice PIH 2019-23, and Notice PIH 2023-19]**

Under standard PBV regulations at 24 CFR 983.103(c), the PHA must inspect and determine that all of the proposed PBV units fully comply with housing quality standards before entering the HAP contract, unless the PHA has adopted a policy to enter into a HAP contract for units that fail the initial inspection as a result of only non-life-threatening conditions (NLT option), or if the unit passed an alternative inspection, or both. It is the responsibility of the contract administrator to perform this initial inspection (unless units are PHA-owned). In order to accommodate projects in which repairs are conducted, however, HUD has waived this requirement when units are undergoing rehabilitation. In this case, units must meet housing quality standards by the date indicated in the RAD Conversion Commitment (RCC). To place the unit under HAP contract and commence making payments, the PHA may rely on the owner's certification that the owner has no reasonable basis to have knowledge that life-threatening conditions exist in the unit or units to be added to the HAP contract instead of conducting an initial inspection. During the period of the work, housing quality standards requirements apply. The PHA must enforce the project owner's obligations and conduct inspections when needed, (for example in response to tenant complaints or other information coming to its attention), and the owner must correct any deficiencies in accordance with NSPIRE requirements (i.e., no more than 24 hours for a life-threatening deficiency, and within no more than 30 calendar days or any PHA-approved extension for other defects, but no later than the date of the completion of the work as indicated in the RCC).

### **Turnover Inspections [24 CFR 983.103(d), FR Notice 1/18/17, and Notice PIH 2017-20]**

Before providing assistance to a new family in a contract unit, the PHA must inspect the unit. The PHA may not provide assistance on behalf of the family until the unit fully complies with housing quality standards.

### **Periodic Inspections [24 CFR 983.103(e); FR Notice 6/25/14]**

At least once every 24 months (or once every 36 months for small rural PHAs) during the term of the HAP contract, the PHA must inspect a random sample consisting of at least 20 percent of the contract units in each building, to determine if the contract units and the premises are maintained in accordance with housing quality standards. Turnover inspections are not counted toward meeting this inspection requirement.

#### **PHA Policy**

**The PHA will inspect on an annual basis a random sample consisting of at least 20 percent of the contract units in each building to determine if the contract units and the premises are maintained in accordance with applicable housing quality standards.**

If more than 20 percent of the sample of inspected contract units in a building fail the initial inspection, the PHA must reinspect 100 percent of the contract units in the building.

### **Alternative Inspections [24 CFR 983.103(i); Notice PIH 2016-05]**

In the case of a PBV project financed under a federal, state, or local housing program that is subject to alternative inspections, the PHA may rely upon an alternative inspection conducted at least triennially to demonstrate compliance with inspection requirements.

#### PHA Policy

The PHA will not rely on alternative inspection standards.

### **Interim Inspections [24 CFR 983.103(f)]**

If a participant or government official notifies the PHA of a potential deficiency, the following applies:

- If the reported deficiency is life-threatening, the PHA must, within 24 hours of notification, both inspect the housing unit and notify the owner if the life-threatening deficiency is confirmed. The owner must then make the repairs within 24 hours of PHA notification.
- If the reported deficiency is non-life-threatening, the PHA must, within 15 days of notification, both inspect the unit and notify the owner if the deficiency is confirmed. The owner must then make the repairs within 30 days of notification from the PHA or within any PHA-approved extension.

#### PHA Policy

During an interim inspection, the PHA generally will inspect only those deficiencies that were reported. However, the inspector will record any additional deficiencies that are observed and will require the responsible party to make the necessary repairs.

If the periodic inspection has been scheduled or is due within 90 days of the date the special inspection is scheduled the PHA may elect to conduct a full inspection.

### **Follow Up Inspections [24 CFR 983.103(f)(2)]**

The PHA must conduct follow-up inspections needed to determine if the owner (or, if applicable, the family) has corrected a housing quality standards violation and must conduct inspections to determine the basis for exercise of contractual and other remedies for owner or family violation of housing quality standards.

### **Supervisory Quality Control Inspections [24 CFR 983.103(f)(3)]**

In conducting PHA supervisory quality control inspections, the PHA should include a representative sample of both tenant-based and project-based units.

### **Inspecting PHA-Owned Units [24 CFR 983.103(g); Notice PIH 2017-21]**

In the case of PHA-owned units, all required inspections must be performed by an independent entity designated by the PHA and approved by HUD. The independent entity must furnish a copy of each inspection report to the PHA. The PHA must take all necessary actions in response to inspection reports from the independent agency, including exercise of contractual remedies for violation of the HAP contract by the PHA-owner.



## PART IV: HOUSING ASSISTANCE PAYMENTS (HAP) CONTRACT

### 18-IV.A. OVERVIEW [*RAD PBV Quick Reference Guide 6/20*]

Public housing projects converting under RAD do not employ the PBV Agreement to Enter into a Housing Assistance Payments (AHAP) contract. Instead, following the execution of all requirements contained in the Commitment to Enter into a HAP (CHAP) contract and the RAD Conversion Commitment (RCC), a project is converted immediately to the RAD PBV HAP contract following the closing of any construction financing. Except for transfers of assistance, the RAD PBV HAP contract takes effect before any work begins. Owners of public housing projects converted to PBV assistance via RAD enter into a HAP contract with the PHA that will administer the PBV assistance. Units assisted under a RAD PBV HAP contract must be subject to long-term, renewable use and affordability restrictions.

### 18-IV.B. HAP CONTRACT REQUIREMENTS

#### Contract Information [*RAD PBV Quick Reference Guide 6/20; Notice PIH 2019-23*]

The RAD PBV program uses the PBV HAP contract for new construction or rehabilitated housing (Form HUD-52530A), as modified by the RAD rider (Form HUD-52621). For closings on or after January 1, 2018, HUD incorporated the RAD rider directly into the standard PBV HAP contract. For closing that occurred prior to January 1, 2018, the RAD rider must be attached to the PBV HAP contract.

The distinction between “existing housing” and “rehabilitated and newly constructed housing” is overridden by RAD requirements. The project must also have an initial RAD use agreement. All public housing RAD conversion properties financed with LIHTC are also required to include an LIHTC rider.

#### Execution and Effective date of the HAP Contract [*RADBlast! 7/11/16*]

RAD PBV projects do not employ an Agreement to Enter into a Housing Assistance Payments (AHAP) contract like in the standard PBV program. Rather, when the conditions of the CHAP and the RCC are met and the conversion has closed, the PHA executes the HAP contract. Project owners may select the effective date of the HAP contract as the first day of either of the two months following the completed closing.

#### Term of HAP Contract [*Notice PIH 2019-23*]

The initial term of the HAP contract may not be for less than 15 years and may be for a term of up to 20 years upon request of the owner and with approval of the administering voucher agency. Upon expiration of the initial term of the contract, and upon each renewal term of the contract, the owner must accept each offer to renew the contract, for the prescribed number and mix of units, either on the site of the project subject to the expiring contract or, upon request of the project owner and subject to PHA and HUD approval, at another site through a future transfer of assistance. Contracts are subject to the terms and conditions applicable at the time of each offer and further subject to the availability of appropriations for each year of each such renewal. To implement this provision, HUD is waiving section 8(o)(13)(F) of The United States Housing Act of 1937, which permits a minimum term of one year, as well as 24 CFR 983.205(a), which governs the contract term.

After the expiration of a 20-year initial term of the HAP contract, the HAP contract must be renewed on a form approved by HUD, which must include language that requires rents to be re-determined in accordance with 24 CFR 983.301 and 983.302. If the RAD PBV HAP contract was renewed or extended prior to the 20th year after conversion, then starting with the 20th year after execution of the original RAD PBV HAP contract, contract rents shall be redetermined in accordance with 24 CFR 983.302 or successor regulation [Notice PIH 2025-03].

### **Agreement to Enter into a HAP (AHAP) Contract [Notice PIH 2019-23]**

For public housing conversions to PBV, there will be no agreement to enter into a Housing Assistance Payments (AHAP) contract. Therefore, all regulatory references to the Agreement (AHAP), including regulations under 24 CFR Part 983 Subpart D, are waived. The definitions for proposal selection date, new construction, rehabilitation, and existing housing are not applicable.

### **Mandatory Contract Renewal [Notice PIH 2019-23]**

By statute, upon contract expiration, the agency administering the vouchers will offer, and the PHA will accept, renewal of the contract for the prescribed number and mix of units, either on the site of the project subject to the expiring contract or, upon request of the project owner and subject to PHA and HUD approval, at another site through a future transfer of assistance. The contract is subject to the terms and conditions applicable at the time of renewal and the availability of appropriations each year for such renewal. Consequently 24 CFR 983.205(b), governing the PHA discretion to renew the contract, will not apply.

In the event that the HAP contract is removed due to breach, non-compliance or insufficiency of appropriations, for all units previously covered under the HAP contract, new tenants must have incomes at or below 80 percent of the area median income at the time of admission and rents may not exceed 30 percent of 80 percent of median income for an appropriate size unit for the remainder of the term of the RAD use agreement.

## **Remedies for Housing Quality Standards Deficiencies [24 CFR 983.208]**

*The following is applicable to HAP contracts executed or renewed before June 6, 2024.*

The PHA may not make any HAP payment to the owner for a contract unit during any period in which the unit does not comply with housing quality standards. If the PHA determines that a contract unit does not comply with housing quality standards, the PHA may exercise any of its remedies under the HAP contract, for any or all of the contract units. Available remedies include termination of housing assistance payments, abatement or withholding of housing assistance payments, reduction of contract units, and termination of the HAP contract.

### PHA Policy

The PHA will abate contracts for noncompliance with housing quality standards in accordance with the policies used in the tenant-based voucher program. These policies are contained in Section 8-II.G., Enforcing Owner Compliance.

*The following is applicable to HAP contracts executed or renewed June 6, 2024, or later.*

## **Enforcement of Housing Quality Standards [24 CFR 983.208(b)]**

The PHA must vigorously enforce the owner's obligation to maintain contract units in accordance with housing quality standards. If the owner fails to maintain the dwelling unit in accordance with housing quality standards, the PHA must take enforcement action. The unit is in noncompliance with housing quality standards if:

- The PHA or other inspector authorized by the state or local government determines the unit has housing quality standards deficiencies based upon an inspection;

- The agency or inspector notifies the owner in writing of the unit housing quality standards deficiencies; and
- The deficiencies are not remedied within the following timeframes:
  - For life-threatening deficiencies, the owner must correct the deficiency within 24 hours of notification;
  - For other deficiencies, the owner must correct the deficiency within 30 calendar days of notification (or any reasonable PHA-approved extension).

In the case of an HQS deficiency that the PHA determines is caused by the tenant, any member of the household, or any guest or other person under the tenant's control, other than any damage resulting from ordinary use, the PHA may waive the owner's responsibility to remedy the violation. Housing assistance payments to the owner may not be withheld or abated if the owner responsibility has been waived. However, the PHA may terminate assistance to a family because of a housing quality standards breach beyond damage resulting from ordinary use caused by any member of the household or any guest or other person under the tenant's control, which may result in removing the unit from the HAP contract.

### PHA Policy

The PHA will waive the owner's responsibility for housing quality standards deficiencies that have been determined to have been caused by the tenant, any member of the household, or any guest or other person under the tenant's control, to the extent the tenant can be held responsible for ensuring that the deficiencies are corrected: the tenant must take all necessary steps permissible under the lease and state and local law to remedy the deficiency. This may include paying the owner for the cost of the necessary repairs in accordance with the lease.

In the case of a housing quality standards deficiency that is caused by fire, natural disaster, or similar extraordinary circumstances, the PHA may permit the owner to undertake substantial improvement in accordance with 24 CFR 983.212. However, so long as the contract unit with deficiencies is occupied, the PHA must withhold or abate housing assistance payments and remove units from or terminate the HAP contract as described in this section.

In the case of a project that is undergoing development activity after HAP contract execution, the remedies of 24 CFR 983.208(d) do not apply to units designated as unavailable for occupancy during the period of development activity in accordance with the rider. However, in the case of any contract unit with deficiencies that is occupied, the PHA must withhold or abate housing assistance payments and remove units from or terminate the HAP contract as described in this section.

### **Family Obligation [24 CFR 983.208(c)]**

The family may be held responsible for a breach of housing quality standards caused by any of the following:

- Tenant-paid utilities not in service;
- Failure to provide or maintain appliances owned by the family; and
- Damage to the dwelling unit or premises caused by a household member or guest beyond ordinary wear and tear.

#### PHA Policy

*Damages beyond ordinary wear and tear* will be considered to be damages which could be assessed against the security deposit under state law or in court practice.

If the PHA has waived the owner's responsibility to remedy the violation, the following applies:

- If the housing quality standards breach caused by the family is life-threatening, the family must take all steps permissible under the lease and state and local law to ensure the deficiency is corrected within 24 hours of notification.
- For other family-caused deficiencies, the family must take all steps permissible under the lease and state and local law to ensure the deficiency is corrected within 30 calendar days of notification (or any PHA-approved extension).

If the family has caused a breach of the HQS, the PHA must take prompt and vigorous action to enforce the family obligations. The PHA may terminate assistance for the family in accordance with 24 CFR 982.552.

## **PHA Remedies [24 CFR 983.208(d)]**

The remedies listed below apply when housing quality standards deficiencies are identified as the result of an inspection other than a pre-selection, initial, or turnover inspection. The PHA must identify in its administrative plan the conditions under which it will withhold HAP and the conditions under which it will abate HAP or terminate the HAP contract for units other than the unit with housing quality standards deficiencies.

### PHA Policy

The owner and the family will be notified in writing of the results of all inspections. When an inspection identifies housing quality standards failures, the PHA will determine (1) whether or not the failure is a life-threatening condition and (2) whether the family or owner is responsible.

The PHA will not withhold assistance payments upon notification to the owner of the deficiencies.

When life-threatening conditions are identified, the PHA will immediately notify both parties by telephone or email. The notice will specify who is responsible for correcting the violation. The corrective actions must be taken within 24 hours of the PHA's notice.

When failures that are not life-threatening are identified, the PHA will send the owner and the family a written notification of the inspection results within five business days of the inspection. The written notice will specify who is responsible for correcting the violation, and the time frame within which the failure must be corrected. Generally, not more than 30 days will be allowed for the correction.

If the owner is responsible for correcting the deficiency, the notice of inspection results will inform the owner that if life-threatening conditions are not corrected within 24 hours, and non-life-threatening conditions are not corrected within the specified time frame (or any PHA-approved extension), the owner's HAP will be abated.

Likewise, if the family is responsible for correcting the deficiency, the notice will inform the family that if corrections are not made within the specified time frame (or any PHA-approved extension, if applicable) the family's assistance will be terminated in accordance with PHA policy (see Chapter 12).

## **HAP Withholding [24 CFR 983.208(d)(1)]**

A PHA may withhold assistance payments for units that have housing quality standards deficiencies once the PHA has notified the owner in writing of the deficiencies. The PHA's administrative plan must identify the conditions under which the PHA will withhold HAP. In this case, if the unit is brought into compliance during the applicable cure period, the PHA resumes assistance payments and provide assistance payments to cover the time period for which the payments were withheld.

### PHA Policy

The PHA will not withhold assistance payments upon notification to the owner of the deficiencies.

## **HAP Abatement [24 CFR 983.208(d)(2)]**

The PHA must abate the HAP, including amounts that had been withheld, if the owner fails to make the repairs within the applicable cure period. The PHA may choose to abate payments for all units covered by the HAP contract due to a contract unit's noncompliance with the housing quality standards, even if some of the contract units continue to meet housing quality standards. In this case, the PHA must notify the family and the owner that it is abating payments and, if the unit does not meet housing quality standards within 60 days (or a reasonable longer period established by the PHA), the PHA will either terminate the HAP contract or remove the unit with deficiencies from the HAP contract, and any family residing in a unit that does not comply with housing quality standards will have to move if the family wishes to receive continued assistance.

The owner may not terminate the tenancy of any family due to the withholding or abatement of assistance.

### PHA Policy

The PHA will make all HAP abatements effective the first of the month following the expiration of the PHA-specified correction period (including any extension).

The PHA will abate payments only for those contract units that do not meet housing quality standards.

The PHA will inspect abated units within tenfive business days of the owner's notification that the work has been completed. Payment will resume effective on the day the unit passes inspection.

During any abatement period, the family continues to be responsible for its share of the rent.

## **Failure to Make Repairs**

If an owner fails to make required repairs within 60 days (or a reasonable longer period established by the PHA) of the notice of abatement, the PHA must either remove the unit from the HAP contract or terminate the HAP contract in its entirety. The PHA must issue the family whose unit will be removed or all families residing in contract units, if the PHA is terminating the HAP contract, a tenant-based voucher to move at least 30 days prior to the removal of the unit from the HAP contract or termination of the HAP contract. A family may elect to remain in the project if the project contains a unit that meets the requirements of that section, with priority given to families who will remain in the same unit if there are insufficient units available to accommodate all families that wish to remain. The PHA must give any family residing in a unit that is either removed from the HAP contract or for which the HAP contract is terminated due to a failure to correct housing quality standards deficiencies at least 90 days or a longer period as the PHA determines is reasonably necessary following the termination of the HAP contract or removal of the unit from the HAP contract to lease a unit with tenant-based assistance.

### PHA Policy

The PHA will issue a family whose HAP contract is being terminated due to an owner failing to make required repairs within the required time frame a voucher no later than 30 days prior to the termination of the HAP contract. The initial term of the voucher will be 120 calendar days. No briefing is required for these families.

In order to receive tenant-based assistance under the HCV program, the family must submit a Request for Tenancy Approval and proposed lease within the 120-day period, unless the PHA grants an extension. The PHA will follow the policies set forth in Chapter 5 on voucher extension and expiration.

## **Offer of Public Housing [24 CFR 983.208(d)(6)(ii)]**

If the family is unable to lease a new unit within the term of the voucher, and the PHA owns or operates public housing, the PHA must offer, and, if accepted, provide the family a selection preference for an appropriate-sized public housing unit that first becomes available for occupancy after the time period expires.

### PHA Policy

The PHA does operate a public housing program and will provide a preference for PBV families whose units is being removed from the HAP contract or whose HAP contract is being terminated due to an owner failing to make required repairs within the required time frame, and who were unable to lease a new unit within the term of the voucher.

Thirty days prior to the expiration date of the voucher, the PHA will provide written notice to the family stating that the PHA does provide such a preference and providing an estimation of availability for the appropriately sized public housing unit.

### **Relocation Assistance [24 CFR 983.208(d)(6)(iii)]**

PHAs may assist families relocating due to the HAP contract being terminated as a result of the owner failing to make required repairs within the required time frame in finding a new unit, including using up to two months of the withheld and abated assistance payments for costs directly associated with relocating to a new unit, including security deposits, temporary housing costs, or other reasonable moving costs as determined by the PHA based on their locality.

If the PHA uses withheld and abated payments to assist with relocation costs, the PHA must provide security deposit assistance to the family as necessary. The PHA must assist families with disabilities with locating available accessible units in accordance with 24 CFR 8.28(a)(3). If the family receives security deposit assistance from the PHA for the new unit, the PHA may require the family to remit the security deposit returned by the owner of the new unit at such time that the lease is terminated, up to the amount of security deposit provided by the PHA for that unit.

#### PHA Policy

The PHA will assist families with disabilities with locating available accessible units in accordance with program requirements.

The PHA will use up to two months of withheld and abated payment to assist with any required security deposit at the new unit. Funds will not be used for any other relocation assistance.

If the family receives a refund of a security deposit for the new unit, the PHA will not require any amount to be remitted to the PHA.

## **18-IV.C. AMENDMENTS TO THE HAP CONTRACT**

### **Floating Units [Notice PIH 2019-23]**

Upon request of the owner to the voucher agency that will administer the project, HUD will permit assistance to float among units within the project that are the same bedroom size. The unit to which assistance is floated must be comparable to the unit being replaced in quality and amenities.

If the PHA chooses to float units, units are not specifically identified on the HAP contract, rather the HAP contract must specify the number and type of units in the property that are RAD PBV units. The property must maintain the same number and type of RAD units from the time of the initial HAP contract execution forward.

#### PHA Policy

The PHA will float assistance among unoccupied units within the project. Tracking of the number and type of units at the property, as well as identification of comparable units when assistance is floated, will be maintained by each property.

### **Reduction in HAP Contract Units [Notice PIH 2019-23]**

Project owners are required to make available for occupancy by eligible tenants the number of assisted units under the terms of the HAP contract.

The PHA may not reduce the number of assisted units without written HUD approval. Any HUD approval of a PHA's request to reduce the number of assisted units under contract is subject to conditions that HUD may impose. MTW agencies may not alter this requirement.

If units are removed from the HAP contract because a new admission's TTP comes to equal or exceed the gross rent for the unit and if the project is fully assisted, the PHA must reinstate the unit after the family has vacated the property. If the project is partially assisted, the PHA may substitute a different unit for the unit on the HAP contract in accordance with 24 CFR 983.207, or where the development has "floating" units.

## **18-IV.D. HAP CONTRACT YEAR AND ANNIVERSARY DATES [24 CFR 983.207(b)(2) and (g), and 24 CFR 983.302(e)]**

The HAP contract year is the period of 12 calendar months preceding each annual anniversary of the HAP contract during the HAP contract term. The initial contract year is calculated from the first day of the first calendar month of the HAP contract term.

The annual anniversary of the HAP contract is the first day of the first calendar month after the end of the preceding contract year. There is a single annual anniversary date for all units under a particular HAP contract.

#### **18-IV.E. OWNER RESPONSIBILITIES UNDER THE HAP CONTRACT [24 CFR 983.210]**

When the owner executes the HAP contract, they certify that at such execution and at all times during the term of the HAP contract:

- The owner is maintaining the premises and contract units in accordance with housing quality standards;
- The owner is providing all services, maintenance, equipment, and utilities as agreed to under the HAP contract and the leases;
- Each contract unit for which the owner is receiving HAP is leased to an eligible family referred by the PHA or selected from the owner-maintained waiting list, and the lease is in accordance with the HAP contract and HUD requirements;
- To the best of the owner's knowledge, the family resides in the contract unit for which the owner is receiving HAP, and the unit is the family's only residence;
- The owner (including a principal or other interested party) is not the spouse, parent, child, grandparent, grandchild, sister, or brother of any member of a family residing in a contract unit (unless needed as a reasonable accommodation);
- The amount of the HAP the owner is receiving is correct under the HAP contract;
- The rent for contract units does not exceed rents charged by the owner for comparable unassisted units;
- Except for HAP and tenant rent, the owner has not received and will not receive any other payment or consideration for rental of the contract unit;
- The family does not own or have any interest in the contract unit (this does not apply to the family's membership in a cooperative); and
- Repair work on the project selected as an existing project that is performed after HAP contract execution within such post-execution period as specified by HUD may constitute development activity, and if determined to be development activity, the repair work undertaken shall be in compliance with Davis-Bacon wage requirements.

## PART V: SELECTION OF PBV PROGRAM PARTICIPANTS

### 18-V.A. OVERVIEW

Many of the provisions of the tenant-based voucher regulations [24 CFR 982] also apply to the PBV program. This includes requirements related to determining eligibility and selecting applicants from the waiting list. Even with these similarities, there are requirements that are unique to the PBV program. This part describes the requirements and policies related to eligibility and admission to the PBV program.

### 18-V.B. PROHIBITED RESCREENING OF EXISTING TENANTS UPON CONVERSION [Notice PIH 2019-23]

Current households cannot be excluded from occupancy at the covered project based on any rescreening, income eligibility, or income targeting provisions. Consequently, current households will be grandfathered for application of any eligibility criteria to conditions that occurred prior to conversion but will be subject to any ongoing eligibility requirements for actions that occur after conversion. Post-conversion, the tenure of all residents of the covered project is protected pursuant to PBV requirements regarding continued occupancy unless explicitly modified by Notice PIH 2019-23 (e.g., rent phase-in provisions). For example, a unit with a household that was over-income at time of conversion would continue to be treated as an assisted unit. Thus, 24 CFR 982.201, concerning eligibility and targeting, will not apply for current households. Once that remaining household moves out, the unit must be leased to an eligible family. Existing residents at the time of conversion may not be rescreened for citizenship status or have their social security numbers reverified.

Further, so as to facilitate the right to return to the assisted property, this provision must apply to current public housing residents of the converting project that will reside in legacy non-RAD PBV units placed in a project that contain RAD PBV units. Such families and such contract units will otherwise be subject to all requirements of the applicable program, specifically 24 CFR 983 for legacy non-RAD PBV. Any legacy non-RAD PBV units located in the same project are also subject to the right to return.

For the RAD PBV program, *in-place family* means a family who lived in a pre-conversion property at the time assistance was converted from public housing to PBV under RAD.

### **18-V.C. ELIGIBILITY FOR PBV ASSISTANCE [24 CFR 983.251(a) and (b)]**

Applicants for PBV assistance must meet the same eligibility requirements as applicants for the tenant-based voucher program using information received and verified by the PHA within a period of 60 days before commencement of PBV assistance. For all families, the PHA must determine if the total tenant payment for the family is less than the gross rent, such that the unit will be eligible for a monthly HAP. Applicants must qualify as a family as defined by HUD and the PHA, have income at or below HUD-specified income limits, and qualify on the basis of citizenship or the eligible immigration status of family members [24 CFR 982.201(a) and 24 CFR 983.2(a)]. In addition, an applicant family must provide social security information for family members [24 CFR 5.216 and 5.218] and consent to the PHA's collection and use of family information regarding income, expenses, and family composition [24 CFR 5.230]. The PHA may also not approve a tenancy if the owner (including a principal or other interested party) of the unit is the parent, child, grandparent, grandchild, sister, or brother of any member of the family, unless needed as a reasonable accommodation. An applicant family must also meet HUD requirements related to current or past criminal activity.

#### PHA Policy

The PHA will determine an applicant family's eligibility for the RAD PBV program in accordance with the policies in Chapter 3.

## **18-V.D. ORGANIZATION OF THE WAITING LIST [24 CFR 983.251(c); Notice PIH 2019-23]**

The standard PBV regulations at 24 CFR 983.251 set out program requirements related to establishing and maintaining a waiting list from which residents will be admitted. These provisions will apply unless the project is covered by a remedial order or agreement that specifies the type of waiting list and other waiting list policies. Any legacy non-RAD PBV units located in the same project are also subject to these requirements.

Applicants who will occupy units with PBV assistance must be selected from the waiting list for the PBV program. The PHA or owner (as applicable) may establish selection criteria or preferences for occupancy of particular PBV units. The PHA may place families referred by the PBV owner on its PBV waiting list.

The PHA must establish in the administrative plan the options it will use to structure the PBV waiting list. The PHA may:

- Use a separate, central, waiting list comprised of more than one or all PBV projects;
- Use the same waiting list for both tenant-based and some or all PBV projects;
- Use a separate waiting list for PBV units in individual projects or buildings (or for sets of such units) (which may be used in combination with either of the above options and may be maintained by the owner); or
- Merge the PBV waiting list with a waiting list for other assisted housing programs offered by the PHA.

If the PHA chooses to offer a separate waiting list for PBV assistance, the PHA must offer to place applicants who are listed on the tenant-based waiting list on the waiting list for PBV assistance. The PHA must specify the name of the PBV projects in its administrative plan.

## PHA Policy

The PHA will establish and manage separate waiting lists for individual projects or buildings that are receiving RAD PBV assistance. The PHA currently has waiting lists for the following RAD PBV projects:

~~{Insert list of projects/buildings receiving PBV assistance for which separate waiting lists are maintained}~~. PHA-owned RAD PBV Blend properties

For any applicants on the public housing waiting list that are likely to be ineligible for admission to a covered project converting to PBV because the household's TTP is likely to exceed the RAD gross rent, the PHA will consider transferring such household, consistent with program requirements for administration of waiting lists, to the PHA's remaining public housing waiting lists or to another voucher waiting list, in addition to transferring such household to the waiting list for the covered project.

To the extent any wait list relies on the date and time of application, the applicants shall have priority on the wait lists to which their application was transferred in accordance with the date and time of their application to the original waiting list.

The PHA will maintain the project-specific waiting list in accordance with all applicable civil rights and fair housing regulations found at 24 CFR 903.7(b)(2)(ii)-(iv). The PHA will provide applicants full information about each development, including an estimate of the wait time, location, occupancy, number and size of accessible units, and amenities like day care, security, transportation, and training programs at each development with a site-based waiting list. The system for selection will be consistent with all applicable civil rights and fair housing laws and regulations and may not be in conflict with any imposed or pending court order, settlement agreement, or complaint brought by HUD.

The PHA will give priority to participants moving under a VAWA emergency transfer from one PBV development to another in accordance with Section 18-VI.E.

### **18-V.E. SELECTION FROM THE WAITING LIST [24 CFR 983.251(c)]**

After conversion to RAD PBV, applicants who will occupy units with RAD PBV assistance must be selected from the waiting list. The PHA may establish selection criteria or preferences for occupancy of particular PBV units.

#### **Income Targeting [24 CFR 983.251(c)(9); Notice PIH 2019-23]**

At least 75 percent of the families admitted to the PHA's tenant-based and project-based voucher programs during the PHA fiscal year from the waiting list must be extremely-low income families. The income targeting requirement applies to the total of admissions to both programs.

Families in place at the time of the conversion are exempt from income targeting requirements. New admissions follow standard PBV requirements. Any legacy non-RAD PBV units located in the same project are also subject to these requirements.

#### **Units with Accessibility Features [24 CFR 983.251(c)(9)]**

Families who require particular accessibility features for persons with disabilities must be selected first to occupy PBV units with such accessibility features. The PHA must have some mechanism for referring to accessible PBV units a family that includes a person with a mobility or sensory impairment.

#### **Preferences [24 CFR 983.251(d); FR Notice 11/24/08; Notice PIH 2019-23]**

The PHA may establish in its administrative plan any preferences for occupancy of particular units, including the name of the projects and the specific preferences that are to be used by projects. Criteria for occupancy of units (e.g., elderly families) may also be established, however, selection of families must be done through admission preference. The PHA may use the same selection preferences that are used for the tenant-based voucher program, establish selection criteria or preferences for the PBV program as a whole, or for occupancy of particular PBV developments or units.

#### PHA Policy

The PHA will not offer any preferences for the RAD PBV program. However, the PHA will give priority to participants moving under a VAWA emergency transfer from one PBV development to another in accordance with Section 18-VI.E.

## 18-V.F. OFFER OF PBV ASSISTANCE

### Refusal of Offer [24 CFR 983.251(e)]

If a family refuses the PHA's offer of PBV assistance or the owner rejects a family for admission to the owner's PBV units, the family's position on the PHA waiting list for tenant-based assistance is not affected regardless of the type of PBV waiting list used by the PHA. The impact (of a family's rejection of the offer or the owner's rejection of the family) on a family's position on the PBV waiting list will be determined as follows:

- If a central PBV waiting list is used, the PHA's administrative plan must address the number of offers a family may reject without good cause before the family is removed from the PBV waiting list and whether the owner's rejection will impact the family's place on the PBV waiting list.
- If a project-specific PBV waiting list is used, the family's name is removed from the project's waiting list connected to the family's rejection of the offer without good cause or the owner's rejection of the family. The family's position on any other project-specific PBV waiting list is not affected.
- The PHA must define *good cause* in its administrative plan. The PHA's definition of *good cause* must include, at minimum, that:
  - The family determines the unit is not accessible to a household member with a disability or otherwise does not meet the member's disability-related needs;
  - The unit has housing quality standards deficiencies;
  - The family is unable to accept the offer due to circumstances beyond the family's control (such as hospitalization, temporary economic hardship, or natural disaster); and
  - The family determines the unit presents a health or safety risk to a household member who is or has been a victim of domestic violence, dating violence, sexual assault, or stalking.

#### PHA Policy

The PHA will define *good cause* for rejection of a unit offer as any of the factors listed above.

The PHA is prohibited from taking any of the following actions against a family who has applied for, received, or refused an offer of PBV assistance:

- Refusing to list the applicant on the waiting list for tenant-based voucher assistance
  - However, the PHA is not required to open a closed waiting list to place the family on that waiting list.
- Denying any admission preference for which the applicant qualifies
- Changing the applicant's place on the waiting list based on preference, date, and time of application, or other factors affecting selection under the PHA's selection policy
- Removing the applicant from the tenant-based voucher waiting list

## **Acceptance of Offer [24 CFR 983.252(a) and (b)]**

### ***Family Briefing***

When a family accepts an offer for PBV assistance, the PHA must give the family an oral briefing. The briefing must include information on how the program works, the responsibilities of the family and owner, and the family's right to move.

In addition to the oral briefing, the PHA must provide a briefing packet that contains the following information:

- How the PHA determines the total tenant payment for a family;
- The family obligations under the program;
- Information on federal, state, and local equal opportunity laws, the contact information for the Section 504 coordinator, a copy of the housing discrimination complaint form, and information on how to request a reasonable accommodation or modification under Section 504, the Fair Housing Act, and the Americans with Disabilities Act;
- PHA subsidy standards, including when the PHA will consider granting exceptions to the standards, and when exceptions are required as a reasonable accommodation for a person with disabilities under Section 504, the Fair Housing Act, or the Americans with Disabilities Act; and
- The family's right to move.

The PHA and family must sign the statement of family responsibility.

### ***Persons with Disabilities***

The PHA must take appropriate steps to ensure effective communication, in accordance with 24 CFR 8.6 and 28 CFR part 35, subpart E, and must provide information on the reasonable accommodation process, in conducting the oral briefing and in providing the written information packet. This may include making alternative formats available (see Chapter 2). In addition, the PHA must have a mechanism for referring a family that includes a member with a mobility impairment to an appropriate accessible PBV unit.

### ***Persons with Limited English Proficiency [24 CFR 983.252(d)]***

The PHA must take reasonable steps to ensure meaningful access by persons with limited English proficiency in accordance with Title VI of the Civil Rights Act of 1964, HUD's implementing regulation at 24 CFR Part 1, Executive Order 13166 (see Chapter 2), and HUD's Final Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons (72 FR 2732) or successor authority.

## **18-V.G. LEASING OF CONTRACT UNITS [24 CFR 983.252]**

The owner is responsible for developing written tenant selection procedures that are consistent with the purpose of improving housing opportunities for very low-income families and reasonably related to program eligibility and an applicant's ability to fulfill their obligations under the lease. An owner must promptly notify in writing any rejected applicant of the grounds for any rejection [24 CFR 983.253(a)(2) and (a)(3)]. The owner must provide a copy of the rejection notice to the PHA. During the term of the HAP contract, the owner must lease contract units to eligible families that are selected from the waiting list for the PBV program. The contract unit leased to the family must be the appropriate size unit for the size of the family, based on the PHA's subsidy standards.

### **Leasing [24 CFR 983.253(a)]**

During the term of the HAP contract, the owner must lease contract units to eligible families that are selected and referred by the PHA from the waiting list. The contract unit leased to the family must be the appropriate size unit for the size of the family, based on the PHA's subsidy standards.

### **Filling Vacancies [24 CFR 983.254(a)]**

The owner must promptly notify the PHA of any vacancy or expected vacancy in a contract unit. After receiving such notice, the PHA must make every reasonable effort to promptly refer a sufficient number of families for the owner to fill such vacancies within 30 calendar days. The PHA and the owner must make reasonable efforts to minimize the likelihood and length of any vacancy.

#### PHA Policy

The owner must notify the PHA in writing via email within five business days of learning about any vacancy or expected vacancy.

The PHA will make every reasonable effort to refer families determined eligible to the owner for a suitability determination within 30 calendar days of receiving such notice from the owner. If the owner rejects the family after conducting a suitability screening, the owner must provide a copy of the rejection notice to the PHA. The owner may not offer a unit to a family until the PHA determines that the family is eligible for the program and has given the owner written confirmation.

## **18-V.H. TENANT SCREENING [24 CFR 983.255]**

### **PHA Option**

The PHA is not responsible or liable to the owner or any other person for the family's behavior or suitability for tenancy. However, the PHA may opt to screen applicants for family behavior or suitability for tenancy and may deny applicants based on such screening.

#### PHA Policy

The PHA will not conduct screening to determine a PBV applicant family's suitability for tenancy.

The PHA must provide the owner with an applicant family's current and prior address (as shown in PHA records) and the name and address (if known by the PHA) of the family's current landlord and any prior landlords.

In addition, the PHA may offer the owner other information the PHA may have about a family, including information about the tenancy history of family members or about drug trafficking and criminal activity by family members. The PHA must provide applicant families a description of the PHA policy on providing information to owners, and the PHA must give the same types of information to all owners.

The protections for victims of domestic violence, dating violence, sexual assault, stalking, or human trafficking in 24 CFR part 5, subpart L, apply to tenant screening. The PHA may not disclose to the owner any confidential information provided in response to a request for documentation of domestic violence, dating violence, sexual assault, stalking, or human trafficking except at the written request or with the written consent of the individual providing the documentation [24 CFR 5.2007(c)].

#### PHA Policy

The PHA will inform owners of their responsibility to screen prospective tenants, and will provide owners with the required known name and address information, at the time of the turnover inspection or before. The PHA will not provide any additional information to the owner, such as tenancy history, criminal history, etc.

### **Owner Responsibility**

The owner is responsible for screening and selection of the family to occupy the owner's unit. When screening families the owner may consider a family's background with respect to the following factors:

- Payment of rent and utility bills
- Caring for a unit and premises
- Respecting the rights of other residents to the peaceful enjoyment of their housing
- Drug-related criminal activity or other criminal activity that is a threat to the health, safety, or property of others
- Compliance with other essential conditions of tenancy



## PART VI: OCCUPANCY

### 18-VI.A. OVERVIEW

After an applicant has been selected from the waiting list, determined eligible by the PHA, referred to an owner, and determined suitable by the owner, the family will sign the lease and occupancy of the unit will begin.

### 18-VI.B. LEASE [24 CFR 983.256]

The tenant must have legal capacity to enter into a lease under state and local law. *Legal capacity* means that the tenant is bound by the terms of the lease and may enforce the terms of the lease against the owner.

The tenant and the owner must enter into a written lease agreement that is signed by both parties. The tenancy addendum must include, word-for-word, all provisions required by HUD.

#### **Lease Requirements [24 CFR 983.256(c); Notice PIH 2019-23; Notice PIH 2025-03, Supplemental Notice 4C]**

The lease for a PBV unit must specify all of the following information:

- The names of the owner and the tenant;
- The unit rented (address, apartment number, if any, and any other information needed to identify the leased contract unit);
- The term of the lease (initial term and any provision for renewal);
- The amount of the tenant rent to owner, which is subject to change during the term of the lease in accordance with HUD requirements;
- A specification of the services, maintenance, equipment, and utilities that will be provided by the owner;
- The amount of any charges for food, furniture, or supportive services; and
- For any family admitted following conversion, the lease must specify what will happen if the family elects to remain in its unit after increasing its income such that it requires zero HAP. Specifically, the lease must make clear how the tenant rent will be calculated, and it must address the transition to a new lease. The PHA must include resident procedural rights for termination notification and grievance procedures in the owner's lease. These requirements are not part of the regular PBV program but are required under RAD.

The lease terms and provisions, including all addenda and referenced documents such as House Rules, must:

- Be reasonable, use plain language, and must not contain provisions that conflict with resident rights described in Notice PIH 2025-03 or requirements of the PBV program.
- Be available in multiple languages as needed and written in a manner accessible to people with disabilities.
- For any residences that qualify as “target housing” under 42 U.S.C. 4851b, comply with the Lead Disclosure Rule, as codified in 24 CFR part 35, subpart A.

The lease must not:

- Require a new security deposit for residents in-place at the time of conversion,
- Prohibit residents’ pets in-place at the time of conversion.
- Be onerous or difficult for residents to understand and should not impose overly restrictive rules about what residents may or may not do in their homes.

#### **Tenancy Addendum [24 CFR 983.256(d)]**

The tenancy addendum in the lease must state:

- The program tenancy requirements
- The composition of the household as approved by the PHA (the names of family members and any PHA-approved live-in aide)

All provisions in the HUD-required tenancy addendum must be included in the lease. The terms of the tenancy addendum prevail over other provisions of the lease.

### **Initial Term and Lease Renewal [24 CFR 983.256(f); *RAD PBV Quick Reference Guide 6/20*]**

Leases for residents who will remain in place (i.e., who will not be relocated solely as a result of conversion) must have an effective date that coincides with—and must be signed on or before—the effective date of the RAD PBV HAP contract.

The initial lease term must be for at least one year. The lease must provide for automatic renewal after the initial term of the lease in either successive definitive terms (e.g., month-to-month or year-to-year) or an automatic indefinite extension of the lease term. For automatic indefinite extension of the lease term, the lease terminates if any of the following occur:

- The owner terminates the lease for good cause
- The tenant terminates the lease
- The owner and tenant agree to terminate the lease
- The PHA terminates the HAP contract
- The PHA terminates assistance for the family

### **Changes in the Lease [24 CFR 983.256(e)]**

If the tenant and owner agree to any change in the lease, the change must be in writing, and the owner must immediately give the PHA a copy of all changes.

The owner must notify the PHA in advance of any proposed change in the lease regarding the allocation of tenant and owner responsibilities for utilities. Such changes may only be made if approved by the PHA and in accordance with the terms of the lease relating to its amendment. The PHA must redetermine reasonable rent, in accordance with program requirements, based on any change in the allocation of the responsibility for utilities between the owner and the tenant. The redetermined reasonable rent will be used in calculation of the rent to owner from the effective date of the change.

### **Owner Termination of Tenancy [24 CFR 983.257; Notice PIH 2019-23]**

With two exceptions, the owner of a PBV unit may terminate tenancy for the same reasons an owner may in the tenant-based voucher program (see Section 12-III.B. and 24 CFR 982.310). In the PBV program, terminating tenancy for “good cause” does not include doing so for a business or economic reason, or a desire to use the unit for personal or family use or other non-residential purpose. The regulations at 24 CFR 5.858 through 5.861 on eviction for drug and alcohol abuse and 24 CFR part 5, subpart L (Protection for Victims of Domestic Violence, Dating Violence, Sexual Assault, or Stalking) apply to the PBV program.

Projects converting from public housing to PBV under RAD have additional procedural rights that do not apply to the standard PBV program. These procedural rights must be included in the owner’s lease as well as the PHA’s administrative plan. In addition to the regulations at 24 CFR 983.257 related to project owner termination of tenancy and eviction (which MTW agencies may not alter) the termination procedure for RAD conversions to PBV will require that PHAs provide adequate written notice of termination of the lease, which may not be less than:

- A reasonable period of time, but not to exceed 30 days:
  - If the health or safety of other tenants, PHA employees, or persons residing in the immediate vicinity of the premises is threatened; or
  - In the event of any drug-related or violent criminal activity or any felony conviction
- Not less than ~~30~~14 days in the case of nonpayment of rent
- Not less than 30 days in any other case, except that if a state or local law provides for a shorter period of time, such shorter period will apply

These provisions apply to legacy non-RAD PBV units located in the project as well.

### ***Tenant Absence from the Unit [24 CFR 983.256(g) and 982.312(a)]***

The lease may specify a maximum period of family absence from the unit that may be shorter than the maximum period permitted by PHA policy. According to program requirements, the family’s assistance must be terminated if they are absent from the unit for more than 180 consecutive days. PHA termination of assistance actions due to family absence from the unit are subject to 24 CFR 982.312, except that the unit is not terminated from the HAP contract if the family is absent for longer than the maximum period permitted.

**Continuation of Housing Assistance Payments [24 CFR 983.258; Notice PIH 2019-23; Notice PIH 2023-19; RAD Supplemental Notice 4B; RAD PBV Quick Reference Guide 6/20]**

***Pre-Conversion Residents***

The unit for a family with a TTP that equals or exceeds the gross rent (which is defined as the contract rent plus any utility allowance for the unit) must be placed on the PBV HAP contract and the family must be admitted to the PBV program. In this case, and until such time as the family's TTP falls below the gross rent, the family will pay the owner the alternate rent which is defined as the lesser of:

- The family's TTP minus the utility allowance (subject to any required phase-in); or
- The Zero HAP Rent Cap, which is the lower of:
  - 110 percent of the applicable FMR minus the utility allowance; or
  - In the event the units are subject to more restrictive rent setting requirement under the LIHTC or HOME programs (or other programs approved by HUD on a project-specific basis, the rent to owner set to comply with such requirements.

The family will continue to pay this amount until/if circumstances change, and HAP is paid on their behalf. In other words, assistance may subsequently be reinstated if the tenant becomes eligible for assistance in which case normal PBV rent requirements will apply to the family. In such cases, the resident is still considered a program participant. All of the family obligations and protections under RAD and standard PBV apply to the resident. Likewise, all requirements with respect to the unit, such as compliance with the NSPIRE standards, apply as long as the unit is under HAP contract or added back to the HAP Contract. Any legacy non-RAD PBV units located in the same project are also subject to these requirements.

After a family has paid the Zero HAP Rent Cap for a period of 180 days, the PHA must remove the unit from the HAP Contract and the family's participating in the PBV program ends. If the Covered Project is fully assisted and the family subsequently leaves the property, the PHA must reinstate the unit back onto the HAP contract and admit an eligible family. If the Covered Project is partially assisted and the family subsequently leaves the property, the unit must be reinstated back onto the HAP contract unless the PHA previously substituted a different unit on the HAP contract in accordance with 24 CFR § 983.207 or, where "floating units" have been permitted.

Additionally, if the family continues to reside in the project after the family's unit was removed from the HAP contract, the family may request to return to the PBV program if the family's income subsequently decreases to the extent that the family's TTP is less than the Zero-HAP Rent Cap, and the family is otherwise eligible for PBV assistance. The PHA must, at the earliest opportunity, reinstate the family's unit back onto the HAP contract to provide rental assistance to the family. If the project was partially assisted and the PHA previously substituted a different unit on the HAP contract, the PHA must substitute the family's unit for a vacant unit on the HAP contract if there is a vacant unit at the time of the request, or by doing so as soon as a unit on the HAP contract becomes vacant if there are no vacant units on the HAP contract at the time of the family request

### *New Admission Families*

Unless a waiver is requested and approved, following conversion, 24 CFR 983.53(d) applies, and any new admission referred to the RAD PBV project must be initially eligible for a HAP payment at admission to the program. This means a family's TTP may not equal or exceed the gross rent for the unit at admission. .

Further, for any new families admitted after the conversion, assistance will be terminated 180 days after the last housing assistance payment on their behalf. If the project is fully assisted and the family subsequently leaves the property, the PHA must reinstate the unit after the family has vacated the property and admit an eligible family. If the project is partially assisted, the PHA may substitute a different unit for the unit on the HAP contract in accordance with 24 CFR 983.207 or where floating units have been permitted.

In circumstances where low RAD PBV rents may prohibit a significant number of otherwise eligible families on the waiting list from being admitted to the project because they do not require subsidy, and which could consequently create an undue concentration of poverty at the project compared to legacy non-RAD PBV projects, a PHA may request a waiver from HUD for the covered project in order to admit otherwise eligible families whose TTP exceeds gross rent and to allow the units those families occupy to remain under the HAP contract even if the PHA has not paid HAP for the family in 180 days. The waiver will apply the alternative requirements applicable to the pre-conversion residents to new admission families.

#### PHA Policy

The PHA will not request waivers from HUD to apply the alternative requirements applicable to pre-conversion residents to new admission families.

If a participating family who was admitted after the RAD conversion receive zero assistance and subsequently experiences a change in circumstances that would result in a HAP payment to the owner, the family must notify the PHA of the change and request an interim reexamination before the expiration of the 180-day period.

## **Security Deposits [24 CFR 983.259; *RAD PBV Quick Reference Guide 6/20*]**

Owners are permitted to recognize security deposit amounts that have been previously provided by tenants who are in-place at the time of the RAD conversion. If a tenant residing in a converting project has not previously provided a security deposit, then the owner may collect a security deposit at the time of initial lease execution. Otherwise, the security deposit requirements for standard PBV apply.

The owner may collect a security deposit from the tenant. The PHA may prohibit security deposits in excess of private market practice, or in excess of amounts charged by the owner to unassisted tenants.

### PHA Policy

The PHA will allow the owner to collect a security deposit amount the owner determines is appropriate.

When the tenant moves out of a contract unit, the owner, subject to state and local law, may use the security deposit, including any interest on the deposit, in accordance with the lease, as reimbursement for any unpaid tenant rent, damages to the unit, or other amounts owed by the tenant under the lease.

The owner must give the tenant a written list of all items charged against the security deposit and the amount of each item. After deducting the amount used to reimburse the owner, the owner must promptly refund the full amount of the balance to the tenant.

If the security deposit does not cover the amount owed by the tenant under the lease, the owner may seek to collect the balance from the tenant. The PHA has no liability or responsibility for payment of any amount owed by the family to the owner.

## **18-VLC. PUBLIC HOUSING FSS AND ROSS PARTICIPANTS [Notice PIH 2019-23 and Notice PIH 2025-03, Supplemental Notice 4C]**

Current public housingPH FSS participants ~~will~~must be allowed to continue to participate in the PHA's FSS program for the duration of the grant's period of performance, and PHAs will be allowed to use any PH FSS funds granted previously or pursuant to the current fiscal year (FY) PH FSS notice of funding availability-opportunity (NOFANOFO) to serve those FSS participants who live in units converted to RAD and who will as a result be moving to the HCV FSS program.

A PHA must convert the PH FSS program participants at the covered project to their HCV FSS program. No special provisions are required to continue serving FSS participants that live in public housing units converting to PBV through RAD.

Residents who were converted from the PH FSS program to the HCV FSS program through RAD may not be terminated from the HCV FSS program or have HCV assistance withheld due to the participant's failure to comply with the contract of participation. Consequently, 24 CFR 984.303(b)(5)(iii) does not apply to FSS participants in converted properties.

At the completion of the FSS grant, PHAs should follow the normal closeout procedures outlined in the grant agreement and any applicable 24 CFR part 200 requirements. If the PHA continues to run an FSS program that serves public housingPH and/or HCV (including PBV) participants, the PHA will continue to be eligible (subject to NOFOA requirements) to apply for FSS funding. Current Resident Opportunities and Self-Sufficiency–Service Coordinators (ROSS–SC) program grantees will be able to finish out their current ROSS–SC grants once their housing is converted under RAD and the PHAs or the new Project Owners may apply for their ROSS-SC grant to be renewed, subject to requirements of the ROSS-SC NOFO. In addition, projects where the project previously received a ROSS-SC grant prior to conversion but was ineligible to renew the grant after conversion are eligible to apply for a ROSS-SC grant, subject to requirements of the ROSS-SC NOFO.

~~However, once the property is converted, it will no longer be eligible to be counted towards the unit count for future public housing ROSS–SC grants.~~

At the completion of the ROSS-SC grant, PHAs should follow the normal closeout procedures outlined in the grant agreement. ~~Please note that ROSS–SC grantees may be a nonprofit or local resident association and this consequence of a RAD conversion may impact those entities.~~

To facilitate the uniform treatment of residents and units at a project previously served by a ROSS-SC grant, any legacy non-RAD PBV units in a project that replace former public housing at the time of conversion are also subject to the terms of this provision.

~~Any non-RAD PBV units located in the same project are also subject to these requirements.~~

## **18-VLD. RESIDENT PARTICIPATION AND FUNDING [Notice PIH 2019-23]**

Residents of covered projects converting assistance to PBVs will have the right to establish and operate a resident organization for the purpose of addressing issues related to their living environment and be eligible for resident participation funding.

## 18-VLE. MOVES

### **Overcrowded, Under-Occupied, and Accessible Units [24 CFR 983.260; Notice PIH 2019-23]**

All in-place tenants at the time of conversion are eligible to remain in the project. Over-housed families should be moved into appropriately sized units if such units are available in the new or rehabbed project. If appropriately sized units are not available, the existing tenants may continue to be over-housed until an appropriately sized unit becomes available or until the tenant leaves the project. Once the unit turns over, it must be leased to an appropriately sized family. Any legacy non-RAD PBV units located in the same project are also subject to these requirements.

Following conversion, the standard PBV regulations apply. If the PHA determines that a family is occupying a wrong-size unit, based on the PHA's subsidy standards, or a unit with accessibility features that the family does not require, and the unit is needed by a family that does require the features, the PHA must promptly notify the family and the owner of this determination, and within 60 days of the determination, the PHA must offer the family the opportunity to receive continued housing assistance in another unit.

#### PHA Policy

The PHA will notify the family and the owner of the family's need to move based on the occupancy of a wrong-size or accessible unit within 60 days of the PHA's determination. The PHA will offer the family the following types of continued assistance in the following order, based on the availability of assistance:

- PBV assistance in an appropriately sized unit in the same building or project
- PBV assistance an appropriately sized unit in in another project
- Tenant-based voucher assistance

If no continued housing assistance is available, the PHA must remove the wrong-sized or accessible unit from the HAP contract to make voucher assistance available to issue the family a tenant-based voucher.

If the PHA offers the family a tenant-based voucher, the PHA must terminate the housing assistance payments for a wrong-size or accessible unit at the earlier of the expiration of the term of the family's voucher, including any extension granted by the PHA, or the date upon which the family vacates the unit. If the family does not move out of the wrong-size unit or accessible unit by the expiration of the term of the family's voucher, the PHA must remove the unit from the HAP contract.

If the PHA offers the family another form of assistance that is not a tenant-based voucher, the PHA must terminate the housing assistance payments for the wrong-sized or accessible unit and remove the unit from the HAP contract when:

- The PHA has offered PBV assistance or other project-based assistance in an appropriately sized unit, and the family does not accept the offer, does not move out of the PBV unit within a reasonable time as determined by the PHA (not to exceed 90 days); or
- The PHA has offered other comparable tenant-based rental assistance, the family either accepts or does not accept the offer but does not move out of the PBV unit within a reasonable time as determined by the PHA (not to exceed 90 days).
- In either of the above situations, the family may request, and the PHA may grant, one extension not to exceed up to an additional 90 days to accommodate the family's efforts to locate affordable, safe, and geographically proximate replacement housing.
- The PHA must terminate the housing assistance payments for the wrong-sized or accessible unit and remove the unit from the HAP contract when the PHA has offered PBV assistance or other project-based assistance in an appropriately sized unit, and the family accepts the offer but does not move out of the PBV unit within a reasonable time as determined by the PHA (not to exceed 90 days). No extensions may be granted in this case. The PHA may reinstate a unit removed unit to the HAP contract after the family vacates the property, in accordance with 24 CFR 983.207(b).

#### PHA Policy

When the PHA offers a family another form of assistance that is not a tenant-based voucher, the family will be given 90 days from the date of the offer to accept the offer and move out of the PBV unit. If the family does not move out within this 90-day time frame, the PHA will terminate the housing assistance payments at the expiration of this 90-day period.

Except in the case of an offer by the PHA of PBV assistance or other project-based housing assistance in an appropriate size unit, the family accepts the offer but does not move out, the PHA may make exceptions to this 90-day period if needed for reasons beyond the family's control such as death, serious illness, or other medical emergency of a family member, or to accommodate the family's efforts to locate affordable, safe, and geographically proximate replacement housing. The family must make such a request in writing prior to the end of the 90-day period. The PHA will only grant one extension, which will not exceed an additional 90 days.

#### **Family Right to Move [24 CFR 983.261]**

The family may terminate the lease at any time after one year of PBV assistance. The family must give advance written notice to the owner in accordance with the lease and provide a copy of such notice to the PHA. The right to request a move with tenant-based assistance does not expire, and the family may request a move at any time after the one-year period has expired.

## **Choice Mobility [Notice PIH 2019-23; PRRAC Choice Mobility Implementation Guidance, 8/20]**

### ***Family's Right to Choice Mobility***

Under RAD PBV, the choice mobility option provides families with the opportunity to move with continued assistance any time after 12 months of occupancy. All residents in converted properties should be aware of their housing mobility rights and of their options in a range of neighborhoods.

#### PHA Policy

To ensure that residents are fully aware of and understand their rights under choice mobility, the PHA will inform families of their rights under the choice mobility option and the benefits to moving to lower poverty areas and provide a summary of the steps necessary to exercise this option, at the time the family signs the lease for the RAD PBV unit and during their annual recertification.

Information on choice mobility will be made be accessible to persons with disabilities, ensuring any information, electronic or otherwise, is accessible for persons with vision, hearing, and other disabilities. This information will also be made available in accordance with Limited English Proficiency (LEP) requirements, including document translation and user of interpretation services. See Chapter 2 for a more thorough discussion of accessibility and LEP requirements.

### ***Moving with Continued Assistance under Choice Mobility***

If the family wishes to move with continued tenant-based assistance under choice mobility, the family must contact the PHA to request the rental assistance prior to providing notice to terminate the lease. If the family terminates the lease in accordance with lease requirements, the PHA is required to offer the family the opportunity for continued tenant-based assistance, in the form of a voucher or other comparable tenant-based rental assistance. The PHA must specify in the administrative plan whether it will offer families assistance under the voucher program or other comparable tenant-based rental assistance. If voucher assistance is offered to the family and the search term expires, the PHA must issue the voucher to the next eligible family before issuing another voucher to the family that requested to move. If a voucher or other comparable tenant-based assistance is not immediately available at the time of the family's request to the PHA, the PHA must give the family priority to receive the next available opportunity for continued tenant-based assistance. The PHA must describe in its administrative plan its policies and procedures for how the family must contact the PHA and how the PHA documents families waiting for continued tenant-based rental assistance.

Families are eligible to move with continued assistance under choice mobility after 12 months of occupancy. If the family terminates the assisted lease before one year of PBV assistance, the family relinquishes the opportunity for continued tenant-based assistance.

## PHA Policy

Except for families seeking protection under VAWA, prior to providing notice to the owner to terminate the lease, any eligible family may submit a written request to the PHA for a choice mobility voucher at any time after completing the 12-month occupancy requirement. The PHA will process the request within 10 business days of receiving the family's request. The PHA will verify that the family has met the 12-month occupancy requirement. No additional screening will be performed.

If the request is approved by the PHA, the family will receive the next available tenant-based voucher.

If a tenant-based voucher is not immediately available, the PHA will maintain a combined, agency-wide waiting list for all standard PBV and RAD PBV families wishing to exercise mobility after one year of tenancy. This list will be maintained separately from the tenant-based HCV list. Families on the choice mobility waiting list will be given priority over families on the tenant-based waiting list. The list will be organized by date and time of the family's written request to exercise choice mobility. The list will also identify whether families live in standard or RAD PBV units. A RAD resident does not have priority for tenant-based assistance over a non-RAD PBV resident and vice versa. Once a family is placed on the list, the PHA will send the family an acknowledgement of receipt of their request and successful placement on the list. If a family requests a tenant-based voucher and then is unable or unwilling to move once the PHA offers the family a tenant-based voucher, the family's name will be removed from the list. The family may resubmit a new request to move at any time.

The PHA will not subject RAD PBV families applying for choice mobility vouchers to any additional rescreening requirements in order to receive a tenant-based voucher. While the family will not be required to attend a standard HCV briefing in order to receive a voucher, the PHA will promptly schedule a meeting with each family at the time of voucher issuance.

Families exercising choice mobility will not be required to vacate their units before a lease has been entered into using their tenant-based voucher so long as the resident has not yet provided notice to vacate to the owner. At the time the PHA issues a choice mobility voucher, the PHA will notify the family of their right to remain in their unit if they are unable find a rental unit using the tenant-based voucher. If family's search term (and any extensions) expires, the PHA must issue the voucher to the next eligible family. The family's name will be removed from the priority list, and the family will be able to resubmit a request at a later time.

### ***Turnover Cap***

If as a result of RAD, the total number of PBV units (including RAD PBV units) administered by the PHA exceeds 20 percent of the PHA's authorized units under its HCV ACC with HUD, the PHA may establish a turnover cap. The PHA is not required to provide more than three-quarters of its turnover vouchers in any single year to the residents of covered projects. If the PHA chooses to establish a turnover cap and the cap is implemented, the PHA must create and maintain a waiting list in the order requests from eligible households were received.

#### PHA Policy

As a result of RAD, the total number of PBV units (including RAD PBV units) administered by the PHA exceeds 20 percent of the PHA's authorized units under its HCV ACC with HUD. Therefore, the PHA will establish a choice mobility cap. The PHA will not provide more than three-quarters of its turnover vouchers in a single year to residents of covered projects.

Families who requested a choice mobility voucher and are denied due to the cap will be given priority the following year when choice mobility vouchers are again issued since the choice mobility list will be organized by the date and time of the family's request.

### **Emergency Transfers under VAWA [24 CFR 983.261(f) and (g)]**

In the case of a move due to domestic violence, dating violence, sexual assault, stalking, or human trafficking, PHAs must describe policies for facilitating emergency transfers for families with PBV assistance in their Emergency Transfer Plan, including when a victim has been living in a unit for less than a year or when a victim seeks to move sooner than a tenant-based voucher is available.

When the family or a member of the family is or has been the victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking, and the move is needed to protect the health or safety of the family or family member, the family is not required to give the owner advance written notice or contact the PHA before moving from the unit. Additionally, when any family member has been the victim of a sexual assault that occurred on the premises during the 90-calendar-day period preceding the family's request to move, the family is not required to give the owner advance written notice or contact the PHA before moving from the unit. A PHA may not terminate the assistance of a family due to a move occurring under these circumstances and must offer the family the opportunity for continued tenant-based assistance if the family had received at least one year of PBV assistance prior to moving.

If a family break-up results from an occurrence of domestic violence, dating violence, sexual assault, stalking, or human trafficking, the PHA must ensure that the victim retains assistance.

## PHA Policy

Except where special consideration is needed for the project-based voucher program, the PHA will follow VAWA policies as outlined in Chapter 16 Part IX of this administrative plan, including using the Emergency Transfer Plan as the basis for PBV transfers under VAWA (Exhibit 16-4).

When the victim of domestic violence, dating violence, sexual assault, stalking, or human trafficking has lived in the unit for less than one year, the PHA will provide several options for continued assistance.

The PHA will first try to transfer the participant to another PBV unit in the same development or transfer to a different development where the PHA has PBV units. The PHA will expedite the administrative processes in this case in an effort to conduct the transfer as quickly as possible. If assistance is transferred to another development, the PHA will give priority to the participant on the other development's waiting list.

If no units are available for an internal transfer to a PBV development or if there is reasonable cause to believe that such a transfer would put the victim in jeopardy, the participant may receive continued assistance through an external transfer to either tenant-based rental assistance (HCV) or assistance in the PHA's public housing program. Such a decision will be made by the PHA based on the availability of tenant-based vouchers and/or vacancies in public housing units. Such families must be selected from the waiting list for the applicable program. The PHA has adopted a waiting list preference for victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking in both its HCV and public housing programs in order to expedite this process. See Section 4-III.C. of this administrative plan.

If a victim wishes to move after a year of occupancy in the unit, but no tenant-based vouchers are available, the PHA will offer the participant an internal transfer to another PBV unit in the same development or a transfer to a different development where the PHA has PBV units. The PHA will expedite the administrative processes in this case in an effort to conduct the transfer as quickly as possible.

If no units are available for an internal transfer, or if there is reasonable cause to believe that such a transfer would put the victim in jeopardy, the participant may request an external emergency transfer to the PHA's public housing program for which they are required to apply. The PHA has adopted a waiting list preference for victims of domestic violence, dating violence, sexual assault, stalking, and human trafficking as part of the public housing ACOP in order to expedite this process.

## **18-VI.F. REEXAMINATIONS [RAD PBV Quick Reference Guide 6/20]**

A family living in a unit converted from public housing to RAD PBV may retain its certification date. Unless a family's annual reexamination is due at the same time as the effective date of the RAD PBV HAP contract, the PHA does not need to recertify tenants at the point of conversion. For each family residing in a unit undergoing conversion of assistance under RAD, the administering PHA will have to submit a form HUD-50058 reflecting the family's admission to the voucher program. The effective date of the new admission will be the same as the effective date of the RAD PBV HAP contract. The form should include the same information previously found on the public housing form 50058, including the next annual reexamination date.

## **18-VI.G. RESIDENTS' PROCEDURAL RIGHTS [Notice PIH 2019-23]**

HUD is incorporating additional termination notification requirements for public housing projects that convert assistance under RAD to PBV and to legacy non-RAD PBV units located in the same project beyond those for the standard PBV program. In addition to the regulations at 24 CFR 983.257 related to owner termination of tenancy and eviction (which MTW agencies may not alter), the termination procedure for RAD conversions to PBV requires that PHAs provide adequate written notice of termination of the lease, which is:

- A reasonable period of time, but not to exceed 30 days:
  - If the health or safety of other tenants, project owner employees, or persons residing in the immediate vicinity of the premises is threatened; or
  - In the event of any drug-related or violent criminal activity or any felony conviction.
- Not less than 30~~14~~ days in the case of nonpayment of rent
- Not less than 30 days in any other case, except that if a state or local law provides for a shorter period of time, such shorter period will apply

## **18-VI.H. INFORMAL REVIEWS AND HEARINGS [Notice PIH 2019-23]**

In addition to reasons for an informal hearing listed at 24 CFR 982.555(a)(1)(i)–(v) (See 16-III.C. Informal Hearings for Participants), an opportunity for an informal hearing must be given to residents for any dispute that a resident may have with respect to an owner action in accordance with the individual’s lease or the contract administrator in accordance with RAD PBV requirements that adversely affect the resident’s rights, obligations, welfare, or status.

- For any hearing required under 24 CFR 982.555(a)(1)(i)–(v), the contract administrator will perform the hearing in accordance with Chapter 16 Part III: Informal Reviews and Hearings, as is the current standard in the program.
- For any additional hearings required under RAD, the PHA (as owner) will perform the hearing.

An informal hearing will not be required for class grievances or for disputes between residents not involving the PHA (as owner) or contract administrator. This hearing requirement does not apply to and is not intended as a forum for initiating or negotiating policy changes between a group or groups of residents and the PHA (as owner) or contract administrator.

The owner must give residents notice of their ability to request an informal hearing as outlined in 24 CFR 982.555(c)(1) for informal hearings that will address circumstances that fall outside of the scope of 24 CFR 982.555(a)(1)(i)–(v). (See Chapter 16)

The owner must provide an opportunity for an informal hearing before an eviction.

## PART VII: DETERMINING CONTRACT RENT

### 18-VII.A. INITIAL CONTRACT RENTS [Notice PIH 2019-23]

RAD conversions are intended to be cost-neutral, and therefore, should not exceed current public housing funding as adjusted for unit size. Since public housing units do not currently have contract rents, HUD provides an estimate of current contract rents for each PHA's public housing units based on current funding as adjusted by bedroom size. Current funding includes operating subsidy, tenant rents, capital funds, replacement housing factor funds (RHF), and demolition disposition transitional funding (DDTF). The funding may limit the amount of initial rent for a property. A detailed explanation of the determination of current funding may be found in Attachment 1C of Notice PIH 2019-23. Once the current funding amount is calculated, the amount is adjusted by bedroom size to determine the current funding rent. HUD uses the same bedroom adjustment factors as in the metropolitan FMR schedules where the project is located. For RAD/Section 18 blends, HUD produces a single, blended rent schedule for all units.

PHAs may adjust subsidy (and contract rents) across multiple projects as long as the PHA does not exceed the aggregate subsidy for all of the projects the PHA has submitted for conversion under RAD.

Notwithstanding HUD's calculation of the initial contract rent based on the project's subsidy under the public housing program and any modifications made to the initial contract rent, the initial rents are set at the lower of:

- An amount determined by the PHA in accordance with the administrative plan, not to exceed 110 percent of the fair market rent (FMR) (or amount of any applicable exception payment standard), or the alternate rent cap in a PHA's MTW agreement minus any utility allowance
- The reasonable rent
- The rent requested by the owner

## **18-VII.B. ADJUSTING CONTRACT RENTS [Notice PIH 2019-23; *RAD PBV Quick Reference Guide 6/20*; PHA Asset Repositioning “How to Apply OCAF for RAD PBV” Webinar]**

RAD PBV contract rents are adjusted differently than contract rents in the standard PBV program. At each annual anniversary of the HAP contract, contract rents will be adjusted only by HUD’s operating cost adjustment factor (OCAF) that is applied to the current contract rent, less the portion of the rent paid for debt service, subject to the availability of appropriations for each year of the contract term. As such, section 8(o)(13)(I) of the 1937 Act, and 24 CFR 983.301 and 983.302, concerning rent determinations, do not apply when adjusting rents. The rent to owner may at no time exceed the reasonable rent charged for comparable unassisted units in the private market, as determined by the contract administrator in accordance with 24 CFR 983.303.

Contract rents may not exceed the reasonable rent (as determined by the PHA that administers the contract or the independent entity, as applicable), with the exception that the contract rent for each unit may not be reduced below the initial contract rent under the initial HAP contract.

However, the rent to owner may fall below the initial contract rent in the following situations:

- To correct errors in calculations in accordance with HUD requirements
- If additional housing assistance has been combined with PBV assistance after the execution of the initial HAP contract and a rent decrease is required pursuant to 983.55 (prohibition of excess public assistance)
- If a decrease in rent to owner is required based on changes in the allocation of responsibility for utilities between the owner and the tenant

The contract rent adjustment will be the lesser of:

- The current contract rent increased by the operating cost adjustment factor (OCAF), which is published annually in the *Federal Register*; or
- The reasonable rent

The administering PHA (or independent entity, if the project is PHA-owned) is responsible for processing rent adjustments at each contract anniversary date in accordance with the prevailing OCAF. The PHA who administers the contract (directly or via an independent entity) must maintain records to demonstrate how OCAF amounts were determined and how rent adjustments were calculated. HUD approval of rent adjustments is not required.

Properties are eligible to receive prior years’ OCAF adjustments for years in which the OCAF was not taken. The OCAF must be applied retroactively if it was missed. The PHA administering the contract (or the independent entity) must make sure that all OCAFs have been applied correctly since the RAD closing and calculate the current rents accordingly, including making sure that the RAD PBV contract rents do not exceed the PBV program caps.

In extraordinary circumstances, a project owner may request a waiver of the rental adjustment by OCAF and receive a rental adjustment by an alternative operating cost factor. The waiver request with documentation demonstrating the need for an alternative operating cost factor rental adjustment must be submission to the Office of Recapitalization in accordance with Supplemental Notice 4C.

### PHA Policy

The owner will request a contract rent adjustment from the PHA who administers the contract within 120 days, but no less than 60 days, prior to the HAP contract anniversary date by submitting a completed OCAF rent adjustment worksheet (Form HUD-9624). The independent entity will validate the data on the form and determine whether the rent exceeds the reasonable rent charged for comparable unassisted units in the private market, in accordance with 24 CFR 983.303. If rents would be unreasonable following application of the requested OCAF, then the rent will only be increased up to the reasonable rent. The independent entity will notify the PHA who administers the contract in writing of the results of its review of the rent adjustment request. The PHA who administers the contract will retain a copy of the worksheet and any other records necessary to demonstrate how the OCAF was used to make rent adjustments for audit purposes. The approved rent adjustment will go into effect via written notice from the PHA that administers the project to the owner. This notice will constitute an amendment to the rents specified on Exhibit A of the RAD PBV HAP contract. The new rents to owner will take effect on the date of the contract anniversary.

### **Rent Decrease**

Rents must not be reduced below the initial rent except to correct errors, for additional subsidy to the property, or to realign utility responsibilities.

### **18-VII.C. UTILITY ALLOWANCES [Notice PIH 2019-23; *RAD PBV Quick Reference Guide 6/20*]**

When contract rent amounts are set initially, the amount does not include a utility allowance. In general, the utility allowances that are used on the initial HAP contract at closing are the public housing utility allowances that are in effect prior to conversion. The CHAP must be updated prior to conversion to reflect current public housing utility allowances. At its discretion, a PHA may use the FMRs and utility allowances in effect during the 30-day period immediately before the beginning date of the HAP contract.

After conversion, the PHA that administers the contract must maintain the utility allowance schedule. The PHA may either maintain a utility allowance schedule for tenant-paid utilities in accordance with standard PBV and HCV utility allowance regulations at 24 CFR 983.301(f)(2)(ii) and 24 CFR 982.517, respectively, or the PHA may instead apply site-specific utility allowances. HUD waived the requirement for the standard PBV program that the HCV utility allowance be used. If a site-specific utility allowance is used, the utility allowance is applicable to legacy non-RAD PBV units in the project and is calculated consistent with Notice H 2015-04.

Each family transitions to the new utility allowance at their first recertification following conversion.

### PHA Policy

The PHA will use the HCV utility allowance schedule for the RAD PBV developments.

#### **18-VII.D. REASONABLE RENT [983.301(d) and 24 CFR 983.303]**

At the time the initial rent is established and all times during the term of the HAP contract, the rent to owner for a contract unit may not exceed the reasonable rent for the unit as determined by the PHA, except rents must not be reduced below the initial rent except to correct errors, for additional subsidy to the property, or to realign utility responsibilities.

#### **How to Determine Reasonable Rent [24 CFR 983.303(c)]**

The reasonable rent of a unit receiving PBV assistance must be determined by comparison to rent for other comparable unassisted units. When making this determination, the PHA must consider factors that affect market rent. Such factors include the location, quality, size, type and age of the unit, as well as the amenities, housing services maintenance, and utilities to be provided by the owner. The reasonable rent determination must be based on the condition of the assisted unit at the time of the determination and not on anticipated future unit conditions.

#### ***Comparability Analysis [24 CFR 983.303(d)]***

For each unit, the comparability analysis must use at least three comparable units in the private unassisted market. This may include units in the premises or project that is receiving project-based assistance. The analysis must show how the reasonable rent was determined, including major differences between the contract units and comparable unassisted units, and must be retained by the PHA. The comparability analysis may be performed by PHA staff or by another qualified person or entity. Those who conduct these analyses or are involved in determining the housing assistance payment based on the analyses may not have any direct or indirect interest in the property.

#### ***PHA-Owned Units [24 CFR 983.303(f)]***

For PHA-owned units, the amount of the reasonable rent must be determined by an independent entity approved by HUD in accordance with PBV program requirements. The independent entity must provide a copy of the determination of reasonable rent for PHA-owned units to the PHA.

## **PART VIII: PAYMENTS TO OWNER**

### **18-VIII.A. HOUSING ASSISTANCE PAYMENTS**

During the term of the HAP contract, the PHA must make housing assistance payments to the owner in accordance with the terms of the HAP contract. During the term of the HAP contract, payments must be made for each month that a contract unit complies with NSPIRE and is leased to and occupied by an eligible family. The housing assistance payment must be paid to the owner on or about the first day of the month for which payment is due, unless the owner and the PHA agree on a later date.

Except for discretionary vacancy payments, the PHA may not make any housing assistance payment to the owner for any month after the month when the family moves out of the unit (even if household goods or property are left in the unit).

The amount of the housing assistance payment by the PHA is the rent to owner minus the tenant rent (total tenant payment minus the utility allowance).

In order to receive housing assistance payments, the owner must comply with all provisions of the HAP contract. Unless the owner complies with all provisions of the HAP contract, the owner does not have a right to receive housing assistance payments.

## **18-VIII.B. VACANCY PAYMENTS [24 CFR 983.352]**

### **Payment at Move-Out Month [24 CFR 983.352(a)]**

If an assisted family moves out of the unit, the owner may keep the housing assistance payment for the calendar month when the family moves out. However, the owner may not keep the payment if the PHA determines that the vacancy is the owner's fault.

#### PHA Policy

If the PHA determines that the owner is responsible for a vacancy and as a result is not entitled to keep the housing assistance payment, the PHA will notify the owner of the amount of housing assistance payment that the owner must repay. The PHA will require the owner to repay the amount owed in accordance with the policies in Section 16-IV.B.

### ***Vacancy Payments***

At the discretion of the PHA, the HAP contract may provide for vacancy payments to the owner for a PHA-determined period of vacancy extending from the beginning of the first calendar month after the move-out month for a period not exceeding two full months following the move-out month. The PHA must include in its administrative plan the PHA's policy on the conditions under which it will allow vacancy payments in a HAP contract, the duration of the payments, amount of vacancy payments it will make to an owner, and the required form and manner of requests for vacancy payments.

#### PHA Policy

The PHA will decide on a case-by-case basis if the PHA will provide vacancy payments to the owner. The HAP contract with the owner will contain any such agreement, including the amount of the vacancy payment and the period for which the owner will qualify for these payments.

The PHA may only make vacancy payments if:

- The owner gives the PHA prompt, written notice certifying that the family has vacated the unit and identifies the date when the family moved out (to the best of the owner's knowledge and belief);
- The owner certifies that the vacancy is not the fault of the owner and that the unit was vacant during the period for which payment is claimed;
- The owner certifies that it has taken every reasonable action to minimize the likelihood and length of vacancy; and
- The owner provides any additional information required and requested by the PHA to verify that the owner is entitled to the vacancy payment.

The owner must submit a request for vacancy payments in the form and manner required by the PHA and must provide any information or substantiation required by the PHA to determine the amount of any vacancy payment.

The vacancy payment to the owner for each month of the maximum two-month period is determined by the PHA and cannot exceed the monthly rent to owner under the assisted lease, minus any portion of the rental payment received by the owner (including amounts available from the tenant's security deposit). Any vacancy payment may cover only the period the unit remains vacant.

#### PHA Policy

If the HAP contract calls for vacancy payments to be made, and the owner wishes to receive vacancy payments, the owner must have properly notified the PHA of the vacancy in accordance with the policy in Section 18-V.G. regarding filling vacancies.

In order for a vacancy payment request to be considered, it must be made in writing (including via email) within 10 business days of the end of the period for which the owner is requesting the vacancy payment. The request must include the required owner certifications and the PHA may require the owner to provide documentation to support the request. If the owner does not provide the information requested by the PHA within 10 business days of the PHA's request, no vacancy payments will be made.

If vacancy payments are made, the PHA will make vacancy payments for the period of vacancy extending from the beginning of the first calendar month after the move-out month for a period not exceeding two full months following the move-out month. The amount of the vacancy payment will not exceed the monthly rent to owner under the assisted lease, minus any portion of the rental payment received by the owner (including amounts available from the tenant's security deposit). Any vacancy payment will cover only the period the unit remains vacant.

### **18-VIII.C. TENANT RENT TO OWNER [24 CFR 983.353; Notice PIH 2019-23]**

The tenant rent is the portion of the rent to owner paid by the family. The amount of tenant rent is determined by the PHA in accordance with HUD requirements. Any changes in the amount of tenant rent will be effective on the date stated in the PHA notice to the family and owner.

The family is responsible for paying the tenant rent (total tenant payment minus the utility allowance). The amount of the tenant rent determined by the PHA is the maximum amount the owner may charge the family for rental of a contract unit. The tenant rent covers all housing services, maintenance, equipment, and utilities to be provided by the owner. The owner may not demand or accept any rent payment from the tenant in excess of the tenant rent as determined by the PHA. The owner must immediately return any excess payment to the tenant.

#### **Initial Certifications [Notice PIH 2019-23]**

For the initial certification, the PHA will use the family's public housing tenant rent (reflected on line 10f of the family's most recent 50058) at the date of conversion to calculate HAP and tenant rent for the PBV program. The PHA will use this amount until the effective date of the earlier of the family's first regular or interim recertification following the conversion. At that point, the PHA will use the family's TTP based on the recertification and the applicable utility allowance (HCV or RAD PBV site-based, as applicable) to determine PBV HAP and tenant rent. Any legacy non-RAD PBV units located in the same project are subject to the same requirements.

#### **Tenant and PHA Responsibilities**

The family is not responsible for the portion of rent to owner that is covered by the housing assistance payment and the owner may not terminate the tenancy of an assisted family for nonpayment by the PHA.

Likewise, the PHA is responsible only for making the housing assistance payment to the owner in accordance with the HAP contract. The PHA is not responsible for paying tenant rent, or any other claim by the owner, including damage to the unit. The PHA may not use housing assistance payments or other program funds (including administrative fee reserves) to pay any part of the tenant rent or other claim by the owner.

#### **Utility Reimbursements [24 CFR 983.353(d)]**

If the amount of the utility allowance exceeds the total tenant payment, the PHA must pay the amount of such excess to the tenant as a reimbursement for tenant-paid utilities, and the tenant rent to the owner must be zero.

The PHA must describe in its administrative plan its policies on paying the utility reimbursement directly to the family or directly to the utility supplier. The PHA may pay the utility reimbursement directly to the family or to the utility supplier on behalf of the family. If the PHA chooses to pay the utility supplier directly, the PHA must notify the family of the amount paid to the utility supplier.

##### PHA Policy

The PHA will make utility reimbursements directly to the family.

## 18-VIII.D. PHASE-IN OF TENANT RENT INCREASES [Notice PIH 2019-23; PHA Asset Repositioning “Phase-in of Tenant Rents” Webinar]

For in-place tenants, if the amount the tenant would pay for rent and utilities (TTP) would increase by more than the greater of 10 percent or \$25 purely as a result of conversion, the rent increase will be phased in over three years. To implement this provision, HUD is waiving section 3(a)(1) of the 1937 Act, as well as 24 CFR 983.3 (definition of *total tenant payment (TTP)*) only to the extent necessary to allow for the phase-in of tenant rent increases. For families who were on EID at the time of conversion to RAD PBV, upon the expiration of the EID, the rent adjustment is not subject to rent phase-in.

The PHA must communicate this policy in writing to affected residents. Any legacy non-RAD PBV units located in the same covered project are subject to the terms of the phase-in provisions.

### PHA Policy

The PHA will use the family’s public housing tenant rent (reflected on line 10f of the family’s most recent 50058) at the date of conversion to calculate the family’s tenant rent in PBV. The PHA will implement a three-year phase-in for in-place families whose TTP increases by more than the greater of 10 percent or \$25 purely as a result of the conversion as follows:

Year 1: Any recertification (interim or annual) performed prior to the second annual recertification after conversion: 33 percent of the difference between the most recently paid TTP and the currently calculated PBV TTP. (If the family was paying flat rent immediately prior to conversion, the PHA will use the flat rent amount to calculate the phase-in for Year 1.)

Year 2: Year 2 annual recertification and any interim recertification: 50 percent of the difference between the most recently paid TTP and the currently calculated PBV TTP

Year 3: Year 3 annual recertification and all subsequent recertifications: Full calculated TTP

Once the standard TTP is equal to or less than the previous TTP, the phase-in ends, and tenants will pay full TTP from that point forward.

If the family’s income falls during the phase-in period such that the currently calculated PBV TTP falls below the amount that would otherwise be the phased-in rent, the family pays the currently calculated PBV TTP and the phase-in ends.

The PHA will communicate the PHA’s phase-in policy in writing to the family at the time the PHA first determines that the family qualifies for a rent phase-in.

Any legacy non-RAD PBV units located in the same project are also subject to rent phase-in requirements.

## **18.VIII.E. OTHER FEES AND CHARGES [24 CFR 983.354]**

### **Meals and Supportive Services**

With the exception of PBV assistance in assisted living developments, the owner may not require the tenant to pay charges for meals or supportive services. Non-payment of such charges is not grounds for termination of tenancy.

In assisted living developments receiving PBV assistance, the owner may charge for meals or supportive services. These charges may not be included in the rent to owner, nor may the value of meals and supportive services be included in the calculation of the reasonable rent. However, non-payment of such charges is grounds for termination of the lease by the owner in an assisted living development.

### **Other Charges by Owner**

The owner may not charge extra amounts for items customarily included in rent in the locality or provided at no additional cost to unsubsidized tenants in the premises.

## EXHIBIT 18-1: PBV DEVELOPMENT INFORMATION

(Fill out one for each development)

**Date:** [Enter the date on which this form was completed]

### DEVELOPMENT INFORMATION

**Development Name:** [Insert name of PBV development]

**Address:** [Insert full address of PBV development]

**Owner Information:** [Insert PBV development owner name and contact information. If development is PHA-owned, enter "PHA-owned."]

**Property Management Company:** [Insert property management company name and contact information, or enter "None"]

**PHA-Owned:** [Enter "Yes" or "No." If yes, enter name of independent entity.]

**Mixed-Finance Development:** [Enter "Yes" or "No." If yes, list other types of funding and units to which other funding applies.]

### HAP CONTRACT

**Closing Date:** [Enter closing date of RAD conversion]

**List Which RAD Notice Applies to the Project:** [Enter "PIH 2012-32, REV-2," "PIH 2012-32, REV-3," or "PIH 2019-23"]

**Effective Date of Contract:** [Enter start date of HAP contract]

**HOTMA Requirements:** [If HAP contract was signed prior to April 18, 2017, enter "Pre-HOTMA." If HAP contract was signed on or after April 18, 2017, enter "Post-HOTMA."]

**Term of HAP Contract:** [Enter term from HAP contract]

**Expiration Date of Contract:** [Enter expiration date from HAP contract]

### PBV UNITS

	0-BR	1-BR	2-BR	3-BR	4-BR	5-BR	Total
# of Units							
Initial Contract Rent	\$	\$	\$	\$	\$	\$	

**Unit Designation:** [Enter "Fixed" or "Floating"]

**Accessible Units and Features:** [Identify which units are accessible and describe accessibility features or enter "None"]

**Target Population:** [Describe targeted population in accordance with HAP contract or enter “None”]

**Execepted Units (Notice PIH 2012-32, REV-2 Developments Only):** [Identify excepted unit types below or enter “None”]

**Supportive Services:** [Enter “Yes, see Exhibit D of HAP contract” or enter “No”]

**Elderly Units:** [Enter “Yes” or “No.” If yes, identify which units are elderly units.]

**Disabled Units** [Enter “Yes” or “No.” If yes, identify which units are for persons with disabilities.]

### WAITING LIST AND SELECTION

**Waiting List Type:** [Enter “Site-based waiting list,” “Combined with HCV,” “Waiting list for entire PBV program,” or “Merged with another assisted housing program”]

**Preferences:** [Enter “Same as HCV; see Chapter 4” or describe preferences offered. If different from HCV, note in Section 18.1.C. of this policy.]

**Preference Verification:** [Enter “Same as HCV; see Chapter 7” or describe for each preference listed above. If different from HCV, note in Section 18.1.C. of this policy.]

**For the PBV program, is the income limit the same as the HCV program?** (Note: In mixed-finance developments, other income limits may also apply.) [Enter “Same as HCV; see Chapter 3” or clearly describe]

### OCCUPANCY

**Subsidy Standards:** [Enter “Same as HCV; see Chapter 5” or describe. If different from HCV, note in Section 18.1.C. of this policy.]

**Utilities:** [Enter in accordance with HAP contract Exhibit C]

**Vacancy Payments:** [Enter in accordance with HAP contract Part 1, e, 2 and Section 18-IV.F. within this chapter]

## Chapter 17

### PROJECT-BASED VOUCHERS

This chapter describes HUD regulations and PHA policies related to the project-based voucher (PBV) program in nine parts:

Part I: General Requirements. This part describes general provisions of the PBV program including maximum budget authority requirements, relocation requirements, and equal opportunity requirements.

Part II: PBV Owner Proposals. This part includes policies related to the submission and selection of owner proposals for PBV assistance. It describes the factors the PHA will consider when selecting proposals, the type of housing that is eligible to receive PBV assistance, the cap on assistance at projects receiving PBV assistance, subsidy layering requirements, site selection standards, and environmental review requirements.

Part III: Dwelling Units. This part describes requirements related to housing quality standards, the type and frequency of inspections, and housing accessibility for persons with disabilities.

Part IV: Rehabilitated and Newly Constructed Units. This part describes requirements and policies related to the development and completion of rehabilitated and newly constructed housing units that will be receiving PBV assistance.

Part V: Housing Assistance Payments Contract. This part discusses HAP contract requirements and policies including the execution, term, and termination of the HAP contract. In addition, it describes how the HAP contract may be amended and identifies provisions that may be added to the HAP contract at the PHA's discretion.

Part VI: Selection of PBV Program Participants. This part describes the requirements and policies governing how the PHA and the owner will select a family to receive PBV assistance.

Part VII: Occupancy. This part discusses occupancy requirements related to the lease, and describes under what conditions families are allowed or required to move. In addition, exceptions to the occupancy cap (which limits PBV assistance to 25 percent of the units in any project) are also discussed.

Part VIII: Determining Rent to Owner. This part describes how the initial rent to owner is determined, and how rent will be redetermined throughout the life of the HAP contract. Rent reasonableness requirements are also discussed.

Part IX: Payments to Owner. This part describes the types of payments owners may receive under this program.

[The Omaha Housing Authority \(OHA\) will be referred to as the Public Housing Authority \(PHA\) or simply as the PHA throughout the Administrative Plan.](#)



## PART I: GENERAL REQUIREMENTS

### 17-I.A. OVERVIEW [24 CFR 983.5; FR Notice 1/18/17; Notice PIH 2017-21]

The project-based voucher (PBV) program allows PHAs that already administer a tenant-based voucher program under an annual contributions contract (ACC) with HUD to take up to 20 percent of its authorized units and attach the funding to specific units rather than using it for tenant-based assistance [24 CFR 983.6]. PHAs may only operate a PBV program if doing so is consistent with the PHA's Annual Plan, and the goal of deconcentrating poverty and expanding housing and economic opportunities [42 U.S.C. 1437f(o)(13)].

#### PHA Policy

The PHA will operate a project-based voucher program using up to 20 percent of its authorized units for project-based assistance. [The PHA may project base additional units beyond the 20 percent as described below.](#)

See Exhibit 17-1 for information on projects to which the PHA has attached PBV assistance.

PBV assistance may be attached to existing housing or newly constructed or rehabilitated housing [24 CFR 983.52]. If PBV units are already selected for project-based assistance either under an agreement to enter into HAP Contract (Agreement) or a HAP contract, the PHA is not required to reduce the number of these units if the number of authorized units is subsequently reduced. However, the PHA is responsible for determining the amount of budget authority that is available for project-based vouchers and ensuring that the amount of assistance that is attached to units is within the amounts available under the ACC, regardless of whether the PHA has vouchers available for project-basing [FR Notice 1/18/17].

#### **Additional Project-Based Units [FR Notice 1/18/17; Notice PIH 2017-21; FR Notice 1/24/22]**

The PHA may project-base an additional 10 percent of its units above the 20 percent program limit. The units may be distributed among one, all, or a combination of the categories as long as the total number of units does not exceed the 10 percent cap.

**For units under a HAP contract that was first executed on or after April 18, 2017**, units qualify under this exception if the units:

- Are specifically made available to house individuals and families that meet the definition of homeless under section 103 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11302) and contained in the Continuum of Care Interim Rule at 24 CFR 578.3.
- Are specifically made available to house families that are comprised of or include a veteran.
  - *Veteran* means an individual who has served in the United States Armed Forces.
- Provide supportive housing to persons with disabilities or elderly persons as defined in 24 CFR 5.403.
- Are located in a census tract with a poverty rate of 20 percent or less, as determined in the most recent American Community Survey Five-Year Estimates.

PBV units that house eligible youth receiving FUPY/FYI assistance are also covered by this 10 percent exception authority, if the units are under a HAP contract that became effective after December 27, 2020, and if the unit is occupied by an eligible youth receiving FUPY/FYI assistance. FYI TPV's that were awarded under Notice PIH 2019-20 are not part of this exception since PHAs are prohibited from project-basing FYI TPVs. Units added after December 27, 2020, through an amendment of a HAP contract that became effective after December 27, 2020, are eligible for this 10 percent exception authority. In contrast, units added after December 27, 2020, through an amendment of a HAP contract that became effective on or prior to December 27, 2020, are not eligible for this 10 percent exception authority [FR Notice 1/24/22]. See Chapter 19 for policies specific to project-basing FUPY vouchers.

Only units that are under a HAP contract that was first executed on or after April 18, 2017, are covered by the 10 percent exception.

PHA Policy

The PHA may project-base up to an additional 10 percent of its authorized units, up to 30 percent, in accordance with HUD regulations and requirements.

See Exhibit 17-1 for information on projects to which the PHA has attached PBV assistance.

~~The PHA will not set aside units above the 20 percent program limit.~~

**Units Not Subject to the PBV Program Limitation [FR Notice 1/18/17]**

PBV units under the RAD program and HUD-VASH PBV set-aside vouchers do not count toward the 20 percent limitation when PBV assistance is attached to them.

In addition, units that were previously subject to certain federal rent restrictions or were receiving another type of long-term housing subsidy provided by HUD are not subject to the cap. The unit must be covered under a PBV HAP contract that first became effective on or after April 18, 2017.

PHA Policy

The PHA may project-base units not subject to the 20 percent cap in accordance with HUD regulations and requirements.

~~The PHA will not project-base any units not subject to the 20 percent cap.~~

### **17-I.B. TENANT-BASED VS. PROJECT-BASED VOUCHER ASSISTANCE [24 CFR 983.2]**

Much of the tenant-based voucher program regulations also apply to the PBV program. Consequently, many of the PHA policies related to tenant-based assistance also apply to PBV assistance. The provisions of the tenant-based voucher regulations that do not apply to the PBV program are listed at 24 CFR 983.2.

#### PHA Policy

Except as otherwise noted in this chapter, or unless specifically prohibited by PBV program regulations, the PHA policies for the tenant-based voucher program contained in this administrative plan also apply to the PBV program and its participants.

### **17-I.C. RELOCATION REQUIREMENTS [24 CFR 983.7]**

Any persons displaced as a result of implementation of the PBV program must be provided relocation assistance in accordance with the requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (URA)[42 U.S.C. 4201-4655] and implementing regulations at 49 CFR part 24.

The cost of required relocation assistance may be paid with funds provided by the owner, local public funds, or funds available from other sources. PHAs may not use voucher program funds to cover relocation costs, except that PHAs may use their administrative fee reserve to pay for relocation expenses after all other program administrative expenses are satisfied, and provided that payment of the relocation benefits is consistent with state and local law. Use of the administrative fee for these purposes must also be consistent with other legal and regulatory requirements, including the requirement in 24 CFR 982.155 and other official HUD issuances.

The acquisition of real property for a PBV project is subject to the URA and 49 CFR part 24, subpart B. It is the responsibility of the PHA to ensure the owner complies with these requirements.

### **17-I.D. EQUAL OPPORTUNITY REQUIREMENTS [24 CFR 983.8]**

The PHA must comply with all equal opportunity requirements under federal law and regulations in its implementation of the PBV program. This includes the requirements and authorities cited at 24 CFR 5.105(a). In addition, the PHA must comply with the PHA Plan certification on civil rights and affirmatively furthering fair housing, submitted in accordance with 24 CFR 903.7(o).



## PART II: ~~SELECTION OF~~ PBV OWNER PROPOSALS

### 17-II.A. OVERVIEW

With certain exceptions, the PHA must describe the procedures for owner submission of PBV proposals and for PHA selection of PBV proposals [24 CFR 983.51]. Before selecting a PBV proposal, the PHA must determine that the PBV proposal complies with HUD program regulations and requirements, including a determination that the property is eligible housing [24 CFR 983.53 and 983.54], complies with the cap on the number of PBV units per project [24 CFR 983.56], and meets the site selection standards [24 CFR 983.57]. The PHA may not commit PBVs until or unless it has followed the proposal selection requirements defined in 24 CFR 983.51 [Notice PIH 2011-54].

### 17-II.B. OWNER PROPOSAL SELECTION PROCEDURES [24 CFR 983.51(b)]

The PHA must select PBV proposals in accordance with the selection procedures in the PHA administrative plan. The PHA must select PBV proposals by either of the following two methods.

- PHA request for PBV Proposals. The PHA may solicit proposals by using a request for proposals to select proposals on a competitive basis in response to the PHA request. The PHA may not limit proposals to a single site or impose restrictions that explicitly or practically preclude owner submission of proposals for PBV housing on different sites.
- The PHA may select proposal that were previously selected based on a competition. This may include selection of a proposal for housing assisted under a federal, state, or local government housing assistance program that was subject to a competition in accordance with the requirements of the applicable program, community development program, or supportive services program that requires competitive selection of proposals (e.g., HOME, and units for which competitively awarded LIHTCs have been provided), where the proposal has been selected in accordance with such program's competitive selection requirements within three years of the PBV proposal selection date, and the earlier competitive selection proposal did not involve any consideration that the project would receive PBV assistance. The PHA need not conduct another competition.

#### **Units Selected Non-Competitively [FR Notice 1/18/17; Notice PIH 2017-21; 24 CFR 983.51(b)]**

For certain public housing projects where the PHA has an ownership interest or control, the PHA may attach PBV assistance non-competitively without following one of the two processes above.

This exception applies when the PHA is engaged in an initiative to improve, develop, or replace a public housing property or site. The public housing units may either currently be in the public housing inventory or may have been removed from the public housing inventory within five years of the date on which the PHA entered into the AHAP or HAP.

If the PHA is planning rehabilitation or new construction on the project, a minimum threshold of \$25,000 per unit in hard costs must be expended.

**Commented [TC1]:** This phrase is not in the Nan McKay version

**Commented [TC2R1]:** Per Philisa, "Yes, you can remove."

If the PHA plans to replace public housing by attaching PBV assistance to existing housing in which the PHA has an ownership interest or control, then the \$25,000 per unit minimum threshold does not apply as long as the existing housing substantially complies with **NSPIRE standards HQS**.

The PHA must include in the administrative plan what work it plans to do on the property or site and how many PBV units will be added to the site.

PHA Policy

The PHA intends to project base units noncompetitively in order to replace public housing units in a project in which the PHA has an ownership interest or control at public housing developments which meet the requirements under HOTMA to select units non-competitively.

The PHA will detail the work it plans to do on the public housing property or site as well as how many units it plans to project-base at the property or site through the annual and/or five-year plan process.

The PHA will ensure that units are eligible for PBV assistance and meet all statutory and regulatory requirements for the PBV program. The existing housing will substantially comply with HQS, which the PHA defines as units with no life-threatening violations that will pass HQS the earlier of 2 months of PBV HAP contract execution or at the end of the construction period.

The following policies in this chapter on solicitation and selection of owner proposals do not apply to units selected under this option.

~~The PHA will not attach PBVs to projects owned by the PHA as described above.~~

**Solicitation and Selection of PBV Proposals [24 CFR 983.51(c)]**

PHA procedures for selecting PBV proposals must be designed and actually operated to provide broad public notice of the opportunity to offer PBV proposals for consideration by the PHA. The public notice procedures may include publication of the public notice in a local newspaper of general circulation and other means designed and actually operated to provide broad public notice. The public notice of the PHA request for PBV proposals must specify the submission deadline. Detailed application and selection information must be provided at the request of interested parties.

PHA Policy

PHA Request for Proposals for Rehabilitated and Newly Constructed Units

The PHA will advertise its request for proposals (RFP) for rehabilitated and newly constructed housing in the [following newspapers and trade journals appropriate newspapers](#).

[Omaha World Herald](#)

[El Perico](#)

[OHA Website](#).

The advertisement will state ~~the number of vouchers available to be project-based,~~ the type of units that will be considered, the submission deadline, and will note how to obtain the full RFP with information on the application and selection process. Advertisements will also contain a statement that participation in the PBV program requires compliance with Fair Housing and Equal Opportunity (FHEO) requirements.

~~In addition, the PHA will post the RFP and proposal submission and rating and ranking procedures on its electronic website.~~

~~The PHA will publish its advertisement in the newspapers and trade journals mentioned above for at least one day per week for three consecutive weeks. The advertisement will specify the number of units the PHA estimates that it will be able to assist under the funding the PHA is making available. Proposals will be due in the PHA office by close of business 30 calendar days from the date of the last publication.~~

In order for the proposal to be considered, the owner must submit the proposal to the PHA by the published deadline date, and the proposal must respond to all requirements as outlined in the RFP. Incomplete proposals will not be reviewed.

The PHA will rate and rank proposals for rehabilitated and newly constructed housing using the following criteria:

Owner experience and capability to build or rehabilitate housing as identified in the RFP;

Extent to which the project furthers the PHA goal of deconcentrating poverty and expanding housing and economic opportunities;

If applicable, the extent to which services for special populations are provided on site or in the immediate area for occupants of the property; and

In order to promote partially assisted projects, projects where less than 25 percent of the units will be assisted will be rated higher than projects where 25 percent or more of the units will be assisted. In the case of projects for occupancy by the elderly, persons with disabilities or families needing other services, the PHA will rate partially assisted projects on the percentage of units assisted. Projects with the lowest percentage of assisted units will receive the highest score.

#### PHA Requests for Proposals for Existing Housing Units

~~The PHA will advertise its request for proposals (RFP) for existing housing in the following newspapers and trade journals.~~

The PHA will advertise its request for proposals (RFP) for rehabilitated and newly constructed housing in the ~~following newspapers and trade journals:~~ [appropriate newspapers.](#)

~~Omaha World Herald~~

~~OHA Website~~

~~The advertisement will state the number of vouchers available to be project-based, the type of units that will be considered, the submission deadline, and will note how to obtain the full RFP with information on the application and selection process. Advertisements will also contain a statement that participation in the PV program requires compliance with Fair housing and Equal Opportunity (FHEO) requirements.~~

~~In addition, the PHA will post the notice inviting such proposal submission and the rating and ranking procedures on its electronic web site.~~

The PHA will periodically publish its advertisement in the newspapers and trade journals mentioned above for at least one day per week for three consecutive weeks. The advertisement will specify the number of units the PHA estimates that it will be able to assist under the funding the PHA is making available. Owner proposals will be accepted on a first-come first-served basis and will be evaluated using the following criteria:

Experience as an owner in the tenant-based voucher program and owner compliance with the owner's obligations under the tenant-based program;

Extent to which the project furthers the PHA goal of deconcentrating poverty and expanding housing and economic opportunities;

If applicable, extent to which services for special populations are provided on site

or in the immediate area for occupants of the property; and  
Extent to which units are occupied by families that are eligible to participate in the PBV program.

PHA Selection of Proposals Subject to a Previous Competition under a Federal, State, or Local Housing Assistance Program

The PHA may consider selection of ~~accept~~ proposals for PBV assistance from owners that were competitively selected under another federal, state or local housing assistance program, including projects that were competitively awarded Low-Income Housing Tax Credits on an ongoing basis.

The PHA will advertise its request for proposals (RFP) for rehabilitated and newly constructed housing in the ~~following newspapers and trade journals appropriate~~ newspapers.

The PHA may periodically advertise that it is accepting proposals, in the following ~~newspapers and trade journals:~~

~~Omaha World Herald~~

~~OHA Website~~

~~The advertisement will state the number of vouchers available to be project-based, the type of units that will be considered, the submission deadline, and will note how to obtain the full RFP with information on the application and selection process. Advertisements will also contain a statement that participation in the PBV program requires compliance with Fair Housing and Equal Opportunity (FHEO) requirements.~~

~~In addition to, or in place of advertising, the PHA may also directly contact specific owners that have already been selected for Federal, state, or local housing assistance based on a previously held competition, to inform them of available PBV assistance.~~

~~Proposals will be reviewed on a first-come first-served basis. The PHA will evaluate each proposal based on the following criteria. on its merits using the following factors:~~

~~Extent to which the project furthers the PHA goal of deconcentrating poverty and expanding housing and economic opportunities; and~~

~~Extent to which the proposal complements other local activities such as the redevelopment of a public housing site under the HOPE VI program, the HOME program, CDBG activities, other development activities in a HUD-designated Enterprise Zone, Economic Community, Choice Neighborhood, or Renewal Community.~~

**PHA-Owned Units [24 CFR 983.51(e), 983.59, FR Notice 1/18/17, and Notice PIH 2017-21]**

A PHA-owned unit may be assisted under the PBV program only if the HUD field office or HUD-approved independent entity reviews the selection process and determines that the PHA-owned units were appropriately selected based on the selection procedures specified in the PHA administrative plan. This also applies to noncompetitive selections. If the PHA selects a proposal for housing that is owned or controlled by the PHA, the PHA must identify the entity that will review the PHA proposal selection process and perform specific functions with respect to rent determinations, the term of the HAP contract, and inspections.

In the case of PHA-owned units, the term of the HAP contract and any HAP contract renewal must be agreed upon by the PHA and a HUD-approved independent entity. In addition, an independent entity must determine the initial rent to owner, the redetermined rent to owner, and reasonable rent. Housing quality standards inspections must also be conducted by an independent entity.

The independent entity that performs these program services may be the unit of general local government for the PHA jurisdiction (unless the PHA is itself the unit of general local government or an agency of such government) or another HUD-approved public or private independent entity.

PHA Policy

~~The PHA may submit a proposal for project-based housing that is owned or controlled by the PHA. If the proposal for PHA-owned housing is selected, the PHA will use an approved entity] to review the PHA selection process. The PHA will obtain HUD approval of the entity that will be selected before selecting the proposal for PHA-owned housing.~~

The PHA may only compensate the independent entity from PHA ongoing administrative fee income (including amounts credited to the administrative fee reserve). The PHA may not use other program receipts to compensate the independent entity for its services. The PHA and independent entity may not charge the family any fee for the appraisal, or the services provided by the independent entity.

### **PHA Notice of Owner Selection [24 CFR 983.51(d)]**

The PHA must give prompt written notice to the party that submitted a selected proposal and must also give prompt public notice of such selection. Public notice procedures may include publication of public notice in a local newspaper of general circulation and other means designed and actually operated to provide broad public notice.

#### PHA Policy

~~Within 10 business days of the PHA making the selection,~~ The PHA will notify the selected owner in writing of the owner's selection for the PBV program. ~~The PHA will also notify in writing all owners that submitted proposals that were not selected and advise such owners of the name of the selected owner.~~

In addition, the PHA will publish its notice for selection of PBV proposals. ~~for two consecutive days in the same newspapers and trade journals the PHA used to solicit the proposals. The announcement will include the name of the owner that was selected for the PBV program. The PHA will also post the notice of owner selection on its electronic web site.~~

~~The PHA will make available to any interested party its rating and ranking sheets and documents that identify the PHA basis for selecting the proposal. These documents will be available for review by the public and other interested parties for one month after publication of the notice of owner selection. The PHA will not make available sensitive owner information that is privileged, such as financial statements and similar information about the owner.~~

~~The PHA will make these documents available for review at the PHA during normal business hours. The cost for reproduction of allowable documents will be \$.25 per page.~~

### **17-II.C. HOUSING TYPE [24 CFR 983.52]**

The PHA may attach PBV assistance for units in existing housing or for newly constructed or rehabilitated housing developed under and in accordance with an agreement to enter into a housing assistance payments contract that was executed prior to the start of construction. A housing unit is considered an existing unit for purposes of the PBV program, if, at the time of notice of PHA selection, the units substantially comply with HQS. Units for which new construction or rehabilitation began after the owner's proposal submission but prior to the execution of the HAP do not subsequently qualify as existing housing. Units that were newly constructed or rehabilitated in violation of program requirements also do not qualify as existing housing.

The PHA must decide what housing type, new construction, rehabilitation, or existing housing, will be used to develop project-based housing. The PHA choice of housing type must be reflected in its solicitation for proposals.

## **17-II.D. PROHIBITION OF ASSISTANCE FOR CERTAIN UNITS**

### **Ineligible Housing Types [24 CFR 983.53]**

The PHA may not attach or pay PBV assistance to shared housing units; units on the grounds of a penal reformatory, medical, mental, or similar public or private institution; nursing homes or facilities providing continuous psychiatric, medical, nursing services, board and care, or intermediate care (except that assistance may be provided in assisted living facilities); units that are owned or controlled by an educational institution or its affiliate and are designated for occupancy by students; manufactured homes; and transitional housing. In addition, the PHA may not attach or pay PBV assistance for a unit occupied by an owner and the PHA may not select or enter into an agreement to enter into a HAP contract or HAP contract for a unit occupied by a family ineligible for participation in the PBV program. A member of a cooperative who owns shares in the project assisted under the PBV program is not considered an owner for purposes of participation in the PBV program. Finally, PBV assistance may not be attached to units for which construction or rehabilitation has started after the proposal submission and prior to the execution of an AHAP.

### **Subsidized Housing [24 CFR 983.54]**

A PHA may not attach or pay PBV assistance to units in any of the following types of subsidized housing:

- A public housing unit;
- A unit subsidized with any other form of Section 8 assistance;
- A unit subsidized with any governmental rent subsidy;
- A unit subsidized with any governmental subsidy that covers all or any part of the operating costs of the housing;
- A unit subsidized with Section 236 rental assistance payments (except that a PHA may attach assistance to a unit subsidized with Section 236 interest reduction payments);
- A Section 202 project for non-elderly with disabilities;
- Section 811 project-based supportive housing for persons with disabilities;
- Section 202 supportive housing for the elderly;
- A Section 101 rent supplement project;
- A unit subsidized with any form of tenant-based rental assistance;
- A unit with any other duplicative federal, state, or local housing subsidy, as determined by HUD or the PHA in accordance with HUD requirements.

**17-II.E. SUBSIDY LAYERING REQUIREMENTS [24 CFR 983.55, Notice PIH 2013-11, and FR Notice 2/28/20]**

The subsidy layering review is intended to prevent excessive public assistance by combining (layering) housing assistance payment subsidy under the PBV program with other governmental housing assistance from federal, state, or local agencies, including assistance such as tax concessions or tax credits.

HUD requires new construction and rehabilitation housing that will include forms of governmental assistance other than PBVs to undergo a subsidy layering review (SLR) prior to entering into an Agreement to Enter into Housing Assistance Payments Contract (AHAP). Subsidy layering requirements do not apply to existing housing, when PBV is the only governmental assistance, or for projects already subject to a PBV HAP contract, even if the project is recapitalized with outside sources of funding.

When a PHA selects a new construction or rehabilitation project, the PHA must require information regarding all HUD and/or other federal, state, or local governmental assistance to be disclosed by the project owner using Form HUD-2880. Appendix A of FR Notice 2/28/20 contains a list of all required documentation.

Either HUD or a HUD-approved housing credit agency (HCA) in the PHA's jurisdiction performs the subsidy layering review. The PHA must request an SLR through their local HUD Field Office or, if eligible, through a participating HCA.

If the SLR request is submitted to an approved HCA, and the proposed project-based voucher assistance meets HUD subsidy layering requirements, the HCA must submit a certification to HUD and notify the PHA. The PHA may proceed to execute an AHAP at that time if the environmental approval is received.

The HAP contract must contain the owner's certification that the project has not received and will not receive (before or during the term of the HAP contract) any public assistance for acquisition, development, or operation of the housing other than assistance disclosed in the subsidy layering review in accordance with HUD requirements.

## 17-II.F. CAP ON NUMBER OF PBV UNITS IN EACH PROJECT

### 25 Percent per Project Cap [24 CFR 983.56, FR Notice 1/18/17, and Notice PIH 2017-21]

In general, the PHA may not select a proposal to provide PBV assistance for units in a project or enter into an agreement to enter into a HAP or a HAP contract to provide PBV assistance for units in a project, if the total number of dwelling units in the project that will receive PBV assistance during the term of the PBV HAP contract is more than the greater of 25 units or 25 percent of the number of dwelling units (assisted or unassisted) in the project.

### Exceptions to 25% per Project Cap [FR Notice 1/18/17; Notice PIH 2017-21; FR Notice 1/24/22]

As of April 18, 2017, units are not counted against the 25 percent or 25-unit per project cap if:

- The units are exclusively for elderly families
- The units are for households eligible for supportive services available to all families receiving PBV assistance in the project
  - If the project is located in a census tract with a poverty rate of 20 percent or less, as determined in the most recent American Community Survey Five-Year estimates, the project cap is the greater of 25 units or 40 percent (instead of 25 percent) of the units in the project [FR Notice 7/14/17].

Housing Opportunity Through Modernization Act of 2016 (HOTMA) eliminated project cap exemption for projects that serve disabled families & modified exception for supportive services.

Under the Fostering Stable Housing Opportunities (FSHO) amendments, units exclusively made available to youth receiving FUPY/FYI assistance may be excepted from the project cap for HAP contracts first effective after December 27, 2020. For more information on excepted units for FUPY, see Chapter 19.

Projects where caps were implemented prior to HOTMA (HAP contracts executed prior to April 18, 2017) or FSHO (contract in effect on or prior to December 27, 2020) may continue to use the former exceptions and may renew HAP contracts under old requirements, unless PHA & owner agree to change the conditions of the HAP contract. However, this change may not be made if it would jeopardize an assisted family's eligibility for continued assistance in the project.

### ***Supportive Services***

PHAs must include in the PHA administrative plan the type of services offered to families for a project to qualify for the exception and the extent to which such services will be provided. As of April 18, 2017, the project must make supportive services available to all families receiving PBV assistance in the project, but the family does not actually have to accept and receive supportive services for the exception to apply to the unit, although the family must be eligible to receive the supportive services. It is not necessary that the services be provided at or by the project, but must be reasonably available to families receiving PBV assistance at the project and designed to help families in the project achieve self-sufficiency or live in the community as independently as possible. A PHA may not require participation in the supportive service as a condition of living in the excepted unit, although such services may be offered.

#### PHA Policy

~~Excepted units will be limited to units for elderly families.~~

PBV units that are not counted toward the project cap if the units are:

- Exclusively for elderly families;
- Exclusively made available to eligible youth receiving FUP or FYI assistance; or
- For households eligible for supportive services available to all families receiving PBV assistance in the project.

### **Projects not Subject to a Project Cap [FR Notice 1/18/17; Notice PIH 2017-21]**

PBV units that were previously subject to certain federal rent restrictions or receiving another type of long-term housing subsidy provided by HUD are exempt from the project cap. In other words, 100 percent of the units in these projects may receive PBV assistance.

#### PHA Policy

~~The PHA does have PBV units that are subject to the per-project cap exception.~~

### **Promoting Partially Assisted Projects [24 CFR 983.56(c)]**

A PHA may establish local requirements designed to promote PBV assistance in partially assisted projects. A *partially assisted project* is a project in which there are fewer units covered by a HAP contract than residential units [24 CFR 983.3].

A PHA may establish a per-project cap on the number of units that will receive PBV assistance or other project-based assistance in a multifamily project containing excepted units or in a single-family building. A PHA may also determine not to provide PBV assistance for excepted units, or the PHA may establish a per-project cap of less than 25 units or 25 percent of units.

#### PHA Policy:

~~Excepted units will be limited to units for elderly families.~~

~~Beyond that, the PHA will not impose any further cap on the number of PBV units assisted per project.~~

PBV units that are not counted toward the project cap if the units are:

- Exclusively for elderly families;
- Exclusively made available to eligible youth receiving FUP or FYI assistance; or
- For households eligible for supportive services available to all families receiving PBV assistance in the project.

## 17-II.G. SITE SELECTION STANDARDS

### Compliance with PBV Goals, Civil Rights Requirements, and ~~NSPIRE-HQS~~ Site Standards [24 CFR 983.57(b)]

Commented [TC3]: NSPIRE (HQS)

The PHA may not select a proposal for existing, newly constructed, or rehabilitated PBV housing on a site or enter into an agreement to enter into a HAP contract or HAP contract for units on the site, unless the PHA has determined that PBV assistance for housing at the selected site is consistent with the goal of deconcentrating poverty and expanding housing and economic opportunities. The standard for deconcentrating poverty and expanding housing and economic opportunities must be consistent with the PHA Plan under 24 CFR 903 and the PHA administrative plan.

In addition, prior to selecting a proposal, the PHA must determine that the site is suitable from the standpoint of facilitating and furthering full compliance with the applicable Civil Rights Laws, regulations, and Executive Orders, and that the site meets the ~~NSPIRE-HQS~~ site and neighborhood standards at 24 CFR ~~5.703 982.401(i)~~.

#### PHA Policy

It is the PHA goal to select sites for PBV housing that provide for deconcentrating poverty and expanding housing and economic opportunities. In complying with this goal the PHA will limit approval of sites for PBV housing in census tracts that have poverty concentrations of 20 percent or less.

However, the PHA will grant exceptions to the 20 percent standard where the PHA determines that the PBV assistance will complement other local redevelopment activities designed to deconcentrate poverty and expand housing and economic opportunities in census tracts with poverty concentrations greater than 20 percent, such as sites in:

A census tract in which the proposed PBV development will be located in a HUD-designated Enterprise Zone, Economic Community, Choice Neighborhood, or Renewal Community;

A census tract where the concentration of assisted units will be or has decreased as a result of public housing demolition and HOPE VI redevelopment;

A census tract in which the proposed PBV development will be located is undergoing significant revitalization as a result of state, local, or federal dollars invested in the area;

A census tract where new market rate units are being developed where such market rate units will positively impact the poverty rate in the area;

A census tract where there has been an overall decline in the poverty rate within the past five years; or

A census tract where there are meaningful opportunities for educational and economic advancement.

~~PHA~~ may also select sites that other-wise promote expanding housing opportunities and neighborhood redevelopment goals.

#### **Existing and Rehabilitated Housing Site and Neighborhood Standards [24 CFR 983.57(d)]**

The PHA may not enter into an agreement to enter into a AHAP contract nor enter into a HAP contract for existing or rehabilitated housing until it has determined that the site complies with the HUD required site and neighborhood standards. The site must:

- Be adequate in size, exposure, and contour to accommodate the number and type of units proposed;
- Have adequate utilities and streets available to service the site;
- Promote a greater choice of housing opportunities and avoid undue concentration of assisted persons in areas containing a high proportion of low-income persons;
- Be accessible to social, recreational, educational, commercial, and health facilities and services and other municipal facilities and services equivalent to those found in neighborhoods consisting largely of unassisted similar units; and
- Be located so that travel time and cost via public transportation or private automobile from the neighborhood to places of employment is not excessive.

#### **New Construction Site and Neighborhood Standards [24 CFR 983.57(e)]**

In order to be selected for PBV assistance, a site for newly constructed housing must meet the following HUD required site and neighborhood standards:

- The site must be adequate in size, exposure, and contour to accommodate the number and type of units proposed;
- The site must have adequate utilities and streets available to service the site;
- The site must not be located in an area of minority concentration unless the PHA determines that sufficient, comparable opportunities exist for housing for minority families in the income range to be served by the proposed project outside areas of minority concentration or that the project is necessary to meet overriding housing needs that cannot be met in that housing market area;
- The site must not be located in a racially mixed area if the project will cause a significant increase in the proportion of minority to non-minority residents in the area.
- The site must promote a greater choice of housing opportunities and avoid undue concentration of assisted persons in areas containing a high proportion of low-income persons;
- The neighborhood must not be one that is seriously detrimental to family life or in which substandard dwellings or other undesirable conditions predominate;
- The housing must be accessible to social, recreational, educational, commercial, and health facilities and services and other municipal facilities and services equivalent to those found in neighborhoods consisting largely of unassisted similar units; and
- Except for housing designed for elderly persons, the housing must be located so that travel time and cost via public transportation or private automobile from the neighborhood to places of employment is not excessive.

#### **17-II.H. ENVIRONMENTAL REVIEW [24 CFR 983.58]**

The PHA activities under the PBV program are subject to HUD environmental regulations in 24 CFR parts 50 and 58. The *responsible entity* is responsible for performing the federal environmental review under the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.). The PHA may not enter into an agreement to enter into a HAP contract nor enter into a HAP contract until it has complied with the environmental review requirements.

In the case of existing housing, the responsible entity that is responsible for the environmental review under 24 CFR part 58 must determine whether or not PBV assistance is categorically excluded from review under the National Environmental Policy Act and whether or not the assistance is subject to review under the laws and authorities listed in 24 CFR 58.5.

The PHA may not enter into an agreement to enter into a HAP contract or a HAP contract with an owner, and the PHA, the owner, and its contractors may not acquire, rehabilitate, convert, lease, repair, dispose of, demolish, or construct real property or commit or expend program or local funds for PBV activities under this part, until the environmental review is completed.

The PHA must supply all available, relevant information necessary for the responsible entity to perform any required environmental review for any site. The PHA must require the owner to carry out mitigating measures required by the responsible entity (or HUD, if applicable) as a result of the environmental review.



## PART III: DWELLING UNITS

### 17-III.A. OVERVIEW

This part identifies the special housing quality standards that apply to the PBV program, housing accessibility for persons with disabilities, and special procedures for conducting ~~NSPIRE housing quality-standards~~ inspections.

### 17-III.B. NATIONAL STANDARDS FOR THE PHYSICAL INSPECTION OF REAL ESTATE HOUSING-QUALITY STANDARDS [24 CFR 983.101]

~~The housing quality standards (HQS) NSPIRE standards~~ for the tenant-based program, including those for special housing types, generally apply to the PBV program. ~~NSPIRE HQS~~ requirements for shared housing, manufactured home space rental, and the homeownership option do not apply because these housing types are not assisted under the PBV program.

~~The physical condition standards at 24 CFR 5.703 do not apply to the PBV program.~~

#### Lead-based Paint [24 CFR 983.101(c)]

The lead-based paint requirements for the tenant-based voucher program do not apply to the PBV program. Instead, The Lead-based Paint Poisoning Prevention Act (42 U.S.C. 4821-4846), the Residential Lead-based Paint Hazard Reduction Act of 1992 (42 U.S.C. 4851-4856), and implementing regulations at 24 CFR part 35, subparts A, B, H, and R, apply to the PBV program.

### 17-III.C. HOUSING ACCESSIBILITY FOR PERSONS WITH DISABILITIES

The housing must comply with program accessibility requirements of section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) and implementing regulations at 24 CFR part 8. The PHA must ensure that the percentage of accessible dwelling units complies with the requirements of section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), as implemented by HUD's regulations at 24 CFR 8, subpart C.

Housing first occupied after March 13, 1991, must comply with design and construction requirements of the Fair Housing Amendments Act of 1988 and implementing regulations at 24 CFR 100.205, as applicable. (24 CFR 983.102)

## 17-III.D. INSPECTING UNITS

### Pre-selection Inspection [24 CFR 983.103(a)]

The PHA must examine the proposed site before the proposal selection date. If the units to be assisted already exist, the PHA must inspect all the units before the proposal selection date and must determine whether the units substantially comply with **NSPIRE HQS**. To qualify as existing housing, units must substantially comply with **NSPIRE HQS** on the proposal selection date. However, the PHA may not execute the HAP contract until the units fully comply with **NSPIRE HQS**.

### Pre-HAP Contract Inspections [24 CFR 983.103(b), FR Notice 1/18/17, and Notice PIH 2017-20]

The PHA must inspect each contract unit before execution of the HAP contract. The PHA may not provide assistance on behalf of the family until the unit fully complies with **NSPIRE HQS**, unless the PHA has adopted a policy to enter into a HAP contract for units that fail the initial **NSPIRE HQS** inspection as a result of only non-life-threatening conditions, or if the unit passed an alternative inspection.

#### PHA Policy

The PHA will not provide assistance on behalf of the family until the unit fully complies with **NSPIRE HQS**.

The PHA will approve tenancy in a unit when the unit fails the **HQS** inspection as a result of only non-life-threatening conditions. The owner must correct these deficiencies within 30 days of the written notice from the PHA.

Life-threatening conditions are defined in Section 8-I.C., Life-Threatening Conditions. Non-Life-threatening conditions are defined as any conditions that would fail to meet the Housing Quality Standards under 24 CFR 982.401 and do not meet the definition of life-threatening.

When non-life-threatening deficiencies are not remedied within 30 days of the PHA's written notice to the owner of the unit's failure to comply with **HQS**, the PHA will follow the same policies for abatement of HAP as it does for the tenant-based HCV program, which are outlined in Section 8.II.B, Initial **HQS** Inspection.

### Turnover Inspections [24 CFR 983.103(c)]

Before providing assistance to a new family in a contract unit, the PHA must inspect the unit. The PHA may not assist on behalf of the family until the unit fully complies with **NSPIRE HQS**.

### Annual/Biennial Inspections [24 CFR 983.103(d); FR Notice 6/25/14]

At least once every 24 months during the term of the HAP contract (or at least triennially for small, rural PHAs), the PHA must inspect a random sample consisting of at least 20 percent of the contract units in each building to determine if the contract units and the premises are maintained in accordance with **NSPIRE HQS**. Turnover inspections are not counted toward meeting this inspection requirement. The PHA also has the option in certain mixed finance properties to rely on alternative inspections conducted at least triennially.

PHA Policy

~~The PHA will inspect once every 24 months a random sample consisting of at least 20 percent of the contract units in each building to determine if the contract units and the premises are maintained in accordance with HQS.~~

The PHA will inspect on an annual basis a random sample consisting of at least 20 percent of the contract units in each building to determine if the contract units and the premises are maintained in accordance with NSPIRE HQS.

If more than 20 percent of the sample of inspected contract units in a building fail the initial inspection, the PHA must reinspect 100 percent of the contract units in the building.

**Alternative Inspections [24 CFR 983.103(g); Notice PIH 2016-05]**

In the case of mixed-finance properties that are subject to alternative inspections, the PHA may rely upon an alternative inspection conducted at least triennially to demonstrate compliance with inspection requirements.

PHA Policy

The PHA will not rely on alternative inspection standards.

**Other Inspections [24 CFR 983.103(e)]**

The PHA must inspect contract units whenever needed to determine that the contract units comply with **NSPIRE HQS** and that the owner is providing maintenance, utilities, and other services in accordance with the HAP contract. The PHA must take into account complaints and any other information coming to its attention in scheduling inspections.

The PHA must conduct follow-up inspections needed to determine if the owner (or, if applicable, the family) has corrected an **NSPIRE deficiency HQS-violation** and must conduct inspections to determine the basis for exercise of contractual and other remedies for owner or family **violation of NSPIRE deficiencies HQS**.

In conducting PHA supervisory quality control **HQS** inspections, the PHA should include a representative sample of both tenant-based and project-based units.

**Inspecting PHA-Owned Units [24 CFR 983.103(f)]**

In the case of PHA-owned units, the inspections must be performed by an independent entity designated by the PHA and approved by HUD. The independent entity must furnish a copy of each inspection report to the PHA and to the HUD field office where the project is located. The PHA must take all necessary actions in response to inspection reports from the independent entity, including exercise of contractual remedies for violation of the HAP contract by the PHA-owner.



## **PART IV: REHABILITATED AND NEWLY CONSTRUCTED UNITS**

### **17-IV.A. OVERVIEW [24 CFR 983.151]**

There are specific requirements that apply to PBV assistance for newly constructed or rehabilitated housing that do not apply to PBV assistance in existing housing. This part describes the requirements unique to this type of assistance.

Housing selected for this type of assistance may not at a later date be selected for PBV assistance as existing housing.

### **17-IV.B. AGREEMENT TO ENTER INTO HAP CONTRACT**

In order to offer PBV assistance in rehabilitated or newly constructed units, the PHA must enter into an agreement to enter into HAP contract (Agreement) with the owner of the property. The Agreement must be in the form required by HUD [24 CFR 983.152(b)]. The PHA may not enter into an Agreement if commencement of construction or rehabilitation has commenced after proposal submission [24 CFR 983.152(c)]. Construction begins when excavation or site preparation (including clearing of the land) begins for the housing. Rehabilitation begins with the physical commencement of rehabilitation activity on the housing.

In the Agreement the owner agrees to develop the PBV contract units to comply with **NSPIRE HQS**, and the PHA agrees that upon timely completion of such development in accordance with the terms of the Agreement, the PHA will enter into a HAP contract with the owner for the contract units [24 CFR 983.152(a)].

### **Content of the Agreement [24 CFR 983.152(d)]**

At a minimum, the Agreement must describe the following features of the housing to be developed and assisted under the PBV program:

- Site and the location of the contract units;
- Number of contract units by area (size) and number of bedrooms and bathrooms;
- Services, maintenance, or equipment to be supplied by the owner without charges in addition to the rent;
- Utilities available to the contract units, including a specification of utility services to be paid by the owner and utility services to be paid by the tenant;
- An indication of whether or not the design and construction requirements of the Fair Housing Act and section 504 of the Rehabilitation Act of 1973 apply to units under the Agreement. If applicable, any required work item resulting from these requirements must be included in the description of work to be performed under the Agreement;
- Estimated initial rents to owner for the contract units;
- **Estimated tax credit rents non PBV Units within in the property;**
- Description of the work to be performed under the Agreement. For rehabilitated units, the description must include the rehabilitation work write up and, where determined necessary by the PHA, specifications and plans. For new construction units, the description must include the working drawings and specifications.
- Any additional requirements for quality, architecture, or design over and above **NSPIRE HQS.**

### **Execution of the Agreement [24 CFR 983.153]**

The Agreement must be executed promptly after PHA notice of proposal selection to the selected owner. The PHA may not enter into the Agreement if construction or rehabilitation has started after proposal submission. Generally, the PHA may not enter into the Agreement with the owner until the subsidy layering review is completed. Likewise, the PHA may not enter into the Agreement until the environmental review is completed and the PHA has received environmental approval. However, the PHA does not need to conduct a subsidy layering review in the case of a HAP contract for existing housing or if the applicable state or local agency has conducted such a review. Similarly, environmental reviews are not required for existing structures unless otherwise required by law or regulation.

#### PHA Policy

The PHA will enter into the Agreement with the owner **within 30 business days of promptly after** receiving both environmental approval and notice that subsidy layering requirements have been met, and before construction or rehabilitation work is started.

## 17-IV.C. CONDUCT OF DEVELOPMENT WORK

### **Labor Standards [24 CFR 983.154(b)]**

If an Agreement covers the development of nine or more contract units (whether or not completed in stages), the owner and the owner's contractors and subcontractors must pay Davis-Bacon wages to laborers and mechanics employed in the development of housing. Further, these Davis-Bacon requirements apply to existing PBV units when the nature of any work to be performed either before the execution of the HAP contract or within 18 months after execution constitutes project development. Any development initiated on existing units within 18 months after the effective date of the HAP contract on projects with nine or more contract units triggers Davis-Bacon requirements.

The HUD-prescribed form of the Agreement will include the labor standards clauses required by HUD, such as those involving Davis-Bacon wage rates. The addendum to the HAP contract, Form HUD 5679, also includes the required labor standards clauses.

The owner, contractors, and subcontractors must also comply with the Contract Work Hours and Safety Standards Act, Department of Labor regulations in 29 CFR part 5, and other applicable federal labor relations laws and regulations. The PHA must monitor compliance with labor standards.

### **~~Equal Opportunity [24 CFR 983.154(e)]~~**

~~The owner must comply with Section 3 of the Housing and Urban Development Act of 1968 and the implementing regulations at 24 CFR part 135. The owner must also comply with federal equal employment opportunity requirements.~~

### **Owner Disclosure [24 CFR 983.154(d) and (e)]**

The Agreement and HAP contract must include a certification by the owner that the owner and other project principals are not on the U.S. General Services Administration list of parties excluded from federal procurement and non-procurement programs.

The owner must also disclose any possible conflict of interest that would be a violation of the Agreement, the HAP contract, or HUD regulations.

#### **17-IV.D. COMPLETION OF HOUSING**

The Agreement must specify the deadlines for completion of the housing, and the owner must develop and complete the housing in accordance with these deadlines. The Agreement must also specify the deadline for submission by the owner of the required evidence of completion.

##### **Evidence of Completion [24 CFR 983.155(b)]**

At a minimum, the owner must submit the following evidence of completion to the PHA in the form and manner required by the PHA:

- Owner certification that the work has been completed in accordance with HQS and all requirements of the Agreement; and
- Owner certification that the owner has complied with labor standards and equal opportunity requirements in development of the housing.

At the PHA's discretion, the Agreement may specify additional documentation that must be submitted by the owner as evidence of housing completion.

##### PHA Policy

The PHA will determine the need for the owner to submit additional documentation as evidence of housing completion on a case-by-case basis depending on the nature of the PBV project. The PHA will specify any additional documentation requirements in the Agreement to enter into HAP contract.

##### **PHA Acceptance of Completed Units [24 CFR 983.156]**

Upon notice from the owner that the housing is completed, the PHA must inspect to determine if the housing has been completed in accordance with the Agreement, including compliance with **NSPIRE standards HQS** and any additional requirements imposed under the Agreement. The PHA must also determine if the owner has submitted all required evidence of completion.

If the work has not been completed in accordance with the Agreement, the PHA must not enter into the HAP contract.

If the PHA determines the work has been completed in accordance with the Agreement and that the owner has submitted all required evidence of completion, the PHA must submit the HAP contract for execution by the owner and must then execute the HAP contract.

## PART V: HOUSING ASSISTANCE PAYMENTS CONTRACT (HAP)

### 17-V.A. OVERVIEW

The PHA must enter into a HAP contract with an owner for units that are receiving PBV assistance. The purpose of the HAP contract is to provide housing assistance payments for eligible families. Housing assistance is paid for contract units leased and occupied by eligible families during the HAP contract term. With the exception of single-family scattered-site projects, a HAP contract shall cover a single project. If multiple projects exist, each project is covered by a separate HAP contract. The HAP contract must be in the form required by HUD [24 CFR 983.202(a)].

### 17-V.B. HAP CONTRACT REQUIREMENTS

#### Contract Information [24 CFR 983.203]

The HAP contract must specify the following information:

- The total number of contract units by number of bedrooms;
- The project's name, street address, city or county, state and zip code, block and lot number (if known), and any other information necessary to clearly identify the site and the building;
- The number of contract units in each building, the location of each contract unit, the area of each contract unit, and the number of bedrooms and bathrooms in each contract unit;
- Services, maintenance, and equipment to be supplied by the owner and included in the rent to owner;
- Utilities available to the contract units, including a specification of utility services to be paid by the owner (included in rent) and utility services to be paid by the tenant;
- Features provided to comply with program accessibility requirements of Section 504 of the Rehabilitation Act of 1973 and implementing regulations at 24 CFR part 8;
- The HAP contract term;
- **Estimated tax credit rents non PBV Units within in the property;**
- The number of units in any project that will exceed the 25 percent per project cap, which will be set aside for occupancy by qualifying families (elderly and/or disabled families and families receiving supportive services); and
- The initial rent to owner for the first 12 months of the HAP contract term.

### **Execution of the HAP Contract [24 CFR 983.204]**

The PHA may not enter into a HAP contract until each contract unit has been inspected and the PHA has determined that the unit complies with the ~~Housing Quality Standards (HQS) NSPIRE standards~~, unless the PHA has adopted a policy to enter into a HAP contract for units that fail the initial ~~HQS inspection as a result of only non-life-threatening conditions where no life-threatening conditions are present~~. For existing housing, the HAP contract must be executed promptly after the PHA selects the owner proposal and inspects the housing units. For newly constructed or rehabilitated housing the HAP contract must be executed after the PHA has inspected the completed units and has determined that the units have been completed in accordance with the agreement to enter into HAP, and the owner furnishes all required evidence of completion.

#### PHA Policy

For existing housing, the HAP contract will be executed ~~within 10 business days after the PHA determines~~ ~~of the PHA determining that~~ all units pass ~~inspection~~ **HQS**.

For rehabilitated or newly constructed housing, the HAP contract will be executed ~~after the PHA determines~~ ~~within 10 business days of the PHA determining that~~ the units have been completed in accordance with the agreement to enter into HAP, all units meet **NSPIRE standards** **HQS**, and the owner has submitted all required evidence of completion.

### **Term of HAP Contract [24 CFR 983.205, FR Notice 1/18/17, and Notice PIH 2017-21]**

The PHA may enter into a HAP contract with an owner for an initial term of no less than one year and no more than 20 years for each contract unit. The length of the term of the HAP contract for any contract unit may not be less than one year, nor more than 20 years. In the case of PHA-owned units, the term of the HAP contract must be agreed upon by the PHA and the independent entity approved by HUD [24 CFR 983.59(b)(2)].

#### PHA Policy

The term of all PBV HAP contracts will be negotiated with the owner on a case-by-case basis.

At the time of the initial HAP contract term or any time before expiration of the HAP contract, the PHA may extend the term of the contract for an additional term of up to 20 years if the PHA determines an extension is appropriate to continue providing affordable housing for low-income families. A HAP contract extension may not exceed 20 years. A PHA may provide for multiple extensions; however, in no circumstances may such extensions exceed 20 years, cumulatively. Extensions after the initial extension are allowed at the end of any extension term, provided that not more than 24 months prior to the expiration of the previous extension contract the PHA agrees to extend the term, and that such extension is appropriate to continue providing affordable housing for low-income families or to expand housing opportunities. Extensions after the initial extension term shall not begin prior to the expiration date of the previous extension term. Subsequent extensions are subject to the same limitations. All extensions must be on the form and subject to the conditions prescribed by HUD at the time of the extension. In the case of PHA-owned units, any extension of the term of the HAP contract must be agreed upon by the PHA and the independent entity approved by HUD [24 CFR 983.59(b)(2)].

### PHA Policy

When determining whether or not to extend an expiring PBV contract, the PHA will consider several factors including, but not limited to:

The cost of extending the contract and the amount of available budget authority;

The condition of the contract units;

The owner's record of compliance with obligations under the HAP contract and lease(s);

Whether the location of the units continues to support the goals of deconcentrating poverty and expanding housing opportunities; and

Whether the funding could be used more appropriately for tenant-based assistance.

#### ***Termination by PHA [24 CFR 983.205(c) and FR Notice 1/18/17]***

The HAP contract must provide that the term of the PHA's contractual commitment is subject to the availability of sufficient appropriated funding as determined by HUD or by the PHA in accordance with HUD instructions. For these purposes, sufficient funding means the availability of appropriations, and of funding under the ACC from such appropriations, to make full payment of housing assistance payments payable to the owner for any contract year in accordance with the terms of the HAP contract.

In times of insufficient funding, HUD requires that PHAs first take all cost-saving measures prior to failing to make payments under existing PBV HAP contracts.

If it is determined that there may not be sufficient funding to continue housing assistance payments for all contract units and for the full term of the HAP contract, the PHA may terminate the HAP contract by notice to the owner. The termination must be implemented in accordance with HUD instructions.

#### ***Termination by Owner [24 CFR 983.205(d)]***

If in accordance with program requirements the amount of rent to an owner for any contract unit is reduced below the amount of the rent to owner at the beginning of the HAP contract term, the owner may terminate the HAP contract by giving notice to the PHA. In this case, families living in the contract units must be offered tenant-based assistance.

**Statutory Notice Requirements: Contract Termination or Expiration [24 CFR 983.206, FR Notice 1/18/17, and Notice PIH 2017-21]**

Not less than one year before the HAP contract terminates, or if the owner refuses to renew the HAP contract, the owner must notify the PHA and assisted tenants of the termination. The notice must be provided in the form prescribed by HUD. If the owner does not give timely notice, the owner must permit the tenants in assisted units to remain in their units for the required notice period with no increase in the tenant portion of their rent, and with no eviction as a result of the owner's inability to collect an increased tenant portion of rent. An owner may renew the terminating contract for a period of time sufficient to give tenants one-year advance notice under such terms as HUD may require.

Upon termination or expiration of the contract, a family living at the property is entitled to receive a tenant-based voucher. Tenant-based assistance would not begin until the owner's required notice period ends. The PHA must provide the family with a voucher and the family must also be given the option by the PHA and owner to remain in their unit with HCV tenant-based assistance as long as the unit complies with inspection and rent reasonableness requirements. The family must pay their total tenant payment (TTP) and any additional amount if the gross rent exceeds the applicable payment standard. The family has the right to remain in the project as long as the units are used for rental housing and are otherwise eligible for HCV assistance. The owner may not terminate the tenancy of a family that exercises its right to remain except for serious or repeated lease violations or other good cause. Families that receive a tenant-based voucher at the expiration or termination of the PBV HAP contract are not new admissions to the PHA HCV tenant-based program and are not subject to income eligibility requirements or any other admission requirements. If the family chooses to remain in their unit with tenant-based assistance, the family may do so regardless of whether the family share would initially exceed 40 percent of the family's adjusted monthly income.

**Remedies for NSPIRE Deficiencies HQS Violations [24 CFR 983.208(b)]**

The PHA may not make any HAP payment to the owner for a contract unit during any period in which the unit does not comply with NSPIRE standards HQS. If the PHA determines that a contract does not comply with NSPIRE standards HQS, the PHA may exercise any of its remedies under the HAP contract, for any or all of the contract units. Available remedies include termination of housing assistance payments, abatement or reduction of housing assistance payments, reduction of contract units, and termination of the HAP contract.

PHA Policy

The PHA will abate and terminate PBV HAP contracts for non-compliance with NSPIRE HQS in accordance with the policies used in the tenant-based voucher program. These policies are contained in Section 8-II.G., Enforcing Owner Compliance.

## 17-V.C. AMENDMENTS TO THE HAP CONTRACT

### Substitution of Contract Units [24 CFR 983.207(a)]

At the PHA's discretion and subject to all PBV requirements, the HAP contract may be amended to substitute a different unit with the same number of bedrooms in the same project for a previously covered contract unit. Before any such substitution can take place, the PHA must inspect the proposed unit and determine the reasonable rent for the unit.

### Addition of Contract Units [FR Notice 1/18/17 and Notice PIH 2017-21]

The PHA and owner may amend the HAP contract to add additional PBV contract units in projects that already have a HAP contract without having to fulfill the selection requirements found at 24 CFR 983.51(b) for those additional PBV units, regardless of when the HAP contract was signed. The additional PBV units, however, are still subject to the PBV program cap and individual project caps. Prior to attaching additional units without competition, the PHA must submit to the local field office information outlined in FR Notice 1/18/17. The PHA must also detail in the administrative plan their intent to add PBV units and the rationale for adding units to the specific PBV project.

#### PHA Policy

The PHA will add units to the contract on a case-by-case basis to ensure the availability of affordable housing as long as the addition of units does not exceed allowable project caps.

~~The PHA will not add contract units to the HAP contract.~~

### 17-V.D. HAP CONTRACT YEAR, ANNIVERSARY AND EXPIRATION DATES [24 CFR 983.207(b) and 983.302(e)]

The HAP contract year is the period of 12 calendar months preceding each annual anniversary of the HAP contract during the HAP contract term. The initial contract year is calculated from the first day of the first calendar month of the HAP contract term.

The annual anniversary of the HAP contract is the first day of the first calendar month after the end of the preceding contract year.

There is a single annual anniversary and expiration date for all units under a particular HAP contract, even in cases where contract units are placed under the HAP contract in stages (on different dates) or units are added by amendment. The anniversary and expiration dates for all units coincide with the dates for the contract units that were originally placed under contract.

**17-V.E. OWNER RESPONSIBILITIES UNDER THE HAP CONTRACT**  
**[24 CFR 983.210]**

When the owner executes the HAP contract s/he certifies that at such execution and at all times during the term of the HAP contract:

- All contract units are in good condition and the owner is maintaining the premises and contract units in accordance with **NSPIRE standards HQS**;
- The owner is providing all services, maintenance, equipment and utilities as agreed to under the HAP contract and the leases;
- Each contract unit for which the owner is receiving HAP, is leased to an eligible family referred by the PHA, and the lease is in accordance with the HAP contract and HUD requirements;
- To the best of the owner's knowledge the family resides in the contract unit for which the owner is receiving HAP, and the unit is the family's only residence;
- The owner (including a principal or other interested party) is not the spouse, parent, child, grandparent, grandchild, sister, or brother of any member of a family residing in a contract unit;
- The amount of the HAP the owner is receiving is correct under the HAP contract;
- The rent for contract units does not exceed rents charged by the owner for comparable unassisted units;
- Except for HAP and tenant rent, the owner has not received and will not receive any other payment or consideration for rental of the contract unit;
- The family does not own or have any interest in the contract unit (does not apply to family's membership in a cooperative); and
- Repair work on the project selected as an existing project that is performed after HAP execution within such post-execution period as specified by HUD may constitute development activity, and if determined to be development activity, the repair work undertaken shall be in compliance with Davis-Bacon wage requirements.

## 17-V.F. ADDITIONAL HAP REQUIREMENTS

### Housing Quality and Design Requirements [24 CFR 983.101(e) and 983.208(a)]

The owner is required to maintain and operate the contract units and premises in accordance with **NSPIRE standards HQS**, including performance of ordinary and extraordinary maintenance. The owner must provide all the services, maintenance, equipment, and utilities specified in the HAP contract with the PHA and in the lease with each assisted family. In addition, maintenance, replacement and redecoration must be in accordance with the standard practice for the building as established by the owner.

The PHA may elect to establish additional requirements for quality, architecture, or design of PBV housing. Any such additional requirements must be specified in the Agreement to enter into a HAP contract and the HAP contract. These requirements must be in addition to, not in place of, compliance with **NSPIRE standards HQS**.

#### PHA Policy

The PHA will identify the need for any special features on a case-by-case basis depending on the intended occupancy of the PBV project. The PHA will specify any special design standards or additional requirements in the invitation for PBV proposals, the agreement to enter into HAP contract, and the HAP contract.

### Vacancy Payments [24 CFR 983.352(b)]

At the discretion of the PHA, the HAP contract may provide for vacancy payments to the owner for a PHA-determined period of vacancy extending from the beginning of the first calendar month after the move-out month for a period not exceeding two full months following the move-out month. The amount of the vacancy payment will be determined by the PHA and cannot exceed the monthly rent to owner under the assisted lease, minus any portion of the rental payment received by the owner (including amounts available from the tenant's security deposit).

#### PHA Policy

~~The PHA will decide on a case-by-case basis if the PHA will provide vacancy payments to the owner. The HAP contract with the owner will contain any such agreement, including the amount of the vacancy payment and the period for which the owner will qualify for these payments.~~

The PHA will not provide vacancy payments to the owner.



## PART VI: SELECTION OF PBV PROGRAM PARTICIPANTS

### 17-VI.A. OVERVIEW

Many of the provisions of the tenant-based voucher regulations [24 CFR 982] but not all, also apply to the PBV program. This includes requirements related to determining eligibility and selecting applicants from the waiting list. Even with these similarities, there are requirements that are unique to the PBV program. This part describes the requirements and policies related to eligibility and admission to the PBV program.

### 17-VI.B. ELIGIBILITY FOR PBV ASSISTANCE [24 CFR 983.251(a) and (b)]

The PHA may select families for the PBV program from those who are participants in the PHA's tenant-based voucher program and from those who have applied for admission to the voucher program. For voucher participants, eligibility was determined at original admission to the voucher program and does not need to be redetermined at the commencement of PBV assistance. For all others, eligibility for admission must be determined at the commencement of PBV assistance.

Applicants for PBV assistance must meet the same eligibility requirements as applicants for the tenant-based voucher program. Applicants must qualify as a family as defined by HUD and the PHA, have income at or below HUD-specified income limits, and qualify on the basis of citizenship or the eligible immigration status of family members [24 CFR 982.201(a) and 24 CFR 983.2(a)]. In addition, an applicant family must provide social security information for family members [24 CFR 5.216 and 5.218] and consent to the PHA's collection and use of family information regarding income, expenses, and family composition [24 CFR 5.230]. The PHA may also not approve a tenancy if the owner (including a principal or other interested party) of the unit is the parent, child, grandparent, grandchild, sister, or brother of any member of the family, unless needed as a reasonable accommodation. An applicant family must also meet HUD requirements related to current or past criminal activity.

#### PHA Policy

OHA is responsible for ensuring that every family admitted to the PBV program is eligible to receive assistance according to HUD regulations and OHA policies. OHA's policies for determination of eligibility, criminal background screening, and denial of assistance are provided in Chapter 3. For the PBV program, OHA will be governed by the same policies and procedures that govern the tenant-based voucher program, with the following exceptions:

- Current tenant-based voucher participants do not require a new eligibility determination;
- In-place families residing in a PBV unit have specific protections against displacement; and
- Applicants for PBV supportive housing programs in which substance abuse-related services are an integral component of the housing program will be subject to modified background screening.

OHA intends to continue to expand its PBV program. Each new PBV projects may offer different programs and supportive services. The Board of Commissioners at its discretion may approve modified background screening criteria for specific PBV projects based on the programs and supportive services provided by that project. Modifications to the background screening for OHA's PBV-assisted units will *not* be considered a significant amendment or modification to the policies specified in OHA's agency plan.

**Current Tenant-Based Voucher Participants [24 CFR 983.251(a)(1)-(2)]**

~~The PHA may select families for the PBV program from those who are participants in the PHA's tenant-based voucher program and from those who have applied for admission to the voucher program. For voucher participants, eligibility was determined at original admission to the voucher program and does not need to be redetermined at the commencement of PBV assistance. For all others, eligibility for admission must be determined at the commencement of PBV assistance. A family that currently participates in OHA's tenant-based voucher program, and that wishes to be admitted to an OHA PBV program, does not require a new eligibility determination because the family's eligibility was already determined at original admission to the voucher program.~~

~~Applicants for PBV assistance must meet the same eligibility requirements as applicants for the tenant-based voucher program. Applicants must qualify as a family as defined by HUD and the PHA, have income at or below HUD-specified income limits, and qualify on the basis of citizenship or the eligible immigration status of family members [24 CFR 982.201(a) and 24 CFR 983.2(a)]. In addition, an applicant family must provide social security information for family members [24 CFR 5.216 and 5.218] and consent to the PHA's collection and use of family information regarding income, expenses, and family composition [24 CFR 5.230]. An applicant family must also meet HUD requirements related to current or past criminal activity.~~

PHA Policy

~~The PHA will determine an applicant family's eligibility for the PBV program in accordance with the policies in Chapter 3.~~

~~The PHA will determine an applicant family's eligibility for the PBV program in accordance with the policies in Chapter 3.~~

### **In-Place Families [24 CFR 983.251(b)]**

An eligible family residing in a proposed PBV contract unit on the date the proposal is selected by the PHA is considered an “in-place family.” These families are afforded protection from displacement under the PBV rule. If a unit to be placed under contract (either an existing unit or a unit requiring rehabilitation) is occupied by an eligible family on the date the proposal is selected, the in-place family must be placed on the PHA’s waiting list. Once the family’s continued eligibility is determined (the PHA may deny assistance to an in-place family for the grounds specified in 24 CFR 982.552 and 982.553), the family must be given an absolute selection preference and the PHA must refer these families to the project owner for an appropriately sized PBV unit in the project. Admission of eligible in-place families is not subject to income targeting requirements.

This regulatory protection from displacement does not apply to families that are not eligible to participate in the program on the proposal selection date.

An “in-place” family is defined as an eligible family residing in a proposed PBV contract unit on the date the PBV proposal is selected by the PHA. OHA is considered an “in-place family.” These in-place families are afforded protection from displacement under the PBV rule.

If a unit to be placed under contract (either an existing unit or a unit requiring rehabilitation) is occupied by an eligible family on the date the PBV proposal is selected, the in-place family must be placed on the PHA’s appropriate PBV waiting list and must be given an absolute selection preference, subject to OHA’s determination of ~~Once the family’s continued eligibility is determined. (the PHA may deny assistance to an in-place family for the grounds specified in 24 CFR 982.552 and 982.553).~~ The eligibility determinations follow the same policies as every other PBV applicant, as provided in this Chapter 17 and in Chapter 3, including criminal background screening and other permitted reasons for denial of assistance. When the family’s continued eligibility has been confirmed, ~~the family must be given an absolute selection preference and the PHA~~ OHA must refer these families to the project owner for an appropriately sized PBV unit in the project.

Admission of eligible in-place families is not subject to income targeting requirements.

This regulatory protection from displacement does not apply to families that are not eligible to participate in the program on the proposal selection date.

#### **Supportive Housing Programs Integrated With Substance Abuse Services**

OHA’s PBV program includes supportive housing programs that provide supportive services needed to help people with serious and long-term disabilities, including substance use disorders, so that they may maintain stable health and stable housing. For supportive housing programs in which substance abuse-related services are an integral component of the housing program, OHA has adopted modified policies for screening of criminal background and related housing history so that admissions policies are not a barrier excluding the very population these supportive housing programs are intended to serve.

Appendix 17-1, at the end of this chapter, provides information for each OHA-assisted PBV program and specifies the PBV programs subject to this modified screening policy.

All PBV applicants are subject to the basic regulatory eligibility requirements provided in Chapter 3, Part II, “Basic Eligibility Criteria.”

All PBV applicants are subject to HUD regulations mandating denial of assistance for certain criminal and substance abuse activity, as provided in OHA’s policies in Chapter 3, Section 3-III.B, “Mandatory Denial of Assistance.”

OHA’s modified screening policies are applicable only to OHA’s discretionary policies for denial of

assistance, as provided in Chapter 3, Section 3-III.C, "Other Permitted Reasons for Denial of Assistance." For PBV supportive housing units in which substance abuse-related services are an integral component of the housing program, OHA will follow the same policies and procedures used for its tenant-based voucher program for criminal background screening and denial of assistance, with the following exception: OHA may exclude crimes and background history related to drug possession or alcohol abuse.

- OHA's exclusion of substance abuse-related crimes depends upon the applicant providing satisfactory evidence that the applicant has successfully completed a substance abuse rehabilitation program, or is currently participating in a substance abuse rehabilitation program and is compliant with the program requirements.
- Crimes related to the production or manufacture of illegal drugs will **not** be excluded.
- Crimes related to the sale or intent to sell illegal drugs will **not** be excluded.
- Misdemeanors and infractions directly related to substance abuse may be excluded (for example, possession of paraphernalia or disturbance of peace).
- DUIs may be excluded.
- Violent crimes and other criminal activity will **not** be excluded, regardless of whether this criminal activity co-occurred with or was motivated by substance abuse (for example, crimes such as assault, theft, shoplifting, prostitution, etc.).
- Any outstanding warrants must be satisfied in accord with OHA procedures.
- OHA may exclude prior evictions or terminations of housing assistance due to drug-related criminal activity or substance abuse, in accord with this policy.
- All other permitted reasons for denial of assistance will be considered in OHA's background screening. This policy for modified screening applies only to admissions to units in a supportive housing program in which substance abuse-related services are an integral component of the PBV-assisted housing program. This policy is not applicable to admissions to other OHA-assisted units. This policy is based on the features of the unit, not on the characteristics of the applicant.

#### **17-VI.C. ORGANIZATION OF THE WAITING LIST [24 CFR 983.251(c)]**

The PHA may establish a separate waiting list for PBV units, or it may use the same waiting list for both tenant-based and project-based assistance. The PHA may also merge the PBV waiting list with a waiting list for other assisted housing programs offered by the PHA. If the PHA chooses to offer a separate waiting list for PBV assistance, the PHA must offer to place applicants who are listed on the tenant-based waiting list on the waiting list for PBV assistance.

If a PHA decides to establish a separate PBV waiting list, the PHA may use a single waiting list for the PHA's whole PBV program, or it may establish separate waiting lists for PBV units in particular projects or buildings or for sets of such units.

##### PHA Policy

The PHA will ~~maintain~~ **establish and manage** separate waiting lists for **individual** projects or buildings that are receiving PBV assistance. **PHA will use owner-maintained PBV waiting lists for PBV buildings and projects. PHA will require that PBV property owners create and manage a PBV wait list for their site(s). PHA will accept referrals from building management to fill vacancies for PBV projects and buildings.**

The PHA currently has waiting lists for the following PBV projects: Sheltering Tree, Siena Francis House, Stephen Center, Victory II Apartments, Heartland Family Services, Highlander III/Nobility Point, Highlander IV, Timbercreek Apartments, Davis Ridge/Highlander V, and Malcolm's Place.

**The PHA will use the owner-maintained waitlist to receive applicants.**

**(If the PHA establishes a separate PBV waiting list, the PHA must offer to place applicants listed on the listing list for tenant-based vouchers on the waiting list for PBV assistance. If the PHA has multiple PBV projects aimed at serving specific populations establishing separate waiting lists for these projects may be necessary so that specific preferences for families needing these services can be provided for different projects/buildings. The PHA may place families referred by a PBV owner on its PBV waiting list.)**

#### **17-VI.D. SELECTION FROM THE WAITING LIST [24 CFR 983.251(c)]**

Applicants who will occupy units with PBV assistance must be selected from the PHA's waiting list. The PHA may establish selection criteria or preferences for occupancy of particular PBV units. The PHA may place families referred by the PBV owner on its PBV waiting list.

##### **Income Targeting [24 CFR 983.251(c)(6)]**

At least 75 percent of the families admitted to the PHA's tenant-based and project-based voucher programs during the PHA fiscal year from the waiting list must be extremely low-income families. The income targeting requirement applies to the total of admissions to both programs.

[Admission of eligible in-place families is not subject to income targeting requirements.](#)

**Units with Accessibility Features [24 CFR 983.251(c)(7)]**

When selecting families to occupy PBV units that have special accessibility features for persons with disabilities, the PHA must ~~must first refer~~ give first preference to families who require such features ~~to the owner.~~

~~first refer families who require such features to the owner.~~

### **Preferences [24 CFR 983.251(d), FR Notice 11/24/08]**

The PHA may use the same selection preferences that are used for the tenant-based voucher program, establish selection criteria or preferences for the PBV program as a whole, or for occupancy of particular PBV developments or units. The PHA must provide an absolute selection preference for eligible in-place families as described in Section 17-VI.B. above.

The PHA may establish a selection preference for families who qualify for voluntary services, including disability-specific services, offered in conjunction with assisted units, provided that preference is consistent with the PHA plan. The PHA may not, however, grant a preference to a person with a specific disability [FR Notice 1/18/17].

In advertising such a project, the owner may advertise the project as offering services for a particular type of disability; however, the project must be open to all otherwise eligible disabled persons who may benefit from services provided in the project. In these projects, disabled residents may not be required to accept the particular services offered as a condition of occupancy.

If the PHA has projects with “excepted units” for elderly families or supportive services, the PHA must give preference to such families when referring families to these units [24 CFR 983.261(b); FR Notice 1/18/17].

#### PHA Policy

HUD regulations provide significant local discretion in establishing preferences and selection criteria for PBV programs: ~~The PHAs may use the same selection preferences that are used for the tenant-based voucher program, or may establish selection criteria or preferences for the PBV program as a whole, or for occupancy of particular PBV developments or units.~~

~~The PHA must provide an absolute selection preference for eligible in-place families as described in Section 17-VI.B. above.~~

The preferences for OHA’s tenant-based Section 8 program are *not* applicable to OHA’s PBV programs. This section states OHA’s policies related to preferences and selection criteria specific to its PBV programs.

OHA has multiple PBV programs and intends to expand its PBV programs. Each PBV program may have different selection criteria and preferences. The specific selection criteria and preferences for each PBV program are attached in Appendix 17-1 at the end of this chapter.

Any person seeking OHA housing assistance will be offered information regarding selection criteria and preferences, and the opportunity to submit an application, for all OHA PBV programs for which they are qualified and which have waiting lists open for new applications.

#### **Nondiscrimination Requirements**

PBV program preferences or selection criteria must comply with fair housing, equal opportunity, and nondiscrimination laws, regulations, and OHA policies.

HUD regulations prohibit preferences for persons with a specific disability [24 CFR 982.207(b)(3)], with the exception of accessible units with accessibility features designed for persons with mobility impairments.

#### **Excepted Units for Elderly and/or Disabled Families**

Some PBV programs may be restricted to elderly and/or disabled families. These PBV units are referred to as “excepted units” because the project is “excepted” from the regulatory requirement that no more than 25% of units in a project may receive PBV assistance. If a PBV project is “excepted” because it serves only elderly and/or disabled families, up to 100% of its units may receive PBV assistance.

Appendix 17-1, at the end of this chapter, contains selection criteria and preferences for each OHA-assisted

PBV program, including specification of PBV programs with excepted units designated for elderly and/or disabled families.

Only elderly and/or disabled families are eligible for assistance for excepted units designated for elderly and/or disabled families. OHA may select and refer only qualifying families for occupancy of excepted units. [24 CFR 983.56(b)].

**Excepted Units for Families Receiving Supportive Services**

[24 CFR 983.251(d) and 24 CFR 983.56(b)(ii)(B)]

OHA's PBV program includes supportive housing programs that provide supportive services needed to help people with serious and long-term disabilities so that they may maintain stable health and stable housing. In selecting families for admission to a PBV supportive housing program, OHA will give preference to disabled applicants who need the services offered by that particular program.

Appendix 17-1, at the end of this chapter, contains the selection criteria and preferences for each OHA-assisted PBV program, including the type of services offered by the program and the extent to which such services will be provided.

This preference is limited to applicants that include a family member who is a person with disabilities and:

Although the PHA is prohibited from granting preferences to persons with a specific disability, the PHA may give preference to disabled families who need services offered at a particular project or site if the preference is limited to families (including individuals):

- ~~With~~ Whose disabilities ~~that~~ significantly interfere with their ability to obtain and maintain themselves in housing;
- Who, without appropriate supportive services, will not be able to obtain or maintain themselves in housing; and
- For whom such services cannot be provided in a non-segregated setting.

The preference is based on the family's need for the services provided by the PBV program, not on the family's actual utilization of the services provided by the PBV program. HUD regulations state that disabled residents shall not be required to accept the particular services offered by the project as a condition of occupancy [24 CFR 983.251(d)(2)] and that OHA may not require participation in medical or disability-related services offered by the PBV program as a condition of occupancy [24 983.56 (b)(ii)(B)]. However, HUD regulations provide an exception which permits OHA to require participation in drug and/or alcohol treatment as a condition of occupancy in the case of current abusers. [24 983.56 (b)(ii)(B)].

This preference cannot be limited to persons with a specific disability.

In advertising such a project, the owner may advertise the project as offering services for a particular type of disability; however, the project must be open to all otherwise eligible disabled persons who may benefit from services provided in the project. ~~In these projects, disabled residents may not be required to accept the particular services offered as a condition of occupancy.~~

If the PHA has projects with more than 25 percent of the units receiving project-based assistance because those projects include "excepted units" (units specifically made available for elderly or disabled families, or families receiving supportive services), the PHA must give preference to such families when referring families to these units [24 CFR 983.261(b)].

PHA Policy

The PHA will provide a selection preference when required by the regulation (e.g., eligible in place families, qualifying families for "excepted units," mobility impaired persons for accessible units). The PHA will not offer any additional preferences for the PBV program or for particular PBV projects or units.

**Preferences & Selection Criteria for New PBV Programs**

OHA intends to continue to expand its PBV program. Each new PBV program may have different selection

criteria and preferences. Any person seeking OHA housing assistance will be offered information regarding selection criteria and preferences for all OHA PBV programs which have waiting lists open for new applications.

HUD regulations require that OHA's Administrative Plan contain its policies for selection of applicants from the waiting list [24 CFR 983.251(c)(1)]. The specific selection criteria and preferences for each PBV program will be provided in Appendix 17-1 of OHA's Administrative Plan. Any changes to PBV program preferences and selection criteria, including the addition of new PBV programs with program-specific preferences and selection criteria, must be approved at a public meeting of OHA's Board of Commissioners.

For purposes of OHA's agency plans, changes to the preferences and selection criteria for OHA's PBV-assisted units, including the addition of new PBV programs with program-specific preferences and selection criteria, will *not* be considered a significant amendment or modification to the policies specified in OHA's agency plan, including admissions policies and organization of the waiting list, provided that:

All PBV preferences and selection criteria must comply with OHA's policies for admissions and organization of the waiting list, as stated in OHA's Administrative Plan including the specific PBV policies stated here in Chapter 17. OHA has adopted these policies for PBV admissions and organization of the PBV waiting lists as a significant amendment or modification to its agency plan, as well as this change to its definition of significant amendment or modification, in accord with the full public process requirements for agency plans at 24 CFR 903.

~~The PHA will provide a selection preference when required by the regulation (e.g., eligible in-place families, elderly families or units with supportive services, or mobility impaired persons for accessible units).~~ The following additional preferences have been established for the following projects, buildings, or sets of units: Victory II Apartments-chronically homeless veterans.

~~See end of the chapter. Any additional preferences are spelled out in section>>>>~~

## 17-VI.E. OFFER OF PBV ASSISTANCE

### Refusal of Offer [24 CFR 983.251(e)(3)]

The PHA is prohibited from taking any of the following actions against a family who has applied for, received, or refused an offer of PBV assistance:

- Refuse to list the applicant on the waiting list for tenant-based voucher assistance; **provided that the tenant-based waitlist is open at the time of application.**
- Deny any admission preference for which the applicant qualifies;
- Change the applicant's place on the waiting list based on preference, date, and time of application, or other factors affecting selection under the PHA's selection policy;
- Remove the applicant from the tenant-based voucher waiting list.

### Disapproval by Landlord [24 CFR 983.251(e)(2)]

If a PBV owner rejects a family for admission to the owner's units, such rejection may not affect the family's position on the tenant-based ~~or any other OHA voucher~~ waiting list.

## **Acceptance of Offer [24 CFR 983.252]**

### ***Family Briefing***

When a family accepts an offer for PBV assistance, the PHA must give the family an oral briefing. The briefing must include information on how the program works and the responsibilities of the family and owner. In addition to the oral briefing, the PHA must provide a briefing packet that explains how the PHA determines the total tenant payment for a family, the family obligations under the program, and applicable fair housing information.

### ***Persons with Disabilities***

If an applicant family's head or spouse is disabled, the PHA must assure effective communication, in accordance with 24 CFR 8.6, in conducting the oral briefing and in providing the written information packet. This may include making alternative formats available (see Chapter 2). In addition, the PHA must have a mechanism for referring a family that includes a member with a mobility impairment to an appropriate accessible PBV unit.

### ***Persons with Limited English Proficiency***

The PHA should take reasonable steps to assure meaningful access by persons with limited English proficiency in accordance with Title VI of the Civil Rights Act of 1964 and Executive Order 13166 (see Chapter 2).

#### 17-VI.F. OWNER SELECTION OF TENANTS

The owner is responsible for developing written tenant selection procedures that are consistent with the purpose of improving housing opportunities for very low-income families and reasonably related to program eligibility and an applicant's ability to fulfill their obligations under the lease. An owner must promptly notify in writing any rejected applicant of the grounds for any rejection [24 CFR 983.253(a)(2) and (a)(3)].

##### **Leasing [24 CFR 983.253(a)]**

During the term of the HAP contract, the owner must lease contract units to eligible families that are selected and referred by the PHA from the PHA's waiting list. The contract unit leased to the family must be the appropriate size unit for the size of the family, based on the PHA's subsidy standards.

##### **Filling Vacancies [24 CFR 983.254(a)]**

The owner must promptly notify the PHA of any vacancy or expected vacancy in a contract unit. After receiving such notice, the PHA must make every reasonable effort to promptly refer a sufficient number of families for the owner to fill such vacancies. The PHA and the owner must make reasonable efforts to minimize the likelihood and length of any vacancy. (

##### PHA Policy

The owner must notify the PHA in writing (mail, fax, or email) within five business days of learning about any vacancy or expected vacancy.

**PHA will accept referrals from building management to fill vacancies for PBV projects and buildings.**

**~~The PHA will make every reasonable effort to refer families to the owner within 10 business days of receiving such notice from the owner.~~**

##### **Reduction in HAP Contract Units Due to Vacancies [24 CFR 983.254(b)]**

If any contract units have been vacant for 120 or more days since owner notice of the vacancy, the PHA may give notice to the owner amending the HAP contract to reduce the number of contract units by subtracting the number of contract units (according to the bedroom size) that have been vacant for this period.

##### PHA Policy

If any contract units have been vacant for 120 days, the PHA **will** give notice to the owner that the HAP contract will be amended to reduce the number of contract units that have been vacant for this period. The PHA will provide the notice to the owner within 10 business days of the 120<sup>th</sup> day of the vacancy.

The amendment to the HAP contract will be effective the 1<sup>st</sup> day of the month following the date of the PHA's notice.

## 17-VI.G. TENANT SCREENING [24 CFR 983.255]

### PHA Responsibility

The PHA is not responsible or liable to the owner or any other person for the family's behavior or suitability for tenancy. However, the PHA may opt to screen applicants for family behavior or suitability for tenancy and may deny applicants based on such screening.

#### PHA Policy

The PHA will not conduct screening to determine a PBV applicant family's suitability for tenancy.

The PHA must provide the owner with an applicant family's current and prior address (as shown in PHA records) and the name and address (if known by the PHA) of the family's current landlord and any prior landlords.

In addition, the PHA may offer the owner other information the PHA may have about a family, including information about the tenancy history of family members or about drug trafficking and criminal activity by family members. The PHA must provide applicant families a description of the PHA policy on providing information to owners, and the PHA must give the same types of information to all owners.

The PHA may not disclose to the owner any confidential information provided in response to a request for documentation of domestic violence, dating violence, sexual assault, or stalking except at the written request or with the written consent of the individual providing the documentation [24 CFR 5.2007(a)(4)].

#### PHA Policy

The PHA will inform owners of their responsibility to screen prospective tenants and will provide owners with the required known name and address information, at the time of the turnover **HQS** inspection or before. The PHA will not provide any additional information to the owner, such as tenancy history, criminal history, etc

### Owner Responsibility

The owner is responsible for screening and selection of the family to occupy the owner's unit. When screening families the owner may consider a family's background with respect to the following factors:

- Payment of rent and utility bills;
- Caring for a unit and premises;
- Respecting the rights of other residents to the peaceful enjoyment of their housing;
- Drug-related criminal activity or other criminal activity that is a threat to the health, safety, or property of others; and
- Compliance with other essential conditions of tenancy.



## PART VII: OCCUPANCY

### 17-VII.A. OVERVIEW

After an applicant has been selected from the waiting list, determined eligible by the PHA, referred to an owner and determined suitable by the owner, the family will sign the lease and occupancy of the unit will begin.

### 17-VII.B. LEASE [24 CFR 983.256]

The tenant must have legal capacity to enter a lease under state and local law. *Legal capacity* means that the tenant is bound by the terms of the lease and may enforce the terms of the lease against the owner.

#### Form of Lease [24 CFR 983.256(b)]

The tenant and the owner must enter into a written lease agreement that is signed by both parties. If an owner uses a standard lease form for rental units to unassisted tenants in the locality or premises, the same lease must be used for assisted tenants, except that the lease must include a HUD-required tenancy addendum. The tenancy addendum must include, word-for-word, all provisions required by HUD.

If the owner does not use a standard lease form for rental to unassisted tenants, the owner may use another form of lease, such as a PHA model lease.

The PHA may review the owner's lease form to determine if the lease complies with state and local law. If the PHA determines that the lease does not comply with state or local law, the PHA may decline to approve the tenancy.

#### PHA Policy

The PHA will not review the owner's lease for compliance with state or local law.

#### Lease Requirements [24 CFR 983.256(c)]

The lease for a PBV unit must specify all of the following information:

- The names of the owner and the tenant;
- The unit rented (address, apartment number, if any, and any other information needed to identify the leased contract unit);
- The term of the lease (initial term and any provision for renewal);
- The amount of the tenant rent to owner, which is subject to change during the term of the lease in accordance with HUD requirements;
- A specification of the services, maintenance, equipment, and utilities that will be provide by the owner; and
- The amount of any charges for food, furniture, or supportive services.

**Tenancy Addendum [24 CFR 983.256(d)]**

The tenancy addendum in the lease must state:

- The program tenancy requirements;
- The composition of the household as approved by the PHA (the names of family members and any PHA-approved live-in aide);
- All provisions in the HUD-required tenancy addendum must be included in the lease. The terms of the tenancy addendum prevail over other provisions of the lease.

**Initial Term and Lease Renewal [24 CFR 983.256(f)]**

The initial lease term must be for at least one year. The lease must provide for automatic renewal after the initial term of the lease in either successive definitive terms (e.g. month-to-month or year-to-year) or an automatic indefinite extension of the lease term. For automatic indefinite extension of the lease term, the lease terminates if any of the following occur:

- The owner terminates the lease for good cause
- The tenant terminates the lease
- The owner and tenant agree to terminate the lease
- The PHA terminates the HAP contract
- The PHA terminates assistance for the family

**Changes in the Lease [24 CFR 983.256(e)]**

If the tenant and owner agree to any change in the lease, the change must be in writing, and the owner must immediately give the PHA a copy of all changes.

The owner must notify the PHA in advance of any proposed change in the lease regarding the allocation of tenant and owner responsibilities for utilities. Such changes may only be made if approved by the PHA and in accordance with the terms of the lease relating to its amendment. The PHA must redetermine reasonable rent, in accordance with program requirements, based on any change in the allocation of the responsibility for utilities between the owner and the tenant. The redetermined reasonable rent will be used in calculation of the rent to owner from the effective date of the change.

### **Owner Termination of Tenancy [24 CFR 983.257]**

With two exceptions, the owner of a PBV unit may terminate tenancy for the same reasons an owner may in the tenant-based voucher program (see Section 12-III.B. and 24 CFR 982.310). In the PBV program, terminating tenancy for “good cause” does not include doing so for a business or economic reason, or a desire to use the unit for personal or family use or other non-residential purpose.

### ***Tenant Absence from the Unit [24 CFR 983.256(g) and 982.312(a)]***

The lease may specify a maximum period of family absence from the unit that may be shorter than the maximum period permitted by PHA policy. According to program requirements, the family’s assistance must be terminated if they are absent from the unit for more than 180 consecutive days. PHA termination of assistance actions due to family absence from the unit are subject to 24 CFR 981.312, except that the unit is not terminated from the HAP contract if the family is absent for longer than the maximum period permitted.

### **Continuation of Housing Assistance Payments [24 CFR 982.258]**

Housing assistance payments shall continue until the tenant rent equals the rent to owner. The cessation of housing assistance payments at such point will not affect the family's other rights under its lease, nor will such cessation preclude the resumption of payments as a result of later changes in income, rents, or other relevant circumstances if such changes occur within 180 days following the date of the last housing assistance payment by the PHA. After the 180-day period, the unit shall be removed from the HAP contract pursuant to 24 CFR 983.211.

#### PHA Policy

If a participating family receiving zero assistance experiences a change in circumstances that would result in a HAP payment to the owner, the family must notify the PHA of the change and request an interim reexamination before the expiration of the 180-day period.

### **Security Deposits [24 CFR 983.259]**

The owner may collect a security deposit from the tenant. The PHA may prohibit security deposits in excess of private market practice, or in excess of amounts charged by the owner to unassisted tenants.

#### PHA Policy

The PHA will allow the owner to collect a security deposit amount **not to exceed one month’s rent the owner determines is appropriate.**

When the tenant moves out of a contract unit, the owner, subject to state and local law, may use the security deposit, including any interest on the deposit, in accordance with the lease, as reimbursement for any unpaid tenant rent, damages to the unit, or other amounts owed by the tenant under the lease.

The owner must give the tenant a written list of all items charged against the security deposit and the amount of each item. After deducting the amount used to reimburse the owner, the owner must promptly refund the full amount of the balance to the tenant.

If the security deposit does not cover the amount owed by the tenant under the lease, the owner

may seek to collect the balance from the tenant. The PHA has no liability or responsibility for payment of any amount owed by the family to the owner.

## 17-VII.C. MOVES

### Overcrowded, Under-Occupied, and Accessible Units [24 CFR 983.260]

If the PHA determines that a family is occupying a wrong size unit, based on the PHA's subsidy standards, or a unit with accessibility features that the family does not require, and the unit is needed by a family that does require the features, the PHA must promptly notify the family and the owner of this determination, and the PHA must offer the family the opportunity to receive continued housing assistance in another unit.

#### PHA Policy

The PHA will notify the family, and the owner of the family's need to move based on the occupancy of a wrong-size or accessible unit ~~within 10 business days of at~~ the PHA's determination. The PHA will offer the family the following types of continued assistance in the following order, based on the availability of assistance:

PBV assistance in the same building or project;

PBV assistance in another project. ~~;-and~~

~~Tenant-based voucher assistance.~~

~~If the PHA offers the family a tenant-based voucher, the PHA must terminate the housing assistance payments for a wrong-sized or accessible unit at the earlier of the expiration of the term of the family's voucher (including any extension granted by the PHA) or the date upon which the family vacates the unit. If the family does not move out of the wrong-sized unit or accessible unit by the expiration of the term of the family's voucher, the PHA must remove the unit from the HAP contract.~~

If the PHA offers the family another form of assistance that is not a tenant-based voucher, and the family does not accept the offer, does not move out of the PBV unit within a reasonable time as determined by the PHA, or both, the PHA must terminate the housing assistance payments for the unit at the expiration of a reasonable period as determined by the PHA and remove the unit from the HAP contract.

#### PHA Policy

When the PHA offers a family another form of assistance that is not a tenant-based voucher, the family will be given 30 days from the date of the offer to accept the offer and move out of the PBV unit. If the family does not move out within this 30-day time frame, the PHA will terminate the housing assistance payments at the expiration of this 30-day period.

The PHA may make exceptions to this 30-day period if needed for reasons beyond the family's control such as death, serious illness, or other medical emergency of a family member.

**Commented [TC4]:** Remove, since we took out the "Tenant based voucher assistance" in the line above.

**Commented [TC5R4]:** Per Philisa, "Yes, you can remove."

**Family Right to Move [24 CFR 983.261]**

The family may terminate the lease at any time after the first year of occupancy. The family must give advance written notice to the owner in accordance with the lease and provide a copy of such notice to the PHA. If the family wishes to move with continued tenant-based assistance, the family must contact the PHA to request the rental assistance prior to providing notice to terminate the lease.

If the family terminates the lease in accordance with these requirements, the PHA is required to offer the family the opportunity for continued tenant-based assistance, in the form of a voucher or other comparable tenant-based rental assistance. If voucher or other comparable tenant-based assistance is not immediately available upon termination of the family's lease in the PBV unit, the PHA must give the family priority to receive the next available opportunity for continued tenant-based assistance.

If the family terminates the assisted lease before the end of the first year, the family relinquishes the opportunity for continued tenant-based assistance.

### **Emergency Transfers under VAWA [Notice PIH 2017-08]**

Except where special consideration is needed for the project-based voucher program, the PHA will follow VAWA policies as outlined in Chapter 16 Part IX of this administrative plan, including using the Emergency Transfer Plan as the basis for PBV transfers under VAWA (Exhibit 16-4).

HUD requires that the PHA include policies that address when a victim has been living in a unit for less than a year or when a victim seeks to move sooner than a tenant-based voucher is available.

#### PHA Policy

When the victim of domestic violence, dating violence, sexual assault, stalking, **or human trafficking** has lived in the unit for less than one year, the PHA will provide several options for continued assistance.

The PHA will first try to transfer the participant to another PBV unit in the same development or transfer to a different development where the PHA has PBV units. The PHA will expedite the administrative processes in this case in an effort to conduct the transfer as quickly as possible.

If no units are available for an internal transfer, or if there is reasonable cause to believe that such a transfer would put the victim in jeopardy, the participant may receive continued assistance through an external transfer to either tenant-based rental assistance (HCV) or assistance in the PHA's public housing program. Such a decision will be made by the PHA based on the availability of tenant-based vouchers and/or vacancies in public housing units. Such families must be selected from the waiting list for the applicable program. The PHA has adopted a waiting list preference for victims of domestic violence, dating violence, sexual assault, stalking, **or human trafficking** in both its HCV and public housing programs in order to expedite this process. See Section 4-III.C. of this administrative plan.

If a victim wishes to move after a year of occupancy in the unit, but no tenant-based vouchers are available, the PHA will offer the participant an internal transfer to another PBV unit in the same development or a transfer to a different development where the PHA has PBV units. The PHA will expedite the administrative processes in this case in an effort to conduct the transfer as quickly as possible.

If no units are available for an internal transfer, or if there is reasonable cause to believe that such a transfer would put the victim in jeopardy, the participant may receive continued assistance through an external transfer to the PHA's public housing program. The PHA has adopted a waiting list preference for victims of domestic violence, dating violence, sexual assault, stalking, **and human trafficking** as part of the public housing ACOP in order to expedite this process.

#### **17-VII.D. EXCEPTIONS TO THE OCCUPANCY CAP [24 CFR 983.262]**

As of April 17, 2018, the PHA may not pay housing assistance under a PBV HAP contract for more than the greater of 25 units or 25 percent of the number of dwelling units in a project unless:

- The units are exclusively for elderly families
- The units are for households eligible for supportive services available to all families receiving PBV assistance in the project

If the project is located in a census tract with a poverty rate of 20 percent or less, as determined in the most recent American Community Survey Five-Year estimates, the project cap is the greater of 25 units or 40 percent (instead of 25 percent) of the units in the project [FR Notice 7/14/17].

If a family at the time of initial tenancy is receiving and while the resident of an excepted unit has received Family Self-Sufficiency (FSS) supportive services or any other service as defined by the PHA and successfully completes the FSS contract of participation or the supportive services requirement, the unit continues to count as an excepted unit for as long as the family resides in the unit. However, if the FSS family fails to successfully complete the FSS contract of participation or supportive services objective and consequently is no longer eligible for the supportive services, the family must vacate the unit within a reasonable period of time established by the PHA, and the PHA shall cease paying HAP on behalf of the family.

Further, when a family (or remaining members of a family) residing in an excepted unit no longer meets the criteria for a “qualifying family” because the family is no longer an elderly family due to a change in family composition, the PHA has the discretion to allow the family to remain in the excepted unit. If the PHA does not exercise this discretion, the family must vacate the unit within a reasonable period of time established by the PHA, and the PHA must cease paying housing assistance payments on behalf of the non-qualifying family.

Individuals in units with supportive services who choose to no longer participate in a service or who no longer qualify for services they qualified for at the time of initial occupancy cannot subsequently be denied continued housing opportunity because of this changed circumstance. A PHA or owner cannot determine that a participant’s needs exceed the level of care offered by qualifying services or require that individuals be transitioned to different projects based on service needs.

If the family fails to vacate the unit within the established time, the unit must be removed from the HAP contract unless the project is partially assisted, and it is possible for the HAP contract to be amended to substitute a different unit in the building in accordance with program requirements; or the owner terminates the lease and evicts the family. The housing assistance payments for a family residing in an excepted unit that is not in compliance with its family obligations to comply with supportive services requirements must be terminated by the PHA.

The PHA may allow a family that initially qualified for occupancy of an excepted unit based on elderly family status to continue to reside in a unit, where through circumstances beyond the control of the family (e.g., death of the elderly family member or long-term or permanent hospitalization or nursing care), the elderly family member no longer resides in the unit. In this case, the unit may continue to be counted as an excepted unit for as long as the family resides in that unit. Once the family vacates the unit, in order to continue as an excepted unit under the HAP contract, the unit must be made available to and occupied by a qualified family.

PHA Policy

The PHA will allow families who initially qualified to live in an excepted unit to remain when circumstances change due to circumstances beyond the remaining family members' control.

In all other cases, the PHA will provide written notice to the family and owner within 10 business days of making the determination. The family will be given 30 days from the date of the notice to move out of the PBV unit. If the family does not move out within this 30-day time frame, the PHA will terminate the housing assistance payments at the expiration of this 30-day period.

The PHA may make exceptions to this 30-day period if needed for reasons beyond the family's control such as death, serious illness, or other medical emergency of a family member.



## **PART VIII: DETERMINING RENT TO OWNER**

### **17-VIII.A. OVERVIEW**

The amount of the initial rent to an owner of units receiving PBV assistance is established at the beginning of the HAP contract term. Although for rehabilitated or newly constructed housing, the agreement to enter into HAP Contract (Agreement) states the estimated amount of the initial rent to owner, the actual amount of the initial rent to owner is established at the beginning of the HAP contract term.

During the term of the HAP contract, the rent to owner is redetermined at the owner's request in accordance with program requirements, and at such time that there is a five percent or greater decrease in the published FMR.

### **17-VIII.B. RENT LIMITS [24 CFR 983.301]**

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

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

#### **Certain Tax Credit Units [24 CFR 983.301(c)]**

For certain tax credit units, the rent limits are determined differently than for other PBV units. Different limits apply to contract units that meet all of the following criteria:

- The contract unit receives a low-income housing tax credit under the Internal Revenue Code of 1986;
- The contract unit is not located in a qualified census tract;
- There are comparable tax credit units of the same bedroom size as the contract unit in the same project, and the comparable tax credit units do not have any form of rental assistance other than the tax credit; and
- The tax credit rent exceeds 110 percent of the fair market rent or any approved exception payment standard;

For contract units that meet all of these criteria, the rent to owner must not exceed the lowest of:

- The tax credit rent minus any utility allowance;
- The reasonable rent; or
- The rent requested by the owner.

### ***Definitions***

A *qualified census tract* is any census tract (or equivalent geographic area defined by the Bureau of the Census) in which at least 50 percent of households have an income of less than 60 percent of Area Median Gross Income (AMGI), or where the poverty rate is at least 25 percent and where the census tract is designated as a qualified census tract by HUD.

*Tax credit rent* is the rent charged for comparable units of the same bedroom size in the project that also receive the low-income housing tax credit but do not have any additional rental assistance (e.g., tenant-based voucher assistance).

### **Reasonable Rent [24 CFR 983.301(e) and 983.302(c)(2)]**

The PHA must determine reasonable rent in accordance with 24 CFR 983.303. The rent to owner for each contract unit may at no time exceed the reasonable rent, except in cases where the PHA has elected within the HAP contract not to reduce rents below the initial rent to owner and, upon redetermination of the rent to owner, the reasonable rent would result in a rent below the initial rent. However, the rent to owner must be reduced in the following cases:

- To correct errors in calculations in accordance with HUD requirements
- If additional housing assistance has been combined with PBV assistance after the execution of the initial HAP contract and a rent decrease is required pursuant to 24 CFR 983.55
- If a decrease in rent to owner is required based on changes in the allocation of the responsibility for utilities between owner and tenant

If the PHA has not elected within the HAP contract to establish the initial rent to owner as the rent floor, the rent to owner shall not at any time exceed the reasonable rent.

#### PHA Policy

The PHA **will may** elect within the HAP contract not to reduce rents below the initial level, with the exception of circumstances listed in 24 CFR 983.302(c)(2). If, upon redetermination of the rent to owner, the reasonable rent would result in a rent below the initial rent, the PHA will use the higher initial rent to owner amount.

### **Use of FMRs, Exception Payment Standards, and Utility Allowances [24 CFR 983.301(f)]**

When determining the initial rent to owner, the PHA must use the most recently published FMR in effect and the utility allowance schedule in effect at execution of the HAP contract. When redetermining the rent to owner, the PHA must use the most recently published FMR and the utility allowance schedule in effect at the time of redetermination. At its discretion, the PHA may for initial rent, use the amounts in effect at any time during the 30-day period immediately before the beginning date of the HAP contract, or for redeterminations of rent, the 30-day period immediately before the redetermination date.

Any HUD-approved exception payment standard amount under the tenant-based voucher program also applies to the project-based voucher program. HUD will not approve a different exception payment stand amount for use in the PBV program.

Likewise, the PHA may not establish or apply different utility allowance amounts for the PBV program. The same utility allowance schedule applies to both the tenant-based and project-based voucher programs.

#### PHA Policy

Upon written request by the owner, the PHA will consider using the FMR or utility allowances in effect during the 30-day period before the start date of the HAP, or redetermination of rent. The owner must explain the need to use the previous FMRs or utility allowances and include documentation in support of the request. The PHA will review and make a decision based on the circumstances and merit of each request.

In addition to considering a written request from an owner, the PHA may decide to use the FMR or utility allowances in effect during the 30-day period before the start date of the HAP, or redetermination of rent, if the PHA determines it is necessary due to PHA budgetary constraints.

### **Use of Small Area FMRs (SAFMRs) [24 CFR 888.113(h)]**

While small area FMRs (SAFMRs) do not apply to PBV projects, PHAs that operate a tenant-based program under SAFMRs may apply SAFMRs to all future PBV HAP contracts. If the PHA adopts this policy, it must apply to all future PBV projects and the PHA's entire jurisdiction. The PHA and owner may not subsequently choose to revert back to use of the FMRs once the SAFMRs have been adopted, even if the PHA subsequently changes its policy.

Further, the PHA may apply SAFMRs to current PBV projects where the notice of owner selection was made on or before the effective date of PHA implementation, provided the owner is willing to mutually agree to doing so and the application is prospective. The PHA and owner may not subsequently choose to revert back to use of the FMRs once the SAFMRs have been adopted, even if the PHA subsequently changes its policy. If rents increase as a result of the use of SAFMRs, the rent increase may not be effective until the first anniversary of the HAP contract.

#### PHA Policy

The PHA will not apply SAFMRs to the PHA's PBV program.

**Redetermination of Rent [24 CFR 983.302]**

The PHA must redetermine the rent to owner upon the owner’s request or when there is a 10 percent or greater decrease in the published FMR.

***Rent Increase***

If an owner wishes to request an increase in the rent to owner from the PHA, it must be requested at the annual anniversary of the HAP contract (see Section 17-V.D.). The request must be in writing and in the form and manner required by the PHA. The PHA may only make rent increases in accordance with the rent limits described previously. There are no provisions in the PBV program for special adjustments (e.g., adjustments that reflect increases in the actual and necessary expenses of owning and maintaining the units which have resulted from substantial general increases in real property taxes, utility rates, or similar costs).

PHA Policy

An owner’s request for a rent increase must be submitted to the PHA 60 days prior to the anniversary date of the HAP contract and must include the new rent amount the owner is proposing.

The PHA may not approve, and the owner may not receive any increase of rent to owner until and unless the owner has complied with requirements of the HAP contract, including compliance with **NSPIRE HQS**. The owner may not receive any retroactive increase of rent for any period of noncompliance.

***Rent Decrease***

If there is a decrease in the rent to owner, as established in accordance with program requirements such as a change in the FMR or exception payment standard, or reasonable rent amount, the rent to owner must be decreased regardless of whether the owner requested a rent adjustment, except where the PHA has elected within the HAP contract to not reduce rents below the initial rent under the initial HAP contract.

***Notice of Rent Change***

The rent to owner is redetermined by written notice by the PHA to the owner specifying the amount of the redetermined rent. The PHA notice of rent adjustment constitutes an amendment of the rent to owner specified in the HAP contract. The adjusted amount of rent to owner applies for the period of 12 calendar months from the annual anniversary of the HAP contract.

PHA Policy

The PHA will provide the owner with at least 30 days written notice of any change in the amount of rent to owner.

**PHA-Owned Units [24 CFR 983.301(g)]**

For PHA-owned PBV units, the initial rent to owner and the annual redetermination of rent at the anniversary of the HAP contract are determined by the independent entity approved by HUD. The PHA must use the rent to owner established by the independent entity.

### **17-VIII.C. REASONABLE RENT [24 CFR 983.303]**

At the time the initial rent is established and all times during the term of the HAP contract, the rent to owner for a contract unit may not exceed the reasonable rent for the unit as determined by the PHA, except where the PHA has elected within the HAP contract to not reduce rents below the initial rent under the initial HAP contract.

#### **When Rent Reasonable Determinations Are Required**

The PHA must redetermine the reasonable rent for a unit receiving PBV assistance whenever any of the following occur:

- There is a 10 percent or greater decrease in the published FMR in effect 60 days before the contract anniversary (for the unit sizes specified in the HAP contract) as compared with the FMR that was in effect one year before the contract anniversary date;
- The PHA approves a change in the allocation of responsibility for utilities between the owner and the tenant;
- The HAP contract is amended to substitute a different contract unit in the same building or project; or
- There is any other change that may substantially affect the reasonable rent.

#### **How to Determine Reasonable Rent**

The reasonable rent of a unit receiving PBV assistance must be determined by comparison to rent for other comparable unassisted units. When making this determination, the PHA must consider factors that affect market rent. Such factors include the location, quality, size, type and age of the unit, as well as the amenities, housing services maintenance, and utilities to be provided by the owner.

#### ***Comparability Analysis***

For each unit, the comparability analysis must use at least three comparable units in the private unassisted market. This may include units in the premises or project that is receiving project-based assistance. The analysis must show how the reasonable rent was determined, including major differences between the contract units and comparable unassisted units, and must be retained by the PHA. The comparability analysis may be performed by PHA staff or by another qualified person or entity. Those who conduct these analyses or are involved in determining the housing assistance payment based on the analyses may not have any direct or indirect interest in the property.

#### **PHA-Owned Units**

For PHA-owned units, the amount of the reasonable rent must be determined by an independent agency approved by HUD in accordance with PBV program requirements. The independent entity must provide a copy of the determination of reasonable rent for PHA-owned units to the PHA and to the HUD field office where the project is located.

### **Owner Certification of Reasonable Rent**

By accepting each monthly housing assistance payment, the owner certifies that the rent to owner is not more than rent charged by the owner for other comparable unassisted units in the premises. At any time, the PHA may require the owner to submit information on rents charged by the owner for other units in the premises or elsewhere.

### **17-VIII.D. EFFECT OF OTHER SUBSIDY AND RENT CONTROL**

In addition to the rent limits discussed in Section 17-VIII.B above, other restrictions may limit the amount of rent to owner in a PBV unit. In addition, certain types of subsidized housing are not even eligible to receive PBV assistance (see Section 17-II.D).

#### **Other Subsidy [24 CFR 983.304]**

To comply with HUD subsidy layering requirements, at the discretion of HUD or its designee, a PHA shall reduce the rent to owner because of other governmental subsidies, including tax credits or tax exemptions, grants, or other subsidized funding.

For units receiving assistance under the HOME program, rents may not exceed rent limits as required by that program.

For units in any of the following types of federally subsidized projects, the rent to owner may not exceed the subsidized rent (basic rent) or tax credit rent as determined in accordance with requirements for the applicable federal program:

- An insured or non-insured Section 236 project;
- A formerly insured or non-insured Section 236 project that continues to receive Interest Reduction Payment following a decoupling action;
- A Section 221(d)(3) below market interest rate (BMIR) project;
- A Section 515 project of the Rural Housing Service;
- Any other type of federally subsidized project specified by HUD.

#### ***Combining Subsidy***

Rent to owner may not exceed any limitation required to comply with HUD subsidy layering requirements.

#### **Rent Control [24 CFR 983.305]**

In addition to the rent limits set by PBV program regulations, the amount of rent to owner may also be subject to rent control or other limits under local, state, or federal law.

**PART IX: PAYMENTS TO OWNER**

**17-IX.A. HOUSING ASSISTANCE PAYMENTS [24 CFR 983.351]**

During the term of the HAP contract, the PHA must make housing assistance payments to the owner in accordance with the terms of the HAP contract. During the term of the HAP contract, payments must be made for each month that a contract unit complies with HQS and is leased to and occupied by an eligible family. The housing assistance payment must be paid to the owner on or about the first day of the month for which payment is due, unless the owner and the PHA agree on a later date.

Except for discretionary vacancy payments, the PHA may not make any housing assistance payment to the owner for any month after the month when the family moves out of the unit (even if household goods or property are left in the unit).

The amount of the housing assistance payment by the PHA is the rent to owner minus the tenant rent (total tenant payment minus the utility allowance).

In order to receive housing assistance payments, the owner must comply with all provisions of the HAP contract. Unless the owner complies with all provisions of the HAP contract, the owner does not have a right to receive housing assistance payments.

**17-IX.B. VACANCY PAYMENTS [24 CFR 983.352]**

If an assisted family moves out of the unit, the owner may keep the housing assistance payment for the calendar month when the family moves out. However, the owner may not keep the payment if the PHA determines that the vacancy is the owner's fault.

PHA Policy

If the PHA determines that the owner is responsible for a vacancy and, as a result, is not entitled to the keep the housing assistance payment, the PHA will notify the landlord of the amount of housing assistance payment that the owner must repay. The PHA will require the owner to repay the amount owed in accordance with the policies in Section 16-IV.B.

- Commented [PS6]: ? Vacancy payments
- Commented [PS7R6]: 17.7c moves
- Commented [TC8R6]: This is in the Nan McKay version written as is.

At the discretion of the PHA, the HAP contract may provide for vacancy payments to the owner. The PHA may only make vacancy payments if:

- The owner gives the PHA prompt, written notice certifying that the family has vacated the unit and identifies the date when the family moved out (to the best of the owner's knowledge);
- The owner certifies that the vacancy is not the fault of the owner and that the unit was vacant during the period for which payment is claimed;
- The owner certifies that it has taken every reasonable action to minimize the likelihood and length of vacancy; and
- The owner provides any additional information required and requested by the PHA to verify that the owner is entitled to the vacancy payment.

The owner must submit a request for vacancy payments in the form and manner required by the PHA and must provide any information or substantiation required by the PHA to determine the amount of any vacancy payment.

#### PHA Policy

~~If an owner's HAP contract calls for vacancy payments to be made, and the owner wishes to receive vacancy payments, the owner must have properly notified the PHA of the vacancy in accordance with the policy in Section 17-VI.F. regarding filling vacancies.~~

~~In order for a vacancy payment request to be considered, it must be made within 10 business days of the end of the period for which the owner is requesting the vacancy payment. The request must include the required owner certifications and the PHA may require the owner to provide documentation to support the request. If the owner does not provide the information requested by the PHA within 10 business days of the PHA's request, no vacancy payments will be made.~~

~~The PHA will not provide vacancy payments.~~

#### **17-IX.C. TENANT RENT TO OWNER [24 CFR 983.353]**

The tenant rent is the portion of the rent to owner paid by the family. The amount of tenant rent is determined by the PHA in accordance with HUD requirements. Any changes in the amount of tenant rent will be effective on the date stated in the PHA notice to the family and owner.

The family is responsible for paying the tenant rent (total tenant payment minus the utility allowance). The amount of the tenant rent determined by the PHA is the maximum amount the owner may charge the family for rental of a contract unit. The tenant rent covers all housing services, maintenance, equipment, and utilities to be provided by the owner. The owner may not demand or accept any rent payment from the tenant in excess of the tenant rent as determined by the PHA. The owner must immediately return any excess payment to the tenant.

#### **Tenant and PHA Responsibilities**

The family is not responsible for the portion of rent to owner that is covered by the housing assistance payment and the owner may not terminate the tenancy of an assisted family for nonpayment by the PHA.

Likewise, the PHA is responsible only for making the housing assistance payment to the owner in accordance with the HAP contract. The PHA is not responsible for paying tenant rent, or any other claim by the owner, including damage to the unit. The PHA may not use housing assistance payments or other program funds (including administrative fee reserves) to pay any part of the tenant rent or other claim by the owner.

#### **Utility Reimbursements**

If the amount of the utility allowance exceeds the total tenant payment, the PHA must pay the amount of such excess to the tenant as a reimbursement for tenant-paid utilities, and the tenant rent to the owner must be zero.

The PHA may pay the utility reimbursement directly to the family or to the utility supplier on behalf of the family. If the PHA chooses to pay the utility supplier directly, the PHA must notify the family of the amount paid to the utility supplier.

#### PHA Policy

The PHA will make utility reimbursements to the family.

#### **17-IX.D. OTHER FEES AND CHARGES [24 CFR 983.354]**

##### **Meals and Supportive Services**

With the exception of PBV assistance in assisted living developments, the owner may not require the tenant to pay charges for meals or supportive services. Non-payment of such charges is not grounds for termination of tenancy.

In assisted living developments receiving PBV assistance, the owner may charge for meals or supportive services. These charges may not be included in the rent to owner, nor may the value of meals and supportive services be included in the calculation of the reasonable rent. However, non-payment of such charges is grounds for termination of the lease by the owner in an assisted living development.

##### **Other Charges by Owner**

The owner may not charge extra amounts for items customarily included in rent in the locality or provided at no additional cost to unsubsidized tenants in the premises.

**EXHIBIT 17-1: PBV DEVELOPMENT INFORMATION**

(Fill out one for each development)

**Date:** [Enter the date on which this form was completed]

**DEVELOPMENT INFORMATION**

**Development Name:** [Insert name of PBV development]

**Address:** [Insert full address of PBV development]

**Owner Information:** [Insert PBV development owner name and contact information. If development is PHA-owned, enter "PHA-owned."]

**Property Management Company:** [Insert property management company name and contact information, or enter "None"]

**PHA-Owned:** [Enter "Yes" or "No." If yes, enter name of independent entity]

**Mixed Finance Development:** [Enter "Yes" or "No." If yes, list other types of funding and units to which other funding applies.]

**HAP CONTRACT**

**Effective Date of Contract:** [Enter start date of HAP contract]

**HOTMA Requirements:** [If HAP contract was signed prior to April 18, 2017, enter "Pre-HOTMA." If HAP contract was signed on or after April 18, 2017, enter "Post-HOTMA."]

**Term of HAP Contract:** [Enter term from HAP contract]

**Expiration Date of Contract:** [Enter expiration date from HAP contract]

**PBV UNITS**

	0-BR	1-BR	2-BR	3-BR	4-BR	5-BR	Total
<b># of Units</b>							
<b>Initial Contract Rent</b>	\$	\$	\$	\$	\$	\$	

**Structure Type:** [Identify the structure type, i.e. Single Family Detached, Duplex or Two Family, Row House or Town House, Low Rise (3,4 Stories, including Garden Apartment), Highrise (5 or more stories).]

**Housing Type:** [Identify if the units are an Independent Group Residence or Single Room Occupancy]

## UTILITY RESPONSIBILITY

(Enter in Accordance with the HAP Exhibit C)

Utility	Fuel Type (Gas, Electric, Oil, Coal, Other)	Paid By (Tenant/Owner)	Provided By (Tenant/Owner)
Heating	Electric	Tenant	Owner
Cooking	Electric	Tenant	Owner
Water Heating	Electric	Tenant	Owner
Other Electric		Tenant	Owner
Water		Owner	Owner
Sewer		Owner	Owner
Trash Collection		Owner	Owner
Air Conditioning		Tenant	Owner
Refrigerator			Owner
Range/Microwave			
Other (specify)			

**Accessible Units and Features:** [Identify which units are accessible and describe accessibility features or enter "None"]

**Target Population:** [Describe targeted population in accordance with HAP contract or enter "None"]

**Excepted Units:** [Identify excepted unit types below or enter “None”]

**Supportive Services:** [Enter “Yes, see Exhibit D of HAP Contract” or enter “No”]

**Elderly Units:** [Enter “Yes” or “No.” If yes, identify which units are elderly units.]

**Disabled Units** (only for HAP contracts executed prior to April 18, 2017) [Enter “Yes” or “No.” If yes, identify which units are for persons with disabilities.]

**FUPY/FYI Units:** [Enter “Yes” or “No”. If yes, identify which units are FUP units.]

**Are units excepted because they are located in a low-poverty census tract area?:** [Enter “Yes” or “No”]

#### WAITING LIST AND SELECTION

**Waiting List Type:** [Enter “Site-based waiting list,” “Combined with HCV,” “Waiting list for entire PBV program,” or “Merged with another assisted housing program”]

**Preferences:** [Enter “Same as HCV; see Chapter 4” or describe preferences offered. If different from HCV, also note in Section 17.1.B of this policy.]

**Preference Verification:** [Enter “Same as HCV; see Chapter 4” or describe for each preference listed above. If different from HCV, note in Section 17.1.B of this policy.]

**For the PBV program, is the income limit the same as the HCV program?** (Note: In mixed finance developments, other income limits may also apply.) [Enter “Same as HCV; see Chapter 3” or clearly describe. If different from HCV, note in Section 17.1.B of this policy.]

#### OCCUPANCY

**Subsidy Standards:** [Enter “Same as HCV; see Chapter 5” or describe. If different from HCV, note in Section 17.1.B of this policy]

**Utilities:** [Enter in accordance with HAP contract Exhibit C]

**Vacancy Payments:** [Enter in accordance with HAP contract Part 1, e, 2 and Section 17-V.F. within this chapter]

**EXHIBIT 17-2: Special Provisions Applying to TPVs Awarded as Part of a Voluntary Conversion of Public Housing Units in Projects that Include RAD PBV Units**

**[24 CFR Part 972.200; Notice PIH 2019-05; Notice PIH 2019-23]**

Under certain circumstances, HUD allows small PHAs to reposition a public housing project (or portion of a project) by voluntarily converting units to tenant-based housing choice voucher assistance. In order to preserve affordable housing for residents of the project, the PHA is given priority to receive replacement tenant protection vouchers (TPVs). As part of the voluntary conversion, the PHA has the option to continue to operate it as rental housing. If so, the PHA or subsequent owner must allow existing families to remain in their units using the TPV in the form of tenant-based assistance. In this situation, however, the PHA may choose to project-base these TPVs in the former public housing project. Families must still be provided with the option to remain in their unit using tenant-based assistance. In order for the PHA to project-base the assistance and include these units on the PBV HAP contract, the family must voluntarily consent in writing to PBV assistance following the requirements in Appendix A of Notice PIH 2019-05. If the family fails to consent to PBV assistance and chooses to remain using tenant-based assistance, the family's unit is excluded from the PBV HAP contract until the family moves out or consents to switching to PBV assistance. In general, all applicable program regulations and guidance for the standard PBV program apply to these units.

The PHA may also convert units in the same former public housing project to the PBV program under the rental assistance demonstration (RAD) program. The RAD statute authorizes HUD to waive certain statutory and regulatory provisions governing the standard PBV program and specify alternative requirements. In order to facilitate the uniform treatment of residents and units at the project, Notice PIH 2019-23 extended some of the alternative requirements to non-RAD PBV units in the converted project (i.e., the TPV units in the project). As such, while PBV TPV units in the converted project generally follow the requirements for the standard PBV program listed in this chapter, where HUD has specified alternative requirements for non-RAD PBV units in the project, PBV TPV units will instead follow the requirements outlined in Chapter 18 of this policy for the RAD PBV program.

**RAD Requirements Applicable to Non-RAD units in the Project**

<b>Alternative Requirement under RAD as Listed in Notice PIH 2019-23</b>	<b>Standard PBV Policy That Does Not Apply</b>	<b>Applicable Policy in Chapter 18</b>
1.6.A.4. Site Selection – Compliance with PBV Goals	17-II.G. SITE SELECTION STANDARDS applies with the exception of deconcentration of poverty and expanding housing and economic opportunity requirements.	18-II.F. SITE SELECTION STANDARDS

1.6.B.5.d. PBV Site-Specific Utility Allowances	Alternative requirement under RAD. No corresponding policy in Chapter 17.	18-VII.C. UTILITY ALLOWANCES
1.6.C.1. No Rescreening of Tenants upon Conversion	Policies contained in Chapter 3 relating to eligibility do not apply to existing tenants who receive TPVs.	18-V.B. PROHIBITED RESCREENING OF EXISTING TENANTS UPON CONVERSION
1.6.C.2. Right to Return	Alternative requirement under RAD. No corresponding policy in Chapter 17.	18-I.D. RELOCATION REQUIREMENTS
1.6.C.3. Phase-in of Tenant Rent Increases	Alternative requirements under RAD. No corresponding policy in Chapter 17.	18-VIII.D. PHASE-IN OF TENANT RENT INCREASES
1.6.C.4. Family Self Sufficiency (FSS) and Resident Opportunities and Self-Sufficiency Service Coordinator (ROSS-SC) Programs	Not covered in administrative plan.	18-VI.C. PUBLIC HOUSING FSS AND ROSS PARTICIPANTS
1.6.C.5. Resident Participation and Funding	Alternative requirement under RAD. No corresponding policy in Chapter 17.	18-VI.D. RESIDENT PARTICIPATION AND FUNDING
1.6.C.6. Resident Procedural Rights	Policies related to hearings in Chapter 16 apply, with added procedural rights and notice requirements as outlined in Chapter 18.	18-VI.H. RESIDENTS' PROCEDURAL RIGHTS
1.6.C.7. Earned Income Disregard (EID)	Alternative requirements under RAD for in-place residents. New admissions follow policies in Chapter 6.	18-VI.G. EARNED INCOME DISALLOWANCE
1.6.C.8. Jobs Plus	Not covered in administrative plan.	No corresponding policy.
1.6.C.9. When Total Tenant	Alternative requirements	18-VI.B. LEASE, Continuation

Payment Exceeds Gross Rent	under RAD for in-place residents. New admissions follow policies in 17-VII.B. LEASE, Continuation of Housing Assistance Payments.	of Housing Assistance Payments
1.6.C.10. Under-Occupied Unit	Alternative requirements under RAD for in-place residents. New admissions follow 17-VII.C. MOVES, Overcrowded, Under-Occupied, and Accessible Units	18-VI.E. MOVES, Overcrowded, Under-Occupied, and Accessible Units
1.6.D.4. Establishment of Waiting List	Alternative requirements under RAD for initial establishment of the waiting list. Once waiting list is established, follow 17-VI.D. SELECTION FROM THE WAITING LIST	18-V.D. ORGANIZATION OF THE WAITING LIST
1.6.D.10. Initial Certifications and Tenant Rent Calculations	Alternative requirements under RAD for in-place residents. No corresponding policy in Chapter 17.	18-VIII.C. TENANT RENT TO OWNER, Initial Certifications

Note, while Notice PIH 2019-05 states that the PHA must screen families for eligibility for a tenant protection voucher and that families must be below the low-income limit (80 percent of AMI), Notice PIH 2019-23 waives these requirements for residents in projects that include RAD PBV units.

# Memorandum

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**TO:** OHA Board of Commissioners

**FROM:** Philisa Smith, Director of Housing Choice Voucher Program

**DATE:** December 18, 2025

**SUBJECT:** **Recommendation to approve revisions to the (HCV)Administrative Plan**

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## **RECOMMENDED ACTIONS:**

The Housing Authority of the City of Omaha (hereinafter "OHA") staff recommends that the OHA Board of Commissioners approve revisions of OHA's Administrative Plan Chapters 17-18 as applicable for the Housing Choice Voucher program.

## **PREVIOUS ACTIONS:**

OHA's Board last approved the administrative plan revision in September 2025, effective for October 1, 2025.

## **EXPLANATION:**

OHA uses an Administrative Plan policy template purchased from Nan McKay & Associates, which is considered an industry standard and reflects best practices. The Administrative Plan Chapters 17 and 18 have been brought current with all recent HUD requirements and guidance. The plan also includes several minor corrections, clarifications, spelling, and grammatical corrections. Many modifications expand the direction and verbiage, including the following:

### **Chapter 17**

- Updated relevant background checks for PBV projects that administer supportive housing with addiction services.
- Changes include clearer rules on execution, term extensions, and amendments to Housing Assistance Payment (HAP) contracts, with added flexibility for OHA to include discretionary provisions.
- Relevant sections have been revised to clarify policies intended for the administration of the Project-Based Voucher Program.

### **Chapter 18**

- Multiple sections of this chapter have been revised to align with Notice PIH 2025-03, RAD Supplemental Notice 4C.
- Multiple sections have been revised to clarify policies intended for the implementation of OHA RAD conversions.

**Recommended by:** Philisa Smith, Housing Choice Voucher Director

**RESOLUTION NO. 2025 – 128**  
**REVISIONS TO THE SECTION 8 HCV ADMINISTRATIVE PLAN**

**WHEREAS**, staff of the Housing Authority of the City of Omaha (OHA) seeks to make revisions to specific policies in the Section 8 HCV Administrative Plan for the Housing Choice Voucher program;

**WHEREAS**, OHA staff propose to make revisions to OHA policies, which will be incorporated into the Section 8 Administrative Plan;

**WHEREAS**, OHA staff recommends that the Board of Commissioners adopt the revised Chapters 17 and 18 of the Administrative Plan, which are attached to this resolution.

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners hereby adopts the revised Chapters 17 and 18 of the HCV Administrative Plan which will be incorporated into OHA’s policies in Chapters 17 and 18 Administrative Plan for the Section 8 Housing Choice Voucher Program.

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

ATTEST

I, Joanie Balk, Assistant 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 August 6, 2020.

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

**RESOLUTION NO. 2025 – 128**  
**REVISIONS TO THE (HCV) ADMINISTRATIVE PLAN**

**WHEREAS**, staff of the Housing Authority of the City of Omaha (OHA) seeks to make revisions specific to OHA’s Administrative Plan for the Housing Choice Voucher (HCV) program;

**WHEREAS**, the proposed revisions are to Chapters 17-18 that have been updated with all recent HUD requirements and guidance;

**WHEREAS**, OHA staff recommends that the Board of Commissioners approve the revised HCV Administrative Plan;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves the revised (HCV) Administrative Plan.

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David Levy, Chair  
OHA Board of Commissioners

ATTEST

I, Joanie Balk, Assistant 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 December 18, 2025.

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Joanie Balk, Secretary  
Housing Authority of the City of Omaha

## 5.2. ADDITIONAL ITEMS FOR CONSIDERATION

- 5.2.1. Resolution 2025-121 Managed Service Provider, Contract Renewal

# Memorandum



To: The OHA Board of Commissioners  
From: Charles Karl, Capital Improvements Director  
Date: December 18th, 2025  
Re: Recommendation for Contract Renewal

## RECOMMENDED ACTION:

OHA staff recommends the OHA Board of Commissioners approve the following actions regarding contract 25-ITMSP-10 (Managed Services Provider) with American PCS, Inc.

- Extension of contract term by 12 months
- Increase of contract amount by \$325,000

## PREVIOUS ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Initial Term	\$225,000	\$225,000	4	2/28/2026

## PROPOSED ACTION:

Action	Amount	Cumulative Amount	Renewals Available	Expiration Date
Renewal 1	\$325,000	\$550,000	3	2/28/2027

## EXPLANATION:

Company Name	Expended as of 12/2/2025
American PCS, Inc	\$124,983
<b>TOTAL</b>	<b>\$124,983</b>

**PROCUREMENT METHOD:** Renewal

**SOURCE OF FUNDS:** Operating Budgets and Capital Grants

**SPONSOR(S):** Charles Karl, Capital Improvements Director  
Shannon Mahnke, Chief Operating Officer  
Gabby Henka, IT Project and Vendor Coordinator

**RECOMMENDED BY:** Joanie Balk, CEO

**RESOLUTION NO. 2025 - 121**  
**RENEWAL OF CONTRACT FOR MANAGED SERVICE PROVIDER SERVICES**

**WHEREAS**, the Housing Authority of the City of Omaha (“OHA”) currently has a contract with American PCS, Inc. to provide helpdesk support for IT issues and OHA’s internal IT staffing services;

**WHEREAS**, the contract was procured in 2024 for a one-year term with an option for renewal for four additional one-year terms;

**WHEREAS**, the current contract will expire in February 2026, and staff recommends renewal of the contract for an additional one-year term;

**WHEREAS**, the previous cumulative amount of the contract was \$225,000, and OHA staff recommends increasing the funding by an additional \$325,000, for a total cumulative contract amount of \$550,000; and

**WHEREAS**, OHA staff recommends that the OHA Board of Commissioners approve a one-year renewal of the contract with American PCS, Inc. to provide helpdesk support for IT issues and OHA’s internal IT staffing services, with an increase in the contract amount of \$325,000;

**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 American PCS, Inc. to provide helpdesk support for IT issues and OHA’s internal IT staffing services, with an increase in the contract amount of \$325,000.

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

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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

5.2.2. Resolution 2025-129 Auto Insurance, Renewal

# Memorandum

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To: The Board of Commissioners  
From: Brian Hansen, General Counsel  
Date: December 18, 2025  
Re: Auto Insurance Renewal

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## **RECOMMENDED ACTION:**

Staff recommends the OHA Board of Commissioners approve renewal of an insurance policy with the Travelers Insurance Company for one year of vehicle insurance covering all OHA and HIO vehicles. The renewal premium is \$209,160.00 based on a projected fleet of 81 vehicles.

## **EXPLANATION:**

The 2025 premium for 81 vehicles was \$196,164,00. OHA's insurance broker notes that the 6.63 % increase for 2026 is in line with current trends and the insurance market.

**SOURCE OF FUNDS:** Operations Budgets

**RECOMMENDED BY:** Brian Hansen, General Counsel  
Joanie Balk, CEO

**RESOLUTION NO. 2025 – 129**  
**VEHICLE INSURANCE – TRAVELERS AUTO INSURANCE**

**WHEREAS**, the Housing Authority of the City of Omaha (OHA) seeks to maintain an insurance policy to provide coverage on OHA owned vehicles for the period of January 1, 2026 through December 31, 2026;

**WHEREAS**, OHA’s current provider, Travelers Insurance, has quoted a renewal premium of \$209,160.00 based on a projected fleet of 81 vehicles;

**WHEREAS**, funding will be allocated from the Operations Budgets; and

**WHEREAS**, OHA staff recommends that the Board of Commissioners approve the renewal of its insurance policy with Travelers Insurance to provide vehicle insurance for an estimated premium rate of \$209,160.00 based on a projected fleet of 81 vehicles, for the period of January 1, 2026, through December 31, 2026;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves renewal of its insurance policy with Travelers Insurance to provide vehicle insurance for an estimated premium rate of \$209,160.00 based on a projected fleet of 81 vehicles, for the period of January 1, 2026, through December 31, 2026.

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David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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Joanie Balk, Secretary  
Housing Authority of the City of Omaha

5.2.3. Resolution 2025-130 Authorization of Settlement Agreement, Cribbs v.  
OHA

**RESOLUTION NO. 2025 - 130**  
**SETTLEMENT AGREEMENT: CRIBBS v. OHA**

**WHEREAS**, the Housing Authority of the City of Omaha and its insurer, HAI Group, wish to settle the lawsuit Cribbs v. OHA (Case No. 23-10202).

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby authorizes OHA staff to enter into a settlement agreement to resolve the aforementioned lawsuit in accord with the terms of the December 3, 2025, Memorandum of Understanding.

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

ATTEST

I, Joanie Balk, 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 December 18, 2025.

\_\_\_\_\_  
Joanie Balk, Secretary

5.2.4. Resolution 2025-131 T-Mobile Lease Amendment for Benson Tower

**RESOLUTION NO. 2025 -131**

**T-MOBILE SECOND LEASE AMENDMENT FOR BENSON TOWER**

**WHEREAS**, the Housing Authority of the City of Omaha (OHA) and T-Mobile previously entered into a lease agreement (“the Site Lease Agreement”) for use of roof space at Benson Tower for the operation of cellular equipment;

**WHEREAS**, T-Mobile and OHA wish to enter into a second amendment of the original lease agreement for Benson Tower to provide space for the installation of a generator at the site;

**WHEREAS**, T-Mobile and OHA have agreed to add language to the Site Lease Agreement through an amendment that will provide for an approximately 24 square foot space for the installation of a generator in exchange for an additional \$300.00 per month in rent.

**WHEREAS**, OHA staff recommends that the OHA Board of Commissioners approve the Second Amendment to the Site Lease Agreement between T-Mobile and OHA for generator space at Benson Tower;

**NOW, THEREFORE, BE IT RESOLVED THAT** the Board of Commissioners of the Housing Authority of the City of Omaha hereby approves the Second Amendment of the Site Lease Agreement between T-Mobile and OHA for rooftop space at Benson Tower.

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David Levy, Chairman  
OHA Board of Commissioners

ATTEST

I, Joanie Balk, 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 December 18, 2025.

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Joanie Balk, Secretary  
Housing Authority of the City of Omaha

## SECOND AMENDMENT TO SITE LEASE AGREEMENT

THIS SECOND AMENDMENT TO SITE LEASE AGREEMENT ("Second Amendment") is made and entered into by and between the Housing Authority of the City of Omaha, a political subdivision of the State of Nebraska ("Landlord"), and T-Mobile Central LLC, a Delaware limited liability company ("Tenant").

### Recitals

The parties hereto recite, declare and agree as follows:

A. Landlord and Tenant (or as applicable, their respective predecessors in interest) entered into a SITE LEASE AGREEMENT dated July 7, 2017 (including any prior reinstatements and amendments, the "Lease"), with respect to the Premises located at 5900 NW Radial Hwy in Omaha NE 68104.

B. Landlord and Tenant desire to enter into this Second Amendment in order to modify and amend certain provisions of the Lease.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord and Tenant covenant and agree as follows:

1. Effective as of the date last signed below, Tenant will have the right to modify the Antenna Facilities as described and depicted on Exhibit B-1, which is attached hereto and by this reference incorporated herein, and Landlord hereby consents to and approves of the modifications described and depicted on Exhibit B-1 in all respects.

2. The following is added to Paragraph 6(a) of the SITE LEASE AGREEMENT dated July 7, 2017:

"As additional consideration for the modification and other rights set forth in the Second Amendment, starting on the date that is thirty (30) days after the start of construction of the modifications to the Leased Premises, monthly Rent will be increased by Three Hundred U.S. Dollars (\$300.00), any partial months to be prorated."

3. The parties' notice addresses set forth in Paragraph 15 of the Lease are deleted in their entirety and replaced with the following:

If to Tenant:

T-Mobile USA, Inc.  
Attn: Lease Compliance/Site No. ON01131B  
12920 SE 38<sup>th</sup> Street  
Bellevue, WA 98006

If to Landlord:

Omaha Housing Authority  
1823 Harney  
Omaha, NE 68102

4. The terms and conditions of the Lease are incorporated herein by this reference, and capitalized terms used in this Second Amendment shall have the same meanings such terms are given in the Lease. Except as specifically set forth herein, this Second Amendment shall in no way modify, alter or amend the remaining terms of the Lease, all of which are ratified by the parties and shall remain in full force and effect. To the extent there is any conflict between the terms and

Site # ON01131B  
Market: Omaha

conditions of the Lease and this Second Amendment, the terms and conditions of this Second Amendment will govern and control.

5. Landlord represents and warrants to Tenant that the consent or approval of no third party, including, without limitation, a lender, is required with respect to the execution of this Second Amendment, or if any such third party consent or approval is required, Landlord has obtained any and all such consents or approvals.

6. This Second Amendment 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 Second Amendment shall legally bind the parties to the same extent as original documents.

IN WITNESS WHEREOF, the parties have executed Second Amendment effective as of the date of execution by the last party to sign.

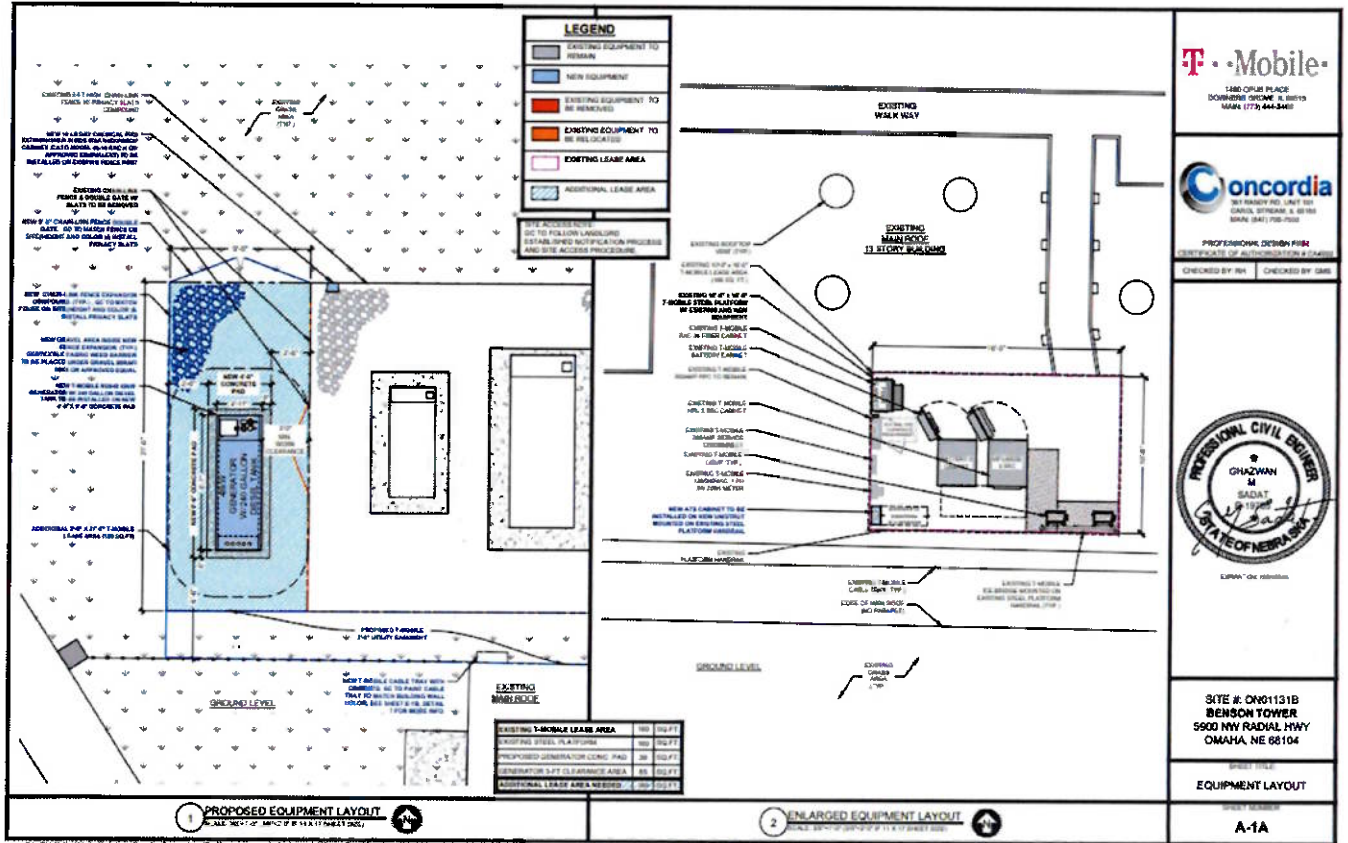
**Housing Authority of the City of Omaha**

**T-Mobile Central LLC,  
a Delaware limited liability company**

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

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







## 6. DEPARTMENT REPORTS AND DISCUSSION ITEMS

### 6.1. Housing Choice Voucher Program

# Memorandum



To: Board of Commissioners  
 From: Philisa Smith, HCV Director  
 Date: December 18, 2025  
 Re: Monthly Utilization Report

**PERIOD ENDING OCTOBER 31, 2025**

**VOUCHER UTILIZATION SUMMARY**

<b>All Vouchers</b>	<b>Utilization 2025</b>	<b>Allocation</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Current Mo % Leased</b>
	All Other Vouchers	5505	3570	3555	3560	65%
	Emergency Vouchers	142	82	82	87	57%
	Fair Share Vouchers	24	17	17	17	70%
	HA Owned Vouchers	27	27	27	27	100%
	Home Ownership Vouchers	64	63	64	65	100%
	Incremental Vouchers	20	1	1	1	5%
	Mainstream Vouchers	115	88	89	86	74%
	Portable Vouchers	96	102	96	76	100%
	Project Based Vouchers	275	274	275	281	100%
	Tenant Protection Vouchers	253	233	253	258	100%
	VASH Vouchers	157	146	144	144	91%
	VASH Vouchers (PBV)	26	26	26	26	100%
<b>Total Vouchers</b>	<b>6704</b>	<b>4622</b>	<b>4629</b>	<b>4628</b>	<b>69%</b>	

<b>Other Housing</b>	<b>Utilization 2025</b>	<b>Allocation</b>	<b>Issued</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Current Mo % Leased</b>
	HOME TBRA	30	12	16	16	12	40%
	Mod Rehab	11	3	9	9	8	72%

<b>HUD Delinquency Rate</b>			<b>SEMAP</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>
			95%	94.17%	95.12%	95.80%

# Memorandum



To: Board of Commissioners  
 From: Philisa Smith, HCV Director  
 Date: December 18, 2025  
 Re: Monthly Utilization Report

## PERIOD ENDING OCTOBER 31, 2025

### HQS/NSPIRE INSPECTION SUMMARY

2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Section 8 Pass	251	175	220	214	386	245	195	207	254	195		
Section 8 Fail	179	204	159	152	233	202	212	188	174	202		
Section 8 Follow ups	221	179	261	193	208	188	229	261	238	226		
Quality Control Pass	6	10	6	7	9	7	5	7	6	6		
Quality Control Fail	1	2	2	3	2	1	4	1	4	2		
Special, Complaint, Inconclusive	44	4	6	14	28	24	2	26	18	16		
<b>Monthly Total S8 Inspections Conducted</b>	<b>702</b>	<b>574</b>	<b>654</b>	<b>583</b>	<b>866</b>	<b>667</b>	<b>647</b>	<b>690</b>	<b>694</b>	<b>647</b>	<b>0</b>	<b>0</b>

2025 Public Housing	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Monthly Total PH Inspections Conducted	-	46	67	77	59	53	79	58	74	74		

#### 5/19/2025 Weather Extension Results

May

Pass					17							
Fail					14							

\* included in monthly totals

# Memorandum



To: Board of Commissioners  
From: Philisa Smith, HCV Director  
Date: December 18, 2025  
Re: Monthly Utilization Report

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**PERIOD ENDING OCTOBER 31, 2025**

## **HCV 2025 ANNUAL RECERTIFICATION SUMMARY**

<b>Annual Recertifications 2025</b>	<b>Annals Due Monthly</b>	<b>Annals Incomplete</b>
1	334	0
2	336	0
3	323	0
4	375	1
5	336	2
6	330	0
7	324	0
8	304	6
9	358	27
10	390	35
11	375	68
12	375	80
<b>Totals</b>	<b>4160</b>	<b>219</b>

# Memorandum

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To: Board of Commissioners  
From: Philisa Smith, HCV Director  
Date: December 18, 2025  
Re: Monthly Utilization Report

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## **PERIOD ENDING OCTOBER 31, 2025**

### **WAITLIST SUMMARY**

The Housing Choice Voucher (HCV) waitlist department is currently finalizing the processing of several programs, including portability, mainstream, Southside relocation, and the 2023 waitlist.

The 2021 waitlist has been completed, with zero applicants remaining, and there are currently 39 families actively searching for housing.

As of now, the HCV waitlist for 2023 includes 1,426 applicants.

The mainstream program has a total of 102 active participants.

The HUD two-year projection tool has indicated a potential shortfall for 2025 and 2026. It is recommended that no vouchers be issued from the 2023 waitlist, the mainstream waitlist, or for the absorption of port-ins. HUD will provide additional guidance regarding this shortfall.

Furthermore, the mainstream program is currently experiencing a shortfall for 2025. OHA has been referred to the shortfall team and will follow their guidance and the next steps as instructed.

Please note that OHA is only billing at this time and will no longer absorb portability cases.

The Southside relocation project is set to begin Phases 4 and 5 in November 2025.

Additionally, the waitlist department has been reassigned to assist the Project-Based Voucher department with appointments for the Scattersite Northeast repositioning, effective December 2025.

## 6.2. Asset Management (Public Housing)

## **OHA Board Report Summary**

### **Public Housing – October 2025 Board Summary**

#### **PHAS (Public Housing Assessment System)**

During October, our MASS score increased from 15.00 to 16.72. While the score may appear slightly lower than expected due to pending exemptions, this improvement reflects continued progress toward our broader goal of achieving 20 points overall. The current limitation in performance is primarily related to Pine, KayJay, and Florence Towers no longer being rented, which continues to affect occupancy metrics. Exemption requests for these properties have been submitted to HUD and were delayed due to the temporary closure of the HUD Field Office. We have since met with our local HUD representatives, who are actively working to get these requests processed and have assured us that the exemptions will be applied retroactively. Once finalized, we anticipate a corresponding increase in MASS scores for these sites, which will positively impact our overall assessment outcomes.

#### **Public Housing:**

Occupancy rose to 96.9% during the reporting period, despite declines from vacancies at Pine, KayJay, and Florence Towers. This growth reflects effective leasing strategies, quicker unit turnarounds, and strong collaboration between property management and maintenance teams.

We have completed the transition of Pine Tower. Staff worked diligently to prepare the building for the sale and Seldin's takeover to ensure construction could begin smoothly for the upcoming remodel. This included clearing the two top floors by relocating 23 residents, both within Pine Tower and to other properties.

#### **Affordable and Market-Rate Housing:**

**Affordable Housing:** Overall occupancy remains steady at 91.4%. Farnam continues to maintain full occupancy at 100%, while Chambers is at 81.6%, with several units currently unleased. Since the sale of Chambers, we are no longer leasing units at the property. Staff remain focused on supporting residents through the transition, including assisting with delinquent balance payments and providing guidance with support from our Voucher department. The lower occupancy at Chambers continues to impact on the overall affordable housing rate, and HUD approvals for exempted vacant units are still pending. There has been no change in occupancy since the previous reporting period.

**Market Rate Housing:** Occupancy has increased to 93.5% with the rental of one duplex, leaving two vacancies at North Side Villas. Staff continue targeted leasing efforts to fill these units and further strengthen overall market-rate portfolio performance.

## **Maintenance & Inspection Update**

The Scattered Site maintenance team has been fully focused on preparing units for Project-Based Voucher (PBV) conversion. Phase 1, consisting of the first 25 units, has completed inspections. Phase 2, which includes 48 units, is currently undergoing follow-up inspections. Across the program, 62 units passed the first round, with the remaining units requiring additional work. Maintenance has been diligently addressing issues, primarily drywall repairs from previously unreported resident damage, working late hours and on weekends to ensure all units meet HUD readiness and compliance standards. With these efforts, most units are expected to be ready for PBV transition in December 2025.

Phase 3 inspections, having 44 units, will begin on December 3 and are expected to be completed in time to have all 117 units under the HAP contract going into 2026.

In addition, we have six REAC inspections scheduled throughout December at Crown2, Scattered Site Northeast (SCNE), Scattered Site Southeast (SCSE), Scattered Site Northwest (SCNW), NOAH, and Keystone Crown Creek. The team is actively preparing all units to ensure full compliance with these inspections.



6.3. Housing in Omaha, Inc.

6.4. River City Housing Connections

6.5. Compliance

# Memorandum

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To: The Board of Commissioners  
From: Susan Gilroy, Director of Compliance  
Date: December 18, 2025  
Re: Compliance Department Update- October 2025

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## Intake Department

During October there were 216 applications submitted through the on-line portal. 43 of the applications met the criteria for one-bedroom senior households for designated senior towers. A total of 55 applications were approved in October with 42 for one bedroom, 4 for two bedrooms, 7 for three bedrooms and 2 for four bedrooms.

In addition to the 173 applications not eligible to apply, there were an additional 148 applicants who were withdrawn during the full application process for no response, failed background checks, applicant requests and unit refusals.

There has been one Housing Clerk on FMLA since the beginning of October and will be returning at the end of December. The new Administrative Assistant started December 1<sup>st</sup> so she will start her training for processing the on-line applications that are received daily.

Current number of Applicants on the Public Housing Wait list:

One bedroom= 2202 Two bedroom= 1914 Three bedroom= 1055 Four bedroom= 336

## Reexaminations

HUD's monthly Reexamination Delinquency Report score increased from 99.50% in August to 99.65% completion rate for both September and October. The Compliance teams continue trying different strategies in contacting residents for them to complete the on-line portal and to also provide required documentation so their annuals and interims can be completed.

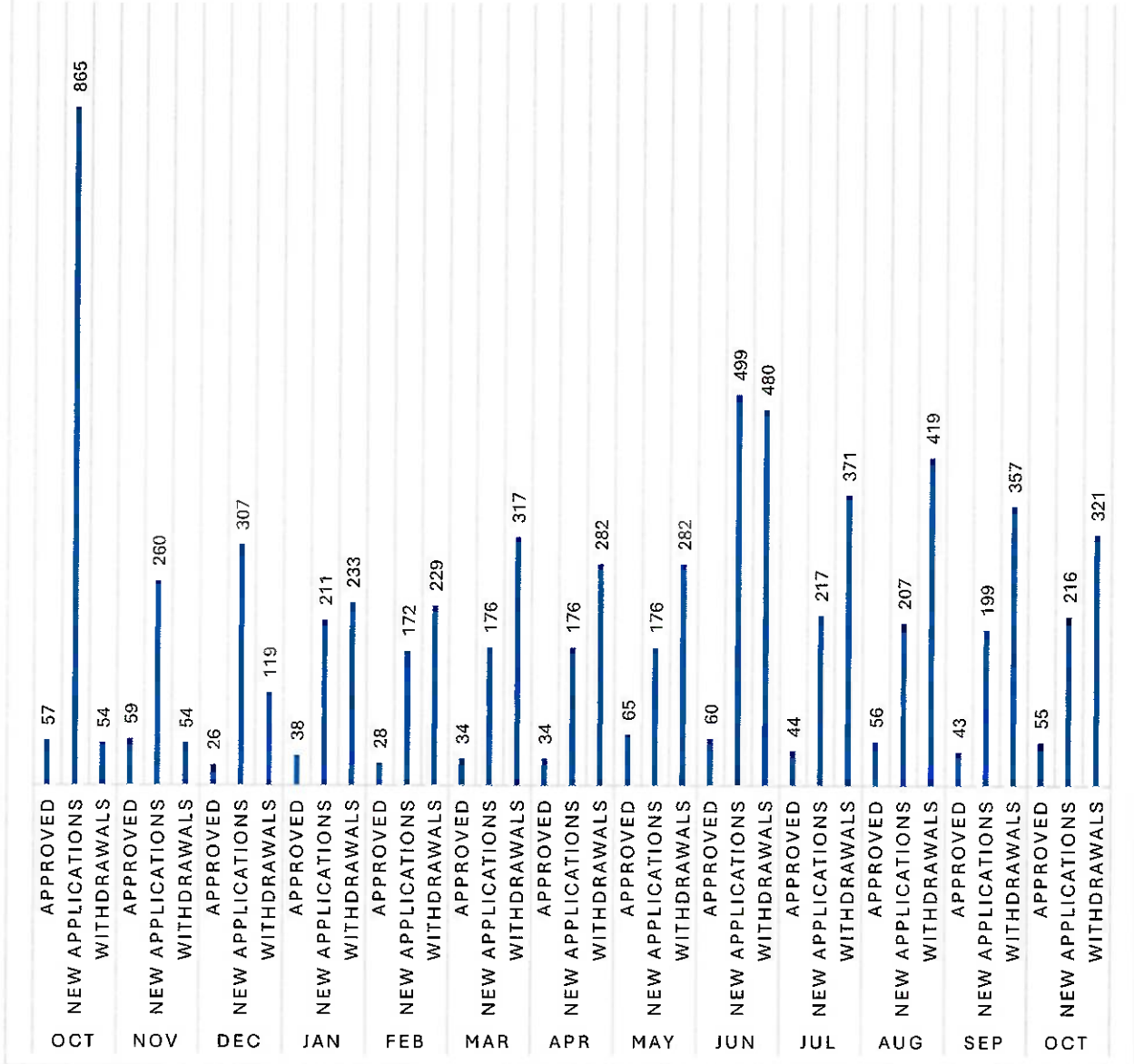
The interim completion rate decreased to 87.15% for the interims reported through October 2025. We now have assigned one Housing Compliance Specialist to work on the interims daily. We should see our completion rate rise with more focus on processing the interim recertifications now that the annual recertification completion rate is at a high level over the last three months.

Our new Housing Compliance Specialists are handling the in-person appointment process, and they are doing a very good job of scheduling the appointments, preparing the required forms and meeting with the residents. Their efforts will allow the Compliance staff to continue to complete the annual and interim recertifications more timely.

## Process Improvements

Yardi support functions are now being handled in the IT Department.

## PUBLIC HOUSING INTAKE WAITING LIST OCTOBER 2025



# Memorandum



To: The Board of Commissioners  
 From: Susan Gilroy, Director of Compliance  
 Date: December 18, 2025  
 Re: Intake Approved Applications October 2025

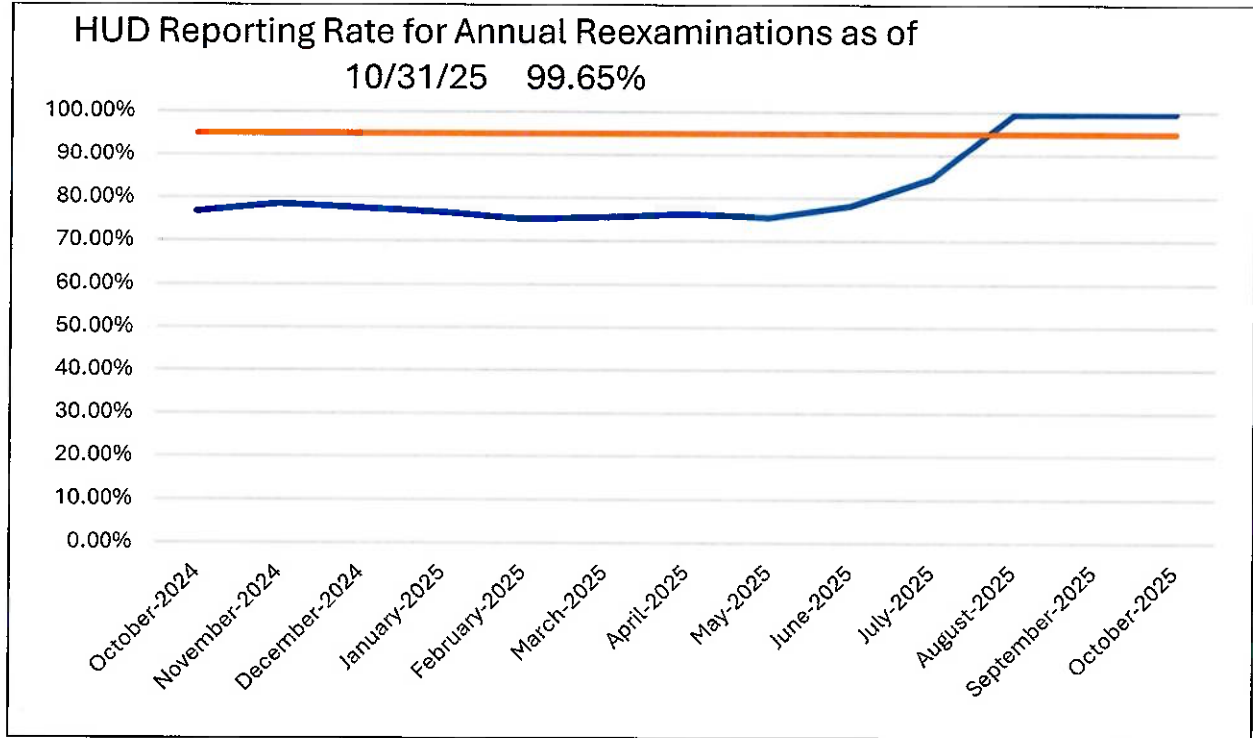
**Intake Department  
 Month of October 2025**

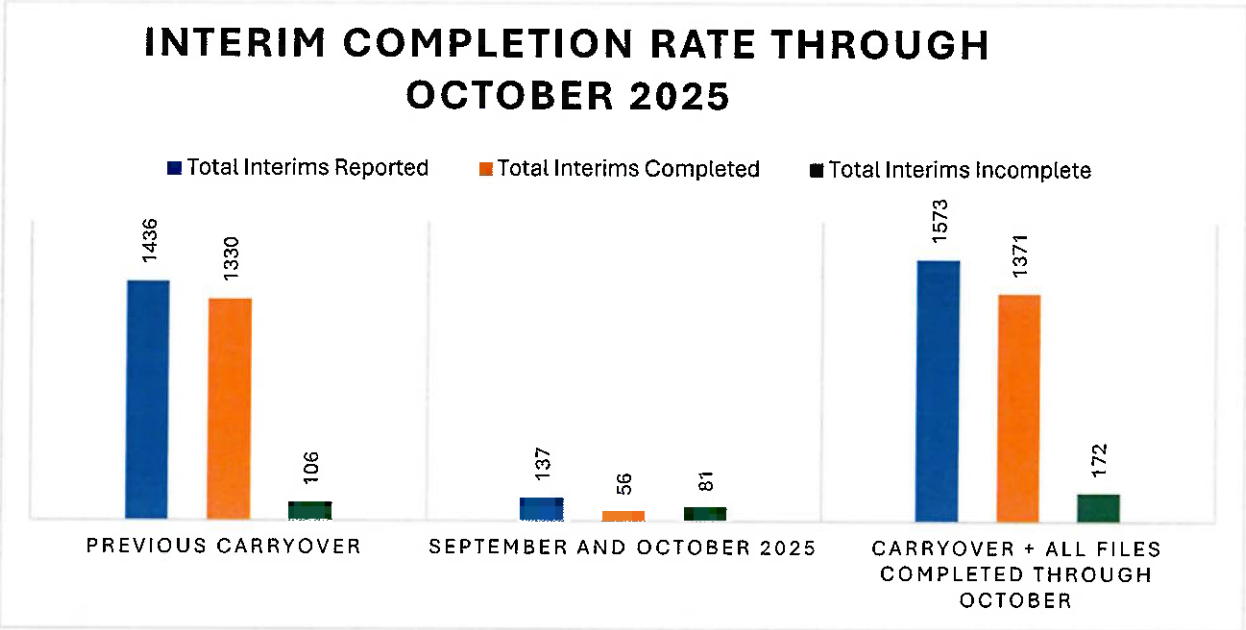
New Public Housing Applications	<b>216</b>
New Villas Housing Applications	<b>26</b>
New Farnam Straight Tax Credit Housing Applications	<b>4</b>
Approved Public Housing Applications	<b>55</b>
Approved Applications for Villas	<b>3</b>
Approved Applications for Farnam Apartments Straight Tax Credit	<b>0</b>

Public Housing Applications Approved by Bedroom Size	One	Two	Three	Four
		42	4	7
Villas Applications Approved	Two	Three		
North Villas	0	3		
Farnam Apartments Straight Tax Credit Applications Approved	Two	Three		
	0	0		

Applications Withdrawn from PH Wait List	321	
No Response During Full Application Process	127	
Owe monies to PHA	0	
Not Eligible to Apply/Waiting List closed	173	
Failed Background Check	1	
Applicant Request	4	
Refused offer	16	
Over Income	0	

	HUD Goal
	Actual





This report reflects all of the interims reported and completed through the end of October 2025. 137 residents reported new changes during the months of September and October. Housing Compliance Staff worked to complete the new and outstanding interims during this time period. Overall, staff processed a total 71 interim files.

Interims completed through October represent 87.15% completion rate.

## 6.6. Financials

# Memorandum

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To: Board of Commissioners  
From: Ashley Hatheway, CFO  
Date: November 24, 2025  
Re: Finance Report

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## AGENCY BALANCE SHEET

### October 2025:

Overall **Cash** position decreased **\$1,880,206** YTD. Most business units had decreases in cash YTD except River City & Section 8 programs.

**Accounts Receivable** had an increase of **\$1,131,128** YTD

- Operating A/R had a decrease of **\$1,131,730**
- A/R Inter-property had a decrease of **\$105,461**
- Tenant Receivables had a decrease of **\$11,463**
- A/R Promissory Notes had an increase of **\$116,322**

**Prepaid Assets** had an increase of **\$435,513** YTD

**Total Assets** decreased **\$1,022,114** YTD

**Total Liabilities** increased **\$38,839** YTD.

**Current Liabilities** increased **\$312,228** YTD

- Accounts Payable decreased **\$627,508** (Credit memos and landlord overpayments. Issue we've had for years that we tried to clean up but HUD made us reverse)
- Accrued Wages decreased **\$329,745**
- Other Current Liabilities increased **\$873,456** (contract retainage)
- Inter-fund Payables increased **\$586,462**

# Memorandum

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To: Board of Commissioners  
From: Ashley Hatheway, CFO  
Date: November 24, 2025  
Re: Finance Report

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## AGENCY INCOME STATEMENT

**Total Revenue** is \$10.5M more than PYTD revenue. Revenue is better to budget by \$13.8M YTD.

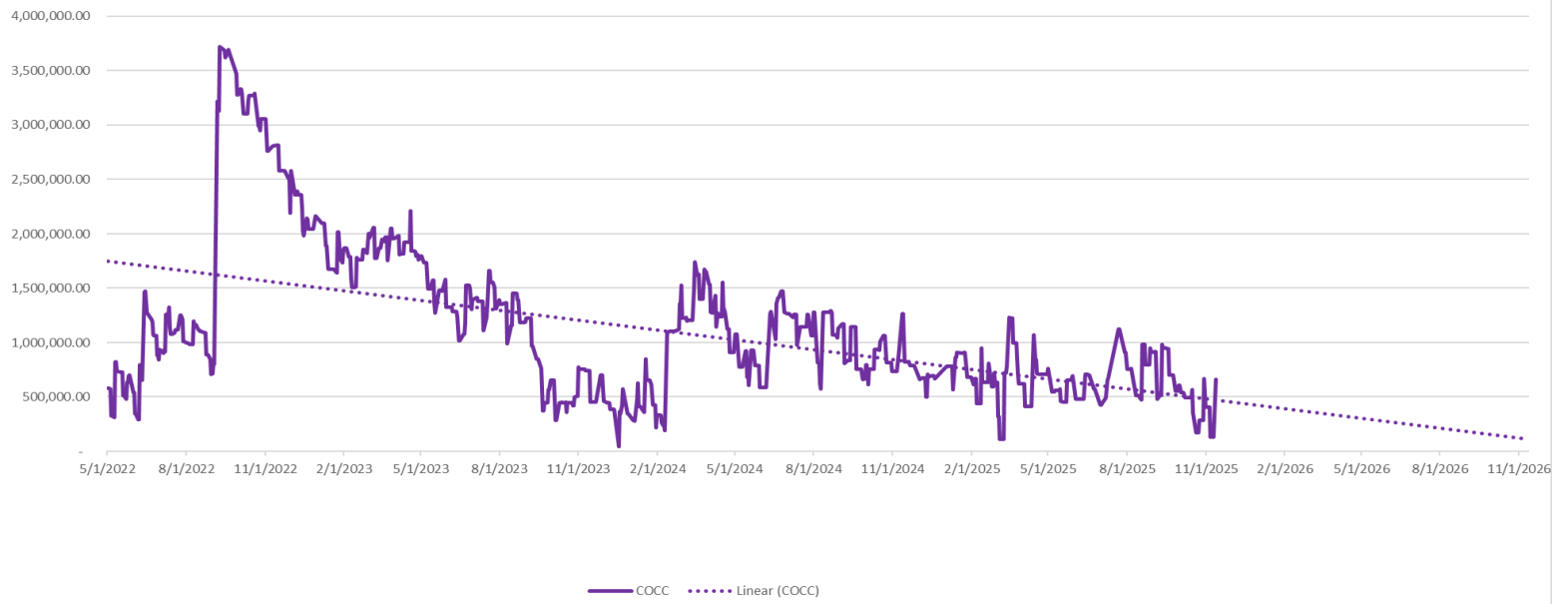
**Total Operating Expenses** are \$1.7M higher than PYTD, worse to budget by \$3.2M.

**HAP Expenses (Section 8/HCV)** are \$3.7M more than PYTD, worse to budget by \$4.6M.

Current year net income in HCV is \$177k vs. \$526k loss PYTD

**Adjusted Net Operating Income (ANOI)** was **\$5,965,585 - due to a 2025 depreciation correction -** compared to budget ANOI of \$23,108 and PY ANOI of \$260,072.

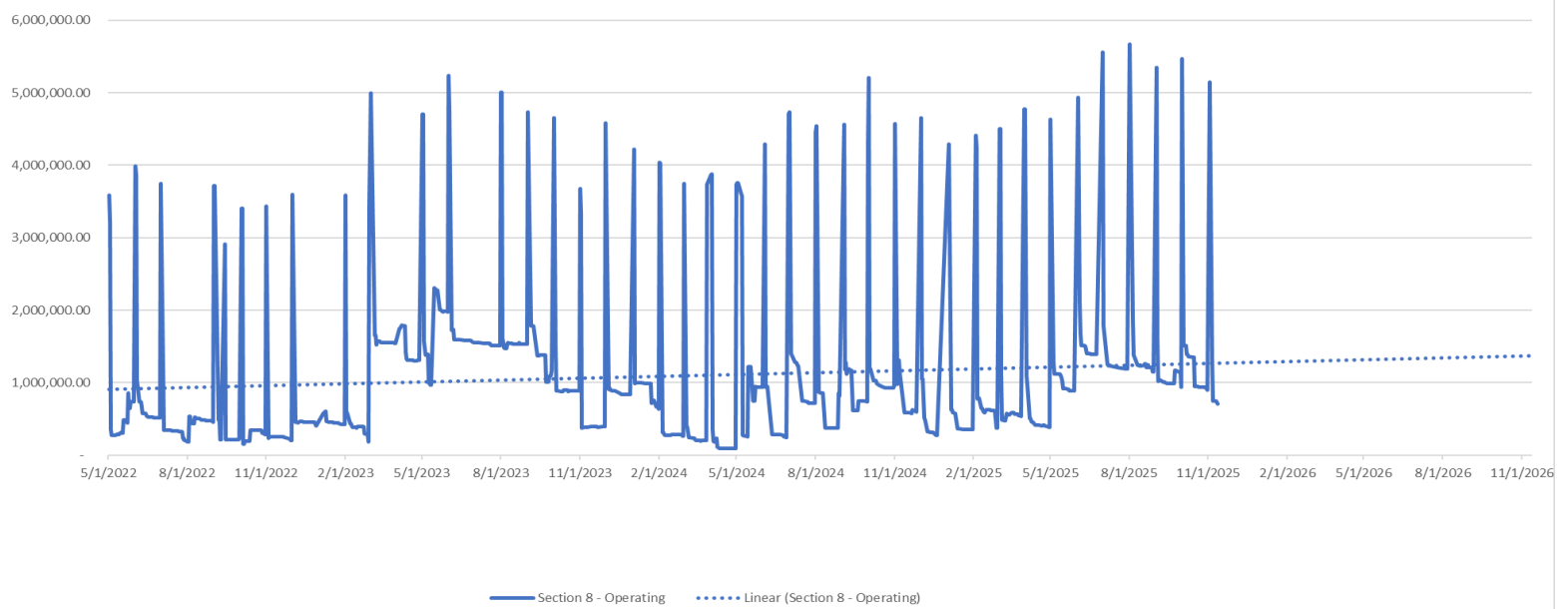
Central Office Cash Trends & Forecast



Public Housing Cash Trends & Forecast



Section 8 (HCV) Cash Trends & Forecast



New Agency Structure after FMR (7agency2)

**Balance Sheet -With YTD**

Period = Oct 2025

Book = Accrual ; Tree = ysi\_bs

	October 31, 2025	October 1, 2025	Net Change	January 1, 2025	YTD Net Change
<b>ASSETS</b>					
CASH AND CASH EQUIVALENTS	8,861,964	9,759,834	-897,870	10,742,169	-1,880,206
OTHER ACCOUNTS RECEIVABLE	1,085,764	-342,158	1,427,922	-45,967	1,131,730
A/R INTER-PROPERTY	1,089,244	1,176,504	-87,260	1,194,705	-105,461
A/R - TENANT	55,321	-28,323	83,645	66,785	-11,463
A/R PROMISSORY NOTES	2,681,790	2,677,743	4,047	2,565,468	116,322
ST LEASE RECEIVABLE	187,523	187,523	0	187,523	0
TOTAL INVESTMENTS	187,523	187,523	0	187,523	0
PREPAID ASSETS	753,516	679,862	73,654	318,003	435,513
INTER-FUND DUE FROM	3,007,214	2,901,935	105,279	2,483,026	524,189
TOTAL CURRENT ASSETS	17,722,336	17,012,920	709,416	17,511,711	210,625
FIXED ASSETS	60,779,195	59,879,758	899,436	62,011,933	-1,232,738
NOTES RECEIVABLE	7,383,675	7,383,675	0	7,383,675	0
LT INTER-FUND DUE FROM	2,390,435	2,390,435	0	2,390,435	0
TAX CREDIT FEES	71,655	71,655	0	71,655	0
PREPAID LEASE COSTS	4,346,570	4,346,570	0	4,346,570	0
LEASES RECEIVABLE	2,430,137	2,430,137	0	2,430,137	0
ACCUMULATED AMORTIZATION	-4,416,383	-4,416,383	0	-4,416,383	0
LT INTER-PROPERTY	913,265	913,265	0	913,265	0
INVESTMENT IN JOINT VENTURES	2,296,065	2,296,065	0	2,296,065	0
TOTAL NON-CURRENT ASSETS	76,194,613	75,295,177	899,436	77,427,352	-1,232,738
<b>TOTAL ASSETS</b>	<b>93,916,949</b>	<b>92,308,096</b>	<b>1,608,853</b>	<b>94,939,063</b>	<b>-1,022,114</b>
<b>LIABILITIES AND EQUITY</b>					
<b>LIABILITIES</b>					
ACCOUNTS PAYABLE					
ACCOUNTS PAYABLE	-678,343	-524,602	-153,741	-50,835	-627,508
A/P OTHER	20	-677	697	0	20
ACCRUED FEES	1,048,778	1,136,038	-87,260	1,154,239	-105,461
ACCR WAGES & WITHHOLDINGS					
ACCR WAGES & WITHHOLDINGS	5,518	5,602	-84	335,264	-329,745
TENANT SECURITY DEPOSIT	685,538	687,080	-1,542	709,270	-23,732
UNEARNED REVENUE	491,563	538,623	-47,060	554,889	-63,326
CURRENT PORTION OF DEBT	52,790	52,583	207	50,727	2,063
OTHER CURRENT LIABILITIES	962,880	976,564	-13,684	89,425	873,456
INTER-PROGRAM PAYABLES	50,000	50,000	0	50,000	0
INTER-FUND DUE TO	1,913,318	1,808,039	105,279	1,326,857	586,462
TOTAL CURRENT LIABILITIES	4,532,063	4,729,250	-197,187	4,219,835	312,228
LONG TERM DEBT	10,836,276	10,840,847	-4,571	10,880,466	-44,190
LT LIABILITIES - OTHER	0	0	0	0	0
FSS ESCROW	615,847	628,528	-12,681	592,823	23,024
TOTAL LT ACCRUED FEES	913,264	913,264	0	913,264	0
COMP ABSENCES-LONG TERM	612,087	612,087	0	864,310	-252,223
LT INTER-FUND DUE TO	2,390,435	2,390,435	0	2,390,435	0
TOTAL NON-CURRENT LIABILITIES	15,367,909	15,385,161	-17,252	15,641,298	-273,390
TOTAL LIABILITIES	19,899,972	20,114,411	-214,439	19,861,133	38,839
DEFERRED INFLOW OF RESOURCES	2,023,987	2,023,987	0	2,023,987	0
<b>EQUITY</b>					
NET INVEST IN CAPITAL ASSETS	27,758,697	27,758,697	0	27,758,697	0
RESTRICTED NET ASSETS	-5,591,846	-5,591,846	0	-5,591,846	0
RETAINED EARNINGS	40,427,738	38,604,445	1,823,292	41,488,690	-1,060,952
UNRESTRICTED NET POSITION	7,898,802	7,898,802	0	7,898,802	0
RE - EQUITY TRANSFERS	1,499,600	1,499,600	0	1,499,600	0
TOTAL EQUITY	71,992,990	70,169,698	1,823,292	73,053,942	-1,060,952
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>93,916,949</b>	<b>92,308,096</b>	<b>1,608,853</b>	<b>94,939,063</b>	<b>-1,022,114</b>

New Agency Structure after FMR (7agency2)

**Balance Sheet -With YTD**

Period = Oct 2025

Book = Accrual ; Tree = ysi\_bs

	October 31, 2025	October 1, 2025	Net Change	January 1, 2025	YTD Net Change
<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 = Oct 2025

Book = Accrual ; Tree = ysi\_bs

	October 31, 2025	October 1, 2025	Net Change	January 1, 2025	YTD Net Change
<b>ASSETS</b>					
CASH - OPERATING	3,472,653	3,419,163	53,490	4,667,869	-1,195,216
CASH - PAYROLL	101,944	101,059	886	91,117	10,827
CASH - OTHER	44,878	44,846	32	44,563	315
PETTY CASH	0	0	0	560	-560
CASH - VENDOR PAYMENTS	-560,951	-63,290	-497,661	-126,803	-434,148
CASH - RESTRICTED	3,655,763	4,085,528	-429,765	3,656,098	-335
CASH - RESTRICTED MODERNIZATION AND DEV	39,038	39,006	31	38,716	322
REPLACEMENT RESERVE	14,211	14,184	27	71,543	-57,332
CASH - FSS ESCROW	613,600	627,745	-14,144	623,733	-10,132
CASH - FSS FORFEITURES	72,977	86,827	-13,851	54,538	18,439
OPERATING RESERVE	61,629	61,533	96	274,954	-213,325
OHA HUD OPERATING RESERVE	308,231	308,231	0	305,908	2,322
CASH - SECURITY DEPOSIT	663,953	661,329	2,624	669,038	-5,084
HOMEOWNERSHIP FUNDS	374,038	373,673	365	370,336	3,702
<b>CASH AND CASH EQUIVALENTS</b>	<b>8,861,964</b>	<b>9,759,834</b>	<b>-897,870</b>	<b>10,742,169</b>	<b>-1,880,206</b>
A/R HUD	162,280	0	162,280	0	162,280
A/R OTHER GOVERNMENTS	1,514,956	290,148	1,224,808	461,004	1,053,952
A/R OTHER	39,268	-700	39,968	120,862	-81,594
A/R EMPLOYEE	84	112	-28	0	84
A/R NON DWELLING RENT	22,438	21,545	892	25,430	-2,992
A/R HOMEOWNERSHIP MORTGAGES	592,700	592,700	0	592,700	0
ALLOWANCE FOR HOME MORTGAGES	-592,700	-592,700	0	-592,700	0
ALLOWANCE FOR DOUBTFUL OTHER A/R	-653,262	-653,262	0	-653,262	0
<b>OTHER ACCOUNTS RECEIVABLE</b>	<b>1,085,764</b>	<b>-342,158</b>	<b>1,427,922</b>	<b>-45,967</b>	<b>1,131,730</b>
INTER-PROPERTY {COCC}	50,000	50,000	0	50,000	0
INTER-PROPERTY {9EC}	230,524	233,576	-3,052	224,229	6,295
INTER-PROPERTY {9KCC}	110,293	111,324	-1,031	102,153	8,140
INTER-PROPERTY {9NOAH}	66,635	67,832	-1,197	63,774	2,861
INTER-PROPERTY {9FAR}	130,422	131,799	-1,377	126,480	3,941
INTER-PROPERTY {9BV}	34,749	35,133	-384	33,036	1,713
INTER-PROPERTY {9CR1}	52,453	52,704	-251	48,588	3,865
INTER-PROPERTY {9CR2}	33,425	34,103	-678	31,908	1,517
INTER-PROPERTY {VILLAS}	59,715	58,740	975	56,276	3,439
INTER-PROPERTY {HCV}	1,108,638	1,108,638	0	526,290	582,348
INTER-PROPERTY {HCV ADM}	-1,101,268	-1,101,268	0	-436,045	-665,223
INTER-PROPERTY {MOD REHAB}	1,774	1,774	0	1,774	0
INTER-PROPERTY {PUB HSG}	311,884	392,150	-80,266	366,242	-54,358
<b>A/R INTER-PROPERTY</b>	<b>1,089,244</b>	<b>1,176,504</b>	<b>-87,260</b>	<b>1,194,705</b>	<b>-105,461</b>
ACCOUNTS RECEIVABLE TENANTS	899,818	816,173	83,645	911,281	-11,463
ALLOWANCE FOR A/R TENANTS	-844,497	-844,497	0	-844,497	0
<b>A/R - TENANT</b>	<b>55,321</b>	<b>-28,323</b>	<b>83,645</b>	<b>66,785</b>	<b>-11,463</b>
P-NOTES OUTSTANDING	687,482	683,435	4,047	571,160	116,322
ALLOWANCE FOR P-NOTES	-63,430	-63,430	0	-63,430	0
A/R BAYVIEW	279,741	279,741	0	279,741	0
A/R FARNAM	997,626	997,626	0	997,626	0
A/R STREHLOW	734,788	734,788	0	734,788	0
A/R NOAH	45,582	45,582	0	45,582	0
<b>A/R PROMISSORY NOTES</b>	<b>2,681,790</b>	<b>2,677,743</b>	<b>4,047</b>	<b>2,565,468</b>	<b>116,322</b>
ST LEASE RECEIVABLE	187,523	187,523	0	187,523	0
ST LEASE RECEIVABLE	187,523	187,523	0	187,523	0
<b>TOTAL INVESTMENTS</b>	<b>187,523</b>	<b>187,523</b>	<b>0</b>	<b>187,523</b>	<b>0</b>
PREPAID INSURANCE	224,149	73,610	150,539	25,815	198,335
PREPAID SOFTWARE EXP	202,901	235,272	-32,371	167,313	35,587
PREPAID MED FSA SEC 125	2,265	1,852	412	6,239	-3,974
PREPAID CREDIT CARDS	34,633	79,559	-44,927	-18,947	53,580
PREPAID OTHER	289,569	289,569	0	137,583	151,986
<b>PREPAID ASSETS</b>	<b>753,516</b>	<b>679,862</b>	<b>73,654</b>	<b>318,003</b>	<b>435,513</b>
INTERFUND BALANCE	-1,700	-1,700	0	-1,700	0
INTER-FUND DUE FROM {COCC}	833,527	833,527	0	451,048	382,479
INTER-FUND DUE FROM {HIOOPER}	-201,683	-201,683	0	-201,683	0
INTER-FUND DUE FROM {9EC}	453,625	449,768	3,858	222,633	230,992
INTER-FUND DUE FROM {9KCC}	63,422	60,821	2,601	57,515	5,907
INTER-FUND DUE FROM {9NOAH}	116,043	114,356	1,687	117,991	-1,947
INTER-FUND DUE FROM {9SEC}	20,382	20,382	0	20,382	0

INTER-FUND DUE FROM {9FAR}	117,433	115,424	2,009	23,938	93,495
INTER-FUND DUE FROM {9BV}	42,526	41,883	643	5,541	36,984
INTER-FUND DUE FROM {9CR1}	10,265	9,207	1,058	11,230	-965
INTER-FUND DUE FROM {9CR2}	9,458	8,682	777	10,630	-1,172
INTER-FUND DUE FROM {VILLAS}	4,718	4,718	0	9,891	-5,173
INTER-FUND DUE FROM {HCV}	-246,382	-246,382	0	0	-246,382
INTER-FUND DUE FROM {HCV ADM}	-154,635	-154,635	0	-150,325	-4,310
INTER-FUND DUE FROM {HCV MV}	-8,211	-14,917	6,706	-14,564	6,353
INTER-FUND DUE FROM {HCV CITY}	37,650	37,650	0	37,650	0
INTER-FUND DUE FROM {MOD REHAB}	1,953	1,953	0	5,345	-3,393
INTER-FUND DUE FROM {FOUND}	110,294	109,706	588	169,603	-59,310
INTER-FUND DUE FROM {PUB HSG}	147,353	15,905	131,448	281,930	-134,577
INTER-FUND DUE FROM {ROSS GRANT}	100,057	79,452	20,605	-79,042	179,099
INTER-FUND DUE FROM {FSS GRANT}	-115,466	-115,466	0	-79,454	-36,012
INTER-FUND DUE FROM {CNI GRANT}	816,791	883,491	-66,700	562,504	254,287
INTER-FUND DUE FROM {CNP GRANT}	15,794	15,794	0	15,794	0
INTER-FUND DUE FROM {EHV}	834,001	834,001	0	1,006,055	-172,054
INTER-FUND DUE FROM {6SCDEV18}	0	0	0	113	-113
<b>INTER-FUND DUE FROM</b>	<b>3,007,214</b>	<b>2,901,935</b>	<b>105,279</b>	<b>2,483,026</b>	<b>524,189</b>
<b>TOTAL CURRENT ASSETS</b>	<b>17,722,336</b>	<b>17,012,920</b>	<b>709,416</b>	<b>17,511,711</b>	<b>210,625</b>
LAND	8,299,143	8,299,143	0	8,299,143	0
BUILDINGS	157,859,647	157,859,647	0	158,131,147	-271,500
BUILDINGS - COMMERCIAL	400,000	400,000	0	400,000	0
BUILDINGS - ACQUISITION	457,700	457,700	0	457,700	0
BUILDINGS - INELIGIBLE	88,112	88,112	0	88,112	0
BUILDING IMPROVEMENTS	43,966,407	43,966,407	0	43,804,578	161,829
CONTRACT WORK IN PROCESS	4,269,324	3,395,657	873,666	161,894	4,107,429
WIP - PREDEVELOPMENT	1,593,184	1,586,184	7,000	1,272,432	320,752
WIP - INS PROCEEDS/REPAIRS	951,534	878,319	73,215	735,508	216,027
DWELLING EQUIPMENT	4,443,570	4,284,881	158,689	3,673,740	769,830
SITE IMPROVEMENTS	5,162,951	5,162,951	0	5,129,677	33,274
OFFICE EQUIPMENT	238,588	238,588	0	238,588	0
MAINTENANCE EQUIPMENT	365,170	365,170	0	365,170	0
COMMUNITY SPACE EQUIPMENT	75,004	75,004	0	75,004	0
COMPUTER EQUIPMENT	527,559	527,559	0	527,559	0
AUTOMOTIVE EQUIPMENT	2,517,504	2,517,504	0	2,587,934	-70,429
SECURITY EQUIPMENT	1,363,465	1,355,125	8,340	1,183,024	180,441
ACCUM DEPR - BUILDINGS	-133,181,518	-133,023,203	-158,315	-128,894,379	-4,287,139
ACCUM DEPR - COMMERCIAL	-275,151	-273,939	-1,212	-263,030	-12,121
ACCUM DEPR - BUILDING ACQUISITION	-310,386	-309,022	-1,364	-296,749	-13,636
ACCUM DEPR - INELIGIBLE BLDG	-58,305	-58,038	-267	-55,635	-2,670
ACCUM DEPR - BUILDING IMPROVEMENTS	-27,631,085	-27,529,388	-101,697	-26,142,047	-1,489,038
ACCUM DEPR - DWELLING EQUIPMENT	-2,660,596	-2,740,662	80,066	-2,097,117	-563,479
ACCUM DEPR - SITE IMPROVE	-3,080,789	-3,059,448	-21,341	-2,889,560	-191,228
ACCUM DEPR - OFFICE EQUIPMENT	-236,995	-236,706	-290	-234,099	-2,896
ACCUM DEPR - MAINTENANCE EQUIPMENT	-302,348	-301,285	-1,063	-291,719	-10,629
ACCUM DEPR - COMMUNITY SPACE EQUIPMENT	-75,004	-75,004	0	-75,004	0
ACCUM DEPR - COMPUTER EQUIPMENT	-527,559	-527,559	0	-527,559	0
ACCUM DEPR - AUTOMOTIVE EQUIPMENT	-2,290,437	-2,280,522	-9,915	-2,268,712	-21,725
ACCUM DEPR - SECURITY EQUIPMENT	-1,169,496	-1,163,419	-6,077	-1,083,665	-85,830
<b>FIXED ASSETS</b>	<b>60,779,195</b>	<b>59,879,758</b>	<b>899,436</b>	<b>62,011,933</b>	<b>-1,232,738</b>
N/R BAYVIEW	314,012	314,012	0	314,012	0
N/R FARNAM	853,080	853,080	0	853,080	0
N/R CROWN I	652,986	652,986	0	652,986	0
N/R CROWN II	161,563	161,563	0	161,563	0
N/R NOAH	898,034	898,034	0	898,034	0
N/R STREHLOW	2,154,000	2,154,000	0	2,154,000	0
N/R KEYSTONE	2,350,000	2,350,000	0	2,350,000	0
<b>NOTES RECEIVABLE</b>	<b>7,383,675</b>	<b>7,383,675</b>	<b>0</b>	<b>7,383,675</b>	<b>0</b>
LT INTER-FUND DUE FROM {HIOOPER}	124,751	124,751	0	124,751	0
LT INTER-FUND DUE FROM {9EC}	826,853	826,853	0	826,853	0
LT INTER-FUND DUE FROM {9KCC}	248,036	248,036	0	248,036	0
LT INTER-FUND DUE FROM {9NOAH}	66,840	66,840	0	66,840	0
LT INTER-FUND DUE FROM {9FAR}	462,869	462,869	0	462,869	0
LT INTER-FUND DUE FROM {9BV}	241,026	241,026	0	241,026	0
LT INTER-FUND DUE FROM {9CR1}	83,438	83,438	0	83,438	0
LT INTER-FUND DUE FROM {9CR2}	121,904	121,904	0	121,904	0
LT INTER-FUND DUE FROM {VILLAS}	214,719	214,719	0	214,719	0
<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>
TAX CREDIT FEES	71,655	71,655	0	71,655	0
<b>TAX CREDIT FEES</b>	<b>71,655</b>	<b>71,655</b>	<b>0</b>	<b>71,655</b>	<b>0</b>
PREPAID LEASE COSTS	4,346,570	4,346,570	0	4,346,570	0

<b>PREPAID LEASE COSTS</b>	<b>4,346,570</b>	<b>4,346,570</b>	<b>0</b>	<b>4,346,570</b>	<b>0</b>
LEASES RECEIVABLE	2,430,137	2,430,137	0	2,430,137	0
<b>LEASES RECEIVABLE</b>	<b>2,430,137</b>	<b>2,430,137</b>	<b>0</b>	<b>2,430,137</b>	<b>0</b>
ACCUMULATED AMORTIZATION	-4,416,383	-4,416,383	0	-4,416,383	0
<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>
LT INTER-PROPERTY {9EC}	381,436	381,436	0	381,436	0
LT INTER-PROPERTY {9NOAH}	1	1	0	1	0
LT INTER-PROPERTY {9FAR}	157,612	157,612	0	157,612	0
LT INTER-PROPERTY {9BV}	21,169	21,169	0	21,169	0
LT INTER-PROPERTY {9CR1}	103,467	103,467	0	103,467	0
LT INTER-PROPERTY {9CR2}	22,326	22,326	0	22,326	0
LT INTER-PROPERTY {VILLAS}	227,254	227,254	0	227,254	0
<b>LT INTER-PROPERTY</b>	<b>913,265</b>	<b>913,265</b>	<b>0</b>	<b>913,265</b>	<b>0</b>
INVESTMENT IN JOINT VENTURES	2,296,065	2,296,065	0	2,296,065	0
<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>TOTAL NON-CURRENT ASSETS</b>	<b>76,194,613</b>	<b>75,295,177</b>	<b>899,436</b>	<b>77,427,352</b>	<b>-1,232,738</b>
<b>TOTAL ASSETS</b>	<b>93,916,949</b>	<b>92,308,096</b>	<b>1,608,853</b>	<b>94,939,063</b>	<b>-1,022,114</b>
<b>LIABILITIES AND EQUITY</b>					
<b>LIABILITIES</b>					
<b>ACCOUNTS PAYABLE</b>					
ACCOUNTS PAYABLE	-678,343	-524,602	-153,741	-50,835	-627,508
<b>ACCOUNTS PAYABLE</b>	<b>-678,343</b>	<b>-524,602</b>	<b>-153,741</b>	<b>-50,835</b>	<b>-627,508</b>
A/P OTHER	20	-677	697	0	20
<b>A/P OTHER</b>	<b>20</b>	<b>-677</b>	<b>697</b>	<b>0</b>	<b>20</b>
ACCRUED MGMT & BKKPING FEE	63,421	202,668	-139,247	146,296	-82,875
ACCRUED FRONT-LINE FEES	985,358	933,371	51,987	1,007,944	-22,586
<b>ACCRUED FEES</b>	<b>1,048,778</b>	<b>1,136,038</b>	<b>-87,260</b>	<b>1,154,239</b>	<b>-105,461</b>
<b>ACCR WAGES &amp; WITHHOLDINGS</b>					
COURT ORDERED WITHHOLDING	5	5	0	5	0
OTHER WITHHOLDING	-184	-100	-84	0	-184
DEFERRED COMPENSATION WITHHOLDING	-3,097	-3,097	0	-3,097	0
ACCRUED PAYROLL	0	0	0	301,732	-301,732
ACCRUED PAYROLL TAXES	-247	-247	0	27,549	-27,796
EE INS DEDUCTIONS	9,042	9,042	0	9,075	-33
<b>ACCR WAGES &amp; WITHHOLDINGS</b>	<b>5,518</b>	<b>5,602</b>	<b>-84</b>	<b>335,264</b>	<b>-329,745</b>
TENANT SECURITY DEPOSIT	631,961	634,331	-2,370	663,805	-31,844
PET DEPOSIT	9,830	9,230	600	6,730	3,100
DEPOSIT REFUND ACCOUNT	43,747	43,519	228	38,735	5,012
<b>TENANT SECURITY DEPOSIT</b>	<b>685,538</b>	<b>687,080</b>	<b>-1,542</b>	<b>709,270</b>	<b>-23,732</b>
DEFERRED REVENUE	0	0	0	0	0
Deferred Revenue - HUD Funds	246,687	246,687	0	246,687	0
TENANT PREPAID RENT	238,237	285,296	-47,060	298,878	-60,642
NO UNIT HOLDING ACCT	6,640	6,640	0	9,324	-2,684
<b>UNEARNED REVENUE</b>	<b>491,563</b>	<b>538,623</b>	<b>-47,060</b>	<b>554,889</b>	<b>-63,326</b>
MORTGAGE PAYABLE - CURRENT	52,790	52,583	207	50,727	2,063
<b>CURRENT PORTION OF DEBT</b>	<b>52,790</b>	<b>52,583</b>	<b>207</b>	<b>50,727</b>	<b>2,063</b>
OTHER CURRENT LIABILITIES	23,106	23,106	0	23,106	0
CONTRACT RETAINAGE	939,774	953,458	-13,684	66,319	873,456
<b>OTHER CURRENT LIABILITIES</b>	<b>962,880</b>	<b>976,564</b>	<b>-13,684</b>	<b>89,425</b>	<b>873,456</b>
A/P OTHER - INTER-PROPERTY	50,000	50,000	0	50,000	0
<b>INTER-PROGRAM PAYABLES</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
INTER-FUND DUE TO {COCC}	428,566	260,298	168,267	479,829	-51,264
INTER-FUND DUE TO {HIOOPER}	90,777	90,777	0	0	90,777
INTER-FUND DUE TO {9EC}	66,541	66,541	0	30,583	35,958
INTER-FUND DUE TO {9KCC}	68,219	67,631	588	19,877	48,342
INTER-FUND DUE TO {9NOAH}	37,179	37,179	0	4,675	32,504
INTER-FUND DUE TO {9SEC}	335,061	335,061	0	173,462	161,600
INTER-FUND DUE TO {9FAR}	11,651	11,651	0	11,651	0
INTER-FUND DUE TO {9BV}	10,214	10,214	0	10,214	0
INTER-FUND DUE TO {9CR1}	12,494	12,494	0	4,390	8,104
INTER-FUND DUE TO {9CR2}	13,992	13,992	0	2,903	11,089
INTER-FUND DUE TO {VILLAS}	-49,174	-49,174	0	-49,174	0
INTER-FUND DUE TO {HCV ADM}	194,767	191,643	3,124	610,815	-416,048
INTER-FUND DUE TO {PUB HSG}	29,271	29,271	0	8,667	20,603
INTER-FUND DUE TO {ROSS GRANT}	11,630	11,630	0	6,426	5,204
INTER-FUND DUE TO {FSS GRANT}	39,357	39,357	0	11,626	27,731
INTER-FUND DUE TO {EHV}	914	914	0	914	0
INTER-FUND DUE TO {6SCDEV18}	611,862	678,562	-66,700	0	611,862
<b>INTER-FUND DUE TO</b>	<b>1,913,318</b>	<b>1,808,039</b>	<b>105,279</b>	<b>1,326,857</b>	<b>586,462</b>

<b>TOTAL CURRENT LIABILITIES</b>	<b>4,532,063</b>	<b>4,729,250</b>	<b>-197,187</b>	<b>4,219,835</b>	<b>312,228</b>
MORTGAGE PAYABLE	1,394,863	1,399,434	-4,571	1,439,053	-44,190
LOAN PAYABLE CDBG	502,000	502,000	0	502,000	0
LOAN PAYABLE OHA	5,977,676	5,977,676	0	5,977,676	0
EC, NOAH, BAYVIEW, FARNAM LOANS	2,057,738	2,057,738	0	2,057,738	0
MORTGAGE-HIO	594,000	594,000	0	594,000	0
MORTGAGE-OHA # 2	310,000	310,000	0	310,000	0
<b>LONG TERM DEBT</b>	<b>10,836,276</b>	<b>10,840,847</b>	<b>-4,571</b>	<b>10,880,466</b>	<b>-44,190</b>
NONCURRENT LIABILITIES - OTHER	0	0	0	0	0
<b>LT LIABILITIES - OTHER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FSS ESCROW	615,847	628,528	-12,681	592,823	23,024
<b>FSS ESCROW</b>	<b>615,847</b>	<b>628,528</b>	<b>-12,681</b>	<b>592,823</b>	<b>23,024</b>
LT ACCRUED MGMT & BKKPING FEE	792,272	792,272	0	792,272	0
LT ACCRUED FRONT-LINE FEES	100,534	100,534	0	100,534	0
LT ACCRUED FEES	20,458	20,458	0	20,458	0
<b>TOTAL LT ACRUED FEES</b>	<b>913,264</b>	<b>913,264</b>	<b>0</b>	<b>913,264</b>	<b>0</b>
COMPENSATED ABSENCES-LONG TERM	612,087	612,087	0	864,310	-252,223
<b>COMP ABSENCES-LONG TERM</b>	<b>612,087</b>	<b>612,087</b>	<b>0</b>	<b>864,310</b>	<b>-252,223</b>
LT INTER-FUND DUE TO {COCC}	643,500	643,500	0	643,500	0
LT INTER-FUND DUE TO {HIOOPER}	420,241	420,241	0	420,241	0
LT INTER-FUND DUE TO {9EC}	17,565	17,565	0	17,565	0
LT INTER-FUND DUE TO {9KCC}	228,907	228,907	0	228,907	0
LT INTER-FUND DUE TO {9NOAH}	176,615	176,615	0	176,615	0
LT INTER-FUND DUE TO {9FAR}	37,389	37,389	0	37,389	0
LT INTER-FUND DUE TO {9BV}	100,215	100,215	0	100,215	0
LT INTER-FUND DUE TO {9CR1}	257,391	257,391	0	257,391	0
LT INTER-FUND DUE TO {9CR2}	92,233	92,233	0	92,233	0
LT INTER-FUND DUE TO {VILLAS}	416,378	416,378	0	416,378	0
<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>TOTAL NON-CURRENT LIABILITIES</b>	<b>15,367,909</b>	<b>15,385,161</b>	<b>-17,252</b>	<b>15,641,298</b>	<b>-273,390</b>
<b>TOTAL LIABILITIES</b>	<b>19,899,972</b>	<b>20,114,411</b>	<b>-214,439</b>	<b>19,861,133</b>	<b>38,839</b>
DEFERRED INFLOW OF RESOURCES	2,023,987	2,023,987	0	2,023,987	0
<b>DEFERRED INFLOW OF RESOURCES</b>	<b>2,023,987</b>	<b>2,023,987</b>	<b>0</b>	<b>2,023,987</b>	<b>0</b>
<b>EQUITY</b>					
CAPITAL ACCOUNT GENERAL PARTNER	1,600,653	1,600,653	0	1,600,653	0
CAPITAL ACCOUNT LIMITED PARTNER	1,808,269	1,808,269	0	1,808,269	0
CAPITAL ACCOUNT SPECIAL LIMITED PARTNER	30	30	0	30	0
NET INVESTED IN CAPITAL ASSETS	24,349,745	24,349,745	0	24,349,745	0
<b>NET INVEST IN CAPITAL ASSETS</b>	<b>27,758,697</b>	<b>27,758,697</b>	<b>0</b>	<b>27,758,697</b>	<b>0</b>
RESTRICTED NET ASSETS	-5,591,846	-5,591,846	0	-5,591,846	0
<b>RESTRICTED NET ASSETS</b>	<b>-5,591,846</b>	<b>-5,591,846</b>	<b>0</b>	<b>-5,591,846</b>	<b>0</b>
RETAINED EARNINGS	40,427,738	38,604,445	1,823,292	41,488,690	-1,060,952
<b>RETAINED EARNINGS</b>	<b>40,427,738</b>	<b>38,604,445</b>	<b>1,823,292</b>	<b>41,488,690</b>	<b>-1,060,952</b>
CONTRA EQUITY	6,821,512	6,821,512	0	6,821,512	0
UNRESTRICTED NET ASSETS	14,720,314	14,720,314	0	14,720,314	0
<b>UNRESTRICTED NET POSITION</b>	<b>7,898,802</b>	<b>7,898,802</b>	<b>0</b>	<b>7,898,802</b>	<b>0</b>
RE - EQUITY TRANSFERS	1,499,600	1,499,600	0	1,499,600	0
<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>TOTAL EQUITY</b>	<b>71,992,990</b>	<b>70,169,698</b>	<b>1,823,292</b>	<b>73,053,942</b>	<b>-1,060,952</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>93,916,949</b>	<b>92,308,096</b>	<b>1,608,853</b>	<b>94,939,063</b>	<b>-1,022,114</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)

**Budget Comparison**

Period = Oct 2025

Book = Accrual ; Tree = ysi\_is

	October 2025	Budget	Variance	October 2024	Change	YTD 2025	Budget	Variance	YTD 2024	Change
<b>REVENUES</b>	<b>9,586,605</b>	<b>6,368,666</b>	<b>3,217,939</b>	<b>7,672,730</b>	<b>1,913,875</b>	<b>77,444,560</b>	<b>63,686,661</b>	<b>13,757,899</b>	<b>66,946,051</b>	<b>10,498,509</b>
<b>EXPENSES</b>	<b>7,763,396</b>	<b>6,614,991</b>	<b>(1,148,405)</b>	<b>8,162,974</b>	<b>399,578</b>	<b>78,505,631</b>	<b>66,149,908</b>	<b>(12,355,724)</b>	<b>68,643,615</b>	<b>(9,862,016)</b>
<b>TRANSFERS</b>	-	0	0	-	-	0	0	0	-	(0)
<b>PRIOR PERIOD ADJUSTMENT</b>	(48)	-	48	-	48	(49)	-	49	584,367	584,416
<b>NET OPERATING INCOME (LOSS)</b>	<b>1,823,257</b>	<b>(246,325)</b>	<b>2,069,582</b>	<b>(490,244)</b>	<b>2,313,501</b>	<b>(1,061,022)</b>	<b>(2,463,247)</b>	<b>1,402,225</b>	<b>(2,281,931)</b>	<b>1,220,909</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>2,044,731</b>	<b>2,310</b>	<b>2,042,421</b>	<b>(242,349)</b>	<b>2,287,080</b>	<b>5,965,585</b>	<b>23,108</b>	<b>5,942,477</b>	<b>260,072</b>	<b>5,705,513</b>

**Budget Comparison**

Period = Oct 2025

Book = Accrual ; Tree = ysl\_is

	October 2025	Budget	Variance	October 2024	Change	YTD 2025	Budget	Variance	YTD 2024	Change
<b>REVENUES</b>										
<b>TENANT REVENUES</b>										
DWELLING RENTS	665,629	581,232	84,396	606,810	58,819	6,193,547	5,812,322	381,225	6,327,606	-134,058
DWELLING RENTS SUBSIDY	31,801	28,030	3,771	27,465	4,336	357,802	280,302	77,499	354,632	3,170
TPA - RENT	0	0	0	0	0	-2,500	0	-2,500	0	-2,500
TPA - DAMAGE	0	0	0	0	0	0	0	0	-50	50
LATE FEES	20,874	16,916	3,958	15,300	5,574	171,510	169,159	2,351	165,776	5,734
LATE FEES {P-NOTES}	2,550	78	2,472	0	2,550	18,185	776	17,410	550	17,635
LEGAL FEES	0	4,151	-4,151	12,783	-12,783	105,898	41,511	64,387	48,524	57,374
MAINTENANCE FEES	55,622	17,511	38,111	17,713	37,908	353,752	175,109	178,643	184,687	169,065
OTHER TENANT REVENUE	2,679	4,231	-1,552	7,870	-5,191	72,324	42,314	30,011	49,618	22,706
FRAUD RECOVERY REVENUE	2,164	235	1,929	225	1,939	4,139	2,352	1,787	1,683	2,456
<b>TOTAL TENANT REVENUES</b>	<b>781,319</b>	<b>652,385</b>	<b>128,934</b>	<b>688,166</b>	<b>93,153</b>	<b>7,274,658</b>	<b>6,523,845</b>	<b>750,813</b>	<b>7,133,026</b>	<b>141,632</b>
<b>HUD GRANTS AND SUBSIDY</b>										
REVENUES-HUD SUBSIDY	670,381	697,284	-26,904	787,989	-117,608	6,648,561	6,972,845	-324,284	7,844,884	-1,196,323
HOUSING ASST PAYMENTS	4,246,765	3,608,624	638,141	4,475,708	-228,943	41,223,268	36,086,236	5,137,032	36,846,101	4,377,167
ONGOING ADMIN FEES EARNED	297,401	292,372	5,029	309,867	-12,466	3,361,427	2,923,716	437,711	3,041,057	320,370
REVENUES - HUD CAPITAL - HARD COSTS	1,071,300	0	1,071,300	285,775	785,525	4,525,164	0	4,525,164	2,085,261	2,439,903
REVENUES - HUD CAPITAL - SOFT COSTS	67,865	281,491	-213,626	392,589	-324,724	4,522,893	2,814,913	1,707,980	3,361,782	1,161,111
<b>TOTAL HUD GRANTS AND SUBSIDY</b>	<b>6,353,712</b>	<b>4,879,771</b>	<b>1,473,941</b>	<b>6,251,928</b>	<b>101,784</b>	<b>60,281,313</b>	<b>48,797,710</b>	<b>11,483,603</b>	<b>53,179,085</b>	<b>7,102,227</b>
<b>TOTAL FEE REVENUE</b>										
MANAGEMENT FEE	174,966	176,765	-1,799	180,768	-5,802	1,808,220	1,767,647	40,573	1,824,669	-16,449
BOOKKEEPING FEE	47,175	47,701	-526	51,052	-3,878	474,780	477,007	-2,227	504,292	-29,512
FRONT LINE SERVICE FEE	171,646	227,244	-55,598	194,080	-22,434	1,940,497	2,272,441	-331,944	2,005,546	-65,049
FRONT LINE SERVICE FEE {IT}	9,604	6,892	2,712	6,654	2,950	74,627	68,919	5,708	88,241	-13,614
OTHER FEES FOR SERVICE	0	5,240	-5,240	2,605	-2,605	15,638	52,398	-36,760	17,089	-1,451
<b>TOTAL FEE REVENUE</b>	<b>403,391</b>	<b>463,841</b>	<b>-60,451</b>	<b>435,159</b>	<b>-31,768</b>	<b>4,313,762</b>	<b>4,638,411</b>	<b>-324,649</b>	<b>4,439,837</b>	<b>-126,075</b>
OTHER GOV'T GRANTS/DONATIONS	1,712,296	246,315	1,465,981	243,044	1,469,251	2,598,580	2,463,150	135,430	912,173	1,686,407
<b>TOTAL OTHER GOV'T GRANTS DONATIONS</b>	<b>1,712,296</b>	<b>246,315</b>	<b>1,465,981</b>	<b>243,044</b>	<b>1,469,251</b>	<b>2,598,580</b>	<b>2,463,150</b>	<b>135,430</b>	<b>912,173</b>	<b>1,686,407</b>
<b>INVESTMENT INCOME</b>										
INTEREST INCOME - MAIN	3,906	2,990	917	2,983	923	30,354	29,896	458	29,358	996
<b>TOTAL INTEREST INCOME - MAIN</b>	<b>3,906</b>	<b>2,990</b>	<b>917</b>	<b>2,983</b>	<b>923</b>	<b>30,354</b>	<b>29,896</b>	<b>458</b>	<b>29,358</b>	<b>996</b>
INTEREST INCOME - OTHER	0	8,988	-8,988	0	0	149,451	89,880	59,571	108,043	41,408
<b>TOTAL NON-CASH INT INCOME {HIO}</b>	<b>0</b>	<b>8,988</b>	<b>-8,988</b>	<b>0</b>	<b>0</b>	<b>149,451</b>	<b>89,880</b>	<b>59,571</b>	<b>108,043</b>	<b>41,408</b>
INTEREST INCOME - RESTRICTED FUNDS	519	1,257	-738	1,167	-648	9,304	12,574	-3,270	12,157	-2,853
<b>INT INCOME - RESTRICT FUNDS</b>	<b>519</b>	<b>1,257</b>	<b>-738</b>	<b>1,167</b>	<b>-648</b>	<b>9,304</b>	<b>12,574</b>	<b>-3,270</b>	<b>12,157</b>	<b>-2,853</b>
<b>OTHER INCOME</b>										
NON-DWELLING RENTS	85,341	37,563	47,778	35,113	50,229	409,371	375,632	33,739	154,881	254,490
MISCELLANEOUS INCOME	40,018	146	39,873	105	39,914	41,386	1,459	39,927	1,388	39,998
COMMISSION INCOME	6,388	6,058	331	6,772	-383	58,244	60,578	-2,334	58,207	36
ADMINISTRATIVE FEES	1,321	1,802	-481	1,719	-398	13,103	18,022	-4,918	17,472	-4,369
DONATIONS - GENERAL	-586	2	-588	352	-938	6,311	24	6,287	606	5,705
DONATIONS - SCHOLARSHIPS	0	0	0	0	0	6,000	0	6,000	0	6,000
MISCELLANEOUS GRANT REVENUE	5,000	7,000	-2,000	0	5,000	45,000	70,000	-25,000	67,400	-22,400
DEVELOPERS FEES	192,805	60,548	132,257	0	192,805	1,187,628	605,480	582,148	544,932	642,696
GAIN/LOSS ON SALE OF FIXED ASSET	0	0	0	6,222	-6,222	749,126	0	749,126	73,265	675,862
INSURANCE PROCEEDS	1,175	0	1,175	0	1,175	270,969	0	270,969	214,221	56,748
<b>TOTAL OTHER INCOME</b>	<b>331,463</b>	<b>113,119</b>	<b>218,344</b>	<b>50,282</b>	<b>281,181</b>	<b>2,787,138</b>	<b>1,131,194</b>	<b>1,655,944</b>	<b>1,132,371</b>	<b>1,654,767</b>
<b>TOTAL REVENUES</b>	<b>9,586,605</b>	<b>6,368,666</b>	<b>3,217,939</b>	<b>7,672,730</b>	<b>1,913,875</b>	<b>77,444,560</b>	<b>63,686,661</b>	<b>13,757,899</b>	<b>66,946,051</b>	<b>10,498,509</b>
<b>EXPENSES</b>										
<b>OPERATING EXPENSES</b>										
<b>ADMINISTRATIVE EXPENSES</b>										
<b>ADMINISTRATIVE SALARIES</b>										
ADMIN SALARIES	834,069	606,344	-227,724	815,450	-18,619	6,019,391	6,063,445	44,054	5,623,331	-396,060
ADMIN CASUAL LABOR	35,741	32,119	3,622	14,611	-21,130	230,040	321,186	91,146	35,361	-194,679
ALLOC ADMIN SALARIES	-25,131	0	25,131	-8,971	16,160	-191,106	0	191,106	-147,615	43,491
<b>TOTAL ADMIN SALARIES</b>	<b>844,679</b>	<b>638,463</b>	<b>-206,216</b>	<b>821,090</b>	<b>-23,589</b>	<b>6,058,324</b>	<b>6,384,631</b>	<b>326,306</b>	<b>5,511,077</b>	<b>-547,248</b>
AUDIT EXPENSE	15,750	9,504	6,246	41,250	25,500	166,574	95,038	-71,536	126,480	-40,094
MANAGEMENT FEE	174,966	176,765	1,799	180,768	5,802	1,808,220	1,767,647	40,573	1,824,669	16,449
BOOKKEEPING FEE	47,175	47,701	526	51,052	3,878	474,780	477,007	2,227	504,292	29,512
NIFA MONITORING FEE	0	592	592	0	0	4,020	5,915	1,895	4,020	0
<b>TOTAL ADMINISTRATIVE FEE</b>	<b>237,891</b>	<b>234,561</b>	<b>-3,330</b>	<b>273,070</b>	<b>35,179</b>	<b>2,453,594</b>	<b>2,345,607</b>	<b>-107,987</b>	<b>2,459,461</b>	<b>5,867</b>
COMPENSATED ABSENCE EXPENSE	0	0	0	0	0	-252,223	0	252,223	0	252,223
<b>TOTAL COMPENSATED ABSENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-252,223</b>	<b>0</b>	<b>252,223</b>	<b>0</b>	<b>252,223</b>
ADMIN EMPLOYEE BENEFITS	6,312	5,293	-1,019	4,638	-1,674	143,942	52,927	-91,016	56,326	-87,617
ALLOC ADMIN EMP BENEFITS	0	0	0	0	0	0	0	0	0	0
ER MEDICAL/DENTAL INS - ADMIN	135,426	131,926	3,499	108,121	-27,305	1,336,556	1,319,263	-17,293	1,211,855	-124,701
ER PENSION - ADMIN	39,641	33,349	6,292	6,099	-33,542	264,020	333,489	69,469	129,825	-134,195
ER TAXES-ADMIN	60,864	46,385	14,478	56,954	-3,909	454,104	463,853	9,749	677,455	223,351
<b>TOTAL ADMIN EMPLOYEE BENEFITS</b>	<b>242,243</b>	<b>216,953</b>	<b>-25,290</b>	<b>175,813</b>	<b>-66,430</b>	<b>2,198,622</b>	<b>2,169,532</b>	<b>-29,090</b>	<b>2,075,461</b>	<b>-123,162</b>
LEGAL SERVICES - OUTSIDE	42,704	12,683	30,021	30,660	-12,043	260,834	126,827	-134,007	140,119	-120,714
TRAINING/CONFERENCE	5,521	7,187	1,666	614	-4,907	64,016	71,868	7,852	88,936	24,920
BOARD MEETING/RETREAT	0	0	0	5	5	0	3	3	5	5
STAFF MEETING/RETREAT	473	378	95	503	30	3,843	3,784	-59	3,629	-213
TRAVEL	9,794	2,399	7,395	538	-9,256	32,996	23,985	-9,010	35,078	2,083
MILEAGE	1,003	727	276	1,079	76	5,766	7,270	1,504	7,540	1,774
ADMIN VEHICLE - FUEL	0	45	45	0	0	10,548	452	-10,097	343	-10,206
ADMIN VEHICLE - MTCE & REPAIR	1,141	269	872	0	-1,141	3,522	2,691	-831	2,131	-1,390
ADMIN VEHICLE - LICENSE	0	8	8	0	0	0	84	84	63	63
PUBLICATIONS	0	148	148	0	0	570	1,485	915	1,295	725

MEMBERSHIPS	0	2,503	2,503	15,744	15,744	19,921	25,032	5,112	32,709	12,788
PAYROLL PROCESSING FEE	5,748	5,311	-437	990	-4,758	50,038	53,110	3,072	49,429	-609
TELEPHONE	24,305	14,402	-9,903	1,782	-22,523	120,760	144,022	23,262	148,011	27,251
SAFETY EXPENSE	0	0	0	47	47	0	0	0	1,039	1,039
SAFETY EQUIPMENT/SUPPLIES	180	1,434	1,254	104	-76	9,937	14,338	4,401	19,031	9,093
SAFETY TRAINING	0	17	17	0	0	0	172	172	117	117
LEGAL SERVICES - INTERNAL	25,131	16,862	-8,269	8,971	-16,160	191,106	168,617	-22,489	147,691	-43,415
ALLOC INTERNAL LEGAL EXP	0	3,375	3,375	11,898	11,898	42,663	33,752	-8,911	44,457	1,794
PRINTER SUPPLIES AND EXP	1,367	1,968	601	1,458	91	24,930	19,684	-5,246	18,375	-6,555
SOFTWARE EXP	35,523	18,267	-17,256	339	-35,185	371,053	182,669	-188,384	205,309	-165,744
FORMS AND PRINTING	79	0	-79	0	-79	79	0	-79	3,005	2,926
OFFICE EXPENSE	1,712	906	-807	1,014	-699	24,685	9,058	-15,627	8,554	-16,132
OFFICE FURNISHINGS	2,411	703	-1,708	4,037	1,626	21,316	7,026	-14,290	21,892	576
POSTAGE	6,000	6,170	170	8,500	2,500	72,359	61,702	-10,657	65,234	-7,125
OFFICE SUPPLIES	3,701	4,844	1,143	3,698	-3	55,895	48,441	-7,454	48,488	-7,407
OFFICE EQUIPMENT LEASES	402	3,835	3,433	2,744	2,342	35,144	38,349	3,205	36,002	858
COMPUTER SUPPLIES	0	0	0	113	113	0	0	0	113	113
COMPUTER EQUIPMENT	3,347	6,564	3,218	32,128	28,781	97,669	65,644	-32,025	100,195	2,525
NETWORK COMMUNICATION	23,872	6,279	-17,593	10,721	-13,151	85,349	62,786	-22,563	72,348	-13,001
ADVERTISING /NEWSPAPER ADS	494	163	-331	184	-310	2,138	1,632	-506	1,478	-660
CABLE TV	1,706	433	-1,274	0	-1,706	4,505	4,326	-179	6,011	1,506
EMPLOYEE HIRING & ADMIN EXP	2,227	3,409	1,182	2,612	385	93,417	34,090	-59,327	32,011	-61,406
CONSULTING	-111,903	12,239	124,142	11,731	123,635	-49,961	122,386	172,346	341,616	391,577
BANK FEE	4,674	1,217	-3,456	1,350	-3,324	41,415	12,171	-29,243	10,986	-30,429
SECT 8 PORT OUT ADMIN FEES	3,683	0	-3,683	2,771	-912	29,187	0	-29,187	23,531	-5,656
LATE FEES	51	6,345	6,294	951	900	2,339	63,454	61,115	59,622	57,283
MISCELLANEOUS EXPENSE	354	324	-29	2,633	2,280	-21,768	3,243	25,011	22,301	44,069
FEES - PERMITS	0	349	349	184	184	604	3,489	2,885	2,555	1,951
PROPERTY TAX	0	2,802	2,802	0	0	20,359	28,019	7,661	19,368	-990
RENTAL EXPENSE	720	2,309	1,589	4,570	3,850	29,036	23,089	-5,946	32,651	3,616
IT SUPPORT - CONTR SERV	18,333	18,601	268	33,200	14,866	198,236	186,010	-12,225	182,417	-15,818
PROFESSIONAL FEES	0	122	122	0	0	998	1,222	225	1,100	102
PROFESSIONAL/CONTR SERV	0	50	50	0	0	0	499	499	381	381
DEVELOPER'S FEE	0	0	0	0	0	10	0	-10	0	-10
<b>TOTAL OTHER ADMIN EXPENSES</b>	<b>114,753</b>	<b>165,648</b>	<b>50,896</b>	<b>197,874</b>	<b>83,121</b>	<b>1,955,512</b>	<b>1,656,483</b>	<b>-299,029</b>	<b>2,037,168</b>	<b>81,656</b>
FEE FOR SERVICE	9,604	6,892	-2,712	6,654	-2,950	74,627	68,919	-5,708	88,241	13,614
TENANT RESTITUTION	500	0	-500	0	-500	31,025	0	-31,025	0	-31,025
<b>TOTAL FEE FOR SERVICE</b>	<b>10,104</b>	<b>6,892</b>	<b>-3,212</b>	<b>6,654</b>	<b>-3,450</b>	<b>105,652</b>	<b>68,919</b>	<b>-36,733</b>	<b>88,241</b>	<b>-17,411</b>
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>1,449,669</b>	<b>1,262,517</b>	<b>-187,152</b>	<b>1,474,501</b>	<b>24,832</b>	<b>12,519,483</b>	<b>12,625,172</b>	<b>105,689</b>	<b>12,171,408</b>	<b>-348,075</b>
<b>RESIDENT SERVICES SALARIES</b>										
RESIDENT SERVICES SALARIES	6,560	4,629	-1,930	6,223	-336	45,630	46,294	664	44,640	-990
RESIDENT SERVICE CASUAL LABOR	6,218	0	-6,218	6,325	107	66,043	0	-66,043	64,775	-1,268
<b>TOTAL RESIDENT SERV SALARIES</b>	<b>12,777</b>	<b>4,629</b>	<b>-8,148</b>	<b>12,548</b>	<b>-229</b>	<b>111,673</b>	<b>46,294</b>	<b>-65,379</b>	<b>109,415</b>	<b>-2,257</b>
RELOCATION EXPENSES	186,573	75,966	-110,607	1,267	-185,306	659,116	759,664	100,548	391,227	-267,888
RELOCATION - INITIAL PAYMENT	-60	0	60	0	60	-60	0	60	0	60
RELOCATION - SECURITY DEPOSITS	0	1,033	1,033	0	0	0	10,328	10,328	7,019	7,019
RELOCATION - MOVING EXPENSE	811	378	-433	20	-791	7,030	3,777	-3,253	5,685	-1,344
RELOCATION - MISCELLANEOUS	0	0	0	0	0	7,089	0	-7,089	0	-7,089
<b>TOTAL RELOCATION EXPENSE</b>	<b>187,324</b>	<b>77,377</b>	<b>-109,947</b>	<b>1,287</b>	<b>-186,037</b>	<b>673,174</b>	<b>773,768</b>	<b>100,594</b>	<b>403,932</b>	<b>-269,242</b>
ER MEDICAL/DENTAL INS - RES SERV	1,891	1,980	89	1,580	-310	18,907	19,797	890	18,242	-665
ER PENSION - RES SERV	337	255	-83	99	-238	2,288	2,546	259	1,276	-1,012
ER TAXES-RES SERV	453	354	-99	422	-31	3,277	3,542	265	5,136	1,860
<b>TOTAL RESIDENT SERV EMP BENEFITS</b>	<b>2,682</b>	<b>2,588</b>	<b>-93</b>	<b>2,102</b>	<b>-580</b>	<b>24,471</b>	<b>25,885</b>	<b>1,414</b>	<b>24,654</b>	<b>183</b>
YOUTH ACTIVITIES	0	0	0	0	0	2,440	0	-2,440	0	-2,440
YOUTH ACTIVITIES - SCHOLARSHIPS	0	704	704	0	0	6,000	7,036	1,036	4,782	-1,218
<b>TOTAL YOUTH ACTIVITIES</b>	<b>0</b>	<b>704</b>	<b>704</b>	<b>0</b>	<b>0</b>	<b>8,440</b>	<b>7,036</b>	<b>-1,404</b>	<b>4,782</b>	<b>-3,658</b>
RESIDENT SERVICES EXPENSE	12,934	7,823	-5,110	426	-12,508	21,012	78,233	57,221	806	-20,207
RESIDENT SERVICES EVENTS & ACTIVITIES	666	1,510	844	278	-389	10,028	15,098	5,070	18,231	8,203
RESIDENT SERV DIRECT FUNDING	0	0	0	0	0	0	0	0	-130	-130
RESIDENT FUND - STIPENDS	3,842	7,316	3,475	864	-2,978	29,058	73,164	44,106	33,656	4,598
RESIDENT FUND - MEETING EXPENSES	686	600	-87	450	-236	4,456	5,995	1,539	5,777	1,321
RESIDENT FUND - OTHER	0	2,936	2,936	4,200	4,200	1,945	29,355	27,410	10,651	8,706
<b>TOTAL RESIDENT FUND</b>	<b>18,128</b>	<b>20,185</b>	<b>2,057</b>	<b>6,218</b>	<b>-11,910</b>	<b>66,500</b>	<b>201,847</b>	<b>135,347</b>	<b>68,991</b>	<b>2,491</b>
FRONT LINE SERVICE FEE	166,575	182,918	16,342	162,830	-3,745	1,699,888	1,829,175	129,287	1,664,468	-35,421
<b>TOTAL FEE FOR SERVICE</b>	<b>166,575</b>	<b>182,918</b>	<b>16,342</b>	<b>162,830</b>	<b>-3,745</b>	<b>1,699,888</b>	<b>1,829,175</b>	<b>129,287</b>	<b>1,664,468</b>	<b>-35,421</b>
<b>TOTAL OTHER RESIDENT SERVICES</b>	<b>387,486</b>	<b>288,401</b>	<b>-99,086</b>	<b>184,986</b>	<b>-202,500</b>	<b>2,584,146</b>	<b>2,884,005</b>	<b>299,859</b>	<b>2,276,242</b>	<b>-307,904</b>
<b>TOTAL RESIDENT SERVICE EXPENSES</b>	<b>387,486</b>	<b>288,401</b>	<b>-99,086</b>	<b>184,986</b>	<b>-202,500</b>	<b>2,584,146</b>	<b>2,884,005</b>	<b>299,859</b>	<b>2,276,242</b>	<b>-307,904</b>
<b>UTILITY EXPENSES</b>										
UTILITY - WATER	30,465	35,559	5,094	32,541	2,077	296,035	355,588	59,553	388,383	92,348
UTILITY - ELECTRIC	97,978	136,431	38,454	132,376	34,398	1,475,302	1,364,315	-110,987	1,487,596	12,294
UTILITY - GAS	17,918	23,507	5,589	18,778	860	316,200	235,068	-81,132	231,640	-84,560
UTILITY - SEWER	36,734	47,406	10,672	38,945	2,211	396,315	474,062	77,747	497,875	101,560
<b>TOTAL UTILITY EXPENSES</b>	<b>183,095</b>	<b>242,903</b>	<b>59,809</b>	<b>222,640</b>	<b>39,545</b>	<b>2,483,852</b>	<b>2,429,033</b>	<b>-54,819</b>	<b>2,605,494</b>	<b>121,642</b>
<b>TOTAL MAINTENANCE</b>										
<b>MAINTENANCE SALARIES</b>										
MAINTENANCE SALARIES	358,256	238,059	-120,197	341,816	-16,440	2,714,686	2,380,591	-334,095	2,506,048	-208,638
MAINTENANCE CASUAL LABOR	866	0	-866	4,870	4,003	2,116	0	-2,116	216,422	214,306
ALLOC MAINT SALARIES	0	0	0	0	0	0	0	0	-45	-45
<b>TOTAL MAINTENANCE SALARIES</b>	<b>359,123</b>	<b>238,059</b>	<b>-121,064</b>	<b>346,686</b>	<b>-12,437</b>	<b>2,716,802</b>	<b>2,380,591</b>	<b>-336,211</b>	<b>2,722,425</b>	<b>5,622</b>
<b>MAINTENANCE MATERIALS</b>	<b>5,062</b>	<b>0</b>	<b>-5,062</b>	<b>0</b>	<b>-5,062</b>	<b>10,690</b>	<b>0</b>	<b>-10,690</b>	<b>0</b>	<b>-10,690</b>
APPLIANCES	17,027	20,340	3,313	20,905	3,878	193,175	203,395	10,220	208,040	14,865
DWELLING EQUIPMENT	0	99	99	0	0	1,451	994	-458	675	-776
PAINT	8,762	6,414	-2,348	12,319	3,557	85,845	64,138	-21,707	74,381	-11,464
CLEANING SUPPLIES	3,867	2,569	-1,299	2,672	-1,195	29,091	25,685	-3,406	25,739	-3,352
HVAC MATERIALS	2,296	2,906	610	3,285	989	175,281	29,064	-146,217	31,859	-143,422
LANDSCAPING MATERIALS	0	76	76	0	0	515	759	244	1,031	517
PLUMBING MATERIALS	28,415	14,757	-13,657	21,031	-7,384	216,503	147,572	-68,931	149,159	-67,344



HAP EXPENSE	4,117,267	3,435,727	-681,539	3,842,206	-275,060	38,845,009	34,357,274	-4,487,736	35,237,368	-3,607,641
HAP EXPENSE - PORTABLE	93,108	44,191	-48,917	59,197	-33,911	772,090	441,912	-330,178	454,695	-317,395
UTILITY REIMBURSEMENT	127,089	163,210	36,121	185,387	58,298	1,429,529	1,632,098	202,570	1,680,242	250,713
<b>TOTAL HAP EXPENSES</b>	<b>4,337,464</b>	<b>3,643,128</b>	<b>-694,335</b>	<b>4,086,790</b>	<b>-250,673</b>	<b>41,046,628</b>	<b>36,431,285</b>	<b>-4,615,344</b>	<b>37,372,305</b>	<b>-3,674,323</b>
DEPRECIATION EXPENSE	221,474	248,635	27,161	247,895	26,421	7,026,607	2,486,355	-4,540,252	2,542,003	-4,484,604
ORGANIZATIONAL COSTS	0	0	0	0	0	41,289	0	-41,289	0	-41,289
<b>TOTAL DEPR &amp; AMORT EXPENSE</b>	<b>221,474</b>	<b>248,635</b>	<b>27,161</b>	<b>247,895</b>	<b>26,421</b>	<b>7,067,896</b>	<b>2,486,355</b>	<b>-4,581,541</b>	<b>2,542,003</b>	<b>-4,525,893</b>
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>4,558,938</b>	<b>3,891,764</b>	<b>-667,174</b>	<b>4,334,685</b>	<b>-224,252</b>	<b>48,114,524</b>	<b>38,917,639</b>	<b>-9,196,885</b>	<b>39,914,308</b>	<b>-8,200,216</b>
<b>TOTAL EXPENSES</b>	<b>7,763,396</b>	<b>6,614,991</b>	<b>-1,148,405</b>	<b>8,162,974</b>	<b>399,578</b>	<b>78,505,631</b>	<b>66,149,908</b>	<b>-12,355,724</b>	<b>68,643,615</b>	<b>-9,862,016</b>
TRANSFERS BET PROGRAMS & PROJECTS - IN	679,688	252,534	427,153	13,723	665,965	3,605,422	2,525,344	1,080,078	3,756,204	-150,782
TRANSFERS BET PROGRAMS & PROJECTS - OUT	679,688	252,534	-427,153	13,723	-665,965	3,605,422	2,525,344	-1,080,078	3,756,204	150,782
OPERATING TRANSFER - IN	0	0	0	0	0	0	0	0	24,614	-24,614
OPERATING TRANSFER - OUT	0	0	0	0	0	0	0	0	24,614	24,614
<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PRIOR PERIOD ADJUSTMENT	-48	0	48	0	48	-49	0	49	584,367	584,416
<b>TOTAL PRIOR PERIOD ADJUSTMENT</b>	<b>-48</b>	<b>0</b>	<b>48</b>	<b>0</b>	<b>48</b>	<b>-49</b>	<b>0</b>	<b>49</b>	<b>584,367</b>	<b>584,416</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>1,823,257</b>	<b>-246,325</b>	<b>2,069,582</b>	<b>-490,244</b>	<b>2,313,501</b>	<b>-1,061,022</b>	<b>-2,463,247</b>	<b>1,402,225</b>	<b>-2,281,931</b>	<b>1,220,909</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>2,044,731</b>	<b>2,310</b>	<b>2,042,421</b>	<b>-242,349</b>	<b>2,287,080</b>	<b>5,965,585</b>	<b>23,108</b>	<b>5,942,477</b>	<b>260,072</b>	<b>5,705,513</b>

Property = 7pubhsg 7cap  
**Budget Comparison**  
 Period = Oct 2025  
 Book = Accrual ; Tree = ysi\_is

	October 2025	Budget	Variance	October 2024	Change	2025 YTD	Budget	Variance	2024 YTD	Change
<b>REVENUES</b>										
<b>TENANT REVENUES</b>										
TOTAL TENANT REVENUES	669,127	566,226	102,902	594,610	74,518	6,179,657	5,662,259	517,399	6,120,399	59,259
HUD GRANTS AND SUBSIDY										
TOTAL HUD GRANTS AND SUBSIDY	1,809,546	968,273	841,273	1,466,353	343,193	15,696,618	9,682,729	6,013,889	13,291,927	2,404,690
<b>INVESTMENT INCOME</b>										
TOTAL INTEREST INCOME - MAIN	1,762	2,456	-694	2,053	-291	16,730	24,561	-7,831	22,974	-6,244
TOTAL NON-CASH INT INCOME {HIO}	0	8,392	-8,392	0	0	143,710	83,917	59,794	103,548	40,162
INT INCOME - RESTRICT FUNDS	396	503	-106	456	-60	4,024	5,026	-1,002	4,843	-819
OTHER INCOME										
TOTAL OTHER INCOME	119,232	31,965	87,267	28,591	90,642	1,355,482	319,652	1,035,831	207,183	1,148,300
<b>TOTAL REVENUES</b>	<b>2,600,065</b>	<b>1,577,814</b>	<b>1,022,250</b>	<b>2,092,063</b>	<b>508,001</b>	<b>23,396,223</b>	<b>15,778,144</b>	<b>7,618,079</b>	<b>19,750,874</b>	<b>3,645,348</b>
<b>EXPENSES</b>										
<b>OPERATING EXPENSES</b>										
ADMINISTRATIVE EXPENSES	268,835	327,738	58,903	360,250	91,416	3,166,493	3,277,379	110,886	3,160,662	-5,831
RESIDENT SERVICE EXPENSES	189,036	178,844	-10,192	165,280	-23,757	1,770,860	1,788,439	17,579	1,695,900	-74,960
UTILITY EXPENSES	163,991	230,573	66,582	206,364	42,373	2,263,858	2,305,726	41,868	2,437,167	173,309
MAINTENANCE EXPENSES	856,977	616,434	-240,543	985,368	128,391	8,079,046	6,164,340	-1,914,706	7,938,943	-140,103
PROTECT SERVICE EXPENSES	4,763	50,302	45,538	86,361	81,598	945,609	503,016	-442,593	496,583	-449,026
GENERAL EXPENSES	164,956	78,263	-86,693	636,428	471,472	1,577,934	782,625	-795,309	1,292,645	-285,290
<b>TOTAL OPERATING EXPENSES</b>	<b>1,648,558</b>	<b>1,482,153</b>	<b>-166,405</b>	<b>2,440,051</b>	<b>791,493</b>	<b>17,803,801</b>	<b>14,821,525</b>	<b>-2,982,276</b>	<b>17,021,901</b>	<b>-781,900</b>
<b>NON-OPERATING EXPENSES</b>										
HAP EXPENSES	14,926	14,737	-189	20,773	5,847	156,789	147,370	-9,419	158,404	1,615
DEPR & AMORT EXPENSE	113,739	183,117	69,377	177,152	63,412	5,994,227	1,831,167	-4,163,061	1,814,860	-4,179,367
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>128,665</b>	<b>197,854</b>	<b>69,188</b>	<b>197,925</b>	<b>69,259</b>	<b>6,151,016</b>	<b>1,978,536</b>	<b>-4,172,480</b>	<b>1,973,264</b>	<b>-4,177,752</b>
<b>TOTAL EXPENSES</b>	<b>1,777,223</b>	<b>1,680,006</b>	<b>-97,217</b>	<b>2,637,975</b>	<b>860,752</b>	<b>23,954,817</b>	<b>16,800,062</b>	<b>-7,154,755</b>	<b>18,995,165</b>	<b>-4,959,652</b>
TOTAL TRANSFERS	31,564	103,730	72,166	13,723	-17,841	1,201,770	1,037,295	-164,475	2,011,190	809,420
TOTAL PRIOR PERIOD ADJUSTMENT	-48	0	48	0	48	-48	0	48	584,367	584,415
<b>NET OPERATING INCOME (LOSS)</b>	<b>791,326</b>	<b>-205,921</b>	<b>997,247</b>	<b>-559,635</b>	<b>1,350,961</b>	<b>-1,760,316</b>	<b>-2,059,213</b>	<b>298,897</b>	<b>-1,839,848</b>	<b>79,532</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>905,065</b>	<b>-22,804</b>	<b>927,869</b>	<b>-382,483</b>	<b>1,287,548</b>	<b>4,233,911</b>	<b>-228,046</b>	<b>4,461,957</b>	<b>-24,988</b>	<b>4,258,899</b>

**Budget Comparison**

Period = Oct 2025

Book = Accrual ; Tree = ysi\_is

	October 2025	Budget	Variance	October 2024	Change	2025 YTD	Budget	Variance	2024 YTD	Change
<b>REVENUES</b>										
<b>TENANT REVENUES</b>										
TOTAL TENANT REVENUES	0	110	-110	150	-150	150	1,104	-954	1,830	-1,680
<b>HUD GRANTS AND SUBSIDY</b>										
TOTAL HUD GRANTS AND SUBSIDY	4,389,343	3,710,716	678,627	4,498,574	-109,231	42,986,272	37,107,157	5,879,115	38,063,260	4,923,012
<b>TOTAL FEE REVENUE</b>										
TOTAL FEE REVENUE	0	5,240	-5,240	2,605	-2,605	15,638	52,398	-36,760	17,089	-1,451
TOTAL NON-CASH INT INCOME {HIO}	0	0	0	0	0	0	0	0	442	-442
<b>OTHER INCOME</b>										
TOTAL OTHER INCOME	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>4,389,343</b>	<b>3,716,066</b>	<b>673,277</b>	<b>4,501,329</b>	<b>-111,986</b>	<b>43,002,060</b>	<b>37,160,658</b>	<b>5,841,401</b>	<b>38,082,621</b>	<b>4,919,439</b>
<b>EXPENSES</b>										
<b>OPERATING EXPENSES</b>										
ADMINISTRATIVE EXPENSES	337,254	257,880	-79,374	298,723	-38,531	2,613,387	2,578,797	-34,591	2,516,762	-96,625
RESIDENT SERVICE EXPENSES	0	451	451	4,535	4,535	2,222	4,513	2,291	7,674	5,453
MAINTENANCE EXPENSES	37,865	34,117	-3,748	23,804	-14,061	256,287	341,175	84,888	227,687	-28,600
GENERAL EXPENSES	2,745	3,564	819	6,431	3,686	34,666	35,642	975	40,745	6,079
<b>TOTAL OPERATING EXPENSES</b>	<b>377,864</b>	<b>296,013</b>	<b>-81,852</b>	<b>333,493</b>	<b>-44,372</b>	<b>2,906,562</b>	<b>2,960,126</b>	<b>53,564</b>	<b>2,792,868</b>	<b>-113,694</b>
<b>NON-OPERATING EXPENSES</b>										
HAP EXPENSES	4,132,464	3,440,989	-691,475	3,877,615	-254,849	39,164,409	34,409,889	-4,754,519	35,300,707	-3,863,702
DEPR & AMORT EXPENSE	995	1,293	298	713	-281	9,946	12,925	2,980	12,346	2,401
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>4,133,458</b>	<b>3,442,281</b>	<b>-691,177</b>	<b>3,878,328</b>	<b>-255,130</b>	<b>39,174,354</b>	<b>34,422,815</b>	<b>-4,751,539</b>	<b>35,313,053</b>	<b>-3,861,301</b>
<b>TOTAL EXPENSES</b>	<b>4,511,322</b>	<b>3,738,294</b>	<b>-773,028</b>	<b>4,211,821</b>	<b>-299,502</b>	<b>42,080,916</b>	<b>37,382,940</b>	<b>-4,697,976</b>	<b>38,105,921</b>	<b>-3,974,995</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>-121,979</b>	<b>-22,228</b>	<b>-99,751</b>	<b>289,508</b>	<b>-411,488</b>	<b>921,143</b>	<b>-222,282</b>	<b>1,143,426</b>	<b>-23,300</b>	<b>944,443</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>-120,984</b>	<b>-20,935</b>	<b>-100,049</b>	<b>290,221</b>	<b>-411,205</b>	<b>931,089</b>	<b>-209,357</b>	<b>1,140,446</b>	<b>-10,954</b>	<b>942,043</b>

C/O - after FMR 2016 (7fdscent)

**Budget Comparison**

Period = Oct 2025

Book = Accrual ; Tree = ysi\_is

	October 2025	Budget	Variance	October 2024	Change	2025 YTD	Budget	Variance	2024 YTD	Change
<b>REVENUES</b>										
<b>TENANT REVENUES</b>										
TOTAL TENANT REVENUES	1,074	3,584	-2,510	11,583	-10,509	42,841	35,837	7,004	50,884	-8,043
TOTAL FEE REVENUE										
TOTAL FEE REVENUE	403,391	458,601	-55,211	432,554	-29,163	4,298,124	4,586,013	-287,890	4,422,748	-124,624
TOTAL OTHER GOV'T GRANTS DONATION	1,642,677	168,274	1,474,404	178,149	1,464,529	2,099,876	1,682,737	417,139	178,149	1,921,727
<b>INVESTMENT INCOME</b>										
TOTAL INTEREST INCOME - MAIN	32	34	-2	33	-1	315	341	-26	331	-16
TOTAL NON-CASH INT INCOME {HIO}	0	596	-596	0	0	5,741	5,963	-222	4,053	1,688
<b>OTHER INCOME</b>										
TOTAL OTHER INCOME	5,095	7,051	-1,956	-91	5,186	48,670	70,508	-21,838	234,932	-186,262
<b>TOTAL REVENUES</b>	<b>2,052,269</b>	<b>638,140</b>	<b>1,414,129</b>	<b>622,227</b>	<b>1,430,041</b>	<b>6,495,567</b>	<b>6,381,399</b>	<b>114,168</b>	<b>4,891,096</b>	<b>1,604,471</b>
<b>EXPENSES</b>										
<b>OPERATING EXPENSES</b>										
ADMINISTRATIVE EXPENSES	724,353	586,145	-138,208	684,084	-40,269	5,614,567	5,861,452	246,885	5,348,904	-265,662
RESIDENT SERVICE EXPENSES	186,188	90,798	-95,390	128	-186,060	643,580	907,979	264,399	390,829	-252,751
UTILITY EXPENSES	5,106	4,577	-529	3,668	-1,438	51,813	45,768	-6,045	43,361	-8,452
MAINTENANCE EXPENSES	4,260	7,824	3,564	16,388	12,127	101,158	78,240	-22,918	130,652	29,495
PROTECT SERVICE EXPENSES	0	32,711	32,711	32,025	32,025	172,488	327,106	154,619	213,045	40,558
GENERAL EXPENSES	19,576	18,218	-1,358	34,425	14,850	226,263	182,181	-44,082	203,921	-22,342
<b>TOTAL OPERATING EXPENSES</b>	<b>939,483</b>	<b>740,273</b>	<b>-199,210</b>	<b>770,718</b>	<b>-168,765</b>	<b>6,809,867</b>	<b>7,402,726</b>	<b>592,858</b>	<b>6,330,712</b>	<b>-479,155</b>
<b>NON-OPERATING EXPENSES</b>										
DEPR & AMORT EXPENSE	12,687	14,030	1,344	13,023	336	123,976	140,304	16,328	138,189	14,213
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>12,687</b>	<b>14,030</b>	<b>1,344</b>	<b>13,023</b>	<b>336</b>	<b>123,976</b>	<b>140,304</b>	<b>16,328</b>	<b>138,189</b>	<b>14,213</b>
<b>TOTAL EXPENSES</b>	<b>952,169</b>	<b>754,303</b>	<b>-197,867</b>	<b>783,741</b>	<b>-168,429</b>	<b>6,933,843</b>	<b>7,543,030</b>	<b>609,186</b>	<b>6,468,901</b>	<b>-464,942</b>
TOTAL TRANSFERS	0	-63,333	-63,333	0	0	-753,864	-633,333	120,531	-1,460,320	-706,456
TOTAL PRIOR PERIOD ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
<b>NET OPERATING INCOME (LOSS)</b>	<b>1,100,099</b>	<b>-52,830</b>	<b>1,152,929</b>	<b>-161,513</b>	<b>1,261,612</b>	<b>315,588</b>	<b>-528,297</b>	<b>843,885</b>	<b>-117,485</b>	<b>433,072</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>1,112,786</b>	<b>-38,800</b>	<b>1,151,586</b>	<b>-148,490</b>	<b>1,261,276</b>	<b>439,564</b>	<b>-387,993</b>	<b>827,557</b>	<b>20,704</b>	<b>418,860</b>

HIO, Inc. (7hioinc)  
**Budget Comparison**  
 Period = Oct 2025  
 Book = Accrual ; Tree = ysi\_is

	October 2025	Budget	Variance	October 2024	Change	2025 YTD	Budget	Variance	2024 YTD	Change
<b>REVENUES</b>										
<b>TENANT REVENUES</b>										
TOTAL TENANT REVENUES	111,152	82,465	28,688	81,823	29,329	1,052,079	824,646	227,433	959,913	92,166
<b>HUD GRANTS AND SUBSIDY</b>										
TOTAL HUD GRANTS AND SUBSIDY	0	10,503	-10,503	0	0	0	105,029	-105,029	0	0
INT INCOME - RESTRICT FUNDS	122	755	-632	710	-588	5,280	7,548	-2,268	7,314	-2,034
<b>OTHER INCOME</b>										
TOTAL OTHER INCOME	13,596	11,751	1,845	19,712	-6,116	169,943	117,510	52,433	127,247	42,696
<b>TOTAL REVENUES</b>	<b>124,871</b>	<b>105,473</b>	<b>19,397</b>	<b>102,245</b>	<b>22,625</b>	<b>1,227,303</b>	<b>1,054,733</b>	<b>172,570</b>	<b>1,094,474</b>	<b>132,828</b>
<b>EXPENSES</b>										
<b>OPERATING EXPENSES</b>										
ADMINISTRATIVE EXPENSES	34,750	24,559	-10,190	31,276	-3,474	275,351	245,593	-29,758	290,676	15,325
RESIDENT SERVICE EXPENSES	11,910	13,412	1,503	14,674	2,764	148,467	134,125	-14,342	139,771	-8,696
UTILITY EXPENSES	13,998	7,754	-6,244	12,608	-1,390	168,181	77,539	-90,642	124,966	-43,215
MAINTENANCE EXPENSES	71,959	57,463	-14,496	119,496	47,537	901,136	574,627	-326,509	778,291	-122,845
PROTECT SERVICE EXPENSES	1,915	5,313	3,397	9,109	7,193	220,135	53,125	-167,010	64,543	-155,592
GENERAL EXPENSES	17,391	23,996	6,605	-7,589	-24,980	260,048	239,960	-20,088	259,932	-116
OTHER EXPENSES	0	0	0	0	0	5,001	0	-5,001	-68	-5,069
<b>TOTAL OPERATING EXPENSES</b>	<b>151,922</b>	<b>132,497</b>	<b>-19,425</b>	<b>179,574</b>	<b>27,652</b>	<b>1,978,318</b>	<b>1,324,969</b>	<b>-653,349</b>	<b>1,658,111</b>	<b>-320,207</b>
<b>NON-OPERATING EXPENSES</b>										
HAP EXPENSES	4,432	3,932	-500	8,185	3,753	54,572	39,319	-15,253	45,387	-9,185
DEPR & AMORT EXPENSE	93,992	50,135	-43,858	56,946	-37,047	939,136	501,348	-437,788	575,996	-363,140
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>98,424</b>	<b>54,067</b>	<b>-44,358</b>	<b>65,131</b>	<b>-33,294</b>	<b>993,708</b>	<b>540,666</b>	<b>-453,041</b>	<b>621,383</b>	<b>-372,325</b>
<b>TOTAL EXPENSES</b>	<b>250,346</b>	<b>186,564</b>	<b>-63,783</b>	<b>244,705</b>	<b>-5,642</b>	<b>2,972,026</b>	<b>1,865,635</b>	<b>-1,106,391</b>	<b>2,279,494</b>	<b>-692,532</b>
TOTAL TRANSFERS	-31,564	-40,396	-8,832	-13,723	17,841	-447,906	-403,962	43,944	-550,870	-102,964
<b>NET OPERATING INCOME (LOSS)</b>	<b>-93,912</b>	<b>-40,694</b>	<b>-53,218</b>	<b>-128,736</b>	<b>34,824</b>	<b>-1,296,817</b>	<b>-406,941</b>	<b>-889,877</b>	<b>-634,149</b>	<b>-662,668</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>80</b>	<b>9,441</b>	<b>-9,361</b>	<b>-71,790</b>	<b>71,870</b>	<b>-357,681</b>	<b>94,407</b>	<b>-452,088</b>	<b>-58,153</b>	<b>-299,528</b>

Public Housing (7pubhsg)  
**Budget Comparison**  
 Period = Oct 2025  
 Book = Accrual ; Tree = ysl\_is

	October 2025	Budget	Variance	October 2024	Change	2025 YTD	Budget	Variance	2024 YTD	Change
<b>REVENUES</b>										
<b>TENANT REVENUES</b>										
TOTAL TENANT REVENUES	669,127	566,226	102,902	594,610	74,518	6,179,657	5,662,259	517,399	6,120,399	59,259
<b>HUD GRANTS AND SUBSIDY</b>										
TOTAL HUD GRANTS AND SUBSIDY	670,381	686,782	-16,401	787,989	-117,608	6,648,561	6,867,816	-219,255	7,844,884	-1,196,323
<b>INVESTMENT INCOME</b>										
TOTAL INTEREST INCOME - MAIN	1,762	2,456	-694	2,053	-291	16,730	24,561	-7,831	22,974	-6,244
TOTAL NON-CASH INT INCOME {HIO}	0	8,392	-8,392	0	0	143,710	83,917	59,794	103,548	40,162
INT INCOME - RESTRICT FUNDS	396	503	-106	456	-60	4,024	5,026	-1,002	4,843	-819
<b>OTHER INCOME</b>										
TOTAL OTHER INCOME	119,232	31,965	87,267	28,591	90,642	1,355,482	319,652	1,035,831	207,183	1,148,300
<b>TOTAL REVENUES</b>	<b>1,460,899</b>	<b>1,296,323</b>	<b>164,576</b>	<b>1,413,699</b>	<b>47,200</b>	<b>14,348,166</b>	<b>12,963,230</b>	<b>1,384,935</b>	<b>14,303,831</b>	<b>44,334</b>
<b>EXPENSES</b>										
<b>OPERATING EXPENSES</b>										
ADMINISTRATIVE EXPENSES	385,419	327,738	-57,681	355,471	-29,948	3,250,737	3,277,379	26,642	3,095,130	-155,607
RESIDENT SERVICE EXPENSES	187,146	178,844	-8,302	165,280	-21,867	1,764,765	1,788,439	23,674	1,679,735	-85,030
UTILITY EXPENSES	163,991	230,573	66,582	206,364	42,373	2,263,858	2,305,726	41,868	2,437,167	173,309
MAINTENANCE EXPENSES	683,004	556,609	-126,395	743,876	60,872	6,214,137	5,566,093	-648,044	5,930,876	-283,261
PROTECT SERVICE EXPENSES	4,638	50,302	45,663	73,742	69,104	873,424	503,016	-370,408	431,232	-442,192
GENERAL EXPENSES	164,956	78,263	-86,693	636,428	471,472	1,577,934	782,625	-795,309	1,292,645	-285,290
<b>TOTAL OPERATING EXPENSES</b>	<b>1,589,154</b>	<b>1,422,328</b>	<b>-166,826</b>	<b>2,181,160</b>	<b>592,006</b>	<b>15,944,856</b>	<b>14,223,279</b>	<b>-1,721,578</b>	<b>14,866,785</b>	<b>-1,078,071</b>
<b>NON-OPERATING EXPENSES</b>										
HAP EXPENSES	14,926	14,737	-189	20,773	5,847	156,789	147,370	-9,419	158,404	1,615
DEPR & AMORT EXPENSE	113,739	183,117	69,377	177,152	63,412	5,994,227	1,831,167	-4,163,061	1,814,860	-4,179,367
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>128,665</b>	<b>197,854</b>	<b>69,188</b>	<b>197,925</b>	<b>69,259</b>	<b>6,151,016</b>	<b>1,978,536</b>	<b>-4,172,480</b>	<b>1,973,264</b>	<b>-4,177,752</b>
<b>TOTAL EXPENSES</b>	<b>1,717,819</b>	<b>1,620,182</b>	<b>-97,638</b>	<b>2,379,085</b>	<b>661,265</b>	<b>22,095,873</b>	<b>16,201,815</b>	<b>-5,894,057</b>	<b>16,840,050</b>	<b>-5,255,823</b>
TOTAL TRANSFERS	31,564	-117,937	-149,501	13,723	-17,841	-1,436,755	-1,179,372	257,383	-1,307,130	129,625
TOTAL PRIOR PERIOD ADJUSTMENT	-48	0	48	0	48	-48	0	48	584,367	584,415
<b>NET OPERATING INCOME (LOSS)</b>	<b>-288,436</b>	<b>-205,921</b>	<b>-82,514</b>	<b>-979,109</b>	<b>690,673</b>	<b>-6,310,903</b>	<b>-2,059,213</b>	<b>-4,251,690</b>	<b>-1,813,455</b>	<b>-4,497,448</b>
<b>ADJUSTED NET OPERATING INCOME (LOSS)</b>	<b>-174,697</b>	<b>-22,804</b>	<b>-151,893</b>	<b>-801,957</b>	<b>627,260</b>	<b>-316,676</b>	<b>-228,046</b>	<b>-88,630</b>	<b>1,405</b>	<b>-318,081</b>

6.7. Development

6.8. Procurement/Contracting/Capital Budgets

# Capital Improvements Monthly Report – November 2025

## GENERAL UPDATES

- Public hearing and CAC presentation for the 2026-2030 Capital Improvements Plan are both scheduled for December 2024; the plan is expected to be before the Board at the January meeting

## Capital Funds Project Status update as of 12/2/2025

Project	Comments
<i><u>COMPLETED</u></i>	
Park South Tower window replacements	Completed November 2025
Crown unit renovation	Completed November 2025
<i><u>IN PROGRESS</u></i>	
Key management system	Estimated completion December 2025
Site drainage A&E	Estimated completion December 2025
Jackson thermostat replacements	Estimated completion December 2025
Kay Jay Tower shower replacements	Estimated completion March 2025
Jackson unit renovation	Estimated completion Q2 2026
Jackson Tower plumbing stack replacements	Estimated completion mid-2026
<i><u>IN DEVELOPMENT</u></i>	
Annex reconfiguration / renovation	IFB award pending HUD development approval
Alamo lead paint remediation	Developing scope for January 2025 solicitation
Physical needs assessment / energy audit	RFI completed for December 2025 solicitation
Crown Tower waterproofing	QBS for A&E vendor will take place in December 2025
Multifamily exterior repairs	Developing scope for January 2025 solicitation

Capital Funds Grant Status Update as of 12/02/2025

*ACTIVE GRANTS*

Grant Year	Grant Type	Award Amount	Award Date	Obligation Date	End Date	\$ Expended	% Expended	\$ Obligated	% Obligated	Status
2022	Formula	\$7,114,398	5/12/2022	5/11/2024	5/11/2026	\$7,120,895	99.73%	\$7,139,851	100.00%	Expended, final reconciliation in progress
2022	JT At Risk	\$2,145,000	2/8/2023	1/29/2025	1/29/2027	\$1,050,278	48.96%	\$2,145,000	100.00%	Obligation complete, expending
2023	Formula	\$7,173,205	2/17/2023	2/16/2025	2/16/2027	\$5,811,997	80.77%	\$7,195,791	100.00%	Obligation complete, expending
2024	Formula	\$7,433,097	5/6/2024	5/6/2026	5/6/2028	\$6,044,116	81.31%	\$7,018,287	94.42%	Obligation in progress
2025	Formula	\$7,538,645	5/13/2025	5/12/2027	5/12/2029	\$2,640,034	34.75%	\$2,643,478	34.80%	Obligation in progress

*INACTIVE 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	\$660,000	100.00%	\$660,000	100.00%	Closeout in progress
2020	Formula	\$6,017,802	3/26/2020	3/25/2024	3/25/2026	\$6,017,802	100.00%	\$6,017,802	100.00%	Closeout in progress
2021	Formula	\$5,831,495	2/23/2021	2/22/2023	2/22/2025	\$5,831,495	100.00%	\$5,831,495	100.00%	Closeout in progress
2021	Safety & Security	\$247,000	9/1/2021	9/9/2022	9/9/2023	\$146,530	59.32%	\$146,530	59.32%	Closeout in progress

## Procurement Monthly Report – December 2025

<u>FORMAL SOLICITATION ACTIVITY</u>			
Project	Type	Status	Anticipated Board Month
Maintenance Facility Interior Renovation	IFB	Closed, award pending HUD approval	Approved

<u>CONTRACT ACTIVITY</u>			
Contract Purpose	Vendor	Action	Diverse-Owned Business
Fire Safety	Fireguard	Renewal	N/A
Commercial HVAC	Hayes Mechanical	Renewal	N/A
RAD Consulting	Affordable Housing Forward	Renewal	33% MBE, 67% WBE
Retirement Plan Administration	Cutler Financial Group	Renewal	N/A
Garbage Collection	Waste Management	Renewal	N/A
Relocation Consulting	CVR Associates, Inc	Renewal	100% MBE
Managed Service Provider	American PCS, Inc	Renewal	N/A
Key Management System	Inteconnex	Renewal	N/A

<u>OTHER PROCUREMENT ACTIVITY (EXISTING CONTRACTS / BOARD NOTIFICATION)</u>			
Project	Vendor	Amount	Contract #
N/A			

## 6.9. Human Resources

# Memorandum



To: The Board of Commissioners

From: Latina Jackson, Director of Human Resources

Date: November 24, 2025

Re: Staffing Report Summary October 24, 2025 – November 24, 2025

## Total Open Positions 3

Position(s)	Number of Positions Open	Department	Status
Maintenance Repairer	1	Property Management	Interviewing
Accountant	1	Finance	Interviewing
Assistant Director of Housing Choice Voucher	1	HCV	Reviewing applications

## Total New Hires 2

Title	Number of Positions Filled	Department/Location
Administrative Assistant – Housing Operations	1	Property Management
Housing Specialist	1	HCV

## Total Transfers 1

Name	Old Title	New Title	Department	Date
Karen Granger	Paralegal	Senior Administrative Assistant	Compliance	12/08/2025

## Total Promotions 0

Name	Old Title	New Title	Department	Date

Type of Termination	Number of Employees
Involuntary	3
Voluntary	1

Current Monthly Turnover Rate
2.32%

Annual Turnover Rate (12/2024 – 11/2025)
34.25%

## 6.10. Family and Community Services

***Family and Community Services Department***

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**Synergy of Services = Self-Sufficiency**

**Outreach**

**Academic Achievement**

**Transportation**

**Elderly and Disabled Services**

**Resident Education and Employment**

**Family Self-Sufficiency**

**Homeownership**

**Grants**



*Families Towards Self-Sufficiency*

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***Family and Community Services Department***

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***Family Services and Community Outreach (FSCO) Program***

Goal: The primary goal of the Family Services and Community Outreach Program is to assess, upon lease-up, the needs of public housing residents and strategically connect them to community resources and internal OHA programs that stabilize their housing situations; provide access to education and employment opportunities, and offer youth tutoring and mentoring as well as quality services that allow older people to age-in-place. Additionally, the FSCO Program assists the overall agency with the collection of non-payment of rent through referral resources; enhanced public safety through resident mediation; formal and informal HCV and Public Housing hearings; incentive transfer; and the development of the Community Service/Section 3 Resident program, Resident Associations, and the Central Advisory Committee.

Snapshot of Services/Referrals	The Impact (Households served)
Home Visits	132
Study Centers (Youth & Adult)/Computer Lab (SST and TSF)	300+
Outreach Efforts	300+
Educational Opportunities (ABE/GED/ESL/Translation services) Adult	24
Employment Referrals (Job Readiness/Employment Leads/Job Placement)	100+
Youth/Adult (Cultural/Recreational/Educational)	100+
Transportation to all activities	200+
Intra-Agency Service Coordination & Support	21
New Enrollment (Case Management)	15
Number of New Community Partnerships	9
Number of Cultural/Recreational Activities (Soccer Training)	16
Referral to FSS/HOP	14
Food/Nutrition Program (TSF food program)	500+
Service Coordination with Property Management	17

**Residents' Opportunity for Self-Sufficiency (ROSS) Program:**

The Resident Opportunity for Self-Sufficiency (ROSS) Program is designed to help adults and youth living in public housing set and achieve goals related to economic self-sufficiency. The program is broken down into a set of purposes related to the following:

- Education
- Employment and Job Training
- Health/Wellness

The program is self-directed and self-paced. The ROSS coordinator will collaborate with participants to access these resources. This program will best serve those who are initiative-taking and genuinely interested in improving their current situation.

## Board Report

***Family and Community Services Department***

**Purpose:** To provide case management services to residents living within Omaha Housing Authority communities, focusing on strengthening families and promoting self-sufficiency through supportive services and referrals to community partners.

Snapshot of Services/Referrals	The Impact (Households served)
Caseload to Date	155
New Enrollments	0
TANF Recipients	0
Face-to-Face Contact Visit	240
Virtual Contact Visit	0
Phone Visit	100
ROSS Employment Goals	0
Job Placement	0
Employed Full-Time	31
Employed Part-Time	10
Employment Referrals	0
Education Goals	0
Education Goals Met	153 MCC/UNO
Education Referrals	0
College Enrollment	0
Healthcare Coverage	40
Program Coordination Committee (PCC)	25
New PCC Partners	0

***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 employment opportunities that lead to economic self-sufficiency.

Snapshot of Service Coordination	The Impact (Households served)
Job Placement (DED-Internship through TSF)	16
Job Readiness Training/Referral and Job Fair	Over 200
Direct Employment Leads/Flyers	Over 300
Post-Secondary Education (Certificate Programs/2/4-year University)	195

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***Family and Community Services Department***

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***Family Self-Sufficiency Program (HCV/PH) (FSS)***

Goal: The primary goal of the Family Self-Sufficiency Program is to empower families to become economically self-sufficient. Through intensive case management services, financial literacy counseling, asset development, life skills workshops, goal planning (ITSP), and strategic service coordination facilitated by the Program Coordinating Committee (PCC), residents acquire the skills necessary to live and lead self-sufficient lives.

Snapshot of Service Coordination	The Impact (Households served)
Intensive One-on-One Case Management (HCV & PH)	HCV-163 PH-32
TANF Recipients (Welfare to Work)	HCV-6 PH-4
Recommendation for Graduation	HCV-1 PH-0
Recommendation for Termination w/escrow	HCV-0 PH-0
Recommendation for Termination	HCV-3 PH-0
Program graduates	HCV-2 PH-0
New Enrollment	HCV-4 PH-7
Employment/Job Training/Referrals (YTD)	172
Post-Secondary Education (YTD)	HCV-33 PH-9
Employed full-time (YTD)	HCV-128 PH-24
Financial Literacy (Financial Management & Homeownership Counseling) (YTD)	70
Asset Development (Escrows)	<b>HCV-\$536,836.00 PH-\$60,420.00 Total-\$597,257.00</b>
Life Skills	70
Service Coordination (PCC)	18
In-Person/Zoom/Phone Meetings	46
<b>FSS Forfeiture:</b> The Final Rule (24 CFR § 984.305(f)(2)) requires that forfeited Family Self-Sufficiency (FSS) escrow funds be used by the Public Housing Agency (PHA) or owner for the benefit of FSS participants in good standing, instead of being returned to the Housing Assistance Payments (HAP) or Operating Fund. Forfeited funds can be used for eligible activities, including transportation, childcare, training, employment preparation, and other FSS-related expenses, as well as training for FSS coordinators. However, they cannot be used for FSS coordinators' salaries, general administrative costs, HAP expenses, or any activities deemed ineligible by the Secretary.	<b>\$78,344.00</b>

**Family and Community Services Department**

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**How do We Impact OHA and the Community?****ACHIEVEMENTS:**

- *Two tenants were approved for a home mortgage loan this month.*
- *ROSS-Submitted FSS grant and working on Service Coordinator grant due in January.*
- *Enrolled 5 new PH FSS participants and 14 HCV participants.*
- *Family Metrics Updates: Over 155 family metric reports were updated to reflect current household information, employment status, and progress toward individual goals. These updates help ensure accurate data tracking and provide a clearer picture of participant outcomes.*
- *Coordinators conducted follow-ups with employers to verify participant employment; over 70 employers were contacted to join the seasonal job fair or to get information about whether they were hiring.*
- *Staff devoted significant effort to collaborating with college students and their families to collect accurate enrollment information, ensuring that all students residing in housing were properly accounted for and considered for available scholarships. This process included one-on-one meetings, consultations with university representatives, and personalized support to address any questions or concerns that emerged. Upon completion of these meetings, the coordinator compiled and shared the findings with designated staff at the University of Nebraska at Omaha and Metropolitan Community College. This collaborative effort not only strengthened inter-institutional communication but also provided valuable insights into the needs and status of the 150+ students served.*
- *Partnership with Operation Hope to reestablish a partnership. Operation HOPE provides expert financial coaching to help you enhance your financial literacy, set realistic goals, and create a plan for achieving economic success.*
- *Staff met with Heartland Workforce Solutions about their CRED program. The program provides financial assistance and supportive services to eligible individuals pursuing employment, training, or certification goals. Our residents may be able to utilize CRED funds if they qualify and complete the required orientation through Heartland Workforce Solutions (HWS). These funds can help cover expenses such as tuition, certification fees, transportation, uniforms, and other job-related costs.*
- *Staff met with Fulton Homes about their Healthcare Readiness Program, which supports individuals pursuing careers in the healthcare field through classes that lead to CNA, CMA, and CPR certifications. Our residents must sign up through Heartland Workforce Solutions (HWS) and complete the HWS orientation to access this program. At this time, the application process is temporarily closed due to high demand and limited availability.*
- *We continue to have a successful collaboration with the BSR team this month, focusing on identifying residents' employment needs and connecting them with current hiring agencies. This partnership has strengthened our ability to provide targeted support and resources to help residents access meaningful job opportunities.*
- *Coordinators continue to follow up with students, including both high school and college participants, to gather insight into their current academic progress and overall support needs. These follow-ups provided valuable insights into the challenges students are facing and identified opportunities for additional guidance, resources, and referrals. Direct engagement also helped strengthen relationships and ensured that students remained connected and supported as they transitioned through different stages of their educational and career paths.*

## Board Report

***Family and Community Services Department***

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- *Coordinators continue to conduct in-person and virtual meetings with families to collect necessary signatures on required documents. These included consent forms, updated release forms, and verification documents related to program participation. The response from families was positive, with many appreciating the initiative-taking outreach. Over 50 families were assisted in getting the required documents.*
- *We are actively expanding partnerships with workforce development agencies and vocational training centers to enhance and broaden access to skill-building opportunities.*
- *Charles Drew continues to assist with mental health counseling at our Highland tower. This month, they deployed the mobile unit to Evans Tower for basic health testing.*
- *Creighton University REACH program-OHA continues to partner with Creighton University to assist and help empower residents to be more active in their communities. Five community health workers from Benson, Jackson, Park North, Evans, and South Side Development attended classes at the Simple Foundation to learn more about food and nutrition.*
- *University of Nebraska Medical Center- Currently partnering with the Housing Authority to conduct Freedom from Smoke classes at Crown and Benson Towers. Conducted a workshop with 15 tenants at Benson Tower. This will be a continued partnership, with more scheduled events planned for the upcoming months.*
- *Currently, 25 OHA tenants are still enrolled in either Career Forward or Spring classes at MCC. This partnership strengthens our relationship with MCC, helping pipeline FSS participants and OHA residents access career-centered educational opportunities. The program allows participants to earn college credit toward their chosen degree while receiving an hourly stipend for classroom time. Additional support includes an MCC-assigned coach, scholarship opportunities, and other benefits.*
- *Coordinators continue collaborating with HWS to enhance OHA tenant services by offering employment opportunities and job training, including interview skills workshops, resume development, and career exploration.*
- *Continued partnership with Methodist College Mobile Diabetes Clinic. Nursing students will continue to provide free on-site screenings for blood pressure, prostate screening, body mass index (BMI), pre-diabetes, blood glucose, cholesterol, and other health indicators.*
- *Catholic Charities continues to visit the Towers to host bingo, assist residents with food pantries, and provide rides to medical appointments. (Served over 50 tenants this month)*
- *Youth involvement remains a top priority for our organization. This month, we actively promote scholarship opportunities for 87 OHA high school students pursuing higher education.*
- *Family Self-Sufficiency coordinators continue to develop strategies to connect participating families with public and private resources, increase earned income, and promote financial independence.*
- *Ongoing exchange of referrals with the Property Management team to address bedbug and housekeeping issues in the towers. (16 tenants were referred)*
- *Partnered with United Healthcare to provide educational workshops on health disparities throughout OHA towers. (Hosted seminars and resource fairs, serving 47 tenants.)*
- *Archwell Community Health Care hosted Lunch and Learn events at the OHA Towers this month, with over 34 tenants participating.*
- *GOCA/ENCAP continues to serve all our senior residents with commodities at all eleven OHA Towers. With Crown Tower being the most significant population served, ENCAP averages about 15 residents at*

## Board Report

**Family and Community Services Department**

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each location, totaling 55. These numbers change monthly because of new seniors qualifying for benefits and others leaving the program.

- The OHA/TSF soccer program reached its highest participation level in history, with over 500 kids engaged in year-round programming. Training is on Mondays, Wednesdays, Thursdays, and Saturdays.
- Continued support for 214 OHA/TSF college students across multiple universities, ensuring access to the Scott Foundation Scholarship, which commits over \$300,000 annually.
- Strengthened the Simple Foundation partnership for the 2025–26 school year and summer, providing after-school Learning PODs with educational, technological, social, emotional, and mental health support and securing opportunities for resident youth, including after-school and summer programs and paid internships. Working on Best Buy Teen Tech Site.
- Strengthened partnerships with community organizations to expand resources for OHA residents. (Met with 8 Community Organizations this month)

FSS staff have been participating in a series of Zoom sessions facilitated by the organizers of the Resilience Conference. These sessions focus on the four domains of resilience and provide practical strategies for strengthening both our own and our clients' resilience portfolios. The content offers valuable insight into the types of traumas our clients experience and the ways these experiences affect them. It also highlights how clients' personal strengths, positive experiences, and ability to draw on diverse resilience resources can support post-traumatic growth.

**UNMC Wellness Collaborative**

Met with staff from the UNMC Wellness Collaborative to reestablish our partnership and discuss opportunities for renewed collaboration in wellness programming and community engagement with OHA residents.

**Mental Health First Aid Certification**

Staff completed Mental Health First Aid (MHFA) training during a September conference and successfully earned their certifications in October. This training equipped them with practical skills to identify, understand, and respond to signs of mental health and substance use challenges among adults.

As Family Self-Sufficiency Coordinators, this certification enhances their ability to recognize when clients may be experiencing emotional or mental health concerns and to connect them with appropriate support and resources. It also strengthens their capacity to build empathetic, trusting relationships and foster a supportive environment as participants work toward their personal and financial goals. Overall, this certification supports our mission to promote mental well-being, reduce stigma, and empower individuals and families on their path to self-sufficiency and long-term success.

**(Virtual)**

The conference provided several key insights that will enhance the work of Family Self-Sufficiency Coordinators:

- *Self-care for coaches:* Emphasis was placed on the importance of prioritizing personal well-being to effectively support clients.
- *Holistic health connection:* Presenters highlighted the strong link between mental, emotional, and physical health, emphasizing how positivity and mental wellness contribute to improved overall outcomes.

## Board Report

**Family and Community Services Department**

- *Mutual inspiration and gratitude: Sessions underscored that the coach–client relationship is reciprocal, clients can inspire coaches just as much as coaches inspire clients and fostering mutual respect and appreciation.*

*The coordinator attended five planning meetings with Heartland Workforce to prepare for an upcoming Seasonal Job Fair. These meetings focused on event logistics, employer outreach, and identifying employment opportunities for residents. The coordinator contributed to discussions on promoting the fair within housing communities and ensuring accessibility for job seekers. Collaboration with Heartland Workforce continues to strengthen partnerships and expand employment resources for our participants. Employer Engagement and Follow-Ups: Coordinators conducted follow-ups with employers to verify participant employment, over 60 employers were contacted to join the seasonal job fair or to get information if they were hiring.*

- *The coordinator reached out to 20 companies to participate in the upcoming Seasonal Job Fair. Out of those contacted, six employers confirmed their participation. This outreach effort aims to provide residents with diverse seasonal employment opportunities and strengthen partnerships with local businesses.*
- *The coordinators completed over 300 outreach efforts by distributing flyers and sending messages and emails to current OHA residents. These efforts aimed to increase awareness of the seasonal job fair, current hiring, and community resources to encourage greater resident participation, even if a seasonal job wasn't in their plans.*
- *The coordinator followed up with over 120 high school and college students to ensure completion of required paperwork and surveys. This effort supports program tracking, student engagement, and continued access to educational resources and opportunities.*
- *The coordinator conducted follow-ups with over 13 community partners to request and complete letters of support for the upcoming renewal of the Resident Opportunities and Self-Sufficiency (ROSS) Grant. These letters are a vital component of the renewal process, demonstrating the strength of ongoing collaborations between the Omaha Housing Authority and its partner organizations.*
- *The coordinator reached out to over 140 current and past Southside residents to complete the 2025 Community Needs Assessment. The purpose of this outreach was to better understand residents' needs, goals, and interests to guide future programming and resource allocation.*
- *The coordinator conducted door-to-door outreach at Chambers Court, engaging with all current residents to share information about the upcoming Tenant Relocation and Building Rehabilitation Process Meeting, which was held on October 30, 2025.*
- *This in-person outreach ensured that residents received clear and timely communication about the meeting and the rehabilitation process, provided an opportunity to address questions or concerns, and encouraged full participation from affected households.*
- *During October, the Coordinators completed a total of 56 home visits with residents. These visits served multiple purposes, including providing one-on-one support, assessing resident needs, assisting with program enrollment, and sharing information about upcoming opportunities and community resources.*

**Recruitment & Hiring Events**

- *Coordinated and executed a Part-Time & Seasonal Job Fair with over 100 participants in attendance.*

## Board Report

***Family and Community Services Department***

- *Managed event logistics, outreach, and on-site support to ensure a smooth and successful hiring process.*
- *Collaborated with hiring managers to streamline same-day screenings and interviews.*
- *Over 30 candidates were hired and began work as a direct result of the job fair.*
- *Submitted timely follow-up reporting on hiring outcomes and participation metrics.*

*Overall, the conference was both informative and inspiring, reinforcing the value of cultivating positive, holistic relationships that support clients' overall well-being and progress toward self-sufficiency.*

***Upcoming Events:***

**Various training sessions, career fairs, outreach programs, and continued recruitment for FSS and ROSS SC programs, among others.**

- *Ross SC and FSS Grant*
- *Partnership meeting with LFS.*
- *CPHHE General Partnership meeting.*
- *Partnership meeting with Heartland Family Services-CCBHC/Peer Center.*
- *Coffee with OPD at towers starting in December.*
- *Always at Home- Holiday Event*
- *CPHHE MLK Square tour.*
- *Toys 4 Tots distribution.*
- *The Simple Foundation Partnership meeting.*
- *HUD Ross-Resident Opportunity and Self-Sufficiency webinar.*
- *Buffett scholarship Application 2025-26.*
- *Collective Youth Partnership meeting.*
- *WCA volunteering/Partnership meeting.*
- *Omega Osi Phi Fraternity Thanksgiving Meals.*
- *Omaha Sister Cities Association Annual meeting.*
- *UWM-Community Investment and Program Committee.*
- *REACH Bi-weekly Training and meetings.*
- *CAC monthly meeting*
- *RA Annual Elections.*
- *UNMC- Freedom from Smoking Workshop*
- *Charles Drew Flu Shots Mobile Unit.*
- *Partnership meeting with UNO Athletics.*
- *HCV Tenant Association meeting*
- *Nebraska College Tour (UNO, UNL, UNL, WSC, and MCC)*
- *UNO-DASH and Scholarship meeting.*
- *Methodist College students' Mobile clinic*
- *College Possible partnership meeting.*

Board Report

***Family and Community Services Department***

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- *Heartland Workforce Solution meetings*
- *Goodwill Soft skills classes- OHA Towers*
- *High School Seniors meetings*

## 6.11. Legal

# Memorandum



To: OHA Board of Commissioners  
 From: Brian Hansen, General Counsel  
 Date: December 18, 2025  
 Re: Legal Matters

## TORT CLAIMS PENDING PER PSTCA

Chaunci Calloway	Tort	08/13/24	Notice of intent to sue		
Jon Traudt	Tort	04/10/25 11/05/25	Notice Notice		
Bell et al	Tort	05/22/25	Notice		
Walter Holloway	Tort & misc	12/05/25	Notice		

## LITIGATION

OHA v State of NE et al 25-5460		06/27/25 09/16/25 10/17/25 11/03/25 12/09/25 12/16/25	OHA Complaint filed D motion to dismiss hearing Court dismisses without prejudice OHA Amended Complaint filed D motion to dismiss Judge appointed No hearing scheduled yet	Douglas County District Court	PENDING
Bush v OHA	Class action Hardship etc	06/27/24 11/20/25 02/20/26	P complaint filed Settlement negotiations pending Settlement conference most recent P amended complaint due	US District Ct	PENDING
Bell v OHA 25-79 A-25-760	Class action Bedbugs etc	01/06/25 03/25/25 08/14/25 09/12/25 10/08/25 01/09/26	P Complaint filed P amended Complaint filed Hearing OHA motion to dismiss Case dismissed without prejudice P appeal Appellant brief due	Douglas County District Court  NE Court of Appeals	PENDING
Select Contracting v OHA	Contract	08/18/23 11/12/23 11/05/25	P Complaint filed OHA answer filed Case settled and dismissed	Douglas County District Court	RESOLVED
Cribbs v. OHA	Negligence	12/29/23 04/25/24 12/03/25	P Complaint filed OHA answer filed Mediation Proposed settlement pending	Douglas County District Court	PENDING
Cooksey-Timperley v OHA	Tort	04/01/25 05/15/25	Summons & Complaint served OHA answer filed Trial on or before 12/01/2026	Douglas County District Court	PENDING
Solomon v. OHA	Small Claims	06/30/25 08/08/25	Small claim filed Dismissed with prejudice default	Douglas County County Court	RESOLVED
Thompson v. OHA	Small Claims	09/08/25 12/18/25	Small claim action filed Hearing	Douglas County SC Court	PENDING

OHA v Lide	Eviction	04/24/24 05/24/24 08/05/25	Eviction action filed D answer & counterclaims Settlement approved by court	Douglas County County Court	RESOLVED
OHA v Winters	Eviction	06/09/25 06/23/25 07/02/25 10/31/25 11/10/25	OHA complaint filed Default judgment for OHA D T filed appeal Judgment affirmed Constable lock-out	Douglas County District Court	RESOLVED
OHA v. Haynie	Eviction	06/16/25 06/27/25 08/07/25 08/28/25 10/17/25 11/21/25 12/01/25 12/11/25  01/12/26 01/15/26	OHA Complaint filed Hearing case cont'd Hearing case cont'd Hearing case cont'd D Motion to compel discovery D Motion summary judgment OHA motion summary judgment Hearing on motions All motions under advisement Final arguments RE compel due Pre-trial hearing	Douglas County County Court	PENDING
OHA v. Fuller	Eviction	06/13/25 06/27/25 08/07/25 08/28/25 10/17/25 12/11/25 01/12/26 01/15/26	OHA Complaint filed Hearing case cont'd Hearing case cont'd Hearing case cont'd D Motion to compel discovery Hearing on motions Final arguments RE compel due Pre-trial hearing	Douglas County County Court	PENDING

#### HASANI LEE & RELATED CASES

Hasani Lee et al 24-0039		01/02/24 03/15/24	P Complaint filed Dismissed with prejudice	Douglas County District Court	RESOLVED
Hasani Lee et al 24-1768		03/05/24 12/12/24	P Complaint filed Dismissed combined with 24-2225	Douglas County District Court	RESOLVED
Hasani Lee et al 24-2225		03/21/24 11/29/24 12/10/24 01/21/25 10/30/25  12/08/25 12/12/25	P Complaint filed OHA motion summary judgment P motion summary judgment Hearing on motions Summary judgment for OHA P motions to change judgment etc Hearing on P motions Court denies P motions	Douglas County District Court	RESOLVED
Hasani Lee et al 24-3481		05/03/24 02/24/25 03/26/25 05/16/25 07/09/25 10/30/25  12/08/25 12/12/25	P Complaint filed P multiple motions filed Hearing on P's summary judgment OHA motion summary judgment Hearing on OHA motion Summary judgment for OHA P motions to change judgment etc Hearing on P motions Court denies P motions	Douglas County District Court	RESOLVED
Hasani Lee et al 25-4085		05/30/25 06/27/25  08/26/25 09/22/25	Service of complaint OHA motion to dismiss Various P filings throughout Hearing on OHA motion Case dismissed by court	Douglas County District Court	RESOLVED

Hasani Lee et al 25-6860  8:2025cv00569		08/04/25 Notice of tort claim 08/07/25 Withdrawal of tort claim 08/14/25 Complaint filed in court 08/28/25 Amended complaint filed 09/17/25 OHA removes case to federal court 09/24/25 OHA motion to dismiss 11/11/25 Seldin filed appearance Various filings by Ps	Douglas County District Court  US District Court-Nebraska	PENDING
Hasani Lee v OHA		06/03/24 Complaint filed No service on OHA 04/02/25 Case dismissed by court	US District Court-Nebraska	RESOLVED
Toni Wiggins v OHA		06/03/24 Complaint filed No service on OHA 04/02/25 Case dismissed by court	US District Court-Nebraska	RESOLVED

#### DISCRIMINATION CLAIMS

Diaz v. OHA	Discrimination	10/17/24 Notice of charge 03/16/25 OHA response submitted 08/15/25 NEOC finds no reasonable cause	NEOC	RESOLVED
Powell v. OHA	Discrimination	06/30/25 Notice of charge 07/29/25 OHA response submitted 12/02/25 OHRRD finds no reasonable cause	OHRRD	RESOLVED
Early v. OHA	Employment discrimination	09/13/24 Notice of charge 11/18/24 OHA Response filed 04/24/25 Amended charge served 06/02/25 Response to amended charge 07/18/25 NEOC finds no reasonable cause	NEOC	RESOLVED
Cobb v. OHA	Employment discrimination	11/12/24 Notice of charge 02/19/25 OHA response submitted 08/06/25 NEOC finds no reasonable cause	NEOC	RESOLVED
Davis v. OHA	Employment discrimination	04/21/25 Charge served 07/12/25 OHA response submitted 11/21/25 NEOC finds no reasonable cause	NEOC	RESOLVED

**NOVEMBER 2025 EVICTION CASES**

	Eviction	Cured/Paid	Moved Out	Other/Dismiss	Pending	Denied	Total
Nonpayment	0	0	0	0	0	0	0
Lease	0	0	0	0	0	0	0
Criminal/HSW	0	0	0	0	0	0	0
11/25 Totals	0	0	0	0	0	0	0
10/25 Totals	0	0	0	0	0	0	0
09/25 Totals	0	0	0	0	0	0	0
08/25 Totals	0	0	0	0	0	0	0
07/25 Totals	0	0	0	0	0	0	0
06/25 Totals	36	57	8	22	2	0	125
05/25 Totals	7	3	2	1	0	1	14
04/25 Totals	10	6	0	2	0	0	19
03/25 Totals	0	3	7	0	1	0	11
02/25 Totals	1	7	3	0	2	0	13
01/25 Totals	7	14	2	5	0	0	28

## 6.12. Quality Improvement

# Memorandum



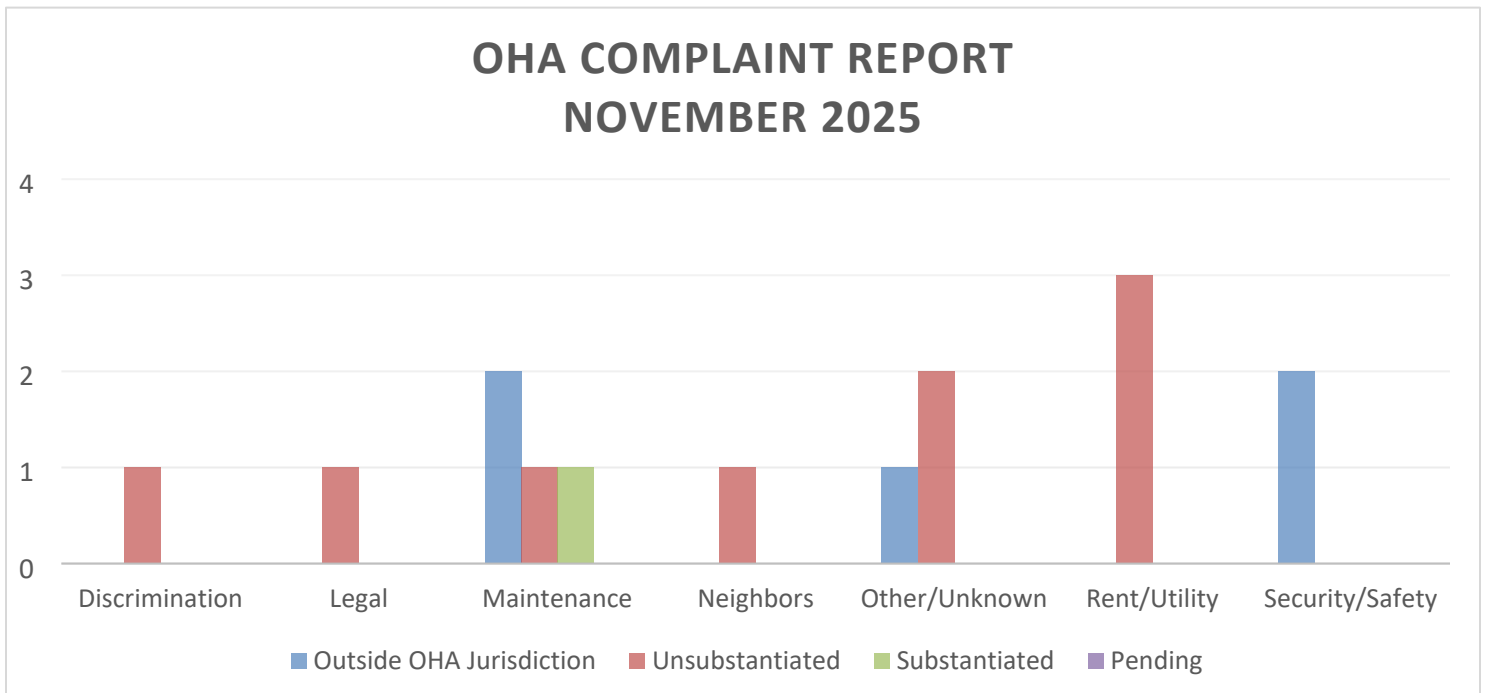
To: OHA Board of Commissioners

Date: December 18, 2025

Re: Complaint Report - November 2025

<b>Reporting Period</b>	November 1-30, 2025
<b>Total Complaints this Period</b>	15
<b>Number of Complaints Substantiated</b>	1 (6.7%)
<b>Average Resolution Time</b>	8.3 Days

Complaint Type	Outside OHA Jurisdiction	Unsubstantiated	Substantiated	Pending	TOTAL
Discrimination	0	1	0	0	1
Legal	0	1	0	0	1
Maintenance	2	1	1	0	4
Neighbors	0	1	0	0	1
Other/Unknown	1	2	0	0	3
Rent/Utility	0	3	0	0	3
Security/Safety	2	0	0	0	2
<b>TOTAL</b>	<b>5</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>15</b>



# Memorandum



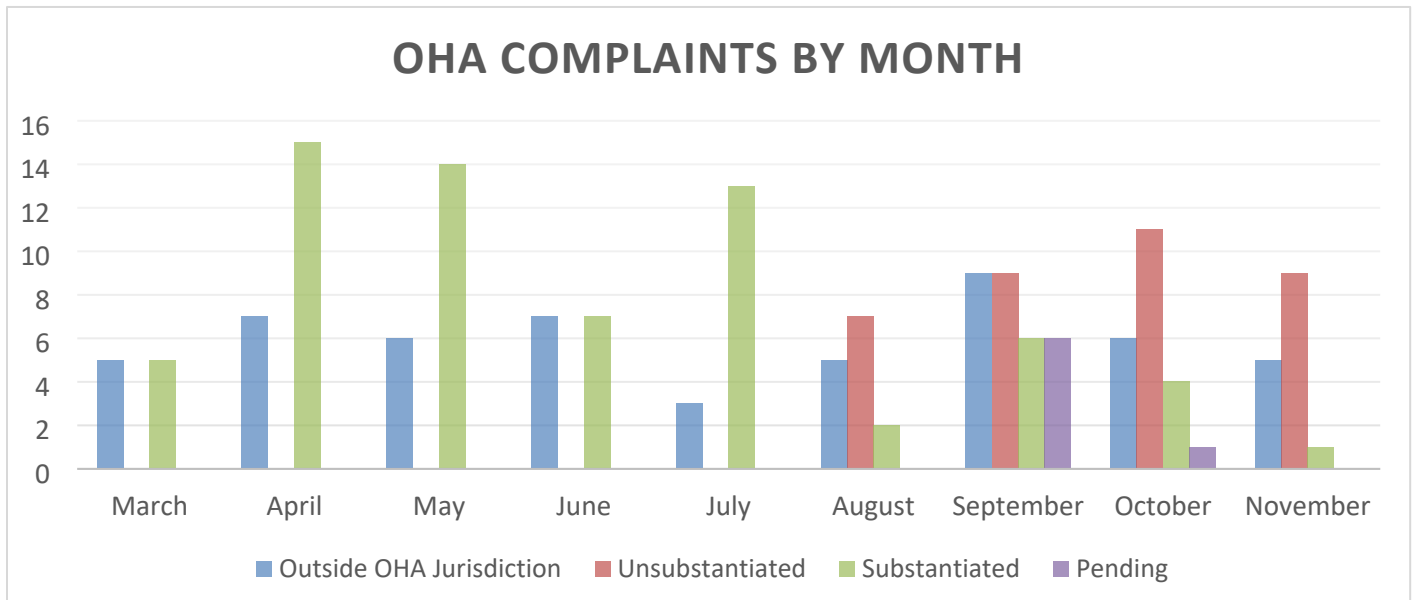
To: OHA Board of Commissioners

Date: December 18, 2025

Re: Complaint Report - 2025

<b>Reporting Period</b>	2025
<b>Total Complaints Received this Period</b>	163
<b>Number of Complaints Substantiated</b>	67 (41.1%)
<b>Average Resolution Time</b>	5.2 Days

Complaint Type	Outside OHA Jurisdiction	Unsubstantiated	Substantiated	Pending	TOTAL
Annual Review/Report Change	0	2	3	0	5
Discrimination	0	4	4	0	8
Grievance	0	0	1	0	1
Legal	1	3	4	0	8
Maintenance	13	4	13	0	30
Neighbors	6	6	17	0	29
OHA Employee	0	2	8	0	10
Other/Unknown	12	7	4	0	23
Pest	6	0	2	0	8
Rent/Utility	5	10	10	0	25
Security/Safety	10	4	2	0	16
<b>TOTAL</b>	<b>53</b>	<b>42</b>	<b>68</b>	<b>0</b>	<b>163</b>



7. NEW BUSINESS
8. EXECUTIVE SESSION FOR LEGAL, REAL ESTATE, AND/OR PERSONNEL MATTERS
9. ADJOURNMENT