PHILADELPHIA HOUSING AUTHORITY ACT 130 REPORT FOR FY2019

PHILADELPHIA HOUSING AUTHORITY

OPENING DOORS TO OPPORTUNITIES

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Philadelphia Housing Authority
Act 130 Report
Fiscal Year 2019

April 30, 2019

Submitted To:

Commonwealth of Pennsylvania
Secretary of Community and Economic Development
Majority and Minority Leaders of the Senate
Chair and Minority Chair of the Committee on Urban Affairs of the Senate
Majority and Minority Leaders of the House of Representatives
Chair and Minority Chair of the Committee on Urban Affairs

City of Philadelphia
Mayor of Philadelphia
President of the City Council

ACT 130 REPORT
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INTRODUCTION

The Pennsylvania Housing Authorities Law, Act of May 28, 1937, P.L. 955 No. 265, as amended July 5, 2012, P.L.1093, No. 130 (Act 130), requires the Philadelphia Housing Authority (PHA) to prepare and submit a comprehensive written report each year. The law requires that the report address PHA's operations, administration, management, finances, legal affairs, housing production and development, and other related activities. The Act 130 report must be submitted to the following elected officials: the Secretary of Community and Economic Development; the Majority and Minority Leaders of the Senate; the Chair and Minority Chair of the Committee on Urban Affairs of the Senate; the Majority and Minority Leaders of the House of Representatives; the Chair and Minority Chair of the Committee on Urban Affairs of the House of Representatives; and, the Mayor of Philadelphia and the President of Council.

This Fiscal Year (FY) 2019 Act 130 Annual Report provides the information required pursuant to Act 130 for the period of April 1, 2018 through March 31, 2019 including the following:

- Chapter I provides information on PHA's organization, including a mission and vision statement, the current organizational structure and profiles of the executive management team and the PHA Board of Commissioners.
- Chapter II provides an update on major activities undertaken and progress made in FY 2019 in the areas of housing production and neighborhood development.
- Chapter III provides an update on major activities undertaken and progress made in FY 2019 in the areas of operations, management, and administration.
- Chapter IV provides an update on PHA legal matters for FY 2019.
- Chapter V and Appendix A provide information on agency finances, including the most recent audit report of PHA financial statements (FY 2018), completed by independent, licensed certified public accountants.
- Chapter VI summarizes PHA's planned activities for the next fiscal year (FY 2020) across all areas of the agency, as detailed in the Moving to Work (MTW) Annual Plan. A copy of the MTW Annual Plan, which is subject to approval by the U.S. Department of Housing and Urban Development (HUD), is included as Appendix B.

This Act 130 Annual Report reflects PHA's continuing commitment to inform its stakeholders, partners, residents, staff, and the public about the mission, goals, and work the agency seeks to accomplish.

CHAPTER I - THE ORGANIZATION

Overview

Philadelphia Housing Authority (PHA) is the largest provider of affordable housing in the City of Philadelphia and the fourth largest public housing authority in the United States. PHA is one of only thirty-nine public housing authorities in the country to be designated by the U.S. Department of Housing and Urban Development (HUD) as a Moving to Work (MTW) agency. MTW is a demonstration program authorized by Congress that provides PHA with regulatory and funding flexibility in the administration of the public housing and Housing Choice Voucher (HCV) programs.

More than 31,000 households, with greater than 80,000 family members, live in apartments or houses owned or supported by PHA. These affordable units are located throughout the City in the form of conventional and scattered site public housing developments, Low Income Housing Tax Credit (LIHTC) developments, and privately owned properties supported by Housing Choice Vouchers. PHA also operates affordable homeownership programs that assist public housing residents and HCV participants to purchase their first homes.

PHA serves many of the lowest-income citizens of Philadelphia. More than 95% of households receiving a voucher and 90% of public housing households have incomes that are less than 50% of the Area Median Income. Seniors and persons with disabilities head up approximately 69% of PHA households. Almost all new admissions are for households with incomes less than 30% of Area Median Income. Under federal law, rents paid by PHA residents and voucher participants are restricted based on household income. Given the very low incomes of PHA residents, the agency relies almost entirely on federal subsidies for operating support. The Public Housing Operating Fund establishes a formula by which PHA and other housing authorities receive funding for management and operations; however, PHA has only received its full formula funding in two (2) of the last seventeen (17) years.

PHA's public housing portfolio currently exceeds 12,800 units. PHA utilizes HUD Capital Funds and other leveraged funds to address capital repair needs; however, since the year 2000, capital funds have fallen by 35%, and they have been trending downwards for decades. PHA's backlog of unfunded capital needs within the public housing portfolio is estimated to exceed $1 billion, compared to the most recent annual Capital Fund allocation of approximately $40 million.

PHA continues to aggressively pursue and implement strategies that leverage its limited capital resources to preserve and revitalize the aging public housing inventory while catalyzing broader neighborhood redevelopment. A key element of PHA's ongoing strategy to preserve existing affordable units involves converting public housing units (including those that may currently be vacant and non-viable) to long-term Section 8 project-based assistance through HUD's Rental Assistance Demonstration (RAD) program. Through RAD conversions, PHA is able to generate additional private equity and other resources needed to preserve existing affordable units, for the long-term, and to collaborate with local organizations to develop new housing that replaces non-viable units.

In addition to its inventory of public housing units, PHA provides rental subsidies under the HCV Program to approximately 18,000 low-income households who live in privately-owned housing. Vouchers are utilized to provide both tenant-based and project-based assistance (including RAD developments noted above). Many project-based units subsidized by PHA are owned by local non-profit agencies that serve special needs populations and provide supportive services for residents.

PHA's voucher programs include MTW tenant-based vouchers as well as special purpose vouchers authorized by HUD, such as the Veterans Affairs Supportive Housing Program (VASH), Family Unification Program (FUP), Single Room Occupancy (SRO), Moderate Rehabilitation (MOD) and Mainstream programs. In addition to serving veterans and their families, PHA's major focus includes serving homeless families and individuals.

Given the enormous needs of PHA residents and HCV participants, PHA supports a broad range of supportive service programs designed to promote economic self-sufficiency for families, enhance the education and healthy development of young residents, and maximize the potential for independent living among seniors and people with disabilities. These efforts include direct services and partnership initiatives.

Mission and Vision

PHA's mission is to open doors to affordable housing, economic opportunity and safe, sustainable communities to benefit Philadelphia residents with low incomes. To support accomplishment of this mission, PHA adopted a long-term Strategic Directions Plan in 2014 that identifies twelve (12) strategic priorities:

1. Improve, preserve and expand the supply of affordable housing available to Philadelphia's residents with low incomes;
2. Achieve excellence in the provision of management and maintenance services to PHA residents;
3. Create safe communities in collaboration with neighborhood residents and law enforcement agencies;
4. Enhance resident well-being and independence through partnerships for employment, job training, education, health, and other evidence-based supportive services;
5. Improve access to quality housing choices and opportunity neighborhoods through the Housing Choice Voucher Program;
6. Incorporate energy conservation measures and sustainable practices throughout PHA operations;
7. Improve customer service, streamline operations, and create a business model that is data-driven and high-performing;
8. Conduct PHA business in an open and transparent manner that promotes accountability and access, ensures diversity, and adheres to the highest ethical standards;
9. Strengthen existing relationships and forge new public, private, and philanthropic partnerships to support PHA's strategic goals;
10. Make PHA an employer of choice with an accountable, diverse, trained, and productive workforce;
11. Ensure that PHA is a good neighbor and reliable community partner; and
12. Encourage innovation and promote PHA's financial health through ongoing participation in the Moving to Work Program.

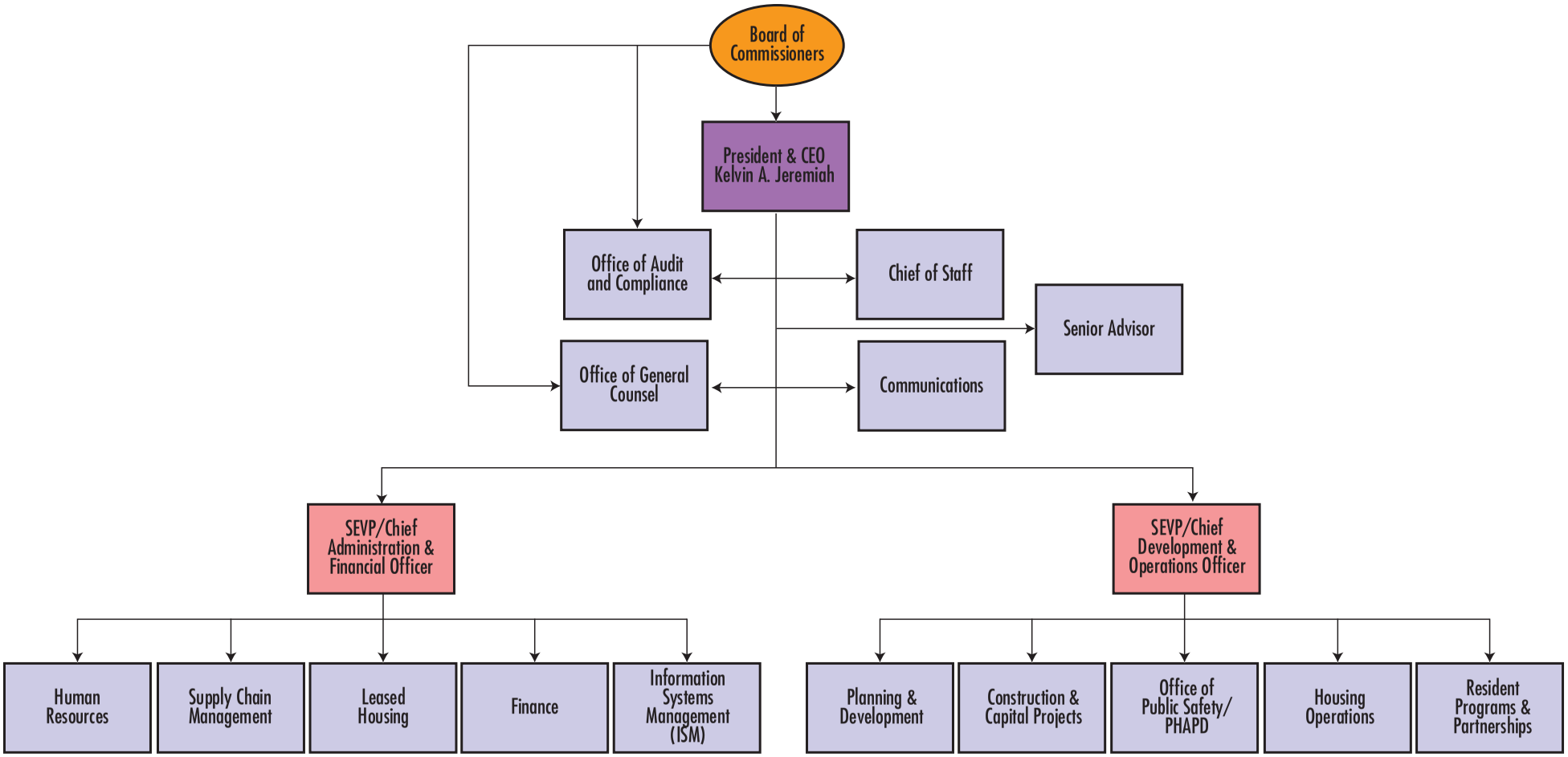
The activities described in the body of this Report all support PHA's strategic priorities.

Organizational Structure

PHA was organized in 1937 under the laws of the Commonwealth of Pennsylvania to develop, acquire, lease, and operate affordable housing programs for low and moderate-income residents of the City of Philadelphia. A nine-member Board of Commissioners governs PHA, with monthly public meetings, approximately eleven times per year, convened to address PHA business.

PHA's President & CEO, Kelvin A. Jeremiah, reports to the Board, and has full responsibility for leadership and management of all PHA operations.

PHA employs over 1,000 full-time employees and is considered an industry leader in property development, acquisitions, and management of affordable housing. The current organizational structure is depicted on the chart below.


Board of Commissioners
President & CEO Kelvin A. Jeremiah
Office of Audit and Compliance
Chief of Staff
Senior Advisor
Office of General Counsel
Communications
SEVP/Chief Administration & Financial Officer
SEVP/Chief Development & Operations Officer
Human Resources
Supply Chain Management
Leased Housing
Finance
Information Systems Management (ISM)
Planning & Development
Construction & Capital Projects
Office of Public Safety/ PHAPD
Housing Operations
Resident Programs & Partnerships

Executive Team Profiles

Kelvin A. Jeremiah, President & Chief Executive Officer
Kelvin A. Jeremiah has served as PHA's President & Chief Executive Officer since March 2013. As President & CEO, Mr. Jeremiah establishes a vision and provides strategic direction and leadership on all agency matters, reporting directly to the Board of Commissioners. He was appointed to the position after serving as the HUD-appointed Administrative Receiver and the Interim Executive Director, where he organized and directed a successful Recovery Plan that corrected major deficiencies in PHA's operations and governance and returned the agency to local control. Under his leadership, PHA has been reformed and transformed, returning to its core mission of creating and preserving affordable housing, and opening doors to opportunity for low-income families with children, seniors and people with disabilities. He has directed efforts to rout out fraud and abuse and built a new administrative/management infrastructure that supports and rewards innovation, accountability, excellence, and high ethical standards. He reallocated resources to provide rental assistance to 4,000 new families, streamlined operations to eliminate a long-standing structural deficit, and aggressively sought out and forged partnerships with community groups, non-profit and for-profit developers, philanthropies, and social service organizations. He has directed the overhaul of PHA's public safety programs, an effort that has achieved dramatic, sustained reductions in crime at public housing developments citywide.

Under Mr. Jeremiah's leadership, PHA has built, funded or preserved thousands of affordable housing units. He has taken the lead in revitalizing Sharswood, one of Philadelphia's most distressed neighborhoods, including implementing a plan to add 1,200 mixed income units and consolidating all of PHA's administrative operations in a new headquarters built on Ridge Avenue. He is collaborating with the City to revitalize the North Central neighborhoods and is leading planning for transformation of the Bartram Village/Kingsessing neighborhood. He has spearheaded PHA's efforts to preserve and expand affordable housing through the RAD program which, to date, has closed on 1,396 housing units.

Mr. Jeremiah came to PHA after serving as Inspector General for the New York City Housing Authority, the nation's largest housing authority, with a portfolio of 178,000 units housing, over 450,000 residents, an HCV Program with nearly 100,000 participating families, and an operating budget of over $3.5 billion.

Mr. Jeremiah received a Bachelor's degree in History/Business Administration from Pace University, a Master of Arts in American Social History from Rutgers University, and a Master of Public Administration from American International College, after emigrating from Grenada to the United States as a teenager. Mr. Jeremiah is a Certified Public Purchasing Official, a Certified Public Housing Management Specialist, a member of the Association of Inspectors General, a member of the Mayor's Office of Community Empowerment and Opportunity Oversight Board, and a member of the National Leased Housing Association Board.

Wendi Barish, Senior Deputy General Counsel, Office of the General Counsel
Wendi Barish currently serves as PHA Senior Deputy General Counsel, where her main focus is litigation and risk management. Additionally, she oversees all HR functions including workforce planning, recruitment, training, and employee benefits administration. Prior to joining PHA in 2015, she was a partner at Weber Gallagher, where she served as the Vice Chair of the Employment Law Department and co-chair of the Civil Rights Department. She has also served as an arbitrator and mediator for both the federal and state courts. Ms. Barish graduated from Brandeis University and the Maurice A. Deane School of Law at Hofstra University.

Annie Cheng, Chief of Staff
Annie Cheng is Chief of Staff, reporting to PHA's President & CEO. She is responsible for directing and managing the Executive Office and coordinating the activities of the senior team. She acts on behalf of the President & CEO as representative and primary liaison to external and internal constituents. She has been with PHA for 13 years, starting out as a technical aide for the HCV Program before serving as a Business Analyst for the Information Systems Management Department. As a Senior Management Specialist in the Strategic Planning Office, she led the department in tracking and ensuring completion of the PHA Recovery Plan, the development of MTW Plans and Reports, and the development of the Management Action Plan. Ms. Cheng received a B.S. in Management Information Systems from Drexel University.

Nicholas Dema, Jr., Executive Vice President, Planning & Development
Nicholas Dema, Jr. is Executive Vice President for Planning & Development, reporting to the Senior Executive Vice President/ Chief Development and Operations Officer. He oversees all aspects of PHA's development of public and affordable housing developments, including new developments and modernization/recapitalization of existing portfolio developments. Mr. Dema has over 30 years of experience in the housing industry. Prior to joining PHA, Mr. Dema was the Finance Director for the Philadelphia Housing Development Corporation (PHDC) where he was responsible for all aspects of the financial operation of the agency, which administers various housing grant programs for low income homeowners. He was previously employed by HUD's Office of Multifamily, where he worked with FHA approved lenders requesting mortgage insurance for financing of

multi-family developments. He also provided overall asset management of affordable and market rate rental projects receiving federal assistance, including FHA loans, grants and/or rental subsidy. Prior to working at HUD, he served as Senior Deputy Executive Director at the Redevelopment Authority of the City of Philadelphia. Mr. Dema has a B.S. from LaSalle University in Business Administration. He has also taken training at Temple University's Real Estate Institute, the Appraisal Institute, and the Institute of Real Estate Management (IREM).

Antoinette Eberhart, Deputy Chief, Office of Public Safety
Antoinette Eberbart is Deputy Chief of the Office of Public Safety, serving as second-in-command of PHA's police force and all public safety activities. She began her career in law enforcement as a Corrections Officer, and subsequently joined the Philadelphia Police Department where she rose to the rank of Lieutenant. Deputy Chief Eberhart holds Bachelors and Masters degrees in Criminal Justice from Chestnut Hill College and St. Joseph's University, and has successfully completed management training courses at Northwestern University and the University of Pennsylvania.

Celeste Fields, Senior Executive Vice President/Chief Administrative & Financial Officer
Celeste Fields serves as Senior Executive President/Chief Administrative & Financial Officer for PHA, reporting to the President & CEO. She is responsible for providing strategic direction, leadership, coordination and oversight for all administrative programs and activities of the agency, including Financial Management and Budget, Information Systems Management, Supply Chain Management, Human Resources, and Leased Housing. She develops, oversees and implements the agency's $400 million budget and comprehensive strategies to promote the long-term financial strength and stability of the agency. She currently serves as President for PhillySEEDS, Inc., a 501(c)(3) that supports PHA residents; as Vice President of the Philadelphia Asset & Property Management Corporation (PAPMC), a subsidiary of PHA; and is Chair of PHA's Pension Board. Ms. Fields has worked at PHA since 2000, and earned a Bachelor of Science Degree in Business Administration/Accounting from Drexel University.

Kyle Flood, Senior Advisor to the President & CEO
Kyle Flood is the Senior Advisor to the President & CEO. In this role, he advises on housing policy matters, and oversees and directs a range of high priority interdepartmental initiatives involving policy development, neighborhood planning and development, asset repositioning, and other projects. Prior to returning to PHA in 2017, he worked for the Michaels Development Company in Los Angeles to create a new regional office for nation's largest private sector affordable housing development company. He previously worked for the Sacramento Housing and Redevelopment Agency, overseeing redevelopment and disposition efforts including development and implementation of a Choice Neighborhoods Implementation grant. From 2006 to early 2014, he worked at PHA, where he developed and submitted applications for conversion of over 3,000 public housing units through the Rental Assistance Demonstration (RAD) program and successfully applied for a $30 million Choice Neighborhood Implementation grant. Mr. Flood has a Masters in Planning degree from the University of Pennsylvania and a Bachelors in Urban Studies from Rutgers.

Gregory Hampson, Executive Vice President, Construction & Capital Projects
Gregory Hampson is Executive Vice President of Construction & Capital Projects, reporting to the Senior Executive Vice President/Chief Development & Operations Officer. He oversees PHA's major housing construction and capital projects, including overseeing third party contractors. He previously served as the Deputy Director of Conventional and Scattered Site Operations for the Housing Authority of Baltimore City. Prior to rejoining PHA in 2017 in his current role, he had worked at PHA overseeing its major capital projects. Mr. Hampson has a B.S. in Electrical Engineering from Temple University and is in the process of obtaining his Master's Certificate as a Project Management Professional from George Washington University.

Faisal Hassan, Executive Vice President & Chief Technology Officer
Faisal Hassan is Executive Vice President & Chief Technology Officer, reporting to the Senior Executive Vice President/ Chief Administrative & Financial Officer. In this role, he directs and oversees the operations of PHA's Information Systems Management department, which provides software applications and networking support to the entire agency. Mr. Hassan has 27 years of experience in computer technology, 23 of which have been at PHA at various levels. He started out as a system developer and advanced to his current position. During his PHA tenure, the agency developed and implemented an extensive array of IT projects, including local and wide area networks; PeopleSoft financial, human resources, payroll, supply chain and other applications; PeopleSoft CRM, which includes customer case management and work order/field services; a public housing application system that is used to manage housing applicants, customers, houses/units and occupancy; online reports that provide current financial and operation information for management; and numerous other applications and initiatives. Mr. Hassan has a Master of Science degree in Software Design from Temple University and a Bachelor of Science degree in Computer Science from Rowan University. He also has an Associate Certificate of Project Management from George Washington University.

Bret Holden, Vice President, Leased Housing
Bret Holden is Vice President of the Leased Housing Department, reporting to the Senior Executive Vice President/Chief Administrative & Financial Officer. In this role, he oversees PHA's Housing Choice Voucher program, including tenant-based and project-based programs, the Housing Mobility Program and other related initiatives. He has worked at PHA since 2000, and was promoted to his current position from the Director of Leased Housing's Eligibility and Special Program Department. One of his major initiatives as Director was the lease-up of over 4,000 new housing opportunities as part of the Strategic Directions plan initiative launched by the President & CEO. Mr. Holden holds Bachelor's Degrees in Labor and Industrial Relations and Political Science from Penn State and Drexel University.

Makeeda Holley, Vice President, Resident Programs and Partnerships
Makeeda Holley is Vice President of Resident Programs and Partnerships, reporting to the Senior Executive Vice President/ Chief Development & Operations Officer. She directs and oversees PHA's supportive service program initiatives designed to increase resident economic self-sufficiency, support youth educational attainment and career development, and maximize the potential for independent living among PHA senior and disabled residents. This includes overseeing both direct services and third party programs that are provided under contracts with PHA. Prior to joining PHA in 2019, she worked for eight years at District 1199C, an affiliate of the National Union of Hospital and Health Care Employees, as the Director of Workforce Development. She managed the union's Training and Upgrading Fund with programs and class offerings based on the needs of both the healthcare industry and its employers. She is an adjunct faculty member at Jefferson University's School of Continuing and Professional Studies. Ms. Holley holds a Master of Science degree in Urban Policy Analysis and Management from the New School University in New York and a Bachelor of Science degree in Social Work from Temple University. She also has Labor Leadership Certification from Penn State University, an Ascending Leadership Certification for nonprofits from Bryn Mawr College, and has served as an Aspen Institute Sector Skills Fellow.

Dinesh Indala, Executive Vice President, Housing Operations
Dinesh Indala is Executive Vice President of Housing Operations, reporting to the Senior Executive Vice President/Chief Development & Operations Officer. He directs and oversees all property management and maintenance activities for PHA's public housing portfolio, including properties managed by PHA's PAPMC affiliate. He oversees 800 employees at housing developments throughout the City, including responsibility for emergency and routine service orders, admissions and leasing, rent collections, recertifications and other functions. Mr. Indala earned a B.S. in Mechanical Engineering from DEI University in Agra, India and an M.S. in Industrial Engineering/Quality & Reliability from Rutgers University. He is also Lean/6 Sigma certified by Villanova University.

Janea Jordon, Executive Vice President, Office of Audit and Compliance
Janea Jordon is Executive Vice President of the Office of Audit and Compliance, reporting to PHA's President & CEO. She directs and oversees PHA's internal audits, investigations, and compliance-related activities. Her department is tasked with helping to identify and reduce risks; ensuring that policies, procedures, laws and regulations are followed throughout PHA; and safeguarding the efficient and effective use of resources. She also serves as the primary point of contact for all external audits and reviews. She has worked at PHA since 2005, previously serving as the head of PHA's Quality Assurance Department and Deputy Director of Audit and Compliance. Ms. Jordon is a graduate of Spelman College and the Georgia Institute of Technology.

Lopa Kolluri, Senior Executive Vice President/Chief Development & Operations Officer
Lopa Kolluri serves as Senior Executive Vice President/Chief Development & Operations Officer, reporting to PHA's President & CEO. She is responsible for strategic direction, leadership, coordination, and oversight of the departments of Housing Operations, Planning & Development, Construction & Capital Projects, Resident Programs & Partnerships and Public Safety. Prior to joining PHA in 2017, she was Vice President of Operations at Pennrose, a leading real estate development and management company focused on multifamily communities. Previously, she served as Deputy Chief of Staff at the U.S. Department of Housing and Urban Development (HUD), where she managed the operations of the Secretary's office in conjunction with HUD's program, policy, legislative, and communications divisions. She has also served as Vice President of Development for Community Investment Strategies, Inc., the Assistant State Treasurer of Economic Development for the State of New Jersey, and the Director of Housing and Community Resources for the New Jersey Department of Community Affairs. Ms. Kolluri has a B.A. in Economics and French from Kenyon College and an M.A. in Development Economics and International Development from American University.

Joseph Marker, Chief of Police & Director of Public Safety, Office of Public Safety
Joseph Marker is the Chief of Police and Director of Public Safety for PHA. He directs and oversees PHA's police force and all public safety activities, while ensuring continuous communication and planning with the Philadelphia Police Department and other law enforcement agencies. Prior to joining PHA in 2015, he served for 35 years with the Philadelphia Police Department, where he attained the rank of Inspector. Chief Marker has an A.A.S. in Criminal Justice from Community College of Philadelphia and has attended police management training programs at Northwestern University, Pennsylvania State University, the F.B.I. National Academy and the Senior Management Institute for Police.

Laurence Redican, Esq., General Counsel and Chief Ethics Officer, Office of the General Counsel
Laurence Redican serves as General Counsel and Chief Ethics Officer of PHA, reporting to the President & CEO. He oversees and directs all PHA legal strategy and matters through the Office of General Counsel, where he supervises a team of PHA attorneys and directs the work of outside counsel. He serves as Secretary for the PHA Board of Commissioners, and also on the PHA Pension Board. He joined PHA as the Deputy General Counsel for Transactions, Regulatory, and Administrative Matters. Until 2011, he was the Deputy General Counsel of the New York City Housing Authority. Mr. Redican received his B.A. in History from the State University of New York at Binghamton and his J.D. from the St. John's University School of Law.

Nichole Tillman, Executive Vice President, Communications
Nichole Tillman is the Executive Vice President of Communications and agency spokesperson, she oversees all public relations and communications efforts for employees, residents, media and stakeholders. Ms. Tillman was also instrumental in managing crisis communications during PHA's highly-publicized leadership transition period. Ms. Tillman has 20 years of public relations experience. She began her career as a book publicist in New York City. Her publicity efforts propelled two titles to number one on the New York Times best-seller list. She went on to become the first in-house publicist for USA WEEKEND Magazine, the second largest magazine in the country at the time. Ms. Tillman also made history as the Vice President of Publicity of the World Famous Harlem Globetrotters where she implemented over 200 publicity campaigns throughout the U.S. and abroad and secured multiple first-time national appearances and traditional and trade media coverage. She also served as the publicity liaison for national sponsors such as IHOP, Western Union, and Campbell's Soup Company. She has also created and directed partnerships with several media powerhouses including, Viacom, Disney and Paramount, and countless media outlets, broadcast shows and production companies. Ms. Tillman is a graduate of Norfolk State University.

Nnena Ukwa, Vice President, Finance
Nnena Ukwa is Vice President of Finance, reporting to the Senior Executive Vice President/Chief Administrative & Financial Officer. She oversees and directs PHA's accounting, bookkeeping, budget, and related financial operations. She has worked at PHA since 2005, starting as a Compliance Specialist and later promoted to Manager of Internal Audit. Before joining PHA, Ms. Ukwa worked for a public accounting firm for several years. Ms. Ukwa is a Certified Public Accountant, received a Bachelor of Science in Accounting from the University of Massachusetts, and a Master of Business Administration in Finance from LaSalle University.

Dave Walsh, Executive Vice President, Supply Chain Management
Dave Walsh is Executive Vice President of Supply Chain Management, reporting to the Senior Executive Vice President/Chief Administrative & Financial Officer. He oversees and directs PHA's procurement, contracts, contract administration, fleet, and warehouse operations. Prior to joining PHA in 2008, he worked as Senior Vice President of Purchasing and Operations for Computer Expressions, a Philadelphia manufacturer of computer accessories. He also worked at Cardinal Health in Swedesboro, NJ, an $8.1 billion a year distributor of pharmaceuticals, where he was the Logistics Manager and was Lean/6 Sigma Project Sponsor certified. He began his career as an Officer with the U.S. Army (92A, Commander) spending six years specializing in maintenance, supply, and purchasing and contracting. Mr. Walsh has a B.A. in Fine Arts and Russian from Kutztown University.

Board of Commissioners Profiles

Chair Lynette M. Brown-Sow is a life-long Philadelphian who has dedicated her career to the organization, development, and wellness of communities, as a strategic consultant, change agent, and connector. She founded L.M. Brown Management Group in 1980, served as Vice President of Marketing and Government Relations at the Community College of Philadelphia for over 22 years, held government positions, and served with health organizations and on numerous boards. Brown-Sow is a board member for organizations including YAP (Youth Advocates Program) Inc., a global juvenile justice organization; the Philadelphia Tribune Co. Inc.; Hahnemann University Hospital; NHS Enterprises, Inc.; and The Board of City Trusts, serving Girard College via her committee assignment. She is a member of the Forum of Executive Women and convener of the Forum for a Better Pennsylvania; has served as the Chair of the Board of Directors of The Consortium, a behavioral health-care organization that named its service center the Lynette M. Brown Center of Hope in recognition of her years of service; founded and chairs the Hardy Williams Education Fund, providing scholarships and support in law and social justice; and is a founder and Chair of Women of Destiny, developing pipelines of talent to the corporate and non-profit sectors by providing mentorship to professional women of color. Brown-Sow's political/civic positions include: managing Philadelphia Mayor Rendell's transition team in 1991 and then being appointed as Deputy Mayor of Administration; co-chairing Philadelphia Mayor Nutter›s transition team in 2007; serving as Vice Chair and Chair of the Philadelphia Zoning Board of Adjustment for 3 years during a city-wide code change; and serving as Chair on PHA›s Board since 2013.

Vice-Chair Herbert Wetzel is the Executive Director of Housing and Community Development for the Philadelphia City Council. He is also a founding member of the board of directors and former executive director of the Greater Germantown

development; served as Director, Deputy Executive Director and, upon appointment by former Mayor John Street, Executive Director of the Philadelphia Redevelopment Authority; and has served as Vice-Chair on PHA's Board since 2013.

Leslie D. Callahan, PhD serves as pastor of St. Paul's Baptist Church in North Philadelphia. She received her Bachelor of Arts in Religion from Harvard/Radcliffe, her Master of Divinity from Union Theological Seminary in the City of New York and her PhD in Religion from Princeton University. Her research interests include religious history in the United States, particularly independent African American Christianity and Pentecostal studies.

Rev. Bonnie Camarda has served as the Director of Partnerships for The Salvation Army in Eastern Pennsylvania and Delaware since 1999, where she is at the heart of its initiatives to form fruitful partnerships with area business leaders, government leaders, prospective donors, fellow social service organizations, and most importantly, individuals seeking spiritual guidance and hope. Her professional accomplishments and community involvement are truly one and the same, and she has been recognized for her rare ability to reach across socioeconomic, gender, age, and cultural lines. Commissioner Camarda accompanied Governor Tom Wolf with a host of delegates from the Philadelphia area and Unidos Pa›PR to visit The Salvation Army in Puerto Rico to learn more about the long-term recovery of the island in the wake of Hurricane Maria. Upon her return, she received a Citation from the Philadelphia City Council as Honorary Puerto Rico Citizen of the Year in 2018, selected for her outstanding work for all Puerto Rican citizens recovering from Hurricane Maria, especially those transitioning to Philadelphia. Along with serving on the PHA Board, Commissioner Camarda is also a Board member of Esperanza, Philadelphia School Partnership, and Einstein Hospital.

Asia Coney is one of two Resident Commissioners who were elected in April of 2014 by PHA residents, pursuant to a process created under the Pennsylvania Housing Authorities Law, Act 130. Commissioner Coney is the President of PHA's Resident Advisory Board. A Philadelphia native, her dedicated community activism over the last thirty-six years has included: advocating for public and assisted housing safety, greater resident input into PHA decision-making, and improvement of existing public housing conditions; conducting local and national workshops; ensuring compliance with federal and state directives regarding the quality of resident life; and working closely with PHA in its creation and implementation of resident programs. She has served on numerous City Boards, including the Redevelopment Authority and the Malt and Beverage Board, and was the Director of Tenant Support Services, Inc., which terminated operations in 2012. Her community activism has included the following marches: being one of two Chairs for the 1997 historic Million Woman March; Chair of the "Sistahs of the Million Woman March» in 2007; and serving as a key organizer of the 1997 Grays Ferry March, to reduce violence and race riots.

Belinda Mayo is a seasoned housing and community development professional with over 36 years of experience, devoted to public service-oriented functions with an emphasis on research, planning, the coordination of programs and services, training and the direction of urban housing policy. Ms. Mayo served as the Director of Neighborhood Program Coordination and Community Development at the City of Philadelphia Office of Housing and Community Development from 1987 through 2016, responsible for the development and implementation of technical assistance programs for non-profit community-based development corporations, the review of nonprofit financial and organizational systems, project planning, feasibility and development, management of community-based service programs, and coordinating educational and job training programs for at risk youth and families transitioning from welfare-to-work. In 2016 Ms. Mayo retired from her position with the City of Philadelphia but has remained actively engaged in the field of housing and community development as a member of the Board of Directors of the National Low Income Housing Coalition Leadership Council and a member of Oversight Board of Rebuild Philadelphia, an Advisory Board responsible for reviewing and providing guidance and feedback on the implementation and programmatic direction of the multi-million dollar fund for revitalizing city parks, libraries, and recreation centers throughout the City of Philadelphia.

Frederick S. Purnell, Sr. is the former Deputy Director for Housing and Community Development for the City of Philadelphia and former Executive Director of Wilmington Housing Authority, where he served for 16 years. He was also a key executive and a long time employee within PHA for several years. He has been instrumental in several multimillion dollar mixed income and low income developments, and is a recognized leader in community development in this region. Mr. Purnell is a native of Philadelphia and a graduate of Central High School and Pennsylvania State University. He has received several certifications, commendations, and board appointments relevant to housing and community development, and is a proud life member of Kappa Alpha Psi Fraternity, Inc. He is also a licensed realtor in the state of Delaware and resides in the Overbrook section of Philadelphia.

Sam Staten, Jr. is a native Philadelphian, educated in the Philadelphia School System and a product of Germantown High School. He is currently the Vice President of (LIUNA), Laborers' International Union of North America, the Business Manager of Laborers' Local 332, and Secretary-Treasurer/Delegate of the Laborers' District Council of the Metropolitan Area of Philadelphia & Vicinity. He is also a Legislative member of the family of the Dell East, Chairman of the Laborers' Plasterer Tenders Health & Welfare Fund, Delegate & Vice President of the AFL-CIO, Delegate & Vice President of the Philadelphia

Building & Construction Trades Council, Executive Board Member of Laborers' Local 332, a Board Member of Philadelphia Community Stakeholders, a Member of the NAACP, a Board Member and Secretary Treasurer of Fathers And Children Together (FACT) Program, an Honorary Board Member of the Philadelphia Department of Recreation Boxing Program, a Board Member of (APRI) A. Phillip Randolph Institute, a Board Member of (CBTU) Coalition Black Trade Union, a Board Member of (PCOL) Philadelphia Community of Leaders, and a Board Member of the Philadelphia African American Museum.

Ethel Wise is one of two Resident Commissioners who were elected in April of 2014 by PHA residents, pursuant to a process created under the Pennsylvania Housing Authorities Law, Act 130. Commissioner Wise is President of the Wilson Park Family Resident Council, a native of Philadelphia and has a personal history of involvement, community engagement and commitment to bettering the lives of those in public housing for over 40 years. As President of the PHA housing development at Martin Luther King for approximately 32 years, Commissioner Wise developed an effective job bank, a food bank and a town watch program that was recognized as one of the best in the country, and, in 1993, she received the Mayor's Community Service Award. Commissioner Wise also created and managed PHA's Lobby Monitor Program, which promoted resident safety and resident employment with a well-defined career path. She has been a leader in providing national and local training for Resident Councils on HUD regulations and also has served as a Democratic Party Committeewoman for the last 25 years.

CHAPTER II – HOUSING PRODUCTION & NEIGHBORHOOD DEVELOPMENT

Neighborhood Revitalization

In FY 2019, PHA continued to collaborate with the City of Philadelphia and a broad array of neighborhood partners and other stakeholders to increase the supply of affordable housing, preserve existing affordable units, and revitalize and transform neighborhoods in and around distressed public housing developments. PHA's development efforts support the goals established in the Assessment of Fair Housing Plan jointly issued by the City and PHA and accepted by HUD in February 2017. These goals emphasize the importance of a balanced approach to fair housing including preservation of existing housing, development of new affordable rental and homeownership housing, investments to improve the quality of life in distressed neighborhoods, and mobility initiatives to support housing in high opportunity areas.

Blumberg/Sharswood

The Choice Neighborhoods Transformation Plan for Sharswood/Blumberg is the largest mixed-income, mixed-use redevelopment project underway in the City of Philadelphia. A key goal of the Plan is to develop 1,200 units of mixed-income housing including affordable rentals and homeownership units. Major housing-related accomplishments for the period include:

- The $28M rehabilitation of the 94-unit Senior Tower was substantially completed, and reoccupancy began in March 2019.
- Financing was secured and construction commenced for 83 family rental units.
- Street and infrastructure work was completed at the original Blumberg public housing site. This $8.9M project was designed to reintegrate and connect the site to the community, create three new streets and storm water management infrastructure, and pave the way for future development phases.
- PHA collaborated with its development partners to secure financing for several upcoming housing phases to be developed on PHA-owned land. Habitat for Humanity secured necessary financing and finalized development plans for a 20-unit affordable homeownership phase. Hunt Development, which is slated to build 300 rental and 100 homeownership units, submitted a first rental phase 9% Low Income Housing Tax Credit (LIHTC) application, which is currently under PHFA review. Michaels Development submitted a 4% LIHTC application for the development of new family units and the recapitalization of the existing Harlan Street Apartments, a project that will result in 111 units. HELP USA submitted a 9% LIHTC application to create 55 units with a preference for the homeless, those at risk of homelessness, and veterans in the PHA-owned Reynolds School.

In addition to the planned 1,200 units of new housing, the Transformation Plan envisions Sharswood as a vibrant neighborhood of choice and opportunity, with neighborhood amenities, good schools, jobs for residents and a robust commercial sector.

- Construction was completed on the new 130,000 sq. ft. PHA consolidated headquarters building. The new facility serves as an anchor for the Ridge Avenue commercial corridor, bringing hundreds of employees, residents, applicants and contractors to the neighborhood each day. It consolidates and streamlines PHA's operations under one roof for the first time in decades. The new headquarters facility will generate an approximate $2M annual savings initially, with further savings to be accrued in future years. It will reduce PHA's annual office costs by greater than 50%, while serving as an economic engine for the Sharswood neighborhood.
- Letters of Intent were executed for a full service grocer, restaurant, and an urgent care facility, for the planned mixed-use project to be developed by Mosaic Development Partners on the Ridge Ave. commercial corridor.
- Phase 2 rehabilitation of the Vaux Community Building (the former Vaux School) was completed. Temple University signed a lease to create a Nurse Managed Clinic, and began offering health care services to the community in February 2019.
- Vaux Big Picture High School (BPHS) completed its first year of operations at the Vaux and welcomed the second incoming class in September 2018. For the first year of school operations, BPHS met or exceeded 95% of the goals established by the School District of Philadelphia.

- PHA applied for and received HUD designation of the Vaux as an EnVision Center, and developed plans to open a Workforce Development Center for public housing and neighborhood residents in April 2019.

- PHA continued its partnership with Philadelphia Horticultural Society to stabilize and green approximately 900 vacant properties in the neighborhood.

Norris Homes/North Central Philadelphia

PHA continued its partnership with the City to implement an ambitious Choice Neighborhoods Transformation Plan for the Norris/North Central area that will result in extensive community improvements and construction of 267 rental and 30 homeownership units, of which 147 will be replacement housing. In addition to serving as Housing Lead Partner, PHA took over the role of People Lead Partner during the reporting period. As People Lead, PHA now provides case management and other supportive services to relocated and returning Norris residents. Key housing-related accomplishments in FY 2019 include the following:

- Phase II construction of 89 family rental units was substantially completed and reoccupancy commenced in early 2019.

- PHA secured a 9% LIHTC competitive award, and began construction on Phase III, consisting of 50 family rental units and a 10,000 sq. ft. community building.

Citywide Development

PHA continued to serve as a catalyst and major funder for housing and neighborhood development throughout the City, working directly through its PHADC affiliate and in partnership with a diverse group of development partners, including community-based organizations, including the following:

- The new 55-unit family townhome Strawberry Mansion Apartments, adjacent to Fairmount Park, was completed by PHA and fully occupied. As part of the $23.6 million funding package, PHA used the "transfer of assistance" provision of the RAD program, thus replacing previously vacant and uninhabitable scattered site units with new, energy efficient and affordable housing.

- The long-awaited Lucien E. Blackwell Community Center opened in October 2018, providing the community with a modern, accessible space for supportive service, recreational, educational and other programming.

- With a $1.3M Choice Neighborhoods Planning grant from HUD, PHA continued implementation of a two-year, neighborhood-wide planning process to develop a Transformation Plan for Bartram Village and the surrounding Kingsessing neighborhood.

- PHA joined the community and development partners to celebrate several grand openings of 167 affordable rental apartments made possible by PHA financial support including Roberto Clemente Homes (38 units), Centennial Village (23 units), New Courtland at St. Barts (42 units), Witherspoon (40 units), and Tioga Apartments (24 units).

- PHA continued to work with Liberty Resources, HACE, Project HOME, Women's Community Revitalization, New Courtland, and other partners to support planned new housing development at locations throughout the City. Overall, PHA is providing operating subsidies to support more than 3,000 units through the Unit Based Leasing Program. Many of these developments serve special needs populations and provide case management and other vital services to residents.

Public Housing Development

PHA works primarily with third party development partners to construct new public housing units (ACC units). PHA did not add any new public housing units to inventory during FY 2019; however, substantial construction progress was made at the New Courtland at Henry Avenue, Phase 1 development (49 ACC units), which is expected to be completed and occupied beginning in the spring of 2019. Also in FY 2019, PHA closed on two additional ACC developments that are projected to be completed in FY 2020: New Courtland at Henry Avenue, Phase 1B (36 ACC units), and Maguire Residence (27 ACC units). Five (5) other new public housing developments, with a total of 199 ACC units, are scheduled to close in FY 2020.

As previously noted, PHA owns a scattered site, public housing portfolio of over 4,000 units, one of the largest such portfolios in the country. Almost all scattered sites were built 60+ years ago and, thus have significant capital needs that vastly outweigh PHA's limited capital funding. PHA continues to implement a comprehensive asset repositioning strategy to address the portion of the scattered site portfolio including long-term, vacant and uninhabitable units with very high capital needs.

The asset repositioning strategy emphasizes preservation where feasible and cost-effective, with priority placed on units located in strong and emerging market areas. In FY 2019, PHA completed rehab of 212 scattered site units. Rehab work was completed using both internal staff (Operations or "force account" crews) and contractors.

Where preservation is not financially feasible or appropriate, PHA implements a two-prong strategy. The first prong involves use of the "transfer of assistance" provisions of the Rental Assistance Demonstration (RAD) program through which PHA converts and transfers existing scattered site public housing subsidies to Section 8 project-based assistance at new housing developments. To date, PHA has successfully closed on RAD transactions involving transfer of assistance for 626 scattered site units. This process generates new capital dollars, while creating new housing to replace vacant and uninhabitable units. See RAD discussion below.

The second prong involves the sale at public auction of vacant and uninhabitable scattered site units to generate capital for affordable housing development. In FY 2018, a total of 112 units were auctioned. The closing process was completed in FY 2019, generating $9.4M for development and over $32,000 for PHA's PhillySEEDS non-profit affiliate. In FY 2019, PHA auctioned an additional 67 scattered sites, generating $4.74M for development and over $14,000 for PhillySEEDS.

Rental Assistance Demonstration

A key component of PHA's ongoing strategy to preserve and expand the supply of affordable units involves converting public housing units - including scattered site units that may currently be vacant and non-viable - to long-term Section 8 project-based assistance through HUD's RAD program. The RAD program allows PHA to leverage MTW Block Grant, private and other capital sources. RAD also allows PHA to transfer subsidies from long-term vacant and distressed scattered site properties to new developments ("transfer of assistance"). The table below provides a list of nineteen (19) RAD development transactions that have closed through FY 2019, including transactions that closed in prior periods. Total investments in RAD sites exceed $415.37 million, including more than $193.55 million in investor equity contributions through the Low Income Housing Tax Credit program. PHA utilizes MTW flexibility and funding in the RAD conversion process, subject to HUD approval.

RAD Conversions: Closed Transactions through FY 2019

Property Name	RAD Units	Description
2415 N. Broad	88	Transfer of Assistance
St John Neumann Place II	52	Transfer of Assistance
H.E.L.P Philadelphia V	37	Transfer of Assistance
New Courtland at St. Bartholomew	42	Transfer of Assistance
Lehigh Park I and II	49	Transfer of Assistance
Strawberry Mansion	55	Transfer of Assistance
Haddington III	48	Transfer of Assistance
Roberto Clemente House	38	Transfer of Assistance
Courtyard at Riverview (PA2-121)	470	Conversion of existing AME public housing development
Cantrell Place	40	Transfer of Assistance
Witherspoon Senior Apartments	40	Transfer of Assistance
1315 N. 8th Street	25	Transfer of Assistance
Norris Sq. Community Alliance Scattered Sites	29	Transfer of Assistance
Norris CNI Phase II	74	Choice Neighborhoods RAD Conversion
Plymouth Hall (PA2-079)	53	Conversion of existing public housing development
Blumberg Phase I	51	Transfer of Assistance
Blumberg Phase II-Senior Building	94	Conversion of existing public housing development
Norris Apartments Phase III	28	Choice Neighborhoods RAD Conversion
Blumberg 83	83	Transfer of Assistance
TOTAL	**1,396**	

Affordable Homeownership

In FY 2019, PHA continued to implement first-time affordable homeownership initiatives to expand housing choice and increase the number of first time, low-income homebuyers. PHA's new Opening Doors to Affordable Homeownership initiative consolidates PHA's existing HUD-approved Section 5h Homeownership Program, Housing Choice Voucher (HCV) Homeownership Program, other new development homeownership initiatives and homeownership readiness and counseling support under the management of PHA's Homeownership Unit (a component of the Resident Programs and Partnerships Division). It expands PHA's existing programs to incorporate new types of assistance including lease-purchase and down payment assistance options. Implementation of the new consolidated program was approved in FY 2019 and is slated to begin in the next fiscal year.

Under the existing Section 5h program, PHA assists current public housing residents of scattered site units to purchase their own units. To date, 192 residents have purchased their scattered site units under this program. Under the existing HCV Homeownership program, current voucher participants may utilize their voucher assistance to purchase homes and then receive monthly Housing Assistance Payments to support housing costs for up to a fifteen (15) or thirty (30) year period. To date, PHA has assisted 625 HCV participants to purchase their first homes.

PHA has developed and sold 306 new homeownership units that were developed as part of HOPE VI, mixed finance and other major revitalization initiatives. PHA also has worked with over 1,100 residents to complete homeownership counseling courses in partnership with HUD-approved housing counseling agencies.

The following table summarizes PHA's affordable homeownership sales activities for FY 2019.

Homeownership Sales: FY 2019

Program	FY 2019
Section 5h	15
HCV Homeownership	25
Other	26
Total	**66**

Public Housing Operations

The Operations Division provides housing management, maintenance, admissions and leasing services for PHA's portfolio of public housing units. The public housing inventory includes affordable rental units for families, seniors, and persons with disabilities located throughout the City in thirty (30) conventional public housing developments, twenty-four (24) Low Income Housing Tax Credit (LIHTC) developments managed by the Philadelphia Asset and Property Management Corporation (PAPMC), and thirteen (13) developments operated by Alternate Management Entities (AME) under contract to PHA. Over 4,000 of PHA's public housing units are "scattered sites," i.e. housing units located in single family homes or multi-unit buildings. PHA operates one of the largest scattered site public housing programs in the country.

It is important to note that PHA's portfolio is aging and deteriorating. More than 75% of all PHA units were built over 40 years ago and over 55% were built 60 or more years ago. The estimated $1 billion backlog for PHA's capital needs continues to grow each year, creating enormous maintenance challenges for PHA. See Chapter II discussion of PHA initiatives to preserve the existing portfolio through conversion under the RAD program and other approaches.

The table below provides a summary of PHA's actual public housing inventory as of the end of FY 2019. The public housing inventory can be expected to vary from year to year as a result of public housing units being converted to long-term project-based assistance under the Rental Assistance Demonstration program and other factors.

Public Housing Inventory

	Units as of 3/31/2019
MTW Public Housing Units*	12,868
Public Housing Units Available for Occupancy**	12,800

** Standing units*
*** Available for occupancy units exclude units that are vacant and not available for occupancy, including units that are undergoing modernization as defined in CFR 990.145 and other authorized exclusions. The actual number of units that can be occupied is significantly lower than the listed number due to inadequate funding to support rehabilitation of some long-term vacant and distressed (non-viable) scattered site units.*

PHA has approximately 68,000 households on its current waiting lists. Waiting lists are administered in accordance with the Public Housing Admissions and Continued Occupancy Policy (ACOP) and site-based Tenant Selection Plans (for PAPMC-managed units), as applicable. Administration of site-based waiting lists for the Conventional and Scattered Site program areas is managed under the Public Housing Admissions Department to ensure consistent and efficient management of applicants on the various waitlists. PHA operates its waiting lists in a nondiscriminatory manner that seeks to avoid unintended discriminatory effects. PHA affirmatively markets its sites in a variety of venues and periodicals to ensure that the public is aware of the availability of PHA housing. PHA treats all applicants in a non-discriminatory manner.

A central function of PHA's public housing operations is the provision of responsive, quality maintenance services to PHA residents. In addition to proactively implementing preventive maintenance activities, PHA's Maintenance staff responds to thousands of resident-requested service orders each year, including providing emergency response where needed. The table below provides a summary of maintenance service orders created and completed by service order type in FY 2019.

Public Housing Service Orders

Service Order Type	Service Orders Created	Closed/Completed
Routine	130,663	108,440
Emergency	12,873	12,850
Total	**143,536**	**121,290**

Leased Housing

PHA's Leased Housing Department administers rental subsidies under the Housing Choice Voucher (HCV) Program for approximately 18,000 low-income households who live in privately owned housing. Vouchers are utilized to provide both tenant-based and project-based assistance (including RAD developments noted above). Many project-based units subsidized by PHA are owned by local non-profit agencies that serve special needs populations and provide supportive services for residents. The table below summarizes households served by program type during this reporting period.

Voucher Program Households Served: FY 2019

Voucher Type	Households Served FY 2019*
MTW	16,850
Mainstream	89
VASH	593
VASH Project Based	13
Mod Rehab	197
SRO	259
RAD	889
Total	**17,995**

**The number of households served in this table is calculated by dividing actual unit months leased by 12. Thus, the actual number of individual households served during the year is higher than shown, i.e. two households that were each subsidized for 6 months will count as only one household in the above table.*

In FY 2019, PHA entered into Agreements and/or Housing Assistance Payments Contracts for 781 new project-based voucher units, including RAD conversions, under PHA's Unit Based Leasing (UBV) program. A list of new UBV projects and summary descriptions is shown on the table below.

New Unit Based Voucher Projects: FY 2019

Property Name	# Vouchers	Status as of 3/31/19	RAD? (Yes/No)	Project Description
Francis House	10	Committed	No	New Construction in West Philadelphia for frail seniors
Harlan St	22	Committed	Yes	New Construction in North Philadelphia for low-income families – RAD Transfer of Assistance. Project to consist of 45 units of which 22 will be RAD PBV.
Liddonfield	150	Committed	No	New Construction in Northeast Philadelphia for seniors
Reynolds School	65	Committed	Yes	Rehabilitation of site in North Philadelphia for Veterans-RAD Transfer of Assistance
Susquehanna Square	37	Committed	Yes	Rehabilitation of site for low income families in North Philadelphia-RAD Transfer of Assistance
Walton School	44	Committed	Yes	Rehabilitation of elementary school for low income families in North Philadelphia-RAD Transfer of Assistance
Blumberg Phase III	83	Committed	Yes	New construction for low-income families in the Sharswood neighborhood-RAD transfer of assistance
27th and Susquehanna	74	Committed	Yes	New construction for seniors in the Strawberry Mansion neighborhood – potential RAD transfer of assistance

Beury Building	50	Committed	Yes	Northeast Philadelphia high-rise development serving seniors and people with disabilities. Project sponsor is North Philly Works Inc.
Westpark Plaza	65	Committed	Yes	Rehabilitation and conversion under RAD of existing public housing development
Suffolk Manor	137	Committed	Yes	Rehabilitation and conversion under RAD of existing public housing development
Cambridge Plaza I	44	Committed	Yes	Rehabilitation and conversion under RAD of existing public housing development
TOTAL	**781**			

Other major activities of the Leased Housing Department in FY 2019 include:

- PHA began implementation of Small Area Fair Market Rents (SAFMRs) effective on April 1, 2018. SAFMRs allow PHA to establish multiple HCV payment subsidy standards at the zip code level, instead of utilizing single payment standards for the entire City. Adoption of SAFMRs is projected, over time, to assist HCV program participants to move from areas with high concentrations of poverty to higher opportunity areas that have better access to jobs, education and other services. Briefing sessions, landlord outreach and other materials were modified to reflect this significant change. PHA continues to closely monitor implementation to support leasing in higher opportunity areas, and to minimize any hardships to tenants and landlords in areas that have seen a decrease in rents as a result of SAFMRs.

- PHA continued its partnership with the Department of Veteran's Affairs (VA) to serve veterans, through the Veterans Administration Supportive Housing Program (VASH) program. The program provides rental assistance for homeless veterans through HUD funding, and offers case management and clinical services through the VA. A total of 638 veterans were housed under the program, including (72) new homeless veterans who secured housing at a unit of their choice. Additionally, in July 2018 PHA was awarded (34) new vouchers by HUD to further support housing to one of the most vulnerable populations in the city.

- HUD awarded PHA ninety-nine (99) new vouchers though the Mainstream program. Mainstream vouchers provide housing assistance to non-elderly persons with disabilities. PHA created new partnerships this year with the City of Philadelphia Office of Homeless Services and Liberty Resources to provide case management and support for the Mainstream voucher holders. The new vouchers awarded supplements existing Mainstream vouchers already administered by PHA.

- PHA partners with over 4,600 private owners and property managers to provide safe, decent housing to qualified participants in the HCV Program. PHA pays an average subsidy of $764 per landlord each month on behalf of HCV program participants. Based on owner feedback, Leased Housing implemented a series of customer service initiatives to improve communications and streamline inspections and other transactions. This included appointment of a dedicated Owner Liaison to serve as the primary point of contact for owners and property managers regarding HCV issues and updating of the online Landlord Data Center to allow owners and property managers the ability to electronically submit requests. PHA also streamlined the tenancy approval process, resulting in a 13-day decrease in processing times. In December 2018, Leased Housing distributed the first HQS Inspection Resource Guide designed to increase owners' understanding of how the HQS Inspection process works, their responsibilities as a participating HCV owner, and how to maintain the unit to meet program standards.

- To streamline customer service for HCV applicants and participants, PHA implemented a new waiting room queuing ticket system, which ensures that clients are seen on a "first in first out" basis and will assist with improving customer service wait times.

- PHA utilizes its MTW authority to support implementation of the Second Chance Housing Choice Voucher Pilot Program. The policy permits the provision of 10 tenant-based vouchers for active participants in good standing with our partner agency, the Eastern District Federal Court Supervision to Aid Reentry (STAR) Program. Housing voucher assistance is available to the participants for a period of up to two years, at which point the objective is for participants to transition off the program. PHA is pleased to report that two Second Chance participants successfully transitioned off the program during this reporting period.

- PHA's Housing Opportunity Program (HOP) continued its efforts to help voucher families move to higher opportunity areas. Program participants are provided with housing search, supportive services and other assistance to help make a successful transition. During this reporting period, HOP assisted thirty (30) HCV participants lease homes in opportunity areas.

Public Safety

The PHA Police Department (PHAPD) is responsible for public safety in PHA developments. This model is intended to provide "above baseline" policing services to PHA developments. In addition to deploying trained police officers to PHA sites using a community policing model, PHA manages private security contractors and collaborates with the Philadelphia Police Department and other local law enforcement agencies to ensure coordination of investigatory and enforcement actions.

Officers and civilian staff work closely with PHA's resident leadership to ensure that resident priorities and concerns are addressed, including participating in quarterly Police Advisory Committee meetings and attending community meetings at PHA developments throughout the year.

The success of PHA's approach to public safety is demonstrated by the continuing decrease in reported crimes at PHA developments. Comparing calendar years 2017 to 2018, crime at PHA sites decreased in all categories except for robberies, which remained the same. Overall, crime fell by more than 22%. The tables below provide a comparison of 2017 and 2018 crime statistics by category at PHA developments.

Crime Statistics at PHA Developments: CY 2017-2018

Violent Crime	2017	2018	% Change
Homicide	7	5	-28.6%
Rape	13	9	-30.8%
Robbery	39	39	0.0%
Aggravated Assault	179	128	-28.5%
Total Violent Crime Offenses	238	181	-23.9%

Property Crime	2017	2018	% Change
Burglary	119	99	-16.8%
Theft	124	95	-23.4%
Auto Theft	17	14	-17.6%
Arson	10	6	-40.0%
Total Property Crime Offenses:	270	214	-20.7%

Total Part 1 Offenses	508	395	-22.2%

Other FY 2019 activities of PHAPD include the following:

- PHA continued to expand the Closed Circuit Television Safety Monitoring System, which now deploys 960 cameras across PHA sites and administrative facilities. Video is monitored and recorded for use at a later date as needed. PHA's Command Center was relocated to the new Ridge Avenue Headquarters building, allowing for uninterrupted communications between the Radio Room and Command Center.

- Community relations officers continued their active participation in the Community Health Enrichment Empowerment Resources (CHEERS) program to support youth violence prevention.

- Officers worked in conjunction with the Police Advisory Committee to coordinate the "Stop the Bleeding" campaign, which focuses on the problems associated with a "no snitch" culture. The program was presented to PHA youth as part of the annual Book Bag Giveaway program.

- Operation Blue Santa was implemented again this year to ensure that identified families who need assistance could experience a joyful holiday season.

- A mobile mini-station was placed at Fairhill Apartments to address security issues and to allow Public Safety staff to interact with local youth in a positive manner.

Audit and Compliance

The Office of Audit and Compliance (OAC) conducts internal audits, investigations, and compliance-related activities on an agency-wide basis. OAC works to identify and reduce risks; ensure that approved policies and procedures and applicable laws and regulations are followed throughout PHA; and, safeguard the efficient and effective use of resources.
The following is a summary of OAC's internal organization and results achieved in FY 2019:

- The *Investigations Unit* investigates allegations of fraud, corruption, official misconduct, conflicts of interest, abuse of authority and other criminal offenses with respect to employees, residents and persons or entities doing business with PHA. Throughout the year, the Investigations Unit received 454 complaints, which ultimately led to the investigation of 210 cases uncovering $784,456.61 in fraud. Furthermore, PHA was awarded restitution or entered into repayment agreements that resulted in $157,953.00. Finally, the OAC collected $132,418.67 from repayment agreements for monies owed to PHA that would have otherwise gone uncollected. To date, the OAC has collected over $1 million in fraud recoveries, and plans to continue in its fraud prevention and collection efforts.

- The *Internal Audit and Compliance Departments* assists PHA's management and the Board of Commissioners, through the Audit Committee, by determining the effectiveness of PHA's internal control systems. By conducting risk-based audits and reviews, PHA's Audit and Compliance functions provide reasonable assurance regarding compliance with laws, regulations, policies, and procedures; achievement of business objectives; reliability of financial and management reporting; and, safeguarding of assets. In FY 2019, OAC ensured PHA's efficient and transparent cooperation with and response to PHA's independent audit, Regional HUD Office, and the HUD Office of Inspector General inquiries and a survey.

- The *Wage Compliance Unit* worked closely with PHA construction contractors to facilitate the rollout of the LCP Tracker system, which resulted in a significant reduction in administrative errors and allowed for an increase in site inspections to occur. Based on current projections and data received during the year, the Section 3 Compliance Unit has determined that PHA is on track to meet or exceed HUD's minimum annual compliance goals for Section 3 by the close of the fiscal year.

Resident Programs & Partnerships

The Resident Programs & Partnerships (RPP) Department, formerly the Community Operations and Resident Development Department, develops and implements a wide range of programs to respond to the supportive service, employment and training and other needs of PHA residents. The overall goals are to support work-able residents in achieving economic self-sufficiency, assist youth in PHA, and collaborate with local educational institutions, social service agencies, health care providers and other stakeholders to implement place-based and citywide resident programs.

RPP staff work closely with PHA's resident leadership to provide technical support to citywide and local resident organizations, including the Resident Advisory Board. PHA meets regularly with resident leadership to ensure continuous communications and resident input, including organizing monthly Resident Roundtables to discuss PHA initiatives and other topics of interest, and monthly Pre-Board Meetings to review and discuss matters scheduled to come before the PHA Board.

In FY 2019, PHA began planning for a comprehensive Workforce Development Center to be located in the Vaux Community Building in the Blumberg/Sharswood neighborhood. The new Center, which will open in April 2019, will provide job readiness, employment and training, financial literacy, homeownership counseling, and other services for all PHA residents. It will provide a "one stop shop" for residents, while enhancing and expanding the services available at the Vaux Community Building (Big Picture High School and Temple Nurses Clinic).

PHA continued to operate a Section 3 Job Bank in FY 2019. The Job Bank, which will be integrated with the new Workforce Development Center, links residents with Section 3 job opportunities.

PHA continued to implement the Jobs Plus Pilot program at Raymond Rosen Apartments. The program has enrolled 337 residents, of which over 50% are currently employed.

The table below provides an overview of programs and services offered by PHA and partners in FY 2019.

Resident Programs: FY 2019

Program	Program Description	Target Population	Funding Source	Residents Served FY 2019
ABE/GED	Adult Basic Education and General Equivalency Diploma education in the required domains.	Residents 18 to 55	MTW	109
Afterschool	On site programs which meet the standard of providing (1) homework assistance, (2) project based learning, (3) community service, and (4) physical/ body kinesthetic activities	Youth Ages 6 to 18	MTW	220
CHSP	Meal program, which not only enable residents to have appropriate nutrition, but also best practice fellowship to support aging in place.	Residents 62 and over	HUD	16,422
Community Partners	Occupational Skills training in career areas with reasonable growth potential.	Residents 18 to 55	MTW	146 enrolled 120 completed
Financial Literacy	Course on credit and money management to enable residents to purchase homes.	Residents 18 to 55	MTW	843
FSS/Compass	Assessment of individual and family needs, followed by referrals and tracking.	Residents 18 to 55	HUD	360
Home Ownership	Housing counseling and assistance with home purchase process. This includes 5H, HCV, and Section 32.	Residents 18 to 55	MTW, Other	1058 attended workshops 66 sales
Jobs Plus Pilot Program	Place-based employment program designed to increase the earnings and employment of working-age residents	Residents 18 to 62	HUD	337 enrolled
PhillySEEDS	Competitive scholarship awards based on academic achievement.	Youth/Adults 18 to 55	Section 3 Vendors	71
PhillySEEDS	Homeownership closing cost assistance	Residents	Section 3 Vendors	40
PhillySEEDS	Security deposit assistance	Residents	Section 3 Vendors	34
ROSS	Assessment of individual and family needs, followed by referrals and tracking.	Residents 18 to 55	HUD	203 assessments completed across 4 developments
Section 3	Ensure that economic opportunities, are provided to PHA residents	Residents 18 to 55	Section 3 vendors	36 residents employed

Other highlights of RPP activities in FY 2019 include:

- In November 2018, PHA hosted a job fair in collaboration with the Philadelphia School District. As a result of this effort, 15 PHA residents were hired, and additional residents are in the pipeline for future hiring.
- PHA assumed the lead role in providing supportive services to residents of the Norris/North Central Choice

Neighborhoods initiative. Residents are assisted in a variety of ways, based on individual family assessments. At present, 68 residents are employed, 6 participate in a job training program, and 9 are enrolled in homeownership activities.

- Project SOAR provided support for high school youth to enroll in college and complete the process of applying for financial aid. The program supported 204 youth in FY 2019, of which 38 completed their FAFSA applications.
- Youth enrichment services were provided at ten (10) PHA sites. Afterschool programs enrolled 220 youth, providing them with structured programming including homework assistance, recreational and other activities. PHA's Summer Camp enrolled 280 youth.

Human Resources

PHA remains committed to recruiting, training, and retaining a diverse and highly qualified work force. The Human Resources Department achieved a projected year-over-year medical cost reduction of approximately $1.6M for plan year 2018-19 through its negotiation and procurement process, while securing a commitment from the carrier to maintaining equal to or better than' benefit coverages. Throughout the fiscal year 2019, 303 employees were either hired or rehired. Out of those 303, 93 were regular status employees, 78 were temporary employees, and 122 were provisional employees. PHA residents comprised 8 out of 29 interns, all of the Summer Foods staff (33) and Computer Lab Monitors (7) hired. Out of the 303 total number of employees hired or rehired, 81 were classified as Section 3 residents.

To ensure that PHA continues to be compliant with all regulations and standards regarding the handling and disposition of materials and/or structures containing lead based paint, all existing and newly hired maintenance staff have received the United States Department of Housing and Urban Development's "Lead-Based Paint Visual Assessment Training", and have obtained the United States Environmental Protection Agency's "Lead Renovation, Repair and Painting Rule" certification, primarily through in-house sponsored training.

In continuing support of PHA's Fleet Modernization strategy, all employees who are assigned a PHA vehicle, or who are regularly expected to operate a PHA vehicle have received PHA's Enhanced Fleet training. In the future, all PHA employees who are authorized to operate any PHA vehicle will receive the same training.

Through greater scrutiny, monitoring, and communication between field supervisors, the HRD, Risk Management, and the insurance carrier, PHA has achieved a year-over-year reduction of approximately 50% in total approved Workers' Compensation claims. Furthermore, PHA has achieved an increase from approximately 30% to 80% of claims reported to the insurance carrier, which has resulted in a significant decrease of lost productivity.

Supply Chain

PHA's Supply Chain Management Department coordinates all purchasing, contracting and warehouse functions. PHA actively encourages the involvement MBE/WBE and Philadelphia-based businesses, and ensures compliance with HUD's Section 3 requirements related to hiring and contracting eligible businesses and residents.

In FY 2019, PHA posted a MBE participation rate of 46% and a WBE participation rate of 10%, exceeding HUD's threshold of 20% and 10%, respectively. Philadelphia businesses and organizations received $63.4 million of the total PHA contracted procurement spend of $130.6 million. In terms of disbursements, Philadelphia based vendors received $106.6 million out of total disbursements of $204.9 million. Under the Section 3 program, 81 residents were hired by PHA in FY 2019.

During this reporting period, PHA hosted two networking events to provide suppliers with information on how to become a PHA vendor. Sixty-nine potential vendors participated.

Information Systems

The Information Systems Management (ISM) Department is responsible for design and management of PHA's software, network and technology support functions. In FY 2019, ISM spearheaded the effort to relocate PHA's offices to the new Ridge Avenue Headquarters building. Among other tasks, this involved building a new network infrastructure to support over 400 users. The Headquarters infrastructure includes:

- Audio Video systems supporting a multipurpose room that is configurable on demand. The system allows for hosting three distinct areas with separate systems controlled by a central console.
- A Closed Circuit TV (CCTV) self-contained surveillance system consisting of cameras, recorders and displays for monitoring activities in the building. This was included in the setup of the original system to allow for centralized Command Center monitoring along with the remote sites CCTV.
- Access control throughout the building for security reinforcement for the safety of the employees and the assets in the building.
- Data Center space with 20 racks allowing for more than 40% space for future expansion. Space is secured, chilled, and fire-protected, and allows for close circuitry in the IT systems to serve end users.

ISM staff also undertook extensive software upgrades and provided application development services to address PHA's evolving business needs related to the RAD program, Family Self Sufficiency, Choice Neighborhoods, Housing Choice Vouchers and numerous other program areas.

CHAPTER IV- LEGAL

PHA's Office of General Counsel (OGC) is responsible for ensuring that PHA receives the highest standard of legal representation. The department provides legal advice on a wide range of matters, including: interpreting applicable federal, state, and local law, including HUD's rules and regulations; reporting to HUD and the Board of Commissioners; representing PHA in legal disputes and litigation; handling Pa. Right-to-Know Law requests and administrative hearings concerning both residents and employees; counseling other departments on corporate, real estate, labor and employment, and regulatory compliance matters; closing development and financing transactions; administering the Boards and Managers of PHA's controlled entities and the PHA Board; managing outside counsel; and advising on ethics matters. OGC also manages PHA's insurance and risk management functions.

Over the past fiscal year, the OGC successfully advanced many essential business matters for the housing authority. The following are some highlights of PHA's legal affairs in FY 2019:

Rental Assistance Demonstration (RAD). The RAD program is critical to PHA's capital redevelopment program and financial viability. OGC's efforts were integral to completing the financing of the Blumberg Senior and Strawberry Mansion developments, both of which were RAD transactions. OGC has worked on initiating or closing 16 other RAD developments.

Re-Acquisition of Public Housing Properties. Suffolk Manor Apartments L.P. and Cambridge Plaza L.P. were each financed by low-income housing tax credits with an investor contributing equity to the Partnerships in exchange for a 99.99% limited partnership interest for a minimum of fifteen years. A wholly-owned affiliate of PHA was the general partner of each Tax Credit Partnership, and owns a .01% interest. Over the past fiscal year, OGC successfully worked to get the investor to sell its 99.99% limited partner interest, for both partnerships, back to PHA. Both properties continue to operate as public housing completely under the ownership and control of PHA.

Vaux Community Building. As part of PHA's commitment to the revitalization of the Sharswood/Blumberg neighborhood, OGC has been instrumental in working with multiple partners and stakeholders to have the Vaux Community Building, owned by PHA, available for PHA and other area residents, as well as housing the Big Picture Vaux School.

ACOP/Admin Plan and Lease Updates. OGC initiated the successful revision of the public housing lease, public housing Admissions and Continued Occupancy Policy (ACOP) and Housing Choice Voucher Administrative Plan (Admin Plan) and provided guidance to departments for enhanced compliance with policies, procedures, laws and regulations, including in the areas of procurement, PHA's utility allowance program, admissions and wait lists, and reasonable accommodations.

Litigation. Working together with Risk Management, Operations, and the Human Resources departments, OGC is proud to report that FY 2019 marked the fewest cases filed against PHA, including personal injury lawsuits, in over five years. PHA's experienced litigation team also continues to perform lease enforcement activities at great cost savings to the agency.

Risk Management. The Risk Management Division's loss control initiatives have continued to save PHA money and enhance the safety of PHA's employees and residents, by providing training in areas such as defensive driving, ladder safety, lifting, slips and falls, and fire safety. The success of these efforts is demonstrated in part by the significant decline in PHA's incurred workers compensation claims cost. For the last three year moving average period (2015-2017), the average incurred cost per $100 of payroll decreased by 30.55% relate to the rolling average for the period 2013-2015. PHA was also one of 54 housing authorities recognized by the HAI Group in August 2018 for its Outstanding Risk Control Program.

Auctions: OGC coordinated a successful auction of 67 vacant scattered sites properties that resulted in $4.7 million in revenue for PHA. The money raised by these auctions helps support the mission of the housing authority. PHA uses funds raised through the auctioned properties for other, much needed housing opportunities. The auction is part of a broad strategy to reposition PHA's large inventory of scattered site portfolio.

CHAPTER V – FINANCE

Appendix A includes the most recent audited Financial Report available for PHA, which covers Fiscal Year 2018. The audited Financial Report for Fiscal Year 2019 will be provided as part of the Act 130 Report to be submitted by PHA in April 2020.

Pennsylvania State law requires that all general-purpose local governments and component units publish a complete set of financial statements, presented in conformity with generally accepted accounting principles in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by a firm of licensed certified public accountants. RSM US LLP, audited PHA's financial statements to complete a Comprehensive Annual Financial Report of PHA for the fiscal year ended March 31, 2018.

The report contained management's representations concerning PHA's finances. Consequently, management assumes full responsibility for the completeness and reliability of all information presented therein. To provide a reasonable basis for making these representations, management of PHA has established a comprehensive internal control framework that is intended to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of PHA's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, PHA's comprehensive framework of internal controls is designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

The goal of the independent audit was to provide reasonable assurance that the financial statements of PHA for the fiscal year ended March 31, 2018 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that PHA's financial statements for the fiscal year ended March 31, 2018, are fairly presented in conformity with GAAP.

CHAPTER VI – PLANNED INITIATIVES FOR FY 2020

For informational purposes, PHA incorporates information on planned major activities and initiatives for the next fiscal year as part of the Act 130 Report. As noted, PHA is a Moving to Work (MTW) agency, one of only thirty-nine in the country. PHA's MTW Annual Plan for Fiscal Year 2020, which has been approved by the PHA Board of Commissioners and is subject to further approval by HUD, is incorporated in its entirety as Appendix B of this Act 130 Report. This chapter provides a summary of PHA's major planned initiatives for FY 2020 as further described in the MTW Annual Plan.

Background on MTW

Moving to Work is a demonstration program authorized by Congress, through which PHA and other participating agencies have the flexibility to waive certain statutes and HUD regulations to design and test approaches for providing housing assistance that address one or more of the following statutory objectives:

- Reduce cost and achieve greater cost effectiveness in federal expenditures;
- Give incentives to families with children whose heads of household are either working, seeking work, or are participating in job training, educational or other programs that assist in obtaining employment and becoming economically self-sufficient; and
- Increase housing choices for low-income families.

Through MTW, PHA is able to waive certain HUD regulations and provisions of the US Housing Act of 1937 and to combine its major HUD funding sources into a single MTW Block Grant that can be used flexibly for purposes authorized under the MTW Agreement. PHA's current MTW Agreement extends until 2028.

PHA posts the MTW Annual Plans on its website, and provides opportunities for resident and general public input before finalizing each Annual Plan. MTW Annual Plans are subject to HUD approval. PHA's MTW Annual Reports are published ninety days after the end of each fiscal year. Thus, the MTW Annual Report for FY 2019 will be available for review on or after June 30, 2019.

Summary of Initiatives Planned for FY 2020

The following narrative provides a summary of PHA's planned MTW initiatives for the next fiscal year. PHA plans to implement a coordinated, comprehensive program of capital improvements, housing and neighborhood development activities, maintenance and management initiatives, and resident supportive services in FY 2020. As PHA's funding for FY 2020 is unknown as of the publication date of the MTW Annual Plan, the activities described below may be modified based on actual funding levels.

- ***"6 in 5" Program*** – The "6 in 5" initiative encompasses an array of initiatives to develop, acquire or preserve affordable housing in the City of Philadelphia including PHA's Unit Based Leasing and Development Program, Rental Assistance Demonstration (RAD) Program conversions and transfer of assistance developments, and the Partnership Initiative. It involves a range of strategies including PHA-developed projects that provide for redevelopment and/or replacement of obsolete properties; initiatives to ensure the long-term affordability of Low Income Housing Tax Credit (LIHTC) properties; and partnerships with the City, non-profit agencies and local developers on new construction, acquisition and substantial rehabilitation projects. For FY 2020, PHA will work with development partners on seven new public housing developments, with a total of 262 units. A total of $102 million in other funds will be leveraged by these projects. Under the MTW Unit Based Leasing and Development Program (UBV), PHA plans to enter into long-term subsidy contracts for an additional 1,387 units in FY 2020, a figure that includes planned RAD conversions and other development initiatives. PHA leverages MTW Block Grant and other non-MTW funding to support many of these development projects. In addition to utilizing MTW Block Grant funding, PHA incorporates MTW flexibility in admissions, continued occupancy and other areas.
- ***Neighborhood Transformation at Blumberg/Sharswood*** – PHA will continue to implement the Blumberg/Sharswood Choice Neighborhoods Transformation Plan in FY 2020. The Plan involves construction or rehabilitation of 1200 affordable and market-rate units, including 420 homeownership units and replacement housing for the distressed Blumberg Apartments public housing development; revitalization of commercial corridors including construction of

a new neighborhood supermarket; a newly constructed PHA headquarters building; creation of new recreational facilities and green space; and, the establishment of a multipurpose neighborhood health and service center and high performing high school. In FY 2020, PHA projects that construction will be completed on an additional 83-unit, on-site rental phase, and that construction will start on two partner developments (Harlan Street and Reynolds School). Habitat for Humanity is also projected to make substantial progress towards completion of 20 affordable homeownership units. PHA will also continue to support after school and supportive service programming for low-income youth attending the new Big Picture Philadelphia High School in the Vaux Community Building.

- ***Norris Homes/North Central Philadelphia Neighborhood Transformation –*** PHA will continue to work in partnership with the City of Philadelphia, public housing residents and other partners in FY 2020 to implement a Choice Neighborhood Transformation Plan in the North Central Philadelphia neighborhood that will result in extensive community improvements and construction of 267 rental and 30 homeownership units, of which 147 will be replacement housing. The first rental phase of 89 units was completed in FY 2019. The groundbreaking for a second rental phase of 50 units took place in September 2018, with construction scheduled for completion in FY 2020. A third rental phase of 128 mixed income rental units is also projected to commence construction in FY 2020.

- ***Rental Assistance Demonstration (RAD) –*** In FY 2020, PHA will continue its efforts to preserve existing public housing developments, reposition the scattered site portfolio and expand housing opportunities through the Rental Assistance Demonstration (RAD) program. PHA utilizes its MTW Block Grant and MTW programmatic flexibility to support RAD conversions. This includes transferring subsidies through the RAD "transfer of assistance" provision from vacant, non-viable scattered sites to new projects developed throughout the City by PHA and other development partners. PHA plans to convert an additional 1,005 public housing units (including scattered site units that are currently vacant and uninhabitable) to project-based assistance through RAD in FY 2020.

- ***Workforce Development, Youth Development, EnVision Center*** – Youth development, adult education, employment and training, financial literacy and nutritional services are among the supportive service programs that will continue to be provided by PHA and a network of partners in FY 2020. PHA and partners will launch a new PHA Workforce Development Program at the Vaux Community Building that will be integrated with the new EnVision Center and offer a "one stop shop" for job readiness, job training and placement, and other related services. Additionally, PHA plans to continue its Summer Jobs Program, which provides six weeks of employment for youth. PHA will also provide scholarships, afterschool, summer camp, and preschool programming for PHA's young residents. PHA plans to continue its Smoke Free Housing program. These initiatives all leverage MTW Block Grant funding to secure additional public and private funding. A critical ongoing objective is for PHA to maximize and leverage its MTW Block Grant investments through innovative partnerships with State, City, and non-profit agencies, universities, and social services organizations. A summary of PHA's MTW and Non-MTW funded resident services programs is included in the Annual Plan.

- ***HCV Mobility Program*** – The overall goal of PHA's Mobility Program is to encourage voucher holders to find housing and jobs in areas that provide higher economic, educational, and social mobility opportunities both within and outside of the City of Philadelphia. PHA will continue implementation of the Housing Opportunity Program in FY 2020. HUD funded the initial pilot program; however, due to its successes, PHA elected to use MTW funding to continue it indefinitely. Participants are provided with a broad range of supportive services, housing counseling, and other efforts to promote the successful transition to higher opportunity areas.

- ***Second Chance Initiative*** – PHA will continue to implement a voucher pilot program to provide supportive services and housing subsidies to formerly incarcerated returning citizens that are active participants in good standing with the Eastern District Federal Court Supervision to Aid Reentry (STAR) Program and Mayor's Office of Reintegration Services (RISE) Program. The program also involves a partnership with the Pennsylvania First Judicial Court returning citizen programs for public housing households.

- ***Nursing Home Transition*** – The Nursing Home Transition Program provides critically-needed housing opportunities for persons with disabilities who are transitioning from nursing home to community-based settings. In FY 2020, PHA will continue to work with the City and State to provide affordable housing opportunities for people with disabilities.

- ***Rent Simplification and Program Streamlining Initiatives*** – PHA will continue to implement previously approved MTW initiatives that simplify program administration and provide incentives for economic self-sufficiency.

PHA will periodically review and revise ongoing initiatives as needed in response to current conditions and priorities and to take advantage of new/emerging opportunities.

APPENDIX A

ANNUAL AUDITED FINANCIAL REPORT

The Act 130 Report is due on April 30 of each year for PHA's prior fiscal year ending on March 31. The following report is for the most recently completed audit period (Fiscal Year 2018).

Audited financial reports for FY 2019 will be available later in calendar year 2019, and will be incorporated into the FY 2020 Act 130 Report.

Philadelphia Housing Authority

Financial and Compliance Report
March 31, 2018

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PHILADELPHIA HOUSING AUTHORITY ANNUAL FINANCIAL REPORT TRANSMITTAL LETTER

September 24, 2018

To the Board of Commissioners, Citizens, and Clients of the Philadelphia Housing Authority:

We are pleased to present the Philadelphia Housing Authority ("PHA" or the "Authority") Comprehensive Annual Financial Report for the fiscal year ended March 31, 2018. This report was prepared by PHA's Finance staff and financial statements have been audited by RSM US LLP, a firm of licensed certified public accountants.

Pennsylvania State law requires that all general-purpose local governments and component units publish a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles in the United States of America ("GAAP") and audited in accordance with Generally Accepted Auditing Standards ("GAAS") by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of PHA. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, PHA management established a comprehensive internal control framework that is designed both to protect the Authority's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of PHA's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, PHA's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The goal of the independent audit was to provide reasonable assurance that PHA’s financial statements for the fiscal year ended March 31, 2018 are free of material misstatement.

The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that PHA's financial statements for the fiscal year ended March 31, 2018, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of PHA was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies.

The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the Authority's internal controls and compliance, with special emphasis on internal controls, legal requirements and compliance involving the administration of federal awards. These reports are available in the Single Audit Section of PHA's Financial Report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. PHA's MD&A can be found beginning on page 12.

Profile and Background of the Philadelphia Housing Authority

PHA, created in 1937 pursuant to the Pennsylvania Housing Authorities Law, is the fourth largest housing authority in the country with conventional units and the largest scattered site inventory. PHA is a component unit of the City of Philadelphia.

PHA provides housing to approximately 28,000 low and moderate-income residents in public housing developments and scattered sites units in the City of Philadelphia. Through its Housing Choice Voucher Program, which also includes former public housing units that have been converted to project-based assistance under the Rental Assistance Demonstration program, PHA assists approximately 45,000 residents in locating and renting housing in privately owned properties.

The federal government exerts a major influence on the nation's housing and development activity, a role that has its roots in the 1930s. Over the past 80 years, Washington has developed a variety of programs and policies to support housing production, revitalize cities, and expand housing opportunities for low- and moderate income homebuyers and renters.

PHA provides low-rent housing for qualified individuals in accordance with the rules and regulations prescribed by the U.S. Department of Housing and Urban Development (HUD) and other federal agencies. The following major federal housing laws constitute the primary regulatory framework within which PHA provides subsidized housing in accordance with current HUD regulations:

- The National Housing Act, passed in 1934, was the first landmark housing law of the New Deal era. It created the Federal Housing Administration (FHA), whose mission was to stimulate housing activity by insuring mortgages made by private lenders.

- The United States Housing Act of 1937 created the public housing program. Like the National Housing Act, the U.S. Housing Act has been amended many times, including a comprehensive revision in 1974.

- In the Housing Act of 1949, Congress established a national housing policy with three objectives: (1) eliminating housing shortages through housing production and related community development, (2) clearing slums and blighted areas, and (3) achieving the goal of "a decent home and a suitable living environment for every American family."

- In 1965, Congress passed a law to create the U.S. Department of Housing and Urban Development (HUD). In addition, closely related legislation was passed in 1965, which created the rent supplement program to subsidize the rents of low income households in private housing.

- One of the landmark housing laws of the post-World War II era, the Housing and Urban Development Act of 1968 created two major subsidy programs, the Section 235 home purchase program and the Section 236 rent subsidy program.

- The Housing and Community Development Act of 1974 rewrote the U.S. Housing Act of 1937, revising the public housing program and creating the Section 8 rent subsidy program. Under Section 8, low-income tenants pay a fixed portion of their income for rent in privately owned housing and HUD covers the difference between the tenant payment and the fair market rent for the unit.

- The Housing and Community Development Act of 1987 made a number of changes to the public housing program. These included converting development funding from loans supported by annual contract payments to up-front grants, requiring public housing authorities to submit comprehensive plans to receive modernization funds, and adding provisions for resident management and ownership. For Section 8, the 1987 act made vouchers a permanent program, rather than a demonstration; provided portability for certificates and vouchers, allowing families to take their subsidies with them if

they moved within the same or a contiguous metropolitan area; and authorized PHAs to tie up to fifteen (15%) percent of their certificate funding to specific projects.

- The National Affordable Housing Act of 1990 created the Homeownership and Opportunity for People Everywhere (HOPE) program, which was designed to encourage the use of government-owned or government-financed housing for low-income home ownership.

- For public housing, the Housing and Community Development Act of 1992 included provisions to reduce vacancies and improve severely depressed projects. The Section 8 provisions included authorization to use vouchers or certificates for home ownership, and a Moving to Opportunity demonstration program to help families living in subsidized projects to move out of areas with high concentrations of poverty, and into areas offering greater opportunities for employment, education, and lower poverty.

- Public housing reform is represented through the Quality Housing and Work Responsibility Act of 1998 (QHWRA). QHWRA was signed by President Clinton on October 21, 1998 and is found in Title V of HUD's FY1999 appropriations act (P.L. 105-276). QHWRA's goals include:

    - Reducing the concentration of poverty in public housing;
    - Protecting access to housing assistance for the poorest families;
    - Supporting families making the transition from welfare to work;
    - Raising performance standards for public housing agencies, and rewarding high performance;
    - Transforming the public housing stock through new policies and procedures for demolition and replacement and mixed-finance projects, and through authorizing the HOPE VI revitalization program;
    - Merging and reforming the Section 8 certificate and voucher programs, and allowing public housing agencies to implement a Section 8 homeownership program; and
    - Supporting HUD management reform efficiencies through deregulation and streamlining and program consolidation.

  Under QHWRA and, where applicable, the Moving to Work (MTW) Agreement between PHA and HUD as further described below, PHA has established a system of site-based waiting lists, consistent with all applicable civil rights and fair housing laws. PHA has set a minimum monthly rent of $50 for residents in public housing, the Housing Choice Voucher Program and Moderate Rehabilitation developments. Exceptions to payment of minimum rent may be made by the PHA for families in hardship circumstances.

  QHWRA also allows PHA to terminate the leases of residents of public housing and tenant-based Housing Choice Voucher assistance and be subject to expedited eviction (after an expedited grievance process) for violent or drug-related criminal activity and felony convictions.

- The Housing Opportunities through Modernization Act (HOTMA) was signed into law by President Obama in 2016. HOTMA amends the United States Housing Act of 1937 and other housing laws to modify the public housing, Housing Choice Voucher and other federal housing programs. HOTMA includes a combination of provisions that became effective upon the law's signing and other provisions that require HUD to first issue a notice or regulation before becoming effective.

- Congress has dealt with substantive housing issues in other legislation, including a number of significant housing and development programs created through tax legislation, such as: (1) the mortgage revenue bond and mortgage credit certificate programs, to provide subsidized financing for first-time home buyers; (2) the low income housing tax credit program, which has become the nation's major low income housing production program; and (3) the empowerment zone and enterprise

community program, which provides tax incentives to encourage development in distressed urban and rural areas.

Governing Body:

Pursuant to Pennsylvania state law, the PHA Board of Commissioners consists of nine (9) members nominated by the Mayor of the City of Philadelphia, subject to approval by the City Council. Two of the Commissioners are PHA residents. Prior to their seating, all Board members are required to complete extensive training from PHA, including sessions on public housing management, Ethical Conduct, Conflict of Interest, EEO and the Fair Housing Act. The Board provides policy guidance and oversight of PHA's operations.

The board members of PHA's Board of Commissioners for the fiscal year ended March 31, 2018 were:

1) ***Lynette M. Brown-Sow* – Board Chair –** Former Vice President of Marketing and Government Relations for Community College of Philadelphia;

2) ***Leslie D. Callahan, PhD* –** Pastor of St. Paul's Baptist Church in North Philadelphia;

3) ***Rev. Bonnie Camarda* –** Director of Partnerships for the Salvation Army of Eastern Pennsylvania and Delaware;

4) **Frederick S. Purnell, Sr –** Former Deputy Director for Housing and Community Development for the City of Philadelphia;

5) ***Patrick J. Eiding* –** President of the Philadelphia Council AFL-CIO;

6) ***Herbert Wetzel* – Board Vice Chair –** Executive Director of Housing and Community Development for City Council;

7) ***Ethel Wise* –** President of the Wilson Park Resident Council;

8) ***Julia Danzy* –** Former City of Philadelphia Director of Social Services, Deputy Commissioner of Health, and

9) ***Asia Coney* –** President of PHA's Resident Advisory Board.

Moving To Work

PHA has been a participant in the Moving to Work (MTW) program since 2001. The current MTW Agreement between HUD and PHA extends through FY 2028. MTW is a national demonstration program by Congress that allows a limited number of Public Housing Authorities to combine Public Housing Operating Fund, Capital Fund and Housing Choice Voucher Program funds into a Block Grant and to waive certain regulations and statutes subject to HUD approval. The MTW Agreement also defines the formulas relevant to PHA's eligibility for Public Housing Operating Fund, Capital Fund and Housing Choice Voucher Program funds.

Activities that utilize MTW flexibility must promote one or more of the MTW statutory objectives, which can be summarized as expanding housing choice, reducing cost and promoting efficiency in the administration of federal programs and/or encouraging economic self-sufficiency of families with children.

PHA is required to prepare and submit an MTW Annual Plan and Annual Report each year for HUD's review and approval. The Annual Plan provides detailed information on the MTW activities and initiatives which PHA plans to undertake during the upcoming Fiscal Year, while the Annual Report summarizes actual progress made in the prior Fiscal Year. The Annual Plan process takes into consideration the policy, operational and financial issues that impact PHA including planned capital expenditures, proposed demolition or disposition activity, proposed new public housing and Project Based Voucher units, MTW Sources and Uses, and other relevant information. The Annual Plan process includes opportunities for resident and general public input.

PHA's Board approves the Annual Plan and Annual Report each year prior to submission to HUD. The format of the MTW Annual Plan and Annual Report is defined by HUD.

During the first year of the MTW program, PHA established the following five (5) broad objectives:

- Reform the existing Housing Choice Voucher and Public Housing Programs to improve and increase the supply of quality affordable housing throughout the City of Philadelphia;
- Revitalize neighborhoods where MTW and MTW-eligible residents reside;
- Develop an MTW Family Program to furnish comprehensive family self-sufficiency services to eligible MTW families;
- Establish a Quality of Life Program to promote a living environment that fosters community values, encourages resident participation and positive peer group pressure, and reinforces the responsibilities of public housing residents, voucher participants, voucher landlords, and the PHA to one another and to the broader community; and
- Establish efficient operating procedures and implement cost-saving strategies.

These objectives continue to be relevant to PHA's implementation of the MTW program. Under the direction of President & CEO, Kelvin A. Jeremiah, PHA has continued and expanded its use of MTW flexibility in promoting PHA's long-term strategic objectives. PHA has sharpened its focus on improving performance in core business operational areas including property management, maintenance services, and resident services. PHA's current MTW Plan emphasizes the need to strengthen people, property, and partnerships. Twelve interrelated strategic priorities have been established to guide both future MTW activities and PHA's overall management objectives as described in PHA's Strategic Directions Plan. These priority areas are:

1) Preserve and expand the supply of affordable housing available to Philadelphia's residents with low-incomes;
2) Achieve excellence in the provision of management and maintenance services to PHA residents;
3) Create safe communities in collaboration with neighborhood residents and law enforcement agencies;
4) Enhance resident well-being and independence through partnerships for employment, job training, education, health and other evidence-based supportive services;
5) Improve access to quality housing choices and opportunity neighborhoods through the Housing Choice Voucher program;
6) Incorporate energy conservation measures and sustainable practices throughout PHA operations;
7) Improve customer service, streamline operations and create a business model that is data-driven and high performing;
8) Conduct PHA business in an open and transparent manner that promotes accountability and access, ensures diversity and adheres to the highest ethical standards;
9) Strengthen existing relationships and forge new public, private and philanthropic partnerships to support PHA's strategic goals;
10) Make PHA an employer of choice with an accountable, diverse, trained and productive workforce;
11) Ensure that PHA is a good neighbor and reliable community partner; and
12) Encourage innovation and promote PHA's financial health through ongoing participation in the Moving to Work Program.

Ongoing and future MTW initiatives will be designed to enhance and support these priority areas.

PHA's largest programs as described in the accompanying financial statements are:

1. Low-Rent Housing Program (Public Housing)
   This program provides low-rent housing to qualified residents of the City of Philadelphia. All units are owned and operated by PHA or by Alternative Management Entities, subject to the terms and conditions of property-specific Regulatory and Operating Agreements between PHA and the owner(s) and were purchased with financing arranged or provided through HUD. The operations of the program are subsidized by HUD through Annual Contributions Contract(s). Under PHA's MTW Agreement, public housing operating and capital funding are eligible for funding and programmatic flexibility. Under the Rental Assistance Demonstration Program authorized by Congress and implemented by HUD, PHA is in the process of converting a portion of its public housing portfolio to Section 8 project-based assistance. This conversion process will continue to take place over the next several years.

2. Housing Choice Voucher Program
   The Housing Choice Voucher (HCV) program (formerly known as Section 8) provides rental subsidies for low-income families residing in housing owned by private, not-for-profit or public property owners. Under PHA's MTW Agreement, the majority of PHA's HCV vouchers are eligible for funding and programmatic flexibility. Programs under the Housing Choice Voucher Program umbrella include Tenant-Based, Project/Unit Based, SRO Moderate Rehabilitation and Special Purpose Vouchers such as the Veterans Administration Supportive Housing (VASH), Mainstream and Family Unification Program.

FY 2018 Key Accomplishments and Program Highlights

PHA has had another outstanding year in providing affordable housing opportunities and supportive services to low income families with children, people with disabilities and seniors in Philadelphia. We have continued to make substantial progress in four areas: housing our nation's veterans, preventing and reducing homelessness, revitalizing neighborhoods, and supporting families and communities.

Below are some of PHA's FY 2018 major accomplishments and milestones that demonstrate the agency's continued strategic focus and commitment to its strategic goals:

- PHA substantially completed construction on a new 55-unit family rental development at Strawberry Mansion. The development was financed in part by 9% Low Income Housing Tax Credit (LIHTC). The development is under a long-term project-based assistance contract with PHA, utilizing the "transfer of assistance" provisions of the Rental Assistance Demonstration Program.

- As part of the Choice Neighborhoods Transformation Plan for Sharswood/Blumberg, PHA began rehabilitation of the 94-unit Senior Tower at Blumberg Apartments utilizing 4% LIHTC. Working with the City of Philadelphia, PHA began construction on a new street network and related "green" storm water management systems. PHA also completed design work for an 83-unit family rental phase that will use funding from 4% LIHTC and built on a portion of the former Blumberg public housing site. PHA entered into a development agreement with Hunt Companies to develop over 400 additional affordable rental and homeownership units in the Sharswood/Blumberg community.

- Within the Sharswood/Blumberg transformation area, PHA undertook a wide range of additional activities to help transform the area into a community of choice including completing the first phase of rehabilitation on the previously shuttered Vaux School. The newly renovated Vaux Community Building welcomed its first class of 126 students to the Big Picture High School, a collaborative effort among the School District of Philadelphia, Big Picture Schools, and PHA. Additional health care and other partners are in the process of signing leases and will soon begin providing services to students and neighborhood residents.

- As part of efforts to revitalize the Sharswood Ridge Avenue commercial corridor, PHA began construction of its new 136,000 square foot consolidated headquarters building, which will include a café and retail spaces on the ground level. The building will consolidate several of PHA's existing

office facilities, while being an anchor institution, spurring the revitalization of the Ridge Avenue commercial corridor.

- As part of the Choice Neighborhoods Transformation Plan for North Central/Norris, PHA began construction on an 89-unit off-site rental phase, which is expected to be fully completed in Summer 2018. Also, design work was completed and an award of 9% LIHTC received for Phase 3 rental units.

- Under the Unit Based Leasing program, PHA entered into long-term project-based assistance contracts with 9 partners for an additional 425 rental units. Most of these projects involve new construction or substantial rehabilitation and provide quality housing and supportive services to residents.

- Also, under the Unit Based Leasing program, construction was completed, and 37 senior veteran households moved into the new Lural Lee Blevens Center at HELP V Philadelphia. The development is located in the former Spring Garden School.

- During FY 2018, 158 homeless veterans secured permanent housing and services through PHA's HUD Veterans Affairs Supportive Housing (VASH) program. Included in this total are 14 veterans who moved into the Hancock Manor shared housing facility operated by Impact Veterans Services.

- PHA continued to operate its Housing Opportunity Program, which provides incentives, counseling and other services to assist voucher holders to find affordable housing in high opportunity areas. A total of 125 families have moved into higher opportunity areas, including 23 new families within the past fiscal year.

- Efforts to prevent homelessness continued during the fiscal year, including PHA's ongoing collaboration with the City of Philadelphia and other partners on the Blueprint to End Homelessness initiative. Of the 478 low-income households who moved into PHA public housing in FY 2018, 82 were referrals from the Blueprint program.

- PHA was awarded a $1.3 million Choice Neighborhoods Planning and Action Grant by HUD to develop a Transformation Plan for the Bartram Village public housing development and the surrounding Kingsessing community. Only 6 grants were awarded nationwide in this highly competitive process.

- A total of 73 PHA residents became first time homebuyers in FY 2018 with assistance from the PHA's Homeownership Department and PhillySEEDS, Inc., PHA's non-profit subsidiary.

- PhillySEEDS. Inc. awarded 66 scholarships totaling $258,000 to PHA residents who are pursuing higher education or vocational training opportunities.

- Efforts to eliminate the digital divide and provide residents with enhanced internet access, PHA in collaboration with T-Mobile distributed almost 2,500 tablets as part of PHA's ConnectHome initiative.

- Through its ongoing partnership with local law enforcement and the efforts of PHA's Police Department, Part I crimes at PHA developments decreased by 27.2% in calendar year 2017 compared to 2016.

Factors Affecting Financial Condition

Laws, Regulations and Federal Examinations: PHA is subject to a number of laws and regulations. PHA's funding is substantially determined by annual Congressional appropriations. Material portions of PHA's grant revenue and other financial resources are dependent on Congressional appropriations and contingent on PHA's compliance with applicable laws and regulations. PHA is subject to examinations made by federal, state,

and local authorities who determine compliance with terms, conditions, laws and regulations governing other grants awarded to PHA in the current and prior years. The statuses of such examinations are monitored by HUD.

PHA is subject to examination by federal oversight agencies, including HUD, who determines compliance with terms, conditions, laws, and regulations governing grants given to PHA in the current and prior years. These examinations may result in the recapture of funds by federal grantors and/or beneficiaries.

Cash Management Policies and Practices: HUD requires housing authorities to invest excess funds in obligations of the United States, certificates of deposit or any other federally insured investment. HUD also requires that deposits be fully collateralized at all times. Acceptable collateralization includes FDIC/FSLIC insurance for 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 deposits. Obligations furnished as security must be held by PHA or with an unaffiliated bank or trust company for the account of PHA.

It is PHA's policy to maintain collateralization in accordance with the requirements of both HUD and the Commonwealth of Pennsylvania. The three custodial credit risk categories defined by HUD are as follows:

1) Insured or collateralized with securities held by the authority or by its agent (correspondent bank or Federal Reserve Bank) in the authority's name;
2) Collateralized with securities held by the pledging financial institution, trust department, or agent in the authority's name; and
3) Uncollateralized or collateralized with securities held by the pledging financial institution or by its trust department or agent, but not in the authority's name.

In Fiscal Year 2018, all of PHA's cash and investments were held in risk category #1 above.

Risk Management: Prior to April 1, 1999, PHA was self-insured for personal injury claims. Beginning April 1, 1999, PHA purchased commercial policies for personal injury coverage. Asserted and unasserted claims are accrued based on PHA's experience, and advice of an independent claims manager. Although management believes that adequate accruals have been established, the ultimate liability that may result from asserted and unasserted claims could differ materially from estimated amounts. However, most of these claims are insured and management believes PHA's liability is limited to the deductible amounts under the policies.

Contributions by Federal Agencies: PHA received the majority of its Fiscal Year 2018 revenues from HUD. If in the future, the amount of revenues received from HUD falls below critical levels, PHA's operating reserves could be adversely affected.

Annual Contributions Contracts (ACCs) provide that HUD shall have the right to audit records of public housing authorities. Accordingly, final determination of PHA's financing and contribution status for the ACCs is the responsibility of HUD based upon financial reports submitted by PHA.

In closing, I would like to express my deep appreciation to PHA's Board of Commissioners, Mayor James Kenney, the Philadelphia City Council and Council President Darrell Clarke, PHA's staff, and clients for their unfailing support for maintaining the highest standards of professionalism in the management of the Authority's finances and operations.

Respectfully submitted,

Kelvin A. Jeremiah
President & CEO

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Independent Auditor's Report

To the Board of Commissioners
Philadelphia Housing Authority

Report on the Financial Statements
We have audited the accompanying financial statements of the business-type activities, the aggregate discretely presented component units and the aggregate remaining fund information of the Philadelphia Housing Authority (PHA), a component unit of the City of Philadelphia, as of and for the year ended March 31, 2018 and the related notes to the financial statements, which collectively comprise the Philadelphia Housing Authority's basic financial statements as listed in the table of contents.

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

Auditor's Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Philadelphia Housing Authority Retirement Income Plan, which is shown as a Fiduciary Fund Type – Pension Trust Fund as of and for the year ended October 31, 2017. We did not audit the financial statements of the aggregate discretely presented component units as of and for the year ended December 31, 2017. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for such component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the discretely presented component units, except for the following entities, St. Ignatius Senior Housing I, L.P., St. Ignatius Senior Housing II, L.P., St. Francis Villa Senior Housing, L.P., 1952 Allegheny Associates Limited Partnership, Spring Garden Development Associates, LP, Uni-Penn Housing Partnership II, and Mantua Phase II, L.P., were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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Opinions
In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the aggregate discretely presented component units, and the aggregate remaining fund information of the Philadelphia Housing Authority as of March 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters
Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 12 through 20 and the schedule of changes in net pension liability and related ratios and schedule of plan contributions on page 73 through 74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Philadelphia Housing Authority's basic financial statements. The accompanying financial data schedule, as well as other supplementary information shown on pages 75 to 76 and pages 137 to 163, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

Such information, the financial data schedule, schedule of expenditures of federal awards and the other supplementary information shown on pages 75 to 76 and pages 137 to 163 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The transmittal letter has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2018 on our consideration of the Philadelphia Housing 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Philadelphia Housing Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Philadelphia Housing Authority's internal control over financial reporting and compliance.

RSM US LLP

Philadelphia, Pennsylvania
September 24, 2018

Overview

Philadelphia Housing Authority ("PHA") is a component unit of the City of Philadelphia. As management of the PHA, we offer readers of the PHA's financial statements this narrative overview and analysis of the financial activities of the PHA for the fiscal year ended March 31, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 8 of this report, as well as the financial statements that follow this section. All amounts, unless otherwise indicated, are expressed in millions of dollars.

Financial Highlights

PHA's financial position remained strong with a net position of **$1,036.7 million** at March 31, 2018.

- Total assets and deferred outflows exceeded total liabilities (net position) at March 31, 2018, by $1,036.7 million compared to $993.9 million in FY 2017. Of this amount, $512.7 million is *unrestricted net position*, which includes $399.2 million of mortgages receivable from PHA's discretely presented component units. The remaining unrestricted net position of $113.5 million may be used to meet PHA's ongoing obligations to clients and creditors.
- PHA's FY2018 total net position increased by $42.8 million increase vs FY2017.
- Total liabilities of $200.6 million increased by $30.4 million compared to FY2017 representing a 17.9% increase.
- Total operating revenue for FY2018 was $417.9 million (vs $394.1 million in FY2017), representing an increase of $23.8 million from prior fiscal year. Total operating revenue was $42.8 million more than operating expenses (excluding depreciation) compared to $25.8 million in FY 2017.
- Total operating expenses for FY2018 increased by $6.7 million or 1.8% compared to FY2017.

Overview of the Financial Statements

This discussion and analyses are intended to serve as an introduction to the Philadelphia Housing Authority's basic financial statements. The PHA's basic financial statements comprise three components: 1) agency-wide financial statements, 2) fiduciary fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

The ***agency-wide financial statements*** are designed to provide readers with a broad overview of PHA's finances, in a manner similar to a private-sector business. The statement of net position presents information on all of PHA's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of PHA is improving or deteriorating. The statement of revenues, expenses, and changes in net position presents information showing how PHA's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., authorized but uncollected grant revenue and earned but unused vacation leave).

The agency-wide financial statements include not only PHA itself (known as the primary government), but also legally separate non-profit agencies for which PHA is financially accountable, as described in the accompanying notes to the financial statements.

Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements and can be found on pages 27 through 72 of this report.

Overview of the Financial Statements (Continued)

The supplemental statements that support the agency-wide financial statements are the combining statement of net position. ***The combining statement of net position*** presents the Philadelphia Housing Authority's financial statements by program activity. A program is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Philadelphia Housing Authority, like other public housing authorities, uses program accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of PHA's programs are considered to be an Enterprise Fund for financial reporting purposes. Normally, an enterprise fund is used to report any activity for which a fee is charged to external users for goods or services. In accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP"), enterprise funds may also be used by all governmental entities, such as PHA, that were using traditional not-for-profit accounting as of the date of adoption of Governmental Accounting Standards Board ("GASB") Statement No. 34 (June 1999), even if their activities do not otherwise meet the criteria for using an enterprise fund. In practice, enterprise funds frequently are used to account for activities whose costs are only partially funded by fees and charges. Enterprise funds are considered useful in such instances because they focus attention on the cost of providing services, and they serve to highlight the portion of that cost being borne by taxpayers, which in the case of PHA take the form of federal grant contributions.

In addition to the basic financial statements and accompanying notes, this report also presents certain required and other supplementary information. The combining statement of net position and other supplementary information can be found beginning on page 137 of this report.

Agency-wide Financial Analysis

Net position. As noted earlier, net position may serve over time as a useful indicator of an agency's financial position. In the case of PHA, assets exceeded liabilities by $1,036.7 million at March 31, 2018. The combined net position of PHA increased by $42.8 million in FY2018 compared to FY2017. The following table shows a summary of changes from the prior year amounts:

Philadelphia Housing Authority
Net Position as of March 31

			Increase/(Decrease)	
	FY2018	**FY2017**	**Dollar Variance**	**Percent Variance**
Assets				
Cash and Investments	$ 190,611,727	$ 125,901,901	$ 64,709,826	51.4%
Accounts Receivable	67,876,032	71,398,822	(3,522,790)	(4.9%)
Other Current Assets	1,386,647	1,529,333	(142,686)	(9.3%)
Total Current Assets	**259,874,406**	**198,830,056**	**61,044,350**	**30.7%**
Net Program Loans Receivable	399,157,958	377,168,992	21,988,966	5.8%
Restricted Cash & Investments	419,714	1,602,926	(1,183,212)	(73.8%)
Capital Assets	558,626,327	545,093,402	13,532,925	2.5%
Other Assets	8,206,877	14,034,065	(5,827,188)	(41.5%)
Total Assets	**1,226,285,282**	**1,136,729,441**	**89,555,841**	**7.9%**
Deferred Outflows	10,948,464	27,299,605	(16,351,141)	(59.9%)
Liabilities				
Accounts Payable	$ 15,452,774	$ 5,434,821	$ 10,017,953	184.3%
Other Current Liabilities	37,323,865	30,542,280	6,781,585	22.2%
Total Current Liabilities	**52,776,639**	**35,977,101**	**16,799,538**	**46.7%**
Noncurrent Liabilities	147,798,571	134,193,353	13,605,218	10.1%
Total Liabilities	**200,575,210**	**170,170,454**	**30,404,756**	**17.9%**
Net Position				
Net Investment in Capital Assets	520,686,858	504,192,318	16,494,540	3.3%
Restricted	3,293,889	3,245,279	48,610	1.5%
Unrestricted	512,677,789	486,420,995	26,256,794	5.4%
Total Net Position	**$ 1,036,658,536**	**$ 993,858,592**	**$ 42,799,944**	**4.3%**

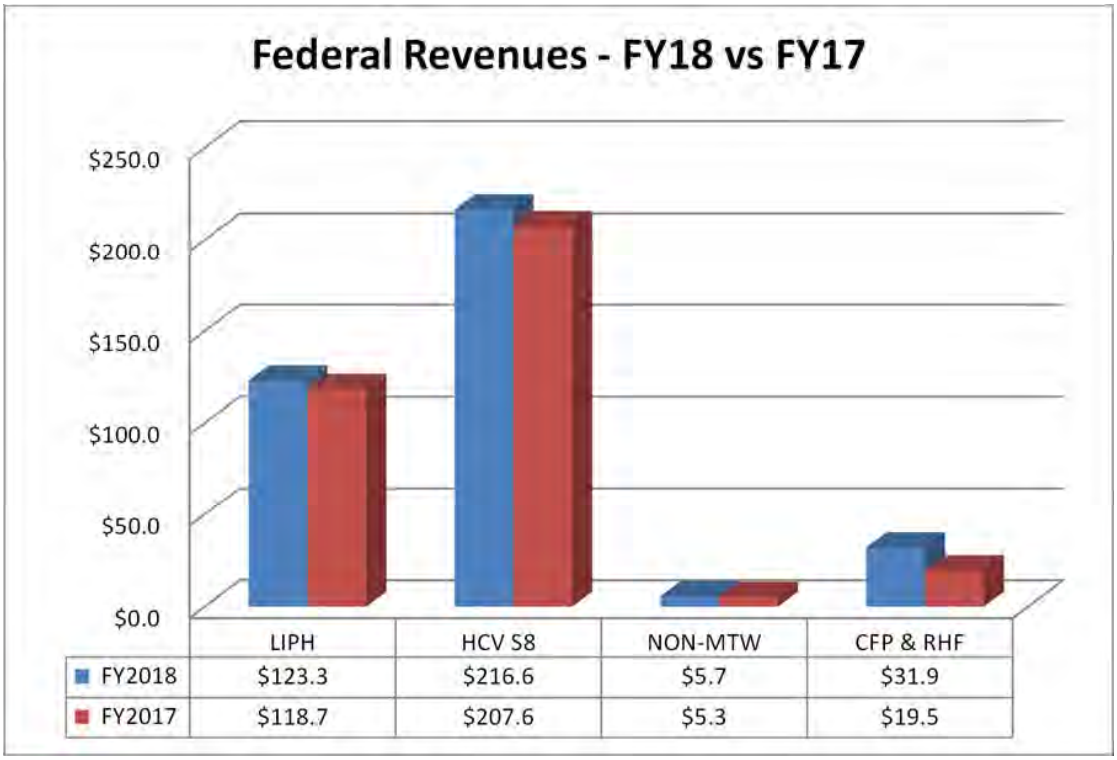
Statement of Revenues, Expenses and Changes in Net Position. The statement shows the sources of PHA's changes in net position as they arise through its various programs and functions. A condensed Statement of Revenues, Expenses and Changes in Net Position comparing FY2018 vs FY2017 is shown in the table below.

Philadelphia Housing Authority
Statements of Revenues, Expenses and Changes in Net Position for the year ended March 31

			Increase/(Decrease)	
	FY2018	**FY2017**	**Dollar Variance**	**Percent Variance**
Revenue				
Program Revenue:				
Charges for Services	$ 27,324,361	$ 26,685,078	$ 639,283	2.4%
Federal Revenue	377,530,586	351,720,093	25,810,493	7.3%
Other Income	13,039,995	15,699,328	(2,659,333)	(16.9%)
Total Operating Revenue	**417,894,942**	**394,104,499**	**23,790,443**	**6.0%**
Expenses				
Direct	305,427,743	289,602,442	15,825,301	5.5%
Administrative	69,614,297	78,709,325	(9,095,028)	(11.6%)
Total Operating Expenses	**375,042,040**	**368,311,767**	**6,730,273**	**1.8%**
Depreciation	44,381,808	44,156,807	225,001	0.5%
Total Expenses	**419,423,848**	**412,468,574**	**6,955,274**	**1.7%**
Operating Loss	**(1,528,906)**	**(18,364,075)**	**16,835,169**	**(91.7%)**
Net Nonoperating Revenue(Expense)	20,256,766	2,562,494	17,694,272	690.5%
Capital Subsidies	24,072,084	17,059,566	7,012,518	41.1%
Change in Net Position	**$ 42,799,944**	**$ 1,257,985**	**$ 41,541,959**	**3302.3%**

Federal Revenue includes the annual operating subsidies and capital grants made available by the U.S. Department of Housing and Urban Development ("HUD"), along with grants received from other Federal sources and the Commonwealth of Pennsylvania. Federal Revenue increased by $25.8 million and capital subsidies increased by $7.0 million.

Direct expenses amounted to ***$305.4 million***, representing a year-to-year increase of *$15.8 million*, or *5.5%*. Administrative expenses totaled ***$69.6 million,*** which is a decrease of approximately *$9.1 million* or *11.6%* from the prior fiscal year.



NOTES ON FEDERAL REVENUES

- ***Low Income Public Housing (LIPH)*** – PHA recognized LIPH revenues based on the actual cash subsidy provided by HUD. The increase or decrease in the year to year LIPH revenue is mainly driven by HUD approved cash subsidies to PHA.
- ***Housing Choice Voucher Program/ Section 8 (HCV S8)*** – PHA recognized HCV S8 revenues based on HUD's obligated funds as supported by the Annual Contribution Contract (ACC). The increase in HCV S8 revenue is due to slight increase in funding from HUD due to higher estimated HAP payments.

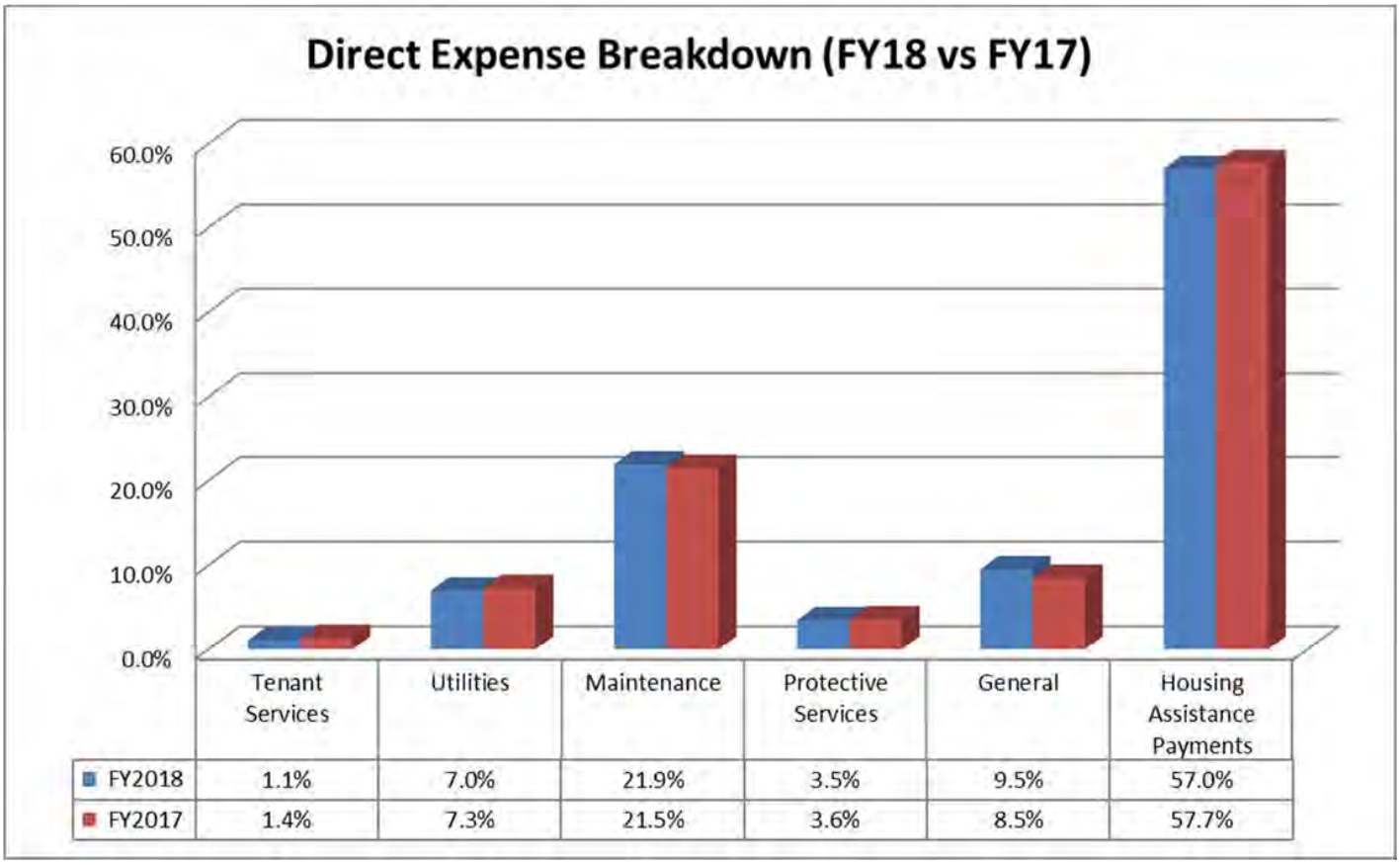
  PHA, as a HUD designated MTW Agency, recognized 100% of the HCV S8 revenue as supported by ACC. Under the MTW Agreement, PHA has the flexibility to combine Federal funds from the Public Housing Operating and Modernization programs and HCV program into a "block grant" to help PHA better meet the purposes of the demonstration and the needs of their communities. In addition, PHA is permitted to combine its Public Housing Operating, Capital funds, and HCV funds and use these funds interchangeably.
- ***Non–MTW*** – This revenue source mainly consists of Mainstream, Moderate Rehab and Single Occupancy Programs and other resident services grants.
- ***CFP/RHF*** – significant increase is mainly attributable to various site improvements charged to CFP/RHF

Direct Expense

	FY2018	% of Direct Expenses	FY2017	% of Direct Expenses	Increase (Decrease) $Δ	Increase (Decrease) %Δ
	$		$			
Tenant services	3,454,892	1.1%	4,050,662	1.4%	(595,770)	(14.7%)
Utilities	21,285,950	7.0%	21,045,251	7.3%	240,699	1.1%
Maintenance	67,025,702	21.9%	62,359,670	21.5%	4,666,032	7.5%
Protective services	10,587,536	3.5%	10,461,522	3.6%	126,014	1.2%
General	29,100,353	9.5%	24,744,900	8.5%	4,355,453	17.6%
Housing assistance payments	173,973,310	57.0%	166,940,437	57.7%	7,032,873	4.2%
Total Direct Expenses	**305,427,743**	100.0%	**289,602,442**	100.0%	15,825,301	5.5%

NOTES ON DIRECT EXPENSE

- ***Tenants Services*** – The decrease in tenant services of about $.6 million was mainly due to a reduction in other tenant services expenses.
- ***Utilities*** – the slight increase of 1.1% was due to higher water consumption.
- ***Maintenance*** – increase of about $4.7 million or 7.5% was due to higher extraordinary maintenance costs.
- ***Protective Services*** – the increase of 1.2% was mainly due to a slight increase in contract costs.
- ***General*** – the 17.6% increase was mainly due to an increase in property insurance and workers' compensation.
- ***Housing Assistance Payments*** (HAP) – overall HAP payments increased by $7.0 million as a result of increased utilization.



	Tenant Services	Utilities	Maintenance	Protective Services	General	Housing Assistance Payments
FY2018	1.1%	7.0%	21.9%	3.5%	9.5%	57.0%
FY2017	1.4%	7.3%	21.5%	3.6%	8.5%	57.7%

NOTES ON THE DIRECT EXPENSE RATIO CHANGES

- ***Tenants Services*** – decreased in FY2018 compared to FY2017 as a percentage of total direct expense due to a decrease in other tenant service expenses.

- ***Utilities*** – decreased in FY2018 compared to FY2017 as a percentage of total direct expense due primarily to increases in other direct expense categories.

- ***Maintenance*** – as a percentage of total direct cost, increased to 21.9% in FY2018 compared to 21.5% in FY2017 due to increases in extraordinary maintenance.

- ***General*** – increased as percentage of total direct expense from FY2017 to FY2018 primarily due to increases in property insurance and worker's compensation insurance.

- ***Housing Assistance Payments*** (HAP) – HAP payments decreased from 57.7% in FY2017 to 57.0% in FY2018 as a percentage of total direct cost due to increases in maintenance and general expense categories.

Capital Assets. Capital Assets include land, buildings and improvements, equipment and construction in progress. At March 31, 2018 total capital assets totaled ***$1,592.5 million***. The Authority's total capital assets increased by ***$39.4 million or 2.5%*** compared to the prior year. Capital acquisitions totaled ***$63.6 million***.

Philadelphia Housing Authority
Capital Assets as of March 31
(In Millions of Dollars)

	FY2018	FY2017	Increase/(Decrease) Dollar Variance	Increase/(Decrease) Percent Variance
Land	$ 23.5	$ 23.6	$ (0.1)	(0.4%)
Buildings and Improvements	1,433.0	1,431.9	1.1	0.1%
Equipment - Dwelling	1.4	1.2	0.2	16.7%
Equipment - Administration	28.6	26.7	1.9	7.1%
Construction in Progress	106.0	69.7	36.3	52.1%
Total Capital Assets	**1,592.5**	**1,553.1**	**39.4**	**2.5%**
Accumulated Depreciation	(1,033.9)	(1,008.0)	(25.9)	2.6%
Net Capital Assets	**$ 558.6**	**$ 545.1**	**$ 13.5**	**2.5%**

Long-term Debt and Other Long-term Liabilities. Long-term debt and other long-term liabilities as of March 31, 2018, compared with March 31, 2017, are depicted in the following schedule.

Philadelphia Housing Authority
Long-term Debt and Other Long-term Liabilities as of March 31
(In Millions of Dollars)

	FY2018	FY2017	Increase/(Decrease) Dollar Variance	Increase/(Decrease) Percent Variance
Compensated Absences	$ 3.2	$ 2.9	$ 0.3	10.3%
Long-term Debt	60.7	35.6	25.1	70.5%
Self Insurance and Other Claims	2.5	2.5	0.0	0.0%
Net Pension Liability	78.9	90.6	(11.7)	(12.9%)
Other	2.5	2.6	(0.1)	(3.8%)
Total	**$ 147.8**	**$ 134.2**	**$ 13.6**	**10.1%**

The increase in the Long Term Debt of $25.1 million pertains to the Office Building Bond. Net Pension Liability represents the unfunded pension liability recognized in compliance with GASB 68.

Request for Information

This financial report is designed to provide a general overview of the Philadelphia Housing Authority's finances for all those with an interest in the agency's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Senior Executive Vice President/ Chief Administrative & Financial Officer, 1800 South 32nd Street, Philadelphia, PA 19145.

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PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF NET POSITION
March 31, 2018

		Primary Government		Discretely Presented Component Units
Current Assets				
Cash and cash equivalents (Note 3)	$	149,148,463	$	8,733,543
Restricted cash and cash equivalents (Note 3)		39,889,358		29,424,414
Investments (Note 3)		1,573,906		-
Receivables (Note 5)		67,876,032		3,691,260
Other current assets (Note 6)		1,386,647		363,128
Total current assets		**259,874,406**		**42,212,345**
Noncurrent assets				
Mortgages receivable (Note 8)		399,157,958		-
Restricted investments (Note 3)		419,714		-
Capital assets, net (Note 7)		558,626,327		456,513,392
Equity interest in component units (Note 18)		5,076,772		-
Other assets (Note 6)		3,130,105		1,579,329
Total noncurrent assets		**966,410,876**		**458,092,721**
TOTAL ASSETS		**1,226,285,282**		**500,305,066**
Deferred outflows of resources (Note 13)		**10,948,464**		**-**
Current Liabilities				
Accounts payable		15,452,774		839,926
Accrued liabilities		18,008,372		2,458,370
Current portion of long-term debt (Note 10)		8,051,920		4,410,174
Due to other government agencies		426,031		-
Compensated absences (Note 15)		4,731,028		-
Resident security deposits (Note 3)		769,913		511,838
Unearned revenue and other current liabilities (Note 9)		5,336,601		13,035,503
Total current liabilities		**52,776,639**		**21,255,811**
Noncurrent Liabilities				
Compensated absences (Note 15)		3,154,021		-
Long-term debt (Note 10)		60,701,208		334,706,340
Net pension liability (Note 13)		78,935,989		-
Other long-term liabilities (Note 11)		5,007,353		86,721,754
Total noncurrent liabilities		**147,798,571**		**421,428,094**
TOTAL LIABILITIES		**200,575,210**		**442,683,905**
Net Position				
Net investment in capital assets		520,686,858		117,396,878
Restricted for development		3,293,889		-
Unrestricted (deficit)		512,677,789		(59,775,717)
TOTAL NET POSITION	**$**	**1,036,658,536**	**$**	**57,621,161**

See Notes to Financial Statements.

PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF REVENUES, EXPENSES and CHANGES IN NET POSITION
For the Year Ended March 31, 2018

	Primary Government	Discretely Presented Component Units
Operating Revenue		
Tenant revenue	$ 27,324,361	$ 28,375,308
Operating subsidies	377,530,586	-
Other income	13,039,995	891,384
Total operating revenue	**417,894,942**	**29,266,692**
Operating Expenses		
Administrative	69,614,297	5,492,580
Tenant services	3,454,892	199,264
Utilities	21,285,950	4,044,036
Maintenance	67,025,702	15,036,087
Protective services	10,587,536	-
General	29,100,353	3,639,461
Housing assistance payments	173,973,310	-
Depreciation and amortization	44,381,808	17,049,267
Total operating expenses	**419,423,848**	**45,460,695**
OPERATING LOSS	**(1,528,906)**	**(16,194,003)**
Nonoperating Revenue (Expenses)		
Interest and investment earnings	9,211,539	168,045
Interest expense	(1,802,484)	(8,151,208)
Other revenues	12,847,711	-
Net nonoperating revenue (expenses)	**20,256,766**	**(7,983,163)**
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	**18,727,860**	**(24,177,166)**
Capital Contributions		
HUD capital subsidies	24,072,084	-
Partner distributions	-	(534,146)
Partner contributions	-	17,531,350
	24,072,084	**16,997,204**
CHANGE IN NET POSITION	**42,799,944**	**(7,179,962)**
Net Position, beginning	**993,858,592**	**64,801,123**
Net Position, ending	**$ 1,036,658,536**	**$ 57,621,161**

See Notes to Financial Statements.

PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS
For the Year Ended March 31, 2018

	Primary Government	Discretely Presented Component Units
Cash Flows from Operating Activities		
Receipt from grants and subsidies	$ 392,793,657	$ -
Cash received from tenants	26,516,987	27,616,193
Other cash receipts	8,600,304	1,290,583
Cash payments to landlords	(173,973,310)	-
Cash payments for other operating expenses	(84,488,965)	(17,193,746)
Payments to and on behalf of employees	(105,198,208)	(7,466,159)
Net cash provided by operating activities	**64,250,465**	**4,246,871**
Cash Flows from Capital and Related Financing Activities		
Construction costs paid	(38,596,636)	(25,921,783)
Purchases of capital assets	(3,443,294)	(1,211,577)
Proceeds from sale of capital assets	8,547,737	-
Proceeds from debt	31,288,248	17,400,780
Debt principal payments	(5,541,724)	(18,740,804)
Proceeds from partner contributions	-	17,531,350
Fraud recovery	365,876	-
Partner withdrawals	-	(534,146)
Interest payments on debt	(1,740,321)	(271,129)
Capital contributions component units	(140)	-
Advance payment made to acquire property	(5,000,000)	-
Capital subsidies	26,005,448	-
Net cash provided by (used in) capital and related financing activities	**11,885,194**	**(11,747,309)**
Cash Flows from Investing Activities		
Sale of investments	9,638,449	-
Mortgage receivable advances	(14,763,976)	-
Proceeds from mortgage receivables	1,145,308	-
Interest income	1,009,623	168,026
Net cash provided by (used in) investing activities	**(2,970,596)**	**168,026**
Net increase (decrease) in cash and cash equivalents	**73,165,063**	**(7,332,412)**
Cash and Cash Equivalents		
Beginning	115,872,758	45,490,369
Ending	$ 189,037,821	$ 38,157,957

(Continued)

PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS
For the Year Ended March 31, 2018

		Primary Government		Discretely Presented Component Units
Consists of				
Cash and cash equivalents, current	$	149,148,463	$	8,733,543
Restricted cash and cash equivalents - current		39,889,358		29,424,414
Total unrestricted and restricted, March 31, 2018	**$**	**189,037,821**	**$**	**38,157,957**
Cash Flows from Operating Activities				
Net operating loss	$	(1,528,906)	$	(16,194,003)
Adjustments made to reconcile net loss to net cash provided by operating activities:				
Depreciation and amortization		44,381,808		17,049,267
(Increase) decrease in assets and deferred outflows:				
Tenant accounts receivable		34,250		(585,470)
Accounts receivable – subsidy		15,285,472		-
Accounts receivable - general		(4,783,913)		412,221
Other current assets		142,686		(52,501)
Deferred outflows of resources		16,351,141		-
Increase (decrease) in liabilities:				
Accounts payable and accrued liabilities		4,746,022		(376,143)
Unearned revenue and other current and noncurrent liabilities		1,365,891		3,993,500
Net pension liability		(11,743,986)		-
Net cash provided by operating activities	**$**	**64,250,465**	**$**	**4,246,871**
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES				
Gain on disposal of capital assets	$	12,481,834	$	-
Increase in capital assets from advance to acquire properties	$	10,827,325	$	-
Increase in capital assets from capital lease	$	2,241,274	$	-
Increase in net receivable for capital assets disposal	$	9,664,765	$	-
Increase in payable for capital assets purchase	$	8,536,871	$	-
Interest income added to mortgages receivable	$	8,102,144	$	-
Interest expense added to accrued interest payable	$	-	$	7,880,079

See Notes to Financial Statements.

PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND TYPE - PENSION TRUST FUND
October 31, 2017

A S S E T S		
Cash and cash equivalents	$	1,209,924
Investment, at fair value		
Pooled separate accounts		60,476,568
Common/collective trusts		54,936,291
Common stocks		34,552,268
Mutual funds		50,806,526
Total Investments		**200,771,653**
Receivables		
Contributions		4,164
Pending securities sold		14,873
Interest, dividend and other		23,432
Total Receivables		**42,469**
TOTAL ASSETS		**202,024,046**
LIABILITIES		
Pending securities purchased		102,416
Other Liabilities		1,314
TOTAL LIABILITIES		**103,730**
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	**$**	**201,920,316**

See Notes to Financial Statements.

PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND TYPE - PENSION TRUST FUND
For the Year Ended October 31, 2017

ADDITIONS TO NET POSITION:		
Investment Income		
Interest	$	504,728
Dividends		1,850,484
Net appreciation in fair value of investments		29,366,030
Total investment income		31,721,242
Investment management and custodial fees		(941,798)
Net investment income		**30,779,444**
Contributions		
Employer		9,607,310
Employee		108,414
Total contributions		**9,715,724**
Other income		**6,929**
TOTAL ADDITIONS TO NET POSITION		**40,502,097**
DEDUCTIONS FROM NET POSITION:		
Benefit payments		23,127,536
Administrative costs		746,115
TOTAL DEDUCTIONS FROM NET POSITION		**23,873,651**
CHANGE IN NET POSITION		**16,628,446**
NET POSITION, Beginning		**185,291,870**
NET POSITION, Ending	**$**	**201,920,316**

Note 1. Organization and the Agency

Philadelphia Housing Authority ("PHA") is the local housing authority established under Pennsylvania law to provide public housing and related services for the City of Philadelphia. PHA receives subsidies primarily for public housing operations, modernization and rental assistance programs from the federal government. The U.S. Department of Housing and Urban Development (HUD) is the federal oversight entity for all public housing authorities and has the responsibility of allocating federal subsidies to housing authorities, including PHA. PHA owns and/or operates more than 13,000 family and elderly units in 78 developments and/or Asset Management Projects ("AMPs"), and administers approximately 19,000 housing choice vouchers.

To meet its operating expenditures, PHA receives subsidies, primarily from HUD, in the form of annual grants for operating assistance, contributions for capital and reimbursement of expenditures incurred for certain federal housing programs, and/or debt service payments. Subsidies are established through federal Congressional appropriations processes, which establish amounts to be funded by HUD. From time to time, PHA receives additional special purpose grants from HUD and/or other grantor agencies that are generally awarded on a competitive basis.

PHA is governed by a Board of Commissioners ("the Board") whose composition is defined by legislation approved by the Pennsylvania Legislature and signed into law by the Governor in July 2012. Under current Pennsylvania law, the Mayor of the City of Philadelphia appoints, subject to City Council approval, seven of PHA's nine commissioners. The remaining two members are PHA residents who are chosen in a process agreed to by the Mayor, the City Council President, and PHA's Executive Director (President & CEO). The Board appoints the President and Chief Executive Officer (the office formerly known as Executive Director) to oversee and direct all of PHA operations. In March 2013, following a national search, the Board appointed Kelvin A. Jeremiah as PHA's President and Chief Executive Officer. Mr. Jeremiah had previously served as PHA's HUD-appointed Administrative Receiver and Interim Executive Director in June 2012.

Note 2. Summary of Significant Accounting Policies

Reporting Entity

PHA is a component unit of the City of Philadelphia due to a change in the Pennsylvania Housing Authorities law, under the following criteria: the Mayor of Philadelphia can remove a majority of PHA's board of Commissioners without cause. The City is not financially accountable for the operations of PHA, has no responsibility to fund its deficits or receive its surpluses, and has not guaranteed PHA's debt. The Mayor of the City of Philadelphia appoints, subject to City Council approval, seven of PHA's nine commissioners. The remaining two members are PHA residents who are chosen in a process agreed to by the Mayor, the City Council President, and PHA's Executive Director (President & CEO).

In evaluating how to define PHA for financial reporting purposes, management has considered all potential component units. The decision to include any potential component units in the financial reporting entity was made by applying the criteria set forth in GASB Statements No. 14, The Financial Reporting Entity, as amended by GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, and GASB Statement No. 61, The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34. Blended component units, although legally separate entities, are in-substance part of the government's operations. Each discretely presented component unit would be or is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. All component units issue financial reports.

One significant criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The ability to exercise oversight responsibility includes, but is not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters.

Note 2. Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

PHA's financial statements include six (6) blended component units in compliance with GASB. These are legally separate entities for which PHA has operational responsibility and are controlled by PHA. There is a financial benefit/burden relationship between PHA and the component units and the services provided are entirely or almost entirely to the benefit of PHA.

PHA's financial statements also include 41 discrete component units which consist of Limited Partnerships, Limited Liability Corporations and Alternate Managed Entities and fully described in Note 18.

Four blended and most of the discrete component units are reported on a three-month time lag as of December 31, 2017. The blended component units and discretely presented units are listed in Note 18. The component units also issue stand-alone financial reports. These reports can be obtained from the office of the Senior Executive Vice President/Chief Administrative & Financial Officer of the Authority located at 1800 S. 32nd Street, Philadelphia, PA 19145.

Description of Financial Statements
The basic financial statements include the accounts of PHA ("primary government"), the fiduciary fund type – pension trust fund and PHA's discretely presented component units.

All of PHA's programs are accounted for as a single enterprise fund, which is a type of proprietary fund. Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position and cash flows. The generally accepted accounting principles ("GAAP") applicable are those similar to businesses in the private sector.

The notes to the financial statements are an integral part of the financial statements.

Basis of Accounting
Proprietary funds and fiduciary funds are presented on the accrual basis of accounting. Non-exchange revenues, including intergovernmental grants and subsidies, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

Federal Programs
Grant programs are subject to financial and compliance audits by the grantors or their representatives. Management believes PHA's potential future liability for disallowances resulting from these audits will not have an adverse impact on the financial statements of PHA.

PHA received approximately ***86%*** of its fiscal 2018 operating subsidies from HUD under the Low-Rent Housing and Section 8 Programs. Descriptions of the primary PHA programs follow:

> *Low-Rent Housing Program:* This program provides low-rent housing to qualified residents of the City of Philadelphia. All units are owned and operated by PHA and were purchased with financing arranged or provided through HUD. The operations of the program are subsidized by HUD through Annual Contributions Contract W-55. Operating subsidy contributions for the year ended March 31, 2018 were ***$123,262,487*** and are included in operating subsidies in the combined statement of revenues, expenses and changes in net position.

Note 2. Summary of Significant Accounting Policies (Continued)

Federal Programs (Continued)

Section 8 Programs: The Section 8 Programs - Housing Choice Voucher Programs - include Moving to Work, Substantial Rehabilitation, Moderate Rehabilitation, Project Based, Rental Assistance Demonstration (RAD), Rental Vouchers, and Single Room Occupancy programs. These programs were authorized by Section 8 of the National Housing Act and provide housing assistance payments to private, not-for-profit or public landlords to subsidize rentals for low-income persons. HUD contributions for Section 8 programs under Annual Contributions Contract P-4601 are included in operating subsidies in the statement of revenues, expenses and changes in net position as follows:

Housing Choice Voucher Program	$	216,602,678
Mainstream		858,235
Moderate Rehabilitation		1,864,289
Single Room Occupancy		1,334,282
	$	220,659,484

- *Moving-to-Work Program:* The Moving-to-Work (MTW) Demonstration Program is focused on helping families achieve self-sufficiency and on improving and increasing the stock of quality affordable housing throughout the City. It furnishes convenient and comprehensive services to families to assist them in reaching their full potential, with an emphasis on education, job training and placement, self-sufficiency, and preparation for homeownership. In addition, MTW promotes the revitalization of neighborhoods where MTW and MTW-eligible families live.
- *Substantial Rehabilitation Programs:* The Section 8 Substantial Rehabilitation programs allow for construction of low-income housing units to be subsidized for a contracted period. Both for-profit and not-for-profit developers may provide low-income housing under this program. Developers must obtain their own financing and HUD subsidizes rents once the units are occupied.
- *Moderate Rehabilitation Program:* This program provides for the rehabilitation of housing units, which then must be rented to low-income individuals for a contracted period. Both for-profit and not-for-profit developers may participate in this program. Under this program, developers must obtain their own rehabilitation financing and then HUD subsidizes rents, once the units are occupied, in such amounts sufficient to cover the developer's debt service payments on the financing.
- *Housing Choice Voucher Program:* This program allows for existing privately-owned housing units to be used for low-income housing. This program assists low-income families and persons to find and lease a house or apartment. After inspecting the unit, PHA assists the resident in negotiating a lease under HUD rules and regulations for the program. The resident pays a share of the rent according to HUD guidelines, and the remainder is subsidized by PHA through HUD funding.

  PHA earns a fee from HUD for administering the Housing Choice Voucher Program. This fund accounts for the revenues and expenses associated with providing administrative services.

Note 2. Summary of Significant Accounting Policies (Continued)

Federal Programs (Continued)

In addition to the above primary programs, PHA administers the following:

- Senior Program
- Summer Food Program
- Congregate Housing Services Program
- Summer Youth Program
- Homeownership
- Nursing Home Assistance
- Jobs-Plus Pilot Initiative
- Juvenile Reentry Assistance Program
- Resident Opportunity and Supportive Services
- Family Self-Sufficiency

Budgets

Budgets are prepared on an annual basis for each major operating program and are used as a management tool throughout the accounting cycle. The capital fund budgets are adopted on a "project" basis. Beginning with the budget prepared for the year ending March 31, 2015, budgets are subject to approval by PHA's Board of Commissioners.

Cash and Cash Equivalents

PHA considers all securities, including certificates of deposit, and short-term investments, with original maturities of three months or less to be cash equivalents. Portions of PHA's cash, cash equivalents and investments are restricted by "use" limitations externally imposed by creditors, funding source agreements, or legislation.

Investments

Investments are accounted for at either amortized cost or at fair value, which is the price that would be received to sell the investment in an orderly transaction between market participants at the measurement date. Fair value of actively traded securities is determined by the reported market value of securities and mutual funds trading on national exchanges. Values of securities not actively traded are based on observable inputs of similar financial instruments or on the fair value of the underlying assets. Realized gains and losses are determined on the specific-identification method. Accrued income on investments is recorded as earned, since it is both measurable and available. Investment transactions are recorded on the settlement date.

Capital Assets

Capital assets include land, structures and equipment recorded at cost and are comprised of initial development costs, property betterments and additions, and modernization program costs. Capital assets also include interest incurred during the construction phase, which is included as part of the capitalized amount of construction in progress. Assets capitalized generally have an original cost of five hundred dollars ($500) or more, and a useful life in excess of one year. PHA depreciates these assets over their estimated useful lives using the straight-line method of depreciation. The useful lives are as follows:

Buildings	40 years
Building improvements	15 years
Roofs	10 years
Heavy equipment	7 years
Automobiles	5 years
Equipment	5 years
Computer equipment	3 years

Note 2. Summary of Significant Accounting Policies (Continued)

Maintenance and Repairs
Maintenance and repair costs considered necessary to maintain facilities in good operating condition are charged to operations as incurred.

Impairment of long-lived assets
PHA and its component units review events or circumstances affecting their capital assets that may indicate a significant or unexpected decline in capital assets may have occurred. These events or circumstances affecting their capital assets, once identified by PHA and its component units, are tested to determine if the related capital assets are impaired. Accordingly, for assets determined to be impaired, as having a significant and unexpected decline in service utility, PHA and its component units use various methods to measure impairment based on the type of impairment.

Accounts Receivable
Management reviews the collectability of all accounts receivable on a periodic basis. An allowance for doubtful accounts has been established based on the history of past write-offs and collections, and current credit conditions.

Compensated Absences
A liability is recorded for compensated absences attributable to services already rendered and not contingent on a specific event outside the control of PHA and its employees, as employees earn the right to the benefits. Compensated absences that relate to future services or that are contingent on a specific event outside the control of PHA and its employees are accounted for in the period in which such services are rendered or in which such events take place.

Income Taxes
PHA is a Pennsylvania municipal authority and, as such, is exempt from income taxes and other state and local taxes. PHA believes it has not engaged in any activities for which its tax-exempt status would not be sustained under Internal Revenue Service examination or that would require filing of an income tax return for unrelated business income taxes.

Use of Restricted Assets
When both restricted and unrestricted resources are available for a particular restricted use, it is PHA's policy to use restricted resources first, and then unrestricted resources as needed.

Operating Revenues and Expenses
PHA defines its operating revenues as income derived from charges to residents and others for services provided, and in the management of PHA assets. Its operating expenses are costs incurred in the operation of its program activities to provide services to residents and others. PHA classifies other revenues and expenses as non-operating.

Net Position Classifications
Net position is reported in three components:

a. ***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.

b. ***Restricted*** – Consists of net position restricted to specific uses either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. ***Unrestricted*** – All other net position that does not meet the definition of "restricted" or "net investment in capital assets". In instances where unrestricted or restricted resources may be used to fund expenditure, the Authority will initially use restricted assets.

Note 2. Summary of Significant Accounting Policies (Continued)

Use of Estimates
The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards Adopted

GASB Statement No. 80 ("GASB 80"), *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*, amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. The provisions of this Statement are effective for periods beginning after June 15, 2016. Adoption of GASB 80 did not have a significant impact on PHA's financial statements.

GASB Statement No. 82 ("GASB 82"), *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73 were issued in March 2016.* This Statement addresses certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Adoption of GASB 82 did not have a significant impact on PHA's financial statements.

Accounting Standards Issued But Not Yet Adopted

GASB Statement No. 75 ("GASB 75"), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions***,** was issued in June 2015 and establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain non-employer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB Statement No. 74. The provisions of this Statement are effective for periods beginning after June 15, 2017, and will be effective for PHA for year ending March 31, 2019.

GASB Statement No. 83 ("GASB 83"), *Certain Asset Retirement Obligations,* was issued November 2016 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirement of this Statement are effective for reporting periods beginning after June 15, 2018, and is effective for PHA for year ending March 31, 2020.

Note 2. Summary of Significant Accounting Policies (Continued)

Accounting Standards Issued But Not Yet Adopted (Continued)

GASB Statement No. 84 ("GASB 84"), *Fiduciary Activities,* was issued January 2017 to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018, and is effective for PHA for year ending March 31, 2020

GASB Statement No. 85 ("GASB 85"), *Omnibus 2017*, was issued in March 2017 to address issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]. The provisions of this Statement are effective for periods beginning after June 15, 2017, and are effective for PHA for year ending March 31, 2019.

GASB Statement No. 86 ("GASB 86"), *Certain Debt Extinguishment Issues*, was issued in May 2017 to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. The provisions of this Statement are effective for reporting periods beginning after June 15, 2017, and are effective for PHA for year ending March 31, 2019.

GASB Statement No. 87 ("GASB 87"), *Leases*, was issued in June 2017 to improve accounting and finance reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for periods beginning after December 15, 2019, and are effective for PHA for year ending March 31, 2021.

GASB Statement No. 88 ("GASB 88"), *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in April 2018. This Statement was issued to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The Statement defines debt for purposes of disclosure in notes to financial statements, and requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018, and are effective for PHA for year ending March 31, 2020.

GASB Statement No. 89 ("GASB 89"), *Accounting for Interest Costs Incurred Before the End of a Construction Period*, was issued in June 2018. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. GASB 89 also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. GASB 89 is effective for reporting periods beginning after December 15, 2019, and earlier application is encouraged. The requirements should be applied prospectively.

Note 2. Summary of Significant Accounting Policies (Continued)

Accounting Standards Issued But Not Yet Adopted (Continued)

GASB Statement No. 90 ("GASB 90"), *Majority Equity Interests - an Amendment of GASB Statements No. 14 and No. 61,* was issued in August 2018. This Statement defines a majority equity interest and requires a majority equity interest that meets the definition of an investment be measured using the equity method. For all other holdings of a majority equity interest in a legally separate organization, a government should report it as a component unit. This Statement also requires that a component unit in which a government has a 100 percent equity interest, account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. GASB 90 is effective for reporting periods beginning after December 15, 2018, and earlier application is encouraged. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis.

PHA's management is currently evaluating these new standards to determine what impact they will have on the Authority.

Note 3. Cash and Investments

PHA's investment policies are designed to ensure compliance with Federal and State regulations including, but not limited to requirements set forth by HUD and Commonwealth of Pennsylvania guidelines (The Pennsylvania Public Funds Act). These policies restrict PHA's investments to obligations of the U.S. Treasury, U.S. Government agencies, and their instrumentalities. PHA's current investment strategy involves a consideration of the basic risks of fixed-income investing, including interest rate risk, market risk, credit risk and re-investment risk. In managing these risks, the primary factors considered are safety of principal, yield, liquidity, maturity and administrative costs.

All investments are held in secured custody accounts in the name of PHA. All investments are publicly traded and the fair value was based on published quoted values or quoted values of similar securities.

It is PHA's policy to maintain a tri-party collateralization arrangement in accordance with the requirements of both HUD and the Commonwealth of Pennsylvania.

HUD defines three custodial credit risk categories for deposits as follows:

(1) Insured or collateralized with securities held by the entity or by its agent (correspondent bank or Federal Reserve Bank) in the entity's name.

(2) Collateralized with securities held by the pledging financial institution, trust department or agent in the entity's name.

(3) Uncollateralized or collateralized with securities held by the pledging financial institution or by its trust department or agent, but not in the entity's name.

Note 3. Cash and Investments (Continued)

At March 31, 2018, cash, cash equivalents, and investments consisted of the following:

	Carrying Amount
Primary Government - Cash and cash equivalents	
Money market funds - Government Obligations	$ 174,902,124
Money market funds - Banks	1,744,271
Demand deposits	6,981,454
Workman's compensation escrow fund held by third party	5,407,322
Petty cash	2,650
Total cash and cash equivalents	189,037,821
Primary Government	
U.S. Government securities	1,993,620
Total cash, cash equivalents and investments	**$ 191,031,441**

Reconciliation of detail to statement of net position:

	Primary Government	Discrete Component Units
Cash and cash equivalents	$ 149,148,463	$ 8,733,543
Investments unrestricted	1,573,906	-
Restricted cash and cash equivalents	39,889,358	29,424,414
Restricted investments	419,714	-
	$ 191,031,441	**$ 38,157,957**

Unrestricted cash and cash equivalents consist mainly of demand deposits which are earmarked towards the funding of certain liabilities and future obligations and used for day-to-day operations. All funds on deposit are FDIC insured up to $250,000 per institution or are fully collateralized in accordance with guidance recommended by HUD. Depository accounts maintaining federal funds are fully collateralized by Treasury and/or Federal Agency securities.

Securities are held with a third-party custodian financial institution. The collateral for the securities must be held in an account separate and apart from the assets of the financial institution.

Note 3. Cash and Investments (Continued)

Restricted cash, cash equivalents and investments at March 31, 2018 pertain to the following:

	Primary Government	Discrete Component Units
Cash and cash equivalents		
Resident security deposits	$ 769,913	$ 511,838
Affordability reserves	2,663,380	1,546,033
Replacement reserves	21,337	11,552,096
Investment equity reserves	-	310,965
Operating reserve	189,458	11,699,037
Bond proceeds	30,813,659	-
Workman's compensation escrow fund held by third party	5,407,322	-
Other reserves	24,289	3,804,445
	39,889,358	29,424,414
Investments		
Affordability reserves and others	419,714	-
	419,714	-
	$ 40,309,072	**$ 29,424,414**

Total bank balances for primary government and component units as of March 31, 2018 were $6.7 million and $7.7 million, respectively.

Additional information about PHA's Investment portfolio is presented below:

	AMOUNT	MATURITY 0 - 12 Months	MATURITY 1 - 2 Years	RATING S&P	RATING Moody
First American Government Obligations Fund	$ 174,902,124	$ 174,902,124	$ -	N/A	N/A
Wells Fargo - Executive Health Protection Plan	1,744,271	1,744,271	-	N/A	N/A
	$ 176,646,395	**$ 176,646,395**	**$ -**		
Federal Home Loan Bank	$ 1,293,753	$ 1,293,753	$ -	AAA	AA+
Federal Home Loan Mortgage Corporation	699,867	699,867	-	AAA	AA+
	$ 1,993,620	**$ 1,993,620**	**$ -**		

The First American Government Obligations Fund invests primarily in short-term, high quality fixed-income securities such as U.S. Government Agency debt, U.S. Government Agency repurchase agreements, U.S. Treasury debt and U.S. Treasury repurchase agreements. The First American Government Obligations Fund is managed to meet the requirements of Rule 2a-7 under the Investment Company Act of 1940, as amended. It can be reasonably expected to have a fair value that will be unaffected by interest rate changes. As such, the government obligations fund uses amortized cost to approximate fair value.

Note 3. Cash and Investments (Continued)

Credit Risk
Credit risk is defined as the risk associated with an issuer of an investment who may not fulfill its obligation to the holder of the investment. PHA's policy is to mitigate this credit risk by investing only in approved securities rated in the highest category of at least one of the following three national rating agencies (Standard & Poor's, Moody's and Fitch).

Concentration of Credit Risks
PHA's policy is to mitigate concentration risk by permitting no more than 10 percent of the operating portfolio value to be invested in securities issued by a single entity. This limit shall not apply to cash or cash equivalents or investments guaranteed by the full faith and credit of the United States of America. PHA strives to invest only in AA and AAA rated Federal Agency and/or US Treasury securities. Therefore, PHA's policy does not place a limit on investments with any one issuer. PHA's demand deposits are maintained in fully collateralized Money Market and interest-bearing accounts. Consequently, PHA does not limit deposits to any one bank. Nevertheless, PHA strives to diversify holdings in cash and cash equivalents, whenever possible, to further minimize any potential concentration of credit risk.

Interest Rate Risk
Interest rate risk is the risk that changes in interest will adversely affect the fair value of PHA's investment portfolio. In accordance with PHA's investment policy, interest rate risk is mitigated by investing mostly in US Treasury securities, or securities issued by the US Government and their instrumentalities. To further mitigate this risk, the PHA ensures at least 40% of its aggregate portfolio matures within one year.

Custodial Credit Risk
Custodial credit risk is contingent on the health of a depository financial institution. In the event of the failure of a depository financial institution that holds PHA funds or investments, PHA may not be able to recover its deposits, or be able to recover collateral securities that are in the possession of an outside party. PHA's policy is to mitigate the risk by monitoring the financial stability of such depository banks and trust agents holding said collateral. In order to protect against this risk, PHA prohibits custodial banks from holding securities purchased for the PHA and purchasing such securities from brokers or dealers related to the custodial bank, unless a provision to the contrary is negotiated with and agreed to by PHA as part of a credit or borrowing program.

Restricted Funds
PHA and Component units maintain funds that are restricted in use either by contractual agreement or at the specific direction of HUD. Some of these restricted funds are held by third-party trustees. These restricted funds are available for disbursement for their intended uses.

Note 3. Cash and Investments (Continued)

For the Fiduciary Fund:

Method Used to Value Investments
Investments are reported at fair value based on quoted market prices. Short-term investments are reported at cost, which approximates fair value. Securities traded on national or international exchanges are valued at the cost, which approximates fair value. All plan assets are managed by outside fund managers.

The fair value of the Plan's investments by fund manager, including short-term investments of $1,209,924 for 2017, included in cash and cash equivalents on the Statement of Fiduciary Net Position are as follows:

Cash and Cash Equivalents	**$ 1,209,924**
Equity Fund Managers:	
Morgan Stanley	33,542,995
Waddell & Reed	14,430,937
Grantham Mayo Van Otterloo & Co., LLC (GMO)	17,263,531
Chartwell Investments	10,011,811
Westfield Capital	10,109,520
Total equities	**85,358,794**
Fixed Income Fund Managers:	
Prudential	70,011,600
City of London	21,239,931
Loomis, Sayles & Co.	24,161,328
Total fixed income	**115,412,859**
Total investments by fund managers	**200,771,653**
Total Cash and Investments	**$ 201,981,577**

Deposits and Investments

Accounting Standards require that deposits and investment risks that have a potential for loss be disclosed. These investments and deposits are uninsured, and not registered in the name of the Plan, and are held by either (a) the counterparty or (b) the counterparty's Trust Department agent, but not in the Plan's name. No such investments or deposits were noted under the Plan.

Pursuant to the Plan's investment policy, the Plan may invest in the following types of investments: domestic and international equities, domestic debt, global debt, global fixed income, private equity and real estate.

Note 3. Cash and Investments (Continued)

Investments that represent five (5) percent or more of fair value of the Plan's assets available for benefits at October 31, 2017 are as follows:

Morgan Stanley	$	33,542,995
Waddel & Reed		14,430,937
Grantham Mayo Van Otterloo & Co., LLC (GMO)		17,263,531
Chartwell Investments		10,011,811
Wesfield Capital		10,109,520
Prudential		70,011,600
City of London		21,239,931
Loomis, Sayles & Co		24,161,328

Note 4. Fair Value Measurements

Investments measured and reported at fair value are classified according to the following hierarchy in which the levels are based on the type of inputs used to measure the fair value of the investment:

- Level 1 – Investments' fair values based on prices quoted in active markets for identical assets.
- Level 2 – Investments' fair values based on observable inputs for the assets either directly or indirectly, other than those considered Level 1 inputs, which may include quoted prices for identical assets in markets that are not considered to be active, and quoted prices of similar assets in active or inactive markets.
- Level 3 – Investments' fair values based upon unobservable inputs.

Investment categories within the hierarchy are based on the objectivity of the inputs used in measuring the fair value of investments. Investments classified in Level 1 of the fair value hierarchy are valued from external pricing vendors or primary dealers who source quoted prices in active markets which are readily attainable exit values of these securities. Investments classified in Level 2 are subject to alternative pricing sources, including a combination of price sources, descriptive data and pricing models based on attributes such as spread data, sector, quality, duration, and prepayment characteristics.

Investments classified as Level 3 are valued using best available sources such as property appraisals, discounted cash flow models and public market comparable of similar assets where applicable. The values are supplied by advisors or general partners who hold those or similar assets in investments vehicles they oversee.

Note 4. Fair Value Measurements (Continued)

Fair Value – Authority's Investments

As indicated earlier, the Authority's investments are primarily in obligations of the U. S. Treasury, U.S Government agencies, and their instrumentalities. The investment categories follow:

Money market funds: This investment category consists of highly liquid investments such as money market funds. These investments are rendered Level 1 in the fair value hierarchy.

Short-term investments: These investments are classified in Level 2 of the fair value hierarchy. To determine the estimated fair values of these investment securities, one or more of the following methodologies were used: 1) a market approach using prices from third-party pricing vendor; and 2) an income approach based on a market-observable interest rate curve adjusted for a spread. Market-observable interest rate curves used and the related financial instrument they measure are as follows:

- *Treasury Curve:* U.S. Treasury obligations
- *LIBOR Swap Curve:* Certificates of deposit, promissory notes, and Federal Family Education Loan Program ABS
- *U.S. Government Agency Fair Value Curve:* Government-sponsored enterprises and Tennessee Valley Authority obligations

The Philadelphia Housing Authority's investments and securities have the following fair value measurements as of March 31, 2018:

	Totals	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Money Market Funds	$ 1,744,271	$ 1,744,271	$ -	$ -
Short-term Instruments	1,993,620	-	1,993,620	-
Total Investments at Fair Value Level	3,737,891	**$ 1,744,271**	**$ 1,993,620**	**$ -**
Government Obligations Fund, at Amortized Cost	174,902,124			
	$ 178,640,015			

Note 4. Fair Value Measurements (Continued)

Fair Value - Fiduciary Fund

The Pension Trust Fund (the "Plan") applies the accounting provisions related to fair value measurements. These provisions define fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, establish a hierarchy that prioritizes the information used in developing fair value estimates and require disclosure of fair value measurements by level within the fair value hierarchy. The hierarchy gives the highest priority to quoted prices in active markets (Level 1 measurements) and the lowest priority to unobservable data (Level 3 measurements), such as the reporting entity's own data.

These provisions also provide valuation techniques, such as the market approach (comparable market prices), the income approach (present value of future income or cash flows), and the cost approach (cost to replace the service capacity of an asset or replacement cost). The Plan's investment categories are:

Cash and cash equivalents: This investment category consists of highly liquid investments having a maturity of 90 days or less, with minimal risk of a change in value due to their frequent pricing and ease of converting to cash. As such, these investments are rendered Level 1 in the fair value hierarchy.

Common stocks and mutual funds, classified in Level 1 of the fair value hierarchy, are valued using automated pricing method from external pricing groups or secondary vendors who obtain quoted prices in active markets/exchanges which provide daily pricing frequencies and values of these securities.

Certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in the tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Position. The following table represents the Plan's investments and securities recognized at fair value on a recurring basis classified under the appropriate level of the fair value hierarchy as of October 31,2017.

	October 31, 2017			
	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	Fair Value Measurements
Cash and Cash Equivalents	$ 1,209,924	$ -	$ -	$ 1,209,924
Common Stocks	34,552,268	-	-	34,552,268
Mutual Funds	50,806,526	-	-	50,806,526
Total Investments at Fair Value Level	$ 86,568,718	$ -	$ -	86,568,718
Investments Measured at Net Asset Value (NAV)				
Dryden S&P 500 Index Fund				35,472,525
Core Bond Enhanced Index/PGIM				19,015,992
Prudential Absolute Total Return Bond Fund				9,535,033
Prudential Short-Term Fund				5,988,050
Emerging (Free) Markets Country Fund				21,239,931
NHIT: Multisector Full Discretion Trust				24,161,328
Total Investments Measured at NAV				115,412,859
Total				$ 201,981,577

Note 4. Fair Value Measurements (Continued)

Fair Value - Fiduciary Fund

The following table represents the Plan's investments and securities recognized at the Net Asset Value (NAV) as of October 31, 2017:

Investments Measured at the NAV	10/31/2017	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Dryden S&P 500 Index Fund	$ 35,472,525	$ -	Daily	60 days
Core Bond Enhanced Index/PGIM	19,015,992	-	Daily	30 days
Prudential Absolute Total Return Bond Fund	9,535,033	-	Daily	60 days
Prudential Short-Term Fund	5,988,050	-	Daily	7 days
Emerging (Free) Markets Country Fund	21,239,931	-	7 - 30 days	2 - 30 days
NHIT: Multisector Full Discretion Trust	24,161,328	-	Daily	1 day
Total investments measured at the NAV	$ 115,412,859	$ -		

1. Dryden S&P 500 Index Fund primarily invests in domestic equities. The investment is valued at the net asset value of units held at the end of the period based upon the fair value of the underlying investments.

2. Core Bond Enhanced Index/PGIM primarily invests in domestic fixed income securities. The investment is valued at the net asset value of units held at the end of the period based upon the fair value of the underlying investments

3. Prudential Absolute Total Return Bond Fund invests in a wide range of fixed income sectors and securities. The investment is valued at the net asset value of units held at the end of the period based upon the fair value of the underlying investments.

4. Prudential Short-Term Fund is comprised of short-term securities. Securities are valued initially at cost and then adjusted for amortization of any discount or premium.

5. Emerging (Free) Markets Country Fund aims to achieve long-term capital growth by investing in emerging markets. The investment is valued at the net asset value of units held at the end of the period based upon the fair value of the underlying investments.

6. NHIT: Multisector Full Discretion Trust invests in equities, corporate bonds, and other various derivative investments. The investment is valued at the net asset value of units held at the end of the period based upon the fair value of the underlying investments.

Note 5. Receivables

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

Accounts receivable at March 31, 2018 was comprised of the following:

	Primary Government	Discrete Component Units
Tenant receivables	$ 2,189,129	$ 4,001,709
Due from HUD	49,179,822	-
Accrued interest	175,848	19
Development fees	7,285,519	-
Due from affiliates	3,893,943	40,740
Miscellaneous	10,951,541	613,106
	73,675,802	4,655,574
Less allowance for doubtful accounts	(5,799,770)	(964,314)
	$ 67,876,032	**$ 3,691,260**

Due from HUD mainly represents MTW Revenues from HCV Section 8 Programs held by HUD under the Cash Management System. Under the MTW Agreement, PHA has recognized related revenue because PHA has legal claims on the funds which are available to be requested from HUD upon submission of the allowable expenditures under the MTW Agreement.

Note 6. Other Current Assets and Other Assets

Other assets at March 31, 2018 were comprised of the following:

	Primary Government	Discrete Component Units
Current		
Prepaid expenses	$ 224,211	$ 363,128
Materials and supplies, net	1,162,436	-
	$ 1,386,647	**$ 363,128**
Noncurrent		
Turnkey homes held for resale	$ 88,012	$ -
Advances to acquire property	3,042,093	-
Other	-	1,579,329
	$ 3,130,105	**$ 1,579,329**

Note 6. Other Current Assets and Other Assets (Continued)

PHA entered into an agreement with the Philadelphia Redevelopment Authority (PRA) to use PHA's powers of eminent domain to condemn privately and publicly owned properties in the Blumberg/Sharswood area of Philadelphia for redevelopment. The initial condemnation plan forecast is approximately $44 million dollars for the acquisition of over 1,000 properties. This amount may be adjusted based on the final property appraisals and valuation. The valuation includes the market rate cost to purchase residential lots, commercial lots, residential structures, commercial structures, and related administrative costs.

The redevelopment plan will encompass developing 1,200 new units, including affordable rental units and affordable homeownership units. PHA also plans to build market rate units for rent and for sale. Develop retail space, relocate PHA headquarters, and renovate a neighborhood school. The transformations will double the number of PHA affordable housing units in Blumberg/Sharswood area. PHA has transferred $25,000,000 to PRA to cover costs associated with the initial property acquisition and condemnation undertakings. As of March 31, 2018, PRA acquired properties amounting to $21,951,907 included in the Construction in Progress.

Note 7. Capital Assets

Capital assets for the year ended March 31, 2018 were as follows:

Primary Government	Beginning Balance	Increases	Decreases	Transfers	**Ending Balance**
Capital assets not being depreciated					
Land	$ 23,584,080	$ 181,071	$ (392,672)	$ 125,587	**$ 23,498,066**
Construction in progress	69,687,674	57,960,831	-	(21,696,278)	**105,952,227**
Capital assets being depreciated					
Building and improvements	1,431,887,086	1,629,635	(21,500,352)	21,028,987	**1,433,045,356**
Equipment - dwelling	1,212,439	195,007	(4,033)	-	**1,403,413**
Equipment - administration	26,745,900	3,678,819	(2,317,979)	541,704	**28,648,444**
Total Capital Assets	1,553,117,179	63,645,363	(24,215,036)	-	**1,592,547,506**
Less: accumulated depreciation	(1,008,023,777)	(44,381,807)	18,484,405	-	**(1,033,921,179)**
Net Capital assets	$ 545,093,402	$ 19,263,556	$ (5,730,631)	$ -	**$ 558,626,327**

Discrete Component Units	Beginning Balance	Increases	Decreases	Transfers	**Ending Balance**
Capital assets not being depreciated					
Land	$ 1,498,781	$ 202,093	$ -	$ -	**$ 1,700,874**
Construction in progress	-	25,921,783	-	-	**25,921,783**
Capital assets being depreciated					
Building and improvements	600,005,276	951,760	-	-	**600,957,036**
Equipment - dwelling	354,516	5,042	-	-	**359,558**
Equipment - administration	3,823,109	52,682	-	-	**3,875,791**
Total Capital Assets	605,681,682	27,133,360	-	-	**632,815,042**
Less: accumulated depreciation	(159,252,383)	(17,049,267)	-	-	**(176,301,650)**
Net Capital assets	$ 446,429,299	$ 10,084,093	$ -	$ -	**$ 456,513,392**

Note 7. Capital Assets (Continued)

Construction in progress represents costs incurred on open development projects or on major improvement projects. PHA recognizes Construction in Progress on the accompanying statement of net position until such time as the assets are placed in service and transferred to the applicable capital asset class on a development by development basis. Interest incurred during the construction phase is also included as part of the capitalized amount of construction in progress. Interest totaling $1,047,628 was capitalized during the year ended March 31, 2018. These projects were at various stages of completion at March 31, 2018. Upon transfer to the proper capital asset class, these capital assets will be depreciated over their estimated useful lives.

Note 8. Mortgages Receivable

Mortgages receivable are summarized as follows:

Mortgage note due from a third party with interest rate of 3.65% and maturity date of December 2061	$ 22,810,143
Amounts due from PHA component units, at interest rates ranging from -0%- to 8% *(Note 10)*	309,793,849
Mortgage receivable from third party and component units	332,603,992
Accrued interest - Component units	66,553,966
	$ 399,157,958

The amount of $22.8 million due from Courtyard Preservation, LP, is in connection with the sale of the rental housing project "*The Courtyard Apartments at Riverview*," by Southwark Plaza Limited Partnership ("Southwark"), a previous component unit of PHA, to Courtyard Preservation, LP; a Pennsylvania limited partnership ("Courtyard"), on December 28, 2016.

At closing under the purchase contract, PRA and Southwark as legal and beneficial owner of the property conveyed their interest in land to PHA and transferred the improvements to Courtyard, and PHA leased the land to Courtyard. Southwark paid PHA the sum of $12 million because of the PHA mortgages, and Courtyard assumed the outstanding balance of PHA's mortgage. At closing, Courtyard executed a replacement promissory note in the remaining principal amount of $21,826,903. The balance, including accrued interest, was $22,810,143 at March 31, 2018. The remaining principal, if unpaid, plus accrued interest shall be due and payable on December 30, 2061, and limited to Courtyard's interest in the land and the property.

The amounts due from the component units represent advances of various HUD grants under the Moving to Work Program, Hope VI Program and other capital fund programs. The offsetting liability of the discrete component units is included in long-term debt and accrued interest (Note 10). The mortgage and interest receivable and the respective liabilities net to zero with the exception of $4,362,351 in advances made to component units and timing differences of interest receivables and payables between December 31, 2017 and March 31, 2018.

Note 8. Mortgages Receivable (Continued)

The repayment schedule is as follows:

Year Ending March 31		
2019-2023	$	1,167,887
2024-2038		-
2039-2043		90,214,868
2044-2048		73,142,031
2049-2053		25,502,475
2054-2058		35,967,904
2059-2063		114,720,729
2064-2068		45,400,869
2069-2073		13,041,195
	$	**399,157,958**

Note 9. Unearned Revenue and Other Current Liabilities

Unearned revenue and other current liabilities at March 31, 2018 consisted of the following:

		Primary Government		Discrete Component Units
Accrual for workers' compensation claim (Note 12)	$	2,730,170	$	-
Unearned revenues		1,753,552		200,509
Escrow accounts		619,776		-
Other payables		233,103		12,834,994
	$	**5,336,601**	**$**	**13,035,503**

Note 10. Long-Term Debt

Long-term debt is summarized as follows:

	Beginning Balance	Additions	Repayments	Amortization	**Ending Balance**	Due within 1 year
Primary Government						
Bonds	$ 40,690,000	$ 28,870,000	$ (5,345,000)	$ -	**$ 64,215,000**	$ 7,615,000
Capital lease payable	-	2,241,274	(196,723)	-	**2,044,551**	436,920
Unamortized bond premium	211,084	2,418,248	-	(135,755)	**2,493,577**	-
	$ 40,901,084	$ 33,529,522	$ (5,541,723)	$ (135,755)	**$ 68,753,128**	$ 8,051,920
Discrete Component Units						
Notes due to PHA	$ 297,265,081	$ 10,254,124	$ -	$ -	**$ 307,519,205**	$ -
Other notes	44,218,825	7,146,656	(18,740,804)	-	**32,624,677**	4,410,174
Debt issuance costs	(968,443)	(91,262)	-	32,337	**(1,027,368)**	-
	$ 340,515,463	$ 17,309,518	$ (18,740,804)	$ 32,337	**$ 339,116,514**	$ 4,410,174

Borrower/Description Primary Government	Due Third Parties	Due PHA
Tasker Capital Fund Revenue Bonds, Series A of 2002; interest at rates ranging from 5.0% to 5.5% payable each June 1 and December 1; annual principal payments due each December 1 through 2021	$ 24,355,000	$ -
Tasker II Capital Fund Revenue Bonds, Series D of 2003; 4.75% interest payable each June 1 and December 1; annual principal payments due 2017 through 2022	10,990,000	-
PHA Headquarters Project General Revenue Bonds, Series 2017; interest at rates ranging from 3.0% to 5.0% payable each May 1 and November 1; annual principal payments due May 1, 2019 through 2047	28,870,000	-
Capital lease for the vehicles; monthly payments of approximately $36,400 through February 2023	2,044,551	-
	66,259,551	-
Add: unamortized bond premium	2,493,577	-
	$ 68,753,128	$ -

Note 10. Long-Term Debt (Continued)

Discrete Component Units	Due Third Parties	Due PHA
2.0% mortgage note collateralized by *1952 Allegheny Associates* property; principal and interest; due in 2056	$ -	$ 577,851
6.0% mortgage note collateralized by *1952 Allegheny Associates* property; principal and interest; due in 2056	315,000	-
6.0% mortgage note collateralized by *1952 Allegheny Associates* property; principal and interest; due in 2056	100,000	-
Non-interest-bearing mortgage note collateralized by *1952 Allegheny Associates* property; due in 2056	500,000	-
Non-interest-bearing mortgage note collateralized by *1952 Allegheny Associates* property; due in 2056	250,000	-
0.5% mortgage note collateralized by *8 Diamonds* property; principal and interest; due in 2040	-	15,968,970
1.0% mortgage note collateralized by *Blumberg Apartments I* property; principal and interest; due in 2047	-	5,281,051
Non-interest-bearing mortgage note collateralized by *Blumberg* Apartments I property; due in 2050	1,350,000	-
1-month LIBOR Rate loan collateralized by *Blumberg Apartments I* property; principal and interest; due in 2018	4,410,174	-
1% mortgage note collateralized by *Blumberg Seniors* property; principal and interest; due in 2064 or from available net cash flow anticipated in 2019	-	1,167,884
1-month LIBOR Rate loan collateralized by *Blumberg Seniors* property; principal and interest; due in 2019	231,149	-
5.46% mortgage note collateralized by *Cambridge Plaza* property; principal and interest due in 2042	-	2,579,029
5.23% mortgage note collateralized by *Cambridge Plaza II* property; principal and interest due in 2058	-	3,593,093
5.23% mortgage note collateralized by *Cambridge III* property; principal and interest due in 2059	-	3,041,325
Applicable federal rate mortgage note collateralized by *Germantown House* property; principal and interest due in 2061	-	5,687,912
Non-interest-bearing mortgage note collateralized by *Germantown House* property; due in 2059	-	2,500,000
Applicable federal rate mortgage note collateralized by *LEB II* property; principal and interest due in 2060	-	4,201,075
4.93% mortgage note collateralized by *LEB III* property; principal and interest due in 2061	-	2,944,341
1% mortgage note collateralized by *Ludlow Scattered Sites* property; principal and interest due in 2052	-	6,050,000
Applicable federal rate mortgage note collateralized by *Ludlow* Scattered Sites property; principal and interest due in 2062	-	5,495,499
Non-interest-bearing mortgage note collateralized by *Mantua I LP* property; maximum loan amount is $3,427,110; due in 2059	-	3,427,110
4.17% mortgage note collateralized by *Mantua I LP* property; maximum loan amount is $4,972,070; due in 2059	-	4,972,070

Note 10. Long-Term Debt (Continued)

Discrete Component Units	Due Third Parties	Due PHA
Non-interest bearing mortgage notes due 2059-2060; collateralized by *Mantua II* property	$ -	$ 9,685,589
Non-interest-bearing mortgage note collateralized by *Mantua II* property	2,000,000	-
3% mortgage note collateralized by *Marshall Shepard Village* property; principal and interest due in 2062	-	14,395,705
Mortgage note collateralized by *Mill Creek I* property; interest at Applicable Federal Rate of 4.66%, principal and interest due in 2049	-	6,103,752
5.12% mortgage note collateralized by *Mt. Olivet* property; due in 2055	-	6,492,641
0.01% mortgage note collateralized by *Mt. Olivet* property; due in 2058	-	3,247,525
5.15% mortgage note collateralized by *Nellie Reynolds Gardens* property; principal and interest due in 2062	-	2,848,291
Non-interest bearing mortgage note collateralized by *Neumann North* property; due in 2035	1,665,000	-
4.83% mortgage note collateralized by *Neumann North* property; principal and interest due in 2060	-	2,000,000
Non-interest bearing mortgage note collateralized by *Newcourtland Apartment* property; due in 2044	2,750,000	-
Non-interest bearing mortgage note collateralized by *Newcourtland Apartment* property; due in 2045	600,000	-
2.00% mortgage note collateralized by *Newcourtland Apartment* at Allegheny property; principal and interest due in 2047	378,510	-
2% mortgage note collateralized by the *Norris Apartments* property; principal and interest due in 2066	-	12,207,241
1% mortgage note collateralized by *North Central property;* principal and interest due in 2057	-	2,797,171
LIBOR bond collateralized by *North Central property;* interest due monthy and principal due 2019	100,122	-
2% mortgage note collateralized by *Paschall I* property; *due 2065*	-	10,657,385
2% mortgage note collateralized by *Paschall II* property; *due 2065*	-	14,698,348
Non-interest-bearing note payable collateralized by *Queen Lane LP*; due in 2069	-	12,494,750
LIBOR plus .75% mortgage note collateralized by *Queen Lane LP;* due in 2017	-	-
0.1% mortgage note collateralized by *Richard Allen* property; Principal and interest due in 2041	-	22,190,978
0.10% mortgage note collateralized by *Ridge Avenue Housing* property; principal and interest due in 2041	-	18,187,838
Non-interest-bearing advance payable *Ridge Avenue Housing*	-	181,439

Note 10. Long-Term Debt (Continued)

Discrete Component Units	Due Third Parties	Due PHA
Non-interest-bearing mortgage note collateralized by *Spring Garden Historic LP;* due in 2039	$ 1,812,625	$ -
6% mortgage note collateralized by *Spring Garden* Historic LP property; due in 2063	-	1,900,000
Non-interest-bearing mortgage note collateralized by *Spring Garden Historic LP; due in 2041*	2,700,000	-
Non-interest-bearing mortgage note collateralized by *Spring Garden Historic LP; due in 2048*	2,000,000	-
Non-interest-bearing mortgage note collateralized by *Spring Garden Historic LP; due in 2038*	429,800	-
3.0% mortgage note collateralized by *Spring Garden Housing LP;* due in 2045	500,000	-
6.55% mortgage note collateralized by *Spring Garden Housing LP;* due in 2045	1,290,000	-
Non-interest-bearing mortgage note collateralized by *Spring Garden Housing LP;* due in 2045	209,534	-
Non-interest-bearing mortgage note due in 2045; collateralized by *Spring Garden Housing* property	1,861,700	-
6.55% mortgage note collateralized by *Spring Garden Housing LP;* due in 2020	180,000	-
6.55% mortgage note collateralized by *Spring Garden Housing LP;* due in 2045	-	1,900,000
5.12% mortgage note collateralized by *Spring Garden Housing LP;* due in 2045	-	1,039,083
6.55% note payable; *Spring Garden Housing LP* principal and interest due in 2031	51,000	-
Non-interest bearing unsecured note payable *Spring Garden Housing LP*	15,000	-
Non-interest-bearing mortgage note collateralized by *St. Anthony's Senior Residences* property; due in annual installments from 2030 through 2039	1,500,000	-
5.67% mortgage note collateralized by *St. Anthony's Senior Residences* property; due in annual installments from 2030 to 2039	150,000	-
8.0% note payable; *St. Francis Villa* property; principal and interest due in 2061		1,800,000
Non-interest-bearing mortgage note collateralized by *St. Francis Villa* property; due in 2031	443,991	
Non-interest-bearing note collateralized by *Angela Court/ St. Ignatius Sr. Housing I* property; due in 2033	856,668	-
5.43% mortgage note collateralized by *Angela Court/* St. *Ignatius Sr. Housing* property; principal and interest due in 2033	315,000	-
5.43% mortgage note collateralized by *Angela Court/St. Ignatius Sr. Housing* property; principal and interest due in 2033	350,000	-
Non-interest-bearing note collateralized by *Angela Court/St. Ignatius Senior* property; principal and interest due in 2033	500,755	-

Note 10. Long-Term Debt (Continued)

Discrete Component Units	Due Third Parties	Due PHA
5.2% mortgage note collateralized by *Angela Court/St. Ignatius Senior Housing* property; principal and interest due in 2044	$ -	$ 362,000
4.46% mortgage note collateralized by *Angela Court II/St. Ignatius Sr. Housing II* property; principal and interest due in 2038	450,000	-
10% mortgage note collateralized by *Angela Court II/ St. Ignatius Sr. Housing II* property; principal and interest due in 2048	-	300,000
Note payable under subsidy agreement for *Angela Court II/St. Ignatius Sr. Housing II* property; no repayment if meet AHP regulations for 1	350,000	-
10% mortgage note collateralized by *Angela Court II/St. Ignatius Sr. Housing II* property; principal and interest due in 2038	50,000	-
1% mortgage note collateralized by *Strawberry Mansion LP;* due in annual installments commencing in 2033	-	7,519,852
2.81% mortgage note collateralized by *Strawberry Mansion LP;* due in annual installments commencing in 2033	1,052,249	-
5.05% mortgage note collateralized by *Suffolk Manor* property; due in 2041	-	3,203,795
5.23% mortgage note collateralized by *Suffold Manor* property; due in 2042	-	6,390,155
0.50% bridge note collateralized by *Suffolk Manor* property; due in 2042	-	859,077
Series B 0.1% mortgage note collateralized by *Tasker I* property; principal due in 2042 Series B	-	32,370,784
Series C 0.1% mortgage note collateralized by *Tasker II* property; due in 2043 Series C	-	20,983,881
6.09% mortgage note collateralized by *Uni-Penn I* property; principal and interest due in 2032	188,400	-
6.09% mortgage note collateralized by *Uni-Penn I* property; principal and interest due in 2041	-	2,271,039
0.00% mortgage note collateralized by *Uni-Penn II* property; principal and interest due in 2042	718,000	-
5.23% mortgage note collateralized by *Uni-Penn II* property; principal and interest due in 2042	-	2,495,383
4.52% mortgage note collateralized by *Uni-Penn Housing IV* property; principal and interest due in 2045	-	3,351,430
Non-interest-bearing mortgage note collateralized by *Warnock Phase I* property; due in 2053	-	4,842,724
4.58% mortgage note collateralized by *Warnock Phase I* property; principal and interest due in 2053	-	3,000,000
4.32% mortgage note collateralized by *Warnock Phase II* property; principal and interest due in 2053	-	7,254,139
	32,624,677	$ 307,519,205
Total debt for discrete component units	340,143,882	
Less: unamortized debt issuance costs	(1,027,368)	
	$ 339,116,514	

Note 10. Long-Term Debt (Continued)

The Tasker Capital Fund Revenue Bonds, Series A and the RDA Bonds related to the Tasker I project ("Bonds"), are limited obligations of PHA and were issued on a parity basis pursuant to Trust Indentures ("indentures") dated July 1, 2002 between PHA and Wachovia Bank, N.A. (now Wells Fargo Bank), as Trustee ("Trustee"), to provide funds for the indicated projects and other PHA projects. Repayment of the bonds is collateralized by a security interest in a portion of PHA's Capital Fund Allocations ("grants") from HUD. Such grants are subject to the availability of appropriations and are to be paid directly by HUD to the Trustee.

Bonds maturing after 2014 are subject to optional redemption at prices stated in the indentures. In addition, $15.6 million of bonds maturing in 2020 and 2021 are subject to mandatory redemption at face value plus accrued interest.

Under the indentures, certain component units are required to maintain a debt service fund equal to the annual debt service requirements.

On June 1, 2017, PHA on behalf of the Philadelphia Housing Authority Development Corporation ("PHADC") issued General Revenue Bonds (PHA Headquarters Project) Series 2017 with an aggregate principal amount of $28,870,000. The Bonds are limited obligations of PHA payable solely from (i) amounts to be paid by PHADC, which amounts consist of project revenues, which include payments of base rent to be paid by PHA under the lease and (ii) other funds available to the Trustee under the Indenture. The obligation to pay the base rent is a general obligation of PHA secured by a pledge of its general revenues under the lease. PHA approved the appointment of U.S. Bank National Association as the Trustee under the Indenture.

Bonds maturing on or after May 1, 2028 are subject to optional redemption by PHA, as a whole or in part at any time on or after May 1, 2027 at a redemption price equal to the principal amount plus accrued interest to the redemption date. The bonds maturing in 2030, 2033, 2035, 2037, 2039, 2042, and 2047 are subject to mandatory sinking fund redemption on the dates and in the amounts specified in the Official Statement.

Capital Lease Obligation

On April 7, 2017, PHA and Enterprise Fleet Management, Inc. ("Enterprise") executed a contract whereby PHA leased 71 vehicles from Enterprise. Delivery of the vehicles commenced in August 2017 and was completed in February 2018. At the end of the lease terms, the vehicles will be returned to Enterprise. The cost of vehicles acquired under the capital lease was $2,241,271 and accumulated depreciation was $223,990 as of March 31, 2018. The net amount is included in capital assets in the statement of net position. The depreciation expense on assets recorded under the capital lease for the year ended March 31, 2018 was $223,990. The balance of capital lease obligation was $2,044,551 as of March 31, 2018. The future minimum capital lease payments are as follow:

2019	$	436,920
2020		436,920
2021		436,920
2022		436,920
2023		296,871
	$	**2,044,551**

Note 10. Long-Term Debt (Continued)

The amortization schedule for the long-term debt of PHA and its component units is as follows:

	Primary Government				Component Units		
Year Ending March 31,	Principal	Interest	Debt Service Requirements	Year Ending December 31,	Principal	Interest	Debt Service Requirements
2019	$ 8,051,920	$ 3,104,251	$ 11,156,171	2018	$ 4,410,174	$ -	$ 4,410,174
2020	8,961,920	2,690,326	11,652,246	2019	1,499,155	-	1,499,155
2021	9,406,920	2,244,339	11,651,259	2020	180,000	393,391	573,391
2022	9,846,920	1,806,076	11,652,996	2021	-	-	-
2023	3,276,871	1,343,439	4,620,310	2022	-	-	-
2024-2028	3,340,000	5,672,880	9,012,880	2023-2027	350,000	-	350,000
2029-2033	4,175,000	4,837,917	9,012,917	2028-2032	1,433,391	1,131,494	2,564,885
2034-2038	5,005,000	4,009,281	9,014,281	2033-2037	3,687,423	1,382,641	5,070,064
2039-2043	6,215,000	2,803,125	9,018,125	2038-2042	114,508,912	42,890,463	157,399,375
2044-2048	7,980,000	1,037,500	9,017,500	2043-2047	40,522,189	25,667,811	66,190,000
2049-2053	-	-	-	2048-2052	15,803,752	16,830,595	32,634,347
2054-2058	-	-	-	2053-2057	33,951,627	44,246,045	78,197,672
2059-2063	-	-	-	2058-2062	71,839,535	126,059,900	197,899,435
2064-2068	-	-	-	2063-2067	27,688,614	29,505,801	57,194,415
2069-2073	-	-	-	2068-2072	24,269,110	27,488,687	51,757,797
	66,259,551	$ 29,549,134	$ 95,808,685		340,143,882	$ 315,596,828	$ 655,740,710
Less current portion	8,051,920				4,410,174		
	58,207,631				335,733,708		
Premium on Bonds	2,493,577		Unamortized Debt Issuance Costs		(1,027,368)		
	$ 60,701,208				$ 334,706,340		

Note 11. Changes in Long-Term Liabilities

Changes in other long-term liabilities for the year ended March 31, 2018 are as follows:

Primary Government	Beginning Balance	Increases	Decreases	Reclassification	**Ending Balance**	Due within 1 year
Other liabilities						
Estimated liability for self insurance and other claims	$ 2,526,624	$ -	$ (47,914)	$ -	**$ 2,478,710**	$ -
Workers' compensation payable	2,839,012	9,117,451	(8,441,921)	-	**3,514,542**	2,730,170
Health trust escrow	1,815,784	11,902	(83,415)	-	**1,744,271**	-
Total long-term liabilities	$ 7,181,420	$ 9,129,353	$ (8,573,250)	$ -	**$ 7,737,523**	$ 2,730,170

Discrete Component Units	Beginning Balance	Increases	Decreases	Reclassification	**Ending Balance**	Due within 1 year
Other liabilities						
Development fees payable	$ 9,516,597	$ 1,811,747	$ (1,186,696)	$ (102,525)	**$ 10,039,123**	$ -
Interest due PHA	57,339,812	7,108,259	-	18,188	**64,466,259**	-
Interest due to third parties	4,379,011	514,790	-	-	**4,893,801**	-
Other liabilities	817,213	54,926	-	(250,274)	**621,865**	-
Due to partners	9,473,753	986,907	(4,094,565)	334,611	**6,700,706**	-
Total long-term liabilities	$ 81,526,386	$ 10,476,629	$ (5,281,261)	$ -	**$ 86,721,754**	$ -

Note 12. Workers' Compensation Insurance

PHA maintains a loss-sensitive Workers' Compensation & Employer's Liability insurance policy whereby PHA has responsibility to pay a significant portion of claims. For the policy periods, which incepted from October 15, 2008 through October 15, 2015, PHA was insured under a large-deductible Workers' Compensation program whereby PHA was responsible to pay the first $350,000 of Workers' Compensation & Employer's Liability claims for each and every occurrence. Losses are accrued based on the insurance carrier's estimate of losses attributable to the claims filed in each policy year, and the insurance carrier updates the estimated losses for each policy year periodically. For the policy periods from October 15, 2008 through October 15, 2015, PHA was required to fund the estimated losses into an escrow account held by the insurance carrier, and claims incurred prior to October 15, 2015 are paid out of the escrow fund on a recurring basis until all claims from those policy terms are closed. (See below for information on the October 15, 2015 to October 15, 2016 Workers' Compensation policy.) For the October 15, 2016 to October 15, 2017 year, and the October 15, 2017 to October 15, 2018 year, PHA again purchased a large-deductible Workers' Compensation policy whereby PHA is responsible for the first $350,000 of Workers' Compensation & Employer's Liability claims for each and every occurrence.

At March 31, 2018, the balance in the escrow fund related to the large deductible policies which incepted in October 15, 2008 through October 15, 2018 was $5.4 million and is included in restricted cash in the statement of net position. The estimated future amounts payable against the escrow fund based on anticipated development of existing open claims is $3.5 million.

For the policy period from October 15, 2015 to October 15, 2016, PHA renewed its Workers' Compensation & Employer's Liability insurance under an Incurred Loss Retrospective Program. Under such a Retro program, PHA maintains responsibility to pay for the first $350,000 of each claim arising out of an occurrence during the policy term, but the calculation of the final Retro program cost is slightly different. Based on claims values as of March 31, 2018, and applying the insurance company program factors, PHA is owed approximately $35,000 as of March 31, 2018, which is essentially a break-even status for the Retro program.

Note 13. Employees' Retirement Plans

Defined Benefit Pension Plan

Plan Description
PHA contributes to the Philadelphia Housing Authority Retirement Income Plan (which was initiated on November 1, 1952). The Plan is a single-employer plan which issues separate financial statements, a copy of which may be obtained by contacting PHA's office. Employees are required to contribute 5.5% of total salary to the Plan on a pre-tax basis. The following table provides information concerning covered employees and benefit provisions for the Plan.

Plan participants at November 1, 2016 were as follows:

Active	391
Vested terminations	242
Retiree and beneficiary currently receiving benefits	1,472
Total	**2,105**

Covered employees	As of March 31, 2018, the Plan covered non-represented employees hired before October 1, 2005. *In April 2014, non-represented employees' benefits were frozen.*
Current annual covered payroll	$1,967,400
Normal retirement date	65th birthday
Normal retirement benefit	2.5 percent of average earnings, as defined in the Plan, multiplied by the years of service not to exceed 25 years, plus 1.25 percent of average earnings multiplied by years of service in excess of 25 years.
Death benefit	The Plan contains provisions for the payment of benefits to surviving spouses of employees.

Note 13. Employees' Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

Actuarially Determined Contribution Requirements and Contributions Made
Actuarially determined contributions are required to provide sufficient assets to pay benefits when due and are determined using the entry age normal method. Under this method, the actuarial present value of projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings of service of the individual between entry age and assumed exit age. The portion of actuarial present value allocated to each valuation is called the normal cost. The significant actuarial assumptions used to compute the actuarial determined contributions are as follows:

a) a rate of return on the investments of 7.50 percent per year

b) projected salary increase of 3.00 percent per year

c) no post-retirement benefit increase

Funding Policy
PHA's funding policy is determined by the Plan design and collective bargaining agreements. All participants are required to pay into the pension fund an amount equal to 5.5 percent of compensation. At a minimum, the employer contributes 5.5 percent of the participant's annual compensation. Additional employer contributions are discretionary and based upon actuarial computations.

The Plan's assets are placed in custodial Plan accounts, all reported at fair value. The Plan's investments are stated at fair value, if available, quoted market prices are used to value investments. Any investments with the Plan custodian which have no quoted market price are valued by the Plan's custodian at estimated fair value. Several factors are considered in arriving at fair value.

The PHA Pension Board has the authority for establishing and amending the Plan provisions.

Net Pension Liability
At March 31, 2018, PHA reported a net position liability of $78,935,989. The components of the net pension liability of the Plan were measured at October 31, 2017, and were as follows:

Total Pension Liability	$	280,856,325
Plan Fiduciary Net Position		201,920,336
Authority's Net Pension Liability	**$**	**78,935,989**
Plan fiduciary net position as a percentage of the total pension liability		71.9%

Note 13. Employees' Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

Actuarial Assumptions
The total pension liability was determined by an actuarial valuation for the October 31, 2017 measurement period, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	*2.50 percent*
Salary increases	*3.00 percent*
Investment rate of return	*7.50 percent*

At October 31, 2017 measurement date, the basis for Mortality rates were based on the RP-2014 Blue-Collar Mortality Tables for Males and Females, projected using Scale MP-2016 on a generational basis.

The actuarial assumptions used in the valuation for the October 31, 2017 measurement period were based on past experience under the Plan and reasonable future expectations which represent the best estimate of the anticipated experience under the Plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best - estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of October 31, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	35.0%	5.4 - 6.4%
International equity	25.0%	5.5 - 6.5%
Fixed income	28.0%	1.3 - 3.3%
Real estate	10.0%	4.5 - 5.5%
Cash	2.0%	0.0 - 1.0%

Change in Actuarial Assumptions
The mortality assumption was changed from RP-2000 Mortality Tables with Scale G projection to RP-2014 Blue-Collar Mortality Tables with Scale MP-2016.

Note 13. Employees' Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

Discount Rate
The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Plan contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate
The following presents the net pension liability of the Plan, calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Plan's Net Pension Liability	$106,502,294	$78,935,989	$56,641,314

The following represents the changes in the PHA's net pension liability, components thereof, deferred outflows and inflows of resources. The information is presented as part of the current year reporting under GASB 68, *Accounting and Financial Reporting for Pensions*. Detailed information relating to the plan description, funding policy, actuarial methods and assumptions, expected rate of return on investment rate of return on investments and discount rate are reported above.

The November 1, 2016 actuarial valuation was used to determine the Net Pension Liability. Updated procedures were used to roll-forward the Net Pension Liability to the measurement date of October 31, 2017.

	For the Fiscal Year Ended October 31, 2017		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
BALANCES, as of October 31, 2016	$ 275,900,332	$ 185,291,870	$ 90,608,462
CHANGES FOR THE YEAR			
Service cost	157,512	-	157,512
Interest	19,963,239	-	19,963,239
Differences between expected and the actual experience	1,473,397	-	1,473,397
Change of assumptions	6,489,361	-	6,489,361
Employer contributions	-	9,607,310	(9,607,310)
Employee contributions	-	108,414	(108,414)
Net investment income	-	30,779,444	(30,779,444)
Benefit payments, net	(23,127,536)	(23,127,536)	-
Plan administrative expenses	-	(746,115)	746,115
Other	-	6,929	(6,929)
NET CHANGES	4,955,973	16,628,446	(11,672,473)
BALANCES, as of October 31, 2017	**$ 280,856,305**	**$ 201,920,316**	**$ 78,935,989**

Note 13. Employees' Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

At March 31, 2018, the deferred outflows of resources and deferred inflows of resources related to the pension are:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Deferred Outflows of Resources as of 4/1/2017	$ 27,299,605	$ -
Nov 1 to March 31, 2017 Subsequent Contributions	(3,720,313)	-
Nov 1 to March 31, 2018 Subsequent Contributions	4,049,926	-
Nov 1 to October 31, 2017 Change in Deferred Outflows	(16,680,754)	-
Ending Deferred Outflows of Resources 3/31/18	**$ 10,948,464**	**$ -**

Deferred outflows of resources and deferred inflows of resources related to pension will be recognized as a component of pension expense as follows:

Year Ending:	
2019	$ 11,289,557
2020	4,375,333
2021	(1,235,646)
2022	(3,480,780)
Thereafter	-

Defined Contribution Plan

On April 1, 2001, PHA (Plan Sponsor) established a defined contribution plan for providing retirement benefits for its executive management. Effective in October 2005, all newly hired, non-represented employees were required to participate in the Plan. The Plan was originally established as a contributory participant directed "Money Purchase Plan". However, the Plan was subsequently amended to be a tax-qualified "Profit Sharing Plan". Non-represented permanent employees of PHA are eligible for participation in the Plan beginning on the first of the month following the date of hire.

Note 13. Employees' Retirement Plans (Continued)

Defined Contribution Plan (Continued)

The Plan is a qualified defined contribution plan that satisfies the applicable requirements of Section 410(a) of the IRS Code and the reporting requirements pursuant to Pennsylvania Act 203. However, the Plan is a government plan and, therefore, is not subject to the provisions of the Employee Retirement Income Security Act (ERISA) of 1974.

In April 2011, most union employees who had their benefits frozen in the PHA Retirement Income Pension Plan began participating in the Plan. Beginning in April 2012, the employees that were members of the Fraternal Order of Housing Police began participating in the Plan. The Plan contains additional employer contributions and employee saving features. Participants may "rollover" distributions received from the Philadelphia Housing Authority Retirement Income Pension Plan or from an eligible retirement as defined in the Plan Document.

Each year participants are required to contribute 5.5 percent of their annual compensation into an individual account. PHA contributes an additional 5.5 percent of each participant's annual compensation as prescribed by the Plan. Additional amounts may be contributed at the option of PHA's Board of Commissioners.

Under the Plan PHA may pay reasonable expenses of administering the Plan and Trust. PHA absorbs a majority of the administrative expenses. Administrative expenses, such as Investment and Trustee Fees, are paid out of Plan assets.

PHA made contributions of about $3.4 million to the Plan for the year ended March 31, 2018.

Note 14. Commitments

Purchase Commitment
In FY2016, PHA entered into Master Retail Natural Gas and Electricity Supply Agreements for the purchase and sale of natural gas, electricity and related products and services to one or more of PHA's accounts and facilities as agreed to from time to time. The agreements commence for 5 years unless terminated by either party. In accordance with the agreements, PHA executed transaction confirmations to purchase fixed volumes of gas and electricity at fixed prices.

As of March 31, 2018, the total purchase commitments for natural gas and electricity amounted to $4.4 million and $2.7 million, respectively.

Blumberg Senior Tower Rehabilitation
This project commenced in November 2017, and projected completion time is in 2019. The total estimated design and construction costs are $20.3 million. As of March 31, 2018, approximately $1.6 million was expended.

PHA Headquarters
On June 21, 2017, PHA broke ground at the site of its new, modern, energy efficient headquarters in North Philadelphia. The projected cost is $45 million, and projected completion date is in 2018. As of March 31, 2018, approximately $8.9 million was expended.

Note 14. Commitments (Continued)

Sharswood/Blumberg Roberts Vaux School – Phase 1
On May 19, 2017, PHADC completed the purchase of the historic Vaux High School building in North Philadelphia from the School District of Philadelphia for $2 million. The school was ready for the first class of at least 100 9th grade students in September 2017. Total costs including design and construction cost for phase 1 was approximately $6.6 million. In fiscal year 2018, PHA expended approximately $5.6 million.

Blumberg 83 Units Modular
On April 21, 2017, Blumberg 83 Modular project commenced for total cost of $26.6 million. In fiscal year 2018, PHA expended approximately $.8 million.

Blumberg Streets
Site work started on January 29, 2018 and is projected to be completed in September 2018. The estimated cost is $8.9 million. In fiscal year 2018, PHA expended approximately $2.5 million.

North Central/Norris Choice Neighborhood Implementation Grant ("North Central")
Project entails phases 2 and 3 as follows:

- Phase 2 - 89 rental units construction commenced in July 2017 and projected completion date is November 2018. Total cost of the project was estimated at $30.5 million. As of March 31, 2018, approximately $7.9 million was expended.

- Phase 3 - 51 rental units construction commenced February 2018 and projected completion date is in 2019. Estimated cost is $27.7 million. As of March 31, 2018, approximately $.05 million was expended.

Note 15. Accrued Compensated Absence

A liability is recorded for compensated absences attributable to services already rendered and not contingent on a specific event outside the control of PHA and its employees, as employees earn the right to the benefits.

The liability is typically liquidated with resources of the same funding source that has paid the applicable employee's regular salaries and fringe benefits.

Summary of Accrued Compensation Absences

	Beginning Balance	Net Increases	Net Decreases	Ending Balance
Current portion	$ 4,353,051	$ 1,418,368	$ (1,040,391)	$ 4,731,028
Long-term portion	2,902,027	945,578	(693,584)	3,154,021
	$ 7,255,078	$ 2,363,946	$ (1,733,975)	$ 7,885,049

Note 16. Other Post-Employment Benefits (OPEB)

PHA had administered Executive Health Protection Plan ("EHPP") which provided prescribed total amounts to be made available for the payment of medical insurance premiums on behalf of eligible employees following separation from service. The EHPP plan covered eligible executive employees and could be terminated by PHA at any time.

Eligibility and Termination
Eligible Employees were automatically enrolled in the Plan upon the later of the Effective Date of this Plan or date they become an Eligible Employee. Upon the earlier of termination of employment with the Employer or a Participant's ceasing to be an Eligible Employee, the Participant would cease to accrue a benefit under the Plan.

Contributions
PHA made a contribution to the Trust for each Participant in the Plan of $20,000 for each year of Credited Service as an Eligible Employee completed after the Effective Date of the Plan. The maximum total contribution that may be allocated to a Participant is $100,000. Amounts allocated for a Participant shall not be credited with any earnings or losses on contributions made to the Plan.

Vesting
A Participant would fully vest in the contributions he or she had earned under the Plan upon separation from Employment and the completion of three (3) years of Continuous Service as an Eligible Employee completed after the Effective Date of the Plan. No Participant should vest prior to separation from employment.

Plan Status
The Plan eligibility was frozen in 2011 and no employees have since been added to the Plan. As of March 31, 2018, PHA had segregated cash of $1.7 million for the payment of the remaining plan benefits to the 24 previous and current executive employees included in the plan.

Note 17. Risk Management

PHA is subject to risk of loss from fire, property damage, personal injury, auto, employment practices etc. PHA covers these risks through the purchase of commercial insurance. PHA has initiated a loss control program utilizing insurer and broker resources to improve safety at PHA. Four loss control sessions were held in fiscal year 2018. Defensive Driver Training was held on July 26, 2017. Maintenance Safety Training was held on September 21, 2017. An entire week of safety training, with sessions on Winter Hazards Slips and Falls and more Defensive Driving classes were held on February 12, 13, 14 15 and 16 of 2018. These trainings were done by Loss Control representatives from Conner Strong & Buckelew (PHA's Broker) and HARRG Insurance Co. (PHA's liability carrier). Risk Management and Human Resources work together to support these efforts.

Fire drills were held at 28 PHA resident locations. Both Risk Management staff and Fire Alarm staff attended these drills. Some developments have multiple buildings. For example, Bartram Village has 75 three-story buildings. All of these were tested. Fire drills are important at PHA. Risk Management believes a "worst case scenario" at PHA could involve a high-rise fire.

PHA also has its own Safety Committee which met 11 times in FY 2018. The Safety Committee includes line and staff personnel. It attempts to improve safety at PHA with regard to workers' compensation, automobile, property and liability loss exposures. Loss Control training is also discussed and planned at these meetings.

The PHA Board of Commissioners passed a Risk Management Framework in Resolution 11721 at the July 17, 2014 Board meeting. Pursuant to that Risk Management Framework, a Risk Management Committee at PHA meets quarterly to identify and evaluate risks facing PHA. There were four meetings of the Committee in fiscal year 2018. The Risk Management Committee provides updates to the PHA Audit Committee of the Board of Commissioners in conjunction with the Office of Audit and Compliance (OAC).

The Risk Management Committee provides an annual report to the Board of Commissioners. The Risk Management Committee also provides input to OAC (when requested) in the formulation of its risk survey to PHA departments as part of its risk identification function.

Note 18. Component Units

Blended Component Units

Philadelphia Housing Authority Development Corporation (PHADC) - a Pennsylvania nonprofit corporation formed by PHA to support PHA in providing safe and affordable housing for persons of low income through the acquisition, purchase, renovation, restoration, repair, rehabilitation, construction and management of real property, and other economic development activities in Philadelphia.

Philadelphia Asset and Property Management Corporation (PAPMC) - a Pennsylvania nonprofit corporation formed by PHA to provide operational and financial services to several housing developments in Philadelphia.

Philadelphia Housing Authority Homeownership Corporation (PHAHC) - a Pennsylvania nonprofit corporation formed by PHA to hold certain escrow payments, counseling and home association fees for homebuyers of designated PHA low-income housing properties.

Philly Seeds (PHA-Tenant Support Services, Inc. or TSSI) - a Pennsylvania nonprofit corporation formed by PHA to promote the welfare of public housing residents and recipients of housing assistance.

Note 18. Component Units (Continued)

Blended Component Units

Oakdale Street LLC - a Pennsylvania Limited Liability Corporation which operates 12 residential rental units. It has a 30-year ground lease with PHA at a nominal rent. The project was financed with $4.7 million in PHA mortgage funds. PHA is sole member of Oakdale Street LLC.

Gordon Street LLC - a Pennsylvania Limited Liability Corporation which operates 21 residential rental units. It has a 30 year ground lease with PHA at a nominal rent. The project was financed with $8.3 million in PHA mortgage funds. PHA is sole member of Gordon Street LLC.

The blended component units are included in the primary government column in the face of the financial statements. Selected financial data for these blended component units for the years ended as indicated are presented below:

	PHADC 3/31/18	PAPMC 12/31/17	PHAHC 3/31/18	GORDON 12/31/17	OAKDALE 12/31/17	PHILLY SEEDS, INC 12/31/17	**Total**
Assets	$ 85,052,857	$ 1,172,674	$ 48,810	$ 7,812,202	$ 4,495,260	$ 603,320	**$ 99,185,123**
Liabilities	4,092,352	324,302	48,810	8,281,722	4,739,025	189,913	**17,676,124**
Net position	$ 80,960,505	$ 848,372	$ -	$ (469,520)	$ (243,765)	$ 413,407	**$ 81,508,999**
Revenue	$ 8,422,303	$ 1,449,892	$ 9,884	$ 287,591	$ 133,100	$ 805,180	**$ 11,107,950**
Expenses	1,781,328	1,264,739	9,884	458,782	267,916	537,965	**4,320,614**
Change in net position	$ 6,640,975	$ 185,153	$ -	$ (171,191)	$ (134,816)	$ 267,215	**$ 6,787,336**
Cash Flow information							
Operating activities	$ (3,524,867)	$ 217,041	$ (17,384)	$ 9,847	$ (30,752)	$ 459,131	**$ (2,886,984)**
Financing activities	(2,312,958)	-	-	13,678	8,173	-	**(2,291,107)**
Investing activities	5,863,259	-	-	(41,749)	(24,517)	-	**5,796,993**
Change in cash position	$ 25,434	$ 217,041	$ (17,384)	$ (18,224)	$ (47,096)	$ 459,131	**$ 618,902**

PHA also formed other Blended Component Units namely, PHA Plymouth Hall LLC, Elderly and Disabled Services, LLC, Philadelphia Urban Revitalization Enterprise, LLC, Reynolds School, LLC, and Walton School, LLC. As of March 31, 2018, these component units have no significant activities.

In connection with each of the developments involving PHA benefitting from investment arising from the low income housing tax credit, PHA or its component unit, PHADC, or both provide various guaranties of payment and performance. No payment has ever been requested of or made by either PHA or PHADC pursuant to such guaranties, and PHA considers the likelihood of any such demand to be remote.

Note 18. Component Units (Continued)

Discrete Component Units:	Number of Housing Units
Limited Partnerships	
Blumberg Apartments Phase I LP	57
Blumberg Senior Apartments LP	94
Cambridge Plaza, L.P.	44
Cambridge Plaza II, L.P.	40
Cambridge III, L.P.	40
Germantown House, L.P.	133
Lucien E. Blackwell Homes Phase II, L.P.	80
Lucien E. Blackwell Homes Phase III, L.P.	50
Ludlow Scattered Sites Phase III, L.P.	75
Mantua Phase I, L.P.	50
Mantua Phase II, L.P.	51
Marshall Shepard Village, L.P.	80
Mill Creek Phase I, L.P.	80
Mt. Olivet L.P.	161
Nellie Reynolds Gardens, L.P.	64
Norris Apartments, L.P.	51
North Central CNI Phase II, L.P.	89
Paschall Phase I, L.P.	50
Paschall Phase II, L.P.	50
Queen Lane Apartments, L.P.	55
Richard Allen Phase III, L.P.	178
Strawberry Mansion LP	55
Suffolk Manor Apartments, L.P.	137
Tasker I, L.P.	245
Tasker II, L.P.	184
Uni-Penn Housing Partnership IV	42
Warnock Phase I, L.P.	50
Warnock Phase II, L.P.	45
Alternate Managed Entities	
1952 Allegheny Associates Limited Partnership	18
Neuman North, L.P.	67
NewCourtland Apartments at Allegheny, L.P.	56
Raymond Rosen Associates, L.P.	152
Ridge Avenue Housing, L.P.	135

Note 18. Component Units (Continued)

Discrete Component Units (Continued)

Alternate Managed Entities (Continued)

Spring Garden Development Associates, LP	58
Spring Garden Housing Limited Partnership	86
St. Anthony's Senior Residences Associates, L.P.	38
St. Francis Villa Senior Housing L.P.	40
St. Ignatius Senior Housing I, L.P.	67
St. Ignatius Senior Housing II, L.P.	54
Uni-Penn Housing Partnership I	49
Uni-Penn Housing Partnership II	45

In most instances, the component units have entered into agreements with PHA to provide various services for housing projects. In addition, management and/or development fees are paid to PHADC for services rendered over the life of the project. The individual entities have issued bonds or other debt to fund projects, including amounts owed to PRA and PHA as mortgagees.

LIMITED PARTNERSHIPS (LPs)

LPs are component units where PHA serves as General Partner and owns 1/10 of 1% of the Partnership. PHA's equity interest in the component units was $5,076,772 as reported on the Statement of Net Position. PHA provides operation and financial services to the LPs via Operating Subsidy (Operating) and Regulatory and Operating (R&O) Agreements and directly managed by PAPMC.

PHA reports the ownership of its equity interest in the component units as an asset.

- ***Blumberg Apartments Phase I LP*** – a Pennsylvania limited partnership formed to develop 57 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $10.7 million of investor capital, $5.5 million in PHA mortgage debt, and $1.5 million in HOME funds. The project has qualified for federal low-income housing credits.

- ***Blumberg Senior Apartments LP*** - a Pennsylvania limited partnership formed to develop 94 residential rental units. It has a ninety-nine year ground lease with PHA, the land was sold to the partnership for a cost of $494,000.00 (tax basis) of which the carrying value of $268,630 is a prepaid ground lease to be amortized over the life of the lease. The project was financed by $9.6 million of investor capital ($.7 million paid as of March 31, 2018), $13.2 million in Wells Fargo mortgage debt, and $4.9 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.

- ***Cambridge Plaza L.P.*** - a Pennsylvania limited partnership which operates a 44-unit apartment complex known as Cambridge Plaza Apartments. Cambridge has a ninety-nine year ground lease with PHA at a nominal rent. The project was funded by $4.5 million of investor capital and $2.6 million in PHA mortgage debt. The project has qualified for federal low-income housing tax credits.

- ***Cambridge Plaza II, L.P.*** - a Pennsylvania limited partnership which operates 40 residential rental units known as Cambridge Plaza Apartments Phase II and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $6 million of investor capital and $3.6 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.

Note 18. Component Units (Continued)

Discrete Component Units (Continued)

- ***Cambridge III, L.P.*** - a Pennsylvania limited partnership which operates a 40-unit rental housing project and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $6.3 million of investor capital and $3 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Germantown House, L.P.*** - a Pennsylvania limited partnership which operates a 133-unit apartment project and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $11.9 million of investor capital and $8.2 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Lucien E. Blackwell Homes Phase II, L.P.*** - a Pennsylvania limited partnership which operates an 80-unit rental housing project and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $14.1 million of investor capital and $4.2 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Lucien E. Blackwell Homes Phase III, L.P.*** - a Pennsylvania limited partnership which operates 50 residential rental units and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $11.4 million of investor capital and $2.9 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Ludlow Scattered Sites Phase III, L.P.*** - a Pennsylvania limited partnership which operates 75 residential rental units and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $12.8 million of investor capital and $11.5 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Mantua Phase I, L.P.*** - a Pennsylvania limited partnership which operates 50 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $9.5 million of investor capital and $8.4 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Mantua Phase II, L.P.*** - a Pennsylvania limited partnership which operates 51 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $4.8 million of investor capital and $9.7 million in PHA mortgage debt and $2.0 million in PHFA TCAP funds. The project has qualified for federal low-income housing credits.
- ***Marshall Shepard Village, L.P.*** - a Pennsylvania limited partnership which operates 80 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $8.9 million of investor capital and $14.4 million in PHA mortgage debt. The project has qualified for federal low-income housing credits
- ***Mill Creek Phase I, L.P.*** - a Pennsylvania limited partnership which operates 80 residential rental units included in a development known as Lucien Blackwell Homes and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $12.6 million of investor capital and $6.1 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Mt. Olivet, L.P.*** - a Pennsylvania limited partnership which operates 161 residential rental units known as Mt. Olivet Apartments and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $7 million of investor capital and $9.7 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.

Note 18. Component Units (Continued)

Discrete Component Units (Continued)

- ***Nellie Reynolds Gardens, L.P.*** - a Pennsylvania limited partnership which operates 64 residential rental units and has a ninety-nine year ground lease with PHA at a nominal rent. The project was originally financed by $11.2 million of investor capital and $7.5 million in PHA mortgage debt. As required by the amended Partnership Agreement, in January 2009 PHA refinanced $5.1 million of the mortgage principal and $.4 million of accrued interest by means of capital contributions. The partnership maintains $2.8 million in PHA debt. The project has qualified for federal low-income housing credits.
- ***Norris Apartments, L.P.*** - a Pennsylvania limited partnership which operates a 51 residential housing units. The project is being financed by $9.1 million of investor capital and $12.4 million in PHA debt. The project has qualified for federal low-income housing credits.
- ***North Central CNI Phase II LP*** - a Pennsylvania limited partnership formed to develop 89 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $12.3 million of investor capital ($.7 million paid as of December 31, 2017), $7.0 million in CNI grant funds, $2.0 million in HOME funds, $5.0 million in Wells Fargo mortgage debt, and $9.4 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Paschall Phase I, L.P.*** - a Pennsylvania limited partnership which operates 50 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $8.8 million of investor capital ($8.6 million paid as of December 31, 2017), and $10.8 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Paschall Phase II, L.P.*** - a Pennsylvania limited partnership which operates 50 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $4.8 million of investor capital ($4.7 million paid as of December 31, 2017) and $15.3 million in PHA debt. The project has qualified for federal low-income housing credits.
- ***Queen Lane Apartments, L.P.*** – a Pennsylvania limited partnership which operates 55 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $7.7 million of investor capital ($6.2 million paid as of December 31, 2017) and $12.5 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Richard Allen Phase III, L.P.*** - a Pennsylvania limited partnership which operates a 178-unit apartment complex and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $11.1 million of investor capital and a $22.2 million mortgage loan from PHA. The project has qualified for federal low-income housing tax credits.
- ***Strawberry Mansion, LP*** - a Pennsylvania limited partnership which operates 55 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $11.7 million of investor capital ($1.7 million paid as of December 31, 2017) and $8.6 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Suffolk Manor Apartments, L.P.*** - a Pennsylvania limited partnership which operates 137 residential rental units and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $13.5 million of investor capital and $10.5 million in PHA mortgage loans. The project has qualified for federal low-income housing tax credits.
- ***Tasker I, L.P.*** - a Pennsylvania limited partnership which operates 245 residential rental units known as Tasker Homes Phase I and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $15.5 million of investor capital and $33 million in PHA mortgage debt. The project has qualified for federal low-income housing tax credits.

Note 18. Component Units (Continued)

Discrete Component Units (Continued)

- ***Tasker II, L.P.*** - a Pennsylvania limited partnership which operates 184 residential rental units known as Tasker Homes Phase II and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $12.5 million of investor capital and $21 million in PHA mortgage debt. The project has qualified for federal low-income housing tax credits.
- ***Uni-Penn Housing Partnership IV*** - a Pennsylvania limited partnership which operates 42 residential rental units known as Martin Luther King Plaza and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $5.4 million of investor capital and $3.4 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Warnock Phase I, L.P.*** - a Pennsylvania limited partnership which operates 50 residential rental units. It has a ninety-nine year ground lease with PHA at a nominal rent. The project began operations in October 2010 and is financed by $10.6 million of investor capital and $7.8 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Warnock Phase II, L.P.*** - a Pennsylvania limited partnership which operates 45 senior residential rental units within a three-story building. It has a ninety-nine year ground lease with PHA at a nominal rent. The project began operations in March 2010 and is financed by $8.0 million of investor capital and $7.3 million in PHA mortgage debt. The project has qualified for federal low-income housing.

ALTERNATIVE MANAGED ENTITIES (AMEs)

AMEs are component units that are not managed by PAPMC. PHA provides operation services and financial subsidies through Operating and R&O Agreements.

- ***1952 Allegheny Associates Limited Partnership also known as Impact Veterans Family Housing Center*** - a Pennsylvania limited partnership formed to develop 26 residential units, of which 18 are public housing units. The project was financed by $7.3 million of investor capital and $6.5 million in PHA and other mortgage debt. The project has qualified for federal low-income housing credits.
- ***Neumann North, L.P.*** - a Pennsylvania limited partnership which operates 67 senior housing residential units plus commercial space. The project was financed by $6.0 million of investor capital and $4.3 million in PHA and other mortgage debt. The project has qualified for federal low-income housing credits.
- ***NewCourtland Apartments at Allegheny L.P.*** – a Pennsylvania limited partnership formed to develop 60 senior rental units, of which 56 are public housing units. The project was financed by $12.3 million of investor capital and $3.3 million in other mortgage debt. The project has qualified for federal low-income housing credits.
- ***Raymond Rosen Associates, L.P.*** ("8 Diamonds") - a Pennsylvania limited partnership formed to acquire, construct and operate a 152-unit apartment complex. 8 Diamonds has a ninety-nine year ground lease with PHA at a nominal rent. The project has qualified for federal low-income housing tax credits. The project was financed by $9.9 million of investor capital, a $16 million first mortgage from PHA and other financing.
- ***Ridge Avenue Housing, L.P.*** - a Pennsylvania limited partnership which operates a 135-unit rental housing project and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $6.0 million of investor capital and $18.4 million in PHA mortgage debt. The project has qualified for federal low-income housing credits.
- ***Spring Garden Development Associates, LP*** - a Pennsylvania limited partnership formed to develop and operate a 58-unit apartment complex. The partnership was financed by $7.2 million of investor capital, $1.9 million of PHA mortgage debt and $6.9 million of other debt. The project has qualified for federal low-income housing tax credits.

Note 18. Component Units (Continued)

ALTERNATIVE MANAGED ENTITIES (AMEs) *(Continued)*

- ***Spring Garden Housing Limited Partnership*** - a Pennsylvania limited partnership which operates 86 residential rental units and has a ninety-nine year ground lease with PHA at a nominal rent. The project is being financed by $7.1 million of investor capital, $2.9 million of PHA first mortgage debt and $4.1 million of other debt. The project has qualified for federal low-income housing tax credits.

- ***St. Anthony's Senior Residences Associates, L.P.*** - a Pennsylvania limited partnership which operates a 38-unit rental housing project. The project was financed by $1.7 million of mortgages from the PRA, and $5.0 million of investor capital. The project has qualified for federal low-income housing tax credits.

- ***St. Francis Villa Senior Housing, L.P.*** - a Pennsylvania limited partnership formed to develop 40 residential units. The project was financed by $10.6 million of investor capital and $1.8 million in mortgage debt. The project has qualified for federal low-income housing credits.

- ***St. Ignatius Senior Housing I, L.P.*** - a Pennsylvania limited partnership which operates a 67-unit rental housing project. The project was financed by $7.4 million of investor capital and $2.5 million in PHA and other mortgage debt. The project has qualified for federal low-income housing credits.

- ***St. Ignatius Senior Housing II, L.P. -*** a Pennsylvania limited partnership which operates 54 senior housing residential units. The project is being financed by $6.4 million of investor capital and $1.2 million in PHA and other mortgage debt. The project has qualified for federal low-income housing credits.

- ***Uni-Penn Housing Partnership I*** - a Pennsylvania limited partnership which operates 49 residential rental units and has a ninety-nine year ground lease with PHA at a nominal rent. The project was financed by $5.3 million of investor capital and $2.4 million in PHA and other mortgage debt. The project has qualified for federal low-income housing credits.

- ***Uni-Penn Housing Partnership II*** - a Pennsylvania limited partnership which operates 45 residential rental units. The project was financed by $5.7 million of investor capital and $3.2 million in mortgage debt. The project has qualified for federal low-income housing credits.

Note 19. Contingencies

Claims and Litigation

From time to time claims are asserted against the Authority and in some cases lawsuits have been initiated. The Authority is defending and will defend vigorously each of these actions. The Authority may become liable if these claims are reduced to judgment or otherwise settled in a manner requiring payment by the Authority. Claims against the Authority are paid out of (1) insurance and, in the event that judgments or settlements exceed insurance limits, (2) General Revenues of the Authority.

As an Agency of the Commonwealth, the Authority is covered by the Sovereign Immunity Act, 42 Pa. C.S. sec. 8521, et seq., (the "Immunity Act"), which provides that the Commonwealth and its agencies are immune from suit except where expressly permitted by one of nine exceptions. The exception most frequently applicable to the Authority generally permits suits against the Authority arising out of a dangerous condition of real estate owned by the Authority. The Immunity Act limits recovery against the Authority to a maximum of $250,000 in favor of any plaintiff (including suits against the Authority described in the prior sentence). The damages cap applies to negligence, personal injury and other tort claims against the Authority, which comprise the vast majority of claims against the Authority. The liability insurance limit for the Authority's policy is $15,000,000 per occurrence. A $50,000 deductible applies to claims under that policy alleging wrongful acts after March 31, 2014.

PHA, through its insurance carrier, is defending against multiple claims. As of March 31, 2018, there is one construction-related claim that was settled for a total of $1,000,000, of which PHA is contributing $471,000, and that amount was paid in June 2018. Although PHA is vigorously defending each of the other pending claims, the parties' respective liability at this time remains uncertain. Of the other pending claims, PHA's liability cannot be determined with any certainty, although any damages will likely be well below $250,000 in each individual case and cumulatively represent potential liability within the budgeted amount.

Note 20. Related Party Transactions

PHA, a component unit of the City of Philadelphia, engaged in various transactions with the City such as trash collection services and other services. In fiscal year 2018, PHA made payments of approximately $24.5 million to the City and its Components for various services as summarized below.

		Amount
City of Philadelphia	$	12,326,979
Philadelphia Redevelopment Authority		5,000,000
School District of Philadelphia		2,000,000
PGW		4,866,424
Community College of Philadelphia		270,450
Total	**$**	**24,463,853**

Note 20. Related Party Transactions (Continued)

City of Philadelphia – PHA paid the City approximately $12.3 million for water and trash collection. Approximately $11.5 million was for water, and $.8 million was accrued at March 31, 2018.

Philadelphia Redevelopment Authority **-** PHA entered into an agreement with the Philadelphia Redevelopment Authority (PRA) to use PHA's powers of eminent domain to condemn privately and publicly owned properties in the Blumberg/Sharswood area of Philadelphia for redevelopment activities. PHA paid $5 million to PRA in fiscal year 2018 for these services.

School District of Philadelphia **–** PHADC purchased the historic Vaux High School building in North Philadelphia from the School District of Philadelphia for $2 million in May 2017.

Philadelphia Gas Works (PGW) – PHA paid PGW $4.9 million for gas, approximately $.5 million was accrued at March 31, 2018.

Community College of Philadelphia – PHA paid approximately $.3 million to the Community College of Philadelphia to provide educational and training opportunities to PHA's residents.

Other Transactions

Philadelphia Authority for Industrial Development (PAID) – In 2014, PHA and PAID executed a grant agreement whereby the City agreed to grant PAID $2.0 million, for further sub-grant to PHA, to be used for capital costs associated with the development of Lucien E. Blackwell Center. PHADC recognized grant revenue of $2 million in fiscal year 2018.

Blumberg Streets - This project includes the installation of three new streets costing approximately $8.9 million. Upon completion of the streets, PHA plans to dedicate the new streets back to the City of Philadelphia to be placed on the City's street plan. PHA expended approximately $2.5 million in fiscal year 2018.

Note 21. Subsequent Events

The following subsequent events occurred after March 31, 2018.

Vehicle Lease
PHA and Enterprise executed a lease agreement whereby Enterprise will lease additional 72 vehicles to PHA during the year ending March 31, 2019. PHA will pay Enterprise approximately $2.3 million for the vehicles.

Scattered Site Rehabs – Project 5
Scattered Site rehabilitation (Project 5) commenced in April 2018 and is projected to be completed in December 2018. Estimated total costs for the project is $5.5 million.

Acquisition of Limited Partnership interest
On June 21, 2018, PHA acquired 99.99% limited partnership interest in Suffolk Manor Apartments, L.P. and Cambridge Plaza LP, both of which are discrete component units of PHA.

Required Supplementary Information

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Philadelphia Housing Authority
Schedule of Changes in Net Pension Liability and Related Ratios

	October 31,		
	2017	**2016**	**2015**
TOTAL PENSION LIABILITY			
Service cost	$ 157,512	$ 178,654	$ 184,493
Interest	19,963,239	20,043,321	19,513,695
Differences between expected and actual experience	1,473,397	(2,520,157)	5,599,939
Changes of assumptions	6,489,361	-	6,421,293
Benefit payments	(23,127,536)	(22,370,128)	(21,901,820)
Net change in total pension liability	**4,955,973**	**(4,668,310)**	**9,817,600**
Total pension liability, beginning of year	275,900,332	280,568,642	270,751,042
Total pension liability, end of year	**$ 280,856,305**	**$ 275,900,332**	**$ 280,568,642**
PLAN FIDUCIARY NET POSITION			
Employer contributions	$ 9,607,310	$ 7,972,428	$ 6,776,109
Employee contributions	108,414	127,250	142,957
Net investment income	30,779,444	2,107,065	(90,357)
Benefit payments	(23,127,536)	(22,370,128)	(21,901,820)
Administrative expense	(746,115)	(517,456)	(842,624)
Other	6,929	1,220,911	47,292
Net change in plan fiduciary net position	**16,628,446**	**(11,459,930)**	(15,868,443)
Plan fiduciary net position, beginning of year	185,291,870	196,751,800	212,620,243
Plan fiduciary net position, end of year	201,920,316	185,291,870	196,751,800
NET PENSION LIABILITY	**$ 78,935,989**	$ 90,608,462	$ 83,816,842
Plan fiduciary net position as a percentage of total pension liability	71.89%	67.16%	70.13%
Covered employee payroll	$ 1,967,400	$ 2,442,033	$ 2,357,230
Net pension liability as a percentage of covered employee payroll	4012.20%	3710.37%	3555.73%

Note: GASB 68 was implemented in FY2016. This schedule is being prepared prospectively. Ultimately, 10 years of data will be presented.

Philadelphia Housing Authority
Schedule of Plan Contributions

	October 31,		
	2017	**2016**	**2015**
Actuarially Determined Contribution	$ 11,557,544	$ 13,068,032	$ 11,731,727
Contributions in relation to the actuarially determined contribution	9,607,310	7,972,428	6,776,109
Contributions deficiency (excess)	$ 1,950,234	$ 5,095,604	$ 4,955,618
Covered employee payroll	$ 1,967,400	$ 2,442,033	$ 2,357,230
Contributions as a percentage of covered employee payroll	488.33%	326.47%	287.46%

ACTURIAL ASSUMPTIONS

Valuation Date	11/1/2016	11/1/2015	11/1/2014

Actuarially determined contribution rates are calculated as of November 1, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level dollar
Remaining amortization period	20 years
Asset valuation method	Market value
Inflation	2.50%
Salary increases	3.00% average, including inflation
Investment rate of return	7.50%, including inflation and expenses
Retirement age	Age 55 with 10 years' service
Mortality	RP-2014 Blue Collar Mortality Tables with Scale MP-2016 For males and females, projected using Scale MP-2016 on a generational basis.

Note: GASB 68 was implemented in FY2016. This schedule is being prepared prospectively. Ultimately, 10 years of data will be presented.

Supplementary Information

Philadelphia Housing Authority
Statement of Net Position for the City of Philadelphia Financial Statements
March 31, 2018

Assets	**PHA**	**Discrete**	**Eliminations**	**Total**
Cash on Deposit and on Hand	$ 149,148,463	$ 8,733,543	$ -	$ 157,882,006
Investments	1,573,906	-	-	1,573,906
Notes Receivable	399,157,958	-	(371,985,464)	27,172,494
Accounts Receivable-Net	18,520,362	3,691,241	(40,740)	22,170,863
Interest and Dividends Receivable	175,848	19	-	175,867
Due from Other Governments	49,179,822	-	-	49,179,822
Inventories	1,162,436	-	-	1,162,436
Equity interest in component units	5,076,772			5,076,772
Other Assets	224,211	363,128	-	587,339
Restricted Assets:				
Cash and Cash Equivalents	40,309,072	29,424,414	-	69,733,486
Other Assets	3,130,105	1,579,329	-	4,709,434
Capital Assets:				
Land and Other Non-Depreciated Assets	129,450,293	27,622,657	-	157,072,950
Other Capital Assets (Net of Depreciation)	429,176,034	428,890,735	-	858,066,769
Total Capital Assets	558,626,327	456,513,392	-	1,015,139,719
Total Assets	1,226,285,282	500,305,066	(372,026,204)	1,354,564,144
Deferred Outflows of Resources	10,948,464	-	-	10,948,464
Liabilities				
Accounts Payable	15,452,774	839,926	-	16,292,700
Salaries and Wages Payable	3,324,156	-	-	3,324,156
Accrued Expenses	14,684,216	2,458,370	-	17,142,586
Funds Held in Escrow	1,389,689	511,838	-	1,901,527
Due to Other Governments	426,031	-	-	426,031
Unearned Revenue	1,969,534	200,509	-	2,170,043
Other Current Liabilities	2,747,291	12,834,994	(40,740)	15,541,545
Net OPEB Liability	1,744,271	-	-	1,744,271
Net Pension Liability	78,935,989	-	-	78,935,989
Non-Current Liabilities:				
Due within one year	12,782,948	4,410,174	-	17,193,122
Due in more than one year	67,118,311	421,428,094	(371,985,464)	116,560,941
Total Liabilities	200,575,210	442,683,905	(372,026,204)	271,232,911
Net Position				
Net Investment in Capital Assets	520,686,858	117,396,878	-	638,083,736
Restricted For:				
Other	3,293,889	-	-	3,293,889
Unrestricted	512,677,789	(59,775,717)	-	452,902,072
Total Net Position	$ 1,036,658,536	$ 57,621,161	$ -	$ 1,094,279,697

Philadelphia Housing Authority
Statement of Activities for the City of Philadelphia Financial Statements
For the Year Ended March 31, 2018

		Program Revenues			
	Expenses	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Philadelphia Housing Authority**
PHA	$ 419,423,848	$ 40,364,356	$ 377,530,586	$ 24,072,084	$ 22,543,178
Discrete	45,460,695	29,266,692	-	-	(16,194,003)
Eliminations	(17,622,170)	(17,622,170)	-	-	-
Total	447,262,373	52,008,878	377,530,586	24,072,084	6,349,175

	PHA	**Discrete**	**Eliminations**	
General Revenues:				
Interest and investment earnings	9,211,539	168,045	(7,108,259)	2,271,325
Interest expenses	(1,802,484)	(8,151,208)	7,108,259	(2,845,433)
Forgiveness of mortgage receivable	-	-	-	-
Partner distributions	-	(534,146)	-	(534,146)
Partner contributions	-	17,531,350	-	17,531,350
Miscellaneous	12,847,711	-	-	12,847,711
Total General Revenue				29,270,807
Change in Net Position				35,619,982
Net Position, beginning	993,858,592	64,801,123		1,058,659,715
Net Position, ending				$ 1,094,279,697

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
111 Cash - Unrestricted	$42,379,919	$25,432,604		$479	
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted		$5,407,322			
114 Cash - Tenant Security Deposits	$764,896				
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	$43,144,815	$30,839,926	$0	$479	$0
121 Accounts Receivable - PHA Projects		$1,452,966			
122 Accounts Receivable - HUD Other Projects	$3,944,767	$44,268,501	$214,725	$11,330	$173,444
124 Accounts Receivable - Other Government		$61,427			
125 Accounts Receivable - Miscellaneous	$10,440,423	$2,052,665			
126 Accounts Receivable - Tenants	$2,186,921				
126.1 Allowance for Doubtful Accounts -Tenants	-$1,069,893				
126.2 Allowance for Doubtful Accounts - Other	$0	-$1,269,540	$0	$0	$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable		$86,683			
120 Total Receivables, Net of Allowances for Doubtful Accounts	$15,502,218	$46,652,702	$214,725	$11,330	$173,444
131 Investments - Unrestricted		$1,573,906			
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets	$176,714				
143 Inventories	$1,291,598				

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
143.1 Allowance for Obsolete Inventories	-$129,162				
144 Inter Program Due From	$0	$6,006,773			
145 Assets Held for Sale					
150 Total Current Assets	$59,986,183	$85,073,307	$214,725	$11,809	$173,444
161 Land	$23,001,662	$149,460			
162 Buildings	$1,127,033,368	$284,530,533			
163 Furniture, Equipment & Machinery - Dwellings	$192,629	$1,209,465			
164 Furniture, Equipment & Machinery - Administration	$122,919	$27,752,699	$85,755		$792
165 Leasehold Improvements		$0			
166 Accumulated Depreciation	-$859,284,532	-$171,976,898	-$85,755		-$568
167 Construction in Progress	$45,759,305	$40,053,006			
168 Infrastructure		$0			
160 Total Capital Assets, Net of Accumulated Depreciation	$336,825,351	$181,718,265	$0	$0	$224
171 Notes, Loans and Mortgages Receivable - Non-Current	$0				
172 Notes, Loans, & Mortgages Receivable - Non Current - Past	$0				
173 Grants Receivable - Non Current					
174 Other Assets	$0	$3,042,093			
176 Investments in Joint Ventures	$530	$980			
180 Total Non-Current Assets	$336,825,881	$184,761,338	$0	$0	$224
200 Deferred Outflow of Resources		$10,948,464			
290 Total Assets and Deferred Outflow of Resources	$396,812,064	$280,783,109	$214,725	$11,809	$173,668

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
311 Bank Overdraft	$0				
312 Accounts Payable <= 90 Days	$4,608,423	$4,552,872		$11,809	$54
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable	$1,003,620	$2,296,503			
322 Accrued Compensated Absences - Current Portion	$3,662,232	$1,019,997			
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs	$0				
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government	$419,497	$6,534			
341 Tenant Security Deposits	$764,896				
342 Unearned Revenue	$74,533		$6,901		
343 Current Portion of Long-term Debt - Capital	$0	$436,920			
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities		$3,293,070			
346 Accrued Liabilities - Other	$7,759,187	$7,232,394			
347 Inter Program - Due To	$2,710,235		$207,824		$173,390
348 Loan Liability - Current	$0				
310 Total Current Liabilities	$21,002,623	$18,838,290	$214,725	$11,809	$173,444
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	$0	$1,607,631			
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other	$371,323	$2,891,759			
354 Accrued Compensated Absences - Non Current	$2,441,489	$679,999			
355 Loan Liability - Non Current	$0				
356 FASB 5 Liabilities					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
357 Accrued Pension and OPEB Liabilities	$1,744,271	$78,935,989	$0	$0	$0
350 Total Non-Current Liabilities	$4,557,083	$84,115,378	$0	$0	$0
300 Total Liabilities	$25,559,706	$102,953,668	$214,725	$11,809	$173,444
400 Deferred Inflow of Resources					
508.3 Nonspendable Fund Balance					
508.4 Net Investment in Capital Assets	$336,825,351	$179,673,714			$224
509.3 Restricted Fund Balance					
510.3 Committed Fund Balance					
511.3 Assigned Fund Balance					
511.4 Restricted Net Position	$0				
512.3 Unassigned Fund Balance					
512.4 Unrestricted Net Position	$34,427,007	-$1,844,273	$0	$0	$0
513 Total Equity - Net Assets / Position	$371,252,358	$177,829,441	$0	$0	$224
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$396,812,064	$280,783,109	$214,725	$11,809	$173,668

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
111 Cash - Unrestricted	$2,577,121		$95,807	$320,994	$70,689,212
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted					$2,874,175
114 Cash - Tenant Security Deposits					$3,267
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	$2,577,121	$0	$95,807	$320,994	$73,566,654
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects				$173,924	
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous		$286,526			$8,294,386
126 Accounts Receivable - Tenants					$2,208
126.1 Allowance for Doubtful Accounts -Tenants					-$1,068
126.2 Allowance for Doubtful Accounts - Other	$0	$0	$0	$0	-$3,459,269
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable					$82,861
120 Total Receivables, Net of Allowances for Doubtful Accounts	$0	$286,526	$0	$173,924	$4,919,118
131 Investments - Unrestricted					
132 Investments - Restricted					$419,714
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					$47,497
143 Inventories					
143.1 Allowance for Obsolete Inventories					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
144 Inter Program Due From					
145 Assets Held for Sale					
150 Total Current Assets	$2,577,121	$286,526	$95,807	$494,918	$78,952,983
161 Land					$306,658
162 Buildings					$15,445,246
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration					$81,780
165 Leasehold Improvements					
166 Accumulated Depreciation					-$1,136,887
167 Construction in Progress					$5,535,343
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	$0	$0	$0	$0	$20,232,140
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	$0	$0	$0	$0	$20,232,140
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	$2,577,121	$286,526	$95,807	$494,918	$99,185,123
311 Bank Overdraft					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
312 Accounts Payable <= 90 Days					$42,080
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable					$24,033
322 Accrued Compensated Absences - Current Portion					$48,799
324 Accrued Contingency Liability					
325 Accrued Interest Payable					$260,960
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					$3,267
342 Unearned Revenue	$507,096				$215,982
343 Current Portion of Long-term Debt - Capital					
344 Current Portion of Long-term Debt - Operating Borrowings					$37,892
345 Other Current Liabilities					$17,121
346 Accrued Liabilities - Other					$4,364,524
347 Inter Program - Due To		$286,526			
348 Loan Liability - Current					
310 Total Current Liabilities	$507,096	$286,526	$0	$0	$5,014,658
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					$0
352 Long-term Debt, Net of Current - Operating Borrowings					$12,628,933
353 Non-current Liabilities - Other					
354 Accrued Compensated Absences - Non Current					$32,533
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities	$0	$0	$0	$0	$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
350 Total Non-Current Liabilities	$0	$0	$0	$0	$12,661,466
300 Total Liabilities	$507,096	$286,526	$0	$0	$17,676,124
400 Deferred Inflow of Resources					
508.3 Nonspendable Fund Balance					
508.4 Net Investment in Capital Assets					$20,232,140
509.3 Restricted Fund Balance					
510.3 Committed Fund Balance					
511.3 Assigned Fund Balance					
511.4 Restricted Net Position					$3,293,889
512.3 Unassigned Fund Balance					
512.4 Unrestricted Net Position	$2,070,025	$0	$95,807	$494,918	$57,982,970
513 Total Equity - Net Assets / Position	$2,070,025	$0	$95,807	$494,918	$81,508,999
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$2,577,121	$286,526	$95,807	$494,918	$99,185,123

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
111 Cash - Unrestricted	$90,842	$844,151	$3,576,725		$8,733,543
112 Cash - Restricted - Modernization and Development			$30,813,659		
113 Cash - Other Restricted					$28,912,576
114 Cash - Tenant Security Deposits			$1,750		$511,838
115 Cash - Restricted for Payment of Current Liabilities			$24,289		
100 Total Cash	$90,842	$844,151	$34,416,423	$0	$38,157,957
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects				$112,020	
124 Accounts Receivable - Other Government					$2,364
125 Accounts Receivable - Miscellaneous		$8,931	$6,304,475		$651,482
126 Accounts Receivable - Tenants					$4,001,709
126.1 Allowance for Doubtful Accounts -Tenants					-$964,314
126.2 Allowance for Doubtful Accounts - Other	$0	$0	$0	$0	$0
127 Notes, Loans, & Mortgages Receivable - Current			$38,368		
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable	$235	$53	$4,751		$19
120 Total Receivables, Net of Allowances for Doubtful Accounts	$235	$8,984	$6,347,594	$112,020	$3,691,260
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					$363,128
143 Inventories					
143.1 Allowance for Obsolete Inventories					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
144 Inter Program Due From			$0		
145 Assets Held for Sale					
150 Total Current Assets	$91,077	$853,135	$40,764,017	$112,020	$42,212,345
161 Land			$40,286		$1,700,874
162 Buildings		$250,000	$5,152,459		$600,957,036
163 Furniture, Equipment & Machinery - Dwellings		$1,319			$359,558
164 Furniture, Equipment & Machinery - Administration		$496,289	$33,559	$74,045	$3,875,791
165 Leasehold Improvements					
166 Accumulated Depreciation		-$392,698	-$847,292	-$26,943	-$176,301,650
167 Construction in Progress			$14,604,573		$25,921,783
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	$0	$354,910	$18,983,585	$47,102	$456,513,392
171 Notes, Loans and Mortgages Receivable - Non-Current			$412,047,851		
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets			$88,012		$1,579,329
176 Investments in Joint Ventures			$5,075,262		
180 Total Non-Current Assets	$0	$354,910	$436,194,710	$47,102	$458,092,721
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	$91,077	$1,208,045	$476,958,727	$159,122	$500,305,066
311 Bank Overdraft					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
312 Accounts Payable <= 90 Days	$4,000	$588	$6,215,244	$1,704	$839,926
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable					
322 Accrued Compensated Absences - Current Portion					
324 Accrued Contingency Liability					
325 Accrued Interest Payable			$1,143,648		
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits			$1,750		$511,838
342 Unearned Revenue		$609,583	$462,538		$200,509
343 Current Portion of Long-term Debt - Capital			$7,615,000		$4,410,174
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities			$56,876		$12,834,994
346 Accrued Liabilities - Other		$254	$947,103		$2,458,370
347 Inter Program - Due To			$25,000	$110,316	
348 Loan Liability - Current					
310 Total Current Liabilities	$4,000	$610,425	$16,467,159	$112,020	$21,255,811
351 Long-term Debt, Net of Current - Capital Projects/Mortgage			$59,093,577		$334,706,340
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					$86,721,754
354 Accrued Compensated Absences - Non Current					
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities	$0	$0	$0	$0	$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
350 Total Non-Current Liabilities	$0	$0	$59,093,577	$0	$421,428,094
300 Total Liabilities	$4,000	$610,425	$75,560,736	$112,020	$442,683,905
400 Deferred Inflow of Resources					
508.3 Nonspendable Fund Balance					
508.4 Net Investment in Capital Assets		$354,910	-$16,911,333	$47,102	$117,396,878
509.3 Restricted Fund Balance					
510.3 Committed Fund Balance					
511.3 Assigned Fund Balance					
511.4 Restricted Net Position					
512.3 Unassigned Fund Balance					
512.4 Unrestricted Net Position	$87,077	$242,710	$418,309,324	$0	-$59,775,717
513 Total Equity - Net Assets / Position	$87,077	$597,620	$401,397,991	$47,102	$57,621,161
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$91,077	$1,208,045	$476,958,727	$159,122	$500,305,066

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
111 Cash - Unrestricted			$22,872		
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted		$1,209,924			
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	$0	$1,209,924	$22,872	$0	$0
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects				$16,000	
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous		$19,037			
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants					
126.2 Allowance for Doubtful Accounts - Other	$0	$0	$0	$0	
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable		$23,432			
120 Total Receivables, Net of Allowances for Doubtful Accounts	$0	$42,469	$0	$16,000	$0
131 Investments - Unrestricted					
132 Investments - Restricted		$200,771,653			
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					
143 Inventories					
143.1 Allowance for Obsolete Inventories					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
144 Inter Program Due From			$0		
145 Assets Held for Sale					
150 Total Current Assets	$0	$202,024,046	$22,872	$16,000	$0
161 Land					
162 Buildings					
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration	$606				
165 Leasehold Improvements					
166 Accumulated Depreciation	-$606				
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	$0	$0	$0	$0	$0
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	$0	$0	$0	$0	$0
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	$0	$202,024,046	$22,872	$16,000	$0
311 Bank Overdraft					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
312 Accounts Payable <= 90 Days				$16,000	
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable					
322 Accrued Compensated Absences - Current Portion					
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					
342 Unearned Revenue					
343 Current Portion of Long-term Debt - Capital					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities		$103,730			
346 Accrued Liabilities - Other					
347 Inter Program - Due To					
348 Loan Liability - Current					
310 Total Current Liabilities	$0	$103,730	$0	$16,000	$0
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					
354 Accrued Compensated Absences - Non Current					
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities	$0	$0	$0		

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
350 Total Non-Current Liabilities	$0	$0	$0	$0	$0
300 Total Liabilities	$0	$103,730	$0	$16,000	$0
400 Deferred Inflow of Resources					
508.3 Nonspendable Fund Balance					
508.4 Net Investment in Capital Assets					
509.3 Restricted Fund Balance					
510.3 Committed Fund Balance					
511.3 Assigned Fund Balance					
511.4 Restricted Net Position		$201,920,316			
512.3 Unassigned Fund Balance					
512.4 Unrestricted Net Position	$0	$0	$22,872	$0	$0
513 Total Equity - Net Assets / Position	$0	$201,920,316	$22,872	$0	$0
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$0	$202,024,046	$22,872	$16,000	$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
111 Cash - Unrestricted			$3,117,737	$157,882,006	
112 Cash - Restricted - Modernization and Development			$0	$30,813,659	
113 Cash - Other Restricted			$0	$38,403,997	
114 Cash - Tenant Security Deposits			$0	$1,281,751	
115 Cash - Restricted for Payment of Current Liabilities			$0	$24,289	
100 Total Cash	$0	$0	$3,117,737	$228,405,702	$0
121 Accounts Receivable - PHA Projects			$0	$1,452,966	
122 Accounts Receivable - HUD Other Projects			$265,111	$49,179,822	
124 Accounts Receivable - Other Government			$0	$63,791	
125 Accounts Receivable - Miscellaneous			$0	$28,057,925	-$6,771,272
126 Accounts Receivable - Tenants			$0	$6,190,838	
126.1 Allowance for Doubtful Accounts -Tenants			$0	-$2,035,275	
126.2 Allowance for Doubtful Accounts - Other			$0	-$4,728,809	
127 Notes, Loans, & Mortgages Receivable - Current			$0	$38,368	-$37,892
128 Fraud Recovery			$0		
128.1 Allowance for Doubtful Accounts - Fraud			$0		
129 Accrued Interest Receivable			$1,265	$199,299	
120 Total Receivables, Net of Allowances for Doubtful Accounts	$0	$0	$266,376	$78,418,925	-$6,809,164
131 Investments - Unrestricted			$0	$1,573,906	
132 Investments - Restricted			$0	$201,191,367	
135 Investments - Restricted for Payment of Current Liability			$0		
142 Prepaid Expenses and Other Assets			$0	$587,339	
143 Inventories			$0	$1,291,598	
143.1 Allowance for Obsolete Inventories			$0	-$129,162	

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
144 Inter Program Due From			$0	$6,006,773	-$6,006,773
145 Assets Held for Sale			$0		
150 Total Current Assets	$0	$0	$3,384,113	$517,346,448	-$12,815,937
161 Land			$0	$25,198,940	
162 Buildings			$633,750	$2,034,002,392	
163 Furniture, Equipment & Machinery - Dwellings			$0	$1,762,971	
164 Furniture, Equipment & Machinery - Administration			$0	$32,524,235	
165 Leasehold Improvements			$0	$0	
166 Accumulated Depreciation			-$169,000	-$1,210,222,829	
167 Construction in Progress			$0	$131,874,010	
168 Infrastructure			$0	$0	
160 Total Capital Assets, Net of Accumulated Depreciation	$0	$0	$464,750	$1,015,139,719	$0
171 Notes, Loans and Mortgages Receivable - Non-Current			$0	$412,047,851	-$12,889,893
172 Notes, Loans, & Mortgages Receivable - Non Current - Past			$0	$0	
173 Grants Receivable - Non Current			$0		
174 Other Assets			$0	$4,709,434	
176 Investments in Joint Ventures			$0	$5,076,772	
180 Total Non-Current Assets	$0	$0	$464,750	$1,436,973,776	-$12,889,893
200 Deferred Outflow of Resources			$0	$10,948,464	$0
290 Total Assets and Deferred Outflow of Resources	$0	$0	$3,848,863	$1,965,268,688	-$25,705,830
311 Bank Overdraft			$0	$0	

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
312 Accounts Payable <= 90 Days			$0	$16,292,700	
313 Accounts Payable >90 Days Past Due			$0		
321 Accrued Wage/Payroll Taxes Payable			$0	$3,324,156	
322 Accrued Compensated Absences - Current Portion			$0	$4,731,028	
324 Accrued Contingency Liability			$0		
325 Accrued Interest Payable			$0	$1,404,608	-$260,960
331 Accounts Payable - HUD PHA Programs			$0	$0	
332 Account Payable - PHA Projects			$0		
333 Accounts Payable - Other Government			$0	$426,031	
341 Tenant Security Deposits			$0	$1,281,751	
342 Unearned Revenue			$92,901	$2,170,043	
343 Current Portion of Long-term Debt - Capital			$0	$12,462,094	
344 Current Portion of Long-term Debt - Operating Borrowings			$0	$37,892	-$37,892
345 Other Current Liabilities			$0	$16,305,791	
346 Accrued Liabilities - Other			$8,378	$22,770,210	-$6,771,272
347 Inter Program - Due To			$2,493,482	$6,006,773	-$6,006,773
348 Loan Liability - Current			$0	$0	
310 Total Current Liabilities	$0	$0	$2,594,761	$87,213,077	-$13,076,897
351 Long-term Debt, Net of Current - Capital Projects/Mortgage			$0	$395,407,548	
352 Long-term Debt, Net of Current - Operating Borrowings			$0	$12,628,933	-$12,628,933
353 Non-current Liabilities - Other			$0	$89,984,836	
354 Accrued Compensated Absences - Non Current			$0	$3,154,021	
355 Loan Liability - Non Current			$0	$0	
356 FASB 5 Liabilities			$0		
357 Accrued Pension and OPEB Liabilities			$0	$80,680,260	

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
350 Total Non-Current Liabilities	$0	$0	$0	$581,855,598	-$12,628,933
300 Total Liabilities	$0	$0	$2,594,761	$669,068,675	-$25,705,830
400 Deferred Inflow of Resources			$0	$0	$0
508.3 Nonspendable Fund Balance			$0		
508.4 Net Investment in Capital Assets			$464,750	$638,083,736	
509.3 Restricted Fund Balance			$0		
510.3 Committed Fund Balance			$0		
511.3 Assigned Fund Balance			$0		
511.4 Restricted Net Position			$0	$205,214,205	
512.3 Unassigned Fund Balance			$0		
512.4 Unrestricted Net Position	$0	$0	$789,352	$452,902,072	
513 Total Equity - Net Assets / Position	$0	$0	$1,254,102	$1,296,200,013	$0
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$0	$0	$3,848,863	$1,965,268,688	-$25,705,830

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
111 Cash - Unrestricted	$157,882,006
112 Cash - Restricted - Modernization and Development	$30,813,659
113 Cash - Other Restricted	$38,403,997
114 Cash - Tenant Security Deposits	$1,281,751
115 Cash - Restricted for Payment of Current Liabilities	$24,289
100 Total Cash	$228,405,702
121 Accounts Receivable - PHA Projects	$1,452,966
122 Accounts Receivable - HUD Other Projects	$49,179,822
124 Accounts Receivable - Other Government	$63,791
125 Accounts Receivable - Miscellaneous	$21,286,653
126 Accounts Receivable - Tenants	$6,190,838
126.1 Allowance for Doubtful Accounts -Tenants	-$2,035,275
126.2 Allowance for Doubtful Accounts - Other	-$4,728,809
127 Notes, Loans, & Mortgages Receivable - Current	$476
128 Fraud Recovery	
128.1 Allowance for Doubtful Accounts - Fraud	
129 Accrued Interest Receivable	$199,299
120 Total Receivables, Net of Allowances for Doubtful Accounts	$71,609,761
131 Investments - Unrestricted	$1,573,906
132 Investments - Restricted	$201,191,367
135 Investments - Restricted for Payment of Current Liability	
142 Prepaid Expenses and Other Assets	$587,339
143 Inventories	$1,291,598
143.1 Allowance for Obsolete Inventories	-$129,162

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
144 Inter Program Due From	$0
145 Assets Held for Sale	
150 Total Current Assets	$504,530,511
161 Land	$25,198,940
162 Buildings	$2,034,002,392
163 Furniture, Equipment & Machinery - Dwellings	$1,762,971
164 Furniture, Equipment & Machinery - Administration	$32,524,235
165 Leasehold Improvements	$0
166 Accumulated Depreciation	-$1,210,222,829
167 Construction in Progress	$131,874,010
168 Infrastructure	$0
160 Total Capital Assets, Net of Accumulated Depreciation	$1,015,139,719
171 Notes, Loans and Mortgages Receivable - Non-Current	$399,157,958
172 Notes, Loans, & Mortgages Receivable - Non Current - Past	$0
173 Grants Receivable - Non Current	
174 Other Assets	$4,709,434
176 Investments in Joint Ventures	$5,076,772
180 Total Non-Current Assets	$1,424,083,883
200 Deferred Outflow of Resources	$10,948,464
290 Total Assets and Deferred Outflow of Resources	$1,939,562,858
311 Bank Overdraft	$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
312 Accounts Payable <= 90 Days	$16,292,700
313 Accounts Payable >90 Days Past Due	
321 Accrued Wage/Payroll Taxes Payable	$3,324,156
322 Accrued Compensated Absences - Current Portion	$4,731,028
324 Accrued Contingency Liability	
325 Accrued Interest Payable	$1,143,648
331 Accounts Payable - HUD PHA Programs	$0
332 Account Payable - PHA Projects	
333 Accounts Payable - Other Government	$426,031
341 Tenant Security Deposits	$1,281,751
342 Unearned Revenue	$2,170,043
343 Current Portion of Long-term Debt - Capital	$12,462,094
344 Current Portion of Long-term Debt - Operating Borrowings	$0
345 Other Current Liabilities	$16,305,791
346 Accrued Liabilities - Other	$15,998,938
347 Inter Program - Due To	$0
348 Loan Liability - Current	$0
310 Total Current Liabilities	$74,136,180
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	$395,407,548
352 Long-term Debt, Net of Current - Operating Borrowings	$0
353 Non-current Liabilities - Other	$89,984,836
354 Accrued Compensated Absences - Non Current	$3,154,021
355 Loan Liability - Non Current	$0
356 FASB 5 Liabilities	
357 Accrued Pension and OPEB Liabilities	$80,680,260

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
350 Total Non-Current Liabilities	$569,226,665
300 Total Liabilities	$643,362,845
400 Deferred Inflow of Resources	$0
508.3 Nonspendable Fund Balance	
508.4 Net Investment in Capital Assets	$638,083,736
509.3 Restricted Fund Balance	
510.3 Committed Fund Balance	
511.3 Assigned Fund Balance	
511.4 Restricted Net Position	$205,214,205
512.3 Unassigned Fund Balance	
512.4 Unrestricted Net Position	$452,902,072
513 Total Equity - Net Assets / Position	$1,296,200,013
600 Total Liabilities, Deferred Inflows of Resources and Equity -	$1,939,562,858

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
70300 Net Tenant Rental Revenue	$26,181,136				
70400 Tenant Revenue - Other	$685,167				
70500 Total Tenant Revenue	$26,866,303	$0	$0	$0	$0
70600 HUD PHA Operating Grants	$0		$577,514	$56,151	$40,385
70610 Capital Grants	$0				
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants					
71100 Investment Income - Unrestricted	$107,924	$238,427			
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery	$159,742	$206,134			
71500 Other Revenue		$2,648,200		$12,861	
71600 Gain or Loss on Sale of Capital Assets	$16,681,636	-$4,765,790			
72000 Investment Income - Restricted					
70000 Total Revenue	$43,815,605	-$1,673,029	$577,514	$69,012	$40,385
91100 Administrative Salaries	$6,648,692	$18,582,559			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
91200 Auditing Fees		$329,164			
91300 Management Fee	$0	$0	$0	$0	$0
91310 Book-keeping Fee					
91400 Advertising and Marketing		$40,904			
91500 Employee Benefit contributions - Administrative	$2,923,747	$22,618,377		$5,701	
91600 Office Expenses	$1,390,338	$3,061,471	$6,401		
91700 Legal Expense	$699,388	$1,781,390			
91800 Travel	$44,076	$124,148			
91810 Allocated Overhead	$20,872,448	-$20,872,448			
91900 Other	$874,154	$8,049,968			$40,331
91000 Total Operating - Administrative	$33,452,843	$33,715,533	$6,401	$5,701	$40,331
92000 Asset Management Fee					
92100 Tenant Services - Salaries	$32,439	$235,209	$563,446	$29,070	
92200 Relocation Costs	$528,293	$44,606			
92300 Employee Benefit Contributions - Tenant Services	$14,127	$259,223			
92400 Tenant Services - Other	$240,152	$510,647	$7,667	$33,960	$54
92500 Total Tenant Services	$815,011	$1,049,685	$571,113	$63,030	$54
93100 Water	$10,751,755	$28,359			
93200 Electricity	$4,327,436	$92,231			
93300 Gas	$5,683,754	$49,996			
93400 Fuel					
93500 Labor	$37,806				
93600 Sewer					
93700 Employee Benefit Contributions - Utilities	$16,126				

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
93800 Other Utilities Expense	$40,852				
93000 Total Utilities	$20,857,729	$170,586	$0	$0	$0
94100 Ordinary Maintenance and Operations - Labor	$31,902,736	$594,640			
94200 Ordinary Maintenance and Operations - Materials and	$5,467,694	$347,132			
94300 Ordinary Maintenance and Operations Contracts	$4,782,922	$431,047			
94500 Employee Benefit Contributions - Ordinary Maintenance	$13,987,394	$917,631			
94000 Total Maintenance	$56,140,746	$2,290,450	$0	$0	$0
95100 Protective Services - Labor	$5,789,231	$75,000			
95200 Protective Services - Other Contract Costs	$1,674,514	$390,205			
95300 Protective Services - Other	$54,292				
95500 Employee Benefit Contributions - Protective Services	$2,521,637	$82,657			
95000 Total Protective Services	$10,039,674	$547,862	$0	$0	$0
96110 Property Insurance	$5,322,231				
96120 Liability Insurance	$76,862				
96130 Workmen's Compensation	$3,693,128	-$235,743		$281	
96140 All Other Insurance	$104,179				
96100 Total insurance Premiums	$9,196,400	-$235,743	$0	$281	$0
96200 Other General Expenses	$17,742,604	$338,505			
96210 Compensated Absences		$632,008			
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents	$823,348				
96500 Bad debt - Mortgages					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
96600 Bad debt - Other					
96800 Severance Expense	$120,267	$23,528			
96000 Total Other General Expenses	$18,686,219	$994,041	$0	$0	$0
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)	$0				
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	$0	$0	$0	$0	$0
96900 Total Operating Expenses	$149,188,622	$38,532,414	$577,514	$69,012	$40,385
97000 Excess of Operating Revenue over Operating Expenses	-$105,373,017	-$40,205,443	$0	$0	$0
97100 Extraordinary Maintenance	$4,829,259	$3,673,572			
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments		$169,422,006			
97350 HAP Portability-In		$988,324			
97400 Depreciation Expense	$29,414,065	$14,166,511			$159
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	$183,431,946	$226,782,827	$577,514	$69,012	$40,544
10010 Operating Transfer In	$167,566,031	$396,463,776			
10020 Operating transfer Out		-$187,902,275			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
10030 Operating Transfers from/to Primary Government	$0	$1,950,000			
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	$167,566,031	$210,511,501	$0	$0	$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	$27,949,690	-$17,944,355	$0	$0	-$159
11020 Required Annual Debt Principal Payments	$0	$196,723	$0	$0	$0
11030 Beginning Equity	$343,302,668	$195,773,796	$0	$0	$383
11040 Prior Period Adjustments, Equity Transfers and Correction	$0	$0	$0	$0	$0
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity					
11180 Housing Assistance Payments Equity					
11190 Unit Months Available	123034	218513			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	Project Total	14.881 Moving to Work Demonstration Program	14.870 Resident Opportunity and Supportive Services	14.170 Congregate Housing Service Program	14.889 Choice Neighborhoods Implementation Grants
11210 Number of Unit Months Leased	111718	218513			
11270 Excess Cash	$27,693,437				
11610 Land Purchases	$0				
11620 Building Purchases	$24,072,084				
11630 Furniture & Equipment - Dwelling Purchases	$0				
11640 Furniture & Equipment - Administrative Purchases	$0				
11650 Leasehold Improvements Purchases	$0				
11660 Infrastructure Purchases	$0				
13510 CFFP Debt Service Payments	$0				
13901 Replacement Housing Factor Funds	$16,371,911				

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
70300 Net Tenant Rental Revenue					$404,768
70400 Tenant Revenue - Other					$2,186
70500 Total Tenant Revenue	$0	$0	$0	$0	$406,954
70600 HUD PHA Operating Grants	$1,334,282			$858,235	
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants		$422,610			$103,687
71100 Investment Income - Unrestricted					$680,110
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery					
71500 Other Revenue					$9,324,551
71600 Gain or Loss on Sale of Capital Assets					$565,989
72000 Investment Income - Restricted					$26,659
70000 Total Revenue	$1,334,282	$422,610	$0	$858,235	$11,107,950
91100 Administrative Salaries	$1,112				$962,602
91200 Auditing Fees					$43,050

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
91300 Management Fee	$0	$0	$0	$0	$0
91310 Book-keeping Fee					
91400 Advertising and Marketing					
91500 Employee Benefit contributions - Administrative	$434				$401,294
91600 Office Expenses					$75,181
91700 Legal Expense					$1,002
91800 Travel		$1,472			$541
91810 Allocated Overhead					
91900 Other					$101,299
91000 Total Operating - Administrative	$1,546	$1,472	$0	$0	$1,584,969
92000 Asset Management Fee					
92100 Tenant Services - Salaries		$90,915			
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services					
92400 Tenant Services - Other		$330,223			$234,029
92500 Total Tenant Services	$0	$421,138	$0	$0	$234,029
93100 Water					$45,278
93200 Electricity					$53,204
93300 Gas					$595
93400 Fuel					$151,184
93500 Labor					
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					
93800 Other Utilities Expense					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
93000 Total Utilities	$0	$0	$0	$0	$250,261
94100 Ordinary Maintenance and Operations - Labor					$3,504
94200 Ordinary Maintenance and Operations - Materials and					$4,613
94300 Ordinary Maintenance and Operations Contracts					$65,717
94500 Employee Benefit Contributions - Ordinary Maintenance					
94000 Total Maintenance	$0	$0	$0	$0	$73,834
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	$0	$0	$0	$0	$0
96110 Property Insurance					$75,726
96120 Liability Insurance					
96130 Workmen's Compensation	$12				$9,134
96140 All Other Insurance					$32,769
96100 Total insurance Premiums	$12	$0	$0	$0	$117,629
96200 Other General Expenses				$957	$114,041
96210 Compensated Absences					-$2,039
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					$831
96500 Bad debt - Mortgages					
96600 Bad debt - Other					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
96800 Severance Expense					$9,534
96000 Total Other General Expenses	$0	$0	$0	$957	$122,367
96710 Interest of Mortgage (or Bonds) Payable					$120,731
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	$0	$0	$0	$0	$120,731
96900 Total Operating Expenses	$1,558	$422,610	$0	$957	$2,503,820
97000 Excess of Operating Revenue over Operating Expenses	$1,332,724	$0	$0	$857,278	$8,604,130
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments	$1,133,142			$836,204	
97350 HAP Portability-In					
97400 Depreciation Expense					$525,817
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	$1,134,700	$422,610	$0	$837,161	$3,029,637
10010 Operating Transfer In					
10020 Operating transfer Out					
10030 Operating Transfers from/to Primary Government					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
10040 Operating Transfers from/to Component Unit					-$1,290,977
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	$0	$0	$0	$0	-$1,290,977
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	$199,582	$0	$0	$21,074	$6,787,336
11020 Required Annual Debt Principal Payments	$0	$0	$0	$0	$0
11030 Beginning Equity	$1,870,443	$0	$95,807	$473,844	$74,721,663
11040 Prior Period Adjustments, Equity Transfers and Correction	$0	$0	$0	$0	$0
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity					
11180 Housing Assistance Payments Equity					
11190 Unit Months Available	3264			1126	396
11210 Number of Unit Months Leased	3264			1126	396

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	10.559 Summer Food Service Program for Children	97.109 Disaster Housing Assistance Grant	14.879 Mainstream Vouchers	6.2 Component Unit - Blended
11270 Excess Cash					
11610 Land Purchases					
11620 Building Purchases					
11630 Furniture & Equipment - Dwelling Purchases					
11640 Furniture & Equipment - Administrative Purchases					
11650 Leasehold Improvements Purchases					
11660 Infrastructure Purchases					
13510 CFFP Debt Service Payments					
13901 Replacement Housing Factor Funds					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
70300 Net Tenant Rental Revenue			$51,104		$28,194,731
70400 Tenant Revenue - Other					$180,577
70500 Total Tenant Revenue	$0	$0	$51,104	$0	$28,375,308
70600 HUD PHA Operating Grants				$472,694	
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants		$8,565			
71100 Investment Income - Unrestricted	$1,899	$1,403	$42,732		$168,045
71200 Mortgage Interest Income			$8,102,144		
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery					
71500 Other Revenue		$5,299	$1,049,084		$18,422,734
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	$1,899	$15,267	$9,245,064	$472,694	$46,966,087
91100 Administrative Salaries				$74,536	$1,528,934
91200 Auditing Fees					$636,499

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
91300 Management Fee	$0	$0	$4,290	$0	$1,819,102
91310 Book-keeping Fee					
91400 Advertising and Marketing					$38,301
91500 Employee Benefit contributions - Administrative					$187,445
91600 Office Expenses				$4,578	$474,627
91700 Legal Expense			$481,991		$357,484
91800 Travel				$11,997	$2,131
91810 Allocated Overhead					
91900 Other		$424	$47,128	$112,292	$448,057
91000 Total Operating - Administrative	$0	$424	$533,409	$203,403	$5,492,580
92000 Asset Management Fee					
92100 Tenant Services - Salaries				$252,529	$37,026
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services					$10,292
92400 Tenant Services - Other	$32,000			$16,303	$151,946
92500 Total Tenant Services	$32,000	$0	$0	$268,832	$199,264
93100 Water			$3,022		$2,481,384
93200 Electricity			$321		$1,014,258
93300 Gas			$4,031		$458,925
93400 Fuel					
93500 Labor					
93600 Sewer					$89,469
93700 Employee Benefit Contributions - Utilities					
93800 Other Utilities Expense					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
93000 Total Utilities	$0	$0	$7,374	$0	$4,044,036
94100 Ordinary Maintenance and Operations - Labor			$118,530		$5,538,310
94200 Ordinary Maintenance and Operations - Materials and					$2,419,364
94300 Ordinary Maintenance and Operations Contracts			$6,580		$6,914,261
94500 Employee Benefit Contributions - Ordinary Maintenance					$164,152
94000 Total Maintenance	$0	$0	$125,110	$0	$15,036,087
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	$0	$0	$0	$0	$0
96110 Property Insurance					$2,069,269
96120 Liability Insurance					
96130 Workmen's Compensation					$81,754
96140 All Other Insurance					
96100 Total insurance Premiums	$0	$0	$0	$0	$2,151,023
96200 Other General Expenses			$217,718		$1,848,623
96210 Compensated Absences					
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					$173,961
96500 Bad debt - Mortgages					
96600 Bad debt - Other					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
96800 Severance Expense				$459	
96000 Total Other General Expenses	$0	$0	$217,718	$459	$2,022,584
96710 Interest of Mortgage (or Bonds) Payable			$1,681,753		$8,151,208
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	$0	$0	$1,681,753	$0	$8,151,208
96900 Total Operating Expenses	$32,000	$424	$2,565,364	$472,694	$37,096,782
97000 Excess of Operating Revenue over Operating Expenses	-$30,101	$14,843	$6,679,700	$0	$9,869,305
97100 Extraordinary Maintenance		-$107,269			
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments					
97350 HAP Portability-In					
97400 Depreciation Expense		$96,250	$121,998	$14,758	$17,049,267
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	$32,000	-$10,595	$2,687,362	$487,452	$54,146,049
10010 Operating Transfer In			$19,670,226		
10020 Operating transfer Out					
10030 Operating Transfers from/to Primary Government			-$659,023		

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	$0	$0	$19,011,203	$0	$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-$30,101	$25,862	$25,568,905	-$14,758	-$7,179,962
11020 Required Annual Debt Principal Payments	$0	$0	$5,345,000	$0	$18,740,804
11030 Beginning Equity	$117,178	$571,758	$375,829,086	$61,860	$64,801,123
11040 Prior Period Adjustments, Equity Transfers and Correction	$0	$0	$0	$0	$0
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity					
11180 Housing Assistance Payments Equity					
11190 Unit Months Available			60		34488
11210 Number of Unit Months Leased			55		33609

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.602 New Assets for Independence Demonstration Program	2 State/Local	1 Business Activities	14.895 Jobs-Plus Pilot Initiative	6.1 Component Unit - Discretely Presented
11270 Excess Cash					
11610 Land Purchases					
11620 Building Purchases					
11630 Furniture & Equipment - Dwelling Purchases					
11640 Furniture & Equipment - Administrative Purchases					
11650 Leasehold Improvements Purchases					
11660 Infrastructure Purchases					
13510 CFFP Debt Service Payments					
13901 Replacement Housing Factor Funds					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	$0	$0	$0	$0	$0
70600 HUD PHA Operating Grants				$66,500	$123,262,487
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants					
71100 Investment Income - Unrestricted					
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery					
71500 Other Revenue		$9,722,653			
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted		$31,721,242			
70000 Total Revenue	$0	$41,443,895	$0	$66,500	$123,262,487
91100 Administrative Salaries				$3,500	
91200 Auditing Fees					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
91300 Management Fee	$0	$0	$0		
91310 Book-keeping Fee					
91400 Advertising and Marketing					
91500 Employee Benefit contributions - Administrative					
91600 Office Expenses					
91700 Legal Expense					
91800 Travel					
91810 Allocated Overhead					
91900 Other		$1,687,913		$63,000	
91000 Total Operating - Administrative	$0	$1,687,913	$0	$66,500	$0
92000 Asset Management Fee					
92100 Tenant Services - Salaries					
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services					
92400 Tenant Services - Other					
92500 Total Tenant Services	$0	$0	$0	$0	$0
93100 Water					
93200 Electricity					
93300 Gas					
93400 Fuel					
93500 Labor					
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					
93800 Other Utilities Expense					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
93000 Total Utilities	$0	$0	$0	$0	$0
94100 Ordinary Maintenance and Operations - Labor					
94200 Ordinary Maintenance and Operations - Materials and					
94300 Ordinary Maintenance and Operations Contracts					
94500 Employee Benefit Contributions - Ordinary Maintenance					
94000 Total Maintenance	$0	$0	$0	$0	$0
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	$0	$0	$0	$0	$0
96110 Property Insurance					
96120 Liability Insurance					
96130 Workmen's Compensation					
96140 All Other Insurance					
96100 Total insurance Premiums	$0	$0	$0	$0	$0
96200 Other General Expenses		$23,127,536			
96210 Compensated Absences					
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					
96500 Bad debt - Mortgages					
96600 Bad debt - Other					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
96800 Severance Expense					
96000 Total Other General Expenses	$0	$23,127,536	$0	$0	$0
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 Cost	$0	$0	$0	$0	$0
96900 Total Operating Expenses	$0	$24,815,449	$0	$66,500	$0
97000 Excess of Operating Revenue over Operating Expenses	$0	$16,628,446	$0	$0	$123,262,487
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments					
97350 HAP Portability-In					
97400 Depreciation Expense					
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	$0	$24,815,449	$0	$66,500	$0
10010 Operating Transfer In					
10020 Operating transfer Out					-$123,262,487
10030 Operating Transfers from/to Primary Government					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	$0	$0	$0	$0	-$123,262,487
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	$0	$16,628,446	$0	$0	$0
11020 Required Annual Debt Principal Payments	$0	$0	$0	$0	$0
11030 Beginning Equity	$0	$185,291,870	$22,872	$0	$0
11040 Prior Period Adjustments, Equity Transfers and Correction	$0	$0	$0		
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity					
11180 Housing Assistance Payments Equity					
11190 Unit Months Available					
11210 Number of Unit Months Leased					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	93.044 Special Programs for the Aging_Title III, Part B_Grants for Supportive	5 Fiduciary	14.182 N/C S/R Section 8 Programs	8 Other Federal Program 1	14.OPS MTW Demonstration Program for Low Rent
11270 Excess Cash					
11610 Land Purchases					
11620 Building Purchases					
11630 Furniture & Equipment - Dwelling Purchases					
11640 Furniture & Equipment - Administrative Purchases					
11650 Leasehold Improvements Purchases					
11660 Infrastructure Purchases					
13510 CFFP Debt Service Payments					
13901 Replacement Housing Factor Funds					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
70300 Net Tenant Rental Revenue			$0	$54,831,739	
70400 Tenant Revenue - Other			$0	$867,930	
70500 Total Tenant Revenue	$0	$0	$0	$55,699,669	$0
70600 HUD PHA Operating Grants	$216,602,678	$31,860,509	$1,864,289	$376,995,724	
70610 Capital Grants		$24,072,084	$0	$24,072,084	
70710 Management Fee			$0		
70720 Asset Management Fee			$0		
70730 Book Keeping Fee			$0		
70740 Front Line Service Fee			$0		
70750 Other Fees			$0		
70700 Total Fee Revenue			$0	$0	$0
70800 Other Government Grants			$0	$534,862	
71100 Investment Income - Unrestricted			$10,241	$1,250,781	
71200 Mortgage Interest Income			$0	$8,102,144	
71300 Proceeds from Disposition of Assets Held for Sale			$0		
71310 Cost of Sale of Assets			$0		
71400 Fraud Recovery			$0	$365,876	
71500 Other Revenue			$0	$41,185,382	
71600 Gain or Loss on Sale of Capital Assets			$0	$12,481,835	
72000 Investment Income - Restricted			$0	$31,747,901	
70000 Total Revenue	$216,602,678	$55,932,593	$1,874,530	$552,436,258	$0
91100 Administrative Salaries			$1,270	$27,803,205	
91200 Auditing Fees			$0	$1,008,713	

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
91300 Management Fee			$0	$1,823,392	
91310 Book-keeping Fee			$0		
91400 Advertising and Marketing			$0	$79,205	
91500 Employee Benefit contributions - Administrative			$495	$26,137,493	
91600 Office Expenses			$0	$5,012,596	
91700 Legal Expense			$0	$3,321,255	
91800 Travel			$0	$184,365	
91810 Allocated Overhead			$0	$0	
91900 Other			$0	$11,424,566	
91000 Total Operating - Administrative	$0	$0	$1,765	$76,794,790	$0
92000 Asset Management Fee			$0		
92100 Tenant Services - Salaries			$0	$1,240,634	
92200 Relocation Costs			$0	$572,899	
92300 Employee Benefit Contributions - Tenant Services			$0	$283,642	
92400 Tenant Services - Other			$0	$1,556,981	
92500 Total Tenant Services	$0	$0	$0	$3,654,156	$0
93100 Water			$0	$13,309,798	
93200 Electricity			$0	$5,487,450	
93300 Gas			$0	$6,197,301	
93400 Fuel			$0	$151,184	
93500 Labor			$0	$37,806	
93600 Sewer			$0	$89,469	
93700 Employee Benefit Contributions - Utilities			$0	$16,126	
93800 Other Utilities Expense			$0	$40,852	

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
93000 Total Utilities	$0	$0	$0	$25,329,986	$0
94100 Ordinary Maintenance and Operations - Labor			$0	$38,157,720	
94200 Ordinary Maintenance and Operations - Materials and			$0	$8,238,803	
94300 Ordinary Maintenance and Operations Contracts			$0	$12,200,527	
94500 Employee Benefit Contributions - Ordinary Maintenance			$0	$15,069,177	
94000 Total Maintenance	$0	$0	$0	$73,666,227	$0
95100 Protective Services - Labor			$0	$5,864,231	
95200 Protective Services - Other Contract Costs			$0	$2,064,719	
95300 Protective Services - Other			$0	$54,292	
95500 Employee Benefit Contributions - Protective Services			$0	$2,604,294	
95000 Total Protective Services	$0	$0	$0	$10,587,536	$0
96110 Property Insurance			$0	$7,467,226	
96120 Liability Insurance			$0	$76,862	
96130 Workmen's Compensation			$13	$3,548,579	
96140 All Other Insurance			$0	$136,948	
96100 Total insurance Premiums	$0	$0	$13	$11,229,615	$0
96200 Other General Expenses			$0	$43,389,984	
96210 Compensated Absences			$0	$629,969	
96300 Payments in Lieu of Taxes			$0		
96400 Bad debt - Tenant Rents			$0	$998,140	
96500 Bad debt - Mortgages			$0		
96600 Bad debt - Other			$0		

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
96800 Severance Expense			$0	$153,788	
96000 Total Other General Expenses	$0	$0	$0	$45,171,881	$0
96710 Interest of Mortgage (or Bonds) Payable			$0	$9,953,692	
96720 Interest on Notes Payable (Short and Long Term)			$0	$0	
96730 Amortization of Bond Issue Costs			$0		
96700 Total Interest Expense and Amortization Cost	$0	$0	$0	$9,953,692	$0
96900 Total Operating Expenses	$0	$0	$1,778	$256,387,883	$0
97000 Excess of Operating Revenue over Operating Expenses	$216,602,678	$55,932,593	$1,872,752	$296,048,375	$0
97100 Extraordinary Maintenance			$0	$8,395,562	
97200 Casualty Losses - Non-capitalized			$0		
97300 Housing Assistance Payments			$1,593,634	$172,984,986	
97350 HAP Portability-In			$0	$988,324	
97400 Depreciation Expense			$42,250	$61,431,075	
97500 Fraud Losses			$0		
97600 Capital Outlays - Governmental Funds			$0		
97700 Debt Principal Payment - Governmental Funds			$0		
97800 Dwelling Units Rent Expense			$0		
90000 Total Expenses	$0	$0	$1,637,662	$500,187,830	$0
10010 Operating Transfer In			$0	$583,700,033	-$583,700,033
10020 Operating transfer Out	-$216,602,678	-$55,932,593	$0	-$583,700,033	$583,700,033
10030 Operating Transfers from/to Primary Government			$0	$1,290,977	-$1,290,977

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
10040 Operating Transfers from/to Component Unit			$0	-$1,290,977	$1,290,977
10050 Proceeds from Notes, Loans and Bonds			$0		
10060 Proceeds from Property Sales			$0		
10070 Extraordinary Items, Net Gain/Loss			$0		
10080 Special Items (Net Gain/Loss)			$0		
10091 Inter Project Excess Cash Transfer In			$0		
10092 Inter Project Excess Cash Transfer Out			$0		
10093 Transfers between Program and Project - In			$0		
10094 Transfers between Project and Program - Out			$0		
10100 Total Other financing Sources (Uses)	-$216,602,678	-$55,932,593	$0	$0	$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	$0	$0	$236,868	$52,248,428	$0
11020 Required Annual Debt Principal Payments	$0	$0	$0	$24,282,527	
11030 Beginning Equity	$0	$0	$1,017,234	$1,243,951,585	
11040 Prior Period Adjustments, Equity Transfers and Correction			$0	$0	
11050 Changes in Compensated Absence Balance			$0		
11060 Changes in Contingent Liability Balance			$0		
11070 Changes in Unrecognized Pension Transition Liability			$0		
11080 Changes in Special Term/Severance Benefits Liability			$0		
11090 Changes in Allowance for Doubtful Accounts - Dwelling			$0		
11100 Changes in Allowance for Doubtful Accounts - Other			$0		
11170 Administrative Fee Equity			$0		
11180 Housing Assistance Payments Equity			$0		
11190 Unit Months Available			2964	383845	
11210 Number of Unit Months Leased			2964	371645	

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit Fiscal Year End: 03/31/2018

	14.HCV MTW Demonstration Program for HCV program	14.CFP MTW Demonstration Program for Capital Fund	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM
11270 Excess Cash			$0	$27,693,437	
11610 Land Purchases			$0	$0	
11620 Building Purchases			$0	$24,072,084	
11630 Furniture & Equipment - Dwelling Purchases			$0	$0	
11640 Furniture & Equipment - Administrative Purchases			$0	$0	
11650 Leasehold Improvements Purchases			$0	$0	
11660 Infrastructure Purchases			$0	$0	
13510 CFFP Debt Service Payments			$0	$0	
13901 Replacement Housing Factor Funds			$0	$16,371,911	

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
70300 Net Tenant Rental Revenue	$54,831,739
70400 Tenant Revenue - Other	$867,930
70500 Total Tenant Revenue	$55,699,669
70600 HUD PHA Operating Grants	$376,995,724
70610 Capital Grants	$24,072,084
70710 Management Fee	
70720 Asset Management Fee	
70730 Book Keeping Fee	
70740 Front Line Service Fee	
70750 Other Fees	
70700 Total Fee Revenue	$0
70800 Other Government Grants	$534,862
71100 Investment Income - Unrestricted	$1,250,781
71200 Mortgage Interest Income	$8,102,144
71300 Proceeds from Disposition of Assets Held for Sale	
71310 Cost of Sale of Assets	
71400 Fraud Recovery	$365,876
71500 Other Revenue	$41,185,382
71600 Gain or Loss on Sale of Capital Assets	$12,481,835
72000 Investment Income - Restricted	$31,747,901
70000 Total Revenue	$552,436,258
91100 Administrative Salaries	$27,803,205
91200 Auditing Fees	$1,008,713

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
91300 Management Fee	$1,823,392
91310 Book-keeping Fee	
91400 Advertising and Marketing	$79,205
91500 Employee Benefit contributions - Administrative	$26,137,493
91600 Office Expenses	$5,012,596
91700 Legal Expense	$3,321,255
91800 Travel	$184,365
91810 Allocated Overhead	$0
91900 Other	$11,424,566
91000 Total Operating - Administrative	$76,794,790
92000 Asset Management Fee	
92100 Tenant Services - Salaries	$1,240,634
92200 Relocation Costs	$572,899
92300 Employee Benefit Contributions - Tenant Services	$283,642
92400 Tenant Services - Other	$1,556,981
92500 Total Tenant Services	$3,654,156
93100 Water	$13,309,798
93200 Electricity	$5,487,450
93300 Gas	$6,197,301
93400 Fuel	$151,184
93500 Labor	$37,806
93600 Sewer	$89,469
93700 Employee Benefit Contributions - Utilities	$16,126
93800 Other Utilities Expense	$40,852

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
93000 Total Utilities	$25,329,986
94100 Ordinary Maintenance and Operations - Labor	$38,157,720
94200 Ordinary Maintenance and Operations - Materials and	$8,238,803
94300 Ordinary Maintenance and Operations Contracts	$12,200,527
94500 Employee Benefit Contributions - Ordinary Maintenance	$15,069,177
94000 Total Maintenance	$73,666,227
95100 Protective Services - Labor	$5,864,231
95200 Protective Services - Other Contract Costs	$2,064,719
95300 Protective Services - Other	$54,292
95500 Employee Benefit Contributions - Protective Services	$2,604,294
95000 Total Protective Services	$10,587,536
96110 Property Insurance	$7,467,226
96120 Liability Insurance	$76,862
96130 Workmen's Compensation	$3,548,579
96140 All Other Insurance	$136,948
96100 Total insurance Premiums	$11,229,615
96200 Other General Expenses	$43,389,984
96210 Compensated Absences	$629,969
96300 Payments in Lieu of Taxes	
96400 Bad debt - Tenant Rents	$998,140
96500 Bad debt - Mortgages	
96600 Bad debt - Other	

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
96800 Severance Expense	$153,788
96000 Total Other General Expenses	$45,171,881
96710 Interest of Mortgage (or Bonds) Payable	$9,953,692
96720 Interest on Notes Payable (Short and Long Term)	$0
96730 Amortization of Bond Issue Costs	
96700 Total Interest Expense and Amortization Cost	$9,953,692
96900 Total Operating Expenses	$256,387,883
97000 Excess of Operating Revenue over Operating Expenses	$296,048,375
97100 Extraordinary Maintenance	$8,395,562
97200 Casualty Losses - Non-capitalized	
97300 Housing Assistance Payments	$172,984,986
97350 HAP Portability-In	$988,324
97400 Depreciation Expense	$61,431,075
97500 Fraud Losses	
97600 Capital Outlays - Governmental Funds	
97700 Debt Principal Payment - Governmental Funds	
97800 Dwelling Units Rent Expense	
90000 Total Expenses	$500,187,830
10010 Operating Transfer In	$0
10020 Operating transfer Out	$0
10030 Operating Transfers from/to Primary Government	$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
10040 Operating Transfers from/to Component Unit	$0
10050 Proceeds from Notes, Loans and Bonds	
10060 Proceeds from Property Sales	
10070 Extraordinary Items, Net Gain/Loss	
10080 Special Items (Net Gain/Loss)	
10091 Inter Project Excess Cash Transfer In	
10092 Inter Project Excess Cash Transfer Out	
10093 Transfers between Program and Project - In	
10094 Transfers between Project and Program - Out	
10100 Total Other financing Sources (Uses)	$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	$52,248,428
11020 Required Annual Debt Principal Payments	$24,282,527
11030 Beginning Equity	$1,243,951,585
11040 Prior Period Adjustments, Equity Transfers and Correction	$0
11050 Changes in Compensated Absence Balance	
11060 Changes in Contingent Liability Balance	
11070 Changes in Unrecognized Pension Transition Liability	
11080 Changes in Special Term/Severance Benefits Liability	
11090 Changes in Allowance for Doubtful Accounts - Dwelling	
11100 Changes in Allowance for Doubtful Accounts - Other	
11170 Administrative Fee Equity	
11180 Housing Assistance Payments Equity	
11190 Unit Months Available	383845
11210 Number of Unit Months Leased	371645

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2018

	Total
11270 Excess Cash	$27,693,437
11610 Land Purchases	$0
11620 Building Purchases	$24,072,084
11630 Furniture & Equipment - Dwelling Purchases	$0
11640 Furniture & Equipment - Administrative Purchases	$0
11650 Leasehold Improvements Purchases	$0
11660 Infrastructure Purchases	$0
13510 CFFP Debt Service Payments	$0
13901 Replacement Housing Factor Funds	$16,371,911

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Other Supplementary Information

Philadelphia Housing Authority
Combining Statement of Net Position
March 31, 2018

	State and Local Grants	Jobs Plus	Juvenile Reentry	Assets for Independence Program	Section 8 Mainstream Program	Section 8 Modern Rehab Prg No. 1	Section 8 Modern Rehab Prg No. 2	Section 8 Modern Rehab Prg No. 3
Assets								
Current Assets								
Cash and cash equivalents	$ 844,151	$ -	$ -	$ 90,842	$ 320,994	$ 166,111	$ 541,658	$ 608,018
Restricted cash	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Receivables, net	8,984	112,020	16,000	235	173,924	95,116	96,358	11,334
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total current assets	853,135	112,020	16,000	91,077	494,918	261,227	638,016	619,352
Noncurrent Assets								
Mortgage receivable	-	-	-	-	-	-	-	-
Restricted cash - noncurrent	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	354,910	47,102	-	-	-	-	-	-
Other noncurrent assets	-	-	-	-	-	-	-	-
Total noncurrent assets	354,910	47,102	-	-	-	-	-	-
Deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	$ 1,208,045	$ 159,122	$ 16,000	$ 91,077	$ 494,918	$ 261,227	$ 638,016	$ 619,352
Liabilities and Net Position								
Current Liabilities								
Accounts payable	$ 588	$ 1,704	$ 16,000	$ 4,000	$ -	$ -	$ -	$ -
Accrued liabilities	254	-	-	-	-	-	-	-
Current portion of long-term debt	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-
Due to other funds	-	110,316	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Trust and deposits	-	-	-	-	-	-	-	-
Unearned revenues and other current liabilities	609,583	-	-	-	-	-	-	-
Total current liabilities	610,425	112,020	16,000	4,000	-	-	-	-
Noncurrent liabilities								
Compensated absences - noncurrent	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-	-	-	-
Total liabilities	610,425	112,020	16,000	4,000	-	-	-	-
Deferred Inflows of Resources								
Net Position								
Net investment in capital assets	354,910	47,102	-	-	-	-	-	-
Restricted for Section 8	-	-	-	-	-	-	-	-
Restricted for development	-	-	-	-	-	-	-	-
Unrestricted (deficit)	242,710	-	-	87,077	494,918	261,227	638,016	619,352
Total net position	597,620	47,102	-	87,077	494,918	261,227	638,016	619,352
Total liabilities and net position	$ 1,208,045	$ 159,122	$ 16,000	$ 91,077	$ 494,918	$ 261,227	$ 638,016	$ 619,352

Philadelphia Housing Authority
Combining Statement of Net Position (Continued)
March 31, 2018

	Section 8 Modern Rehab Prg No. 4	Section 8 Modern Rehab Prg No. 5	Section 8 Modern Rehab Prg No. 6	Section 8 Modern Rehab Prg No. 7	Section 8 Modern Rehab Prg No. 8	Section 8 Modern Rehab Prg No. 9	Section 8 Modern Rehab Prg No. 10
Assets							
Current Assets							
Cash and cash equivalents	$ 31,663	$ 11,991	$ 21,217	$ 118,976	$ 111,893	$ 414,550	$ 1,091,660
Restricted cash	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables, net	-	-	-	8,804	53,499	-	1,265
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Total current assets	31,663	11,991	21,217	127,780	165,392	414,550	1,092,925
Noncurrent Assets							
Mortgage receivable	-	-	-	-	-	-	-
Restricted cash - noncurrent	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-
Capital assets, net of depreciation	-	-	-	-	-	-	464,750
Other noncurrent assets	-	-	-	-	-	-	-
Total noncurrent assets	-	-	-	-	-	-	464,750
Deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	$ 31,663	$ 11,991	$ 21,217	$ 127,780	$ 165,392	$ 414,550	$ 1,557,675
Liabilities and Net Position							
Current Liabilities							
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued liabilities	-	-	-	-	-	-	8,378
Current portion of long-term debt	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	2,493,482
Compensated absences	-	-	-	-	-	-	-
Trust and deposits	-	-	-	-	-	-	-
Unearned revenues and other current liabilities	-	-	-	-	-	92,901	-
Total current liabilities	-	-	-	-	-	92,901	2,501,860
Noncurrent liabilities							
Compensated absences - noncurrent	-	-	-	-	-	-	-
Bonds, notes and loans payable	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	92,901	2,501,860
Deferred Inflows of Resources							
Net Position							
Net investment in capital assets	-	-	-	-	-	-	464,750
Restricted for Section 8	-	-	-	-	-	-	-
Restricted for development	-	-	-	-	-	-	-
Unrestricted (deficit)	31,663	11,991	21,217	127,780	165,392	321,649	(1,408,935)
Total net position	31,663	11,991	21,217	127,780	165,392	321,649	(944,185)
Total liabilities and net position	$ 31,663	$ 11,991	$ 21,217	$ 127,780	$ 165,392	$ 414,550	$ 1,557,675

Philadelphia Housing Authority
Combining Statement of Net Position (Continued)
March 31, 2018

	Section 8 Single Room Occupancy Program	Section 8 New Construction Programs	Congregate Housing Program	Summer Feeding Program	Resident Opportunity and Self-Sufficiency Program	Disaster Funding Program	Choice Neighborhood Program	Moving to Work Program	Project Totals
Assets									
Current Assets									
Cash and cash equivalents	$ 2,577,121	$ 22,872	$ 479	$ -	$ -	$ 95,807	$ -	$ 25,432,604	$ 42,379,919
Restricted cash	-	-	-	-	-	-	-	5,407,322	764,896
Investments	-	-	-	-	-	-	-	1,573,906	-
Receivables, net	-	-	11,330	286,526	214,725	-	173,444	46,591,275	15,502,218
Due from other governments	-	-	-	-	-	-	-	61,427	-
Due from other funds	-	-	-	-	-	-	-	6,006,773	-
Other assets	-	-	-	-	-	-	-	-	1,339,150
Total current assets	2,577,121	22,872	11,809	286,526	214,725	95,807	173,444	85,073,307	59,986,183
Noncurrent Assets									
Mortgage receivable	-	-	-	-	-	-	-	-	-
Restricted cash - noncurrent	-	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	-	-	-	-	-	-	224	181,718,265	336,825,351
Other noncurrent assets	-	-	-	-	-	-	-	3,043,073	530
Total noncurrent assets	-	-	-	-	-	-	224	184,761,338	336,825,881
Deferred outflows of resources	-	-	-	-	-	-	-	10,948,464	-
Total assets and deferred outflows	$ 2,577,121	$ 22,872	$ 11,809	$ 286,526	$ 214,725	$ 95,807	$ 173,668	$ 280,783,109	$ 396,812,064
Liabilities and Net Position									
Current Liabilities									
Accounts payable	$ -	$ -	$ 11,809	$ -	$ -	$ -	$ 54	$ 4,552,872	$ 4,608,423
Accrued liabilities	-	-	-	-	-	-	-	9,528,897	8,762,807
Current portion of long-term debt	-	-	-	-	-	-	-	436,920	-
Due to other government agencies	-	-	-	-	-	-	-	6,534	419,497
Due to other funds	-	-	-	286,526	207,824	-	173,390	-	2,710,235
Compensated absences	-	-	-	-	-	-	-	1,019,997	3,662,232
Trust and deposits	-	-	-	-	-	-	-	-	764,896
Unearned revenues and other current liabilities	507,096	-	-	-	6,901	-	-	3,293,070	74,533
Total current liabilities	507,096	-	11,809	286,526	214,725	-	173,444	18,838,290	21,002,623
Noncurrent liabilities									
Compensated absences - noncurrent	-	-	-	-	-	-	-	679,999	2,441,489
Bonds, notes and loans payable	-	-	-	-	-	-	-	1,607,631	-
Other liabilities	-	-	-	-	-	-	-	81,827,748	2,115,594
Total noncurrent liabilities	-	-	-	-	-	-	-	84,115,378	4,557,083
Total liabilities	507,096	-	11,809	286,526	214,725	-	173,444	102,953,668	25,559,706
Deferred inflows of resources									
Net Position									
Net investment in capital assets	-	-	-	-	-	-	224	179,673,714	336,825,351
Restricted for Section 8	-	-	-	-	-	-	-	-	-
Restricted for development	-	-	-	-	-	-	-	-	-
Unrestricted (deficit)	2,070,025	22,872	-	-	-	95,807	-	(1,844,273)	34,427,007
Total net position	2,070,025	22,872	-	-	-	95,807	224	177,829,441	371,252,358
Total liabilities and net position	$ 2,577,121	$ 22,872	$ 11,809	$ 286,526	$ 214,725	$ 95,807	$ 173,668	$ 280,783,109	$ 396,812,064

Philadelphia Housing Authority
Combining Statement of Net Position (Continued)
March 31, 2018

	Other Business Activities	Long Term Notes Receivable	Debt Service Fund	General Purpose Bonds	PHA Office Construction	Blended Component Units	Total PHA Programs	Elimination	Totals
Assets									
Current Assets									
Cash and cash equivalents	$ 3,402,835	$ -	$ 168,689	$ 5,201	$ -	$ 70,689,212	$ 149,148,463	$ -	$ 149,148,463
Restricted cash	26,039	-	-	-	30,813,659	2,877,442	39,889,358	-	39,889,358
Investments	-	-	-	-	-	-	1,573,906	-	1,573,906
Receivables, net	6,309,049	38,368	177	-	-	4,919,118	74,623,769	(6,809,164)	67,814,605
Due from other governments	-	-	-	-	-	-	61,427	-	61,427
Due from other funds	-	-	-	-	-	-	6,006,773	(6,006,773)	-
Other assets	-	-	-	-	-	47,497	1,386,647	-	1,386,647
Total current assets	9,737,923	38,368	168,866	5,201	30,813,659	78,533,269	272,690,343	(12,815,937)	259,874,406
Noncurrent Assets									
Mortgage receivable	-	412,047,851	-	-	-	-	412,047,851	(12,889,893)	399,157,958
Restricted cash - noncurrent	-	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	419,714	419,714	-	419,714
Capital assets, net of depreciation	12,834,388	-	-	-	6,149,197	20,232,140	558,626,327	-	558,626,327
Other noncurrent assets	88,012	5,075,262	-	-	-	-	8,206,877	-	8,206,877
Total noncurrent assets	12,922,400	417,123,113	-	-	6,149,197	20,651,854	979,300,769	(12,889,893)	966,410,876
Deferred outflows of resources	-	-	-	-	-	-	10,948,464	-	10,948,464
Total assets and deferred outflows	$ 22,660,323	$ 417,161,481	$ 168,866	$ 5,201	$ 36,962,856	$ 99,185,123	$ 1,262,939,576	$ (25,705,830)	$ 1,237,233,746
Liabilities and Net Position									
Current Liabilities									
Accounts payable	$ 1,576,093	$ -	$ -	$ -	$ 4,639,151	$ 42,080	$ 15,452,774	$ -	$ 15,452,774
Accrued liabilities	463,086	-	425,150	174,008	1,028,507	4,649,517	25,040,604	(7,032,232)	18,008,372
Current portion of long-term debt	-	-	5,615,000	2,000,000	-	37,892	8,089,812	(37,892)	8,051,920
Due to other government agencies	-	-	-	-	-	-	426,031	-	426,031
Due to other funds	-	-	-	-	25,000	-	6,006,773	(6,006,773)	-
Compensated absences	-	-	-	-	-	48,799	4,731,028	-	4,731,028
Trust and deposits	1,750	-	-	-	-	3,267	769,913	-	769,913
Unearned revenues and other current liabilities	362,083	-	-	-	157,331	233,103	5,336,601	-	5,336,601
Total current liabilities	2,403,012	-	6,040,150	2,174,008	5,849,989	5,014,658	65,853,536	(13,076,897)	52,776,639
Noncurrent liabilities									
Compensated absences - noncurrent	-	-	-	-	-	32,533	3,154,021	-	3,154,021
Bonds, notes and loans payable	-	-	18,877,870	8,990,000	31,225,707	12,628,933	73,330,141	(12,628,933)	60,701,208
Other liabilities	-	-	-	-	-	-	83,943,342	-	83,943,342
Total noncurrent liabilities	-	-	18,877,870	8,990,000	31,225,707	12,661,466	160,427,504	(12,628,933)	147,798,571
Total liabilities	2,403,012	-	24,918,020	11,164,008	37,075,696	17,676,124	226,281,040	(25,705,830)	200,575,210
Deferred inflows of resources									-
Net Position									
Net investment in capital assets	12,834,388	-	(24,492,870)	(10,990,000)	5,737,149	20,232,140	520,686,858	-	520,686,858
Restricted for Section 8	-	-	-	-	-	-	-	-	-
Restricted for development	-	-	-	-	-	3,293,889	3,293,889	-	3,293,889
Unrestricted (deficit)	7,422,923	417,161,481	(256,284)	(168,807)	(5,849,989)	57,982,970	512,677,789	-	512,677,789
Total net position	20,257,311	417,161,481	(24,749,154)	(11,158,807)	(112,840)	81,508,999	1,036,658,536	-	1,036,658,536
Total liabilities, deferred inflows and net position	$ 22,660,323	$ 417,161,481	$ 168,866	$ 5,201	$ 36,962,856	$ 99,185,123	$ 1,262,939,576	$ (25,705,830)	$ 1,237,233,746

Philadelphia Housing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended March 31, 2018

	State and Local Grants	Jobs Plus	Juvenile Reentry	Assets for Independence Program	Section 8 Mainstream Program	Section 8 Modern Rehab Prg No. 1	Section 8 Modern Rehab Prg No. 2	Section 8 Modern Rehab Prg No. 3
Operating Revenue								
Total tenant revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating subsidies	8,565	472,694	66,500	-	858,235	387,795	528,677	423,897
Other income	5,299	-	-	-	-	-	-	-
Total operating revenue	13,864	472,694	66,500	-	858,235	387,795	528,677	423,897
Operating Expenses								
Administrative	424	203,403	66,500	-	-	265	392	374
Tenant services	-	268,832	-	32,000	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Maintenance	(107,269)	-	-	-	-	-	-	-
Protective services	-	-	-	-	-	-	-	-
General	-	459	-	-	957	2	3	3
Housing assistance programs	-	-	-	-	836,204	341,520	460,363	358,541
Depreciation and amortization	96,250	14,758	-	-	-	-	-	-
Total operating expenses	(10,595)	487,452	66,500	32,000	837,161	341,787	460,758	358,918
Operating income (loss)	24,459	(14,758)	-	(32,000)	21,074	46,008	67,919	64,979
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	1,403	-	-	1,899	-	-	-	-
Other revenue/charges	-	-	-	-	-	-	-	-
Forgiveness of mortgage receivable	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
Net nonoperating revenue	1,403	-	-	1,899	-	-	-	-
Income (loss) before capital contributions	25,862	(14,758)	-	(30,101)	21,074	46,008	67,919	64,979
Capital contributions								
HUD capital subsidies	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-
Partners contributions	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Change in net position	25,862	(14,758)	-	(30,101)	21,074	46,008	67,919	64,979
Net position, beginning	571,758	61,860	-	117,178	473,844	215,219	570,097	554,373
Net position, ending	$ 597,620	$ 47,102	$ -	$ 87,077	$ 494,918	$ 261,227	$ 638,016	$ 619,352

Philadelphia Housing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
For the Year Ended March 31, 2018

	Section 8 Modern Rehab Prg No. 4	Section 8 Modern Rehab Prg No. 5	Section 8 Modern Rehab Prg No. 6	Section 8 Modern Rehab Prg No. 7	Section 8 Modern Rehab Prg No. 8	Section 8 Modern Rehab Prg No. 9	Section 8 Modern Rehab Prg No. 10	Section 8 Single Room Occupancy Program	Section 8 New Construction Programs
Operating Revenue									
Total tenant revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating subsidies	-	-	-	77,211	208,752	237,957	-	1,334,282	-
Other income	-	-	-	-	-	-	-	-	-
Total operating revenue	-	-	-	77,211	208,752	237,957	-	1,334,282	-
Operating Expenses									
Administrative	-	-	-	60	132	542	-	1,546	-
Tenant services	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-	-
Protective services	-	-	-	-	-	-	-	-	-
General	-	-	-	-	1	4	-	12	-
Housing assistance programs	-	-	-	64,805	176,701	191,704	-	1,133,142	-
Depreciation and amortization	-	-	-	-	-	-	42,250	-	-
Total operating expenses	-	-	-	64,865	176,834	192,250	42,250	1,134,700	-
Operating income (loss)	-	-	-	12,346	31,918	45,707	(42,250)	199,582	-
Nonoperating Revenue and (Expenses)									
Interest and investment earnings	-	-	-	-	-	-	10,241	-	-
Other revenue/charges	-	-	-	-	-	-	-	-	-
Forgiveness of mortgage receivable	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-
Net nonoperating revenue	-	-	-	-	-	-	10,241	-	-
Income (loss) before capital contributions	-	-	-	12,346	31,918	45,707	(32,009)	199,582	-
Capital contributions									
HUD capital subsidies	-	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-	-
Partners contributions	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Change in net position	-	-	-	12,346	31,918	45,707	(32,009)	199,582	-
Net position, beginning	31,663	11,991	21,217	115,434	133,474	275,942	(912,176)	1,870,443	22,872
Net position, ending	$ 31,663	$ 11,991	$ 21,217	$ 127,780	$ 165,392	$ 321,649	$ (944,185)	$ 2,070,025	$ 22,872

Philadelphia Housing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
For the Year Ended March 31, 2018

	Congregate Housing Program	Summer Feeding Program	Resident Opportunity and Self-Sufficiency Program	Disaster Funding Program	Choice Neighborhood	Moving to Work Program	Project Total
Operating Revenue							
Total tenant revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,866,303
Operating subsidies	56,151	422,610	577,514	-	40,385	371,725,674	-
Other income	12,861	-	-	-	-	2,648,200	-
Total operating revenue	69,012	422,610	577,514	-	40,385	374,373,874	26,866,303
Operating Expenses							
Administrative	5,701	1,472	6,401	-	40,331	33,715,533	33,452,843
Tenant services	63,030	421,138	571,113	-	54	1,049,685	815,011
Utilities	-	-	-	-	-	170,586	20,857,729
Maintenance	-	-	-	-	-	5,964,022	60,970,005
Protective services	-	-	-	-	-	547,862	10,039,674
General	281	-	-	-	-	758,298	27,882,619
Housing assistance programs	-	-	-	-	-	170,410,330	-
Depreciation and amortization	-	-	-	-	159	14,166,511	29,414,065
Total operating expenses	69,012	422,610	577,514	-	40,544	226,782,827	183,431,946
Operating income (loss)	-	-	-	-	(159)	147,591,047	(156,565,643)
Nonoperating Revenue and (Expenses)							
Interest and investment earnings	-	-	-	-	-	238,427	107,924
Other revenue/charges	-	-	-	-	-	(4,559,656)	16,841,378
Forgiveness of mortgage receivable	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
Net nonoperating revenue	-	-	-	-	-	(4,321,229)	16,949,302
Income (loss) before capital contributions	-	-	-	-	(159)	143,269,818	(139,616,341)
Capital contributions							
HUD capital subsidies	-	-	-	-	-	24,072,084	-
Other nonoperating contributions	-	-	-	-	-	(185,286,257)	167,566,031
Partners contributions	-	-	-	-	-	-	-
	-	-	-	-	-	(161,214,173)	167,566,031
Change in net position	-	-	-	-	(159)	(17,944,355)	27,949,690
Net position, beginning	-	-	-	95,807	383	195,773,796	343,302,668
Net position, ending	$ -	$ -	$ -	$ 95,807	$ 224	$ 177,829,441	$ 371,252,358

Philadelphia Housing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
For the Year Ended March 31, 2018

	Other Business Activities	Long-Term Notes Receivable	Debt Service Fund	General Purpose Bonds	PHA Office Construction	Blended Component Units	Total PHA Programs	Elimination	Totals
Operating Revenue									
Total tenant revenue	$ 51,104	$ -	$ -	$ -	$ -	$ 406,954	$ 27,324,361	$ -	$ 27,324,361
Operating subsidies	-	-	-	-	-	103,687	377,530,586	-	377,530,586
Other income	1,049,084	-	-	-	-	9,324,551	13,039,995	-	13,039,995
Total operating revenue	1,100,188	-	-	-	-	9,835,192	417,894,942	-	417,894,942
Operating Expenses									
Administrative	533,409	-	-	-	-	1,584,969	69,614,297	-	69,614,297
Tenant services	-	-	-	-	-	234,029	3,454,892	-	3,454,892
Utilities	7,374	-	-	-	-	250,261	21,285,950	-	21,285,950
Maintenance	125,110	-	-	-	-	73,834	67,025,702	-	67,025,702
Protective services	-	-	-	-	-	-	10,587,536	-	10,587,536
General	-	-	-	-	217,718	239,996	29,100,353	-	29,100,353
Housing assistance programs	-	-	-	-	-	-	173,973,310	-	173,973,310
Depreciation and amortization	121,998	-	-	-	-	525,817	44,381,808	-	44,381,808
Total operating expenses	787,891	-	-	-	217,718	2,908,906	419,423,848	-	419,423,848
Operating income (loss)	312,297	-	-	-	(217,718)	6,926,286	(1,528,906)	-	(1,528,906)
Nonoperating Revenue and (Expenses)									
Interest and investment earnings	33,791	8,102,144	8,911	30	-	706,769	9,211,539	-	9,211,539
Other revenue/charges	-	-	-	-	-	565,989	12,847,711	-	12,847,711
Forgiveness of mortgage receivable	-	-	-	-	-	-	-	-	-
Interest expense	-	-	(1,154,411)	(527,342)	-	(120,731)	(1,802,484)	-	(1,802,484)
Net nonoperating revenue	33,791	8,102,144	(1,145,500)	(527,312)	-	1,152,027	20,256,766	-	20,256,766
Income (loss) before capital contributions	346,088	8,102,144	(1,145,500)	(527,312)	(217,718)	8,078,313	18,727,860	-	18,727,860
Capital contributions									
HUD capital subsidies	-	-	-	-	-	-	24,072,084	-	24,072,084
Other nonoperating contributions	(2,274,869)	13,734,656	6,909,038	537,500	104,878	(1,290,977)	-	-	-
Partners contributions	-	-	-	-	-	-	-	-	-
	(2,274,869)	13,734,656	6,909,038	537,500	104,878	(1,290,977)	24,072,084	-	24,072,084
Change in net position	(1,928,781)	21,836,800	5,763,538	10,188	(112,840)	6,787,336	42,799,944	-	42,799,944
Net position, beginning	22,186,092	395,324,681	(30,512,692)	(11,168,995)	-	74,721,663	993,858,592	-	993,858,592
Net position, ending	$ 20,257,311	$ 417,161,481	$ (24,749,154)	$(11,158,807)	$ (112,840)	$ 81,508,999	$ 1,036,658,536	$ -	$ 1,036,658,536

Philadelphia Housing Authority
Component Units - Combining Statement of Net Position
March 31, 2018

	Neumann North	New Courtland Apartments at Allegheny	1952 Allegheny Impact Veterans	St. Francis Villa Senior Housing	Raymond Rosen Assoc. t/a 8 Diamonds Townhouses	Ridge Avenue Housing	St. Anthony's Senior Residences	St. Ignatius Senior Housing I
Assets								
Current Assets								
Cash and cash equivalents	$ 144,289	$ 33,177	$ 137,494	$ 114,645	$ 103,549	$ 108,076	$ 78,950	$ 653,400
Restricted cash	363,099	604,158	298,305	670,798	1,702,219	287,904	170,482	522,012
Investments	-	-	-	-	-	-	-	-
Receivables, net	927	26,701	613,068	5,274	16,070	23,916	6,377	6,054
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other assets	6,764	1,297	10,258	4,128	16,995	43,873	9,623	8,237
Total current assets	515,079	665,333	1,059,125	794,845	1,838,833	463,769	265,432	1,189,703
Noncurrent Assets								
Mortgage receivable	-	-	-	-	-	-	-	-
Restricted cash - noncurrent	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	7,295,934	14,227,285	8,235,128	11,321,337	9,726,994	1,478,989	2,025,943	4,901,463
Other noncurrent assets	188	128,521	114,061	98,416	400	3,600	-	-
Total noncurrent assets	7,296,122	14,355,806	8,349,189	11,419,753	9,727,394	1,482,589	2,025,943	4,901,463
Total assets	$ 7,811,201	$ 15,021,139	$ 9,408,314	$ 12,214,598	$ 11,566,227	$ 1,946,358	$ 2,291,375	$ 6,091,166
Liabilities and Net Position								
Current Liabilities								
Accounts payable	$ 39,870	$ 20,890	$ 16,348	$ 21,445	$ 27,914	$ 31,502	$ 6,793	$ 7,497
Accrued liabilities	26,066	31,580	28,303	52,966	9,858	-	22,539	52,475
Current portion of long-term debt	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Trust and deposits	33,787	15,087	4,332	10,859	79,178	41,117	18,216	19,835
Unearned revenues and other current liabilities	26,993	3,905	2,471	-	17,409	38,971	5,297	339
Total current liabilities	126,716	71,462	51,454	85,270	134,359	111,590	52,845	80,146
Noncurrent liabilities								
Compensated absences	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	3,665,000	3,672,489	1,742,851	2,243,991	15,945,911	18,157,307	1,650,000	2,384,423
Other liabilities	2,646,272	1,389,795	908,739	832,552	1,458,536	754,515	228,231	1,146,978
Total noncurrent liabilities	6,311,272	5,062,284	2,651,590	3,076,543	17,404,447	18,911,822	1,878,231	3,531,401
Total liabilities	6,437,988	5,133,746	2,703,044	3,161,813	17,538,806	19,023,412	1,931,076	3,611,547
Net Position								
Net investment in capital assets	3,630,934	10,554,796	6,492,277	9,077,346	(6,218,917)	(16,678,318)	375,943	2,517,040
Restricted	-	-	-	-	-	-	-	-
Unrestricted (deficit)	(2,257,721)	(667,403)	212,993	(24,561)	246,338	(398,736)	(15,644)	(37,421)
Total net position	1,373,213	9,887,393	6,705,270	9,052,785	(5,972,579)	(17,077,054)	360,299	2,479,619
Total liabilities and net position	$ 7,811,201	$ 15,021,139	$ 9,408,314	$ 12,214,598	$ 11,566,227	$ 1,946,358	$ 2,291,375	$ 6,091,166

Philadelphia Housing Authority
Component Units - Combining Statement of Net Position (Continued)
March 31, 2018

	St. Ignatius Senior Housing II	Southwark Plaza	Spring Garden Housing I	Spring Garden Development Associates	Uni-Penn Housing Partnership I	Uni-Penn Housing Partnership II	Cambridge Plaza I	Cambridge Plaza II
Assets								
Current Assets								
Cash and cash equivalents	$ 656,690	$ -	$ 114,690	$ 11,821	$ 70,412	$ 282	$ 58,574	$ 41,635
Restricted cash	1,138,209	-	113,033	330,683	61,766	337,877	331,883	640,021
Investments	-	-	-	-	-	-	-	-
Receivables, net	7	-	4,507	8,638	4,410	5,351	79,025	7,029
Due from other governments	-	-	-	2,364	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other assets	6,789	-	12,496	11,081	12,905	15,544	-	-
Total current assets	1,801,695	-	244,726	364,587	149,493	359,054	469,482	688,685
Noncurrent Assets								
Mortgage receivable	-	-	-	-	-	-	-	-
Restricted cash - noncurrent	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	6,116,279	-	8,255,187	13,688,261	121,996	396,932	4,174,541	5,407,139
Other noncurrent assets	1,753	-	742	29,393	-	-	775	4,205
Total noncurrent assets	6,118,032	-	8,255,929	13,717,654	121,996	396,932	4,175,316	5,411,344
Total assets	$ 7,919,727	$ -	$ 8,500,655	$ 14,082,241	$ 271,489	$ 755,986	$ 4,644,798	$ 6,100,029
Liabilities and Net Position								
Current Liabilities								
Accounts payable	$ -	$ -	$ 25,000	$ 54,321	$ 21,698	$ 27,347	$ 13,222	$ 22,578
Accrued liabilities	47,120	-	19,884	64,347	14,454	-	37,745	38,030
Current portion of long-term debt	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Trust and deposits	5,362	-	18,073	33,126	13,242	12,726	4,443	4,554
Unearned revenues and other current liabilities	399	-	28,354	11,848	5,893	3,049	6,084	2,880
Total current liabilities	52,881	-	91,311	163,642	55,287	43,122	61,494	68,042
Noncurrent liabilities								
Compensated absences - noncurrent	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	1,150,000	-	7,046,317	8,800,529	2,453,687	3,208,045	2,563,619	3,567,782
Other liabilities	605,157	-	7,865,350	1,711,208	2,543,798	3,119,682	2,243,032	2,541,778
Total noncurrent liabilities	1,755,157	-	14,911,667	10,511,737	4,997,485	6,327,727	4,806,651	6,109,560
Total liabilities	1,808,038	-	15,002,978	10,675,379	5,052,772	6,370,849	4,868,145	6,177,602
Net Position								
Net investment in capital assets	4,966,279	-	1,208,870	4,887,732	(2,331,691)	(2,811,113)	1,610,922	1,839,357
Restricted	-	-	-	-	-	-	-	-
Unrestricted (deficit)	1,145,410	-	(7,711,193)	(1,480,870)	(2,449,592)	(2,803,750)	(1,834,269)	(1,916,930)
Total net position	6,111,689	-	(6,502,323)	3,406,862	(4,781,283)	(5,614,863)	(223,347)	(77,573)
Total liabilities and net position	$ 7,919,727	$ -	$ 8,500,655	$ 14,082,241	$ 271,489	$ 755,986	$ 4,644,798	$ 6,100,029

Philadelphia Housing Authority
Component Units - Combining Statement of Net Position (Continued)
March 31, 2018

	Cambridge Plaza III	Germantown House	Lucien E. Blackwell Homes Phase II	Lucien E. Blackwell Homes Phase III	Ludlow Scattered	Mantua I	Mantua II	Marshall Shepard
Assets								
Current Assets								
Cash and cash equivalents	$ 106,557	$ 181,497	$ 247,653	$ 204,911	$ 84,232	$ 52,746	$ 155,626	$ 137,896
Restricted cash	608,682	1,545,367	1,072,681	608,387	939,575	827,669	805,457	960,449
Investments	-	-	-	-	-	-	-	-
Receivables, net	43,221	165,524	122,414	81,791	71,975	122,342	34,169	134,811
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total current assets	758,460	1,892,388	1,442,748	895,089	1,095,782	1,002,757	995,252	1,233,156
Noncurrent Assets								
Mortgage receivable	-	-	-	-	-	-	-	-
Restricted cash - noncurrent	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	5,579,018	13,562,750	10,916,208	9,654,072	17,504,476	13,416,134	12,226,678	14,729,370
Other noncurrent assets	10,877	27,348	22,079	24,617	28,901	51,876	58,266	24,100
Total noncurrent assets	5,589,895	13,590,098	10,938,287	9,678,689	17,533,377	13,468,010	12,284,944	14,753,470
Total assets	$ 6,348,355	$ 15,482,486	$ 12,381,035	$ 10,573,778	$ 18,629,159	$ 14,470,767	$ 13,280,196	$ 15,986,626
Liabilities and Net Position								
Current Liabilities								
Accounts payable	$ 6,551	$ 25,348	$ 23,958	$ 21,854	$ 18,160	$ 7,736	$ 8,507	$ 16,817
Accrued liabilities	35,304	119,057	40,788	41,779	39,708	75,533	26,876	73,184
Current portion of long-term debt	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Trust and deposits	4,159	14,104	6,534	4,356	6,732	4,851	5,049	7,524
Unearned revenues and other current liabilities	2,195	3,349	6,957	2,702	4,060	1,542	7,366	6,626
Total current liabilities	48,209	161,858	78,237	70,691	68,660	89,662	47,798	104,151
Noncurrent liabilities								
Compensated absences - noncurrent	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	3,041,325	8,187,912	4,201,075	2,907,362	11,545,499	8,375,602	11,633,926	14,042,599
Other liabilities	1,974,775	2,361,218	1,904,152	2,243,027	3,747,942	1,612,992	20,618	4,207,500
Total noncurrent liabilities	5,016,100	10,549,130	6,105,227	5,150,389	15,293,441	9,988,594	11,654,544	18,250,099
Total liabilities	5,064,309	10,710,988	6,183,464	5,221,080	15,362,101	10,078,256	11,702,342	18,354,250
Net Position								
Net investment in capital assets	2,537,693	5,374,838	6,715,133	6,746,710	5,958,977	5,040,532	592,752	686,771
Restricted	-	-	-	-	-	-	-	-
Unrestricted (deficit)	(1,253,647)	(603,340)	(517,562)	(1,394,012)	(2,691,919)	(648,021)	985,102	(3,054,395)
Total net position	1,284,046	4,771,498	6,197,571	5,352,698	3,267,058	4,392,511	1,577,854	(2,367,624)
Total liabilities and net position	$ 6,348,355	$ 15,482,486	$ 12,381,035	$ 10,573,778	$ 18,629,159	$ 14,470,767	$ 13,280,196	$ 15,986,626

Philadelphia Housing Authority
Component Units - Combining Statement of Net Position (Continued)
March 31, 2018

	Mill Creek Phase I	Mt. Olivet	Nellie Reynolds	Norris Apartments LP	Paschall I	Paschall II	Richard Allen Phase III	Suffolk Manor
Assets								
Current Assets								
Cash and cash equivalents	$ 239,509	$ 123,682	$ 120,229	$ 57,416	$ 57,768	$ 579,031	$ 134,441	$ 196,865
Restricted cash	1,183,498	2,022,066	595,963	544,786	612,035	612,114	1,842,451	584,254
Investments	-	-	-	-	-	-	-	-
Receivables, net	153,282	204,177	98,002	92,527	98,016	49,281	99,405	406,799
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other assets	-	-	69,853	-	-	-	-	71,904
Total current assets	1,576,289	2,349,925	884,047	694,729	767,819	1,240,426	2,076,297	1,259,822
Noncurrent Assets								
Mortgage receivable	-	-	-	-	-	-	-	-
Restricted cash - noncurrent	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	10,978,092	9,770,851	13,893,321	17,126,957	15,137,922	15,038,771	20,051,913	15,486,606
Other noncurrent assets	11,857	11,676	18,004	70,797	55,541	33,237	16,600	3,656
Total noncurrent assets	10,989,949	9,782,527	13,911,325	17,197,754	15,193,463	15,072,008	20,068,513	15,490,262
Total assets	$ 12,566,238	$ 12,132,452	$ 14,795,372	$ 17,892,483	$ 15,961,282	$ 16,312,434	$ 22,144,810	$ 16,750,084
Liabilities and Net Position								
Current Liabilities								
Accounts payable	$ 29,451	$ 42,822	$ 16,089	$ 17,220	$ 14,478	$ 14,487	$ 45,084	$ 15,039
Accrued liabilities	62,641	164,721	86,718	32,731	25,683	22,042	63,801	117,930
Current portion of long-term debt	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Trust and deposits	7,524	15,345	6,237	4,851	4,554	4,653	19,135	14,112
Unearned revenues and other current liabilities	2,411	9,108	3,759	11,754	73,006	74,824	11,722	4,446
Total current liabilities	102,027	231,996	112,803	66,556	117,721	116,006	139,742	151,527
Noncurrent liabilities								
Compensated absences - noncurrent	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	6,103,752	9,621,412	2,848,291	12,207,241	10,645,609	14,698,348	22,190,978	10,453,027
Other liabilities	4,033,810	4,760,935	1,338,779	1,713,661	2,072,690	3,049,149	584,741	7,687,633
Total noncurrent liabilities	10,137,562	14,382,347	4,187,070	13,920,902	12,718,299	17,747,497	22,775,719	18,140,660
Total liabilities	10,239,589	14,614,343	4,299,873	13,987,458	12,836,020	17,863,503	22,915,461	18,292,187
Net Position								
Net investment in capital assets	4,874,340	149,439	11,045,030	4,919,716	4,492,313	340,423	(2,139,065)	5,033,579
Restricted	-	-	-	-	-	-	-	-
Unrestricted (deficit)	(2,547,691)	(2,631,330)	(549,531)	(1,014,691)	(1,367,051)	(1,891,492)	1,368,414	(6,575,682)
Total net position	2,326,649	(2,481,891)	10,495,499	3,905,025	3,125,262	(1,551,069)	(770,651)	(1,542,103)
Total liabilities and net position	$ 12,566,238	$ 12,132,452	$ 14,795,372	$ 17,892,483	$ 15,961,282	$ 16,312,434	$ 22,144,810	$ 16,750,084

Philadelphia Housing Authority
Component Units - Combining Statement of Net Position (Continued)
March 31, 2018

	Tasker I	Tasker II	Uni-Penn Housing t/a MLK Plaza IV	Warnock I	Warnock II	Queen Lane Apartments, LP	North Central, LP	Blumberg Seniors, LP	Strawberry Mansion, LP	Blumberg Apartments, LP	Total Discrete Units
Assets											
Current Assets											
Cash and cash equivalents	$ 164,000	$ 483,543	$ 146,871	$ 55,657	$ 98,805	$ 429,298	$ 9,155	$ -	$ 1,914,988	$ 423,483	$ 8,733,543
Restricted cash	2,185,330	1,121,300	474,246	815,085	509,372	774,205	50,000	274,729	260,000	22,264	29,424,414
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables, net	399,568	195,110	85,546	100,742	99,750	12,869	237	-	-	9,984	3,688,896
Due from other governments	-	-	-	-	-	-	-	-	-	-	2,364
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	35,181	-	-	-	-	26,200	363,128
Total current assets	2,748,898	1,799,953	706,663	971,484	743,108	1,216,372	59,392	274,729	2,174,988	481,931	42,212,345
Noncurrent Assets											
Mortgage receivable	-	-	-	-	-	-	-	-	-	-	-
Restricted cash - noncurrent	-	-	-	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	28,337,746	20,234,764	6,095,393	13,520,533	11,865,813	17,661,539	8,477,501	2,401,053	15,068,229	20,404,274	456,513,392
Other noncurrent assets	40,144	26,258	10,655	42,311	34,747	87,761	-	268,630	142,342	74,995	1,579,329
Total noncurrent assets	28,377,890	20,261,022	6,106,048	13,562,844	11,900,560	17,749,300	8,477,501	2,669,683	15,210,571	20,479,269	458,092,721
Total assets	$ 31,126,788	$ 22,060,975	$ 6,812,711	$ 14,534,328	$ 12,643,668	$ 18,965,672	$ 8,536,893	$ 2,944,412	$ 17,385,559	$ 20,961,200	$ 500,305,066
Liabilities and Net Position											
Current Liabilities											
Accounts payable	$ 61,163	$ 31,403	$ 7,768	$ 19,963	$ 26,224	$ 16,062	$ 8,250	$ -	$ 8,250	$ 817	$ 839,926
Accrued liabilities	153,447	75,081	44,373	41,050	69,758	32,210	-	1,655	-	566,933	2,458,370
Current portion of long-term debt	-	-	-	-	-	-	-	-	-	4,410,174	4,410,174
Due to other government agencies	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	-	-
Trust and deposits	26,456	18,059	3,762	4,851	4,356	5,346	-	-	-	5,351	511,838
Unearned revenues and other current liabilities	14,815	10,703	3,624	2,750	2,601	66,711	4,143,377	102,835	6,566,995	1,741,373	13,035,503
Total current liabilities	255,881	135,246	59,527	68,614	102,939	120,329	4,151,627	104,490	6,575,245	6,724,648	21,255,811
Noncurrent liabilities											
Compensated absences - noncurrent	-	-	-	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	32,370,784	20,983,881	3,351,430	7,842,724	7,254,139	12,494,750	2,897,293	1,399,033	8,572,101	6,584,296	334,706,340
Other liabilities	674,487	485,090	1,932,644	1,199,265	3,476,637	2,119,353	790,348	720,676	500,575	1,513,434	86,721,754
Total noncurrent liabilities	33,045,271	21,468,971	5,284,074	9,041,989	10,730,776	14,614,103	3,687,641	2,119,709	9,072,676	8,097,730	421,428,094
Total liabilities	33,301,152	21,604,217	5,343,601	9,110,603	10,833,715	14,734,432	7,839,268	2,224,199	15,647,921	14,822,378	442,683,905
Net Position											
Net investment in capital assets	(4,033,038)	(749,117)	2,743,963	5,677,809	4,611,674	5,166,789	5,580,208	1,002,020	6,496,128	9,409,804	117,396,878
Restricted	-	-	-	-	-	-	-	-	-	-	-
Unrestricted (deficit)	1,858,674	1,205,875	(1,274,853)	(254,084)	(2,801,721)	(935,549)	(4,882,583)	(281,807)	(4,758,490)	(3,270,982)	(59,775,717)
Total net position	(2,174,364)	456,758	1,469,110	5,423,725	1,809,953	4,231,240	697,625	720,213	1,737,638	6,138,822	57,621,161
Total liabilities and net position	$ 31,126,788	$ 22,060,975	$ 6,812,711	$ 14,534,328	$ 12,643,668	$ 18,965,672	$ 8,536,893	$ 2,944,412	$ 17,385,559	$ 20,961,200	$ 500,305,066

Philadelphia Housing Authority
Component Units - Combining Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended March 31, 2018

	Neumann North	New Courtland Apartments at Allegheny	1952 Allegheny Impact Veterans	St. Francis Villa Senior Housing	Raymond Rosen Assoc. t/a 8 Diamonds Townhouses	Ridge Avenue Housing	St. Anthony's Senior Residences	St. Ignatius Senior Housing I
Operating Revenue								
Total tenant revenue	$ 667,647	$ 458,671	$ 329,401	$ 334,982	$ 638,523	$ 1,103,894	$ 406,572	$ 564,189
Operating subsidies	-	-	-	-	-	-	-	-
Other income	30,356	375	-	10,000	675,268	16,492	2,274	15,787
Total operating revenue	698,003	459,046	329,401	344,982	1,313,791	1,120,386	408,846	579,976
Operating Expenses								
Administrative	148,384	133,330	62,153	118,825	300,898	337,595	132,961	158,762
Tenant services	11,312	-	-	21,700	68,954	15,452	-	25,536
Utilities	158,983	87,831	81,978	26,596	214,133	129,244	37,910	123,505
Maintenance	281,636	217,227	75,634	83,042	514,074	484,938	139,387	110,577
Protective services	-	-	-	-	-	-	-	-
General	72,176	64,547	45,253	(16,029)	101,842	214,629	48,201	48,459
Housing assistance programs	-	-	-	-	-	-	-	-
Depreciation and amortization	268,257	487,021	233,268	316,273	852,457	70,669	200,350	267,584
Total operating expenses	940,748	989,956	498,286	550,407	2,052,358	1,252,527	558,809	734,423
Operating income (loss)	(242,745)	(530,910)	(168,885)	(205,425)	(738,567)	(132,141)	(149,963)	(154,447)
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	1,172	1,778	1	263	2,860	3	602	2,871
Other revenue/charges	-	-	-	-	-	-	-	-
Interest expense	(99,753)	(18,107)	(69,713)	(289,335)	(84,901)	(31,004)	(19,345)	(110,507)
Net nonoperating revenue	(98,581)	(16,329)	(69,712)	(289,072)	(82,041)	(31,001)	(18,743)	(107,636)
Income (loss) before capital contributions	(341,326)	(547,239)	(238,597)	(494,497)	(820,608)	(163,142)	(168,706)	(262,083)
Capital contributions								
HUD capital subsidies	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-
Partner distributions	-	-	-	-	-	(22,929)	(39,500)	-
Partners contributions	-	-	-	9,089,341	-	1,469,147	-	-
	-	-	-	9,089,341	-	1,446,218	(39,500)	-
Change in net position	(341,326)	(547,239)	(238,597)	8,594,844	(820,608)	1,283,076	(208,206)	(262,083)
Net position, beginning	1,714,539	10,434,632	6,943,867	457,941	(5,151,971)	(18,360,130)	568,505	2,741,702
Net position, ending	$ 1,373,213	$ 9,887,393	$ 6,705,270	$ 9,052,785	$ (5,972,579)	$ (17,077,054)	$ 360,299	$ 2,479,619

Philadelphia Housing Authority
Component Units - Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
For the Year Ended March 31, 2018

	St. Ignatius Senior Housing II	Southwark Plaza	Spring Garden Housing I	Spring Garden Development Associates	Uni-Penn Housing Partnership I	Uni-Penn Housing Partnership II	Cambridge Plaza I	Cambridge Plaza II
Operating Revenue								
Total tenant revenue	$ 444,577	$ -	$ 738,846	$ 445,445	$ 396,336	$ 356,440	$ 419,557	$ 476,206
Operating subsidies	-	-	-	-	-	-	-	-
Other income	2,932	-	-	5,166	2,702	1,473	-	1,267
Total operating revenue	447,509	-	738,846	450,611	399,038	357,913	419,557	477,473
Operating Expenses								
Administrative	129,484	-	225,537	173,965	118,293	80,111	71,397	73,417
Tenant services	19,473	-	-	36,837	-	-	-	-
Utilities	69,148	-	103,142	82,592	40,452	51,959	44,422	72,552
Maintenance	90,860	-	239,925	171,458	151,976	154,699	220,566	260,097
Protective services	-	-	-	-	-	-	-	-
General	38,345	142,866	77,967	41,729	56,893	62,075	63,379	48,563
Housing assistance programs	-	-	-	-	-	-	-	-
Depreciation and amortization	225,431	-	340,641	454,663	6,251	15,267	207,248	257,982
Total operating expenses	572,741	142,866	987,212	961,244	373,865	364,111	607,012	712,611
Operating income (loss)	(125,232)	(142,866)	(248,366)	(510,633)	25,173	(6,198)	(187,455)	(235,138)
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	-	-	17	1,494	-	1,377	2,577	4,814
Other revenue/charges	-	-	-	-	-	-	-	-
Interest expense	(73,740)	-	(754,188)	(107,675)	(164,807)	(131,302)	(142,972)	(191,677)
Net nonoperating revenue	(73,740)	-	(754,171)	(106,181)	(164,807)	(129,925)	(140,395)	(186,863)
Income (loss) before capital contributions	(198,972)	(142,866)	(1,002,537)	(616,814)	(139,634)	(136,123)	(327,850)	(422,001)
Capital contributions								
HUD capital subsidies	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-
Partner distributions	-	-	-	-	-	-	-	-
Partners contributions	-	-	-	-	-	645,923	-	-
	-	-	-	-	-	645,923	-	-
Change in net position	(198,972)	(142,866)	(1,002,537)	(616,814)	(139,634)	509,800	(327,850)	(422,001)
Net position, beginning	6,310,661	142,866	(5,499,786)	4,023,676	(4,641,649)	(6,124,663)	104,503	344,428
Net position, ending	$ 6,111,689	$ -	$ (6,502,323)	$ 3,406,862	$ (4,781,283)	$ (5,614,863)	$ (223,347)	$ (77,573)

Philadelphia Housing Authority
Component Units - Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
For the Year Ended March 31, 2018

	Cambridge Plaza III	Germantown House	Lucien E. Blackwell Homes Phase II	Lucien E. Blakcwell Homes Phase III	Ludlow Scattered	Mantua I	Mantua II	Marshall Shepard
Operating Revenue								
Total tenant revenue	$ 435,251	$ 1,397,681	$ 762,814	$ 503,771	$ 753,413	$ 723,208	$ 411,352	$ 796,082
Operating subsidies	-	-	-	-	-	-	-	-
Other income	879	-	-	1,351	-	723	1,708	5,982
Total operating revenue	436,130	1,397,681	762,814	505,122	753,413	723,931	413,060	802,064
Operating Expenses								
Administrative	72,943	154,712	118,465	76,376	123,429	108,601	89,565	107,619
Tenant services	-	-	-	-	-	-	-	-
Utilities	49,602	275,866	67,679	47,002	88,877	45,062	65,068	76,584
Maintenance	244,581	894,302	466,273	284,301	437,025	487,034	170,779	506,613
Protective services	-	-	-	-	-	-	-	-
General	47,609	77,860	67,508	71,449	68,396	56,961	61,440	70,543
Housing assistance programs	-	-	-	-	-	-	-	-
Depreciation and amortization	240,718	473,808	526,862	364,609	610,809	457,238	417,390	654,241
Total operating expenses	655,453	1,876,548	1,246,787	843,737	1,328,536	1,154,896	804,242	1,415,600
Operating income (loss)	(219,323)	(478,867)	(483,973)	(338,615)	(575,123)	(430,965)	(391,182)	(613,536)
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	4,825	12,384	8,914	5,116	7,249	3,756	4,997	7,432
Other revenue/charges	-	-	-	-	-	-	-	-
Interest expense	(163,042)	(157,657)	(164,582)	(971,835)	(350,587)	(214,062)	(8,411)	(444,216)
Net nonoperating revenue	(158,217)	(145,273)	(155,668)	(966,719)	(343,338)	(210,306)	(3,414)	(436,784)
Income (loss) before capital contributions	(377,540)	(624,140)	(639,641)	(1,305,334)	(918,461)	(641,271)	(394,596)	(1,050,320)
Capital contributions								
HUD capital subsidies	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-
Partner distributions	-	-	-	-	-	-	-	-
Partners contributions	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Change in net position	(377,540)	(624,140)	(639,641)	(1,305,334)	(918,461)	(641,271)	(394,596)	(1,050,320)
Net position, beginning	1,661,586	5,395,638	6,837,212	6,658,032	4,185,519	5,033,782	1,972,450	(1,317,304)
Net position, ending	$ 1,284,046	$ 4,771,498	$ 6,197,571	$ 5,352,698	$ 3,267,058	$ 4,392,511	$ 1,577,854	$ (2,367,624)

Philadelphia Housing Authority
Component Units - Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
For the Year Ended March 31, 2018

	Mill Creek Phase I	Mt. Olivet	Nellie Reynolds	Norris Apartments LP	Paschall I	Paschall II	Richard Allen Phase III	Suffolk Manor
Operating Revenue								
Total tenant revenue	$ 811,172	$ 1,739,340	$ 848,457	$ 557,401	$ 521,652	$ 490,234	$ 1,555,927	$ 1,586,816
Operating subsidies	-	-	-	-	-	-	-	-
Other income	-	32,679	-	2,097	4,510	1,978	348	10,755
Total operating revenue	811,172	1,772,019	848,457	559,498	526,162	492,212	1,556,275	1,597,571
Operating Expenses								
Administrative	118,167	295,044	127,655	112,256	101,547	88,307	292,428	259,462
Tenant services	-	-	-	-	-	-	-	-
Utilities	83,737	277,627	127,367	73,605	62,919	62,852	192,833	232,404
Maintenance	475,587	1,017,367	484,433	288,116	273,567	262,506	886,258	966,614
Protective services	-	-	-	-	-	-	-	-
General	88,880	114,074	96,355	60,947	62,971	55,252	105,843	79,173
Housing assistance programs	-	-	-	-	-	-	-	-
Depreciation and amortization	499,550	375,413	451,815	639,245	543,814	586,600	806,185	597,546
Total operating expenses	1,265,921	2,079,525	1,287,625	1,174,169	1,044,818	1,055,517	2,283,547	2,135,199
Operating income (loss)	(454,749)	(307,506)	(439,168)	(614,671)	(518,656)	(563,305)	(727,272)	(537,628)
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	9,475	15,235	4,558	314	162	2,025	13,927	5,917
Other revenue/charges	-	-	-	-	-	-	-	-
Interest expense	(290,366)	(343,002)	(149,853)	(251,730)	(219,651)	(297,808)	(30,491)	(503,945)
Net nonoperating revenue	(280,891)	(327,767)	(145,295)	(251,416)	(219,489)	(295,783)	(16,564)	(498,028)
Income (loss) before capital contributions	(735,640)	(635,273)	(584,463)	(866,087)	(738,145)	(859,088)	(743,836)	(1,035,656)
Capital contributions								
HUD capital subsidies	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-
Partner distributions	-	-	-	-	(471,717)	-	-	-
Partners contributions	-	-	-	-	471,717	-	-	-
	-	-	-	-	-	-	-	-
Change in net position	(735,640)	(635,273)	(584,463)	(866,087)	(738,145)	(859,088)	(743,836)	(1,035,656)
Net position, beginning	3,062,289	(1,846,618)	11,079,962	4,771,112	3,863,407	(691,981)	(26,815)	(506,447)
Net position, ending	$ 2,326,649	$ (2,481,891)	$ 10,495,499	$ 3,905,025	$ 3,125,262	$ (1,551,069)	$ (770,651)	$ (1,542,103)

Philadelphia Housing Authority
Component Units - Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
For the Year Ended March 31, 2018

	Tasker I	Tasker II	Uni-Penn Housing t/a MLK Plaza IV	Warnock I	Warnock II	Queen Lane Apartments, L.P.	North Central, LP	Blumberg Seniors, LP	Strawberry Mansion, LP	Blumberg Apartments, L.P.	Total Discrete Units
Operating Revenue											
Total tenant revenue	$ 2,416,589	$ 1,752,608	$ 432,724	$ 655,507	$ 599,200	$ 342,827	$ -	$ -	$ -	$ 499,996	$ 28,375,308
Operating subsidies	-	-	-	-	-	-	-	-	-	-	-
Other income	2,737	-	15,058	5,371	3,187	36,179	-	-	-	1,750	891,384
Total operating revenue	2,419,326	1,752,608	447,782	660,878	602,387	379,006	-	-	-	501,746	29,266,692
Operating Expenses											
Administrative	320,319	261,146	98,649	93,847	87,136	53,626	-	-	-	66,169	5,492,580
Tenant services	-	-	-	-	-	-	-	-	-	-	199,264
Utilities	354,605	204,412	60,814	69,134	89,815	56,193	-	-	-	55,532	4,044,036
Maintenance	1,428,096	1,027,162	224,444	423,099	336,326	184,498	-	-	-	71,010	15,036,087
Protective services	-	-	-	-	-	-	-	-	-	-	-
General	176,719	149,239	41,181	48,910	72,086	608,499	-	-	-	246,671	3,639,461
Housing assistance programs	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortization	1,313,121	912,742	259,189	473,757	419,729	553,934	-	-	-	667,590	17,049,267
Total operating expenses	3,592,860	2,554,701	684,277	1,108,747	1,005,092	1,456,750	-	-	-	1,106,972	45,460,695
Operating income (loss)	(1,173,534)	(802,093)	(236,495)	(447,869)	(402,705)	(1,077,744)	-	-	-	(605,226)	(16,194,003)
Nonoperating Revenue and (Expenses)											
Interest and investment earnings	16,187	8,610	3,648	6,171	3,925	2,416	-	-	-	973	168,045
Other revenue/charges	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(44,819)	(29,737)	(155,039)	(143,676)	(312,221)	(483,014)	-	-	-	(132,438)	(8,151,208)
Net nonoperating revenue	(28,632)	(21,127)	(151,391)	(137,505)	(308,296)	(480,598)	-	-	-	(131,465)	(7,983,163)
Income (loss) before capital contributions	(1,202,166)	(823,220)	(387,886)	(585,374)	(711,001)	(1,558,342)	-	-	-	(736,691)	(24,177,166)
Capital contributions											
HUD capital subsidies	-	-	-	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-	-	-	-
Partner distributions	-	-	-	-	-	-	-	-	-	-	(534,146)
Partners contributions	-	-	-	-	-	1,619,125	697,625	720,213	1,737,638	1,080,621	17,531,350
	-	-	-	-	-	1,619,125	697,625	720,213	1,737,638	1,080,621	16,997,204
Change in net position	(1,202,166)	(823,220)	(387,886)	(585,374)	(711,001)	60,783	697,625	720,213	1,737,638	343,930	(7,179,962)
Net position, beginning	(972,198)	1,279,978	1,856,996	6,009,099	2,520,954	4,170,457	-	-	-	5,794,892	64,801,123
Net position, ending	$ (2,174,364)	$ 456,758	$ 1,469,110	$ 5,423,725	$ 1,809,953	$ 4,231,240	$ 697,625	$ 720,213	$ 1,737,638	$ 6,138,822	$ 57,621,161

PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF MODERNIZATION COST CERTIFICATE
March 31, 2018

PROGRAM	**PA26R002502-10**
Funds Approved	$ 15,026,620
Funds Expended	15,026,620
Excess of Funds Approved	$ -
Funds Advanced	$ -
Funds Expended	-
Excess of Funds Advanced	$ -

1. Costs incurred during the year ended March 31, 2018 totaled $51,916.
2. All costs have been paid and there are no outstanding obligations.
3. The Actual Modernization Cost Certificate (HUD-53001) was signed and filed with HUD on March 23, 2018 and is in agreement with the Authority's records.

PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF MODERNIZATION COST CERTIFICATE
March 31, 2018

PROGRAM		**PA26P002501-11**
Funds Approved	$	45,456,899
Funds Expended		45,456,899
Excess of Funds Approved	$	-
Funds Advanced	$	-
Funds Expended		-
Excess of Funds Advanced	$	-

1. There were no costs incurred during the year ended March 31, 2018.
2. All costs have been paid and there are no outstanding obligations.
3. The Actual Modernization Cost Certificate (HUD-53001) was signed and filed with HUD on March 23, 2018 and is in agreement with the Authority's records.

PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF MODERNIZATION COST CERTIFICATE
March 31, 2018

PROGRAM		**PA26R002501-11**
Funds Approved	$	1,790,550
Funds Expended		1,790,550
Excess of Funds Approved	$	-
Funds Advanced	$	-
Funds Expended		-
Excess of Funds Advanced	$	-

1. There were no costs incurred during the year ended March 31, 2018.
2. All costs have been paid and there are no outstanding obligations.
3. The Actual Modernization Cost Certificate (HUD-53001) was signed and filed with HUD on March 23, 2018 and is in agreement with the Authority's records.

PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF MODERNIZATION COST CERTIFICATE
March 31, 2018

PROGRAM		**PA26R002502-11**
Funds Approved	$	10,793,131
Funds Expended		10,793,131
Excess of Funds Approved	$	-
Funds Advanced	$	-
Funds Expended		-
Excess of Funds Advanced	$	-

1. Costs incurred during the year ended March 31, 2018 totaled $3,699,139.
2. All costs have been paid and there are no outstanding obligations.
3. The Actual Modernization Cost Certificate (HUD-53001) was signed and filed with HUD on March 23, 2018 and is in agreement with the Authority's records.

PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF MODERNIZATION COST CERTIFICATE
March 31, 2018

PROGRAM		**PA26P002501-12**
Funds Approved	$	40,326,850
Funds Expended		40,326,850
Excess of Funds Approved	$	-
Funds Advanced	$	-
Funds Expended		-
Excess of Funds Advanced	$	-

1. There were no costs incurred during the year ended March 31, 2018.
2. All costs have been paid and there are no outstanding obligations.
3. The Actual Modernization Cost Certificate (HUD-53001) was signed and filed with HUD on March 23, 2018 and is in agreement with the Authority's records.

PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF MODERNIZATION COST CERTIFICATE
March 31, 2018

PROGRAM	**PA26R002501-12**
Funds Approved	$ 3,409,555
Funds Expended	3,409,555
Excess of Funds Approved	$ -
Funds Advanced	$ -
Funds Expended	-
Excess of Funds Advanced	$ -

1. Costs incurred during the year ended March 31, 2018 totaled $524,334.
2. All costs have been paid and there are no outstanding obligations.
3. The Actual Modernization Cost Certificate (HUD-53001) was signed and filed with HUD on March 23, 2018 and is in agreement with the Authority's records.

PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF MODERNIZATION COST CERTIFICATE
March 31, 2018

PROGRAM		**PA26R002502-12**
Funds Approved	$	5,180,974
Funds Expended		5,180,974
Excess of Funds Approved	$	-
Funds Advanced	$	-
Funds Expended		-
Excess of Funds Advanced	$	-

1. Costs incurred during the year ended March 31, 2018 totaled $193,051.
2. All costs have been paid and there are no outstanding obligations.
3. The Actual Modernization Cost Certificate (HUD-53001) was signed and filed with HUD on March 23, 2018 and is in agreement with the Authority's records.

PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF MODERNIZATION COST CERTIFICATE
March 31, 2018

PROGRAM	**PA26P002501-13**
Funds Approved	$ 39,745,629
Funds Expended	39,745,629
Excess of Funds Approved	$ -
Funds Advanced	$ -
Funds Expended	-
Excess of Funds Advanced	$ -

1. Costs incurred during the year ended March 31, 2018 totaled $645,249.
2. All costs have been paid and there are no outstanding obligations.
3. The Actual Modernization Cost Certificate (HUD-53001) was signed and filed with HUD on March 23, 2018 and is in agreement with the Authority's records.

PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF ACTUAL CHOICE NEIGHBORHOOD COST CERTIFICATE
March 31, 2018

PROGRAM	**PA3A002CNP113**
Funds Approved	$ 500,000
Funds Expended	500,000
Excess of Funds Approved	$ -
Funds Advanced	$ -
Funds Expended	-
Excess of Funds Advanced	$ -

1. There were no costs incurred during the year ended March 31, 2018.
2. All costs have been paid and there are no outstanding obligations.
3. The Actual Modernization Cost Certificate (HUD-53001) was signed and filed with HUD on December 20, 2017 and is in agreement with the Authority's records.

Philadelphia Housing Authority

Schedule of Expenditures of Federal Awards
Year Ended March 31, 2018

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor Number	Pass Through Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development				
Direct:				
Congregate Housing Services Program	14.170		$ -	$ 56,151
Section 8 Project-Based Cluster				
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249		-	1,334,282
Lower Income Housing Assistance Program_Section 8 Moderate Rehabilitation	14.856		-	1,864,289
Total Section 8 Project-Based Cluster			-	3,198,571
Moving to Work Demonstration Program				
Section 8 Housing Choice Vouchers			-	216,602,678
Public and Indian Housing			17,622,170	123,262,487
Public Housing Capital Fund			-	55,932,593
Total Moving to Work Demonstration Program	14.881		17,622,170	395,797,758
Resident Opportunity and Supportive Services - Service Coordinators	14.870		-	577,514
Choice Neighborhoods Implementation Grants	14.889		-	40,385
Jobs-Plus Pilot Initiative	14.895		-	472,694
Juvenile Reentry Assistance Program (JRAP)	14.897		-	66,500
Housing Voucher Cluster				
Mainstream Vouchers	14.879		-	858,235
Total Housing Voucher Cluster			-	858,235
U.S. Department of Health and Human Services				
Direct:				
Assets for Indepedence Demonstration Program	93.602		-	32,000
U.S. Department of Agriculture/ Pass-Through Commonwealth of Pennsylvania/				
Summer Food Service Program for Children	10.559	300-51-729	-	422,610
			$ 17,622,170	$ 401,522,418

See Notes to Schedule of Expenditures of Federal Awards.

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Philadelphia Housing Authority (PHA or the Authority) under programs of the federal government for the year ended March 31, 2018. The information in the Schedule is reported 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 the operations of PHA, it is not intended to and does not present the financial position, changes in net position or cash flows of PHA.

Note 2. Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

PHA has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4. Expenditures to Subrecipients

Of the federal expenditures presented in the schedule, PHA provided federal awards to subrecipients as follows:

Number	Program Name	Subrecipient	Amount Provided
14.881	Moving to Work Demonstration Program	Cambridge Plaza LP	$ 276,981
		Cambridge Plaza II, L.P.	329,514
		Cambridge III, L.P.	284,382
		(Falls Ridge) Ridge Avenue	581,745
		Germantown House	813,979
		Impact Services Veterans	116,600
		Lucien E. Blackwell Homes Phase II, L.P.	497,949
		Lucien E. Blackwell Homes Phase III, L.P.	378,704
		Ludlow Scattered Sites Phase III, L.P.	421,020
		Mantua Phase I, L.P.	537,202
		Mantua Phase II, L.P.	201,834
		Marshall Shepard Village, L.P.	586,722
		Mill Creek	532,917
		Mt. Olivet L.P.	1,165,273
		Nellie Reynolds Gardens, L.P.	627,469
		Neuman North, L.P.	281,575
		New Courtland	550,203
		Norris Apartments, L.P.	362,942
		Paschall L.P. Phase I	313,409
		Paschall L.P. Phase II	279,381
		Queen Lane Apartments LP	142,790
		Raymond Rosen (8 Diamonds)	666,140
		Richard Allen Phase III	946,082
		Spring Garden Housing Limited Partnership	388,067
		Spring Garden II	122,003
		St. Anthony's Senior Residences Associates, L.P.	171,681
		St. Francis Villa Senior Housing LP	262,900
		St. Ignatius Senior Housing I, L.P. (Angela Court I)	287,109
		St. Ignatius Senior Housing II, L.P. (Angela Court II)	217,705
		Suffolk Manor	1,053,561
		Tasker I	1,596,442
		Tasker II	1,030,177
		Uni-Penn (MLK I) I	215,651
		Uni-Penn (MLK II) II	194,034
		Uni-Penn (MLK IV) IV	290,585
		Warnock Phase I	426,512
		Warnock Phase II	470,930
		Total	$ 17,622,170

RSM

RSM US LLP

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Commissioners
Philadelphia Housing Authority

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities, the aggregate discretely presented component units and aggregate remaining fund information of Philadelphia Housing Authority (PHA), a component unit of the City of Philadelphia, as of and for the year ended March 31, 2018, and the related notes to the financial statements, which collectively comprise PHA's basic financial statements, and have issued our report thereon dated September 24, 2018. Our report includes a reference to other auditors who audited the financial statements of the fiduciary fund type and the discretely presented component units, as described in our report on PHA's financial statements. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*, except for the following entities, St. Ignatius Senior Housing I, L.P., St. Ignatius Senior Housing II, L.P., St. Francis Villa Senior Housing, L.P., 1952 Allegheny Associates Limited Partnership, Spring Garden Development Associates, L.P., Uni-Penn Housing Partnership II and Mantua Phase II, L.P.

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

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

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

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

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

RSM US LLP

Philadelphia, Pennsylvania
September 24, 2018

RSM

RSM US LLP

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Commissioners
Philadelphia Housing Authority

Report on Compliance for Each Major Federal Program
We have audited Philadelphia Housing Authority's (PHA) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on PHA's major federal program for the year ended March 31, 2018. PHA's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for PHA's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the PHA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Major Federal Program
In our opinion, PHA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended March 31, 2018.

Other Matters
The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item No. 2018-001. Our opinion on the major federal program is not modified with respect to this matter.

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PHA's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. PHA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of PHA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered PHA's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of PHA's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item No. 2018-001 that we consider to be a significant deficiency.

PHA's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. PHA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

RSM US LLP

Philadelphia, Pennsylvania
September 24, 2018

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs
Year Ended March 31, 2018

I. Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ____ Yes X No
- Significant deficiency(ies) identified? ____ Yes X None Reported

Noncompliance material to financial statements noted? ____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ____ Yes X No
- Significant deficiency(ies) identified? X Yes ____ None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X Yes ____ No

Identification of major programs:

Name of Federal Program or Cluster	CFDA Number
Moving to Work Demonstration Program	14.881

Dollar threshold used to distinguish between Type A and Type B Programs: $3,000,000

Auditee qualified as low-risk auditee? X Yes ____ No

II. Financial Statement Findings

No matters reported.

III. Findings and Questioned Costs for Federal Awards

Finding #2018-001 – Reporting – Form HUD-50058

Federal program information

U.S. Department of Housing and Urban Development

CFDA 14.881 Moving to Work Demonstration Program
Section 8 Housing Choice Vouchers
Program Year: April 1, 2017 to March 31, 2018
Program Number: PA002VOW

Public and Indian Housing
Program Year: April 1, 2017 to March 31, 2018
Program Number: PA002-00000117D and PA002-00000118D

Criteria
Per 24 CFR Part 908 and 24 CFR Section 982.158, the public housing authority is required to submit Form HUD-50058, *Family Report (OMB No. 2577-0083)*, through the Public and Indian Housing Information Center (PIC) to HUD each time the public housing authority completes an admission, annual re-examination, interim re-examination, portability move-in, or other change of unit for a family. The public housing authority must also submit the *Family Report* when a family ends participation in the program or moves out of the public housing authority's jurisdiction under portability.

The *Family Report* contains critical information indicated as *Key Line Items*. A public housing authority is also required to retain certain items required by HUD when completing the HUD-50058.

Additional criteria which relate to, or are impacted by, the information reported via Form HUD-50058 include:

MTW agencies are required to establish and implement a reasonable rent policy, which shall be designed to encourage employment and self-sufficiency by participating families, consistent with the purpose of the MTW demonstration, such as by excluding some or all of a family's earned income for purposes of determining rent. The rent policy must be in the Annual MTW Plan. The Administrative Plan for Housing Choice Voucher (HCV) Program and Admissions and Continued Occupancy Policy for Low Rent Public Housing (LPH) Program also governs more specifics of the rent reasonableness calculation, such as allowable deductions, unit type for rent calculation and income allowability.

Statement of Condition
Tenant file inspections included 60 files from the HCV program and 69 files from the LPH program, including 9 files from the discrete component units under the LPH program. Out of 60 HCV tenant files inspected, 1 (2%) file had one or more exceptions noted. Out of 69 LPH files inspected, 4 (6%) had one or more exceptions noted. These exceptions involved incorrect Form HUD-50058 reporting to HUD as follows:

Housing Choice Voucher Program

(a) 1 HCV Form HUD-50058 properly calculated the HAP payment; however, a duplicate payment was noted for the month of January 2018.

Low Rent Public Housing Program

(a) 4 LPH instances where documentation of income did not match income reported on form HUD-50058.

Cause of Condition

The causes of conditions noted were:

Housing Choice Voucher Program

(a) An adjustment was created in error as a payment hold. The employee attempted to fix the error; however, the hold was not properly cancelled in the system, which allowed for a duplicate payment for January 2018.

Low Rent Public Housing

(a) Data entry errors when populating the HUD-50058 forms.

Effect of Condition

PHA has a significant deficiency in internal control over compliance with reporting requirements of CFDA 14.881. Further, information reported to HUD could be incomplete or inaccurate.

Questioned Costs

Questioned costs for each of the conditions above:

Housing Choice Voucher Program

(a) Duplicate payment of $1,011.

Low Rent Public Housing Program

(a) Unknown

Context

HCV and LPH programs had 18,812 and 13,207 tenants, respectively, on their tenant ledgers for the year ended March 31, 2018. Tenant files were inspected using random sampling of 60 files from the HCV program and 69 files from the LPH program, including 9 files from the discrete component units under the LPH program.

Identification as a repeat finding

A similar finding was reported last year as finding No. 2017-001.

Recommendation

The Authority has established policies and controls which did not operate effectively in these instances. We make the following recommendations:

- Strengthen and expand review of manual data inputs. The scope of current review procedures were not sufficient to detect and correct the manual errors noted.
- Reinforce training on policies regarding verifying income, calculation inputs and documentation that should be maintained within tenant files.

Views of responsible officials

Housing Choice Voucher (HCV) Program

The Housing Choice Voucher Program corrected the error and recouped the overpayment as part of the August 1, 2018 HAP check run. In addition, to prevent this action from reoccurring, a one-on-one review with the employee will be conducted to review the process of "creating and ending holds properly."

Public Housing Program

Housing Operations has corrected the four (4) noted errors and addressed the specific staff responsible for the exceptions noted in the report. Housing Operations has increased the number and frequency of site reviews which include quality control reviews of move in, recertification, and move out files. Housing Operations has also developed and will be implementing mandatory Property Management training for all new staff starting September 2018. This training will also be offered to all existing staff as a refresher training and all staff have been strongly encouraged to attend. The three (3) day training will consist of several modules including:

- ACOP Training - A detailed, chapter by chapter training which will include application of policies regarding file documentation, income inclusions and exclusions, income calculation, rent calculation, verification, and accurate HUD Form 50058 submissions.
- Manager Responsibilities - A breakdown of the role of the Property Manager in Public Housing and the responsibilities of the position.
- Time Management - An overview of deadlines associated with Property Management, and how staff can properly meet all applicable deadlines to maintain compliance with established processes.
- Rent Collection - An overview of our rent collection process, including communication with clients and lease enforcement activity.
- Landlord-Tenant Court Preparation - A review of how management should prepare for landlord-tenant court hearings, what to expect during the hearing and the eviction process.

Finding #2017-001 – Reporting – Form HUD

Corrective Actions Taken

Public Housing Program

Housing Operations has corrected the three (3) noted errors and addressed the specific staff responsible for the exceptions noted in the report.

Housing Operations developed a Public Housing Program Continued Occupancy Resource Guide that includes procedures around ensuring accurate HUD Form 50058 submissions. A comprehensive training on this new Guide will was completed for all applicable staff on November 14, and 15, 2017, and covered several related topics including:

- MTW Policies
- Continued Occupancy
- Household Composition
- General Verification Guidelines for Income and Non-Income Factors
- Income and Adjusted Income
- Verifying and Calculating Income and Adjusted Income
- Calculating Rent
- Transfers

The training included a specific focus on guidelines for applying appropriate allowances and deductions when calculating rent. Housing Operations is also in the process of developing an internal Quality Control and Training Program, which will include proactive error identification, analysis, and quarterly training for all staff.

Housing Choice Voucher (HCV) Program

The Housing Choice Voucher Program has corrected the two (2) noted errors.

The employees responsible for the two (2) files and their associated team leads were counseled regarding these errors and the adverse impact on the tenants in question. One-on-one file reviews were conducted with staff to ensure that proper file actions and quality control checks are performed when completing the recertification process. Focused training on the review of tenant paid utility allowances was conducted for applicable HCV staff.

Philadelphia Housing Authority
Corrective Action Plan
Year End March 31, 2018

Public Housing Program

Housing Operations has corrected the four (4) noted errors and addressed the specific staff responsible for the exceptions noted in the report. Housing Operations has increased the number and frequency of site reviews which include quality control reviews of move in, recertification, and move out files. Housing Operations has also developed and will be implementing mandatory Property Management training for all new staff starting September 2018. This training will also be offered to all existing staff as a refresher training course, and all staff has been strongly encouraged to attend. The three (3) day training will consist of several modules including:

- ACOP Training - A detailed, chapter by chapter training which will include application of policies regarding file documentation, income inclusions and exclusions, income calculation, rent calculation, verification, and accurate HUD Form 50058 submissions.
- Manager Responsibilities - A breakdown of the role of the Property Manager in Public Housing and the responsibilities of the position.
- Time Management - An overview of deadlines associated with Property Management, and how staff can properly meet all applicable deadlines to maintain compliance with established processes.
- Rent Collection - An overview of our rent collection process, including communication with clients and lease enforcement activity.
- Landlord-Tenant Court Preparation - A review of how management should prepare for landlord-tenant court hearings, what to expect during the hearing and the eviction process.

Contact person responsible for corrective action: Dinesh Indala, EVP Housing Operations
Anticipated completion date for corrective action: November 30, 2018

Housing Choice Voucher (HCV) Program

The Housing Choice Voucher Program corrected the error and recouped the overpayment as part of the August 1, 2018 HAP check run. In addition, to prevent this action from reoccurring, a one-on-one review with the employee will be conducted to review the process of "creating and ending holds properly."

Contact person responsible for corrective action: Bret Holden, EVP HCV
Anticipated completion date for corrective action: November 30, 2018

APPENDIX B

MOVING TO WORK ANNUAL PLAN

PHA is one of only thirty-nine Housing Authorities nationwide that are designated by the US Department of Housing and Urban Development (HUD) to participate in the Moving to Work (MTW) Demonstration program. As a condition of MTW participation, PHA prepares and submits an MTW Annual Plan each year for HUD review and approval. The MTW Annual Plan describes PHA's projected activities and initiatives for the coming year, and is due to HUD seventy-five days before the start of PHA's fiscal year. Prior to submission to HUD, PHA provides an opportunity for public comment, conducts a public hearing and submits the MTW Annual Plan for review and approval to the PHA Board of Commissioners.

For informational purposes, PHA provides a copy of the MTW Annual Plan for the upcoming fiscal year as an appendix to the Act 130 Report.

PHA is also required to submit an MTW Annual Report to HUD that describes its actual activities and initiatives. The MTW Annual Report is due to HUD ninety-days following the end of each fiscal year. Prior to submission to HUD, the MTW Annual Report is submitted for review and approval to the PHA Board of Commissioners.

Copies of MTW Annual Plans and Annual Reports are available on PHA's website at **www.phila.gov**
Upon HUD approval or acceptance, copies are also posted on HUD's website at
https://www.hud.gov/program_offices/public_indian_housing/programs/ph/mtw/mtwsites

PHILADELPHIA HOUSING AUTHORITY

MOVING TO WORK ANNUAL PLAN
FISCAL YEAR 2020
(APRIL 1, 2019 TO MARCH 31, 2020)

SUBMISSION TO HUD
JANUARY 14, 2019

PHILADELPHIA HOUSING AUTHORITY
MOVING TO WORK ANNUAL PLAN – FISCAL YEAR 2020

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I. INTRODUCTION

This Annual Plan provides information on activities planned by the Philadelphia Housing Authority (PHA) under the Moving To Work Demonstration Program (MTW) for PHA Fiscal Year 2020, i.e. the period from **April 1, 2019 to March 31, 2020**.

PHA has been an MTW agency since April 2001, operating under an MTW Agreement with the U.S. Department of Housing and Urban Development (HUD). The MTW Agreement, as amended, describes the authority and flexibility granted to PHA under the MTW program along with the requirements for participation. PHA's MTW Agreement with HUD extends through 2028.

MTW is a demonstration program authorized by Congress, through which PHA and other participating agencies have the flexibility to waive certain statutes and HUD regulations to design and test approaches for providing housing assistance that address one or more of the following statutory objectives:

1) Reduce cost and achieve greater cost effectiveness in Federal expenditures;
2) Give incentives to families with children whose heads of household are either working, seeking work, or are participating in job training, educational or other programs that assist in obtaining employment and becoming economically self-sufficient; and
3) Increase housing choices for low-income families.

The FY 2020 Annual Plan incorporates HUD's current reporting requirements as detailed in the recently revised HUD Form 50900. Over the course of PHA's participation in the MTW program, the Annual Plan elements have been restructured and modified as needed to comply with HUD's evolving program requirements.

MTW Long-Term Goals and Objectives

PHA established five (5) broad objectives in its first MTW Annual Plan:

- Reform the existing Housing Choice Voucher and Public Housing Programs to improve and increase the supply of quality affordable housing throughout the City of Philadelphia.

- Revitalize neighborhoods where MTW and MTW-eligible residents reside.

- Develop a MTW Family Program to furnish comprehensive family self-sufficiency services to eligible MTW families.

- Establish a Quality of Life Program to promote a living environment that fosters community values, encourages resident participation and positive peer group pressure, and reinforces the responsibilities of public housing residents, voucher participants, voucher landlords, and PHA to one another and to the broader community.

- Establish efficient operating procedures and implement cost-saving strategies.

Under the direction of President and Chief Executive Officer, Kelvin A. Jeremiah, PHA has continued and expanded the use of MTW flexibility in promoting PHA's long-term strategic objectives as described in the Strategic Directions Plan initially discussed in the FY 2015 Annual Plan. PHA has sharpened its focus on improving performance in core business operational areas including property management, maintenance services and resident services and on expanding partnerships with the City, non-profit agencies and other community stakeholders. The following are the twelve priorities identified in the Strategic Directions Plan, which continue to provide a framework for PHA's activities and resource allocation in FY 2020 and beyond:

1. Preserve and expand the supply of affordable housing available to Philadelphia's residents with low-incomes

2. Achieve excellence in the provision of management and maintenance services to PHA residents

3. Create safe communities in collaboration with neighborhood residents and law enforcement agencies

4. Enhance resident well-being and independence through partnerships for employment, job training, education, health and other evidence-based supportive services

5. Improve access to quality housing choices and opportunity neighborhoods through the Housing Choice Voucher program

6. Incorporate energy conservation measures and sustainable practices throughout PHA operations

7. Improve customer service, streamline operations and create a business model that is data-driven and high performing

8. Conduct PHA business in an open and transparent manner that promotes accountability and access, ensures diversity and adheres to the highest ethical standards

9. Strengthen existing relationships and forge new public, private and philanthropic partnerships to support PHA's strategic goals

10. Make PHA an employer of choice with an accountable, diverse, trained and productive workforce

11. Ensure that PHA is a good neighbor and reliable community partner

12. Encourage innovation and promote PHA's financial health through ongoing participation in the Moving To Work Program

In 2016, PHA and the City of Philadelphia collaborated on the development of an Assessment of Fair Housing (AFH) Plan in compliance with the December 2015 Affirmatively Further Fair Housing Final Rule. This extensive planning process involved PHA residents and a wide range of community stakeholders. The AFH Plan, which was accepted by HUD in February 2017, calls for a balanced approach to fair housing planning, one that encompasses: preservation of existing affordable housing resources; development of new affordable housing throughout the City including in low poverty areas; investments in distressed areas to remove barriers and expand opportunities related to education, job creation and transportation; expansion of PHA's HCV Mobility program to support movement of voucher holders to high opportunity areas in Philadelphia and beyond the city boundaries; enhancements to ongoing fair housing outreach, education and enforcement efforts; implementation of an ongoing local and regional dialogue and planning on fair housing issues; and, ongoing efforts to ensure that all citizens have open and fair access to information on housing programs and services. The AFH goals and strategies are reflected in PHA's FY 2020 MTW Annual Plan, and will help inform PHA's long-term MTW goals and objectives.

In FY 2020 and beyond, PHA plans to continue to substantially transform its properties and programs, and to support the revitalization of Philadelphia's neighborhoods, by leveraging its funding and utilizing flexibility provided by the MTW Agreement in virtually every area of agency operations including conversions of public housing to project-based assistance under the Rental Assistance Demonstration program.

Efforts to preserve PHA's housing portfolio are increasingly important and challenging in light of the continued underfunding of the Public Housing Operating Subsidy and Capital Fund budgets, and the scarcity of major capital grant funds. After decades of inadequate federal funding, PHA has a backlog of over $1 billion in deferred capital needs. As public housing properties age, the capital needs backlog grows every year. In tandem, the cost of operating PHA's aging physical plants is increasing. In the last six (6) years alone, PHA has lost over $95 million due to national prorations to the Public Housing Operating Fund. Thus, efforts to reduce operating costs, including identifying more efficient and cost-effective service delivery methods, will continue to be a major priority for PHA in the coming months and years.

FY 2020 MTW Goals and Objectives

PHA will implement a coordinated, comprehensive program of capital improvements, housing and neighborhood development activities, maintenance and management initiatives, and resident supportive services in FY 2020. As PHA's funding for FY 2020 is unknown as of the publication date of the MTW Annual Plan, the activities described herein may be modified based on actual funding levels.

MTW activities are defined by HUD as only those activities that specifically require MTW authority or Block Grant flexibility to implement. Highlights of PHA's planned MTW activities include:

- ***"6 in 5" Program*** – The "6 in 5" initiative encompasses an array of initiatives to develop, acquire or preserve affordable housing in the City of Philadelphia including PHA's Unit Based Leasing and Development Program, Rental Assistance Demonstration (RAD) Program conversions and transfer of assistance developments, and the Partnership Initiative. It involves a range of strategies including PHA-developed projects that provide for redevelopment and/or replacement of obsolete properties; initiatives to ensure the long-term affordability of Low Income Housing Tax Credit (LIHTC) properties; and partnerships with the City, non-profit agencies and local developers on new construction, acquisition and substantial rehabilitation projects. For FY 2020, PHA will work with development partners on seven new public housing developments, with a total of 262 units. A total of $102 million in other funds will be leveraged by these projects. Under the MTW Unit Based Leasing and Development Program (UBV), PHA plans to enter into long-term subsidy contracts for an additional 1,387 units in FY 2020, a figure that includes planned RAD conversions and other development initiatives. PHA leverages MTW Block Grant and other non-MTW funding to support many of these development projects. In addition to utilizing MTW Block Grant funding, PHA incorporates MTW flexibility in admissions, continued occupancy and other areas.

- ***Neighborhood Transformation at Blumberg/Sharswood*** – PHA will continue to implement the Blumberg/Sharswood Choice Neighborhoods Transformation Plan in FY 2020. The Plan involves construction or rehabilitation of 1200 affordable and market-rate units, including 420 homeownership units and replacement housing for the distressed Blumberg Apartments public housing development; revitalization of commercial corridors including construction of a new neighborhood supermarket; a newly constructed PHA headquarters building; creation of new recreational facilities and green space; and, the establishment of a multipurpose neighborhood health and service center and high performing high school. Major activities that are already complete or substantially underway include: 1) All Blumberg residents have been relocated, and the site (except for the Senior Tower) has been demolished; 2) PHA has completed acquisition of 1300 vacant and/or blighted parcels in the neighborhood to pave the way for planned development; 3) Construction and reoccupancy of 57 replacement housing units at on- and off-site locations has been completed; 4) The Blumberg streetscape and infrastructure has been redesigned and is under construction, with completion scheduled for FY 2019; 5) Rehab of the Blumberg Senior Tower, which includes 94 replacement units converted to PBV under the Rental Assistance Demonstration program, is underway and reoccupancy will occur in FY 2019; 6) A new and innovative neighborhood high school operated by Big Picture Schools has now opened in the once shuttered Vaux School; 7) Temple College of Public Health has signed a lease to open a new nurse-managed health clinic in the Vaux, now reborn as the Vaux Community Building; 8) HUD has designated PHA as an EnVision Center, which will be based out of the Vaux Community Building, and will soon provide critically needed employment, entrepreneurship, youth development and other community services; and, 9) Construction of PHA's new Ridge Avenue headquarters building has commenced, with occupancy scheduled for late 2018. In FY 2020, PHA projects that construction will be completed on an additional 83-unit, on-site rental phase, and that construction will start on two partner developments (Harlan Street and Reynolds School). Habitat for Humanity is also projected to make substantial progress towards completion of 20 affordable homeownership units. PHA will also continue to support after

school and supportive service programming for low-income youth attending the new Big Picture Philadelphia High School in the Vaux Community Building.

- ***Norris Homes/North Central Philadelphia Neighborhood Transformation* –** PHA will continue to work in partnership with the City of Philadelphia, public housing residents and other partners in FY 2020 to implement a Choice Neighborhood Transformation Plan in the North Central Philadelphia neighborhood that will result in extensive community improvements and construction of 267 rental and 30 homeownership units, of which 147 will be replacement housing. The first rental phase of 89 units will be completed in FY 2019. The groundbreaking for a second rental phase of 50 units took place in September 2018, with construction scheduled for completion in FY 2020. A third rental phase of 128 mixed income rental units is also projected to commence construction in FY 2020.

- ***Rental Assistance Demonstration (RAD)* –** In FY 2020, PHA will continue its efforts to preserve existing public housing developments, reposition the scattered site portfolio and expand housing opportunities through the Rental Assistance Demonstration (RAD) program. PHA utilizes its MTW Block Grant and MTW programmatic flexibility to support RAD conversions. This includes transferring subsidies through the RAD "transfer of assistance" provision from vacant, non-viable scattered sites to new projects developed throughout the City by PHA and other development partners. Overall, PHA projects that 1,433 units at both existing public housing sites and new transfer of assistance sites will have closed under the RAD program by the end of FY 2019. PHA plans to convert an additional 1,005 public housing units (including scattered site units that are currently vacant and uninhabitable) to project-based assistance through RAD in FY 2020.

- ***Workforce Development, Youth Development, EnVision Center*** – Youth development, adult education, employment and training, financial literacy and nutritional services are among the supportive service programs that will continue to be provided by PHA and a network of partners in FY 2020. PHA and partners will launch a new PHA Workforce Development Program at the Vaux Community Building that will be integrated with the new EnVision Center and offer a "one stop shop" for job readiness, job training and placement, and other related services. Additionally, PHA plans to continue its Summer Jobs Program which provides six weeks of employment for youth. PHA will also provide scholarships, afterschool, summer camp, and preschool programming for PHA's young residents. PHA plans to continue its Smoke Free Housing program. These initiatives all leverage MTW Block Grant funding to secure additional public and private funding. A critical ongoing objective is for PHA to maximize and leverage its MTW Block Grant investments through innovative partnerships with State, City, and non-profit agencies, universities, and social services organizations. A summary of PHA's MTW and Non-MTW funded resident services programs is included in the Annual Plan.

- ***HCV Mobility Program*** – The overall goal of PHA's Mobility Program is to encourage voucher holders to find housing and jobs in areas that provide higher economic, educational, and social mobility opportunities both within and outside of the City of Philadelphia. PHA will continue implementation of the Housing Opportunity Program in FY 2020. HUD funded the initial pilot program; however, due to its successes, PHA elected to use MTW

funding to continue it indefinitely. Participants are provided with a broad range of supportive services, housing counseling, and other efforts to promote the successful transition to higher opportunity areas.

- ***Second Chance Initiative*** – PHA will continue to implement a voucher pilot program to provide supportive services and housing subsidies to formerly incarcerated returning citizens that are active participants in good standing with the Eastern District Federal Court Supervision to Aid Reentry (STAR) Program and Mayor's Office of Reintegration Services (RISE) Program. The program also involves a partnership with the Pennsylvania First Judicial Court returning citizen programs for public housing households.

- ***Nursing Home Transition*** – The Nursing Home Transition Program provides critically-needed housing opportunities for persons with disabilities who are transitioning from nursing home to community-based settings. In FY 2020, PHA will continue to work with the City and State to provide affordable housing opportunities for people with disabilities.

- ***Rent Simplification and Program Streamlining Initiatives*** – PHA will continue to implement previously approved MTW initiatives that simplify program administration and provide incentives for economic self-sufficiency.

PHA will periodically review and revise ongoing initiatives as needed in response to current conditions and priorities and to take advantage of new/emerging opportunities.

Background on the MTW Annual Plan

As part of each year's MTW planning process, PHA provides opportunities for residents, PHA staff and the broader community to review the proposed goals, objectives and activities, and to offer feedback. PHA conducted a meeting with resident leadership to discuss its contents and provide opportunities for resident input. PHA posted the draft Plan on its website and provided a thirty day public comment period to allow for resident and general public review. PHA also conducted a public hearing and obtained Board of Commissioners approval prior to submission of the Plan to HUD. See Section VI and Appendix I for additional information.

II. GENERAL OPERATING INFORMATION

A. Housing Stock Information

i. Planned New Public Housing Units

PHA plans to add 262 new public housing units to its inventory in FY 2020 as summarized in Table 1. PHA competitively selected the developments to receive public housing operating subsidy through a Request for Proposals (RFP) under PHA's Unit Based Development and Leasing (UBV) program. All planned public housing developments will be undertaken by third party developer partners. The actual number of new public housing units may vary depending on several variables including changes to financing plans and construction schedules, receipt of Low Income Housing Tax Credits, HUD processing timetables and other factors. PHA may issue a new RFP during FY 2020, and may select additional developments for receipt of operating subsidy as a result of the RFP, subject to approval of the PHA Board of Commissioners.

Table 1: Planned New Public Housing Units in FY 2020

AMP Name/#	Bedroom Size						Total Units**	Population Type	# of UFAS Units	
	0/1	2	3	4	5	6 +			Fully Accessible	Adaptable
Francis House	50						50	General	50	
HACE: Casa Indiana	50						50	Elderly	6	44
Liberty52: Stephen Gold Community Residences	24						24	Elderly/ Disabled	6	18
Project Home: Maguire Residence	27						27	General	6	3
Womens Community Revitalization Project: Nicole Hines Townhomes		11	10	2			23	General/ Disabled	3	
Dauphin House	52						52	Elderly	9	
New Courtland at Henry Avenue Phase 1B	36						36	Elderly	8	28
Total Public Housing Units to be Added in Plan Year							**262**			

**AMP numbers have not yet been assigned.*
***Refers to total public housing units. Actual total unit count may vary and include other types of units including market, Project Based Voucher, etc.*

ii. Planned Public Housing Units to Be Removed from Inventory

In FY 2020, PHA plans to demolish and/or dispose of a projected 2,152 units as summarized in Table 2, the majority of which are vacant, non-viable scattered site units. The planned demolition and disposition initiatives are related to PHA's revitalization program and ongoing portfolio assessment and repositioning efforts including conversion of public housing units to project-based assistance under the Rental Assistance Demonstration (RAD) program. While Table 2 provides an estimate of the number of units to be removed from the public housing inventory during the Plan Year, the actual number may vary depending on the timetables for HUD and City of Philadelphia approvals, project financing, RAD closings and other factors.

Table 2: Planned Public Housing Units to Be Removed in FY 2020*

AMP #	Development Name	# of Units to be Removed	Explanation for Removal
PA2-014	Norris Apartments Phase V	45	Choice Neighborhood RAD conversion
PA2-015	Harrison Plaza	112	Conversion of tower in existing public housing development
PA2-039	West Park Apartments	327	Conversion of existing public housing development
PA2-093	Westpark Plaza	65	Conversion of existing public housing development
PA2-132	Suffolk Manor	137	Conversion of existing PAPMC public housing development
PA2-137	Cambridge I	44	Conversion of existing PAPMC public housing development
PA2-901	Scattered Sites Haddington	13	RAD Transfer of Assistance
		4	Disposition of Scattered Properties
PA2-902	Scattered Sites Mantua	27	RAD Transfer of Assistance
		55	Disposition of Scattered Properties
PA2-903	Scattered Sites Kingsessing	17	RAD Transfer of Assistance
		17	Disposition of Scattered Properties
PA2-904	Scattered Sites Germantown	0	RAD Transfer of Assistance
		24	Disposition of Scattered Properties
PA2-905	Scattered Sites Fairhill Square	35	RAD Transfer of Assistance
		266	Disposition of Scattered Properties
PA2-906	Scattered Sites Francisville	0	RAD Transfer of Assistance
		139	Disposition of Scattered Properties
PA2-907	Scattered Sites Ludlow	0	RAD Transfer of Assistance
		197	Disposition of Scattered Properties
PA2-908	Scattered Sites Susquehanna	54	RAD Transfer of Assistance
		107	Disposition of Scattered Properties
PA2-909	Scattered Sites Strawberry Mansion	34	RAD Transfer of Assistance
		222	Disposition of Scattered Properties
PA2-910	Scattered Sites Oxford Jefferson	25	RAD Transfer of Assistance
		186	Disposition of Scattered Properties
		2,152	**Total Public Housing Units to Be Removed in Plan Year**

**Timing for removal of units related to RAD conversions may vary and extend beyond the Fiscal Year. Addresses for scattered site units planned for demo/dispo have been included in Appendix F to this Plan.*

PHA has submitted applications to HUD to dispose of three (3) administrative building properties that are in excess of its needs due to the construction of the Agency's consolidated headquarters:

- 1800 S. 32nd Street (currently under HUD review)
- 1606 Swain Avenue (approved by HUD)

- 712 N. 16th Street (approved by HUD

PHA intends to proceed with the dispositions of the above-listed buildings in FY 2020. Also in FY 2020, PHA plans to submit applications to HUD for disposition of three additional administrative buildings:

- 3440 Bartram Avenue
- 3100 Penrose Ferry Rd
- 1201-07 West Somerset Avenue

PHA will sell or lease the administrative properties at fair market value based on an assessment of which option will generate the greatest benefit to PHA. PHA believes that the dispositions are in the best interest of PHA, its residents, and the City of Philadelphia.

iii. Planned New Project-Based Voucher Leasing

PHA also provides project-based voucher subsidies to non-profit sponsors and other private property owners through its UBV program. Table 3 provides details on new UBV developments that PHA plans to subsidize with vouchers during the Plan Year. This includes RAD conversion developments that PHA projects to be newly placed under contract in FY 2020. Overall, PHA projects that 1,387 additional units will be placed under contract in FY 2020. PHA may issue a new Request for Proposals (RFP) during FY 2020, and may select additional developments for receipt of unit-based vouchers as a result of the RFP, subject to approval of the PHA Board of Commissioners. Actual contract/leasing figures may vary based on multiple factors, including contract terminations or suspensions, new and additional projects approved by the PHA Board during the Plan year, HUD RAD processing timetables and other considerations.

Table 3: New Housing Choice Vouchers to be Project-Based in FY 2020

Property Name	# of Vouchers to be Project-Based	RAD?	Description of Project
Harlan Street	22	Yes	New construction in the Sharswood neighborhood sponsored by Michaels Development.
Susquehanna Housing	78	Yes	New construction in Strawberry Mansion at 27th & Susquehanna for low-income families sponsored by Susquehanna Net Zero Housing LP.
Susquehanna Square	37	Yes	New construction sponsored by Community Ventures.
West Park Plaza	65	Yes	Rehabilitation of existing public housing sponsored by PHA. Supportive services are provided.
Blumberg 83	83	Yes	New construction in Blumberg/Sharswood neighborhood serving low-income families sponsored by PHA.
CNI Norris/North Central Phase III	28	Yes	New construction replacement of existing family public housing site sponsored by PHA.
Francis House	10	No	New construction for seniors in Northeast Philadelphia sponsored by St Ignatius. Supportive services are provided.
Liddonfield	300	No	New construction for seniors in Northeast Philadelphia

Property Name	# of Vouchers to be Project-Based	RAD?	Description of Project
			sponsored by New Courtland. Supportive services are provided.
Reynolds School	49	Yes	Adaptive reuse that will convert existing elementary school into housing for homeless veterans sponsored by HELP USA. Supportive services are provided.
Norris Apartments Phase V	45	Yes	Choice Neighborhood RAD conversion sponsored by PHA.
Harrison Plaza	112	Yes	Conversion of tower in existing public housing development sponsored by PHA.
West Park Apartments	327	Yes	Conversion of existing public housing development sponsored by PHA.
Suffolk Manor	137	Yes	Conversion of existing PAPMC public housing development sponsored by PHA.
Cambridge I	44	Yes	Conversion of existing PAPMC public housing development sponsored by PHA.
Beury Building	50	Yes	Rehabilitation site in North Philadelphia for elderly/disabled individuals sponsored by North Philly Works Inc.
	1,387	**Planned Total Vouchers to be Newly Project-Based**	

iv. Planned Existing Project Based Vouchers

In addition to planned new project-based vouchers, PHA will continue to provide voucher-based operating support for a large portfolio of existing units under contract in the UBV program. Table 4 provides details on those UBV developments that are currently under contract, and that PHA projects will be under contract throughout FY 2020. As noted, there are 3,517 units in this category.

Table 4: Planned Existing Project-Based Vouchers in FY 2020

Property Name	# of Project-Based Vouchers	Planned Status at End of Year	RAD?	Description of Project
46th St	4	Leased/Issued	No	Existing site for low-income families in South Philadelphia sponsored by Columbus Property Management. Supportive services provided.
5317 15th St	1	Leased/Issued	No	Existing site for low-income families in South Philadelphia sponsored by Columbus Property Management. Supportive services provided.
7th & Ritner	5	Leased/Issued	No	Existing site for low-income families in South Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Academy Rd	18	Leased/Issued	No	Existing site for low-income families in Roxborough section of Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Bernice Elza	6	Leased/Issued	No	Existing site for homeless families with disability in West Philadelphia sponsored by Peoples Emergency Center. Supportive services provided.

Property Name	# of Project-Based Vouchers	Planned Status at End of Year	RAD?	Description of Project
Ditman St	10	Leased/Issued	No	Existing site for low-income families in Northeast Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Fattah Homes I	6	Leased/Issued	No	Existing site for homeless families with disability in West Philadelphia sponsored by Peoples Emergency Center. Supportive services provided.
INB Mascher	12	Leased/Issued	No	Existing site for women and their families in North Philadelphia sponsored by Women's Community Revitalization Project. Supportive services provided.
Jannie's Place I	6	Leased/Issued	No	Existing site for homeless individuals in West Philadelphia sponsored by Peoples Emergency Center. Supportive services provided.
Kendrick/ Gillespie St	11	Leased/Issued	No	Existing site for low-income families in Holmesburg section of Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Larchwood St	4	Leased/Issued	No	Existing site for low-income families in Spruce Hill section of Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Martin St	7	Leased/Issued	No	Existing site for low-income families in Northeast Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Osage Ave	2	Leased/Issued	No	Existing site for low-income families in Northeast Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Rhawn St	11	Leased/Issued	No	Existing site for low-income families in Northeast Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Spruce St	3	Leased/Issued	No	Existing site for low-income families in South Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Thompson St	20	Leased/Issued	No	Existing site for very low-income families in Center City and West Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Tillmon Villanueva	38	Leased/Issued	No	Existing site for women and their families in North Philadelphia sponsored by Women's Community Revitalization Project. Supportive services provided.
4050 Apts	20	Leased/Issued	No	New Construction site for Starving Artists in West Philadelphia sponsored by People's Emergency Center. Supportive services provided.
4th & Diamond	32	Leased/Issued	No	Existing site for women and their families in North Philadelphia sponsored by Women's Community Revitalization Project. Supportive services provided.
810 Arch St	70	Leased/Issued	No	Existing site for Homelessness in Center City Philadelphia sponsored by Project Home. Supportive services provided.
Anna's House	12	Leased/Issued	No	Existing site for homeless/mental health individuals in South Philadelphia sponsored by CATCH. Supportive services provided.
Arch V Temple	49	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by Columbus Property Management.

Property Name	# of Project-Based Vouchers	Planned Status at End of Year	RAD?	Description of Project
Arch VI Temple	40	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by Columbus Property Management.
Arch VII LIH Walnut	14	Leased/Issued	No	Existing site for very low-income families in West Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Art Apartments	30	Leased/Issued	No	Existing site for very low-income families in West Philadelphia sponsored by Pine Lake Management Associates, LP.
Ascension Manor	3	Leased/Issued	No	Existing site for low-income seniors in North Philadelphia sponsored by Liberty Resources. Supportive services provided.
Belmont I	25	Leased/Issued	No	New Construction site for the disabled in West Philadelphia sponsored by Inglis House. Supportive services provided.
Belmont II	15	Leased/Issued	No	New Construction site for the disabled in West Philadelphia sponsored by Inglis House. Supportive services provided.
Benner/Frankford	8	Leased/Issued	No	Existing site for low-income families in South Philadelphia sponsored by Columbus Property Management. Supportive services provided.
Bethesda Project Bainbridge	20	Leased/Issued	No	Existing site for homeless/mental health individuals in South Philadelphia sponsored by Bethesda Project. Supportive services provided.
Bethesda Project South	4	Leased/Issued	No	Existing site for homeless/mental health individuals in South Philadelphia sponsored by Bethesda Project. Supportive services provided.
Bethesda Project Spruce	13	Leased/Issued	No	Existing site for homeless/mental health individuals in South Philadelphia sponsored by Bethesda Project. Supportive services provided.
Bigham Place	7	Leased/Issued	No	Existing site for Homeless families in Mantua sponsored by People's Emergency Center. Supportive services provided.
Blakiston St	7	Leased/Issued	No	Existing site for low-income families in Northeast Philadelphia sponsored by Columbus Property Management.
Blumberg	6	Leased/Issued	No	New Construction for low-income families in North Phila sponsored by Philadelphia Housing Authority.
Boriquen	17	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by Boriquen Associates II Limited. Supportive services provided.
Brentwood Parkside	22	Leased/Issued	No	Existing site for very low-income seniors and families in West Philadelphia sponsored by Columbus Management Company. Supportive services provided.
Centennial Village	23	Leased/Issued	No	New Construction for low-income families, seniors, disabled in West Philadelphia sponsored by Community Ventures. Supportive services provided.
Chatham Court Apts	18	Leased/Issued	No	Existing site for low-income families in West Philadelphia sponsored by Chatham Apts Assoc. LP. Supportive services provided.

Property Name	# of Project-Based Vouchers	Planned Status at End of Year	RAD?	Description of Project
Chestnut St	6	Leased/Issued	No	Existing site for low-income families in the West Philadelphia sponsored by Columbus Property Management.
Cloisters III	18	Leased/Issued	No	Existing site for homeless individuals in West Philadelphia sponsored by Cloisters III Housing Partnership. Supportive serviced provided.
Conklin St	3	Leased/Issued	No	Existing site for low-income families in Northeast Philadelphia sponsored by Columbus Property Management.
Dignity Boss	8	Leased/Issued	No	Existing site for women of domestic abuse with children in Germantown/Mt Airy sponsored by Community For Dignity & Fairness. Supportive services provided.
Dignity Nedro	4	Leased/Issued	No	Existing site for women of domestic abuse with children in Northwest Philadelphia sponsored by Community For Dignity & Fairness. Supportive services provided.
Dignity-1	10	Leased/Issued	No	Existing site for women of domestic abuse with children in Germantown, sponsored by Community For Dignity & Fairness Supportive services provided.
Dignity-15	4	Leased/Issued	No	Existing site for women of domestic abuse with children in Germantown, sponsored by Community For Dignity & Fairness. Supportive services provided.
Dignity-21	11	Leased/Issued	No	Existing site for women of domestic abuse with children in Germantown, sponsored by Community For Dignity & Fairness. Supportive services provided.
Dignity-33	16	Leased/Issued	No	Existing site for women of domestic abuse with children in Germantown, sponsored by Community For Dignity & Fairness. Supportive services provided.
Dignity-4	3	Leased/Issued	No	Existing site for women of domestic abuse with children in Germantown, sponsored by Community For Dignity & Fairness. Supportive services provided.
Dunlap School	35	Leased/Issued	No	Existing site for seniors in North Philadelphia sponsored by Dunlap Management Partners LP. Supportive services provided.
Edgewood Manor	33	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by Edgewood Manor II Lap. Supportive services provided.
Elders Place I	43	Leased/Issued	No	Existing senior site in the Germantown section of Philadelphia sponsored by Penn Housing LLC. Supportive services provided.
Elders Place II	38	Leased/Issued	No	Existing senior site in the Germantown section of Philadelphia sponsored by Penn Housing LLC. Supportive services provided.
Fattah Homes II	6	Leased/Issued	No	Existing site for Homeless families in Mantua sponsored by People's Emergency Center. Supportive services provided.

Property Name	# of Project-Based Vouchers	Planned Status at End of Year	RAD?	Description of Project
Freedom Village	16	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by Freedom Village LP.
Gaudenzia Shelton Court	19	Leased/Issued	No	Existing site for homeless low-income individuals in East Mt Airy, sponsored by Gaudenzia Foundation Inc. Supportive services provided.
Gordon St	21	Leased/Issued	No	New construction for low-income families sponsored by Philadelphia Housing Authority.
Help I	14	Leased/Issued	No	Existing site for veterans in West Philadelphia sponsored by HELP USA. Supportive services provided.
Help II	50	Leased/Issued	No	Existing site for veterans in West Philadelphia sponsored by HELP USA. Supportive services provided.
HELP IV	15	Leased/Issued	No	Existing site for veterans in West Philadelphia sponsored by HELP USA. Supportive services provided.
Hope Bridge Ogden	4	Leased/Issued	No	Existing site for homeless individuals in West Philadelphia sponsored by Methodist Family Services of Philadelphia. Supportive services provided.
Hope Bridge Vine St	20	Leased/Issued	No	Existing site for homeless individuals in West Philadelphia sponsored by Methodist Family Services of Philadelphia. Supportive services provided.
Imani Homes I	24	Leased/Issued	No	Existing site for homeless families in West Philadelphia sponsored by Methodist Family Services of Philadelphia. Supportive services provided.
Imani Homes II	6	Leased/Issued	No	Existing site for homeless individuals in West Philadelphia sponsored by Methodist Family Services of Philadelphia. Supportive services provided.
Imani Homes III	6	Leased/Issued	No	Existing site for homeless individuals in West Philadelphia sponsored by Methodist Family Services of Philadelphia. Supportive services provided.
Imani Homes IV	8	Leased/Issued	No	Existing site for homeless individuals in West Philadelphia sponsored by Methodist Family Services of Philadelphia. Supportive services provided.
Imani Homes V	11	Leased/Issued	No	Existing site for homeless individuals in West Philadelphia sponsored by Methodist Family Services of Philadelphia. Supportive services provided.
Impact Veterans	8	Leased/Issued	No	Existing site for Veteran Families in North Philadelphia sponsored by Impact Services. Supportive services provided.
Inglis House	17	Leased/Issued	No	Existing site for the disabled sponsored by Inglis House. Supportive services provided.
Inglis House-Elmwood	40	Leased/Issued	No	Existing site for the disabled sponsored by Inglis House. Supportive services provided.

Property Name	# of Project-Based Vouchers	Planned Status at End of Year	RAD?	Description of Project
Jackson St	2	Leased/Issued	No	Existing site for low-income families in the West Philadelphia sponsored by Columbus Property Management.
Jannie's Place	11	Leased/Issued	No	Existing site for Homeless families in Mantua sponsored by People's Emergency Center. Supportive services provided.
JBJ Homes	15	Leased/Issued	No	Existing site for homeless with special needs in the Fairmount are of Philadelphia sponsored by Project Home. Supportive services provided.
Kate's Place	35	Leased/Issued	No	Existing site for singles and people with disabilities in the Center City area of Philadelphia sponsored by Peoples Emergency Center. Supportive services provided.
Keystone St	6	Leased/Issued	No	Existing site for families in Northeast Philadelphia sponsored by Columbus Property Management.
Lehigh Park Apts	25	Leased/Issued	No	Existing site for families, elderly or disabled sponsored by HACE. Supportive services provided.
Liberty at Disston	5	Leased/Issued	No	Nursing home transition in Northeast Philadelphia sponsored by Liberty Resources. Supportive services provided.
Liberty Resource	2	Leased/Issued	No	Existing site with a preference for disabled seniors in West Philadelphia sponsored by Liberty Resources.
Liberty Welsh	2	Leased/Issued	No	Nursing home transition in Northeast Philadelphia sponsored by Liberty Resources.
Lindley Court	11	Leased/Issued	No	Rehabilitation site in Logan for seniors sponsored by Presby Inspired Life. Supportive services provided.
Los Balcones	21	Leased/Issued	No	Existing site for low-income women and families in North Philadelphia sponsored by Norris Square Association.
Monument Mews	60	Leased/Issued	No	Existing site for very low-income families in West Philadelphia sponsored by Columbus Property Management.
Monument Rd	11	Leased/Issued	No	Existing site for single women in West Philadelphia sponsored by Methodist Homes. Supportive services provided.
Morton St	2	Leased/Issued	No	Existing site for low-income families in Germantown Philadelphia sponsored by Columbus Property Management.
Mt Vernon II	15	Leased/Issued	No	Existing site for very low-income families in West Philadelphia sponsored by Mt Vernon LP.
Mt. Vernon I	15	Leased/Issued	No	Existing site for very low-income families in West Philadelphia sponsored by Mt Vernon LP.
New Courtland at Allegheny	40	Leased/Issued	No	Existing site for low-income seniors in North Philadelphia sponsored by New Courtland. Supportive services provided.
New Courtland at Cliveden	32	Leased/Issued	No	Existing site for low-income seniors in Germantown sponsored by New Courtland. Supportive services provided.
NPCH - Community Building	16	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by NPCH Associates.

Property Name	# of Project-Based Vouchers	Planned Status at End of Year	RAD?	Description of Project
Oakdale St	12	Leased/Issued	No	New construction site for low-income families sponsored by Philadelphia Housing Authority.
Parkside 10	41	Leased/Issued	No	Existing site for very low-income families in West Philadelphia sponsored by Columbus Property Management.
Parkside 11	8	Leased/Issued	No	Existing site for very low-income families in West Philadelphia sponsored by Columbus Property Management.
Paseo Verde	19	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by Transit Village Affordable Housing LP.
Patriot House	15	Leased/Issued	No	Existing site for homeless individuals in South Philadelphia sponsored by CATCH. Supportive services provided.
Penrose	10	Leased/Issued	No	Existing site for homeless individuals in South Philadelphia sponsored by CATCH. Supportive services provided.
Powelton Heights	30	Leased/Issued	No	Existing site for seniors in West Philadelphia sponsored by Columbus Property Management.
Preston St	7	Leased/Issued	No	Existing site for low-income families in the West Philadelphia sponsored by Columbus Property Management.
Ray's Place	17	Leased/Issued	No	Existing site for homeless persons with a serious mental illness in North Philadelphia sponsored by Project Home. Supportive services provided.
Reed St	8	Leased/Issued	No	Existing site for low-income families in South Philadelphia sponsored by Columbus Property Management.
Regent Terrace	80	Leased/Issued	No	Existing site for very low-income families in West Philadelphia sponsored by Regent Terrace Housing Partnership.
Sandy's/Catherine House	3	Leased/Issued	No	Existing site for homeless individuals in South Philadelphia sponsored by CATCH. Supportive services provided.
Sarah Allen IV	2	Leased/Issued	No	Existing site for low-income families in West Philadelphia sponsored by Sarah Allen Community Homes LP.
Sarah Allen Part	1	Leased/Issued	No	Existing site for low-income families in West Philadelphia sponsored by Sarah Allen Community Homes LP. Supportive services are not provided
Sarah Allen V	3	Leased/Issued	No	Existing site for low-income families in West Philadelphia sponsored by Sarah Allen Community Homes LP.
Sartain School	35	Leased/Issued	No	Existing site for seniors in North Philadelphia sponsored by Sartain School Venture. Supportive services are not provided
Sedgley Apartments	16	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by MPB School Apartments LP.
Sheff/Wingate St	8	Leased/Issued	No	Existing site for low-income families in Northeast Philadelphia sponsored by Columbus Property

Property Name	# of Project-Based Vouchers	Planned Status at End of Year	RAD?	Description of Project
				Management.
Sheila D Brown Women's Center	9	Leased/Issued	No	Existing site for women with behavioral disabilities in South Philadelphia sponsored by Columbus Property Management.
SIL Program	13	Leased/Issued	No	Existing site for individuals with mental health/chemical dependency in Roxborough. Supportive services provided.
South 55th St LP	18	Leased/Issued	No	Existing site for diverse tenants in West Philadelphia sponsored by South 55th St LP.
South Phila Scattered	19	Leased/Issued	No	Existing site for low-income families in Northeast Philadelphia sponsored by Columbus Property Management.
Spring Garden	9	Leased/Issued	No	Existing site for homeless families with disability in West Philadelphia sponsored by Peoples Emergency Center. Supportive services provided.
Susquehanna Apt	47	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by Susquehanna Apts LP.
Tioga Family Center	24	Leased/Issued	No	Existing site for homeless low-income individuals in East Mt Airy sponsored by Gaudenzia Foundation Inc. Supportive services provided.
Tioga Gardens	17	Leased/Issued	No	Existing site for very low-income families in North Philadelphia sponsored by Tioga Gardens Associates.
Walnut Park Plaza	224	Leased/Issued	No	Exiting site for low-income seniors in West Philadelphia sponsored by Walnut Park Associates LLC.
Walnut Park Plaza (ADA)	3	Leased/Issued	No	Exiting site for low-income seniors in West Philadelphia sponsored by Walnut Park Associates LLC.
Walnut St	15	Leased/Issued	No	Existing site for very low-income families in West Philadelphia sponsored by Columbus Property Management.
WCRP TNI 1	12	Leased/Issued	No	Existing site for women and their families in North Philadelphia sponsored by Women's Community Revitalization Project. Supportive services provided.
WCRP TNI 2	9	Leased/Issued	No	Existing site for women and their families in North Philadelphia sponsored by Women's Community Revitalization Project. Supportive services provided.
WCRP-Grace	36	Leased/Issued	No	Existing site for women and their families in North Philadelphia sponsored by Women's Community Revitalization Project. Supportive services provided.
1315 North 8th Street	25	Leased/Issued	Yes	New construction of 30 units of affordable housing targeted for youths aging out of foster care in the West Poplar neighborhood (homeless) sponsored by Project HOME. Supportive services provided.
2415 N Broad St	88	Leased/Issued	Yes	New construction in North Philadelphia serving homeless individuals, sponsored by Project Home. Supportive services provided.
Blumberg Phase I	51	Leased/Issued	Yes	New construction in Sharswood neighborhood serving low-income families including 51 RAD and 6 other project-based vouchers sponsored by PHA.
Blumberg Senior	94	Leased/Issued	Yes	New construction of an existing site for seniors

Property Name	# of Project-Based Vouchers	Planned Status at End of Year	RAD?	Description of Project
				sponsored by PHA. Supportive services provided.
Cantrell Place	40	Leased/Issued	Yes	Substantial rehabilitation development in South Philadelphia for seniors, sponsored by Presbys Inspired Life. Supportive services provided.
Casas En La Plaza	29	Leased/Issued	Yes	Rehabilitation of existing family units in North Central Philadelphia, sponsored by Norris Square Community Alliance.
Courtyard at Riverview	470	Leased/Issued	Yes	Rehabilitation of existing housing serving low-income families and seniors, sponsored by Michaels Development.
Haddington III	48	Leased/Issued	Yes	New construction in West Philadelphia for low-income families, sponsored by 1260 Housing Development Corp. Supportive services provided.
HELP V	37	Leased/Issued	Yes	New construction in Northern Liberties serving veterans and senior veterans, sponsored HELP USA. Supportive services provided.
Lehigh Park I&II	49	Leased/Issued	Yes	Rehabilitation of existing housing serving low-income families, sponsored by HACE. Supportive services provided.
Norris CNI Phase II	74	Leased/Issued	Yes	New construction family public housing replacement units sponsored by PHA.
New Courtland at St Barts	42	Leased/Issued	Yes	New construction in Northeast Philadelphia for seniors, sponsored by New Courtland. Supportive services provided.
Plymouth Hall	53	Leased/Issued	Yes	Existing site for seniors in North Philadelphia, sponsored by PHA.
Roberto Clemente House	38	Leased/Issued	Yes	Substantial rehabilitation development in North Philadelphia serving low-income families, sponsored by Nueva Esperanza. Supportive services provided.
Strawberry Mansion	55	Leased/Issued	Yes	New construction in North Philadelphia for low-income families, sponsored by PHA.
St John Neumann	52	Leased/Issued	Yes	New construction in South Philadelphia serving seniors, sponsored by Archdiocese of Philadelphia.
Witherspoon Senior Apts	40	Leased/Issued	Yes	New construction in West Philadelphia serving seniors, sponsored by Presbys Inspired Life. Supportive services provided.
	3,517	**Planned Total Existing Project-Based Vouchers**		

v. Planned Other Changes to Housing Stock

In FY 2020, PHA's development efforts under the "6 in 5", RAD and other development initiatives will continue to be guided by development principles approved by the PHA Board in September 2012. The development principles provide the framework for future development activities undertaken with public and private partners; clarifies the selection and review processes; and, provides guidance on PHA's commitment to Section 3 jobs, sustainable development, defensible space principles, and other important issues. In light of funding constraints, PHA's policy also emphasizes the importance of achieving maximum leverage with limited public funds.

PHA's development efforts also support the goals established in the Assessment of Fair Housing Plan jointly issued by the City and PHA and accepted by HUD in February 2017. These goals emphasize the importance of a balanced approach to fair housing including preservation of existing housing, development of new affordable rental and homeownership housing, investments to improve the quality of life in distressed neighborhoods, and mobility initiatives to support housing in high opportunity areas.

Working in collaboration with the City of Philadelphia, PHA will continue to further the shared goal of creating significant new affordable housing opportunities citywide. Table 5 provides a summary of other housing and neighborhood revitalization activities currently planned by PHA, including initiatives in support of the City of Philadelphia's affordable rental and homeownership goals. Additional initiatives may be added during the Plan year, subject to Board approval and any applicable HUD approvals, which may include acquisitions, housing and/or commercial development and other activities in support of PHA's Strategic Directions Plan. In addition, Appendix E includes PHA's Asset Management Table, which is periodically updated to provide an overview of planned or potential development, disposition, refinancing, conversion and/or homeownership activities at PHA sites.

Table 5: Other Planned Activities

Site	Description of Project
Brooklyn Heights	PHA is negotiating the acquisition (PRA) of land in the Mill Creek neighborhood to develop approximately 32 units.
Market West	PHA is working to acquire vacant sites in Haddington neighborhood to develop affordable sites in this West Philadelphia neighborhood.
Gordon Street Phase II (Strawberry Mansion)	PHA is planning for the second phase development to support the newly developed Gordon Apartments.
Falls Ridge	PHA is finalizing plans for a long-term sale via competitive sale process of land at the former Schuylkill Falls public housing development. PHA terminated the previous development contract and will convey the land to the highest bidder.
Sharswood Acquisition	PHA completed the acquisition of privately owned parcels in the Sharswood neighborhood for the redevelopment of the Norman Blumberg development consistent with HUD-approved CNI Transformation Plan.
Sharswood Development	PHA has designated Hunt Companies as developer for certain off-site parcels in the Sharswood community. PHA and Hunt have developed a plan for additional housing development in support of the CNI Transformation Plan goals. PHA and Hunt Companies jointly applied for a Choice Neighborhood Implementation grant in September 2018.
Liddonfield	PHA completed the sale of this former public housing site to New Courtland, the selected developer who plans to build 300 rental units on the site, which will be supported by PHA with the issuance of vouchers.
2012 Chestnut Street	PHA entered into a development agreement with a private developer (Alterra Property Group) to develop the vacant, former PHA headquarters site at 2012 Chestnut Street into up to 200 units of housing of which 20% will be targeted to households with incomes at or below 80% of Area Median Income. The development will also include 7,000 square ft. of commercial space. The developer was chosen through an RFP process.
Bartram Village	PHA has entered into a predevelopment agreement with Pennrose Properties to evaluate the redevelopment of Bartram Village. PHA was awarded Choice Neighborhoods Planning grant funds for Bartram Village and the surrounding

Site	Description of Project
	Kingsessing neighborhood to support the development of a comprehensive Transformation Plan. PHA intends to apply for a CNI Implementation grant in the future.
Vaux Community Building	PHA has completed Phase 1 renovations to the building, which serves as a community center and focal point for the Sharswood/Blumberg neighborhood revitalization effort. A neighborhood school operated by Big Picture Philadelphia has leased space in the building and began operations in September 2017. Temple University has signed a lease for a nurse-managed clinic that will open in late 2018. PHA is also completing negotiations with additional non-profit partners to lease space to provide work force, health care and other supportive services for low-income residents.
Vacant Lot Disposition	PHA owns over 700 vacant lot parcels. PHA plans to dispose of some of the properties for fair market value, to the Land Bank, to a PHA affiliate or alternate means.
2200-50 Turner Street	PHA may enter into a lease or purchase agreement for this existing parking lot facility in anticipation of future development activity.

vi. General Description of Planned Capital Expenditures

PHA's capital planning and development strategies are designed to support, rehabilitate, and modernize existing PHA sites and to revitalize neighborhoods throughout the City. Coordination with the City of Philadelphia's neighborhood revitalization efforts continues to be a priority for PHA. PHA works to leverage its limited PHA resources with other resources such as Low Income Housing Tax Credits, private equity, and state and local funding sources. Utilization of MTW Block Grant funding and programmatic flexibility remains a critical element in PHA's modernization and development efforts.

PHA has prepared a Five Year Capital and Development Plan, and maintains updated physical needs assessments for all PHA developments. Capital needs continue to dramatically exceed available funding.

Table 6 provides information on PHA's planned capital and development expenditures for FY 2020 including projects funded from MTW Block Grant and other sources. PHA is required to submit this Annual Plan in advance of receipt of federal funding information for the fiscal year. In light of the uncertainty of future funding, the information on Table 6 is preliminary and subject to change based on actual funding and other factors. Actual obligations and expenditures may vary based on factors such as construction schedules, timing of HUD and local approvals, availability of leveraged funding and new and emerging repair needs. Note that capital projects are often implemented over multiple years and may involve multiple funding sources.

Table 6: Planned Capital Expenditures in FY 2020

Project Type	Site Name	Project Description	Total Estimated Budget
Capital Improvements	College View	Sanitary Upgrades	$ 900,000
Capital Improvements	Fairhill Apts	Joint Replacement, Fire Protection & Standpipe	$ 500,000
Capital Improvements	Raymond Rosen	Electrical Upgrades / wiring	$ 400,000

Project Type	Site Name	Project Description	Total Estimated Budget
Capital Improvements	Spring Garden Apts	Electrical - Transformer Replacement	$ 200,000
Capital Improvements	Wilson Park	Backwater check valves & sanitary investigation	$ 125,760
Capital Improvements	Oxford Village	Sanitary Upgrades	$ 3,700,000
Capital Improvements	Scattered Sites 901-910	Heating Upgrades	$ 100,000
Capital Improvements	Scattered Sites 901-910	Painting	$ 200,000
Capital Improvements	Scattered Sites 901-910	Scattered Site Demolition	$ 823,000
Capital Improvements	Scattered Sites 901-910	Sitework - Concrete Repairs	$ 300,000
Capital Improvements	Scattered Sites 901-910	Roof repairs	$ 300,000
Capital Improvements	Arlene Homes	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Cecil B. Moore	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Champlost Homes	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	College View	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Fairhill Apartments	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Harrison Plaza	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Hill Creek	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Johnson Homes	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Morton Homes	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Oxford Village	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Queen Lane Apartments	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Raymond Rosen	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Richard Allen II	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Spring Garden Apartments	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Strawberry Mansion	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Whitehall Apartments	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Haddington Homes	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Abbottsford Homes	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Wilson Park - Senior	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Arch Homes	504 Site modifications/fair hsg	$ 5,000
Capital Improvements	Fairhill Square	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Francisville	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Germantown/Hunting Park	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Haddington SS	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Kingsessing	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Ludlow	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Mantua	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Oxford Jefferson	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Susquehanna	504 Site modifications/fair hsg	$ 25,000
Capital Improvements	Commercial Space	Commercial Space upgrades	$ 1,000,000

Project Type	Site Name	Project Description	Total Estimated Budget
Modernization	Scattered Sites 901	Scattered Sites - Rehab - Phase 6	$ 322,928
Modernization	Scattered Sites 902	Scattered Sites - Rehab - Phase 6	$ 826,877
Modernization	Scattered Sites 903	Scattered Sites - Rehab - Phase 6	$ 132,734
Modernization	Scattered Sites 904	Scattered Sites - Rehab - Phase 6	$ 265,500
Modernization	Scattered Sites 905	Scattered Sites - Rehab - Phase 6	$ 738,388
Modernization	Scattered Sites 906	Scattered Sites - Rehab - Phase 6	$ 414,207
Modernization	Scattered Sites 907	Scattered Sites - Rehab - Phase 6	$ 706,578
Modernization	Scattered Sites 908	Scattered Sites - Rehab - Phase 6	$ 405,259
Modernization	Scattered Sites 909	Scattered Sites - Rehab - Phase 6	$ 638,030
Modernization	Scattered Sites 910	Scattered Sites - Rehab - Phase 6	$ 281,478
New Development	Administrative	Warehouse/Maintenance Building	$ 1,375,000
New Development	Blumberg	Blumberg PH 4 On-Site Rental - 83	$ 31,000,000
New Development	Blumberg	Blumberg PH 5 Reynolds School	$ 25,000,000
New Development	Blumberg	Blumberg PH 9 - Harlan Street/Michaels Development Rental (42 new units of which 22 will be PBV; an additional 70 existing units will be moderately rehabilitated)	$ 25,000,000
New Development	Norris Choice	North Central CNI Phase 3 Replacement / Affordable	$ 30,000,000
RAD	27th & Susquehanna	27th & Susquehanna – RAD Transfer of Assistance	$ 19,000,000
RAD	Susquehanna Square	Susquehanna Square – RAD Transfer of Assistance	$ 15,600,000
		Total	**$ 160,600,739**

Table 6A below is provided for informational purposes. It is a current list of additional planned capital projects and total budget estimates. This includes projects expected to be implemented in future years, but for which expenditures are not likely to begin in FY 2020. The listing of proposed projects and estimated budgets is preliminary and subject to change.

Table 6A: Additional Planned Capital Projects and Estimated Budget

Project Type	Site Name	Project Description	Total Estimated Budget
Capital Improvements	Raymond Rosen	Roof Replacement	$1,175,309
Capital Improvements	Scattered Sites 901-910	Heating Upgrades	$300,000
Capital Improvements	Scattered Sites 901-910	Painting	$400,000
Capital Improvements	Scattered Sites 901-910	Roof repairs	$600,000
Capital Improvements	Scattered Sites 901-910	Scattered Site Demolition	$1,646,000
Capital Improvements	Scattered Sites 901-910	Sitework - Concrete Repairs	$600,000
Capital Improvements	Scattered Sites 901-910	Window Replacement	$400,000
Capital Improvements	Wilson Park	Boiler Repairs	$450,000
Capital Improvements	Abbottsford Homes	504 Site modifications/fair hsg	$10,000

Project Type	Site Name	Project Description	Total Estimated Budget
Capital Improvements	Arch Homes	504 Site modifications/fair hsg	$10,000
Capital Improvements	Arlene Homes	504 Site modifications/fair hsg	$10,000
Capital Improvements	Cecil B. Moore	504 Site modifications/fair hsg	$10,000
Capital Improvements	Champlost Homes	504 Site modifications/fair hsg	$10,000
Capital Improvements	College View	504 Site modifications/fair hsg	$10,000
Capital Improvements	Fairhill Apartments	504 Site modifications/fair hsg	$10,000
Capital Improvements	Fairhill Square	504 Site modifications/fair hsg	$50,000
Capital Improvements	Francisville	504 Site modifications/fair hsg	$50,000
Capital Improvements	Germantown/Hunting Park	504 Site modifications/fair hsg	$50,000
Capital Improvements	Haddington Homes	504 Site modifications/fair hsg	$10,000
Capital Improvements	Haddington SS	504 Site modifications/fair hsg	$50,000
Capital Improvements	Harrison Plaza	504 Site modifications/fair hsg	$10,000
Capital Improvements	Hill Creek	504 Site modifications/fair hsg	$10,000
Capital Improvements	Johnson Homes	504 Site modifications/fair hsg	$10,000
Capital Improvements	Kingsessing	504 Site modifications/fair hsg	$50,000
Capital Improvements	Ludlow	504 Site modifications/fair hsg	$50,000
Capital Improvements	Mantua	504 Site modifications/fair hsg	$50,000
Capital Improvements	Morton Homes	504 Site modifications/fair hsg	$10,000
Capital Improvements	Oxford Jefferson	504 Site modifications/fair hsg	$50,000
Capital Improvements	Oxford Village	504 Site modifications/fair hsg	$10,000
Capital Improvements	Queen Lane Apartments	504 Site modifications/fair hsg	$10,000
Capital Improvements	Raymond Rosen	504 Site modifications/fair hsg	$10,000
Capital Improvements	Richard Allen II	504 Site modifications/fair hsg	$10,000
Capital Improvements	Spring Garden Apartments	504 Site modifications/fair hsg	$10,000
Capital Improvements	Strawberry Mansion	504 Site modifications/fair hsg	$50,000
Capital Improvements	Susquehanna	504 Site modifications/fair hsg	$50,000
Capital Improvements	Whitehall Apartments	504 Site modifications/fair hsg	$10,000
Capital Improvements	Wilson Park - Senior	504 Site modifications/fair hsg	$10,000
Capital Improvements	Harrison Plaza	Water Penetration	$4,000,000
ECM	Arlene Homes	LED Light Fixtures	$26,980
ECM	Arlene Homes	Weatherization/Infiltration	$54,741
ECM	Arlene Homes	Hybrid Heating/ DHW	$799,110
ECM	Abbottsford	Electrical Light Replacement	$52,400
ECM	BAS SCADA	BAS SCADA Repairs and recommissioning	$900,000
ECM	Bentley	LED Light Fixtures	$96,145
ECM	Bentley Hall	Weatherization/Infiltration	$102,759
ECM	Cassie L Holley	Roof Insulation	$98,019
ECM	Cassie L Holley	Weatherization/Infiltration	$37,431
ECM	Cecil B. Moore	Weatherization/Infiltration	$49,158

Project Type	Site Name	Project Description	Total Estimated Budget
ECM	Cecil B. Moore	Heating Upgrades	$262,000
ECM	Cecil B. Moore	LED Light Replacement	$21,143
ECM	Champlost Homes	Increase Combustion Air	$44,499
ECM	College View	Weatherization/Infiltration - Crawl Space	$117,153
ECM	College View	LED Light Replacement	$24,216
ECM	Emlen Arms	Vacancy Sensors - Common	$16,827
ECM	Emlen Arms	Increase Combustion Air	$52,400
ECM	Gladys B Jacob	Weatherization/Infiltration	$74,720
ECM	Haverford Homes	Increase Combustion Air	$10,369
ECM	Haverford Homes	Weatherization/Infiltration	$31,952
ECM	Hill Creek	LED Interior Lights - Apts	$205,171
ECM	Hill Creek	Weatherization/Infiltration	$121,502
ECM	Hill Creek	Water Efficient Plumbing Fixtures	$468,071
ECM	Holmecrest Homes	LED Exterior Lights	$8,096
ECM	Holmecrest Homes	LED Interior Lights - Common	$3,049
ECM	Holmecrest Homes	Vacancy Sensors - Lighting - Common	$962
ECM	Holmecrest Homes	Boiler Replacement	$109,893
ECM	Holmecrest Homes	Heating Upgrades	$786,000
ECM	Johnson Homes	Replace basement access metal grades with solid aluminum floor hatch	$772,900
ECM	Johnson Homes	LED Light Replacement/ Sensors	$457,986
ECM	Johnson Homes	Electrical - Motor Efficiency Upgrades	$58,950
ECM	Johnson Homes	Insulation - Crawl Space	$932,261
ECM	Johnson Homes	Increase Combustion Air	$262,000
ECM	Katie B Jackson	Install Additional Back-Up Power	$144,100
ECM	Katie B Jackson	LED Light Replacement	$77,860
ECM	Katie B Jackson	Weatherization/Infiltration	$26,729
ECM	Morton Homes	Replace Water Pipes	$262,000
ECM	Morton Homes	Insulation - Pipe	$1,754
ECM	Morton Homes	Weatherization/Infiltration	$468,186
ECM	Oxford Village	Increase Combustion Air	$85,973
ECM	Oxford Village	Insulation - Pipe	$18,752
ECM	Parkview Apts	Hybrid Heating / DHW	$474,472
ECM	Parkview Apts	LED Lighting	$25,078
ECM	Queen Lane Apts	LED Exterior Lights	$1,408
ECM	Queen Lane Apts	Increase Combustion Air	$8,208
ECM	Queen Lane Apts	Weatherization/Infiltration	$28,643

Project Type	Site Name	Project Description	Total Estimated Budget
ECM	Raymond Rosen	Furnace Replacement	$2,892,480
ECM	Raymond Rosen	LED Lighting Replacement / Sensors	$635,782
ECM	Raymond Rosen	Increase Combustion Air	$238,479
ECM	Raymond Rosen	Weatherization/Infiltration	$510,676
ECM	Richard Allen II	LED Interior Lights - Apts	$98,555
ECM	Richard Allen II	Increase Combustion Air	$64,804
ECM	Spring Garden Apts	Furnace Replacement	$445,400
ECM	Spring Garden Apts	LED Interior Lights - Apts	$129,621
ECM	Spring Garden Apts	Insulation - Pipe	$9,488
ECM	West Park Apts	Aerco Replacement	$589,500
ECM	Whitehall Apts	Insulation - Pipe	$37,392
ECM	Wilson Park	LED Exterior Lights	$48,118
ECM	Wilson Park	LED Interior Lights - Apts	$536,863
ECM	Wilson Park	LED Interior Lights - Common	$43,750
ECM	Wilson Park	Heating & Power Upgrades	$733,720
ECM	Wilson Park	Water Heater Replacements	$327,500
ECM	Wilson Park	Aerco Replacement	$327,500
ECM	Wilson Park	Boiler Retube	$589,500
ECM	Wilson Park	Weatherization/Infiltration	$1,407,266
ECM	Scattered Sites 901-910	Scattered Sites - Rehab	$18,000,000
Modernization	54th & Poplar	50 units	$17,500,000
New Development	Blumberg	PHA Phase 2 (9%)	$21,000,000
New Development	Blumberg	PHA Phase 3 (Homeownership	$12,000,000
New Development	Blumberg	PHA Phase 4 (4%)	$38,000,000
New Development	Blumberg	PHA Phase 5 (9%)	$22,000,000
New Development	Blumberg	Hunt Phase 1 (9%)	$22,000,000
New Development	Blumberg	Hunt Phase 2 (4%)	$45,000,000
New Development	Blumberg	Hunt Phase 3 (9%)	$23,000,000
New Development	Blumberg	Hunt Phase 4 (Homeownership)	$32,000,000
New Development	Blumberg	Hunt Phase 5 (9%)	$24,000,000
New Development	Blumberg	Blumberg Ridge Avenue West Commercial (50/mix)	$60,000,000
New Development	Blumberg	Blumberg Recreation Field (HOLD)	$15,000,000
New Development	Brooklyn Heights	Brooklyn Heights	$18,100,000
New Development	Gordon Street Extension	Gordon Extension - Phase II (25 units)	$8,750,000
New Development	Market West	5600 Haverford Avenue	$17,500,000
New Development	Millcreek West	Millcreek West	$17,500,000
New Development	Norris Choice	North Central CNI Phase 1 & 4 (30 HO)	$10,750,000

Project Type	Site Name	Project Description	Total Estimated Budget
New Development	Norris Choice	North Central CNI Phase 5 (45 Replace.;61 Afford; 22 Mrkt)	$54,000,000
New Development	Strawberry Mansion	Walton School - Senior Housing	$18,000,000
New Development	Strawberry Mansion	Community Center	$6,400,000
New Development	Temple Area	Temple Area	$18,750,000
New Development	Arch/Haddington	RAD Conversion	$51,375,000
RAD	Bartram Village	Phase 1 RAD Conversion	$96,470,000
RAD	Bartram Village	Phase 2 RAD Conversion	$96,064,200
RAD	Cambridge I	RAD Conversion	$6,000,000
RAD	Cambridge II	RAD Conversion	$6,000,000
RAD	Cambridge III	RAD Conversion	$6,600,000
RAD	Fairhill Apts	RAD Conversion	$105,600,000
RAD	GGFE Phase I	Phase 1 RAD Conversion	$31,585,000
RAD	Harrison Plaza	RAD Conversion	$44,850,000
RAD	LEB I	RAD Conversion	$12,000,000
RAD	LEB II	RAD Conversion	$12,000,000
RAD	Suffolk Manor	RAD Conversion	$6,000,000
RAD	West Park Apts	RAD Conversion	$130,800,000
RAD	West Park Plaza	RAD Conversion	$9,750,000
		Total	**$1,162,953,929**

B. Leasing Information

PHA's Public Housing inventory includes units for families, seniors, and people with disabilities located at conventional and scattered site properties. It also includes properties managed by Alternatively Managed Entities (AMEs) and the Philadelphia Asset and Property Management Corporation (PAPMC). PHA's inventory includes some units that are not available for occupancy because: (i) they have been approved for demolition or disposition but the demolition or disposition has not yet taken place; (ii) they have been scheduled for significant levels of modernization; (iii) they are utilized for administrative or resident services purposes; or (iv) they are eligible for other HUD-authorized exclusions. While PHA is planning to add additional public housing units, the overall size of the public housing inventory continues to decline (and the HCV inventory increases) as units are converted to project-based assistance under RAD.

The Housing Choice Voucher program inventory changes from year to year and includes MTW tenant-based vouchers as well as vouchers authorized by HUD for special purposes such as the Veterans Affairs Supportive Housing Program, Family Unification Program, SRO Moderate Rehab and Mainstream programs. PHA utilizes vouchers to support the Unit Based Voucher program, through which PHA provides long-term subsidy contracts with non-profit and other sponsors. In FY 2019, PHA was awarded an additional 99 Mainstream vouchers, and HUD issued 59 additional VASH vouchers. Periodically, HUD issues Enhanced Vouchers and Tenant

Protection Vouchers (TPV) for PHA to administer. As allowed by the MTW Agreement, PHA incorporates Enhanced and Tenant Protection Vouchers into the MTW block grant when eligible.

i. Planned Number of Households Served

Table 7 provides information on households living in "MTW units" that PHA plans to serve during FY 2020. This includes all households residing in PHA public housing units as well as HCV MTW households. All of PHA's public housing units are "MTW units". The actual number of household served may vary from that listed on the tables. The conversion of public housing to project-based assistance under RAD began in FY 2017, and will continue in FY 2020. RAD vouchers are included in the total "Federal MTW Voucher (HCV) Units to be Leased" shown in Table 7. The number of public housing and HCV families served may be affected by the RAD conversion schedule. As shown in Table 7A, PHA does not operate any local, non-traditional programs as defined by HUD.

Table 7: Planned Number of MTW Households Served in FY 2020

Planned Number of Households Served Through:	Planned Number of Unit Months Occupied/Leased	Planned Number of Households to be Served
MTW Public Housing Units Leased	157,188	13,099
MTW Housing Choice Vouchers (HCV) Utilized*	219,252	18,271
Local, Non-Traditional: Tenant-Based	0	0
Local, Non-Traditional: Property-Based	0	0
Local, Non-Traditional: Homeownership	0	0
Planned Total Households Served	**376,440**	**31,370**

**Includes 1,285 RAD vouchers*

Table 7A: MTW Local, Non-Traditional Programs

Local, Non-Traditional Category	MTW Activity/Number	Planned Number of Unit Months Occupied/Leased	Planned Number of Households to be Served
Tenant-Based	N/A	0	0
Property-Based	N/A	0	0
Homeownership	N/A	0	0

Although not required by HUD, PHA has included Table 7B, which identifies non-MTW households served through Special Purpose Voucher programs. PHA will apply MTW policies to Special Purpose vouchers including Mainstream vouchers unless inconsistent with Appropriations Act requirements or the requirements of the applicable NOFA. If a conflict occurs, the Appropriations Act and/or this funding notice govern. PHA may also submit a request to the Office of Public Housing and Voucher Programs to operate HUD-VASH Vouchers in accordance with MTW administrative flexibilities.

Table 7B: Planned Number of Non-MTW Households Served in FY 2020

Non-MTW Program to be Served Through:	Planned Number of Unit Months Occupied/Leased	Planned Number of Households to be Served
Mainstream	2,628	219
VASH	9,144	762
VASH Project Based	408	34
Moderate Rehab	2,436	203
SRO	3,552	296
Total Households Projected to be Served	**18,168**	**1,514**

ii. Discussion of Issues and Possible Solutions Related to Leasing

Housing Program	Description of Anticipated Leasing Issues and Possible Solutions
MTW Public Housing	RAD conversions and RAD transfer of assistance activities are expected to continue in FY 2020. As such, actual leasing figures for public housing may be affected by the schedule of development activities and relocation timetables. This in turn may result in scheduling changes or delays in re-occupancy and relocation activity that may ultimately affect leasing levels.
MTW Housing Choice Voucher	Leasing of HCV units in opportunity areas continues to be a high priority. PHA implemented the Housing Opportunity Program (HOP) in August 2013 to enhance its mobility initiatives. Mobility program staff conduct outreach and marketing and provide voucher holders with housing counseling and training before, during and after moves. PHA anticipates assisting approximately 50 clients in FY 2020 to find units in opportunity areas. HOP was initially funded by HUD; however, PHA is continuing the program utilizing MTW Block Grant funds.

C. Waiting List Information

PHA administers waiting lists in accordance with the HCV Administrative Plan and Public Housing Admissions and Continued Occupancy Policy (ACOP) as applicable. Administration of site-based waiting lists for the Conventional and Scattered Site program areas is managed under the Public Housing Admissions Department to ensure consistent and efficient management of applicants on the various waitlists.

PHA operates its waiting lists in a nondiscriminatory manner that seeks to avoid unintended discriminatory effects. PHA affirmatively markets its sites in a variety of venues and periodicals to ensure that the public is aware of the availability of PHA housing. PHA treats all applicants in a non-discriminatory manner. PHA also monitors its waiting lists to determine if there are significant changes in the percentage of protected classes and, if there were, would determine whether its affirmative marketing methods should be modified.

i. Waiting List Information Anticipated

Table 8 provides information on PHA's waiting lists in the format required by HUD.

Table 8: Waiting List Information Projected for Beginning of FY 2020

Waiting List Name	Description	Number of Households on Waiting List	Waiting List Open, Partially Open or Closed	Plans to Open the Wait List During the Fiscal Year
MTW Public Housing Units	First Available and Site-Based	13,104	Partially Open	No
MTW Public Housing Units *	Site-Based	41,959	Open	Yes
MTW Housing Choice Voucher Program	Community-Wide	13,486	Partially Open	No

**Units funded with LIHTC and managed by PAPMC*

Notes on Waiting Lists

- As specified in the ACOP, PHA's Public Housing wait list combines site-based, first available, and centrally managed wait list features. Public Housing developments have site-based waiting lists that are centrally managed by the Public Housing Admissions Department. This change was made to ensure consistent and efficient management of applicants on the various waitlists. Applicants may select specific sites or "first available" unit citywide. Centrally managed waitlists, administered by the Admissions Department, also include applicants that require a wheelchair accessible unit and those with a preference designation such as the Blueprint program.

- Public Housing wait lists are currently only open to applicants that require wheelchair accessible units; applicants aged 55 and older; and applicants referred to PHA from external agencies with whom PHA has a referral agreement as described in the ACOP (i.e. Blueprint to End Homelessness and others)

- The HCV wait list is closed except for applicants who qualify for admission under HUD's Special Purpose Voucher programs including VASH, as well as applicants referred to PHA from external agencies with whom PHA has a referral agreement as described in the Administrative Plan. Under the Unit Based Program, site-based waitlists are managed and maintained by individual owners. PHA approves the site-based waitlists and tenant selection plan for each Unit Based development.

ii. Planned Changes to Waiting List in FY 2020

Waiting List Name	**Description of Planned Changes**
All	PHA currently has sufficient applicants on the waiting list to support full occupancy of units that are available for occupancy. PHA will continue to monitor the number of households on each waiting list to ensure an adequate number of applicants. As needed, PHA will open waiting lists and/or undertake affirmative marketing activities to ensure appropriately sized waiting lists for all unit types, sizes and developments. The following is a summary of wait list policy/organizational changes and issues for FY 2020: • PHA may update one or more of its waiting lists in FY 2020. Waiting list updates will be completed in accordance with applicable ACOP/Administrative Plan policies. • PHA continues to evaluate implementation of new preferences that incorporate employment, educational, and/or job training requirements as a condition of occupancy. Seniors and people with disabilities will be exempt from employment requirements, if applicable. The policy will include provisions to address residents with temporary disabilities and/or temporary loss of employment. PHA may modify its ACOP and/or HCV Administrative Plan in FY 2020, subject to Board approval, to reflect these new preferences. To the extent that any such modifications require MTW authority, PHA will establish appropriate MTW activities for HUD approval in future Plans. • When a public housing development for which PHA maintains a Site Based Waiting List (SBWL) is converted under RAD to Project Based (PB) Assistance, PHA will transition the existing public housing SBWL to a PB SBWL pursuant to the approved, relevant RAD significant amendment. Applicants will retain their date and time of application. After the initial waiting list has been established, PHA shall administer its waiting list for the converted project in accordance with the applicable policies in its Administrative Plan. • When PHA converts a new or existing public housing development under RAD which does not have an existing SBWL, PHA will establish a waiting list and will follow the policies in its Administrative Plan regarding establishing and administering the waiting list including a review of each development's tenant selection plan. • Where RAD conversion activities result in extended periods of time where PHA will not be leasing units, PHA will establish a wait list policy to allow applicants who are only on the affected SBWL to select one additional SBWL while retaining their date and time of application. Additionally, if conversion activities result in PHA no longer offering certain sized units at a site, PHA will establish a policy whereby applicants affected by the unit size change would be able to select one new SBWL while retaining their date and time of application. These wait list policies do not require MTW authorization. • In furtherance of the fair housing goals detailed in the joint PHA-City Assessment of Fair Housing, PHA will continue to evaluate and update as needed its waiting list policies including outreach efforts to ensure open and fair access to all citizens regardless of race, ethnicity or protected class status.

III. PROPOSED MTW ACTIVITIES

PHA proposes two (2) new MTW activities for FY 2020:

1. Local Family Self-Sufficiency Program Flexibility
2. Sponsor-Based Shared Housing Initiative

Information on each proposed activity in the required HUD format follows.

PROPOSED ACTIVITY 2020-1: LOCAL FAMILY SELF-SUFFICIENCY PROGRAM FLEXIBILITY

A. Activity Description

PHA proposes to enhance its local Family Self-Sufficiency (FSS) program to encourage more residents to participate in the program. Under this MTW activity, PHA will eliminate the current regulatory requirement that FSS participants must have an interim or regular recertification within 120 days prior to enrollment in the FSS program. PHA will utilize the last interim or regular recertification prior to enrollment as the basis for FSS escrow calculations.

B. Activity Metrics Information

HUD requires that MTW agencies utilize and report on relevant HUD standard metrics associated with the applicable MTW statutory objective. Accordingly, PHA will utilize the following metrics for this activity:

SS #1: Increase in Household Income*				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Average earned income of households affected by this policy in dollars (increase).	TBD	TBD		
Average earned income is calculated for households with earned income				
SS #2: Increase in Household Savings*				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Average amount of savings/escrow of households affected by this policy (increase).	TBD	TBD		
Average amount of savings/escrow for households with savings/escrow				
SS #3: Increase in Positive Outcomes in Employment Status*				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Unemployed	TBD	TBD		
Employed	TBD	TBD		
Enrolled in Education	TBD	TBD		
Enrolled in Job Training	TBD	TBD		
**The universe of households represents non-elderly, non-disabled households affected by this activity*				
SS #4: *Households Removed from Temporary Assistance for Needy Families (TANF)*				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Number of households receiving TANF assistance (decrease)	TBD	TBD		
SS #5: Households Assisted by Services that Increase Self-Sufficiency				

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Number of households receiving services aimed to increase self-sufficiency (increase).	TBD	TBD		
SS #6: Reducing Per Unit Subsidy Cost for Participating Households				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Average amount of Section 8 and/or 9 subsidy (or local non-traditional subsidy) per household affected by this policy in dollars (decrease).	TBD	TBD		
SS #7: Increase in Agency Rental Revenue*				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Total household contributions towards housing assistance (increase).	TBD	TBD		
**PHA uses TTP as the household contribution toward housing assistance*				
SS #8: Households Transitioned to Self-Sufficiency *				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Number of households transitioned to self-sufficiency (increase).	0	TBD		
**PHA defines self-sufficiency as graduation from the FSS program*				

PHA will establish benchmarks and report on outcomes for the above metrics as part of the MTW Annual Report process.

C. Cost Implications

PHA projects that there will be no measurable cost impact as a result of this activity.

D. Need/Justification for MTW Flexibility

This activity requires waiver of 24 CFR 983, as allowed under the MTW Agreement, Attachment C, paragraph E. Current regulations require that FSS participants have an interim or regular recertification within 120 days prior to enrollment in the FSS program. Based on the experience of PHA and its FSS partner (Compass Working Capital), this requirement poses an obstacle to participation by some residents. Removing this requirement will have no negative impact on either PHA or residents, and will support higher levels of participation by residents.

E. Rent Reform/Term Limit Information

Not applicable.

PROPOSED ACTIVITY 2020-2: SPONSOR-BASED SHARED HOUSING PILOT

A. Activity Description

PHA proposes to implement a pilot program that will expand housing options for homeless individuals and other hard to serve special populations. It will build on and enhance the ongoing collaboration between the City and PHA to reduce homelessness through the "Blueprint to End Homelessness" initiative. The pilot program will initially be limited to up to twenty-five (25) units; however, using a shared housing model, the projected number of individual, low-income households to be served is up to one hundred (100) individuals. Based on an evaluation of the program's effectiveness in reducing homelessness and providing stable housing for participants, PHA may elect to expand the program in the future. The elements of the pilot program include:

- Using funding provided by the City to leverage MTW funds, PHA will rehabilitate existing vacant and uninhabitable scattered site public housing units. Units will generally be large-bedroom sizes with 4+ bedrooms per unit;

- PHA will enter into a master lease for one or more of the rehabilitated units with the City and/or qualified local, non-profit provider(s) that serves formerly homeless individuals and/or other hard to serve populations, i.e. youth aging out of foster care, chronically homeless, victims of domestic violence, etc.

- Under the terms of the master lease, the City and/or designated provider(s) ("Sponsor Agency") will pay a flat rent to PHA. The Sponsor Agency(s) will be allowed to sublease individual rooms within the unit to eligible, low-income individuals. The Sponsor Agency(s) will provide a shared housing model and supportive services to program participants and will: screen and determine eligibility of participants; maintain a waiting list if needed; implement a rent policy by which participants will pay no more than 30% of income for rent; enter into sublease agreements with participants; collect rents; and, develop and enforce house rules. Participants in this pilot program will not be considered public housing residents, and will not have the responsibilities and rights associated with PHA public housing resident households.

- PHA will ensure that all units meet UPCS standards at initial inspection. PHA's role will be to prepare the unit for initial occupancy and perform routine and emergency maintenance services.

- The Sponsor Agency(s) will provide PHA will quarterly reports that provide basic data on program participants including household income, dates of occupancy, supportive services provided, outcomes achieved and other required information.

B. Activity Metrics Information

HUD requires that MTW agencies utilize and report on relevant HUD standard metrics associated with the applicable MTW statutory objective. Accordingly, PHA will utilize the following metrics for this activity:

HC #1: Additional Units of Housing Made Available				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Number of new housing units made available for households at or below 80% AMI as a result of the activity (increase).	0	TBD		

HC #7: Households Assisted by Services that Increase Housing Choice				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Number of households receiving services aimed to increase housing choice (increase).	$0	TB		

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C. Cost Implications

PHA projects that there will be no measurable cost impact as a result of this activity; however, PHA projects that non-PHA resources will be leveraged to support the rehabilitation of currently vacant and uninhabitable scattered site units.

D. Need/Justification for MTW Flexibility

This activity requires waivers of existing public housing regulations at 24 CFR 903 to allow for a shared housing model; entering into a master lease agreement with an agency; use of alternative rent structures; and, special admissions and continued occupancy policies. As noted, participants housed under this activity will not be public housing residents. The authorizations from the MTW Agreement which allow PHA to conduct this activity include: Attachment D, Section II, paragraph; Attachment C, section B, paragraph 4; Attachment C, section C, paragraphs 1,2,4,10,11.

E. Rent Reform/Term Limit Information

Not applicable.

IV. APPROVED MTW ACTIVITIES

This section of the Annual Plan summarizes and provides a status update on MTW activities that have been previously approved by HUD. Additional detail on approved MTW activities is included in prior Annual Plans. As required, this section also includes summary information on MTW activities that have been closed out or placed on hold by PHA. Initiatives are numbered to reflect the fiscal year in which the MTW was initially approved, i.e. MTW Activity 2011-1 was initially approved in FY 2011.

A. Implemented Activities

ACTIVITY 2011-1: PARTNERSHIP PROGRAMS INITIATIVE

Plan Year Approved, Implemented, Modified

- Approved FY 2011
- Implemented FY 2012
- Modified FY 2013 to incorporate specific components applicable to the youth aging out of foster care partnership with the Philadelphia Department of Human Services (DHS)

Description/Update

PHA will continue to utilize MTW authority to expand public housing for special needs and other targeted groups in partnership with non-profit neighborhood groups, universities, state and local government, and other stakeholders. This flexible, services-oriented model allows PHA to leverage PHA and partner resources to provide public housing options and, where appropriate and feasible, related health care, educational, and/or other necessary services to low-income families and individuals. Authorized features of this initiative include, but are not limited to, the following:

- Admissions and continued occupancy requirements for the initiative may vary from standard public housing and will be determined for each project in order to promote seamless integration of the partner's subsidy sources with MTW block grant funds.
- Partnership initiatives must serve households earning 80% of AMI or below. PHA's MTW funds may not be used to subsidize households who are not low-income.
- PHA will leverage its funds with other partner resources in order to avoid duplicative services and payments and to maximize the value of funds invested in the Partnership Initiative.
- Potential models include, but are not limited to, domiciliary care for seniors and people with disabilities; housing options for youth, including those aging out of foster care; and permanent supportive housing.
- Budgets and agreements between PHA and its partners will adjust subsidy to allow for recoupment of PHA's capital investment as fee income where financially feasible, particularly in situations in which the partner's subsidy is intended to cover all or some of the housing costs.

- While each development is expected to have different features, programmatic components may include: preferences for specific target populations, including referrals from partner agencies; program contracts for participants that may include requirements for case management, participation in services, or other requirements; time limits on housing subsidies; modified occupancy standards; availability of stipends; and other components.

In FY 2020, PHA projects that 262 additional public housing units will be developed by PHA development partners at 7 sites. See Table 1 for additional detail on planned developments and units. The actual number of units developed and the development timetable may vary depending on final financing plans, construction schedules, HUD approval timetables and other factors.

Planned Non-Significant Changes

No non-significant changes are planned.

Planned Changes to Metrics/Data Collection

Benchmarks have been updated to reflect projected FY 2020 housing production under this activity.

HC #1: Additional Units of Housing Made Available *				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Number of new housing units made available for households at or below 80% AMI as a result of the activity (increase).	0	262		
** The HUD Standard Metrics for this activity will depend on the MTW flexibilities required and the type of service provided at each site. As additional agreements with developers and/or service providers are finalized, further HUD Standard Metrics may be added depending on the terms and necessary flexibilities of the agreements. None of the listed projects for FY 2020 require MTW waivers at present other than the use of MTW Block Grant funds*				
CE #4: Increase in Resources Leverage – ALL Planned FY 2020 Projects **				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Amount of funds leveraged in dollars (increase).	$0	$102 million		
*** Represents total development costs of each development project as reported by PHA development partners.*				

Planned Significant Changes

No significant changes are planned.

ACTIVITY 2004-1: NEIGHBORHOOD DEVELOPMENT & REVITALIZATION INITIATIVES

Plan Year Approved, Implemented, Modified

- Design Standards
  - Approved FY 2004
  - Implemented FY 2004

- Total Development Cost Limits and Housing Cost Caps
  - Approved FY 2004
  - Implemented FY 2004

- Streamlined Mixed-Finance Development Process
  - Approved FY 2004
  - Implemented FY 2004

- MTW Site and Neighborhood Standards
  - Approved FY 2004
  - Implemented FY 2004

- Streamlined Acquisition Process
  - Approved FY 2002
  - Implemented FY 2002

- Strategy for Development
  - Approved FY 2005
  - Implemented FY 2005

Description/Update

PHA will continue to use MTW authority to substantially increase housing choices for residents and applicants. PHA is continuing to implement an ambitious program of new construction, substantial rehabilitation, and modernization designed to revitalize PHA public housing developments, replace distressed housing lost to demolition and lack of capital funds, and improve Philadelphia's neighborhoods. Public housing development or redevelopment activities, and other new development, directly undertaken by PHA as developer are included under this initiative. To support these redevelopment activities, PHA continues to implement the following MTW components, which also support the Partnership Initiative and other MTW activities:

- *Design Standards* - PHA continues to implement reasonable and modest design standards for new construction and rehabilitation work that mirror current design trends and the 21st century needs of residents.

- *MTW Total Development Cost Limits and Housing Cost Caps* - PHA has established and maintains reasonable cost limits for development and redevelopment activities that replace HUD's Total Development Cost (TDC) limits and Housing Cost Caps (HCC).

- *Streamlined Mixed-Finance Development Process* - PHA is authorized to develop public housing through several financing methods, including the mixed-finance approach, which involves the use of private financing, Housing Choice Vouchers, and public housing development funds.

- *MTW Site and Neighborhood Standards* - PHA is authorized to implement alternate Site and Neighborhood Standards for its public housing and voucher programs, in lieu of those standards at 24 CFR § 941.202(b)-(d) and 24 CFR 983.57.

- *Streamlined Acquisition Process* - Subject to the provisions of the MTW Agreement, PHA is authorized to acquire sites without prior HUD approval, provided that the agency certifies that HUD site selection requirements have been met.

- *Strategy for Development* - PHA has adopted a Development-Asset Management Strategy for Public Housing that takes a comprehensive neighborhood-by-neighborhood and block-by-block approach to redeveloping, consolidating, rehabilitating, demolishing, and acquiring and disposing of scattered site units independently and in partnership with government and other local neighborhood-based organizations.

Planned Non-Significant Changes

No non-significant changes are planned. PHA may submit updated MTW TDC/HCCs for HUD approval as part of a future Plan or Plan Amendment.

Planned Changes to Metrics/Data Collection

No changes to metrics or data collection methods are planned.

Planned Significant Changes

No significant changes are planned.

ACTIVITY 2004-2: SERVICE-ENRICHED HOUSING FOR SENIORS & PEOPLE WITH DISABILITIES

Plan Year Approved, Implemented, Amended

- Nursing Home Transition
  - Approved FY 2010
  - Implemented FY 2010

- Definition of Elderly
  - Approved FY 2004
  - Implemented FY 2004

Description/Update

PHA will continue to collaborate with the Commonwealth of Pennsylvania and other local providers to develop and implement a range of service-enriched housing options for seniors and people with disabilities, including the following ongoing MTW program components:

- *Nursing Home Transition* – The Nursing Home Transition Initiative (NHTI) is a partnership with the Department of Public Welfare (DPW) that assists persons transitioning out of nursing homes with accessing affordable housing. As part of NHTI, PHA administers seventy-five (75) state-supported vouchers/housing opportunities for referrals of disabled consumers in need of low-income housing. NHTI families may be eligible for a preference for public housing or HCV.

- *Definition of Elderly* – An elderly person is defined as an individual who is at least 55 years old. An elderly family is defined as one with a head of household, co-head, spouse or sole member who is at least 55 years old.

Planned Non-Significant Changes

No non-significant changes are planned.

Planned Changes to Metrics/Data Collection

No changes to metrics or data collection methods are planned.

Planned Significant Changes

No significant changes are planned.

ACTIVITY 2004-3: SIMPLIFICATION AND STREAMLINING OF RENT AND RECERTIFICATION PROCESSES FOR PUBLIC HOUSING AND HCV

Plan Year Approved, Implemented, Amended

- Two and Three-Year Recertification/Limit on Interims
  - Approved FY 2004
  - Implemented FY 2004

- Ceiling Rents
  - Approved FY 2004
  - Implemented FY 2004

- Rent Calculation Method
  - Approved FY 2004
  - Implemented FY 2004
  - Modified FY 2017

- Payment Standards
  - Approved FY 2008
  - Implemented FY 2008

- Reasonable Rent
  - Across-the-board Rent Increases
    - Approved FY 2008
    - Implemented FY 2008

  - Streamline Reasonable Rent Determinations
    - Approved FY 2005
    - Implemented FY 2005

- Utility Allowances
  - PGW CRP Program
    - Approved FY 2009
    - Implemented FY 2014

  - PECO Customer Assistance Plan Enrollment
    - Approved FY 2011
    - Not yet implemented

  - Interim Recertification Utility Allowance
    - Approved FY 2017
    - Implemented FY 2017

  - Philadelphia Water Departments Tiered Assistance Program (TAP)

- Approved FY 2019
- Not yet implemented

Description/Update

PHA will continue to implement a series of MTW initiatives in the public housing and/or HCV programs designed to simplify rent calculation and the recertification, streamline administrative processes, and reduce paperwork burdens on residents and staff.

- *Two and Three-Year Recertification/Limit on Interims* – Public Housing and HCV, including UBV/RAD require recertifications every two years, except for public housing residents choosing ceiling rents who are recertified every three years. Voluntary interim recertifications are restricted to one every six months, except for elderly and disabled households who are exempt from this restriction. PHA will process voluntary interim rent reductions if and when the reduction in income lasts for more than 30 days. In FY 2017, PHA began conducting recertifications every three years for elderly or disabled households on fixed incomes in both the HCV and public housing program.

- *Ceiling Rents* – PHA has established ceiling rents for its public housing developments, which are periodically updated. PHA tenants will continue to have the option of selecting either a ceiling rent or an income-base rent. PHA uses ceiling rents when calculating rent for mixed families.

- *Rent Calculation Method* – PHA has established an alternative rent structure for the HCV (including UBV/RAD) and public housing programs to motivate residents to work and accumulate savings. In FY 2017, PHA began allowing households with up to $50,000 in assets to self-certify asset value and income from the assets. Asset income is excluded when the value of the household's asset is less than $50,000. Asset income for household assets valued at greater than $50,000 is calculated by using the market value of the asset times the passbook savings rate. Also in FY 2017, PHA began excluding all full-time student earned income for family members other than the Head, Spouse or Co-Head and PHA discontinued verification of full-time student income as 100% of the income is excluded.

- *Payment Standards* – PHA has implemented a policy in the HCV program whereby the current payment standard is applied at regular recertification. In FY 2017, PHA began approving payment standards up to 120% of the FMR to support leasing for existing voucher clients and/or new voucher holders who wish to move to areas with documented improved educational systems, job opportunities, social services and other opportunities in the expectation that over time their need for housing and other subsidies will abate or diminish.

- *Minimum HAP Payment* - Starting in FY 2019, PHA adopted a policy for tenant-based voucher units only whereby the HAP contract terminates automatically 180 calendar days after the last housing assistance payment to the owner of $50 or less. This allows PHA to provide assistance to a greater number of households by freeing up vouchers held by households with minimal assistance. This policy does not apply to the UBV program.

- *Reasonable Rent*
  - PHA has implemented a reasonable rent policy for the HCV program, including UBV/RAD, whereby reasonable rent determinations are completed at initial lease up, upon request for a rent increase, and at other times PHA deems it necessary to conduct a reasonable rent redetermination.

  - PHA may implement across-the-board rent increases or rent freezes for properties in the HCV program. When and if an across-the-board rent increase is awarded, PHA will complete a reasonable rent determination at the time of the next annual HQS inspection and apply applicable policies related to reasonable rent when and if the rent is not reasonable.

- *Utility Allowances*
  - PHA is authorized to implement a revised utility allowance methodology that includes the following components:
    - HCV participants who are responsible for paying gas heat and who are eligible to participate in the PGW Customer Responsibility Program (CRP) have the gas portion of their utility allowances calculated using an alternative methodology. PHA may elect to implement this utility allowance program in public housing where applicable.
    - PHA will periodically, at its discretion, review HCV utility allowance schedules to determine if adjustments are required. Annual updates are not required.
    - Utility allowances may be phased out for residents with incomes at or above 80% of Area Median Income or public housing residents on ceiling rent.
    - PHA will review and modify public housing utility schedules periodically based on an assessment of available HUD funding and the requirements of the MTW Agreement and Plan.

  - PHA is also authorized to expand the utility allowance policy to require public housing and HCV tenants receiving either heat or electric utility allowances to enroll and participate in the PECO Customer Assistance Plan, LIHEAP and any other applicable programs that offer reduced rates, energy usage grants, or other financial incentives to low-income households.

  - For HCV participants only, during an interim recertification PHA will apply the utility allowance in effect on the effective date of the interim recertification; however, families on the Alternate UA CRP Program will have their gas utility allowance updated at the time of interim recertification consistent with PHA's MTW UA policies. During an interim recertification, PHA will apply the payment standard in effect at the last regular recertification.

  - PHA will further expand the utility allowance policy to require public housing and HCV tenants, whose incomes are at or below 150% of the Federal Poverty Level and who receive a utility allowance for water, to enroll and participate in the Philadelphia Water Departments Tiered Assistance Program (TAP). TAP provides customers with significant savings by offering a consistent bill based on their income. PHA will base the

water utility allowance for eligible households on the amount charged under the TAP program. Water charges range from 2% to 3% of gross income.

PHA adopted Small Area Fair Market Rents (SAFMR) beginning in FY 2019. In FY 2020, PHA will continue to explore and analyze MTW options to HUD's SAFMR regulations that will promote residential mobility among HCV participants and avoid negative impacts on current and future participants. PHA may propose MTW modifications that address housing market conditions in Philadelphia in a future MTW Annual Plan.

Planned Non-Significant Changes

No non-significant changes are planned. PHA notes that, notwithstanding legislative changes enacted as part of HOTMA, PHA intends to continue to use its MTW flexibility to provide the ceiling rent option to public housing households regardless of the household's income level at recertifications.

Planned Changes to Metrics/Data Collection

No changes to metrics or data collection methods are planned.

Planned Significant Changes

No significant changes are planned.

ACTIVITY 2004-4: UNIT-BASED LEASING AND DEVELOPMENT PROGRAM

Plan Year Approved, Implemented, Amended

- Approved FY 2004
- Implemented FY 2004
- Modifications in FY 2017, FY 2019

Description/Update

Under PHA's Unit-Based Leasing and Development Program ("UBV" or the "Unit-Based Program"), PHA will continue to negotiate long-term subsidy contracts with for-profit and non-profit private sector housing providers based on property specific agreements. PHA prioritizes the selection of developments which serve underserved populations and/or which incorporate supportive services on-site or nearby. Key features of PHA's UBV program include:

- PHA's Site Selection Standards for the UBV program comply with the alternate Site and Neighborhood Standards described at Attachment C, Section D (7)(c) to PHA's MTW Agreement.

- Rents to owners participating in the UBV program funded with MTW HCV funds will not exceed the lowest of 110% of the applicable fair market rent, the reasonable rent, the rent requested by the owner or such other amount determined by PHA to be appropriate for the unit based upon the nature of the unit and the RFP from which the owner was selected. For example, in certain cases, PHA may determine that a shallow subsidy is more appropriate.

- Unless part of its "shallow" subsidy UBV program, PHA will not attach or pay UBV assistance to units that are already receiving another form of subsidized housing operating assistance. With respect to a shallow subsidy UBV program, PHA will not attach or pay UBV assistance to units receiving another form of subsidized operating assistance if the UBV assistance would be duplicative or would otherwise over-subsidize the unit. PHA may determine the effect of subsidy on rent to owners and the duplication of subsidy or excessive subsidy, subject to the requirements regarding subsidy layering as set forth in the HUD Reform Act of 1989.

- PHA may unit-base up to 100 percent of the dwelling units in any UBV project or building.

- PHA may select its own units for project-basing with UBV assistance without a competitive process. Pursuant to Attachment C, Section D (7)(a), PHA may unit-base assistance at properties other than public housing properties owned directly or indirectly by PHA, including those owned by PHA affiliates or instrumentalities. For purposes of this selection

method, a property that may be unit-based may be a former public housing property that has been converted to HCV assistance.

- Pursuant to Attachment C, Section D (1)(f), under either the UBV program or the Partnership Initiatives, PHA may attach or pay UBV assistance using HCV MTW funds to unit types currently prohibited by standard Section 8 regulations including, but not limited, to shared living facilities. Such units must comply with applicable alternate MTW Site and Neighborhood Standards. In February 2017, with the support of the local Veterans Administration, PHA requested HUD approval to enter into a HAP contract under the HUD VASH-PBV program for an existing, 14-unit shared housing facility (Hancock Manor) operated by Impact Services. HUD accepted PHA's use of the existing MTW waiver related to shared living facilities in project-based developments for this VASH project. Subject to HUD approval and the support of the VA, PHA may apply MTW waivers related to shared housing facilities in project-based developments to future VASH projects.

- An owner of a unit assisted under the UBV program for MTW HCV funds may elect to receive referrals from PHA's waiting list or to use a site-based waiting list for selection of tenants for a site. For owners using a site-based waiting list, PHA reviews and approves the tenant selection plan, and owners refers families to PHA for eligibility screening.

- A family residing in a UBV unit funded with MTW HCV funds may terminate the lease at any time after the initial term. The family must give advance written notice to the owner in accordance with the lease and provide a copy of such notice to PHA. Once a family terminates the lease, the family will no longer be part of the HCV or UBV program. Pursuant to PHA's MTW flexibility, PHA does not provide UBV participant families who want to move with tenant- based assistance with a tenant-based HCV voucher, except where required under the RAD program or otherwise offered by PHA as a reasonable accommodation, VAWA transfer or due to HQS failures under certain circumstances.

- While PHA's standard initial lease term for public housing and HCV is two years, PHA may allow a shorter term for UBV transitional housing units in order to facilitate the movement of families through the housing continuum and to obtain "permanent" housing more rapidly.

- PHA applies its MTW UBV policy to RAD developments and may project-base 100% of the units in a RAD UBV development.

- PHA is not subject to the requirement for an independent entity to approve AHAP/HAP contract terms, renewals of HAP contracts, rent determinations and inspection of PHA owned units.

- PHA applies the following rent simplification initiatives to the UBV/RAD program: two and three year recertifications; limit on interim recertifications, alternative rent structure and reasonable rent.

- PHA may utilize local forms which reflect PHA's MTW UBV policies and procedures as an alternative to HUD standard forms. For example, PHA will prepare a local PB HAP

contract and PB Tenancy Addendum to reflect MTW policies including but not limited to, rent determination methods, recertification frequencies and right to move policies.

- PHA defines a UBV "project" to include contiguous and/or non-contiguous scattered site housing units owned by a single owner and covered by a single Housing Assistance Payments contract. For such scattered site projects, PHA implements an alternative method to determine rent reasonableness whereby PHA bases the rent reasonableness determination for all units in the project that are within the same submarket area on the rent reasonableness determination made for a single unit of each bedroom size. For example, the rent reasonableness determination for all one bedroom units in the project will be based on the rent reasonableness determination made for a single one-bedroom unit in the project provided that the units are in the same submarket area.

For mixed-finance closings for UBV units involving new public housing units, PHA may request HUD review and approval of certain waivers to current public housing regulations in the interest of increasing housing choice, promoting long-term project viability, and encouraging more third party development. Specific waivers that may be requested include:

- PHA may elect to allow the owner of UBV units, including PHA if it is the owner, to utilize public housing operating subsidy and other MTW funds, to pay for debt service associated with the UBV development; and

- Where PHA provides public housing operating subsidy as part of UBV assistance, separately or in combination with voucher or other MTW funds, PHA may have the Declaration of Restrictive Covenants modified to eliminate or change the standard ten-year affordability "tail."

The specific details of each UBV agreement will be defined prior to closing and shall be subject to HUD review and approval, where applicable, as part of the mixed-finance transaction closing process.

In FY 2020, PHA may issue requests for proposals, conduct evaluations and recommend additional units and developments for approval by the PHA Board. Additionally, in FY 2020, PHA will continue to enter into UBV contracts for projects that have been approved for conversion under RAD.

See *Section II. General Operating Information* for listings of planned and current UBV developments.

Planned Non-Significant Changes

No non-significant changes are planned.

Planned Changes to Metrics/Data Collection

Benchmarks have been updated to reflect projected UBV activity in FY 2020.

HC #1: Additional Units of Housing Made Available *				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Number of new housing units made available for households at or below 80% AMI as a result of the activity (increase).	0 units	702 units		
**HUD requires this metric track only newly constructed and/or rehabilitated units that were put under HAP Contract during the Plan year. This excludes planned RAD conversions of existing public housing including PAPMC-managed units; however, it does include any newly constructed or substantially rehabilitated RAD conversion units.*				
HC #5: Increase in Resident Mobility				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Number of households able to move to a better unit and/or neighborhood of opportunity as a result of the activity (increase).	0 households	1,387 households		
HC #7: Households Assisted by Services that Increase Housing Choice				
Unit of Measurement	**Baseline**	**Benchmark**	**Outcome**	**Benchmark Achieved?**
Number of households receiving services aimed to increase housing choice (increase).	0 households	381 households		

Planned Significant Changes

No significant changes are planned.

ACTIVITY 2005-2: STREAMLINE THE ADMISSIONS AND TRANSFER PROCESS

Plan Year Approved, Implemented, Amended

- MTW Transfers
  - Approved FY 2005
  - Implemented FY 2005

- HCV Waiting List
  - Approved FY 2012
  - Implemented FY 2012

- Public Housing Waiting List
  - Approved FY 2012
  - Implemented FY 2012

Description/Update

PHA will continue to utilize MTW flexibility to implement policies designed to streamline the admissions and transfer policies for both Public Housing and HCV Programs:

- *MTW Transfers* - PHA may authorize a limited number of split-family transfers from Public Housing to the Housing Choice Voucher Program and vice versa. These transfers are referred to as MTW transfers. PHA provides for up to 50 Housing Choice Vouchers and 50 PH units to be transferred back and forth between PH and the HCV program. No more than 100 moves are authorized per fiscal year.

- *HCV Waiting List* - Once a family is leased under the HCV Program, the family may remain on the waiting lists for Tax Credit and Public Housing sites. Additionally, PHA may require that the family sign an agreement whereby the family acknowledges they will not be eligible for selection from the Tax Credit or Public Housing site waiting lists until the initial lease term has been completed.

- *Public Housing Waiting List* - Once a family is housed in public housing, the family will be removed from all other scattered site and conventional PH waiting lists. However, a family may remain on the HCV and/or Tax Credit Site waiting lists. Additionally, PHA may require that the family sign an agreement whereby the family acknowledges that their name will be removed from all other scattered site and conventional PH waiting lists and they will not be eligible for selection.

Planned Non-Significant Changes

No non-significant changes are planned.

Planned Changes to Metrics/Data Collection

No changes to metrics or data collection methods are planned.

Planned Significant Changes

No significant changes are planned.

ACTIVITY 2005-3: HCV PROGRAM EFFICIENCIES

Plan Year Approved, Implemented, Amended

- Restriction on Elective Moves
  - Approved FY 2008
  - Implemented FY 2008

- Criteria for Portability Moves
  - Approved FY 2013
  - Implemented FY 2013

- Development of Local Forms
  - Approved FY 2017
  - Implemented FY 2017

Description/Update

PHA will continue to utilize MTW flexibility to implement efficiencies in the HCV Program designed to simplify processing and streamline administrative processes. This activity includes:

- *Restriction on Elective Moves* –Families are permitted to move within PHA's jurisdiction after the initial term of assisted occupancy and at the time of regular recertification.

- *Criteria for Portability Moves* – PHA has established criteria for all port out moves. The criteria requires that MTW voucher participants requesting to port out provide a verified employment, education, safety, or medical/disability need to support their move to another jurisdiction.

- *Development of Local Forms* - PHA will prepare local forms which reflect PHA's MTW policies and procedures.

Planned Non-Significant Changes

No non-significant changes are planned.

Planned Changes to Metrics/Data Collection

No changes to metrics or data collection methods are planned.

Planned Significant Changes

No significant changes are planned.

ACTIVITY 2016-1: SECOND CHANCE INITIATIVE

Plan Year Approved, Implemented, Amended

- Approved FY 2016
- Implemented FY 2016
- Modified FY 2018

Description/Update

PHA will continue to utilize MTW flexibility to support implementation of the Second Chance Housing Choice Voucher Pilot Program. The policy permits the provision of 10 tenant-based vouchers for active participants in good standing with two partner agencies – the Eastern District Federal Court Supervision to Aid Reentry (STAR) Program and the Mayor's Office of Reintegration Services (RISE) program. The STAR Program works in conjunction with Federal Probation and Parole, to offer returning citizens an opportunity to reduce their parole period by one year through participation in the Re-Entry Program. Each participant signs a contract with their parole officer to transition the oversight of their parole to the two federal Judges that administer the STAR program. The STAR program collaborates with the local RISE program to provide counseling, education, job training and job placement services. In the 2017 Annual Plan, PHA indicated that placements in public housing units may be offered to Second Chance participants in good standing at PHA's option.

Housing assistance is available to the participants for a period of up to two years, at which point the objective is for participants to transition off the program to other affordable housing. However, PHA may allow Second Chance participants to transition to the HCV or public housing program to continue their tenancy.

In FY 2018, PHA entered into a new partnership with the Pennsylvania First Judicial Court's MENTOR program. This pilot initiative allows 20 qualified returning citizens who are working with the MENTOR program to move in with existing PHA public housing households, provided that the PHA household is in good standing and is willing to add a MENTOR program participant to the lease. This will help to re-unite families, prevent homelessness and, hopefully, interrupt the cycle of recidivism.

Planned Non-Significant Changes

No non-significant changes are planned.

Planned Changes to Metrics/Data Collection

No changes to metrics or data collection methods are planned.

Planned Significant Changes

No significant changes are planned.

ACTIVITY 2019-01: OPENING DOORS TO AFFORDABLE HOMEOWNERSHIP

Plan Year Approved, Implemented, Amended

- Approved FY 2019
- Implementation beginning in FY 2019

Description/Update

PHA will continue to utilize MTW Block Grant funding and programmatic flexibility to expand first-time affordable homeownership initiatives to increase housing choice and the number of first time, low-income homebuyers. The program builds on the existing framework and consolidates PHA's existing HUD-approved 5h Homeownership Program, HCV Homeownership Program, other new development homeownership initiatives and homeownership readiness and counseling support under the management of PHA's Homeownership Department. Further, this activity expands PHA's existing programs to incorporate new types of assistance including lease-purchase and down payment assistance options.

Under the existing 5h program, PHA assists current public housing residents of scattered site units to purchase their own units; however, the program is limited to current residents of the unit, and does not incorporate post-purchase voucher assistance. To date, 192 residents have purchased their scattered site units under 5h. Under the existing HCV Homeownership program, current voucher participants may utilize their voucher assistance to purchase homes and then receive monthly Housing Assistance Payments to support housing costs for up to a fifteen (15) or thirty (30) year period. To date, PHA has assisted 625 HCV participants to purchase their first homes.

In addition to 5h and HCV Homeownership, to date, PHA has developed and sold 306 new homeownership units that were developed as part of HOPE VI, mixed finance and other major revitalization initiatives. PHA also has worked with over 1,100 residents to complete homeownership counseling courses in partnership with HUD-approved housing counseling agencies.

The MTW Opening Doors to Affordable Homeownership Program (ODAHP) consolidates, streamlines and enhances these existing initiatives while modifying eligibility and post-purchase support criteria and adding new financing support mechanisms. Key features of the new program include:

Program Components
ODAHP participants work with PHA's Homeownership Department to review their financial status, credit standing and household goals. Participants are required to meet all eligibility requirement including successful completion of approved homeownership counseling and financial literacy courses. Financing options available to program participants include:

- *Monthly voucher assistance*: Households may receive monthly Housing Assistance Payments assistance for up to 15 or 30 years. Generally, this assistance will cover the difference between up to 28% of adjusted household income and the projected monthly homeownership costs, subject to a cap that is equal to PHA's voucher payment standard. PHA's rent simplification policies will be utilized to calculate household adjusted income and tenant monthly payments. Households will be recertified on a biennial basis per PHA's existing policy. Per PHA's MTW policy, assistance will be ended 180 days after a household income rises such that the PHA subsidy equals $50 or less. Monthly voucher assistance may be used for private market units as well as for PHA scattered site units following sale. However, PHA will record a soft second mortgage on the title with a 15 or 30-year period, which is related to the voucher assistance term. In the event of a default, PHA will receive notification and attempt to work with the household to develop a financial workout plan to avoid foreclosure.

- *Down payment assistance:* In lieu of receiving monthly voucher assistance, ODAHP participants will be eligible for one-time down payment assistance up to a maximum of $15,000 per household. Participants receiving down payment assistance will not be recertified. However, PHA will record a soft second mortgage on the title with a 20-year recapture period. In the event of a default, PHA will receive notification and attempt to work with the household to develop a financial workout plan to avoid foreclosure. If the default is not cured, PHA will recoup the down payment assistance amount, which will decrease 5% annually over the 20-year term.

- *Soft second mortgage option:* Up to a maximum of $50,000 per household may be provided as a soft second mortgage, provided that the household is not receiving other PHA homeownership assistance. Participants receiving this assistance will not be recertified. However, PHA will record a soft second mortgage on the title with a 20-year recapture period. In the event of a default, PHA will receive notification and attempt to work with the household to develop a financial workout plan to avoid foreclosure. If the default is not cured, PHA will recoup the soft second mortgage amount, which will decrease 5% annually over the 20 year term.

- *Lease to purchase option:* PHA plans to implement lease to purchase options that can be implemented in private market rentals and scattered sites that are still part of PHA's public housing inventory. A portion of the tenant rent will be escrowed during the lease to purchase period and then applied to the down payment at the time of purchase. Lease to purchase participants will be recertified per PHA's existing policy.

As with the current 5h program, all scattered site units are eligible for sale to ODAHP participants without requiring additional HUD disposition approval.

For the down payment assistance and soft second programs, PHA has established reasonable maximum limits of $15,000 and $50,000. These amounts were determined based on PHA's internal assessment of the level of assistance needed to ensure successful first time homeownership among current program participants given current Philadelphia housing market conditions. Note, however, that PHA will authorize only the minimum amount needed to close

the affordability gap based on individual household circumstances. PHA will calculate the maximum mortgage payment allowed at 35% of adjusted monthly income, and total housing expenses at 38% of adjusted monthly income. The amount of down payment or soft second assistance to be provided by PHA will be calculated by PHA's Homeownership Opportunities Department staff based on a complete review of household finances. As part of this review, PHA staff will work to maximize household eligibility for any other non-PHA downpayment and/or closing cost assistance programs.

PHA budgets approximately $1.5 million in MTW Block Grant funds yearly to support the program. The number of households served will vary, depending on the mix of financing options utilized by participants. If demand exceeds available budget, PHA will establish a wait list based on date and time of application.

Planned Non-Significant Changes

No non-significant changes are planned.

Planned Changes to Metrics/Data Collection

No changes to metrics or data collection methods are planned.

Planned Significant Changes

No significant changes are planned.

ACTIVITY 2019-2: SHARSWOOD YOUTH & FAMILY ENRICHMENT SERVICES

Plan Year Approved, Implemented, Amended

- Approved FY 2019
- Implemented in FY 2019

Description/Update

PHA will continue to utilize MTW Block Grant funding flexibility to support after school programs designed to help improve educational outcomes and high school graduation rates for PHA youth and other low-income youth living in the Sharswood/Blumberg neighborhood of Philadelphia. This activity also provides partial funding for case management for youth and their families to help overcome barriers to educational success and to access community resources to address family supportive service needs.

As part of the comprehensive neighborhood transformation strategy for the former Blumberg public housing development and the surrounding Sharswood community, PHA provides $500 per student per year in MTW Block Grant funds to support after school programming and case management services in coordination with a neighborhood school established in September 2017 serving youth in grades 9-12 which is operated by Big Picture Schools Philadelphia (BPSP) and located in the Vaux Community Building. BPSP works to engage students in learning and internship opportunities to encourage career exploration and progression to higher educations. The Vaux Community Building, a key part of the Choice Neighborhood Transformation Plan, serves as a focal point and anchor for the revitalized community, with on-site facilities for educational, health care and other supportive services. In FY 2019, PHA was designated by HUD as an EnVision Center. The new EnVision Center will be located in the Vaux Community Building. The plan to establish a neighborhood school and to improve educational outcomes is an integral component of the comprehensive Choice Neighborhoods Transformation Plan for Blumberg-Sharswood that was accepted by the US Department of Housing and Urban Development (HUD) in March 2016.

This MTW activity provides partial funding of BPSP's after school programs including homework assistance, sports activities, robotics, music production, computer refurbishing and other education-related activities. Partial funding is also provided for case management support to youth and their families through BPSP's Resilience Specialist. The Resilience Specialist provides one on one and group counseling to students and their families, with the goal of identifying and removing barriers to educational success and family stability.

PHA shares BPSP's goal of helping PHA and other low-income youth to exceed citywide educational metrics, and to graduate and move onto higher education and meaningful careers. PHA's intention is that the primary beneficiaries of the services provided by BPSP will be members of PHA resident households, including residents of public housing and the Housing Choice Voucher (HCV) program; however, other low-income neighborhood youth may be

served. Upon full enrollment in the 2020-2021 year, the projected number of youth served will be 504.

Planned Non-Significant Changes

No non-significant changes are planned.

Planned Changes to Metrics/Data Collection

No changes to metrics or data collection methods are planned.

Planned Significant Changes

No significant changes are planned.

B. Activities Not Yet Implemented

MTW Activity 2014-1: Flexible Subsidy Initiative

Description/Update

The Flexible Subsidy Initiative provides PHA with the flexibility, subject to HUD approval, to establish operating subsidy levels for newly constructed public housing units which blend MTW Block Grant funds (HAP and Operating Fund). This activity was approved by HUD in FY2014. PHA has not utilized this flexibility to date; however, it may be utilized, subject to HUD approval, in future transactions.

Timeline for Implementation

PHA will implement this activity if and when PHA needs MTW flexibility to supplement the current public housing operating subsidy levels, subject to prior HUD approval.

Explanation of Non-Significant Changes Since Approval

No changes have been made since approval.

C. Activities on Hold

Not applicable.

D. Closed Out Activities

The following table summarizes previously approved MTW activities that PHA has completed, discontinued, or determined that the activity no longer requires MTW authority to implement.

Activity	Plan Year	Close Out Year	Reason for Close Out
Assisted Living	FY 2009	FY 2011	PHA discontinued this activity prior to its implementation based on a determination that sufficient funding was not available from state, federal and other required sources.
Home Care Services	FY 2009	FY 2011	PHA discontinued this activity prior to its implementation based on a determination that services can be delivered more efficiently through third-party partners.
Scattered Site Income Tiering	FY 2011	FY 2011	PHA discontinued this activity prior to its implementation based on decisions made as part of the scattered site asset repositioning initiative including disposition and auction of vacant and obsolete properties.
HCV Time Limit	FY 2004	FY 2012	PHA discontinued this activity due to economic conditions which limited the availability of jobs for residents.
HCV HQS Enforcement	FY 2004	FY 2012	PHA discontinued this policy based on a decision to establish uniform HQS enforcement policies for both MTW and Non-MTW vouchers.
Public Housing Service Order Policy	FY 2004	FY 2012	PHA discontinued this policy after discussions with the HUD Field Office concerning the need to expedite service order response times.
Tenant Responsibility Training	FY 2004	FY 2013	PHA determined that this activity does not require MTW flexibility to implement.
Blueprint	FY 2004	FY 2013	PHA continues to implement the Blueprint Program; however, a determination was made that the activity does not require MTW flexibility.
Transitional Housing Facilities	FY 2007	FY 2013	PHA determined that comparable activities are authorized under Partnership Initiative.
LIFE Program	FY 2007	FY 2013	PHA determined that this activity does not require MTW programmatic waivers or Block Grant funding.
Community Service Policy	FY 2011	FY 2013	PHA determined that this activity does not require MTW flexibility.
Expanding Use of LIHTC	FY 2011	FY 2013	PHA determined that the proposed activities were covered under Partnership and Unit-Based Leasing/Development Initiatives.
Family Economic Development Action Plan/Tenant Responsibility Training	FY 2004	FY 2014	PHA discontinued this activity along with discontinuation of HCV time limits as they were interrelated activities. No additional statutory exceptions outside of the current MTW flexibilities were considered.
Comprehensive Resident Self Sufficiency Services	FY 2005	FY 2014	PHA continues to provide comprehensive resident self-sufficiency services utilizing

Activity	Plan Year	Close Out Year	Reason for Close Out
			MTW Block Grant funds. However, MTW programmatic waivers are not required. These activities are now referenced in Chapter V under the Single Fund Flexibility section.
90 Day Voucher Reissuance Policy	FY 2005	FY 2014	PHA discontinued this policy based on an assessment that it would not contribute to PHA's utilization goals.
Accessible Unit Retrofitting and Development	FY 2010	FY 2014	PHA has completed the accessible unit retrofitting under Attachment E of the MTW Agreement. PHA will continue to develop accessible units as part of its revitalization programs; however, this activity does not require specific MTW waivers
Moving to Work Family Agreement Addendum	FY 2004	FY 2016	PHA elected not to utilize this Agreement and instead provides a Family Responsibilities form to each household at each regular recertification.
$20 Minimum Threshold for Utility Allowance Reimbursements	FY 2009	FY 2016	PHA elected not to establish a minimum threshold of $20 for payment of utility allowance payments.
Adult Day Care	FY 2011	FY 2017	PHA transitioned the program to a qualified third party provider, and does not provide MTW funding or utilize MTW waivers to support the activity.

V. SOURCES AND USES OF MTW FUNDS

A. Estimated Sources and Uses of MTW Funds

Tables 9 and 10 below provide estimated sources and uses of MTW funds for FY 2020. As PHA's funding levels for future periods are unknown, this table provides preliminary projections. Actual sources and uses are expected to vary based on the level of funding provided to PHA and the level of actual expenses. PHA's estimated Sources and Uses budget for FY 2020 assumes continued reductions in Public Housing Operating Subsidy, Capital Fund Program, HCV, and HCV Administrative fees. The projected ongoing funding reductions compound the effects of decades of underfunding of the Operating Subsidy and Capital Fund programs. The tables follow HUD's required formats and do not include information on Non-MTW funding sources and uses. See also Appendix B for additional RHF-related information as required by the RHF Amendment to the MTW Agreement.

i. Estimated Sources of MTW Funds

Table 9: Estimated Sources of MTW Funding for FY 2020

FDS Line Item	FDS Line Item Name	Dollar Amount
70500 (70300+70400)	Total Tenant Revenue	$ 26,809,745
70600	HUD PHA Operating Grants*	$ 339,073,805
70610	Capital Grants	$ 56,001,017
70700 (70710+70720+70730+70740+70750)	Total Fee Revenue	$ 0
71100+72000	Interest Income	$ 100,000
71600	Gain or Loss on Sale of Capital Assets	$ 0
71200+71300+71310+71400+71500	Other Income	$ 6,400,000
70000	**Total Revenue**	$ 428,384,567

** This line item includes projected Public Housing Operating Fund and HAP revenue. Of the total amount listed, the Public Housing Operating Fund revenue is estimated at $117,760,396, HCV HAP revenue is estimated at $213,590,216 and $7,723,193 for RAD Subsidies.*

ii. Estimated Uses of MTW Funds

Table 10: Estimated Uses of MTW Funding for FY 2020

FDS Line Item	FDS Line Item Name	Dollar Amount
91000 (91100+91200+91400+91500+91600+91700+ 91800+91900)	Total Operating – Administrative	$ 58,707,900
91300+91310+92000	Management Fee Expense	$ 0
91810	Allocated Overhead	$ 0
92500(92100+92200+92300+92400)	Total Tenant Services	$ 2,926,499
93000 (93100+93600+93200+93300+93400+93800)	Total Utilities	$ 20,097,401
93500+93700	Labor	$ 159,748
94000 (94100+94200+94300+94500)	Total Ordinary Maintenance	$ 68,083,440
95000 (95100+95200+95300+95500)	Total Protective Services	$ 8,571,226
96100 (96110+96120+96130+96140)	Total Insurance Premiums	$ 14,517.561
96000 (96200+96210+96300+96400+96500+96600+96800)	Total Other General Expenses	$18,319,775
96700 (96710+96720+96730)	Total Interest Expense and Amortization Cost	$ 0
97100+97200	Total Extraordinary Maintenance	$ 4,800,000
97300+97350	Housing Assistance Payments + HAP Portability-In	$ 181,000,000
97400	Depreciation Expense	$ 0
97500+97600+97700+97800 *	All Other Expenses	$51,201,017
90000	**Total Expenses**	$428,384,567

**This line item represents capital and development activity expenses.*

iii. Planned Use of Single Fund Flexibility

Under the MTW Program, PHA is authorized to establish an MTW Block Grant budget. Activities that utilize Block Grant single fund flexibility are summarized below:

- Capital Activities to support development activities, and maintenance and site improvements throughout PHA.

- Family Programs and Comprehensive Resident Supportive Service activities to support a wide range of public safety, program compliance, and training and education efforts for PHA residents including: youth development programs citywide; senior programs citywide; Pre-Apprenticeship Program; service coordination; job training and placement; educational partnership initiatives; affordable homeownership programs; Community Relations police units; Community Partners training and educational programs; and other Economic Development and Self-Sufficiency program activities. See Table 11 below for a summary of resident services initiatives planned for FY 2020 including MTW and Non-MTW funded initiatives.

- Quality of Life Programs to support Lease Enforcement and Section 8 investigations programs.

- General Conditions to include functional enhancements and training on software systems, staff training, and energy management initiatives.

- Acquisition of properties, in cooperation with the Philadelphia Redevelopment Authority, for the Sharswood/Blumberg development project for use as replacement housing in that neighborhood and for other supportive neighborhood investments to revitalize commercial activity and improve educational outcomes of residents in the community in cooperation with strategic partners.

- Management directives associated with balancing and optimizing PHA's organization structure in line with HUD funding modifications related to the MTW agreement.

- Consolidation of PHA administrative offices, and tenant service centers in the Sharswood/Blumberg development for which bond financing under Section 30 is being utilized.

Table 11: Resident Services Program Summary for FY 2020

Program	Description	Target Population	Funding Source	Residents Served
ABE/GED	Adult Basic Education and General Equivalency Diploma education in the required domains.	Residents 18 to 55	MTW	32 residents will be served. 10 pass 1 or more tests. 5 pass 3 or more tests.
Afterschool	On site programs which provide: (1) homework assistance, (2) project based learning, (3) community service, and (4) physical/ body kinesthetic activities	Youth Ages 6 to 13	MTW	230
CHSP	Meal program to support appropriate nutrition and Health to provide best practice fellowship to	Residents 62 and over	HUD Grant, MTW	35

Program	Description	Target Population	Funding Source	Residents Served
	support aging in place.			
Community Partners	Occupational Skills training in career areas with reasonable growth potential.	Residents 18 to 55	MTW	100 enrolled
EnVision Center	EnVision Centers will provide communities with a centralized hub for support in the following four pillars: (1) Economic Empowerment, (2) Educational Advancement, (3) Health and Wellness, and (4) Character and Leadership	ALL	MTW, Other	150
Computer Lab	Access to computer technology for academic enrichment.	Residents 6 to 70	MTW	300 residents using computer labs
Connect Home	Bridging digital divide and providing internet access and equipment	Residents 6 to 70	MTW	2,500
Early Childhood Education Partnerships	Pre-School Partnerships to ensure 3 year olds are enrolled into area Head Start programs	Children 3 to 5	US Dept. of HHS	100
Financial Literacy	Credit and money management to enable residents to purchase homes.	Residents 18 to 55	MTW	150 enrolled
FSS	Assessment of individual and family needs, followed by referrals and tracking.	Residents 18 to 55	HUD Grant	300
Health & Wellness Programs	With Every Heartbeat There is Life, with a tobacco component to improve nutrition, exercise & Heart Health	Residents 18 to 70	MTW	125
Jobs Plus Pilot Program	Place-based employment program to increase earnings and employment of working-age residents	Residents 18 to 61	HUD Grant	390
ROSS Service Coordination	Assessment of individual and family needs, followed by referrals and tracking.	Residents 18 to 55	HUD Grant	200
ROSS SOAR	Assist PHA residents in applying for FASFA for financial assistance for college	Youth/Young Adults ages 15-20	HUD Grant	250
Section 3	Ensure that economic opportunities, are provided to PHA residents	Residents 18 to 55	Contracted vendors that meet the Section 3 threshold	74
Senior CTR/Programs	Evidence based activities, which reduce the number of seniors, who leave public housing to enter nursing homes.	Residents 60 and over	Philadelphia Corporation for Aging	130
Smoke Free	Provide smoke free cessation	All	MTW,	50 attendees

Program	Description	Target Population	Funding Source	Residents Served
Housing	programs, including educational awareness workshops and other smoking cessation resources to help residents quit smoking		Philadelphia Department of Public Health, American Heart Association, Nursing Consortium	
Summer Camp	Summer enrichment activities to prevent academic regression.	Youth Ages 6 to 13	MTW	280
Summer Food	Breakfast and lunch served on site to provide appropriate nutrition during the summer.	Youth 5 to 18	PA Department of Education, MTW	50,000 meals
Summer Jobs Program	Six weeks of summer employment for youth	Public and Assisted Housing Youth.	Philadelphia Youth Network Workready program, Partners, MTW	25

B. Local Asset Management Plan

Is the PHA allocating costs within statute?		or	No	
Is the PHA implementing a local asset management plan (LAMP)?	Yes	or		
Has the PHA provided a LAMP in the appendix?	Yes	or		

Description of Proposed Changes to the Local Asset Management Plan in the Plan Year:

Pursuant to its MTW Agreement, PHA has developed a Local Asset Management Plan (LAMP) that describes the agency's cost allocation plan and other technical components of PHA's local asset management strategy. HUD approved PHA's initial LAMP as part of the MTW FY 2010 Annual Plan submission. PHA submits updates to the LAMP as part of the Annual Plan submission. No substantive changes are proposed to the LAMP for FY 2020. A copy of the current LAMP is found in Appendix D.

C. Rental Assistance Demonstration (RAD) Participation

i. Description of RAD Participation

PHA views the conversion of public housing units to project-based assistance under the RAD program as a critically important component of its housing preservation and expansion strategy. Through RAD conversion, PHA is able to access private equity (primarily through the Low Income Housing Tax Credit program) and other funds to invest in existing PHA developments as well as to leverage new funding to replace obsolete scattered site units and "transfer assistance" to other new developments. Table 12 below provides summary information on PHA's current plans to convert existing public housing units to project-based assistance through the RAD program, and to transfer public housing assistance from vacant, non-viable scattered site units to new developments that will be subsidized through long-term project-based assistance contracts in FY 2020. For informational purposes, Table 13 includes those developments that PHA has converted through the RAD program, as well as the developments PHA expects to convert through the RAD program through the close of FY 2019, including transfer of assistance developments. Actual timetables for conversion and/or PHA's decision to proceed with conversion may vary from the information included below, depending on various factors including project feasibility determinations, project financing, timetables for HUD and other approvals and other factors.

The timetable for RAD conversions extends beyond FY 2020 and continues to be refined in consultation with HUD and PHA's resident leadership. The listed projects may be modified in the future, and are subject to approval by HUD and the PHA Board of Commissioners. PHA may apply for additional RAD conversions beyond those shown in Tables 12 and 13.

Table 12: RAD Conversions Planned in FY 2020

AMP #	Development Name	RAD Units	Description
PA2-014	Norris Apartments Phase V	45	Choice Neighborhood RAD conversion
PA2-015	Harrison Plaza	112	Conversion of tower in existing public housing development
PA2-039	West Park Apartments	327	Conversion of existing public housing development
PA2-093	Westpark Plaza	65	Conversion of existing public housing development
PA2-132	Suffolk Manor	137	Conversion of existing PAPMC public housing development
PA2-137	Cambridge I	44	Conversion of existing PAPMC public housing development
PA2-901-910	Scattered Sites AMPS	78	Transfer of assistance from vacant, uninhabitable scattered sites to 27th & Susquehanna for new development
PA2-901-910	Scattered Sites AMPS	50	Transfer of assistance from vacant, uninhabitable scattered sites to Beury building substantial rehab development
PA2-901-910	Scattered Sites AMPS	49	Transfer of assistance from vacant, uninhabitable scattered sites to Reynolds building substantial rehab development
PA2-901-910	Scattered Sites AMPS	22	Transfer of assistance from vacant, uninhabitable scattered sites to Harlan Street for new development

AMP #	Development Name	RAD Units	Description
	TOTAL	**1,005**	

**Westpark Plaza has 65 units available for occupancy, plus one additional off-line unit approved by HUD for use by the resident council.*

Table 13: RAD Conversions Completed or Projected to be Completed by End of FY 2019

Property Name	RAD Units	Description
2415 N. Broad	88	Transfer of Assistance
St John Neumann Place II	52	Transfer of Assistance
H.E.L.P Philadelphia V	37	Transfer of Assistance
New Courtland at St. Bartholomew	42	Transfer of Assistance
Lehigh Park I and II	49	Transfer of Assistance
Strawberry Mansion	55	Transfer of Assistance
Haddington III	48	Transfer of Assistance
Roberto Clemente House	38	Transfer of Assistance
Southwark Plaza (PA2-121)	470	Conversion of existing AME public housing development
Cantrell Place	40	Transfer of Assistance
Witherspoon Senior Apartments	40	Transfer of Assistance
1315 N. 8th Street	25	Transfer of Assistance
Norris Square Community Alliance Scattered Sites	29	Transfer of Assistance
Norris CNI	74	Choice Neighborhoods RAD Conversion
Plymouth Hall (PA2-079)	53	Conversion of existing public housing development
Blumberg Phase I	51	Transfer of Assistance
Blumberg Phase II-Senior Building	94	Conversion of existing public housing development
Norris Apartments Phase III	28	Choice Neighborhoods RAD Conversion
Susquehanna Square	37	Transfer of Assistance
Blumberg 83	83	Transfer of Assistance
TOTAL	**1,433**	

ii. RAD Significant Amendments

PHA is required to prepare a RAD Significant Amendment for each RAD project as part of the HUD approval process. The Significant Amendment process includes a public notice period, a public hearing and approval by the PHA Board of Commissioners prior to submission to HUD.

As part of this FY 2020 MTW Annual Plan, in Appendix A, PHA has included a RAD Significant Amendment which involves transfer of assistance from vacant, non-viable scattered site units to a new 78-unit new construction project to be developed by Susquehanna Net Zero Housing LP. Additional Significant Amendments for other planned RAD developments will be submitted in the future. Table 14 provides summary information on all previously submitted RAD Significant Amendments, including the HUD approval date for each.

Table 14: Previously Submitted RAD Significant Amendments

Plan Year	Date Submitted to HUD	HUD Approval Date	Property		Number of RAD Units	Transfer of Assistance (Yes/No)
			Pre-Conversion	Post-Conversion		
FY 2015	7/23/2015	7/27/2015	Phase 1 (Blumberg) (PA002000050)	Phase 1 (Blumberg) (PA002000050)	57[1]	Yes
FY 2016	1/27/2016	3/9/2016	Southwark Plaza (PA002000121)	Southwark Plaza (PA002000121)	470	No
			Haddington SS (PA002000901)	NewCourtland at Allegheny II[2]	40	Yes
			Oxford Jefferson SS (PA002000910)	2415 North Broad Street	88	Yes
			Germantown SS (PA002000904)	Roberto Clemente Homes	38	Yes
			Kingsessing SS (PA002000903)	HELP Philadelphia V	37	Yes
FY 2016	3/17/2016	3/30/2016	Ludlow SS PA002000907	Lehigh Park I	49	Yes
			Kingsessing SS PA002000903	Norris Square SS	29	Yes
			Scattered Sites (PA002000905, PA002000906, PA002000908,PA002000909, PA002000910)	Haddington III Preservation Initiative	48	Yes
			Scattered Sites (PA002000901, PA002000902, PA002000905,PA002000906, PA002000908, PA002000909, PA002000910)	St. John Neumann Place II	52	Yes
			Strawberry Mansion SS (PA002000909)	NewCourtland at St. Bartholomews	42	Yes
			Oxford Jefferson SS (PA00200910)	Strawberry Mansion	55	Yes
FY 2017	1/14/2016	07/06/2016	MLK I (PA002000128)	MLK I (PA002000128)	49	No
			MLK III (PA002000136)	MLK III (PA002000136)	45	No
			Eight Diamonds (PA002000126)	Eight Diamonds (PA002000126)	152	No
			Spring Garden II (PA002000162)	Spring Garden II (PA002000162)	32	No

[1] *# of RAD units in the Blumberg Phase 1 RAD Significant Amendment exceeds # of RAD units in final HAP Contract.*
[2] *Pursuant to PHA letter to HUD dated 1/27/2016, NewCourtland at Allegheny II withdrew from further consideration as a RAD site and accordingly, PHA does not intend to proceed with the transfer of assistance of 40 units at NewCourtland at Allegheny II.*

Plan Year	Date Submitted to HUD	HUD Approval Date	Property		Number of RAD Units	Transfer of Assistance (Yes/No)
			Pre-Conversion	Post-Conversion		
			Spring Garden Mixed Finance (PA002000127)	Spring Garden Mixed Finance (PA002000127)	86	No
FY 2017	8/02/2016	9/06/2016	Norris Apartments II (PA002000014)	Norris Apartments II (PA002000014)	147	Yes
			Plymouth Hall (PA002000079)	Plymouth Hall (PA002000079)	53	Yes
FY 2018	1/15/2017	4/23/2017	Westpark Plaza (PA002000093)	Westpark Plaza (PA002000093)	65	No
			Blumberg Senior (PA002000050)	Blumberg Senior (PA002000050)	94	No
FY 2018	4/25/2017	6/14/2017	Scattered Sites (PA002000904, PA002000906)	Cantrell Place	40	Yes
			Scattered Sites (PA002000906, PA002000907, PA002000909)	Witherspoon	40	Yes
			Scattered Sites (PA002000905, PA002000910)	Reynolds School	64	Yes
			Scattered Sites (PA002000908)	Beury Building	50	Yes
			Scattered Sites (PA002000902)	1315 North 8th Street	25	Yes
FY 2019	0/12/2018	04/28/2018	Scattered Sites (PA002000909)	Harlan Street	22	Yes
			Scattered Sites (PA002000902,904,905,907,908,909)	Susquehanna Square	37	Yes
			Scattered Sites (PA002000901,902,903)	Walton School	44	Yes
			Scattered Sites (PA002000901,902,903,904,905,906,907,908,909)	Blumberg Phase III	83	Yes

VI. ADMINISTRATIVE

A. Board Resolution and Certifications of Compliance

A Resolution approving the FY 2020 MTW Annual Plan and the MTW Plan Certification of Compliance was adopted by the PHA Board of Commissioners at the December 2018 meeting following the public review process and public hearing. The Resolution is included in Appendix I.

B. Documentation of Public Process

PHA provided public notice of the FY 2020 MTW Annual Plan and posted the Plan on its website. A thirty-day public comment period to allow for resident and general public review was provided from November 1, 2018 through December 3, 2018. A public hearing was held on November 27, 2018 at 1800 South 32nd Street, an accessible facility, attended by one member of the public in addition to PHA staff. PHA also conducted a meeting on November 14, 2018 with resident leadership to discuss proposed Plan contents and provide additional opportunities for resident input. Approximately 41 residents attended the November 14 meeting.

C. Planned and Ongoing Evaluations

PHA's most recent impact analysis of its rent simplification efforts is included in Appendix H.

D. Lobbying Disclosures

The required Disclosure of Lobbying Activities (SF-LLL) and Certification of Payment (HUD-50071) forms are included in Appendix C.

VII. APPENDICES

Appendix A: RAD Significant Amendment

Philadelphia Housing Authority
Fiscal Year 2020 Moving to Work Annual Plan
Rental Assistance Demonstration Significant Amendment

The Philadelphia Housing Authority (PHA) is incorporating this Rental Assistance Demonstration (RAD) Significant Amendment into its Fiscal Year 2020 Moving to Work (MTW) Annual Plan as required by the US Department of Housing and Urban Development (HUD). The amendment provides information on PHA's planned activities under the Rental Assistance Demonstration (RAD) program. Pursuant to this amendment, PHA will convert 78 vacant, non-viable public housing units located at various scattered site locations in Philadelphia to project-based assistance at a new construction housing development to be known as Susquehanna Housing as described herein. The conversion will utilize the "transfer of assistance" provisions of RAD.

Background

In December 2013, the PHA Board of Commissioners authorized the submission of several applications to HUD under the RAD program. The Board's approval came after a series of public meetings were held to inform existing residents about the RAD program and their rights under a proposed RAD conversion.

In March 2015, HUD issued RAD award letters to PHA that approved the applications for RAD conversion for multiple housing developments, subject to PHA meeting all of the conditions and requirements of the RAD program. The award letters serve as HUD's Commitment to Enter into a Housing Assistance Payments Contract (CHAP) for the subject public housing developments. PHA intends to proceed with RAD conversion and transfer of assistance for certain scattered site public housing units pursuant to the guidelines of PIH Notice 2012-32, REV-3 dated January 12, 2017 and PIH Notice 2016-17 dated November 10, 2016 ("HUD RAD Notices") and any other successor Notices issued by HUD.

One of the conditions of the CHAP is that PHA submit a Significant Amendment to the MTW Annual Plan that incorporates required information on PHA's RAD conversion plans. This document provides the required information and serves as PHA's RAD Significant Amendment for the subject units. PHA intends to propose further Significant Amendment(s) for additional HUD-approved RAD conversions at future dates. PHA will provide a thirty-day comment period from November 1, 2018 to December 3, 2018, and conduct a Public Hearing on November 27, 2018 to allow residents and the general public an opportunity to review and comment on the RAD Significant Amendment. The PHA Board of Commissioners will conduct a vote on the RAD Significant Amendment at a public meeting in December 2018 as part of the approval for the FY 2020 MTW Annual Plan.

RAD Conversion Plan

This Significant Amendment provides information on PHA's plans to convert public housing units to project-based assistance under the transfer of assistance provisions of RAD as follows:

- A total of 78 vacant, non-viable public housing units at various scattered site locations owned by PHA. The public housing assistance for these units will be converted and transferred to Project Based Voucher (PBV) assistance at a new construction housing development to be known as Susquehanna Housing. The development will be owned by Susquehanna Net Zero Housing LP.

Attachment 1 includes current information on the proposed RAD conversion project. Attachment 1 includes the following information:

Current Units:	Total number of units, bedroom size distribution and unit type.
Post-Conversion Units:	If applicable, any changes proposed to the current number of units, the bedroom size distribution or the unit type including de minimis reductions. No unit reductions are proposed under this Significant Amendment.
Transfer of Assistance:	Whether PHA intends to transfer assistance to another development as part of the RAD conversion and, if so, the location, number of units, bedroom size distribution, and unit type where known. Under this Amendment, all assistance will be transferred to a new construction development.
PBV or PBRA:	Whether PHA intends to convert the development to the Project Based Voucher (PBV) program or to the Project Based Rental Assistance (PBRA) program, along with information on resident rights, resident participation, waiting list and grievance procedures applicable to each program. PHA intends to convert assistance to the PBV program.
Capital Fund Impact:	The current amount of Capital Fund dollars received prior to RAD conversion. Developments converted through the RAD program are not eligible for Public Housing Capital Funds after conversion.
Transfer of Waiting List:	How existing waiting lists will be addressed as part of the conversion.

Conversion to Project Based Vouchers or Project Based Rental Assistance

Public housing developments that are converted to project-based assistance will no longer be subject to HUD rules and regulations pertaining to the public housing program. Upon conversion to RAD, the former public housing units will be subject to the rules and regulations pertaining to either the PBV or PBRA programs, depending on which program option is selected by PHA. HUD has modified the PBV and PBRA program rules and regulations to incorporate additional provisions that apply solely to units converted under RAD. These additional provisions provide important protections to current residents of public housing that are impacted by a RAD conversion.

PHA intends to convert the RAD units listed in Attachment 1 to the PBV program. As part of the conversion initiative, PHA will adopt all required RAD PBV rules except where MTW or other waivers are approved by HUD, and will modify its existing Housing Choice Voucher Program Administrative Plan as needed to incorporate those rules related to resident rights, resident participation, waiting list, lease, waiting list, grievance processes and other areas.

Attachment 2 provides information on the RAD PBV program as required by the HUD RAD Notices related to resident rights and participation, waiting list and grievance procedures.

Capital Fund Budget

Conversion of existing public housing developments under the RAD program will enable PHA to leverage existing funds to secure additional private and other funding. This new funding will be used to undertake long-deferred capital improvements and, in instances where transfer of assistance is involved, to construct or rehabilitate new or existing affordable housing units.

PHA currently receives HUD Capital Funds on an annual basis, subject to Congressional appropriations for the majority of its public housing units. Attachment 1 includes the most recent Capital Fund allocation for the RAD conversion site. Upon conversion to RAD, PHA will no longer receive a Capital Fund allocation for units that have been converted, and the annual Capital Fund grant will be decreased.

The total estimated reduction in PHA Capital Funds on an annual basis for the subject units covered under this Significant Amendment is approximately $347,800 based on Federal FY2018 funding levels. Over a five-year period, the estimated Capital Fund reduction is approximately $1,739,000 based on Federal FY2018 funding levels. The actual amount of reduction may vary depending on Congressional appropriations. As RAD conversions are completed, PHA will modify its existing capital plans to reflect the reduction in funding and change in work scopes.

The RAD conversions will not impact PHA's existing Capital Fund Financing Program (CFFP) obligations. PHA currently projects that it will utilize MTW Block Grant funds for capital improvements and to establish a RAD reserve for the subject developments. Actual figures will be determined as part of the final financing plan.

Site and Neighborhood Standards

The RAD conversions described herein comply with all applicable site selection and neighborhood reviews standards.

Relocation Plan

Any necessary resident relocation related to RAD conversions will be performed in accordance with the HUD RAD Notices. No relocation is required for the RAD conversions described herein as all units to be converted are vacant, non-viable scattered site units.

Compliance

PHA is not presently subject to a voluntary compliance agreement, consent order, consent decree, final judicial ruling or administrative ruling that has any relation to or impact on the planned RAD conversion.

Moving To Work

PHA may utilize MTW Block Grant fungibility and programmatic flexibility to support the RAD conversion effort subject to any necessary Board and HUD approvals. PHA certifies that regardless of any funding changes that may occur as a result of conversion under RAD, PHA will continue to administer and maintain service levels for its remaining portfolio of public housing units subject to funding availability. PHA will do this by utilizing available funding including Public Housing Operating Fund, Capital Fund, and Tenant Rental Income.

Significant Amendment Definition

As part of the RAD conversion initiative, a Significant Amendment to the MTW Plan will not be required for the following RAD-specific actions:

- Changes to the Capital Fund budget produced as a result of each approved RAD conversion regardless of whether the proposed conversion will include use of additional Capital Funds;

- Decisions to apply MTW funding or programmatic flexibility to post-conversion RAD developments;

- Decisions or changes related to the ownership and/or financing structures for each approved RAD conversion including decisions to allocate PHA financial resources as a source of funds to support the RAD conversion initiatives;

- Changes to the construction and rehabilitation plans and schedules for each approved RAD conversion;

- Changes to the project names or sponsor entity names;

- Changes in the post-conversion bedroom size distribution and/or the number of de minimis unit reductions up to the 5% permitted under RAD program rules;

- Changes to the pre-conversion bedroom size distribution and/or the project or AMP from which transfer of assistance units will be converted; and,

- Decisions to convert to either Project Based Vouchers or Project Based Rental Assistance.

Philadelphia Housing Authority
Moving to Work Annual Plan Amendment
Rental Assistance Demonstration Significant Amendment
Attachment 1 – Information on Public Housing Developments to be Converted

The following page provides required information on each development and/or Asset Management Project (AMP) to be converted from public housing assistance to Project Based Voucher (PBV) assistance under the Rental Assistance Demonstration (RAD) program.

RAD Significant Amendment Attachment 1

Development Name	Scattered Sites
PIC Development ID #	PA002000901, PA002000902, PA002000903, PA002000905, PA002000909
Conversion Type (PBV or PBRA)	PBV
Capital Fund Grant (FFY18)	$347,800
Pre-Conversion Total Units	78
Pre-Conversion Unit Type	Scattered Sites

Pre-Conversion Bedroom Size

	PA002000901	PA002000902	PA002000903	PA002000905	PA002000909
	# of Units	**# of Units**	**# of Units**	**# of Units**	**# of Units**
0 BR					
1 BR					
2 BR		1	1		
3 BR	10	14	15		9
4 BR	3	1	1		2
5 BR		9		8	
6 BR		2		2	

Post-Conversion Total Units	78
Post-Conversion RAD Units	78
Post-Conversion Unit Type	PBV
Post- Conversion Development Name and Address	Susquehanna Housing (27th & Susquehanna) 2610-16 West Fletcher Street
Post - Conversion Sponsor	Susquehanna Net Zero Housing, LP
Project Description	Susquehanna Housing (27th & Susquehanna) is a seventy-eight (78) unit, 55 and over, affordable housing development that will be constructed at 27th and Susquehanna. All of the seventy-eight (78) units will be under HUD's Rental Assistance Demonstration Program ("RAD"). The project will be developed on an area bounded by the 2600 block of Susquehanna Avenue to the south, the 2200 block of North 27th Street to the west, the 2600 block of West Fletcher Street to the north, and the 2200 block of North 26th Street to the east. The development will include seventy-eight (78) one-bedroom units in one building. There will be a Community Life Center adjacent to the building.

Post-Conversion Bedroom Size

	Total # of Units	**# of RAD Units**
0 BR		
1 BR	78	78
2 BR		
3 BR		
4 BR		
5 BR		
6 BR		

Transfer of Assistance	Yes
De Minimis Reduction	N/A
Transfer of Waiting List	This is a new construction project. A new site-based waiting list will be established for the development prior to the initial lease up. The owner will manage and maintain the site-based waiting list, including any PHA-approved selection preferences, in accordance with PHA's Housing Choice Voucher Program Administrative Plan. PHA will post information on how to apply for the PBV site-based waiting list on the PHA website.

Moving to Work Annual Plan Amendment
Rental Assistance Demonstration Significant Amendment
Attachment 2 – Project Based Voucher Program (PBV)

Information on resident rights and participation, waiting list and grievance procedures for Rental Assistance Demonstration (RAD) program conversions to the Project Based Voucher (PBV) program are included in this attachment:

HUD PIH Notice 2012-32, REV-3 dated January 12, 2017, Sections 1.6.C and 1.6.D

HUD Joint Housing Notice H-2016-17, PIH-2016-17 dated November 10, 2016 in its entirety.

C. <u>PBV Resident Rights and Participation.</u>

1. **No Rescreening of Tenants upon Conversion.** Pursuant to the RAD Statute, at conversion, current households cannot be excluded from occupancy at the Covered Project based on any rescreening, income eligibility, or income targeting. With respect to occupancy in the Covered Project, current households in the Converting Project 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.[32] Post-conversion, the tenure of all residents of the Covered Project is protected pursuant to PBV requirements regarding continued occupancy unless explicitly modified in this Notice (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 of tenants for initial occupancy, will not apply for current households. Once the grandfathered household moves out, the unit must be leased to an eligible family. MTW agencies may not alter this requirement. Further, so as to facilitate the right to return to the assisted property, this provision shall apply to current public housing residents of the Converting Project that will reside in non-RAD PBV units or non-RAD PBRA units placed in a project that contain RAD PBV units or RAD PBRA units. Such families and such contract units

[32] These protections (as well as all protections in this Notice for current households) also apply when a household is relocated to facilitate new construction or repairs following conversion and subsequently returns to the Covered Project.

will otherwise be subject to all requirements of the applicable program, specifically 24 CFR § 983 for non-RAD PBV units and the PBRA requirements governing the applicable contract for non-RAD PBRA units.[33]

2. **Right to Return.** See section 1.4.A.5(ii) and the RAD Fair Housing, Civil Rights, and Relocation Notice regarding a resident's right to return.

3. **Renewal of Lease.** Since publication of the PIH Notice 2012-32 Rev 1, the regulations under 24 CFR part 983 have been amended requiring Project Owners to renew all leases upon lease expiration, unless cause exists. MTW agencies may not alter this requirement.

4. **Phase-in of Tenant Rent Increases.** If a tenant's monthly rent increases by more than the greater of 10 percent or $25 purely as a result of conversion, the rent increase will be phased in over 3 or 5 years. To implement this provision, HUD is specifying alternative requirements for section 3(a)(1) of the Act, as well as 24 CFR § 983.3 (definition of "total tenant payment" (TTP)) to the extent necessary to allow for the phase-in of tenant rent increases. A PHA must create a policy setting the length of the phase-in period at three years, five years or a combination depending on circumstances. For example, a PHA may create a policy that uses a three year phase-in for smaller increases in rent and a five year phase-in for larger increases in rent. This policy must be in place at conversion and may not be modified after conversion.

   The method described below explains the set percentage-based phase-in a Project Owner must follow according to the phase-in period established. For purposes of this section "Calculated PBV TTP" refers to the TTP calculated in accordance with regulations at 24 CFR §5.628 and the "most recently paid TTP" refers to the TTP recorded on line 9j of the family's most recent HUD Form 50058. If a family in a project converting from Public Housing to PBV was paying a flat rent immediately prior to conversion, the PHA should use the flat rent amount to calculate the phase-in amount for Year 1, as illustrated below.

   Three Year Phase-in:

[33] For non-RAD PBV households, applicable program requirements includes the requirement that any admission to the project must be initially eligible for a HAP payment at admission to the program, which means their TTP may not exceed the gross rent for the unit at that time.

- Year 1: Any recertification (interim or annual) performed prior to the second annual recertification after conversion – 33% of difference between most recently paid TTP or flat rent and the Calculated PBV TTP
- Year 2: Year 2 Annual Recertification (AR) and any Interim Recertification (IR) prior to Year 3 AR – 50% of difference between most recently paid TTP and the Calculated PBV TTP
- Year 3: Year 3 AR and all subsequent recertifications – Full Calculated PBV TTP [34]

Five Year Phase in:

- Year 1: Any recertification (interim or annual) performed prior to the second annual recertification after conversion – 20% of difference between most recently paid TTP or flat rent and the Calculated PBV TTP
- Year 2: Year 2 AR and any IR prior to Year 3 AR – 25% of difference between most recently paid TTP and the Calculated PBV TTP
- Year 3: Year 3 AR and any IR prior to Year 4 AR – 33% of difference between most recently paid TTP and the Calculated PBV TTP
- Year 4: Year 4 AR and any IR prior to Year 5 AR – 50% of difference between most recently paid TTP and the Calculated PBV TTP
- Year 5 AR and all subsequent recertifications – Full Calculated PBV TTP

Please Note: In either the three year phase-in or the five-year phase-in, once the Calculated PBV TTP is equal to or less than the previous TTP, the phase-in ends and tenants will pay full TTP from that point forward. MTW agencies must also implement a three or five-year phase-in for impacted residents, but may alter the terms above as long as it establishes a written policy setting forth the alternative terms.

5. **Family Self Sufficiency (FSS) and Resident Opportunities and Self Sufficiency Service Coordinator (ROSS-SC) programs.** Public Housing residents that are currently FSS participants will continue to be eligible for FSS once their housing is converted under RAD. The PHA may continue to use any FSS funds already awarded

[34] For example, where a resident's most recently paid TTP is $100, but the Calculated PBV TTP is $200 and remains $200 for the period of the resident's occupancy, (i.e. no changes in income) the resident would continue to pay the same rent and utilities for which it was responsible prior to conversion. At the first recertification following conversion, the resident's contribution would increase by 33% of $100 to $133. At the second AR, the resdient's contribution would increase by 50% of the $66 differential to the standard TPP, increasing to $166. At the third AR, the resident's contribution would increase to $200 and the resident would continue to pay the Calculated PBV TTP for the duration of their tenancy.

to serve those FSS participants who live in units converted by RAD. At the completion of the FSS grant, PHAs should follow the normal closeout procedures outlined in the grant agreement. If the PHA continues to run an FSS program that serves PH and/or HCV participants, the PHA will continue to be eligible (subject to NOFA requirements) to apply for FSS funding and may use that funding to serve PH, HCV and/or PBRA participants in its FSS program. Due to the program merger between PH FSS and HCV FSS that took place pursuant to the FY14 Appropriations Act (and was continued in the subsequent Appropriation Acts), no special provisions are required to continue serving FSS participants that live in public housing units converting to PBV under RAD.

However, PHAs should note that there are certain FSS requirements (e.g., escrow calculation and escrow forfeitures) that apply differently depending on whether the FSS participant is a participant under the HCV program or a public housing resident, and PHAs must follow such requirements accordingly. All PHAs will be required to administer the FSS program in accordance with FSS regulations at 24 CFR part 984, the participants' contracts of participation, and the alternative requirements established in the "Waivers and Alternative Requirements for the FSS Program" Federal Register notice, published on December 29, 2014, at 79 FR 78100.[35] Further, upon conversion to PBV, already escrowed funds for FSS participants shall be transferred into the HCV escrow account and be considered TBRA funds, thus reverting to the HAP account if forfeited by the FSS participant.

For information on FSS PIC reporting requirements for RAD conversions, see Notice PIH 2016-08 at http://portal.hud.gov/hudportal/documents/huddoc?id=pih2016-08.pdf.

Current ROSS-SC grantees will be able to finish out their current ROSS-SC grants once their housing is converted under RAD. However, once the property is converted, it will no longer be eligible to be counted towards the unit count for future ROSS-SC grants, nor will its residents be eligible to be served by future ROSS-SC grants, which, by statute, can only serve public housing residents. At the completion of the ROSS-SC grant, PHAs should follow the normal closeout procedures outlined in the

[35] The funding streams for the PH FSS Program and the HCV FSS Program were first merged pursuant to the FY 2014 appropriations act. As a result, PHAs can serve both PH residents and HCV participants, including PBV participants, with FSS funding awarded under the FY 2014 FSS Notice of Funding Availability (FSS NOFA) and any other NOFA under which the combination of funds remains in the applicable appropriations act. For PHAs that had managed both programs separately and now have a merged program, a conversion to PBV should not impact their FSS participants.

grant agreement. Please note that ROSS-SC grantees may be a non-profit or local Resident Association and this consequence of a RAD conversion may impact those entities.

6. **Resident Participation and Funding.** In accordance with Attachment 1B, residents of Covered Projects with assistance converted to PBV 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.

7. **Resident Procedural Rights.** The following items must be incorporated into both the Section 8 Administrative Plan and the Project Owner's lease, which includes the required tenancy addendum, as appropriate. Evidence of such incorporation may be requested by HUD for purposes of monitoring the program.

   i. **Termination Notification**. HUD is incorporating additional termination notification requirements to comply with section 6 of the Act for public housing projects that convert assistance under RAD. 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 shall be :
      a. A reasonable period of time, but not to exceed 30 days:
         ii. If the health or safety of other tenants, Project Owner employees, or persons residing in the immediate vicinity of the premises is threatened; or
         iii. In the event of any drug-related or violent criminal activity or any felony conviction;
      b. Not less than 14 days in the case of nonpayment of rent; and
      c. 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 shall apply.

   ii. **Grievance Process.** Pursuant to requirements in the RAD Statute, HUD is establishing additional resident procedural rights to comply with section 6 of the Act.

   For issues related to tenancy and termination of assistance, PBV program rules require the Project Owner to provide an opportunity for an informal hearing, as outlined in 24 CFR § 982.555. RAD will specify alternative requirements for 24 CFR § 982.555(b) in part, which outlines when informal hearings are not required, to require that:

a. In addition to reasons that require an opportunity for an informal hearing given in 24 CFR § 982.555(a)(1)(i)-(vi),[36] an opportunity for an informal hearing must be given to residents for any dispute that a resident may have with respect to a Project 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.
   i. For any hearing required under 24 CFR § 982.555(a)(1)(i)-(vi), the contract administrator will perform the hearing, as is the current standard in the program. The hearing officer must be selected in accordance with 24 CFR § 982.555(e)(4)(i).
   ii. For any additional hearings required under RAD, the Project Owner will perform the hearing.
b. There is no right to an informal hearing for class grievances or to disputes between residents not involving the Project Owner or contract administrator.
c. The Project Owner gives 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)-(vi).
d. The Project Owner provides opportunity for an informal hearing before an eviction.

Current PBV program rules require that hearing procedures must be outlined in the PHA's Section 8 Administrative Plan.

8. **Earned Income Disregard (EID).** Tenants who are employed and are currently receiving the EID exclusion at the time of conversion will continue to receive the EID after conversion, in accordance with regulations at 24 CFR § 5.617. Upon the expiration of the EID for such families, the rent adjustment shall not be subject to rent phase-in, as described in Section 1.6.C.4; instead, the rent will automatically rise to the appropriate rent level based upon tenant income at that time.

   Under the Housing Choice Voucher program, the EID exclusion is limited only to persons with disabilities (24 CFR § 5.617(b)). In order to allow all tenants (including non-disabled persons) who are employed and currently receiving the EID at the time of conversion to continue to benefit from this exclusion in the PBV project, the

[36] § 982.555(a)(1)(iv) is not relevant to RAD as the tenant-based certificate program has been repealed.

provision in 24 CFR § 5.617(b) limiting EID to disabled persons is waived. The waiver, and resulting alternative requirement, apply only to tenants receiving the EID at the time of conversion. No other tenant (e.g., tenants that move into the property following conversion or tenants who at one time received the EID but are not receiving the EID exclusion at the time of conversion due to loss of employment) is covered by this waiver.

9. **Jobs Plus.** Jobs Plus grantees awarded FY14 and future funds that convert the Jobs Plus target projects(s) under RAD will be able to finish out their Jobs Plus period of performance at that site unless significant relocation and/or change in building occupancy is planned. If either is planned at the Jobs Plus target project(s), HUD may allow for a modification of the Jobs Plus work plan or may, at the Secretary's discretion, choose to end the Jobs Plus program at that project.

10. **When Total Tenant Payment Exceeds Gross Rent.** Under normal PBV rules, the PHA may select an occupied unit to be included under the PBV HAP Contract only if the unit's occupants are eligible for housing assistance payments (24 CFR § 983.53(c)). Also, a PHA must remove a unit from the contract when no assistance has been paid for 180 days because the family's TTP has risen to a level that is equal to or greater than the contract rent, plus any utility allowance, for the unit (i.e., the Gross Rent)) (24 CFR § 983.258). Since the rent limitation under this Section of the Notice may result in a family's TTP equaling or exceeding the gross rent for the unit, for residents living in the Converting Project prior to conversion and who will return to the Covered Project after conversion, HUD is waiving both of these provisions and requiring that the unit for such families be placed on and/or remain under the HAP Contract when TTP equals or exceeds the Gross Rent. Further, HUD is establishing the alternative requirement that until such time that the family's TTP falls below the gross rent, the rent to the owner for the unit will equal the lesser of (a) the family's TTP, less the Utility Allowance, or (b) any applicable maximum rent under LIHTC regulations. When the family's TTP falls below the gross rent, normal PBV rules shall apply. As necessary to implement this alternative provision, HUD is waiving the provisions of Section 8(o)(13)(H) of the Act and the implementing regulations at 24 CFR § 983.301 as modified by Section 1.6.B.5 of this Notice.[37] In such cases, the resident is considered a participant under the program and all of the family obligations and protections under RAD and PBV apply to the resident. Likewise, all

[37] For example, a public housing family residing in a property converting under RAD has a TTP of $600. The property has an initial Contract Rent of $500, with a $50 Utility Allowance. Following conversion, the residents is still responsible for paying $600 in tenant rent and utilities.

requirements with respect to the unit, such as compliance with the HQS requirements, apply as long as the unit is under HAP Contract. The PHA is required to process these individuals through the Form 50058 submodule in PIC.

Following conversion, 24 CFR § 983.53(d) applies, and any new families referred to the RAD PBV project must be initially eligible for a HAP payment at admission to the program, which means their TTP may not exceed the gross rent for the unit at that time. Further, a PHA must remove a unit from the contract when no assistance has been paid for 180 days. 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, HUD is imposing an alternative requirement that 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 "floating" units have been permitted, Section 1.6.B.10 of this Notice.

11. **Under-Occupied Unit.** If a family is in an under-occupied unit under 24 CFR § 983.260 at the time of conversion, the family may remain in this unit until an appropriate-sized unit becomes available in the Covered Project. When an appropriate sized unit becomes available in the Covered Project, the family living in the under-occupied unit must move to the appropriate-sized unit within a reasonable period of time, as determined by the administering Voucher Agency. In order to allow the family to remain in the under-occupied unit until an appropriate-sized unit becomes available in the Covered Project, 24 CFR § 983.260 is waived. MTW agencies may not modify this requirement.

D. PBV: Other Miscellaneous Provisions

1. **Access to Records, Including Requests for Information Related to Evaluation of Demonstration.** PHAs and the Project Owner must cooperate with any reasonable HUD request for data to support program evaluation, including but not limited to project financial statements, operating data, Choice-Mobility utilization, and rehabilitation work. Please see Appendix IV for reporting units in Form HUD-50058.

2. **Additional Monitoring Requirement.** The Owner must submit to the administering PHA and the PHA's Board must approve the operating budget for the Covered Project annually in accordance with HUD requirements.[38]

[38] For PBV conversions that are not FHA-insured, a future HUD notice will describe project financial data that may be required to be submitted by a PBV owner for purposes of monitoring and evaluation, given that PBV projects do not submit annual financial statements to HUD/REAC.

3. **Davis-Bacon Act and Section 3 of the Housing and Urban Development Act of 1968 (Section 3).** This section has been moved to 1.4.A.13 and 1.4.A.14.

4. **Establishment of Waiting List.** 24 CFR § 983.251 sets out PBV program requirements related to establishing and maintaining a voucher-wide, PBV program-wide, or site-based waiting list from which residents for the Covered Project 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. The PHA shall consider the best means to transition applicants from the current public housing waiting list, including:

   i. Transferring an existing site-based waiting list to a new site-based waiting list.
   ii. Transferring an existing site-based waiting list to a PBV program-wide or HCV program-wide waiting list.
   iii. Transferring an existing community-wide public housing waiting list to a PBV program-wide or HCV program-wide waiting list, an option particularly relevant for PHAs converting their entire portfolio under RAD.
   iv. Informing applicants on a community-wide public housing waiting list how to transfer their application to one or more newly created site-based waiting lists.

   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 shall consider transferring such household, consistent with program requirements for administration of waiting lists, to the PHA's remaining public housing waiting list(s) 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 list(s) to which their application was transferred in accordance with the date and time of their application to the original waiting list.

   If the PHA is transferring assistance to another neighborhood and, as a result of the transfer of the waiting list, the applicant would only be eligible for a unit in a location which is materially different from the location to which the applicant applied, the PHA must notify applicants on the wait-list of the transfer of assistance, and on how they can apply for residency at other sites.

If using a site-based waiting list, PHAs shall establish a waiting list in accordance with 24 CFR § 903.7(b)(2)(ii)-(iv) to ensure that applicants on the PHA's public housing community-wide waiting list have been offered placement on the Covered Project's initial waiting list. In all cases, PHAs have the discretion to determine the most appropriate means of informing applicants on the public housing community-wide waiting list given the number of applicants, PHA resources, and admissions requirements of the projects being converted under RAD. A PHA may consider contacting every applicant on the public housing waiting list via direct mailing; advertising the availability of housing to the population that is less likely to apply, both minority and non-minority groups, through various forms of media (e.g., radio stations, posters, newspapers) within the marketing area; informing local non-profit entities and advocacy groups (e.g., disability rights groups); and conducting other outreach as appropriate. Any activities to contact applicants on the public housing waiting list must be conducted in accordance with the requirements for effective communication with persons with disabilities at 24 CFR § 8.6 and with the obligation to provide meaningful access for persons with limited English proficiency (LEP).[39]

A PHA must maintain any site-based waiting list in accordance with all applicable civil rights and fair housing laws and regulations.

To implement this provision, HUD is specifying alternative requirements for 24 CFR § 983.251(c)(2). However, after the initial waiting list has been established, the PHA shall administer its waiting list for the Covered Project in accordance with 24 CFR § 983.251(c).

5. **Mandatory Insurance Coverage.** The Covered Project shall maintain at all times commercially available property and liability insurance to protect the project from financial loss and, to the extent insurance proceeds permit, promptly restore, reconstruct, and/or repair any damaged or destroyed project property.

6. **Agreement Waiver.** This section has been moved to 1.6.B.8.

7. **Future Refinancing.** Project Owners must receive HUD approval for any refinancing or restructuring of secured debt during the HAP Contract term to ensure the financing is consistent with long-term preservation of the Covered Project. With respect to any financing contemplated at the time of conversion (including any permanent financing

[39] For more information on serving persons with LEP, please see 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), published on January 22, 2007.

which is a conversion or take-out of construction financing), such consent may be evidenced through the RCC.

8. **Administrative Fees for Public Housing Conversions During the Year of Conversion**. For the remainder of the Calendar Year in which the HAP Contract becomes effective (i.e., the "year of conversion"), RAD PBV projects will be funded with public housing funds. For example, if the project's assistance converts effective July 1, 2015, the public housing ACC between the PHA and HUD will be amended to reflect the number of units under HAP Contract, but will be for zero dollars, and the RAD PBV HAP Contract will be funded with public housing money for July through December 2015. Since TBRA is not the source of funds, PHAs should not report leasing and expenses into VMS during this period, and PHAs will not receive section 8 administrative fee funding for converted units during this time.

   PHAs operating HCV program typically receive administrative fees for units under a HAP Contract, consistent with recent appropriation act references to "section 8(q) of the [United States Housing Act of 1937] and related appropriations act provisions in effect immediately before the Quality Housing and Work Responsibility Act of 1998" and 24 CFR § 982.152(b). During the year of conversion mentioned in the preceding paragraph, these provisions are waived. PHAs will not receive Section 8 administrative fees for PBV RAD units during the year of conversion.

   After the year of conversion, the Section 8 ACC will be amended to include Section 8 funding that corresponds to the units covered by the Section 8 ACC. At that time, the regular Section 8 administrative fee funding provisions will apply.

9. **Choice-Mobility.** One of the key features of the PBV program is the mobility component, which provides that if the family has elected to terminate the assisted lease at any time after the first year of occupancy in accordance with program requirements, the PHA must offer the family the opportunity for continued tenant-based rental assistance, in the form of either assistance under the voucher program or other comparable tenant-based rental assistance.

   If as a result of participation in RAD a significant percentage of the PHA's HCV program becomes PBV assistance, it is possible for most or all of a PHA's turnover vouchers to be used to assist those RAD PBV families who wish to exercise mobility. While HUD is committed to ensuring mobility remains a cornerstone of RAD policy, HUD recognizes that it remains important for the PHA to still be able to use tenant-based vouchers to address the specific housing needs and priorities of the community. Therefore, HUD is establishing an alternative requirement for PHAs where, as a

result of RAD, the total number of PBV units (including RAD PBV units) under HAP Contract administered by the PHA exceeds 20 percent of the PHA's authorized units under its HCV ACC with HUD.

The alternative mobility policy provides that an eligible voucher agency would not be required to provide more than three-quarters of its turnover vouchers in any single year to the residents of Covered Projects. While a voucher agency is not required to establish a voucher inventory turnover cap, if such a cap is implemented, the voucher agency must create and maintain a waiting list in the order in which the requests from eligible households were received. In order to adopt this provision, this alternative mobility policy must be included in an eligible PHA's administrative plan.

To effectuate this provision, HUD is providing an alternative requirement to Section 8(o)(13)(E) of the Act and 24 CFR § 983.261(c). Please note that this alternative requirement does not apply to PBVs entered into outside of the context of RAD. MTW agencies may not alter this requirement.

10. **Reserve for Replacement**. The Project Owner shall establish and maintain a replacement reserve in an interest-bearing account to aid in funding extraordinary maintenance and repair and replacement of capital items in accordance with applicable regulations. The reserve must be built up to and maintained at a level determined by HUD to be sufficient to meet projected requirements. For FHA transactions, Replacement Reserves shall be maintained in accordance with the FHA Regulatory Agreement. For all other transactions, Replacement Reserves shall be maintained in a bank account or similar instrument, as approved by HUD, where funds will be held by the Project Owner or mortgagee and may be drawn from the reserve account and used subject to HUD guidelines.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Office of Public and Indian Housing
Office of Housing

Special Attention of: Public Housing Agencies Public Housing Hub Office Directors Public Housing Program Center Directors Multifamily HUB Directors Multifamily Program Center Directors Regional and Field Office Directors Regional Administrators Performance Based Contract Administrators RAD Transaction Managers Regional Relocation Specialists	**Notice** H 2016-17 PIH 2016-17 (HA) Issued: November 10, 2016 Effective: November 10, 2016 Expires: This Notice remains in effect until amended, superseded, or rescinded Supplements: PIH Notice 2012-32 (HA) REV-2 Supersedes: H 2014-09/PIH 2014-17

SUBJECT: Rental Assistance Demonstration (RAD) Notice Regarding Fair Housing and Civil Rights Requirements and Relocation Requirements Applicable to RAD First Component – Public Housing Conversions.[1]

SECTION 1. Purpose, Applicability and Major Provisions of this Notice

1.1. Purpose

This notice (Notice) provides PHAs,[2] Project Owners, and their RAD development partners with guidance regarding key fair housing and civil rights statutory and regulatory requirements, explains the situations in which HUD is requiring front-end fair housing and civil rights reviews, and provides information regarding the types of information that must be submitted to facilitate HUD's review of certain fair housing and civil rights requirements in connection with public housing conversions under the First Component of RAD. This Notice also includes guidance

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[1] While this Notice addresses fair housing and civil rights requirements and relocation requirements, the fair housing and civil rights requirements are not limited to relocation issues.
[2] Consistent with PIH Notice 2012-32 (HA) REV-2 (PIH 2012-32 (HA) REV-2) (the "RAD Notice"), this Notice uses the term "PHA" to refer to the owner of the project prior to the RAD conversion and "Project Owner" to refer to the owner of the project after the RAD conversion.

regarding key relocation statutory and regulatory requirements, and details relocation requirements under RAD. This Notice only applies to projects converting under the First Component of RAD; it does not apply to the Second Component of RAD.[3]

The RAD program was established as a tool for preserving and improving low-income housing stock. RAD is intended to facilitate reinvestment in or redevelopment of the long-term-affordable stock of HUD-assisted housing properties. RAD also provides mobility benefits for assisted residents of converted properties through the choice mobility option, allowing these households to access tenant-based Housing Choice Vouchers. In some cases, RAD can be a tool for transfer of rental assistance from distressed or poorly selected sites to new sites in high opportunity areas. In all cases, the objective is to better serve low-income residents and the broader community in complying with fair housing, other civil rights, and relocation laws.

This Notice provides PHAs and Project Owners with guidance relating to planning and implementing public housing (First Component) RAD conversions in a manner consistent with existing fair housing and other civil rights requirements, including, but not limited to, those associated with the Fair Housing Act, Title VI of the Civil Rights Act of 1964, Executive Order 11063, Section 504 of the Rehabilitation Act of 1973, Titles II and III of the Americans with Disabilities Act, the Architectural Barriers Act of 1968, and their implementing regulations. Section 4 of this Notice summarizes key provisions of existing law applicable to RAD transactions.

To further compliance with these existing requirements, PIH 2012-32 (HA) REV-2, issued June 15, 2015 (the "RAD Notice") established that specific PHA decisions and activities planned to be part of a First Component RAD conversion must be reviewed by HUD prior to implementation (the "front-end" fair housing and civil rights reviews). Through a front-end review of the enumerated PHA decisions, HUD seeks to assist PHAs and Project Owners in meeting their fair housing, other civil rights, and relocation obligations. Section 5 of this Notice explains the situations in which HUD is requiring front-end fair housing, other civil rights, and relocation reviews, details the procedures for HUD's front-end review and the type of information that must be submitted for these reviews, and the timeframes for these reviews.

Finally, in Sections 6 and 7 this Notice provides PHAs and Project Owners with guidance regarding RAD program and other statutory and regulatory relocation assistance requirements when planning for or implementing resident moves as a result of a conversion of a public housing project under RAD. This guidance includes reiterated and new requirements, the corresponding required reviews, and explanation of the interaction between RAD relocation procedures and certain existing public housing requirements. PHAs and Project Owners implementing RAD transactions may be subject to (a) the requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, (URA),

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[3] Important fair housing, other civil rights, and relocation considerations apply also to the Second Component of RAD as provided in the RAD Notice. Participants in the Second Component of RAD must continue to comply with applicable fair housing, civil rights, and relocation statutes and regulations, and HUD may, at any time, initiate compliance or enforcement actions in connection with such requirements. The RAD Notice will continue as the primary source of information on fair housing and other civil rights requirements covering the Second Component of RAD without any change until further notice.

(b) the requirements of Section 104(d) of the Housing and Community Development Act of 1974 (Section 104(d)) if CDBG or HOME funds are included as part of the project, (c) fair housing and other civil rights considerations implicated by relocation activities, and (d) requirements for relocating residents under the RAD Notice.

1.2. PHA and Project Owner Responsibilities

This Notice explains RAD's front-end fair housing and other civil rights review requirements in greater detail than was provided in the RAD Notice and this Notice restates and revises RAD's relocation requirements. However, the fair housing, other civil rights, and relocation requirements that apply to RAD conversions are neither limited to those discussed in this Notice, nor to those specifically reviewed by HUD in the front-end review.

MEETING HUD'S PROCESS AND REVIEW REQUIREMENTS NEVER CONSTITUTES COMPLIANCE WITH SUCH LAWS. THE OBLIGATION TO COMPLY WITH APPLICABLE FAIR HOUSING, OTHER CIVIL RIGHTS, AND RELOCATION LAWS REMAINS WITH THE PHA AND PROJECT OWNER.

The fair housing and civil rights requirements that apply to RAD conversions are not limited to those discussed in this Notice. PHAs and Project Owners are responsible at all times for ensuring that their RAD activities (including those activities implemented by their agents, consultants, contractors, or other RAD team members) comply with all applicable fair housing and civil rights requirements. PHAs and Project Owners shall be accountable for all fair housing and civil rights compliance issues with respect to their RAD activities, whether those activities are undertaken directly or through agents, consultants, contractors, or other RAD team members. While HUD provides this non-exhaustive guidance to assist PHAs and Project Owners during transactions, complying with the requirements set forth in this Notice does not necessarily mean that they, or their agents or consultants, are in compliance with fair housing and civil rights requirements.[4]

This Notice is not intended to, and shall not be construed to, reduce or in any way limit the application of fair housing, other civil rights, and relocation laws and regulations to RAD transactions. For example, HUD's reliance on a PHA's certification that a site meets the site and neighborhood standards required by the RAD Notice is not a determination of compliance with the duty to affirmatively further fair housing or other fair housing and civil rights requirements. As another example, HUD's approval of a site for new construction does not, by itself, constitute a determination of the PHA's compliance with all provisions of Title VI and its duty to affirmatively further fair housing found in the Fair Housing Act and other fair housing and civil rights requirements, nor indicate HUD's approval of the PHA's or locality's overall housing strategy. HUD's approval of a RAD conversion after front-end review reflects only that the project may proceed through the RAD conversion process; it does not constitute a determination

[4] The PHA's or Project Owner's agents, consultants, contractors, and other RAD team members may also have fair housing and other civil rights obligations (whether under this Notice or otherwise) and the forgoing does not, in any way, limit the independent obligation of any such parties to ensure their own compliance with applicable fair housing and other civil rights laws.

that the project is in compliance with applicable fair housing, civil rights, and relocation requirements.

HUD's approval of a front-end review submission is based on limited information and is intended to assist the PHA or Project Owner in meeting their fair housing, civil rights, and relocation obligations.[5] The PHA is responsible for ensuring that its RAD conversion is consistent with its certification to affirmatively further fair housing and complies with applicable civil rights laws.[6] The front-end reviews described in this Notice shall not be construed to limit other fair housing and civil rights investigations that HUD may conduct. HUD retains all compliance and enforcement authority.

HUD's determination that the PHA or Project Owner has failed to meet submission, certification, or approval requirements with respect to fair housing, other civil rights, or relocation requirements is grounds for terminating a Commitment to enter into a Housing Assistance Payments Contract (CHAP), denying the issuance of a RAD Conversion Commitment (RCC), or denying authority to convert under RAD.

1.3. Applicability

The content of this Notice should not be relied upon in carrying out any other activities funded under any other HUD program, except where specifically directed by HUD.

This Notice supplements the RAD Notice with respect to fair housing and civil rights requirements applicable to public housing properties converting under RAD and with respect to all matters related to the relocation of residents as a result of RAD public housing conversions. To the extent that there is a conflict between this Notice and the RAD Notice, this Notice shall govern. This Notice replaces and supersedes Notice H 2014-09/PIH 2014-17 (issued July 14, 2014).

Upon issuance, the terms of this Notice will apply to all projects that have applied for conversion of assistance under the First Component of RAD but have not yet converted. As this Notice provides guidance, clarification, and explanation regarding fair housing and civil rights requirements that are <u>already</u> applicable to RAD conversions, this Notice shall not affect any front-end civil rights approvals provided by HUD prior to the effective date of this Notice and otherwise shall be effective with respect to front-end civil rights approvals without exception. However, with respect to relocation activities for Converting Projects under the First Component where a PHA has already submitted a Financing Plan pursuant to the RAD Notice at the time of issuance of this Notice, and provided that the Financing Plan has been accepted for full review after initial screening for completeness, the PHA may, within sixty (60) days after issuance of this Notice, request (in writing uploaded to the RAD Resource Desk) to be governed by H 2014-

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[5] For example, the front-end review is specific to an individual site. A PHA that does not promote fair housing choice outside areas of minority concentration and continues to site affordable housing in minority concentrated areas may be in noncompliance with the duty to affirmatively further fair housing and other fair housing and civil rights obligations, even if the specific site is approved based on the information provided and pursuant to the front-end review of the PHA's site and neighborhood standards submission.

[6] See 24 C.F.R. § 5.105 and, as applicable, 24 C.F.R. § 983.57(b)(2) or Appendix III of the RAD Notice.

09/PIH 2014-17. For such projects and where otherwise appropriate in cases of hardship as determined by HUD, HUD may apply the terms of H 2014-09/PIH 2014-17 with respect to relocation activities, but not with respect to fair housing and civil rights requirements.

RAD projects which have been awarded Choice Neighborhoods Implementation (CNI) grants are subject to the provisions of the applicable Choice Neighborhoods Notice of Funding Availability (NOFA) and grant agreement regarding site and neighborhood standards and are not subject to the RAD front-end civil rights transaction reviews described in this Notice. For properties being redeveloped with funding under a CNI grant, the relocation requirements set forth in this Notice are superseded by guidance regarding relocation included in the CNI NOFA. Permanent involuntary displacement of public housing or Section 8 assisted residents may not occur as a result of a Choice Neighborhood project's conversion of assistance.

1.4. Explanation of Major Provisions

This Notice adds to and revises pre-existing guidance related to fair housing, civil rights, and relocation (as contained in the RAD Notice and H 2014-09/PIH 2014-17) with respect to RAD transactions. Among the key provisions and changes are the following:

<u>Fair Housing & Civil Rights</u>

- Reaffirms the applicability of fair housing and civil rights requirements to all RAD-related activities (see, e.g., Section 3.3 and Section 4);
- Reiterates when HUD front-end civil rights review (originally outlined in the RAD Notice) is required in addition to the PHA's analysis and certification of compliance, to assist the PHA and Project Owner to comply with fair housing and civil rights requirements (see Section 5.3);
- Outlines certain conditions under which HUD will conduct a front-end review to determine whether the site is in an area of minority concentration relative to the site's housing market area (see Section 5.4(A));
- Provides guidance, for purposes of the RAD front-end civil rights review, on the concepts of "area of minority concentration" and "housing market area" that are reviewed when determining whether a site is in an area of minority concentration (see Section 5.4(B));
- Elaborates on specific information that HUD will consider, and that PHAs should provide evidence of, in order for a proposed site to meet the existing exceptions to permit new construction in an area of minority concentration, identifies presumptions for meeting the sufficient comparable opportunities exception and describes factors that HUD may consider in evaluating the overriding housing needs exception (see Section 5.4(C) and Section 5.4(D));
- Articulates issues that HUD will consider in completing the front-end civil rights review for transfers of assistance, including, for example, accessibility and minority concentration (see Section 5.5);
- Outlines the information to be submitted for HUD's front-end civil rights review of transactions where unit reductions, unit reconfigurations, or changes in occupancy are proposed (see Section 5.6);
- Identifies the situations where front-end civil rights reviews are required when changes in the accessibility features of a site are made (see Section 5.7(B)); and

- Prohibits the Project Owner of a Converted Project with a PBRA HAP contract from initiating any new leasing or marketing activities (other than leasing and outreach to households holding a right to return to the Covered Project), including the solicitation, distribution or acceptance of applications or development of a waiting list, until HUD has approved the Affirmative Fair Housing Marketing Plan ("AFHMP") (see Section 5.8).

Relocation

- Requires PHAs or Project Owners to prepare a written relocation plan for all transactions that involve permanent relocation or temporary relocation anticipated to exceed 12 months (see Section 6.1);
- Requires PHAs to provide residents with a RAD Information Notice (RIN) in order to ensure that residents are informed of potential project plans and of their rights in connection with RAD prior to submission of the RAD application (see Section 6.6(A));
- Clarifies that the General Information Notice (GIN), when applicable, should be provided as soon as feasible and no later than 30 days following the issuance of the CHAP (see Section 6.6(B));
- Requires Project Owners to provide a notification of Return to the Covered Project, when applicable (see Section 6.6(F));
- Moves the date before which PHAs are prohibited from beginning any physical relocation earlier in the conversion process (specifically, from the date of Closing to the later of the effective date of the RCC and the expiration of the 30- or 90-day RAD Notice of Relocation period, as applicable) (see Section 6.8);
- Clarifies the specific requirements applicable to different types of relocation (e.g., moves within a property, temporary relocation of less than 12 months, etc.) (see, e.g., Section 6.4);
- Provides enhanced guidance on the right to return requirements, any offers of alternative housing options and the documentation that must be retained when tenants choose an alternative housing option and decline their right to return (see, e.g., Section 6.2 and Section 6.10);
- Describes how HUD has administratively implemented URA requirements and URA relocation assistance and payments for displaced persons, when applicable, to residents who choose to decline the right of return and, instead, choose voluntary permanent relocation (see, e.g., Section 6.4(C) through (F) and Section 6.10);
- Requires PHAs to maintain detailed data regarding each household that will be relocated, with key dates of notices and moves (see Section 6.9); and
- Identifies key fair housing and civil rights requirements applicable during relocation (see, e.g., Section 4).

1.5. Request for Public Comment

HUD acknowledges the complexity of the issues addressed in this Notice. This Notice is effective immediately upon issuance, but HUD also seeks comment from the public regarding the clarity and organization of the Notice and regarding areas where the policies and procedures described are unclear or ambiguous. HUD will consider whether changes in response to comments are justified and will implement any appropriate changes in a revision of this Notice. Please submit all comments to RAD@hud.gov within 30 days of the issuance of this Notice.

1.6. Paperwork Reduction Act

In accordance with the Paperwork Reduction Act (PRA), HUD may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection displays a currently valid OMB control number. OMB approved information collection forms will be posted on the RAD website and the Federal Register.

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SECTION 3. Background

3.1. RAD Authority

RAD is authorized by the Consolidated and Further Continuing Appropriations Act of 2012 (Pub. L. No. 112-55, enacted November 18, 2011), as amended by the Consolidated Appropriations Act, 2014 (Public Law 113-76, enacted January 17, 2014), the Consolidated and Further Continuing Appropriations Act, 2015 (Public Law 113-235, enacted December 6, 2014), and the Division L, Title II, Section 237 of the Consolidated Appropriations Act (Public Law 114-113, enacted December 18, 2016), collectively and as it may be further amended from time to time, the "RAD Statute." RAD allows certain eligible properties to convert assistance to long-term project-based Section 8 contracts and has two separate components. The First Component allows projects funded under the public housing program to convert their assistance to long-term, project-based Section 8 rental assistance contracts. Under this component of RAD, public housing agencies (PHAs) may choose between two different Section 8 housing assistance programs: project based vouchers (PBVs) or project-based rental assistance (PBRA). The "Second Component" of RAD allows owners of projects funded under the Rent Supplement (Rent Supp), Rental Assistance Payment (RAP), and Moderate Rehabilitation programs to convert certain units to PBV or PBRA Section 8 units following certain contract expirations or terminations. The RAD Statute is implemented by the RAD Notice.

3.2. Definitions

All capitalized terms defined in the RAD Notice, as amended, shall have the definitions ascribed to them therein unless otherwise specifically noted in this Notice.[7] Pre-conversion projects whose assistance is converting from public housing to Section 8 under RAD are referred to in the RAD Notice and in this Notice as "Converting Projects." Post-conversion projects are referred to in the RAD Notice and this Notice as "Covered Projects."

3.3. Applicable Legal Authorities

Appendix I to this Notice identifies key legal authorities with respect to fair housing, civil rights, and resident relocation. Part 2 of Appendix I provides greater detail regarding federal accessibility requirements set forth in three of the legal authorities described in Appendix I,

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[7] Many of the fair housing and civil rights concepts used throughout this Notice are terms of art that are defined in applicable statutes and regulations identified in Appendix I of this Notice, while others have been developed through judicial interpretation. PHAs and Project Owners should familiarize themselves with these terms of art and should consult 42 U.S.C. § 3602 (Fair Housing Act); 24 C.F.R. §§ 5.152-100.20 (Fair Housing Act); 42 U.S.C. §§ 2000d-2000d-4a (Title VI of the Civil Rights Act of 1964); 24 C.F.R. § 1.2 (Title VI); 29 U.S.C. § 705 (Rehabilitation Act); 24 C.F.R. § 8.3 (Section 504); 42 U.S.C. §§ 12102, 12132, 12181 (Americans with Disabilities Act (ADA)); 28 C.F.R. § 35.104 (Title II of the ADA); and 28 C.F.R. § 36.104 (Title III of the ADA). In addition, many of the relocation concepts are terms of art that are defined in 42 U.S.C. § 4601 *et seq*. (Uniform Relocation Act (URA)), Section 104(d) of the Housing and Community Development Act of 1974 codified at 42 U.S.C. § 5304(d), and their implementing regulations at 49 C.F.R Part 24 and 24 C.F.R. Part 42 subpart C.

Part 1. PHAs and Project Owners must be familiar with these legal authorities and must evaluate, based on the facts of their situation, which legal authorities are applicable in which situations. **Failure to comply with any legal authority as applicable to the PHA's or Project Owner's actions or inactions may result in liability under such authority.** Appendix I does not attempt to provide a complete and exhaustive explanation of the legal authorities, nor to fully inventory the situations in which each legal authority is applicable. Instead, Appendix I is an overview intended to serve as a general introduction or reminder for PHAs and Project Owners of these fair housing, other civil rights, and relocation authorities and to facilitate their identification of appropriate topics for further research or expert counsel. The recitation of these legal authorities neither expands nor diminishes their applicability to the PHA's and Project Owner's activities in connection with their RAD conversion.

The RAD Statute authorizes the Secretary of HUD to waive or specify alternative requirements for certain provisions of law, except for requirements related to, among others, fair housing and nondiscrimination.[8] In addition to the general application of various federal statutes and their implementing regulations as discussed in Appendix I, below, HUD regulations at 24 C.F.R. § 5.105 apply such authorities to all HUD programs, including RAD.

3.4. Further Information

Because each RAD proposal varies in its scope, this Notice may not address each PHA's or Project Owner's specific circumstances. PHAs and Project Owners should carefully review the laws, regulations, notices, and guidance material referenced in this Notice. Any questions related to the administration of the RAD program should be referred to the appropriate RAD Transaction Manager (TM) or may be emailed to rad@hud.gov.

SECTION 4. Generally Applicable Fair Housing and Civil Rights Requirements Relevant Throughout the RAD Conversion Process

This Section provides a summary overview of key principles regarding program implementation and an overview of generally applicable fair housing and civil rights requirements. Appendix I identifies the key legal authorities from which these principles are derived. These key principals, together and with the legal authorities identified in Appendix I, frame the PHA's efforts to implement a RAD conversion. In some cases, these requirements are particularly relevant to the process of planning the RAD conversion, while in others they have particular relevance for the structure of the RAD transaction itself, and in yet other cases, both. Elements of RAD transactions that have civil rights implications include, but are not limited to, transfers of assistance, temporary and permanent relocation, demolition, site selection, new construction, occupancy policies, changes in unit configuration, increases or reductions in units, waiting list administration policies, policies regarding return of temporarily relocated tenants, substantial rehabilitation or alteration, program accessibility, tenant selection policies and priority transfers, providing information to and communicating with persons with Limited English Proficiency (LEP) and persons with disabilities, reasonable accommodation policies, and Affirmative Fair

[8] *See* Pub. L. No. 112-55, as amended.

Housing Marketing Plans (AFHMPs). All PHAs must consider civil rights when structuring these and other elements of their RAD transaction.

RAD transactions are governed by the same civil rights authorities that govern HUD-assisted activities generally.[9] Converting Projects are subject to civil rights and equal opportunity requirements under the public housing regulations, and Covered Projects are subject to civil rights and equal opportunity requirements under the PBV regulations or the PBRA regulations, as applicable.[10] As described further below, the Fair Housing Act prohibits discrimination in housing[11] and requires all federal executive departments and agencies to "administer their programs and activities relating to housing and urban development … in a manner affirmatively to further" fair housing.[12] In addition, all programs or activities receiving Federal financial assistance are subject to Title VI of the Civil Rights Act of 1964 forbidding discrimination on the basis of race, color, and national origin[13] and Section 504 of the Rehabilitation Act of 1973, which forbids discrimination on the basis of disability and requires that programs or activities receiving Federal financial assistance make such programs or activities "when viewed in its entirety" readily accessible to persons with disabilities and make reasonable accommodation to the needs of persons with disabilities.[14] RAD transactions are also subject, as applicable, to the requirements of Titles II and III of the Americans with Disabilities Act, Executive Order 11063, and HUD regulations at 24 C.F.R. part 107. Thus, as with the administration of all HUD programs and all HUD-assisted activities, fair housing and civil rights issues must be considered in the administration of the RAD program. PHAs must not implement actions and policies that may have a discriminatory effect on the basis of race, color, sex, national origin, religion, disability, or familial status or that may impede, obstruct, prevent, or undermine efforts to affirmatively further fair housing.[15] Note, in particular, the following requirements:

- **Affirmatively Furthering Fair Housing (AFFH):** The Fair Housing Act requires that HUD administer its programs and activities in a manner that affirmatively furthers the purposes of the Fair Housing Act. The Fair Housing Act not only prohibits discrimination but, in conjunction with other statutes, directs HUD's recipients, including PHAs, to take significant actions to overcome historic patterns of segregation, achieve truly balanced and integrated living patterns, promote fair housing choice, and foster inclusive communities that are free from discrimination. Through various statutes, regulations, and executive orders, PHAs must take various actions in accordance and in conjunction with their Fair Housing Act obligation to affirmatively further fair housing. For example, under regulations implementing the United States Housing Act of 1937 (the Act), HUD recipients must, among other requirements, certify that they will affirmatively further fair housing. In addition, under HUD's Affirmatively Furthering Fair Housing (AFFH) rule promulgated July 16, 2015, PHAs must periodically conduct an Assessment

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[9] *See* 24 C.F.R. § 5.105.
[10] *See, e.g.,* 24 C.F.R. §§ 880.601, 881.601 and 983.8 for civil rights related regulations applicable to PBV and PBRA transactions.
[11] *See* 42 U.S.C. §§ 3601 *et seq*., and HUD regulations in 24 C.F.R. part 100
[12] 42 U.S.C. § 3608(d) and (e).
[13] *See* 42 U.S.C. §§ 2000d *et. seq*., and HUD regulations in 24 C.F.R. part 1.
[14] *See* 29 U.S.C. §§ 701 *et seq*., and HUD regulations in 24 C.F.R. part 8.
[15] *See* 24 C.F.R. part 1 and part 100 subpart G.

of Fair Housing (AFH) as set out by the rule, either individually or in collaboration with other program participants.[16] Under the AFFH rule, in order to develop a successful affirmatively furthering fair housing strategy, the PHA must assess the elements and factors that cause, increase, contribute to, maintain, or perpetuate segregation, racially or ethnically concentrated areas of poverty, significant disparities in access to opportunity, and disproportionate housing needs. PHAs must ensure that their activities in connection with a RAD conversion are consistent with their AFH, including any applicable joint or regional AFH in which they are a joint participant, and with any applicable Analysis of Impediments to Fair Housing Choice (AI), Fair Housing Equity Assessment, PHA 5-Year Plan, PHA Annual Plan, Moving to Work (MTW) Plan, or related planning documents and other regulatory and programmatic requirements implementing the obligation to affirmatively further fair housing to which they are a party.[17]

- **Nondiscriminatory Site Selection:** HUD's site and neighborhood standards require that the proposed site is suitable from the standpoint of facilitating and furthering full compliance with the applicable provision of Title VI of the Civil Rights Act, the Fair Housing Act, Executive Order 11063, and Department regulations implementing these authorities. The site must meet the Section 504 site selection requirements in 24 C.F.R. § 8.4(b)(5). Additional provisions appear in 24 C.F.R. § 983.57(b) of the PBV rules and, for PBRA, in Appendix III of the RAD Notice. HUD's Title VI regulation specifically prohibits site selection that has the "purpose or effect of excluding individuals from, denying them the benefits of, or subjecting them to discrimination" on the basis of race, color, or national origin.[18] The Title VI regulations also impose an obligation on the part of an applicant or recipient of HUD financial assistance to take actions to overcome the effect of prior discrimination or conditions that limit participation by persons of a particular race, color, or national origin.[19] In addition, HUD's Section 504 regulation prohibits recipients from selecting sites the purpose or effect of which would (1) exclude qualified individuals with disabilities from or deny them the benefit of a program or activity, or otherwise subject them to discrimination; or (2) defeat or substantially impair the accomplishment of the objectives of the program or activity with respect to qualified individuals with disabilities.[20] ADA regulations likewise prohibit site selections that have the purpose or effect of excluding individuals with disabilities (including members of the public with disabilities), denying them benefits, or subjecting them to discrimination.[21] Finally, the Fair Housing Act prohibits discriminatory site selection, including perpetuation of segregation in transfers of assistance and new construction.

- **Meaningful Access for Persons with Limited English Proficiency (LEP):** The PHA or Project Owner is required to take reasonable steps to ensure (a) they provide meaningful access to programs and activities for persons who have a limited ability to read, speak, or understand English; (b) any person with LEP who will be temporarily relocated or

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[16] 24 C.F.R. § 5.150 *et seq.*
[17] *See* 24 C.F.R. § 5.150 *et seq*. and 24 C.F.R. §§ 91.225, 91.325, or 91.425.
[18] *See* 24 C.F.R. § 1.4(b)(3).
[19] *See* 24 C.F.R. § 1.4(b)(6).
[20] *See* 24 C.F.R. § 8.4(b)(5).
[21] *See* 28 C.F.R. § 35.130(b)(4); 28 C.F.R. § 36.301.

permanently displaced has meaningful access to any public meetings regarding the project; and (c) they provide meaningful access to LEP persons to any information provided to residents including, but not limited to, any relocation notices. Generally, the PHA or Project Owner will be responsible for providing oral interpreters at meetings, including ensuring their competence, and covering any associated translation and interpretation costs.[22]

- **Effective Communication for Persons with Disabilities:** Communications and materials must be provided in a manner that is effective for persons with hearing, visual, and other communication-related disabilities consistent with Section 504 of the Rehabilitation Act of 1973 (24 C.F.R. § 8.6) and with 49 C.F.R. § 24.5, and as applicable, the Americans with Disabilities Act. This includes ensuring that, unless such actions would result in undue financial and administrative burdens or fundamental alterations, notices and resident meetings are provided in appropriate alternative formats as needed, e.g., Braille, audio, large type, accessible electronic communications, assistive listening devices, and sign language interpreters. Even in cases where the proposed actions may result in undue financial and administrative burdens or fundamental alterations, certain actions must still be taken. Specifically, appropriate auxiliary aids and services that would not result in such undue burdens or fundamental alterations must still be provided to ensure effective communication.

- **Accessible Meeting Facilities for Persons with Disabilities:** Pursuant to regulations implementing Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, as applicable, all programs and activities must be held in accessible locations unless doing so would result in an undue financial and administrative burden on the PHA and/or Project Owner, in which case the PHA or Project Owner must take any action that would not result in such undue burden but would nevertheless ensure that individuals with disabilities receive the benefits and services of the program or activity, e.g., briefings at an alternate accessible site or in-home briefing.[23] Individuals with disabilities must receive services in the most integrated setting appropriate to their needs. The most integrated setting appropriate to the needs of qualified individuals with disabilities is a setting that enables individuals with disabilities to interact with persons without disabilities to the fullest extent possible.[24]

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[22] For more information about LEP obligations, see HUD's Limited English Proficiency (LEP) Frequently Asked Questions guidance at http://portal.hud.gov/hudportal/HUD?src=/program_offices/fair_housing_equal_opp/promotingfh/lep-faq#q26.

[23] In selecting locations for consultation with residents, the PHA and/or Project Owner shall be guided by the goal of maximizing participation in an integrated setting so that residents with disabilities and residents without disabilities may hear and consider each other's views. Priority shall be given to using on-site accessible locations (including, e.g., TV rooms or informal gathering places), even if doing so may require multiple sessions with smaller groups of residents. In addition, Title III of the Americans with Disabilities Act requires private entities that operate places of public accommodation, including social service establishments, leasing offices of private housing developments, and certain private housing providers, to comply with certain physical accessibility requirements which are similar to the requirements under Section 504 and Title II.

[24] *See* 28 C.F.R. part 35, Appendix B.

- **Accessibility for Persons with Disabilities Throughout the Planning and Implementation Process:** A number of accessibility requirements, including but not limited to site selection, apply to all RAD conversions, as they do to the PHA's activities regardless of the PHA's participation in RAD.[25] PHAs and Project Owners should also be aware that state or local laws, regulations, and codes may contain greater accessibility requirements. This Notice provides, in Appendix I, Part 2, an overview of accessibility requirements under existing law. The information in Appendix I, Part 2 is intended to assist with the PHA's or Project Owner's compliance with accessibility requirements. PHAs and Project Owners must review Appendix I, Part 2 early-on in planning for the RAD transaction. PHAs and Project Owners may determine that it is most efficient to address accessibility matters early in the project planning. In addition, PHAs and Project Owners must evaluate, throughout the transaction and based on the facts of their situation, which requirements are applicable in which situations to ensure they appropriately address accessibility requirements. PHAs and Project Owners are responsible for ensuring that the architectural drawings and construction comply with the PHA's and Project Owner's obligations and all Federal civil rights requirements, including accessibility requirements under the Fair Housing Act, Section 504, and the ADA.

  Accessibility requirements also apply during all stages of a RAD transaction, including during relocation. Existing information (e.g., resident characteristics forms, including identification of the need for accessible unit features; records of approved reasonable accommodations; and records of the presence of accessible unit features) and the residents themselves should be consulted throughout the process of developing and implementing a RAD conversion. Related activities include, but are not limited to:

  - Identifying and maintaining existing and pending reasonable accommodations, including the need for larger units to accommodate live-in aides or special equipment;
  - Determining what direct services may be needed as a reasonable accommodation (e.g., packing, moving, identification of temporary housing);
  - Identifying accessible unit features and assuring that temporary or permanent replacement housing contains comparable features;
  - Budgeting appropriately to ensure that reasonable accommodations are addressed.

  For more information about compliance with accessibility requirements, the PHA or Project Owner should refer to appropriate notices concerning civil rights requirements and may contact HUD's Office of Fair Housing and Equal Opportunity in either the Washington, D.C. or applicable field offices for more specific guidance. For additional, non-exhaustive guidance on providing relocation assistance to persons with disabilities, see Exhibit 3-1 in HUD Handbook 1378.

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[25] For more detailed information on these laws and their requirements, see PIH Notice 2010-26, issued July 26, 2010 (available at http://www.hud.gov/offices/pih/publications/notices/10/pih2010-26.pdf). While this notice has an expiration date in 2011, because the notice summarizes and discusses regulatory requirements, the information in the notice provides helpful guidance.

- **Reasonable Accommodations in Rules, Policies, Practices and Services**: Under the Fair Housing Act, the PHA or Project Owner must make reasonable accommodations in rules, policies, practices, and services when such accommodations may be necessary to afford a person with a disability an equal opportunity to use and enjoy a dwelling.[26] Under Section 504, the PHA or Project Owner must also make reasonable accommodations to residents with disabilities, which may include providing and paying for structural modifications to dwelling units and public or common use areas. Titles II and III of the ADA provide similar requirements. Common examples of reasonable accommodations that may occur during relocation are permitting an individual with a disability to relocate near public transportation, providing a unit larger than otherwise permitted for a live-in aide, and making exceptions to no-animal rules for assistance and service animals. Accommodations generally need not be made where providing such an accommodation would be an undue financial and administrative burden or a fundamental alteration of the nature of the service. However, reasonable accommodations must be made to the extent the accommodation does not impose an undue financial and administrative burden or a fundamental alteration of the nature of the service. Reasonable accommodations must follow the individual with the disability throughout the RAD process, including during relocation. Furthermore, PHAs and Project Owners may be required to provide particular reasonable accommodations during relocation, such as assistance moving household items.[27]

- **Physical Changes to Dwelling Units, Public and Common Use Areas and Other Facilities for Accessibility**: Under the Fair Housing Act, the PHA or Project Owner may be required to permit reasonable modifications. A reasonable modification is a structural change made to existing premises, occupied or to be occupied by a person with a disability, in order to afford such person full enjoyment of the premises. Reasonable modifications can include structural changes to interiors and exteriors of dwellings and to common and public use areas. A request for a reasonable modification may be made at any time during the tenancy. When relocating an individual with a disability who has such modifications in their dwelling unit or public and common use areas because of the individual's disability, regardless of who made them, the PHA or Project Owner has an obligation to provide and pay for such modification in the new dwelling. When considering requests by individuals with disabilities for structural changes to units or public and common use areas, PHAs and Project Owners should take particular note that they may be required to make and pay for such structural modifications as reasonable

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[26] For additional information regarding reasonable accommodations under the Fair Housing Act, *see* the Joint Statement of the Department of Housing and Urban Development and the Department of Justice, Reasonable Accommodations Under the Fair Housing Act (May 17, 2004), at http://www.hud.gov/offices/fheo/library/huddojstatement.pdf.

[27] *See* 49 C.F.R. part 24, Appendix A, § 24.2(a)(8)(vii), which states that under the URA, "Reasonable accommodation of a displaced person with a disability at the replacement dwelling means the Agency is required to address persons with a physical impairment that substantially limits one or more of the major life activities. In these situations, reasonable accommodation should include the following at a minimum: Doors of adequate width; ramps or other assistance devices to traverse stairs and access bathtubs, shower stalls, toilets and sinks; storage cabinets, vanities, sink and mirrors at appropriate heights. Kitchen accommodations will include sinks and storage cabinets built at appropriate heights for access. The Agency shall also consider other items that may be necessary, such as physical modification to a unit, based on the displaced person's needs."

accommodations under Section 504 and because of similar requirements under the ADA even though the Fair Housing Act may only require the owner to allow such changes to be made and paid for by the individual with a disability. Before determining that they are not required to make or pay for structural changes, PHAs and Project Owners are encouraged to consider carefully their obligations under each applicable statute.

SECTION 5. Application of Key Fair Housing and Civil Rights Requirements to RAD Transactions

The generally applicable fair housing and other civil rights requirements described above, and in Appendix I, apply throughout the planning and implementation of a RAD transaction and the PHA is responsible for ensuring compliance with these requirements. As key requirements may be misunderstood, the RAD program has established specific additional procedures to assist RAD participants to ensure they comply with the applicable requirements. Specifically, the RAD Notice established a civil rights eligibility review and criteria for front-end civil rights reviews.

This Section elaborates on these requirements from the RAD Notice. The front-end review procedures described below establish procedures and criteria for the supplemental front-end review and technical assistance, criteria which are specific to the RAD program. Criteria for this supplemental front-end review are informed by, but not the same as, fair housing or civil rights rules and policies generally.

This Section is organized to loosely follow the stages of a RAD conversion transaction, beginning with RAD eligibility and continuing through site selection, transfer of assistance, unit design requirements and marketing. In addition, this Section describes the timing and procedures for submitting data and documents to HUD so that HUD may complete its front-end review. The submission procedures are also designed to serve as a tool for PHAs to identify issues of potential concern at appropriate stages of the RAD conversion and as a tool for HUD to identify potential needs for technical assistance.

5.1. RAD Eligibility Review

To be eligible for RAD, the PHA must meet all eligibility requirements set forth in Section 1.3 of the RAD Notice, including the civil rights threshold requirements found at Section 1.3.G of the RAD Notice. A PHA must not have a charge, cause determination, lawsuit, or letter of findings, referenced in Section 1.3.G of the RAD Notice, against the PHA itself, its transferees, proposed development partners, or sub-recipients that has not been resolved, or is not in the process of being resolved, to HUD's satisfaction. This determination shall be made prior to issuance of the CHAP.

The CHAP may be revoked by HUD if HUD determines that the terms of the conversion would be inconsistent with fair housing and civil rights laws or a fair housing or civil rights court order, settlement agreement, or voluntary compliance agreement. HUD may terminate a CHAP or RCC if it determines that the terms of the conversion would be inconsistent with fair housing or civil rights laws or is inconsistent with, would hinder, or would delay satisfaction of a fair housing or civil rights court order, settlement agreement, or voluntary compliance agreement.

HUD may terminate an approval to proceed with a RAD conversion if it determines that the terms of the conversion would be inconsistent with fair housing or civil rights laws or a fair housing or civil rights court order, settlement agreement, or voluntary compliance agreement.

5.2. PHA's Proposed Site Selection and Certification

For all RAD conversions, the PHA must comply with all applicable site selection requirements as set forth in this Notice and the RAD Notice and in accordance with any additional applicable published guidance provided by HUD. As set forth in the RAD Notice, conversions of assistance to PBV involving new construction, whether on a new site or on a current site, are subject to the site selection standards set forth in 24 C.F.R. § 983.57(a), (b), (c) and (e), but excluding 24 C.F.R. § 983.57(b)(1) and (c)(2). All other conversions to PBV, including transfers of assistance to an existing property other than the Converting Project, are subject to the standards set forth in 24 C.F.R. § 983.57(a), (b), (c) and (d), but excluding 24 C.F.R. § 983.57(b)(1) and (c)(2).[28] Site selection requirements set forth at Appendix III of the RAD Notice apply to RAD conversions to PBRA assistance, as does the requirement not to place housing in neighborhoods with highly concentrated poverty based on the criteria formulated for transfers under Section 8(bb) of the United States Housing Act of 1937.[29] PBV and PBRA site selection must also be consistent with the requirements of the Fair Housing Act, Title VI, Section 504, the ADA and their implementing regulations.

It is the PHA's responsibility to ensure that the site selection complies with all applicable site selection requirements, including the requirements of this Notice and the RAD Notice. Pursuant to the RAD Notice, the PHA must certify with the submission of its Annual Plan, Significant Amendment to its Annual Plan, or MTW Plan that it complies with the applicable site selection requirements and must maintain records of its analysis and the data relied upon in making its determination of compliance. The PHA must also determine and subsequently state in the certification that the site is "suitable from the standpoint of facilitating and furthering full compliance with the applicable provisions of Title VI of the Civil Rights Act of 1964, Title VIII of the Civil Rights Act of 1968, Executive Order 11063, and HUD regulations issued pursuant thereto."[30] Although this Notice provides detail regarding certain civil rights-related site and neighborhood standards, PHAs must certify compliance with <u>all</u> applicable site and neighborhood standards.[31]

The PHA must also certify that, in conducting its review of site selection for the proposed project, the PHA completed a review with respect to accessibility for persons with disabilities and that the proposed site is consistent with applicable accessibility standards under the Fair Housing Act, Section 504, and the ADA. The site and neighborhood standards for PBV and PBRA require the site to be "suitable from the standpoint of facilitating and furthering full compliance with" the Fair Housing Act and require the site to meet the Section 504 site selection

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[28] *See* the provisions of Section 1.6.A.4 of the RAD Notice.
[29] 42 U.S.C. § 1437f(bb).
[30] For RAD conversions to PBRA, the RAD Notice uses the term "the site and neighborhood is suitable," rather than "the site is suitable." *See* Appendix III of the RAD Notice, paragraph (a).
[31] *See* 24 C.F.R. § 983.57 and the RAD Notice at Section 1.4(A)(7)

requirements described in 24 C.F.R. § 8.4(b)(5).[32] The Fair Housing Act, as implemented at 24 C.F.R. § 100.205, requires "covered multifamily dwellings" built for first occupancy after March 13, 1991, to contain accessible design features. HUD's Section 504 regulations at 24 C.F.R. § 8.4(b)(5) require that, in determining the site or location of a federally assisted facility, an applicant for assistance or recipient may not make selections the purpose or effect of which would: (i) exclude qualified individuals with disabilities from, deny them the benefits of, or otherwise subject them to discrimination under, any program or activity that receives Federal financial assistance from HUD, or (ii) defeat or substantially impair the accomplishment of the objectives of the program or activity with respect to qualified individuals with disabilities. Title II of the ADA contains a similar requirement that a public entity, such as the PHA, may not, in determining the site or location of a facility, make selections (i) that have the effect of excluding individuals with disabilities from, denying them the benefits of, or otherwise subjecting them to discrimination; or (ii) that have the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of the service, program, or activity with respect to individuals with disabilities.[33] Factors relevant to a site review under these standards may include, among others:

- Site features, such as inaccessible slopes in routes, lack of accessible sidewalks, curb ramps, accessible parking spaces, and placement of dumpsters or other physical features that would impede access to and movement within the site;
- Building features, such as inaccessible building entrances, other methods of ingress and egress, public and common use areas (e.g., the rental office, parking areas, mail areas, trash areas, community rooms, shared use toilet rooms, laundry facilities and walkways inside and outside that connect these public and common use areas to units), and barriers to access by members of the public; and
- Lack of accessible transit or para-transit and accessible public sidewalks and accessible transportation stops.

When such conditions are present at the site and would exclude individuals with disabilities from, deny them the benefits of, or otherwise subject them to discrimination, or would defeat or substantially impair the accomplishment of the objectives of the program or activity with respect to individuals with disabilities, the site must not be selected unless the proposal includes remediation of the barriers to achieve compliance with accessibility requirements (including identification and remediation of any nonconforming design and construction conditions in "covered multifamily dwellings" under the Fair Housing Act). Remediation of the barriers may include, for example, physical accessibility improvements to the site, arrangements for access to accessible supportive services, or reasonable accommodations for current or prospective residents with disabilities, including members of the public. The Financing Plan submitted to HUD must describe and document resources sufficient to pay for the remediation of accessibility barriers.[34]

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[32] *See* 24 C.F.R. § 983.57(b)(2) (PBV conversions); *see also,* Appendix III (a) of the RAD Notice (PBRA conversions).
[33] *See* 28 C.F.R. § 35.130(b)(4).
[34] In conducting its review prior to certification, and in preparing for the certification, PHAs and Project Owners may find it useful to consult with their local or regional FHEO office, the United States Access Board, local or state

While all PHAs must certify their compliance with applicable site selection requirements as described in this Section, some RAD transactions will also be subject to a front-end review of the site selection. For transactions involving activities that present site selection issues of greater complexity, as described in Sections 5.3 through 5.5 below, front-end review will allow HUD's Office of Fair Housing and Equal Opportunity (FHEO) to assist the PHA to consider relevant laws and regulations while completing its site selection review and certification.

5.3. RAD Front-End Civil Rights Transaction Review

Fair Housing Act and other civil rights issues may arise throughout a RAD transaction. Under the Fair Housing Act, an assessment of site suitability includes an analysis of the impact that the siting of the project would have on patterns of segregation for protected classes. The Fair Housing Act is of particular importance when a RAD proposal concerns site selection for new construction or reconfiguration of housing on the original public housing site – for example, the unit size distribution (e.g., conversion of larger bedroom size units to one-bedroom units, which may have an adverse impact on housing opportunities for families with children) or a reduction in the number or distribution of accessible units (which may have an adverse impact on housing opportunities for persons with disabilities). RAD conversions involving new construction must also comply with the Fair Housing Act's accessibility requirements.

Compliance with all applicable fair housing and civil rights requirements is the responsibility of both the PHA and the Project Owner. However, to assist with compliance, HUD's Office of Fair Housing and Equal Opportunity (FHEO) will conduct a front-end civil rights review of project proposals containing activities identified as particularly at risk of violating applicable fair housing and civil rights laws. The activities that must be submitted for front-end civil rights review are listed in Section 5.3(A), below.

A) Activities Subject to Front-End Civil Rights Review

All RAD conversions that include one or more of the activities listed below (Sections 5.3(A)(1) through 5.3(A)(9)) are subject to a front-end review for compliance with certain civil rights and fair housing requirements. The specific items that HUD will review in the front-end review will depend on which activities are involved in the specific transaction. A RAD conversion may not include one of the activities below without prior written approval from HUD. All Financing Plans must include evidence that the PHA has secured written approval from HUD for any of the following activities that are included in its RAD conversion:

(1) Conversions of assistance involving new construction, whether on a new site or on a current site, in an area of minority concentration. Front-end review of this activity shall be pursuant to Section 5.4(B), below and, in addition, the PHA shall

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architectural access board or other accessibility authority for information on accessibility standards. Other sources of information on accessibility requirements may include protection and advocacy organizations or independent living centers. In addition, the non-HUD resources may provide advice on how to assess accessibility needs and formulate physical accessibility strategies.

certify in its Annual Plan compliance with site and neighborhood standards applicable to new construction as described in Section 5.2.

(2) Transfers of assistance where all or a portion of the Converting Project's assistance is transferred to a new site(s) (either new construction or to an existing project) as part of the subject transaction. Front-end review of this activity shall be pursuant to Section 5.5(B), below and, in addition, the PHA shall certify in its Annual Plan compliance with site and neighborhood standards applicable to existing housing as described in Section 5.2.

(3) Conversions of assistance where the total number of units in the Covered Project is less than the original number of units in the Converting Project (this includes de minimis reductions). Front-end review of this activity shall be pursuant to Section 5.6.

(4) Conversions of assistance where the Covered Project's unit configuration is different from the unit configuration of the Converting Project. Front-end review of this activity shall be pursuant to Section 5.6.

(5) Conversions involving a change in occupancy, where the Covered Project serves a different population from the one served by the Converting Project (e.g., when a Converting Project serves families but the Covered Project is subject to an elderly preference or introduction of restrictions or preferences based on age or disability that will change the occupancy of the property). Front-end review of this activity shall be pursuant to Section 5.6.

(6) Conversions of assistance in which the construction schedule indicates that relocation is likely to exceed 12 months. Front-end review of this activity shall be pursuant to Section 5.7(A).

(7) Conversions of assistance involving new construction or substantial alteration,[35] as those terms are defined in Section 504 of the Rehabilitation Act of 1973. Front-end review of this activity shall be pursuant to Section 5.7(B).

(8) Conversions of assistance involving a Converting Project subject to a Voluntary Compliance Agreement or Conciliation Agreement with HUD or a Consent Decree or Settlement Agreement with the U.S. Department of Justice or HUD, or where the PHA is subject to such an agreement affecting its entire housing portfolio or otherwise related to the Converting Project. Front-end review of this activity shall be pursuant to Section 5.7(C).

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[35] Section 504 defines substantial alteration of a housing project as alterations where a housing project has 15 or more units, and the rehabilitation costs will be 75% or more of the replacement cost of the completed facility. *See* 24 C.F.R. § 8.23 (a).

(9) Conversions of assistance where HUD has identified potential fair housing and civil rights concerns or a history of such concerns. Front-end review of this activity shall be pursuant to Section 5.7(C).

PHAs should note that a proposed RAD conversion may trigger front-end review regarding more than one of the activities listed in subsections (1) through (9) of this Section. For example, depending on the details of the proposal, a new construction on-site project could require review under subsections (1), (3), (4), (5), (6), and (7), or could require review under only subsections (1) and (7).

As part of HUD's review of these elements of the RAD conversion plans, HUD may require that PHAs that are carrying out portfolio or multi-phased conversions provide information on their conversion plans for other projects or subsequent phases to ensure that the overall plans for RAD conversion are consistent with civil rights and fair housing.

B) Fair Housing, Civil Rights, and Relocation Checklist

In connection with HUD's front-end fair housing and civil rights and relocation reviews described in this Section 5 and in Section 6, HUD is requiring submission of a Fair Housing, Civil Rights, and Relocation Checklist (the "Checklist"). The Checklist will facilitate the PHAs' and Project Owners' submission of necessary information to complete these reviews.[36] HUD anticipates that a revised Checklist, when available following Paperwork Reduction Act approval, will be separated into parts which can be submitted incrementally as the PHA and Project Owner develop the RAD transaction plans, with different elements of the Checklist applicable at different stages of the transaction planning process. For example, submissions regarding site selection for a RAD transaction involving new construction may occur well before submissions regarding a proposal to change the unit configuration.

The Checklist will outline the minimum information or documentation which HUD will need in order to review each part of the Checklist. After HUD's initial review of any portion of the Checklist, HUD may determine that the data provided in the Checklist is insufficient for HUD to complete its review, in which case HUD may require the PHA or Project Owner to provide supplemental information. The PHA should submit each part as early as possible once the information covered in the applicable part is known. All information specified in the applicable

[36] The Checklist is available at www.hud.gov/rad. As of the publication of this Notice, references to the Checklist refer to the existing FHEO Accessibility and Relocation Plan Checklist under OMB Approval 2577-0276. The PHA shall use the existing Checklist to provide information related to demonstrating compliance with fair housing, other civil rights, and relocation requirements (including accessibility requirements) and, as necessary, may require additional materials for HUD to complete its review, which the PHA may provide in such form as the PHA determines appropriate. Also at www.hud.gov/rad, HUD has provided a listing of information that, depending on the circumstances, HUD may require to complete different components of its front-end review. The Checklist is being revised to fully capture the submission requirements described in this Notice. The revised Checklist will be subject to Paperwork Reduction Act approval and will be posted at the website listed above when available for use.

part of the Checklist must be submitted to HUD for HUD to begin its civil rights review – partial submissions of any applicable part of the Checklist will not be accepted.[37]

C) Timing of Front-End Review Submissions

PHAs and Project Owners are encouraged to submit applicable portions of the Checklist and information associated with a particular activity subject to front-end review as early as possible in the development of their plans. The PHA must ensure that HUD has approved all applicable parts of the Checklist prior to submission of the Financing Plan. Upon request from the PHA, HUD may, at HUD's sole discretion, permit submission of the Financing Plan prior to receipt of approval of the applicable parts of the Checklist and conditioned upon subsequent receipt of such approvals, in which event the PHA and Project Owner may proceed at their own risk.

Early approval of the site of the Covered Project is critical for RAD transaction proposals subject to front-end civil rights review involving site selection standards, specifically new construction in areas of minority concentration (see Section 5.3(A)(1)) and transfers of assistance (see Section 5.3(A)(2)). The PHA must conduct its own assessment of the site during the early stages of planning its RAD transaction. The guidance in this Notice and the Checklist are tools intended to assist the PHA in conducting its own assessment of the site.

The PHA must provide HUD with the Checklist and backup information sufficient for HUD to review the site with respect to the applicable standards. The site selection information should be provided to HUD no later than ninety (90) days following the issuance of the CHAP or, if the CHAP has already been issued as of the publication of this Notice, within ninety (90) days following publication of this Notice. In the event of a change in plans for the Converting Project that would require a front-end review of the site selection standards, the PHA must provide the Checklist and backup documentation within sixty (60) days of the change in plans. PHAs are strongly encouraged to provide front-end review submissions and secure HUD approval prior to applying for LIHTCs or taking action the reversal of which (in the event of non-approval of the site) would be detrimental to the PHA or the Project Owner. PHAs are also encouraged to contact FHEO for technical assistance prior to submission of these materials.

All PHAs shall submit a certification consistent with the requirements of Section 5.2, above. This certification may be prepared specifically in connection with the Checklist or as part of the PHA Annual Plan or Significant Amendment. However, HUD will not consider a submission complete for front-end civil rights review without this certification. All RAD conversions must submit the PHA certification described in Section 5.2 no later than at the time of submission of the Financing Plan.

D) Completion of HUD's Front-End Review

HUD will not approve a RAD conversion if HUD determines that the conversion would operate to discriminate in violation of applicable fair housing and civil rights laws. HUD will not approve proposals that have the purpose, intent, or effect of discriminating on the basis of

[37] The Checklist refers to the existing FHEO Accessibility and Relocation Checklist until a revised Checklist is approved for use pursuant to the Paperwork Reduction Act.

protected class (*i.e.*, race, color, national origin, religion, sex, disability, and familial status). If HUD does not approve a proposed activity based on a front-end review, then it will provide a written description of concerns or deficiencies. The PHA may resubmit the front-end review materials with a changed proposal and/or with additional information addressing HUD's concerns and any deficiencies in the proposal or the submission.

In some circumstances, a special condition to the transaction's RCC will be necessary to ensure that a RAD transaction conforms to fair housing and civil rights requirements. Special conditions to the RCC reflect the conditions necessary in order to complete the RAD conversion. For example, if there is an outstanding remedial agreement or order requiring particular development activities or operating policies to correct a violation of a fair housing or other civil rights requirement, the RCC generally will condition participation in RAD upon agreement by the PHA or the Project Owner, as applicable, to comply with the provisions of such agreements or orders after conversion.

5.4. Front-End Civil Rights Review for RAD Transactions Involving New Construction

A) Conditions Triggering Review

If the proposed project is located in an area of minority concentration, the new site may be approved only if it falls under a permitted exception and meets the other site selection requirements described in Section 5.2. Under the PBV and PBRA site and neighborhood standards, HUD may approve new construction in an area of minority concentration, consistent with the regulatory requirements cited above, only if:

a. Sufficient, comparable housing opportunities for minority families in the income range to be served by the proposed project exist outside areas of minority concentration; or
b. The project is necessary to meet overriding housing needs that cannot be met in that housing market area.[38]

As described in the RAD Notice and in Section 5.3(A) of this Notice, above, HUD will conduct a front-end civil rights review of the PHA's proposed site in certain circumstances. This Notice specifies that for conversions of assistance involving new construction where there are indications that the site may be located in an area of minority concentration per the criteria in subsections (i), (ii), or (iii), below (whether the construction is located on the existing public housing site or on a new site), HUD will conduct a front-end civil rights review of the site to determine whether the site is in an area of minority concentration and, if so, whether it meets one of the exceptions that would allow for new construction in an area of minority concentration.

The PHA shall submit for HUD front-end review the PHA's findings, together with backup documentation, regarding site selection when the site meets any of the following criteria:

i. The PHA self-identifies the area of the site as an area of minority concentration,

[38] 24 C.F.R. § 983.57(e)(3) and Appendix III of the RAD Notice, paragraph (e).

ii. The census tract of the site meets the extent of minority concentration described in Section 5.4(B)(1), below, or
iii. An area comprised of the census tract of the site together with all adjacent census tracts, analyzed as a whole, meets the extent of minority concentration described in Section 5.4(B)(1), below.

If any of these three criteria is applicable, HUD will conduct a review to determine whether the site is in an area of minority concentration and, if applicable, whether the proposed site fits one of the exceptions permitting new construction in an area of minority concentration described in this Section 5.4. A proposed RAD transaction which does not meet one of these triggers must still be evaluated by the PHA and the PHA must certify compliance with the site selection requirements as described in Section 5.2, above.

A PHA seeking to undertake new construction must receive written approval from HUD of any site selection subject to front-end review prior to entering into any construction contract for that new construction.

B) Analysis of Areas of Minority Concentration

This Section sets forth the methodology that HUD will use in the analysis of the extent of minority concentration, the area of the site, and the housing market area for purposes of the RAD front-end civil rights review. As noted below, this analysis is fact specific and PHAs may submit documentation to inform HUD's analysis in cases where there is strong evidence that an alternative methodology would be more appropriate.

(1) For purposes of RAD, a site is considered to be in an area of minority concentration when either (i) the percentage of persons of a particular racial or ethnic minority within the area of the site is at least 20 percentage points higher than the percentage of that minority group in the housing market area as a whole or (ii) the total percentage of minority persons within the area of the site is at least 20 points higher than the total percentage of minorities in the housing market area as a whole.[39]

(2) For purposes of RAD, the analysis of an area of minority concentration will use census tracts to approximate the "area" of the site but the analysis may consider alternate proposed geographies instead of the census tract in instances where there is strong evidence that such geography is more appropriate. Strong evidence that an alternative geography is more appropriate includes: (i) that the site is close to the edge of the census tract, (ii) that the population of the census tract is heavily influenced by the size of the Converting Project, or (iii) that the local community

[39] The percentage of minorities shall be calculated by subtracting the percentage of White Non-Hispanic persons in the relevant area from 100%. The analysis shall be based on the most recently available decennial census data found at http://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=DEC_10_DP_DPDP1&src=pt. However, if such data is more than five years old, and if either the PHA or HUD requests the use of more recent data based on such party's awareness of significant and material shifts in the demographics of the relevant area in the intervening years, the analysis shall be based on the most recent American Communities Survey data.

understanding of the immediate neighborhood dictates a different boundary. Local community understanding of the immediate neighborhood is often informed by factors such as patterns of housing stock (such as different residential densities in different areas or differential housing prices for similar properties), community facilities and amenities (such as schools and commercial areas) or major geographic barriers (such as rivers or interstate highways), among other factors.[40] HUD will determine the site's "area" using the best available evidence and following the legal standards set forth in applicable case law.

(3) For purposes of the RAD analysis under this Section 5.4, a "housing market area" is the geographic region from which it is likely that residents of housing at the proposed site would be drawn for a given multifamily housing project. A housing market area generally corresponds to, as applicable: (i) the Metropolitan Statistical Area (MetroSA); (ii) the Micropolitan Statistical Area (MicroSA); or (iii) if the site is in neither a MetroSA nor a MicroSA, either (x) the county or statistically equivalent area, or (y) the PHA's service area, whichever is larger.[41] The analysis may consider a larger or smaller housing market area in instances where there is strong evidence that such housing market area is more appropriate. Strong evidence that an alternative housing market area is more appropriate may include factors such as regional employment centers and commuting patterns serving such employment centers. A PHA seeking to use an alternative housing market area must consult with HUD and establish to HUD's satisfaction that the methodology for identifying and documenting the alternative housing market area is warranted and sound.

C) The Sufficient Comparable Opportunities Exception

As required by the RAD Notice and noted in Section 5.4(A), one of the exceptions under which the site and neighborhood standards permit new construction in areas of minority concentration is if sufficient, comparable housing opportunities for low-income minority families exist outside areas of minority concentration. This section clarifies HUD's procedures for assessing comparable housing opportunities and evaluating how the proposed new construction will impact the balance of housing choices within and outside areas of minority concentration. It also includes a list of the information PHAs should submit to inform HUD's assessment of relevant factors, and key considerations guiding HUD's analysis of each factor.

Under the governing PBV and PBRA requirements, units are considered comparable opportunities if they are the same household type (e.g., elderly, disabled, family, large family), tenure type (owner, renter), require approximately the same total tenant payment toward rent,

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[40] For further explanation, *see, e.g., King v. Harris*, 464 F.Supp.827, 839-41 (E.D.N.Y. 1979).

[41] Items (i) and (ii) are consistent with a Core Based Statistical Area as defined by the Office of Management and Budget. For reference, a Core Based Statistical Area consists of the county or counties or equivalent entities associated with at least one core (urbanized area or urban cluster) of at least 10,000 population, plus adjacent counties having a high degree of social and economic integration with the core as measured through commuting ties with the counties associated with the core.

serve the same income group, are located in the same housing market area, and are in standard condition.[42]

It is important to note that the sufficient comparable housing opportunities exception "does not require that in every locality there be an equal number of assisted units within and outside of areas of minority concentration. Rather, application of this standard should produce a reasonable distribution of assisted units each year, that, over a period of several years, will approach an appropriate balance of housing choices within and outside areas of minority concentration. An appropriate balance in any jurisdiction must be determined in light of local conditions affecting the range of housing choices available for low-income minority families and in relation to the racial mix of the locality's population."[43]

HUD will assess "the overall impact of HUD-assisted housing on the availability of housing choices for low-income minority families in and outside areas of minority concentration, and must take into account the extent to which the following factors are present, along with other factors relevant to housing choice."[44] Under this exception, it is not sufficient for one factor to be present, nor is it required that all factors be present, as the analysis must consider all relevant facts and evaluate the totality of the circumstances.

- "A significant number of assisted housing units are available outside areas of minority concentration."[45] While HUD must consider all factors relevant to housing choice, 30% or more of deeply subsidized housing units for very low-income persons would be a significant number. To facilitate HUD's consideration of this factor, a PHA should provide the number, occupancy type, and location of all comparable assisted units.[46]
- "There is significant integration of assisted housing projects constructed or rehabilitated in the past 10 years, relative to the racial mix of the eligible population."[47] To facilitate HUD's consideration of this factor, a PHA should provide the name and location of assisted housing projects constructed or rehabilitated in the PHA's jurisdiction in the past 10 years and the demographic characteristics of the residents of each of these projects;
- "There are racially integrated neighborhoods in the locality."[48] To facilitate HUD's consideration of this factor, a PHA should provide the name and census tracts where these racially integrated neighborhoods are located. In general, HUD will consider a neighborhood racially integrated if the neighborhood does not have a high concentration of persons of a particular race or ethnicity when compared to the housing market area in which the neighborhood is located.

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[42] *See* 24 C.F.R. § 983.57(e)(3)(iv) and Appendix III of the RAD Notice, paragraph (e)(1)(A).
[43] 24 C.F.R. § 983.57(e)(3)(iii); *see also* Appendix III of the RAD Notice, paragraph (e)(1).
[44] 24 C.F.R. § 983.57(e)(3)(v); *see also* Appendix III of the RAD Notice, paragraph (e)(1)(B).
[45] 24 C.F.R. § 983.57(e)(3)(v)(A) and Appendix III of the RAD Notice, paragraph (e)(1)(B)(i).
[46] Note that this factor is in reference to comparable assisted units that may or may not be in the PHA's portfolio. The presumption stated at the end of this Section (i.e., that sufficient comparable opportunities exist if at least 50% of the comparable hard units in the PHA's portfolio, including PBV developments using the PHA's subsidy, are outside areas of minority concentration) is focused on units within the PHA's portfolio.
[47] 24 C.F.R. § 983.57(e)(3)(v)(B) and Appendix III of the RAD Notice, paragraph (e)(1)(B)(ii).
[48] 24 C.F.R. § 983.57(e)(3)(v)(C) and Appendix III of the RAD Notice, paragraph (e)(1)(B)(iii).

- "Programs are operated by the locality to assist minority families that wish to find housing outside areas of minority concentration."[49] Such programs may include measures such as increasing payment standards in excess of 110% of FMR or the use of Small Area FMRs, including in setting exception rents, or reservation of a percentage of HCVs dedicated to support choice mobility selections or implementation of proven mobility counseling and supports for residents, provided the PHA provides sufficient evidence that it will continue such measures. To facilitate HUD's consideration of this factor, a PHA should provide the names of the applicable program(s); the entity responsible for implementing the program(s) (e.g., city, county, state government); and any information demonstrating that the program(s) has been successful or predictably will achieve success in assisting persons who wish to move to non-concentrated areas.
- "Minority families have benefited from local activities (e.g., acquisition and write-down of sites, tax relief programs for homeowners, acquisitions of units for use as assisted housing units) undertaken to expand choice for minority families outside of areas of minority concentration."[50] To facilitate HUD's consideration of this factor, a PHA should provide the names of the applicable activity(s); the entity responsible for implementing the activity(s) (e.g., city, county, state government); and any information demonstrating that the activity(s) has been successful in expanding choice for minority families outside of areas of minority concentration;
- "A significant proportion of minority households has been successful in finding units in non-minority areas under the tenant-based assistance programs" (e.g., the Housing Choice Voucher programs).[51] To facilitate HUD's consideration of this factor, a PHA should provide the number of minority households receiving Housing Choice Vouchers; the number of minority households using HCVs in non-minority areas; and the non-minority census tracts where the HCVs are being used. While each local situation is distinct and HUD must consider all factors relevant to housing choice, 30% or more of new leases signed by minority heads of household using HCVs located in non-minority areas over a period greater than three years prior to the date of HUD's analysis would be a significant proportion.
- "Comparable housing opportunities have been made available outside areas of minority concentration through other programs."[52] To facilitate HUD's consideration of this factor, a PHA should describe the opportunities that have been made available, the location of those opportunities, and the number of minority families that have benefitted from the program in recent years. Such programs could include choice mobility strategies, acquisition strategies to acquire and add to the PHA's portfolio existing apartments in high opportunity areas and transfers of assistance to high opportunity areas.

HUD may consider evidence based on a reliable housing market analysis in evaluating the foregoing factors, along with other factors relevant to housing choice. In the event HUD

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[49] 24 C.F.R. § 983.57(e)(3)(v)(D); *see also* Appendix III of the RAD Notice, paragraph (e)(1)(B)(iv).
[50] 24 C.F.R. § 983.57(e)(3)(v)(E); *see also* Appendix III of the RAD Notice, paragraph (e)(1)(B)(v).
[51] 24 C.F.R. § 983.57(e)(3)(v)(F); *see also* Appendix III of the RAD Notice, paragraph (e)(1)(B)(vi).
[52] 24 C.F.R. § 983.57(e)(3)(v)(G) and Appendix III of the RAD Notice, paragraph (e)(1)(B)(vii).

determines such an analysis would assist in this evaluation, HUD will consult with appropriate parties to establish or accept an appropriate methodology for such an analysis to address HUD's civil rights concerns and to ensure appropriate independence between the analyst and the PHA or Project Owner commissioning and paying for the study.

Absent information to the contrary, for purposes of HUD's front-end review of the PHA's analysis, HUD will apply a presumption that sufficient comparable opportunities exist if at least 50% of the comparable hard units in the PHA's portfolio, including PBV developments using the PHA's subsidy, are outside areas of minority concentration.[53] The PHA's portfolio includes all public housing, PBV and PBRA hard units (including those developed under HOPE VI or Choice Neighborhoods) controlled by the PHA and its instrumentalities or funded using PHA-controlled subsidy. Upon adequate documentation of this presumption, the PHA need not provide additional documentation for HUD's front-end review of the sufficient comparable opportunities exception. This presumption may be rebutted by information to the contrary, including information regarding the preceding factors. In assessing whether sufficient comparable opportunities exist when the presumption does not apply, HUD will consider the factors listed above.

Absent information to the contrary, for purposes of HUD's front-end review of the PHA's analysis, HUD will apply a presumption that sufficient comparable opportunities exist if a set of RAD conversions from a single public housing property, individually or in a combination of transactions, will result in the creation of as many similarly-affordable housing units outside areas of minority concentration as are constructed on the original public housing site. To evaluate the creation of similarly-affordable units, HUD will compare (i) the number of affordable units that will be redeveloped on site, to (ii) the number of similarly-affordable housing units that will be created through new construction, imposition of new long-term affordability restrictions or transfer of RAD assistance to one or more sites outside areas of minority concentration.[54] Similarly-affordable shall mean RAD units compared to RAD units and LIHTC/non-RAD units compared to LIHTC/non-RAD units. The newly created similarly-affordable units must be owned, controlled, sponsored, under common ownership, control or sponsorship, or financially supported by the PHA or by an entity with a managing ownership interest in the Project Owner. When a PHA seeks to claim this exception, HUD prefers that the transaction creating the similarly-affordable units on the site outside areas of minority concentration close (with an immediate or delayed HAP effective date, if applicable) prior to the closing of the RAD conversion in the area of minority concentration. However, if the PHA determines that such a sequence is not reasonably possible, unless otherwise approved by HUD the PHA must provide evidence to HUD that the transfer of assistance to a site outside areas of

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[53] When determining the percentage of units outside of areas of minority concentration, the PHA must include the number of units planned at the proposed site in its calculations. While not required, PHAs or Project Owners may assist HUD in consideration of this presumption by submitting to HUD a map produced by the Affirmatively Furthering Fair Housing Data and Mapping Tool ("AFFH-T"), as may be available on the HUD website from time to time, showing the location of publicly assisted housing.

[54] For example, if the PHA proposes to build 25 RAD units, 20 non-RAD LIHTC units and 15 unrestricted units on-site, such a plan could be acceptable if paired with creation of 15 RAD units at one site and 10 RAD units plus 20 non-RAD LIHTC units at a second site. The 15 unrestricted units in the minority concentrated area are not part of the analysis as they are not affordable units.

minority concentration is highly likely to occur and the PHA must contractually agree with HUD to create such units. Evidence that the transfer is highly likely to occur must include:

- The project name and property address of the site of the similarly-affordable units to be created,
- The census tract and data to confirm that it is not in an area of minority concentration,
- Evidence of site control,
- Evidence of zoning to permit construction of the similarly-affordable units if the affordable units are to be created through new construction,
- A reasonable and feasible sources and uses statement for the transaction, and
- Evidence of financing commitments exceeding 90% of the necessary sources to complete the transaction. Evidence of financing commitments must include an LIHTC allocation if the use of LIHTCs is projected.

D) The Overriding Housing Needs Exception

As noted in Section 5.4(A), the second exception under which the site and neighborhood standards permit new construction in areas of minority concentration is if the project is necessary to meet overriding housing needs that cannot be met in that housing market area. The new construction site selection standards under RAD[55] outline two examples of circumstances, consistent with fair housing and other civil rights objectives, that would permit the application of the overriding housing needs exception: (1) when the site is "an integral part of an overall local strategy for the preservation or restoration of the immediate neighborhood;" or (2) when the site is "located in a neighborhood experiencing significant private investment that is demonstrably improving the economic character of the area (a "revitalizing area")."[56]

(1) Establishing that a Site is an Integral Part of an Overall Local Strategy for the Preservation or Restoration of the Immediate Neighborhood

To establish that a site is an integral part of an overall local strategy for the preservation or restoration of the immediate neighborhood, a PHA must document that the locality has a demonstrated commitment to revitalization that includes or is in addition to the RAD conversion, as demonstrated by the following:

i. The site is located in a defined geographic area that is the subject of an official, currently operational and realistically achievable plan for the improvement or revitalization of the immediate neighborhood (which plan may include areas beyond the immediate neighborhood); and
ii. The Covered Project conforms to, and the site is integral to, the goals, strategies, and objectives of the improvement or revitalization plan.

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[55] *See* 24 C.F.R. § 983.57(e)(2) for PBV transactions and paragraph (e) of Appendix III of the RAD Notice for PBRA transactions.
[56] 24 C.F.R. § 983.57(e)(3)(vi); *see also* Appendix III of the RAD Notice, paragraph (e)(1)(B)(viii)(2). In demonstrating an overriding housing need, the "neighborhood" is determined in each situation based on the overall facts and circumstances and cannot be mechanically determined. The "immediate neighborhood" is generally a smaller geographic area than the "neighborhood."

In determining whether such an official, currently operational and realistically achievable plan for the improvement or revitalization of the area exists, HUD will consider relevant factors including, for example, whether:

- The strategy itself, or a plan supporting the strategy, has been enacted, adopted, or ratified by a municipal, county, or state legislative body;
- There has been progress to implement the plan, or the strategy as a whole.[57]
- The plan or strategy as a whole, or the elements applicable to the Covered Project, are consistent with the jurisdiction's land use or zoning code, development regulations, or other official body of laws or rules;
- Strategies or activities under the plan are incorporated in current public, quasi-public agency or major institutional work plans;
- The plan, or the strategy as a whole, includes objectives and initiatives related to the preservation or restoration of a geography larger than the Converting Project and any associated public housing site;
- A jurisdiction has published solicitations or incentives for development projects in the improvement or revitalization area;
- The plan is incorporated in the applicable jurisdiction's Consolidated Plan or other comprehensive community development plan;
- A jurisdiction has explicitly designated the geographic area for improvement or revitalization (e.g., Business Improvement District; Enterprise Zone designation; Promise Zone designation; Choice Neighborhoods designation);
- An implementing agency has retained a construction firm to break ground on the improvement or revitalization; and/or
- An implementing agency has secured financing, such as the issuance of bonds or final approval for tax increment financing.

(2) Establishing that the Site is Located in a "Revitalizing Area"

Evidence that the site is located in a revitalizing area experiencing significant private investment that is demonstrably improving the economic character of the area is also an example of a site which meets an overriding housing need. HUD will consider all relevant factors in making a determination that the site is located in a "revitalizing area" but in particular will consider whether:

i. The neighborhood has demonstrated signs of revitalization, through indicators such as low or declining census tract poverty rates, low or declining violent crime rates or evidence of high or increased educational opportunity, high or increasing median

[57] Indicators of progress should be appropriate to the amount of time since the plan or strategy was developed and there must be a reasonable, supportable expectation that the plan will continue to be implemented. For example, if a plan was launched 3-4 years prior and the initial steps of the plan required implementation of an initiative (such as real estate development) which has a long pre-development planning period, HUD may consider whether there has been activity to seek land development approvals or to develop construction drawings or to secure funding commitments or other activities providing evidence that one or more material elements of the plan or strategy are actually being implemented.

household income, high or increasing homeownership rates and/or high or increased employment; and

ii. There is high private and public investment in retail, commercial, or housing development that has occurred or will imminently occur in the area which may include, among other considerations:
   - Evidence of new or improved retail centers, grocery stores, pharmacies, healthcare facilities, community centers, educational and recreational facilities, municipal services, and transportation serving the neighborhood;
   - Evidence of private and public investment or housing development that has occurred or will imminently occur in the area;
   - Evidence of economic conditions that are impacting the preservation of affordable housing in the neighborhood, including indicators of gentrification such as housing costs rising more sharply in the neighborhood than in the jurisdiction overall, accelerated rates of homeownership in the neighborhood, and disproportionate depletion of larger dwellings for families with children.

(3) Circumstances in Which an Overriding Housing Needs Exception Does Not Apply

A PHA cannot establish that a site meets the overriding housing needs exception if the only reason the need cannot otherwise be feasibly met is that discrimination on the basis of race, color, religion, sex, national origin, age, familial status, or disability renders sites outside areas of minority concentration unavailable or if the use of this standard in recent years has had the effect of circumventing the obligation to provide housing choice.[58] For example, the overriding housing needs exception may not be applied if the reason that the project cannot be sited outside of an area of minority concentration is due to community opposition to the project based on the actual or perceived protected characteristics of the residents or prospective residents of the project. In addition, a recipient may not exclusively rely on this exception as a means of siting projects without creating housing opportunities outside of areas of minority concentration or without preserving existing housing outside of areas of minority concentration.

5.5. Front-End Civil Rights Review for RAD Transactions Involving Transfer of Assistance

A) Applicable Standards

Transfers of assistance are subject to the site selection standards for existing or rehabilitated housing set forth in 24 C.F.R. § 983.57(a)-(d), with the exception of 24 C.F.R. § 983.57(b)(1) and (c)(2), for PBV conversions and Appendix III of the RAD Notice for PBRA conversions. All transfers of assistance to a new site(s) are subject to front-end review by HUD, as required by the RAD Notice and noted in Section 5.3(A)(2) of this Notice. Conversions involving a transfer of assistance may also involve one or more of the other activities which trigger front-end review as described in Section 5.3(A). In transfers of assistance involving any of these activities, HUD

[58] 24 C.F.R. § 983.57(e)(3)(vi) and Appendix III of the RAD Notice, paragraph (e)(2). The PBRA site and neighborhood standards use the phrase "on the basis of race, color, creed, sex or national origin." See Appendix III of the RAD Notice.

will conduct a front-end review based on the requirements applicable to each activity. A PHA must submit documentation for the front-end civil rights review of each specific activity as required by the relevant sections of this Notice.

B) Analysis of Transfers of Assistance

Through the front-end review of transfers of assistance by FHEO, HUD seeks to assist the PHA in avoiding discrimination on the basis of race, color, national origin, religion, sex, disability or familial status. The front-end review of transfers of assistance will apply the site selection standards for existing/rehabilitated housing.[59] This review shall consider:

(1) The accessibility of the proposed site for persons with disabilities;

(2) The ability of the RAD conversion to remediate accessibility concerns;

(3) Whether the transfer of assistance would result in assisted units being located in an area where the total percentage of minority persons is significantly higher than the total percentage of minority persons in the area of the original public housing site or in an area where the percentage of persons of a particular racial or ethnic minority is significantly higher than the percentage of that minority group in the area of the original public housing site.[60] For purposes of this analysis, HUD will examine the minority concentration of:

(a) the census tract of the original public housing site compared to the census tract of the proposed site; and
(b) an area comprised of the census tract of the original public housing site together with all adjacent census tracts compared to an area comprised of the census tract of the proposed site together with all adjacent census tracts.

(4) Whether the site selection has the purpose or effect of:

(a) Excluding individuals from, denying them the benefits of, or subjecting them to discrimination under the RAD program or the applicable rental assistance program;
(b) Excluding qualified individuals with disabilities from or denying them the benefit of the RAD program or the applicable rental assistance program, or otherwise subjecting them to discrimination;
(c) Defeating or substantially impairing the accomplishment of the objectives of the RAD program or the applicable rental assistance program with respect to qualified individuals with disabilities; and

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[59] 24 C.F.R. § 983.57(d) and Appendix III of the RAD Notice, paragraphs (a) through (d). The site selection standards for existing/rehabilitated housing do not apply the minority concentration test used for new construction found at 24 C.F.R. § 983.57(e)(3) and Appendix III of the RAD Notice, paragraph (e).
[60] While this review is not explicitly called out in 24 C.F.R. § 983.57(d) and Appendix III of the RAD Notice, it is derived from HUD's and the PHA's obligations to comply with civil rights laws and regulations, including those referenced in 24 C.F.R. § 983.57(b)(2) and Appendix III of the RAD Notice.

(d) Excluding individuals with disabilities (including members of the public with disabilities), denying them benefits or subjecting them to discrimination.

Under the RAD Notice, there are other standards for review of a transfer of assistance which are not examined as part of the front-end civil rights review but are examined as part of the RAD Financing Plan review (e.g., criteria formulated for transfers under Section 8(bb) of the United States Housing Act of 1937 regarding neighborhoods with highly concentrated poverty). Identification of considerations for the front-end review do not preclude review by HUD of all standards referenced in the RAD Notice.

5.6. Front-End Civil Rights Review for RAD Transactions Involving Reduction in Number of Units, Changes in Bedroom Distribution of Units and Changes in Occupancy Requirements

The RAD Notice allows PHAs to reduce the number of units, change the bedroom distribution of units, or change the occupancy of projects as part of their RAD conversion.[61] However, the RAD Notice also provides that such changes (including de minimis changes) must undergo a front-end civil rights review and receive approval from HUD prior to submission of the Financing Plan. The Checklist will require data for review along with an explanation, backed by sufficient evidence, of how the PHA determined that that the proposed change will not result in discrimination on the basis of race, color, national origin, religion, sex, disability, familial status, actual or perceived sexual orientation, gender identity or marital status.[62]

A) Review of Reductions in the Number of Units, Reductions or Increases in the Number of UFAS Accessible Units or Changes in Bedroom Distribution

This Section describes the considerations relevant to a front-end review of reductions in units, changes in the number of UFAS accessible units or changes in bedroom distribution. Such changes must not be the result of an intentional effort to discriminate against members of a protected class. For example, reductions or changes, including reductions in UFAS accessible units or which would impede residents with disabilities from having live-in aides, that intended to exclude persons with disabilities would be unlawful discrimination because of a disability.

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[61] *See* Sections 1.4.A.4 and 1.4.A.10 of the RAD Notice.

[62] Reductions in the number of units, changes in the bedroom distribution of units, or changes in occupancy violate the Fair Housing Act (the Act) if they have a discriminatory effect on the basis of race, color, national origin, religion, sex, disability, or familial status. Unlawful housing discrimination may be established by a policy's or practice's discriminatory intent or by its discriminatory effect, even if not motivated by discriminatory intent, consistent with the standards outlined in 24 C.F.R. § 100.500. A policy or practice can have an unjustified discriminatory effect, even when the provider had no intent to discriminate. Under this standard, a facially-neutral policy or practice that has a discriminatory effect violates the Act if it is not supported by a legally sufficient justification. In addition, the policy or practice violates the Act if the housing developer or provider intentionally discriminates, including for example, by reducing the number of bedrooms with the intent of limiting families with children. Furthermore, the policy or practice may also violate the Act where it creates, increases, reinforces, or perpetuates segregated housing patterns because of race, color, religion, sex, handicap, familial status, or national origin. In addition, any changes must conform with the Equal Access rule requirement that determinations of eligibility for housing that is assisted by HUD or subject to a mortgage insured by the FHA shall be made in accordance with program eligibility requirements, and the housing must be made available, without regard to actual or perceived sexual orientation, gender identity or marital status. 24 C.F.R. § 5.105(a)(2).

Similarly, replacing larger units with smaller units so as to exclude families with children would be unlawful discrimination because of familial status.

Additionally, reductions in units or changes in bedroom distribution must not have an unjustified discriminatory effect on members of a protected class. For example, a reduction in units could have a discriminatory impact if it excludes members of a particular race or religion. Reductions or changes that have a disparate impact on a protected class are unlawful under the Fair Housing Act if they are not necessary to achieve a substantial, legitimate, nondiscriminatory interest of the developer or housing provider, or if such interest could be served by another practice that has a less discriminatory effect.

The RAD Notice allows for a de minimis reduction in units at Converting Projects, which includes both a small number of units as well as the reduction of certain units that have been vacant for 24 months prior to application, that are being or will be used for social service delivery, or efficiencies that will be reconfigured to one-bedroom units.[63] In addition, a PHA converting multiple properties can consolidate the de minimis reductions derived from multiple properties at a small number of sites. The RAD Notice also allows for changes in bedroom distribution. Such de minimis reductions are still subject to front end civil rights review and applicable fair housing and civil rights laws.

HUD shall conduct a front-end civil rights review if the plan for a Converting Project results in:

- A reduction in the number of dwelling units in any of the following categories: (i) units with two bedrooms, (ii) units with three bedrooms or (iii) units with four or more bedrooms.
- A reduction in the number of UFAS accessible units;
- An increase in the number of UFAS accessible units for persons with mobility impairments beyond 10% of the units in the Covered Project or 1 unit, whichever is greater.
- An increase in the number of UFAS accessible units for persons with vision and hearing impairments beyond 4% of the units in the Covered Project or 1 unit, whichever is greater.

When a Converting Project is subject to a front-end civil rights review under this subsection, the PHA shall submit to HUD the relevant part of the Checklist together with a justification which must demonstrate that the changes are not the result of discriminatory intent and will not have a discriminatory effect on members of protected classes, particularly families with children and individuals with disabilities. Relevant data for this analysis of the proposed change at the project may include the PHA's overall affordable housing stock, the demand for affordable housing in the market as evidenced by information such as the overall jurisdiction and regional demographic data available from the AFFH Data and Mapping Tool (e.g., both basic demographic and disproportionate housing needs data), the PHA's waiting list or a reliable market study of households seeking assisted housing, compared to the relative proportions of

[63] *See* Section 1.4.A.4 of the RAD Notice.

units serving any particular household type in the proposed project, the PHA's total housing stock or all assisted housing in the area.

For any increase in UFAS units subject to front-end review, HUD will assess indicators of local need (see Section 5.7(B), below) and whether the change would operate to concentrate individuals with disabilities in a particular property or to exclude individuals with certain types of disabilities from a particular property.

B) Review of Changes in Occupancy Type

RAD conversions that result in the implementation of an admissions preference (e.g., residency preferences or restrictions) at the Covered Project that would alter the occupancy of the property (e.g., family units converting to elderly units, elderly/disabled units converting to elderly only units) are subject to a front-end civil rights review by HUD pursuant to the RAD Notice and Section 5.3(A). A PHA must demonstrate that the proposed change in occupancy type is consistent with the demand for affordable housing in its jurisdiction as demonstrated by factors such as the demographics of its current occupancy, the demographics of its waiting list or a market study. Such preferences, restrictions, or geographic residency preferences must be reflected in a PBRA project's Affirmative Fair Housing Marketing Plan (AFHMP) or, for a PBV project, the PHA's Administrative Plan.

5.7. Other Front-End Civil Rights Review for RAD Transactions

A) Conversions of Assistance in Which the Construction Schedule Indicates that Relocation is Likely to Exceed 12 Months.

The front end civil rights review shall focus on whether the relocation will result in discrimination on the basis of race, color, national origin, religion, sex, disability, and familial status, based primarily, but not exclusively, on the data required in the Checklist.

B) Conversions of Assistance Involving New Construction or Substantial Alteration, as those terms are defined by Section 504.

While the PHA is responsible for compliance with all requirements described in Section 4, above and in this subsection, the front-end review will be conducted based on a review of the Checklist and shall include confirming the provision of any required accessible units and confirming the PHA is applying the appropriate accessibility standards. HUD will require the PHA to provide information regarding the provision of at least the minimum number of units accessible for persons with mobility impairments and units accessible for persons with hearing and vision impairments as required by applicable law (generally 5% of units accessible for persons with mobility impairments and an additional 2% of units accessible for persons with hearing and vision impairments). For purposes of establishing an upper threshold of accessible units below which RAD front-end review will not be required, HUD will accept that up to 10% of units accessible for persons with mobility impairments and up to 4% of units accessible for persons with hearing and vision impairments is consistent with local need, without further review, absent information to the contrary. HUD will consider a PHA's request for higher percentages based, to HUD's satisfaction, on reliable indicators of local need, such as census data or other available current data. HUD is available to assist PHAs in determining appropriate indicators of local

need for units with accessible features. The RAD conversion scope of work submitted with the Financing Plan must reflect the construction or retrofitting of residential units and public and common use areas to comply with all applicable accessibility requirements.

C) Remedial Agreements and Orders.

Front-end review in situations where the Converting Project or PHA is subject to enforcement actions or binding voluntary compliance agreements, settlement agreements, conciliation agreements, or consent decrees or orders of the nature described in Sections 5.3(A)(8) and 5.3(A)(9) shall be conducted on a case-by-case basis as appropriate to the specific situation.

5.8. Affirmative Fair Housing Marketing Plan (AFHMP) Requirements for Projects Converting to PBRA Assistance

For all projects converting to PBRA assistance, a PHA or Project Owner must complete form HUD-935.2A, the Affirmative Fair Housing Marketing Plan (AFHMP) - Multifamily Housing, and submit it to HUD for approval with the RAD Financing Plan.[64] Affirmative Fair Housing Marketing requirements are designed to achieve a condition in which individuals of similar income levels in the same housing market area have similar housing choices available to them regardless of their race, color, national origin, religion, sex, disability, or familial status.[65] They are also a means to carry out the mandate of Section 808(e)(5) of the Fair Housing Act that HUD administer its programs and activities in a manner to affirmatively further fair housing. These requirements mandate that PHAs or Project Owners identify groups that are least likely to apply for upcoming housing opportunities and to implement special marketing and outreach activities to ensure that these groups are aware of these opportunities.

The AFHMP must be submitted to HUD with the Financing Plan. A separate AFHMP is required for each distinct PBRA HAP contract. The PHA must submit an AFHMP even if the project has an existing waiting list and is not accepting new applicants. The PHA or Project Owner should consult the instructions in the form HUD 935.2A and HUD's Implementing Affirmative Fair Housing Marketing Requirements Handbook (HUD Handbook 8025.1) for guidance on completing the AFHMP and carrying out an affirmative marketing program. The Handbook provides a detailed resource on the content of the AFHMP, which includes marketing activities, residency preferences, and staff training.

When submitting an AFHMP for HUD approval, the PHA or Project Owner must ensure that the occupancy designation and any residency preferences are consistent with the PHA Plan or Significant Amendment to the PHA Plan, that such designation and preferences are consistent with the Checklist submitted to HUD and that the AFHMP includes affirmative marketing

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[64] The most recent version of the AFHMP is HUD Form 935.2A, OMB Approval Number 2529-0013. *See* 24 C.F.R. § 880.601(a)(2) and 24 C.F.R. § 200.615; *see also* Section 10.8 of the Multifamily Accelerated Processing (MAP) Guide. The PHA or its management agent should consult the instructions in the form HUD 935.2A and HUD's Implementing Affirmative Fair Housing Marketing Requirements Handbook (HUD Handbook 8025.1) for guidance on completing the AFHMP and carrying out an affirmative marketing program. The Handbook provides a detailed resource on the content of the AFHMP, which includes marketing activities, residency preferences, and staff training.

[65] *See* 24 C.F.R. § 200.610.

activities that are consistent with its occupancy designation and the populations identified as least likely to apply. Any subsequent changes to occupancy designation or residency preferences shall be proposed, submitted and reviewed in accordance with standard PBRA requirements. If a PHA or Project Owner plans to adopt any local or residency preferences, the Project Owner must submit its Tenant Selection Plan along with the AFHMP (see HUD Handbook 4350.3, page 4-4).

The Multifamily Housing Office of Asset Management and Portfolio Oversight and the Office of Fair Housing and Equal Opportunity ("FHEO") review the AFHMP. FHEO issues HUD's official letter of approval or disapproval. Disapproval letters will specify the reason a plan was rejected and the revisions required. The PHA or Project Owner must make the required changes and resubmit a corrected plan to HUD for approval.

The PBRA contract becomes effective on the first day of a month, following closing. Approval of the AFHMP is not a condition to closing of the RAD conversion. When the project is preparing to accept applications, it must follow its approved AFHMP to ensure that groups least likely to apply are aware of the housing opportunities. The Project Owner is responsible for ensuring that the AFHMP is in place throughout the life of any FHA mortgage or PBRA contract. The Project Owner may not market or lease any unit not occupied by a household exercising its right to remain in or return to the Covered Project prior to approval of the AFHMP. Marketing or leasing includes the solicitation, distribution or acceptance of applications or development of a waiting list.

SECTION 6. RELOCATION REQUIREMENTS

In some cases, as explained in this Section, the activities associated with the RAD transaction may require the relocation of residents. In the event of acquisition, demolition, construction or rehabilitation activities performed in connection with a RAD conversion, the PHA and/or Project Owner[66] should plan such activities to reasonably minimize any disruption to residents' lives, to ensure that residents are not exposed to unsafe living conditions and to comply with applicable relocation, fair housing and civil rights requirements. As discussed in Section 6.1, below, a written relocation plan is required in some circumstances and strongly encouraged for any conversion resulting in resident moves or relocation. Further, the obligations due to relocating residents under RAD are broader than URA relocation assistance and payments and RAD specifies requirements which are more protective of residents than standard URA requirements, including additional notices (see Section 6.6) and a right to return (see Section 6.2). This Notice requires that certain information be provided to all households, beginning prior to submission of the RAD application.

Any resident who moves as a direct result of acquisition, rehabilitation or demolition for an activity or series of activities associated with a RAD conversion may, depending on the circumstances and length of time of the relocation, be eligible for relocation assistance and payments under the URA. Additionally, Section 104(d) relocation and one-for-one replacement

[66] Under the URA, the term "displacing agency" refers to the agency or person that carries out a program or project which will cause a resident to become a displaced person. Projects vary and, for any specific task described in this Notice, the displacing agency may be either the PHA or the Project Owner, as determined by the allocation of roles and responsibilities between the PHA and Project Owner.

housing requirements may also apply when CDBG- or HOME-funds are used in connection with a RAD conversion. The applicability of the URA or Section 104(d) to RAD conversions is fact-specific, which must be determined in accordance with the applicable URA and Section 104(d) regulations.[67]

Eligibility for specific protections under this Notice applies to any person residing in a Converting Project who is legally on the public housing lease, has submitted an application to be added to an existing lease, or is otherwise in lawful occupancy at the time of the issuance of the CHAP and at any time thereafter until conversion of assistance under RAD. All such residents of a Converting Project have a right to return and are eligible for relocation protections and assistance as provided by this Notice. The eligibility criteria set forth in this paragraph apply to the protections under this Notice regardless of whether residents or household members meet the statutory and regulatory requirements for eligibility under URA.[68]

6.1. Planning

If there is a possibility that residents will be relocated as a result of acquisition, demolition, or rehabilitation for a Converting Project, PHAs must undertake a planning process in conformance with the URA statutory and regulatory requirements in order to minimize the adverse impact of relocation (*see* 49 § C.F.R. 24.205). PHAs must also ensure that their relocation planning is conducted in compliance with applicable fair housing and civil rights requirements.

The PHA shall prepare a written relocation plan if the RAD conversion involves permanent relocation (including, without limitation, a move in connection with a transfer of assistance) or temporary relocation anticipated to last longer than one year. While a written relocation plan is not required for temporary relocation lasting one year or less, HUD strongly encourages PHAs, in consultation with any applicable Project Owners, to prepare a written relocation plan for all RAD conversions to establish their relocation process clearly and in sufficient detail to permit consistent implementation of the relocation process and accurate communication to the residents. Appendix II contains recommended elements of a relocation plan.

During the planning stages of a RAD transaction and based on the results of this planning process, a PHA must submit applicable portions of the Checklist described in Section 5.3(B) to HUD, together with any required backup documentation, as early as possible once the information covered in the applicable part is known.[69] All parts of the Checklist must be submitted to HUD prior to submission of the Financing Plan. The Checklist will allow HUD to assist the PHA to comply, and to evaluate the PHA's compliance, with relocation requirements, including civil rights requirements related to relocation.

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[67] 42 U.S.C. § 4601 *et seq*., 42 U.S.C. § 5304(d), and their implementing regulations at 49 C.F.R Part 24 and 24 C.F.R. Part 42 subpart C.

[68] A nonexclusive listing of persons who do not qualify as displaced persons under URA is at 49 C.F.R. 24.2(a)(9)(ii). See also, Paragraph 1-4(J) of HUD Handbook 1378. See Section 6.5 of this Notice for discussion of the date of "initiation of negotiations."

[69] The Checklist refers to the existing FHEO Accessibility and Relocation Checklist until a revised Checklist is approved for use pursuant to the Paperwork Reduction Act.

The following presents a general sequencing of relocation planning activities within the RAD conversion process for informational and planning purposes only. Specific requirements are set forth in the provisions of this Notice.

Stage	Activities
1. Prior to submission of RAD application	• Determine potential need for relocation in connection with proposed conversion plans. • Meet with residents to discuss proposed conversion plans, communicate right to return, and solicit feedback. • Provide the *RAD Information Notice* (RIN) to residents as described in Section 6.6(A) of this Notice.
2. After submission of RAD application	• Assess the need for relocation planning in connection with proposed conversion plans. Determine if technical assistance would be beneficial to ensuring compliance with relocation requirements. • Survey residents to inform relocation planning and relocation process. • Develop a relocation plan (see Appendix II for recommended content). • Prepare Significant Amendment to PHA Plan and engage with the Resident Advisory Board, residents and the public regarding Plan amendment.[70]
3. Following issuance of the CHAP, or earlier if warranted	• Provide the *General Information Notice* (GIN) to residents when the project involves acquisition, rehabilitation, or demolition as described in Section 6.6(B) of this Notice and relocation may be required.
4. While preparing Financing Plan	• Discuss the outlines of the conversion plans and their impact on relocation with the HUD transaction manager. • Refine the plan for relocation and integrate the construction schedule into the relocation strategy; seek to minimize off-site or disruptive relocation activities. • Identify relocation housing options . • Budget for relocation expenses and for compliance with accessibility requirements. • Submit the Checklist and, where applicable, the relocation plan. • If the conversion involves acquisition, at the discretion of the Project Owner issue Notice of Intent to Acquire (NOIA). • If a NOIA is issued, at the discretion of the Project Owner provide residents with appropriate relocation notices as

[70] Alternatively, the PHA may submit a new PHA Five-Year or Annual Plan, especially if it is on schedule to do so. Under any scenario, the PHA must consult with the Resident Advisory Board and undertake the community participation process.

Stage	Activities
	described in Section 6.6(C) through 6.6(E) of this Notice at this time.
5. From RAD Conversion Commitment (RCC) to Closing	• Meet with residents to describe approved conversion plans and discuss required relocation. • The effective date of the RCC marks the date of "Initiation of Negotiations" (ION), as defined in the URA (49 § C.F.R. 24.2(a)(15)). • If no NOIA was provided while preparing the Financing Plan, provide residents with appropriate relocation notices as described in Section 6.6(C) through 6.6(E) of this Notice. • Resident relocation may begin following the effective date of the RCC, subject to applicable notice requirements.
6. Post-Closing	• Ongoing implementation of relocation • Notify the residents regarding return to the Covered Project as described in Section 6.6(F) of this Notice • Implementation of the residents' right to return

6.2. Resident Right to Return

Any public housing or Section 8 assisted resident that may need to be relocated temporarily to facilitate rehabilitation or construction has a right to return to an assisted unit at the Covered Project once rehabilitation or construction is complete.[71] Permanent involuntary displacement of public housing or Section 8 assisted residents may not occur as a result of a project's conversion of assistance. The Project Owner satisfies the RAD right to return to a Covered Project if the Project Owner offers the resident household either: a) a unit in the Covered Project in which the household is not under-housed; or b) a unit in the Covered Project which provides the same major features as the resident's unit in the Converting Project prior to the implementation of the RAD conversion. In the case of a transfer of assistance to a new site, residents of the Converting Project have the right to reside in an assisted unit meeting the requirements set forth in this paragraph at the Covered Project (the new site) once the Covered Project is ready for occupancy in accordance with applicable PBV or PBRA requirements.

If proposed plans for a Converting Project would preclude a resident from returning to the Covered Project, the resident must be given an opportunity to comment and/or object to such plans. Examples of project plans that may preclude a resident from returning to the Covered Project include, but are not limited to:

- Changes in bedroom distribution which decrease the size of units such that the resident would be under-housed;[72]

[71] The right to return is not a right to any specific unit in the Covered Project. Tenancies other than public housing or Section 8 assisted residents (such as commercial tenants) do not hold a right to return and are subject to standard relocation requirements applicable to such tenants under the URA.
[72] See the RAD Notice for a description of the procedures that must be undertaken if a resident is over-housed.

- Where a) the PHA is reducing the number of assisted units at a property (if authorized to do so under Section 1.5.B of the RAD Notice) and b) the resident cannot be accommodated in the remaining assisted units;
- The imposition of income eligibility requirements, such as those associated with LIHTC or other program financing, under which the current resident may not be eligible;[73] and
- Failure to provide reasonable accommodation to an individual with disabilities, in violation of applicable law, which reasonable accommodation may include installation of accessibility features that are needed by the individual with disabilities.[74]

If the resident who would be precluded from returning to the Covered Project objects to such plans, the PHA must alter the project plans to accommodate the resident's right to return to the Covered Project.

If the resident who would be precluded from returning to the Covered Project prefers to voluntarily and permanently relocate rather than object to the project plans, the PHA must secure informed, written consent to a voluntary permanent relocation in lieu of returning to the Covered Project and must otherwise comply with all the provisions of Section 6.10, below, regarding alternative housing options. The PHA cannot employ any tactics to pressure residents into relinquishing their right to return or accepting alternative housing options. 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 a multi-phase transaction, the resident has a right to return to the Covered Project or to other converted phases of the property which have converted and are available for occupancy at the time the resident is eligible to exercise the right to return. A relocated resident should get the benefit of improvements facilitated by the resident's relocation and conversion and completion of future phases cannot be assured. In most cases, this means that the resident's right to return must be accommodated within the Covered Project associated with resident's original unit. However, in those cases where improvements to multiple phases of a site are occurring simultaneously, the PHA or Project Owner may treat multiple Covered Projects on the same site as one for purposes of the right to return. If the PHA or Project Owner seeks to have the resident exercise the right of return at a future phase, the PHA or Project Owner would need to secure the resident's consent to such plan as an alternative housing option pursuant to Section 6.10, below.

In implementing the right of return, the Project Owner shall comply with all applicable fair housing laws and implementing regulations, including, but not limited to, the Fair Housing Act,

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[73] In these cases, a PHA may elect to exclude some units from the applicable financing program, for example, claiming LIHTC for a subset of the units and not claiming tax credits in connection with the units occupied by households over the LIHTC maximum eligibility of 60% of AMI.

[74] Refer to the Joint Statement of the Department of Housing and Urban Development and the Department of Justice, Reasonable Modifications Under the Fair Housing Act (March 5, 2008), at http://www.hud.gov/offices/fheo/disabilities/reasonable_modifications_mar08.pdf for additional detail regarding applicable standards for reasonable accommodations and accessibility features which must be provided. If the resident has paid for installation of accessibility features in the resident's prior unit, the PHA or Project Owner shall pay for the installation of comparable features in the new unit. Violations of law may also result in other sanctions.

Title VI of the Civil Rights Act, Section 504 of the Rehabilitation Act, and Titles II and III of the Americans with Disabilities Act.

6.3. Admissions and Continued Occupancy Requirements

Resident households may not be denied relocation housing or the right to return based on rescreening, income eligibility, or income targeting. PHAs may only offer housing options with screening, income eligibility or income targeting requirements if the impacted residents meet the admission and occupancy policies applicable to such housing. However, whether or not in a temporary relocation situation, the household remains subject to the applicable program policies regarding continued occupancy of an assisted unit by an incumbent resident of the unit.

6.4. Types of Moves and Relocation

Any time project plans require a resident to move from their current unit, the resident is eligible for assistance as described in this Notice. Assistance may vary depending on the options provided to residents, whether the relocation is temporary or permanent and, if applicable, the length of time the resident is in temporary accommodations.[75] In all circumstances, the move or relocation must be in compliance with applicable requirements of this Notice and consistent with applicable fair housing and civil rights requirements. Each type of move is discussed below.

A) Moves within the same building or complex of buildings[76]

Temporary or permanent moves within the same building or complex of buildings may be appropriate given the extent of work to be completed to permit phasing of rehabilitation or construction. Moves within the same building or complex of buildings are not considered relocation under RAD and a tenant generally does not become displaced under the URA. Whether permanent (i.e., the tenant will move to and remain in an alternative unit) or temporary (i.e., the tenant will move to another unit and return to their original unit), the PHA or Project Owner must reimburse residents for all reasonable out-of-pocket expenses incurred in connection with any move and all other terms and conditions of the move(s) must be reasonable.[77] The final move must be to a unit which satisfies the right to return requirements specified in Section 6.2 of this Notice.

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[75] PHAs should note that the definitions of "permanent" vary between the URA and RAD. For example, "permanent displacement" under the URA includes moves from the original building or complex of buildings lasting more than one year. The RAD Notice, meanwhile, considers "permanent relocation" to be separation from the RAD-assisted unit upon completion of the conversion and any associated rehabilitation and construction. The duration of a temporary move may exceed one year. In the case of a transfer of assistance, it is not permanent relocation under RAD when the resident must move from the original complex of buildings to the destination site in order to retain occupancy of the RAD-assisted unit.

[76] An example of relocation within the same building or complex of buildings would be if one floor of a multi-story building is vacant, and the PHA is moving residents from another floor to the vacant units.

[77] Failure to reimburse residents for moving or other out-of-pocket expenses and any other terms and conditions of the move which may be unreasonable may result in the resident becoming a displaced person under the URA if the resident subsequently moves from the property.

B) Temporary relocation lasting one year or less

If a resident is required to relocate temporarily, to a unit not in the same building or complex of buildings, for a period not expected to exceed one year in connection with the RAD conversion, the resident's temporarily occupied housing must be decent, safe, and sanitary and the resident must be reimbursed for all reasonable out-of-pocket expenses incurred in connection with the temporary relocation. These expenses include, but are not limited to, moving expenses, increased housing costs (e.g., rent and utilities), meals if the temporary housing lacks cooking facilities (e.g., during a short hotel stay, whether or not on an emergency basis) and other applicable expenses.[78]

C) Temporary relocation initially expected to last one year or less, but which extends beyond one year

In the event that a resident has been temporarily relocated, to a unit not in the same building or complex of buildings, for a period which was anticipated to last one year or less but the temporary relocation in fact exceeds one year, the resident qualifies as a "displaced person" under the URA and as a result immediately becomes eligible for all permanent relocation assistance and payments as a "displaced person" under the URA, including notice pursuant to Section 6.6(E). This assistance would be in addition to any assistance the person has already received for temporary relocation, and may not be reduced by the amount of any temporary relocation assistance.

In such event, the PHA or Project Owner shall offer the resident the opportunity to choose to voluntarily permanently relocate with the offered URA assistance or to choose to remain temporarily relocated based on updated information from the PHA or Project Owner about when they can return to the completed RAD unit. The PHA or Project Owner must present this opportunity to the resident when the temporary relocation extends beyond one year and each time thereafter that the temporary relocation extends beyond the previously anticipated duration. In presenting such opportunity, the PHA or Project Owner must inform the resident in writing that his or her acceptance of voluntary permanent relocation, with the associated assistance, would terminate the resident's right to return to the Covered Project. The PHA or Project Owner must provide the resident with at least 30 days to decide whether to remain in temporary relocation status or to voluntarily relocate permanently.

D) Temporary relocation anticipated to last more than one year

When the PHA anticipates that the temporary relocation, to a unit not in the same building or complex of buildings, will last more than one year, but the resident is retaining the resident's right to return to the Covered Project, the resident is considered temporarily relocated under RAD and is eligible to receive applicable temporary relocation assistance and payments. Under the URA, the resident becomes eligible to receive applicable relocation assistance and payments as a "displaced person" when the temporary relocation period exceeds one year and each time thereafter that the temporary relocation extends beyond the previously anticipated duration, at

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[78] HUD Handbook 1378, Chapter 2, Section 2-7 governs activities subject to URA requirements and informs, but is not binding upon, any RAD activities not governed by the URA. PHAs may also refer to HUD Form 40030.

which time the PHA or Project Owner shall offer the resident the opportunity to choose to voluntarily permanently relocate or to remain temporarily relocated, as described in Section 6.4(C), above.

In order to allow residents to make the election earlier than required under the URA (thereby avoiding a year in temporary relocation housing prior to electing voluntary permanent relocation), if the PHA or Project Owner anticipates that temporary relocation will last more than one year, the PHA or Project Owner shall provide the resident with an initial option to (a) be temporarily relocated, retain the right to return to the Covered Project when a unit becomes available and receive assistance, including temporary housing and reimbursement for all reasonable out-of-pocket expenses associated with the temporary relocation, or (b) accept RAD voluntary permanent relocation assistance and payments equivalent to what a "displaced person" would receive under the URA. The PHA or Project Owner must inform the resident in writing that his or her acceptance of voluntary permanent relocation, with the associated assistance, would terminate the resident's right to return to the Covered Project. The PHA or Project Owner must provide the resident with at least 30 days to decide whether to remain in temporary relocation status or to voluntarily relocate permanently.

E) Permanent moves in connection with a transfer of assistance

In cases solely involving a transfer of assistance to a new site, resident relocation from the Converting Project to the Covered Project is not, by itself, generally considered involuntary permanent relocation under RAD. However, the URA and/or Section 104(d) is likely to apply in most cases. In cases of a transfer of assistance to a new site where it has also been determined that the URA and/or Section 104(d) apply to the transfer of assistance, residents may be eligible for all permanent relocation assistance and payments for eligible displaced persons under the URA and/or Section 104(d). If the URA applies to a move of this type, the PHA or Project Owner must make available at least one, and when possible, three or more comparable replacement dwellings pursuant to 49 C.F.R. § 24.204(a). However, provided the transfer of assistance unit meets the URA definition of a comparable replacement dwelling pursuant to 49 C.F.R. § 24.2(a)(6), that unit could in fact represent the most comparable replacement dwelling as determined by the agency for purposes of calculating a replacement housing payment, if any, under 49 C.F.R. § 24.402.

Whether or not the URA and/or Section 104(d) apply, under RAD the residents are entitled to relocation assistance and payments, including counseling in preparation for the relocation, written notices of the relocation (including a 90-day RAD Notice of Relocation), and reimbursement for all reasonable out-of-pocket expenses, including moving expenses, incurred in connection with the move. It should be noted that the RAD relocation assistance and payments provided to transferring residents in this paragraph differ from those required under the URA and/or Section 104(d) as described above. Where both frameworks apply, the residents must receive the more extensive protections offered under either framework.

If HUD determines that the distance from the Converting Project to the site of the Covered Project is significant and the resident could not reasonably be required to move to the new site, then HUD will require the PHA to adjust project plans to accommodate the resident in an assisted unit (e.g., a public housing unit, some other project-based Section 8 unit or a market unit

with a housing choice voucher) within a reasonable distance of the site of the Converting Project. HUD will evaluate whether this requirement applies on a case by case basis, considering whether the distance would impose a significant burden on residents' access to existing employment, transportation options, schooling or other critical services. Accommodating the resident may also be satisfied by the resident's consent to an alternative housing option pursuant to Section 6.10. The requirement set forth in this paragraph is in addition to all protections, including, for example, the offer of comparable replacement dwellings, which are required in all instances where a transfer of assistance is subject to the URA and/or Section 104(d).

F) Voluntary permanent relocation

A resident may elect to relinquish their right of return and consent to voluntary permanent relocation pursuant to an alternative housing option offered and accepted according to the procedures described in Section 6.10, which Section specifies protections to ensure the resident's decision is fully informed. By selecting voluntary permanent relocation, the resident is electing to receive RAD permanent relocation assistance and payments which are equivalent to the relocation payments and assistance required to be provided to a "displaced person" pursuant to the regulations implementing the URA.

6.5. Initiation of Negotiations (ION) Date

Eligibility for URA relocation assistance is effective on the date of initiation of negotiations (ION) (49 C.F.R. § 24.2(a)(15)). For Converting Projects, the ION date is the effective date of the RCC. The ION date is also typically the date when PHAs can begin to issue RAD Notices of Relocation (except in the case of acquisitions when the PHA can issue a Notice of Intent to Acquire and RAD Notices of Relocation prior to the ION date). Any person who is in lawful occupancy on the ION date is presumed to be entitled to relocation payments and other assistance.

PHAs and Project Owners should note that prior to the ION date, a resident may be eligible as a displaced person for permanent relocation assistance and payments under the URA if HUD determines, after analyzing the facts, that the resident's move was a direct result of the project. However, resident moves taken contrary to specific instructions from the PHA or Project Owner (for example, contrary to instructions not to move if contained in a General Information Notice) are generally not eligible as a displaced person under the URA.

6.6. Resident Relocation Notification (Notices)

PHAs and Project Owners are encouraged to communicate regularly with the residents regarding project plans and, if applicable, the resulting plans for relocation. When residents may be relocated for any time period (including, without limitation, a move in connection with a transfer of assistance), written notice must be provided to the resident heads of households, including the notices listed below as applicable.[79] PHAs and Project Owners are also encouraged to provide

[79] The notices required under Sections 6.6(B) through 6.6(E) must be delivered in accordance with URA resident notification requirements, including the requirement that the notice be personally served or delivered by certified or registered first class mail return receipt requested. All notices must be delivered to each household (i.e., posting in

additional relocation notices and updates for the residents' benefit as appropriate for the specific situation.

To ensure that all residents understand their rights and responsibilities and the assistance available to them, consistent with URA requirements at 49 C.F.R. § 24.5 and civil rights requirements, PHAs and Project Owners must ensure effective communication with individuals with disabilities, including through the provision of appropriate auxiliary aids and services, such as interpreters and alternative format materials. Similarly, PHAs and Project Owners are required to take reasonable steps to ensure meaningful access for LEP persons in written and oral materials. Each notice shall indicate the name and telephone number of a person to contact with questions or for other needed help and shall include the number for the telecommunication device for the deaf (TDD) or other appropriate communication device, if applicable, pursuant to 24 C.F.R. §8.6(a)(2).

The purpose of these notifications is to ensure that residents are informed of their potential rights and, if they are to be relocated, of the relocation assistance available to them. Two initial notices launch this effort and provide critical information regarding residents' rights. The first, the RAD Information Notice, is to be provided at the very beginning of the RAD conversion planning process in order to ensure residents understand their rights, to provide basic program information and to facilitate residents' engagement with the PHA regarding project plans. The GIN, meanwhile, provides information specifically related to protections the URA provides to impacted residents. Subsequent notices provide more detailed information regarding relocation activities specific to the household, including tailored information regarding eligibility and timelines for relocation.

PHAs should note that a resident move undertaken as a direct result of the project may be eligible to receive relocation assistance and payments under the URA even though the PHA has not yet issued notices to them. Sample notices which may be used as-is or modified to fit the peculiarities of each situation are provided on the RAD website at www.hud.gov/rad.

A) RAD Information Notice

The RAD Information Notice is to be provided to residents at the very beginning of the RAD conversion planning process in order to convey general written information on potential project plans and residents' basic rights under RAD, and to facilitate residents' engagement with the PHA regarding the proposed RAD conversion. The PHA shall provide a RAD Information Notice to all residents of a Converting Project prior to the first of the two meetings with residents required by the RAD Notice, Section 1.8.2, and before submitting a RAD Application. This RAD Information Notice shall be provided without regard to whether the PHA anticipates any relocation of residents in connection with the RAD conversion. The RAD Information Notice must do the following:

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common areas is insufficient) and methods of delivery (e.g., certified mail, U.S. mail, or hand delivery) must be documented in the PHA's or Project Owner's files.

- Provide a general description of the conversion transaction (e.g., the Converting Project, whether the PHA anticipates any new construction or transfer of assistance, whether the PHA anticipates partnering with a developer or other entity to implement the transaction);
- Inform the resident that the early conceptual plans are likely to change as the PHA gathers more information, including, among other items, resident opinions, analysis of the capital needs of the property and financing options;
- Inform the resident that the household has a right to remain in the unit or, if any relocation is required, a right to return to an assisted unit in the Covered Project (which may be at the new site in the case of a transfer of assistance);
- Inform the resident that they will not be subject to any rescreening as a result of the conversion;
- Inform the resident that the household cannot be required to move permanently without the resident's consent, except in the case of a transfer of assistance when the resident may be required to move a reasonable distance, as determined by HUD, in order to follow the assisted unit;
- Inform the resident that if any relocation is involved in the transaction, the resident is entitled to relocation protections under the requirements of the RAD program and, in some circumstances, the requirements of the URA, which protections may include advance written notice of any move, advisory services, payment(s) and other assistance as applicable to the situation;
- Inform the resident that any resident-initiated move from the Converting Project could put any future relocation payment(s) and assistance at risk and instruct the resident not to move from the Converting Project; and
- Inform the resident that the RAD transaction will be completed consistent with fair housing and civil rights requirements, and provide contact information to process reasonable accommodation requests for residents with disabilities during the relocation.

B) General Information Notice (49 C.F.R. § 24.203(a))

The purpose of the General Information Notice (GIN) is to provide information about URA protections to individuals who may be displaced as a result of federally-assisted projects involving acquisition, rehabilitation or demolition. A GIN provides a general description of the project, the activities planned, and the relocation assistance that may become available.

A GIN shall be provided to any person scheduled to be displaced *as soon as feasible* based on the facts of the situation. In certain instances, such as when the PHA knows that a project will involve acquisition, rehabilitation or demolition, "as soon as feasible" may be simultaneous with issuance of the RAD Information Notice. For any RAD conversion involving acquisition, rehabilitation or demolition, "as soon as feasible" shall be no later than 30 days following the issuance of the CHAP. In instances where acquisition, rehabilitation or demolition is not anticipated at the time of the CHAP but project plans change to include such activities, pursuant to this Notice the PHA shall provide the GIN as soon as feasible following the change in project plans.

For RAD, the GIN must do at least the following:

- Inform the resident that he or she may be displaced for the project and generally describe the relocation payment(s) for which the resident may be eligible, the basic conditions of eligibility, and the procedures for obtaining the payment(s);
- Inform the resident that, if he or she qualifies for relocation assistance as a displaced person under the URA, he or she will be given reasonable relocation advisory services, including referrals to replacement properties, help in filing payment claims, and other necessary assistance to help the displaced resident successfully relocate;
- Inform the resident that, if he or she qualifies for relocation assistance as a displaced person under the URA, he or she will not be required to move without 90 days advance written notice;
- Inform the resident that, if he or she qualifies for relocation assistance as a displaced person under the URA, he or she cannot be required to move permanently unless at least one comparable replacement dwelling has been made available;
- Inform the resident that any person who is an alien not lawfully present in the United States is ineligible for relocation advisory services and relocation payments, unless such ineligibility would result in exceptional and extremely unusual hardship to a qualifying spouse, parent, or child (see 49 C.F.R. § 24.208(h) for additional information);
- Describe the resident's right to appeal the PHA's determination as to a resident's eligibility for URA assistance; and
- Inform the resident that the RAD transaction will be completed consistent with fair housing and civil rights requirements, and provide contact information to process reasonable accommodation requests for residents with disabilities during the relocation.

Because of the potential confusion caused by evolving policy directions in the RAD program regarding delivery of the GIN, for actions taken prior to the issuance of this Notice, HUD will consider the facts and circumstances of each conversion, with emphasis on the underlying URA requirements, in monitoring and enforcing a PHA's compliance with this requirement.

C) Notice of Intent to Acquire (49 C.F.R. § 24.203(d))

For conversions involving acquisition, the Project Owner (the "acquiring agency") may provide to residents of the Converting Project a Notice of Intent to Acquire (NOIA).[80] The NOIA may be provided no earlier than 90 days prior to the PHA's reasonable estimate of the date of submission of a complete Financing Plan. While eligibility for URA relocation assistance is generally effective on the effective date of the RCC (the ION date), a prior issuance of a NOIA establishes a resident's eligibility for relocation assistance and payments on the date of issuance of the NOIA and prior to the ION date.

D) RAD Notice of Relocation

If a resident will be relocated to facilitate the RAD conversion, the PHA shall provide written notice of such relocation by means of a RAD Notice of Relocation. The RAD Notice of

[80] Acquisition includes a new ownership entity's purchase of the Covered Project from the PHA, such as a purchase by a single purpose entity, an affiliate or a low-income housing tax credit ownership entity.

Relocation may not be issued until: 1) the effective date of the RCC (the ION date) if the conversion does not involve acquisition; or 2) the earlier of the issuance of the Notice of Intent to Acquire (see Section 6.6(C)) or the effective date of the RCC (the ION date) if the conversion involves acquisition. Prior to issuance of the RAD Notice of Relocation, PHAs and Project Owners should meet with each resident household to provide preliminary relocation advisory services and to determine their needs and preferences.[81]

A RAD Notice of Relocation is not required for residents who will not be relocated. As a best practice, PHAs or Project Owners should notify residents that they are not being relocated once that determination has been made if they were previously informed by the GIN and/or by other methods that relocation was a possibility.[82]

A RAD Notice of Relocation shall provide either: 1) 30-days' notice to residents who will be relocated for twelve months or less; or 2) 90-days' notice to residents who will be relocated for more than twelve months.[83] The RAD Notice of Relocation must conform to the following requirements:

(1) The notice must state the anticipated duration of the resident's relocation.

(2) The notice must specify which entity (the PHA or the Project Owner) is primarily responsible for management of the resident's relocation and for compliance with the relocation obligations during different periods of time (i.e., before vs. after Closing).

(3) For residents who will be relocated for twelve months or less:

- The PHA or Project Owner must provide this notice a minimum of 30 days prior to relocation.[84] PHAs or Project Owners may deem it appropriate to provide longer notice periods for persons who will be temporarily relocated

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[81] PHAs and Project Owners should note the URA relocation advisory services requirement for personal interviews. *See* Section 6.7 of this Notice. In sequencing the RAD Notice of Relocation, PHAs and Project Owners wishing to offer alternative housing options pursuant to Section 6.10 should also note the additional complexity in the timeline of notices. Pursuant to Section 6.10(D), the resident can consent to an alternative housing option only after issuance of the NOIA or the effective date of the RCC and 30 days after presentation of the alternative housing options. In some cases, for example, when the resident would not otherwise be relocated for over twelve months, the RAD Notice of Relocation must include both the information described in Section 6.6(D)(3) and the information in Section 6.6(D)(4). The PHA or Project Owner should consider discussing the alternative housing options prior to issuing the RAD Notice of Relocation so that the RAD Notice of Relocation can be tailored to the resident's situation.

[82] The RAD program does not require a "notice of non-displacement," which HUD relocation policy generally uses for this purpose.

[83] The 90-day notice is required for residents relocated for more than twelve months, whether or not they intend to return to the Covered Project and whether or not they are eligible for assistance and payments as a displaced person under URA. Recipients of the 90-day notice would include those residents who have voluntarily accepted a permanent relocation option as well as those residents who are relocated within the same building or complex of buildings.

[84] Note that residents may elect to move to the relocation housing before the 30 days have elapsed. However, a PHA may not require a resident to move prior to this time.

for an extended period of time (over 6 months), or if necessary due to personal needs or circumstances.

- The notice must explain that the PHA or Project Owner will reimburse the resident for all reasonable out-of-pocket expenses incurred in connection with any temporary move (including, but not limited to, increased housing costs and moving costs).
- The notice must explain the reasonable terms and conditions under which the resident may exercise the right to return to lease and occupy a unit in the Covered Project.

(4) For residents who will be relocated for more than twelve months, including for residents who may wish to voluntarily accept a permanent relocation option:

- The PHA or Project Owner must provide this notice a minimum of 90 days prior to relocation of residents.[85]
- The notice must offer the choice to be temporarily relocated, thereby preserving the resident's right to return, or the choice to be voluntarily permanently relocated pursuant to the procedures set forth in Section 6.10, together with guidance that the resident has at least thirty (30) days to consider the choice.
- For residents who voluntarily elect to be permanently relocated, the 90-day notice period may only begin once the PHA or Project Owner has made available at least one comparable replacement dwelling consistent with 49 C.F.R. § 24.204(a).[86]
- The notice must describe the available relocation assistance, the estimated amount of assistance based on the individual circumstances and needs, and the procedures for obtaining the assistance. The notice must be specific to the resident and his or her situation so that the resident will have a clear understanding of the type and amount of payments and/or other assistance the resident household may be entitled to claim.
- The notice must comply with all requirements for a URA Notice of Relocation Eligibility as described in 49 C.F.R. § 24.203(b).

(5) The notice must inform the resident that the relocation will be completed consistent with fair housing and civil rights requirements, and it must provide contact information to process reasonable accommodation requests for residents with disabilities during the relocation.

For short-term relocations, the RAD Notice of Relocation may also contain the information required in the Notice of Return to the Covered Project (see Section 6.6(F)).

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[85] Note that residents may elect to move to the relocation housing before the 90 days have elapsed. However, a PHA may not compel a resident to move prior to this time.

[86] PHAs should note that URA regulations also require, where possible, that three or more comparable replacement dwellings be made available before a resident is required to move from his or her unit.

E) URA Notice of Relocation Eligibility – for residents whose temporary relocation exceeds one year (49 C.F.R. § 24.203(b))

After a resident has been temporarily relocated for one year, notwithstanding a prior issuance of a RAD Notice of Relocation, the PHA or Project Owner must provide an additional notice: the notice of relocation eligibility in accordance with URA requirements ("URA Notice of Relocation Eligibility"). The URA Notice of Relocation Eligibility is not required if the resident has already accepted permanent relocation assistance.[87]

The URA Notice of Relocation Eligibility must conform to URA requirements as set forth in 49 C.F.R. part 24 and shall:

- Provide current information as to when it is anticipated that the resident will be able to return to the Covered Project.
- Give the resident the choice to remain temporarily relocated based upon the updated information or to accept permanent URA relocation assistance at that time instead of exercising the right to return at a later time.

If the resident chooses to accept permanent URA relocation assistance and this choice requires the resident to move out of their temporary relocation housing, the URA requires that the PHA or Project Owner make available at least one, and when possible, three or more comparable replacement dwellings pursuant to 49 C.F.R. § 24.204(a), which comparability analysis is in reference to the resident's original unit. The URA further requires that the resident receive 90 days' advance written notice of the earliest date they will be required to move pursuant to 49 C.F.R. § 24.203(c).

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[87] To illustrate, consider the following examples.

- Example 1: The household is expected to be relocated for 11 months. The resident would receive a RAD Notice of Relocation offering only temporary relocation. Construction delays result in the extension of the relocation such that, in fact, it exceeds 12 months. When the temporary relocation exceeds 12 months, the resident must receive a URA Notice of Relocation Eligibility offering a choice between continuation in temporary relocation status and permanent relocation.
- Example 2: The household is expected to be relocated for 14 months. The resident would receive a RAD Notice of Relocation offering a choice between temporary relocation status and permanent relocation. If the household elects <u>temporary</u> relocation, the URA Notice of Relocation Eligibility is required as an additional notice following twelve months in temporary relocation status.
- Example 3: The household is expected to be relocated for 14 months. The resident would receive a RAD Notice of Relocation offering a choice between temporary relocation status and permanent relocation. If the household elects <u>permanent</u> relocation, the URA Notice of Relocation Eligibility is not required.
- Example 4: The household can be accommodated with temporary relocation of 3 months, but has been offered and seeks to accept permanent relocation pursuant to an alternative housing option. This resident would receive a RAD Notice of Relocation under Section 6.6(D)(4) offering a choice between temporary relocation status (the default option) and permanent relocation (the alternative housing option), instead of the RAD Notice of Relocation under Section 6.6(D)(3) which would be expected absent a permanent relocation option. The URA Notice of Relocation Eligibility is not required in either case because a temporary relocation exceeding 12 months was never anticipated nor experienced.

F) Notification of Return to the Covered Project

With respect to all temporary relocations, the PHA or Project Owner must notify the resident in writing reasonably in advance of the resident's expected return to the Covered Project, informing the resident of:

- The entity (the PHA or the Project Owner) with primary responsibility for managing the resident's relocation;
- The address of the resident's assigned unit in the Covered Project and, if different from the resident's original unit, information regarding the size and amenities of the unit;
- The date of the resident's return to the Covered Project or, if the precise date is not available, a reasonable estimate of the date which shall be supplemented with reasonable additional notice providing the precise date;
- That the PHA or Project Owner will reimburse the resident for all reasonable out-of-pocket expenses incurred in connection with the return relocation; and
- The resident's options and the implications of those options if the resident determines that he or she does not want to return to the Covered Project and wants to decline the right of return.[88]

Reasonable advance notice shall be 15% of the duration of the resident's temporary relocation or 90 days, whichever is less. For short-term relocations, the PHA or Project Owner may include this information within the RAD Notice of Relocation.

6.7. Relocation Advisory Services

Throughout the relocation planning process, the PHA and Project Owner should be in communication with the residents regarding the evolving plans for relocation. Notwithstanding this best practice, certain relocation advisory services, described below, are required by the URA.

The URA regulations require the PHA or Project Owner to carry out a relocation assistance advisory program that includes specific services determined to be appropriate to residential or nonresidential displacements. The specific advisory services to be provided, as determined to be appropriate, are outlined at 49 C.F.R. § 24.205(c). For residential displacement under the URA, a personal interview is required for each displaced resident household to determine the relocation needs and preferences of each resident to be displaced. The resident household shall be provided an explanation of the relocation payments and other assistance for which the resident may be eligible, the related eligibility requirements, and the procedures for obtaining such assistance. Advisory counseling must also inform residents of their fair housing rights and be carried out in

[88] If the resident declines to return to the Covered Project upon completion of the period of temporary relocation, the resident shall be considered to have voluntarily moved out of the property, without the benefit of further relocation assistance. For example, a PHA or Project Owner may have rented a market-rate apartment as a temporary relocation resource for a six-month period. In such a situation, the resident may decline to return to the Covered Project and choose to remain in the market-rate apartment at the expiration of the six-month period, but shall not be eligible for any further relocation assistance and payments (including rent differential payments) under this Notice, the URA or Section 104(d), if applicable, in connection with the resident's decision to remain in the temporary housing and not return to the Covered Project.

a manner that satisfies the requirements of Title VI of the Civil Rights Act of 1964, the Fair Housing Act, and Executive Order 11063 (49 C.F.R. § 24.205(c)(1)).[89] Such advisory services under the URA may include counseling to ensure that residents affected by the project understand their rights and responsibilities and the assistance available to them (49 C.F.R. § 24.205(c)). In addition, the PHA or Project Owner should inform residents that if they believe they have experienced unlawful discrimination, they may contact HUD at 1-800-669-9777 (Voice) or 1-800-927-9275 (TDD) or at http://www.hud.gov.

6.8. Initiation of Relocation

PHAs and Project Owners **may not initiate any involuntary physical relocation until both the RCC is in effect and the applicable RAD Notice of Relocation period has expired** (i.e., after either 30 or 90 days' notice as applicable depending on nature of the relocation, as described above). This prohibition applies to all types of RAD transactions, regardless of whether the RAD Notice of Relocation is provided after issuance of a NOIA (for conversions involving acquisition) or following the effective date of the RCC (for all other conversions). PHAs are advised to account for the required 30-day or 90-day written notice periods in their planning process, to ensure that notices which satisfy all applicable requirements are issued prior to taking any action to initiate relocation.

Neither involuntary nor voluntary relocation for the project shall take place prior to the effective date of the RCC, unless moves are authorized under Section 7, below ("Applicability of HCV and Public Housing Requirements") or unless HUD provides explicit approval which will only be provided in extraordinary circumstances. The PHA must wait until the RAD Notice of Relocation period has expired before it may initiate any involuntary relocation. However, a resident may request to move voluntarily, and the PHA may honor a resident's request to move, before the applicable 30-day or 90-day period has elapsed, provided that the PHA may not take any action to encourage or coerce a resident to make such a request. If a resident has elected an alternative housing option, PHAs are advised to ensure that any consent to voluntary permanent relocation does not expire prior to the date of the relocation, as described in Section 6.10.

HUD may use administrative data to identify and investigate projects where relocation may be occurring prior to RCC.

6.9. Records and Documentation; Resident Log

HUD may request from the PHA or Project Owner written records and documentation in order to evidence the PHA's and/or Project Owner's compliance, as applicable, with this Notice and the URA.[90] HUD may request to review some or all of such records in the event of compliance

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[89] For example, under fair housing and civil rights laws, the PHA and Project Owner may be required to inform residents about and provide reasonable accommodations for individuals with disabilities, such as search assistance; take appropriate steps to ensure effective communication with individuals with disabilities, such as through the provision of auxiliary aids and services, such as interpreters and alternate format documents; provide advisory counseling services in accessible locations and in an accessible manner for individuals with disabilities; and take reasonable steps to ensure meaningful access for LEP persons. See Section 4 of this Notice for more information on these requirements.

[90] Chapter 6 of HUD Handbook 1378 includes guidance on URA recordkeeping requirements.

concerns, in the event a project is identified for additional review based on administrative data, in the event of audits for purposes of monitoring the RAD program as a whole, upon selection of a random sample of projects and/or at other times at HUD's sole discretion. The records shall include resident files for all households relocated in connection with RAD and a resident log as described in this Section.

As part of such written record, the PHA or Project Owner must maintain data sufficient to deliver to HUD a resident log of every household that resides at the Converting Project at the time of the first required resident meeting on the proposed conversion pursuant to Section 1.8 of the RAD Notice (the "First Resident Meeting") and of every household that moves into the Converting Project after the First Resident Meeting and before the conversion of assistance under RAD. If any relocation is required, the log shall track resident status through completion of rehabilitation and construction, including re-occupancy after relocation. The resident log must include, but need not be limited to, the following information:

- Name of head of household
- PHA's resident identification number and/or the last four digits of the head-of-household's Social Security Number
- The head of household's race and ethnicity as reported on the HUD Form 50058 or the HUD Form 50058 MTW (the "Form 50058"). For purposes of the resident log, all references to the Form 50058 shall be to the form most recently prepared at the time of the First Resident Meeting or, for residents who moved in after the First Resident Meeting, the form most prepared at the time of the resident's initial occupancy.
- A Yes/No indication if there is any household member reported as having a disability on the Form 50058.
- A Yes/No indication if there is any household member reported as under the age of 18 on the effective date of action of the Form 50058;
- The household's relevant unit address, unit size and household size at the following times:
    - The time of the First Resident Meeting or the time of a resident's initial occupancy if after the First Resident Meeting
    - The time of the issuance of the CHAP or the time of a resident's initial occupancy if after the issuance of the CHAP
    - Proximate and prior to the PHA or Project Owner having authority to initiate involuntary relocation activities (i.e., at the time of issuance of the RCC unless otherwise approved by HUD upon extraordinary circumstances)
    - Completion of the relocation process following construction or rehabilitation and with return of all households exercising the right of return
- The household's residence status at the time of issuance of the RCC (e.g., in residence at the Converting Project, transferred to other public housing, moved out, evicted or other with explanation)
- The household's residence status upon completion of re-occupancy (e.g., in residence at the Covered Project/never relocated, in residence at the Covered Project/temporarily relocated and returned, transferred to other public housing, moved out, evicted, permanently relocated or other with explanation)
- The following dates for each resident household, as applicable:
    - Date of the RAD Information Notice

- Date of the GIN
- Date of the CHAP
- Date of NOIA
- Date of RAD Notice of Relocation
- Date of URA Notice of Relocation Eligibility
- Date of most recent consent to voluntary permanent relocation[91]
- Date of relocation away from the Converting Project or Covered Project
- Dates of any intermediate relocation moves
- Date of return to the Covered Project or to the household's post-closing permanent address.[92]

- The following information for each resident household, as applicable:
  - The type of move (e.g., the types identified in Section 6.4, above)
  - The form of any temporary relocation housing (e.g., hotel, assisted housing, market-rate housing)
  - The address and unit size of any temporary relocation housing
  - Whether alternative housing options were offered consistent with Section 6.10, below
  - Any material terms of any selected alternative housing options
  - The type and amount of any payments for
    - Moving expenses to residents and to third parties
    - Residents' out-of-pocket expenses
    - Rent differential payments or other payments for temporary or permanent rental assistance, together with the rent and utilities (if applicable) that were the basis for the calculations
    - Any other relocation-related compensation or assistance

6.10. Alternative Housing Options

Under the RAD Notice, "involuntary permanent relocation" is prohibited and each resident must be able to exercise his or her right of return to the Covered Project. A PHA or Project Owner is permitted to offer a resident alternative housing options when a resident is considering his or her future housing plans, provided that at all times prior to the resident's decision, the PHA and Project Owner preserve the resident's ability to exercise his or her right of return to the Covered Project.

A) Requirements for Any Offer of Alternative Housing Options

All residents who are similarly situated must be given the same offer of alternative housing options. If the PHA or Project Owner seeks to limit the number of households that accept the

[91] The most recent consent must be within 180 days of the actual relocation date, as discussed in Section 6.10(D).
[92] In the case of voluntary permanent relocation, the date of "return" may be the same as the date of relocation away from the Converting Project.

offer of alternative housing options, the PHA or Project Owner shall determine a fair and reasonable method for selection among similarly situated residents.[93]

In connection with any offer and acceptance of alternative housing options, the PHA or Project Owner must ensure that the residents' decisions are: 1) fully informed; 2) voluntary; and 3) carefully documented. Any alternative housing option must include, at a minimum, all relocation assistance and payments required under this Notice, the URA and Section 104(d), as applicable, and may include other elements. Funds administered by HUD may not be used to pay any monetary elements not required under this Notice, the URA or Section 104(d).

Acceptance of an alternative housing option is considered voluntary permanent relocation and the accompanying RAD relocation assistance and payments for which the resident may be eligible must be administered in accordance with all requirements for an eligible displaced person under the URA and its implementing regulations and, where applicable, Section 104(d) and its implementing regulations.

PHAs may not propose or request that a displaced person waive rights or entitlements to relocation assistance under the URA or Section 104(d). The PHA must provide a written notice of URA or Section 104(d) relocation assistance and payments for which the resident may be eligible so that the resident may make an informed housing choice. The resident must be provided at least thirty (30) days to consider the offer of voluntary permanent relocation and the resident's acceptance of the PHA's offer of voluntary permanent relocation must be in writing signed by the head of the household for that unit.

B) Assisted Housing Options as Alternatives

Alternative housing option packages may include a variety of housing options and PHAs and Project Owners shall take particular care to ensure program compliance with the regulations applicable to the alternative housing options. Examples of alternative housing options may include:

- Transfers to public housing
- Admission to other affordable housing properties subject to the program rules applicable to such properties
- Housing Choice Vouchers (HCVs) subject to standard HCV program administration requirements. PHAs must operate their HCV programs, including any HCVs offered as an alternative housing option, in accordance with their approved policies as documented in their Section 8 Administrative Plan and HUD regulations at 24 C.F.R. part 982. Any offer of an HCV as an alternative housing option must be made consistent with the

[93] For example, if the RAD conversion is financed by LIHTC and a few residents would not meet LIHTC program requirements, the PHA and Project Owner may want to offer these household alternative voluntary permanent relocation options. However, they must offer the same alternative housing options to all such households. As a second example, if the PHA and Project Owner seek to create two on-site vacancies of a particular unit size in order to facilitate temporary relocation on-site, the PHA may offer an alternative housing option of a housing choice voucher to all residents of applicably sized units (assuming that to do so is consistent with the PHA's voucher administration policies), and conduct a lottery to select the two households which will receive the vouchers.

PHA's admission preferences and other applicable policies and procedures set forth in the Section 8 Administrative Plan.
- Homeownership programs subject to the applicable program rules
- Other options as may be identified by the PHA and/or Project Owner

C) Monetary Elements Associated With Alternative Housing Options

A PHA or a Project Owner may include a monetary element in an alternative housing option package, provided that:

- Any monetary element associated with the alternative housing option shall be completely distinct from and in addition to any required RAD, URA or Section 104(d) relocation payments and benefits for which the resident is eligible ("Required Relocation Payments").
- No funds administered by HUD may be used to pay for any monetary element associated with the alternative housing option other than Required Relocation Payments.
- Any monetary element associated with the alternative housing option other than Required Relocation Payments must be the same amount offered to all similarly situated households.[94]
- Any alternative housing option package must comply fully with the disclosure and agreement provisions of this Notice.

D) Disclosure and Agreement to Alternative Housing Options

In providing an offer of alternative housing options to a resident, the PHA or Project Owner must inform the resident in writing of: a) his or her right to return;[95] b) his or her right to comment on and/or object to plans which would preclude the resident from returning to the Covered Project; c) the requirement that if the resident objects to such plans, the PHA or Project Owner must alter the project plans to accommodate the resident in the Covered Project; and d) a description of both the housing option(s) and benefits associated with the right of return and the alternative housing options and benefits being offered. In the description of the available housing options and benefits, the PHA or Project Owner shall include a description of any temporary housing options associated exercising the right of return and a description of any permanent alternative housing options as well as a reasonable estimate of the financial implications of all temporary and permanent options on the resident long-term.

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[94] Monetary payments other than Required Relocation Payments are considered "temporary, nonrecurring or sporadic income" pursuant to 24 C.F.R. § 5.609(c)(9) and consequently are excluded from income for purposes of eligibility and assistance calculations under certain HUD programs. Residents should be reminded that monetary payments other than URA relocation payments may be taxable under the Internal Revenue Code, that monetary payments, including required relocation payments, may affect residents' eligibility for other assistance programs and that the resident should seek knowledgeable guidance on these matters, including guidance on the taxation of monetary payments under state law.

[95] In the case of a transfer of assistance to a new site a significant distance from the Converting Project as described in Section 6.4(E), the resident shall be informed of the resident's right to return to the Covered Project at the new site and of the resident's right to an assisted unit within a reasonable distance of the site of the Converting Project, as described in Section 6.4(E).

The written notification may request written consent from the resident to exercise the alternative housing option and receive permanent relocation assistance and payments pursuant to RAD, the URA and/or Section 104(d), as applicable, in addition to any benefits associated with the alternative housing option. As part of any voluntary consent, the resident head of household must acknowledge in writing that acceptance of such assistance terminates the resident's right to return to the Covered Project. In order to ensure that the resident has sufficient time to seek advice and consider the alternative housing options, any consent to an alternative housing option executed within 30 days of the written presentation of the options shall be invalid.

Any offer of alternative housing options must be made in writing and the acceptance of the alternative must be voluntary and in writing. The offer of an alternative housing option must contain the following elements:

- The resident is informed of his or her right to return to the Covered Project and that neither the PHA nor the Project Owner can compel the resident to relinquish his or her right to return. The offer of alternative housing options must clearly state that acceptance of any alternative would relinquish the resident's right to return to the Covered Project.
- The offer of an alternative housing option must be accompanied by identification of comparable housing units which the resident may use to understand the nature of housing options available to them and the rent and estimated utility costs associated with such housing options. This information must also be accompanied by a reasonable estimate of any replacement housing payment or "gap payment" for which the resident may be eligible.
- The offer of an alternative housing option must be accompanied by information regarding moving payments and assistance that would be available if the resident exercises the right of return and if the resident accepts the alternative housing option.
- Residents must be offered advisory assistance to consider their options.
- To be fully informed, the offer must outline the implications and benefits of each alternative housing option being made available (i.e., of accepting each alternative housing option as compared to exercising his or her right to return) as well as a reasonable estimate of when the resident's relocation might occur. Implications and benefits include payment amounts, differences in rent calculations, differences in program rules, housing location, and potential long-term implications such as household housing expenses multiple years in the future.
- To be fully voluntary, the resident must have at least thirty (30) days following delivery of the written offer to consider their options. LEP persons must be provided a written translation of the offer and oral interpretation of any meetings or counseling in the appropriate language. In addition, PHAs must comply with their obligation to ensure effective communication with persons with disabilities.
- The resident cannot be asked to make a decision which will be implemented at a distant future time. Consequently, the resident may not provide written consent to an alternative housing option (and consequently, consent to voluntary permanent relocation) until after

the earlier of issuance of the NOIA or the effective date of the RCC.[96] If a resident signs a written consent to accept an alternative housing option, that written consent is valid for 180 days. If relocation (after the applicable notice periods) has not occurred within this 180 day period, then the PHA or Project Owner must secure a new consent to accept an alternative housing option. New relocation notices are generally not required.

- The acceptance must be in writing signed by the resident head of household, including a certification of facts to document that the household is relinquishing its right to return and that the decision and the acceptance of the alternative housing option was fully informed and voluntary.
- Residents accepting alternative housing options to relinquish their right to return will be considered to have voluntarily and permanently relocated. Such residents are to be provided applicable RAD, URA and/or Section 104(d) relocation assistance and payments.

The information included with the offer of alternative housing options is to aid the resident in making decisions regarding the desirability of the alternative housing options and neither satisfies nor replaces the relocation notices and information required to be provided to residents pursuant to this Notice, the URA or Section 104(d).

While HUD does not require PHAs to submit documentation of alternative housing options offered to residents or the residents' elections, PHAs must keep auditable written records of such consultation and decisions. HUD may request this documentation at any time, including as part of a review of the Checklist or if relocation concerns arise.

6.11. Lump Sum Payments

PHAs and Project Owners should note that certain relocation payments to displaced residential tenants may be subject to 42 USC § 3537c ("Prohibition of Lump-Sum Payments") and must be disbursed in installments. The PHA or Project Owner may determine the frequency of the disbursements which must be made in installments. Handbook 1378, Chapter 3-7(D) provides guidance on the manner and frequency of disbursing payments subject to this requirement.

Any monetary element beyond Required Relocation Payments which may be associated with an alternative housing option described in Section 6.10, above, is not relocation assistance and is therefore not subject to the requirements regarding lump sum payments.

SECTION 7. APPLICABILITY OF HCV AND PUBLIC HOUSING REQUIREMENTS

7.1. HCV Waiting List Administration Unrelated to the RAD Transaction

From time to time, a resident of a Converting Project may place themselves on the PHA's waiting list for HCVs independent of any planned RAD transaction. With respect to residents of a Converting Project prior to the effective date of the HAP contract, PHAs should continue to

[96] The PHA and Project Owner should note that securing resident consent to an alternative housing option may delay the issuance of the RAD Notice of Relocation. The RAD Notice of Relocation must be specific to whether the resident will be temporarily or permanently relocated.

administer their HCV waiting list in accordance with their Section 8 Administrative Plans. Residents who rise to the top of the HCV waiting list independent of any preference for relocating RAD residents or other RAD provisions and accept an HCV are not considered to be relocated as a result of the RAD conversion. Standard administration of the PHA's HCV waiting list is not considered relocation.

7.2. HCV Waiting List Administration Related to the RAD Transaction

From time to time, a PHA may wish to use HCV resources as a relocation option in connection with a RAD transaction. In order to do so, a PHA must modify its Section 8 Administrative Plan to provide a preference for relocating RAD residents and the PHA is subject to Section 6.8 of this Notice relating to initiation of relocation. Further, if a PHA provides a preference for relocating RAD residents, the PHA must be explicit regarding the nature of the HCV as a relocation resource. If the PHA anticipates using the HCV as a temporary relocation resource, the PHA must recognize that it cannot rescind an HCV once issued to the resident (i.e., the family would have to voluntarily relinquish their voucher and may choose to remain in the HCV program indefinitely). The PHA must also provide a preference for admission to the Covered Project in order to satisfy the right to return. Alternatively, if the PHA anticipates using the HCV as a voluntary permanent relocation resources, the PHA must comply with the alternative housing options provisions of Section 6.10.[97]

7.3. Public Housing Transfers Unrelated to the RAD Transaction

From time to time, a resident of a Converting Project may request a transfer to another public housing property independent of any planned RAD transaction. With respect to residents of a Converting Project prior to the effective date of the HAP contract, PHAs must continue to administer their admissions and occupancy procedures as adopted. Any prohibitions in this Notice on implementing relocation do not apply to residents requesting public housing transfers, moves pursuant to the Violence Against Women Act (VAWA)[98] or reasonable accommodation moves. Standard administration of the PHA's admissions and occupancy policy is not considered relocation.[99] Transfers not undertaken for the RAD project are not subject to URA. However, it is recommended that the PHA document the transfer carefully, including an acknowledgement by the resident that the transfer is not undertaken for the RAD project, is not

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[97] PHAs and Project Owners should note that while in most cases, there is no rent differential between the tenant paid rent in a public housing unit and in an HCV, there are some situations (such as flat rent households) where a difference does exist. Rental assistance payments under the URA are required if there is a difference between these two amounts.

[98] Title IV, section 40001-40703.

[99] Standard administration of the PHA's admissions and occupancy policy is permitted. However, HUD is sensitive to concerns that discussion of the planned RAD conversion and construction activities may cause residents to perceive a pressure to transfer without the counseling and moving assistance which would be available were the household to wait until relocation. If relocation at the Converting Project is planned, PHAs are strongly advised to document any such transfers carefully and to provide any households moving under standard admissions and occupancy policies with additional notices referencing the assistance and payments which would be available if the household were to remain in place until the relocation plan is implemented.

subject to URA requirements and that the resident is moving notwithstanding the guidance in the GIN or other relocation guidance from the PHA.

7.4. Resident Initiated Public Housing Transfers Related to the RAD Transaction

Pursuant to Section 1.8 of the RAD Notice, households in the Converting Project who do not want to transition to the Section 8 program may be offered, if available, the opportunity to move to other public housing owned by the PHA. Such move shall be implemented as a transfer and shall be prioritized equivalent to a "demolition, disposition, revitalization or rehabilitation transfer" as described in Section 11.2 of the applicable Public Housing Occupancy Guidebook. Transfers for this purpose do not require any modification to the PHA's admissions and occupancy policy and may occur at any time pursuant to the PHA's admissions and occupancy policy. Transfers for this purpose, while initiated by the resident, are the result of the PHA-initiated RAD transaction and the PHA must bear the reasonable costs of transfer. The reasonable cost of the transfer includes not just the cost of packing, moving, and unloading, but also the cost of disconnecting and reconnecting any existing resident-paid services such as telephone and cable television. The PHA must also document that the resident's transfer request is fully informed and fully voluntary, which documentation must include an acknowledgement by the resident that the transfer is not undertaken at the request of the PHA or under pressure from the PHA, that the resident is moving notwithstanding the guidance in the GIN or other relocation guidance from the PHA and that the resident is withdrawing from participation in the RAD program and consequently losing rights, including the right to return, which accrue to residents participating in the RAD program. A public housing resident who voluntarily seeks a public housing transfer is generally not considered to be displaced under the URA or Section 104(d), where applicable.

7.5. Public Housing as a Temporary Relocation Resource

PHAs and Project Owners may wish to mitigate the relocation budget associated with the RAD conversion by using units within the PHA's portfolio as relocation resources. In light of its mission to serve as many low-income households as possible, including its need to accommodate emergency transfers (such as moves pursuant to VAWA), the PHA should minimize the use of the public housing units not converting under RAD for temporary relocation of RAD impacted residents. HUD has a strong preference that the PHA use the units within the PHA's Converting Projects as a temporary relocation resource prior to using units in the remainder of the PHA's public housing portfolio. PHAs may elect not to lease units within the Converting Projects or, if necessary, the remainder of its portfolio, for this purpose <u>only to the extent reasonably necessary</u> to facilitate construction or rehabilitation.

Upon the effective date of the HAP contract (usually also the effective date of the RAD conversion), each resident of a Covered Project becomes a participant in the Section 8 program and is no longer part of the public housing program. A PHA may use public housing as a temporary relocation resource if approved by HUD, which approval shall depend on the proposed structure. PHAs wishing to use public housing units as a temporary relocation resource must consult with HUD's Office of Public and Indian Housing (PIH) prior to the formal request for HUD approval. It is unlikely that HUD would approve a request to use public housing units

as a relocation resource for a period exceeding one year after the effective date of the HAP contract.

If HUD grants approval, HUD shall provide alternative requirements regarding PIH Information Center (PIC) documentation of the occupancy of these temporary relocation resources. PHAs must follow any guidance or instructions regarding treatment of the public housing units in HUD's data systems as may be provided from time to time.

PHAs and Project Owners should note that, absent written approval, if a resident seeks to occupy a public housing unit after the effective date of the HAP contract, the resident would need to be readmitted to public housing in a manner consistent with the waitlist and admissions policies and must exit the Section 8 program.

7.6. Terminations (Including Evictions) and End of Participation Unrelated to the RAD Transaction

Public housing program requirements related to continued occupancy and termination, including rules on grievances and related hearings, remain in effect until the effective date of a new PBV or PBRA HAP contract. If a resident is evicted in accordance with applicable state and local law and the eviction is not undertaken for the purpose of evading the obligation to make available RAD relocation and URA payments and other assistance, the resident is generally not entitled to relocation assistance and payments under this Notice or the URA (49 C.F.R. § 24.206). If a resident voluntarily ends his or her participation in the public housing program, in the absence of evidence that the end of participation was induced by the PHA for the purpose of evading the obligation to make available RAD relocation and URA payments and other assistance, the resident is generally not entitled to relocation assistance and payments under this Notice or the URA.

7.7. Right-Sizing

Public housing, PBV and PBRA requirements mandate that, upon the availability of a unit which is appropriate for the household size, the PHA or Project Owner must transfer a household that is under- or over-housed into the unit appropriate to the household's size. However, accommodating all residents pursuant to the right of return has primacy over right-sizing requirements and may, in some cases, require temporarily over-housing households. In such circumstances, the PHA or Project Owner shall subsequently transfer the household to an appropriate size unit when available, as is required by the applicable program regulation. Such actions shall be governed by the applicable program regulation and shall not be considered relocation under this Notice.

Lourdes Castro-Ramirez
Principal Deputy Assistant Secretary for
Public and Indian Housing

Edward L. Golding
Principal Deputy Assistant Secretary for
Housing

APPENDIX I: Applicable Legal Authorities

APPENDIX II: Recommended Relocation Plan Contents

APPENDIX I: Applicable Legal Authorities

Part 1

This Appendix to the Notice identifies key legal authorities with respect to fair housing, civil rights, and resident relocation. This Appendix is not exhaustive of applicable legal authorities, which authorities may also include other Federal statutes, regulations and Executive Orders, and civil rights provisions related to other programs (including funding programs) associated with the RAD transaction.

Fair Housing Act (Title VIII of the Civil Rights Act of 1968, as amended)

The Fair Housing Act, 42 U.S.C. § 3601 et seq., and its implementing regulations, 24 C.F.R. part 100, prohibit discrimination in the sale, rental, and financing of dwellings, and in other housing-related transactions, based on race, color, national origin, religion, sex, disability, or familial status. The Fair Housing Act applies to for-sale and rental housing, whether the housing is privately or publicly funded, including housing supported by tax credits. Single family homes, condominiums, apartment buildings, time-shares, dormitories, transitional housing, homeless shelters that are used as a residence, student housing, assisted living housing, and other types of housing are all covered by the Fair Housing Act.

Among its substantive provisions, the Fair Housing Act requires "covered multifamily dwellings," designed and constructed for first occupancy after March 13, 1991, to be readily accessible to and usable by persons with disabilities. In buildings with four or more dwelling units and at least one elevator, all dwelling units and all public and common use areas are subject to the Act's design and construction requirements. In buildings with four or more dwelling units and no elevator, all ground floor units and public and common use areas are subject to the Act's design and construction requirements.[100] In addition, the Fair Housing Act requires that housing providers make reasonable accommodations in rules, policies, and services, when such accommodations may be necessary to afford a person with a disability equal opportunity to use and enjoy a dwelling unit, including public and common use areas, and that housing providers permit reasonable modifications of existing premises for persons with disabilities.

The Fair Housing Act also requires HUD to administer HUD programs and activities in a manner that affirmatively furthers fair housing (42 U.S.C. § 3608(e)(5). HUD's affirmatively furthering fair housing ("AFFH") rule in 24 C.F.R. §§ 5.150-5.180 will apply to PHAs (except for qualified PHAs) for the PHA's fiscal year that begins on or after January 1, 2018 for which a new 5-year plan is due, as provided in 24 C.F.R. § 903.5. The affirmatively furthering fair housing regulations will apply to qualified PHAs, for the PHA's fiscal year that begins on or after January 1, 2019 for which a new 5-year plan is due, as provided in 24 C.F.R. § 903.5.[101]

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[100] *See* 42 U.S.C. § 3604(f)(3)(c) and 24 C.F.R. § 100.205.

[101] For purposes of the AFFH rule, "[a]ffirmatively furthering fair housing means taking meaningful actions, in addition to combating discrimination, that overcome patterns of segregation and foster inclusive communities free from barriers that restrict access to opportunity based on protected characteristics. Specifically, affirmatively furthering fair housing under the AFFH rule means taking meaningful actions that, taken together, address

Additional detail and discussion of the interplay between the Fair Housing Act, Section 504, and Titles II or III of the Americans with Disabilities Act as these authorities relate to accessibility requirements is described in Part 2 of this Appendix.

United States Housing Act of 1937 (1937 Act)

The United States Housing Act of 1937 (1937 Act) (42 U.S.C. § 1437c-1(d)(15)) requires PHAs to submit a 5-year plan and an Annual Plan. Pursuant to HUD regulations, the Annual Plan includes a certification by the PHA that the PHA will affirmatively further fair housing.

Title VI of the Civil Rights Act of 1964

Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*) and HUD's implementing regulation (24 C.F.R. part 1) prohibit recipients of Federal financial assistance from discriminating, excluding from participation, or denying benefits to, any person on the basis of race, color, or national origin. In addition, Title VI regulations prohibit HUD recipients of Federal financial assistance from utilizing criteria or methods of administration which have the effect of subjecting individuals to discrimination because of their race, color, or national origin (24 C.F.R. § 1.4(b)(2)(i)). When determining the site or location of housing, recipients may not make selections with the purpose or effect of excluding individuals from, denying them the benefits of, or subjecting them to discrimination on the ground of race, color, or national origin (24 C.F.R. § 1.4(b)(3)). An applicant or recipient of HUD financial assistance also has an obligation to take reasonable action to remove or overcome the consequences of prior discriminatory practices regardless of whether the recipient engaged in discriminatory conduct (24 C.F.R. § 1.4(b)(6)).

Recipients of Federal financial assistance are required to take reasonable steps to ensure meaningful access to their programs and activities for persons who have limited ability to read, speak, or understand English – i.e., individuals who have limited English proficiency (LEP). This includes oral and written communications during relocation and throughout a RAD transaction. Such language assistance may include, but is not limited to, providing written translation of notices regarding the plans for the project and relocation and oral interpretation at meetings. Otherwise, LEP persons may be denied participation in, and the benefit of, the recipients' program or activity. On January 22, 2007, HUD issued "Final Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons" (LEP Guidance), available at: http://www.lep.gov/guidance/HUD_guidance_Jan07.pdf.[102]

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significant disparities in housing needs and in access to opportunity, replacing segregated living patterns with truly integrated and balanced living patterns, transforming racially and ethnically concentrated areas of poverty into areas of opportunity, and fostering and maintaining compliance with civil rights and fair housing laws." 24 C.F.R. § 5.150. Meaningful actions means significant actions that are designed and can be reasonably expected to achieve a material positive change that affirmatively furthers fair housing by, for example, increasing fair housing choice or decreasing disparities in access to opportunity. See 24 C.F.R. § 5.152.

[102] *See also* Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, which requires recipients of Federal financial assistance to take reasonable steps to provide meaningful access to

Section 504 of the Rehabilitation Act of 1973

Section 504 of the Rehabilitation Act of 1973 provides: "No otherwise qualified individual with a disability in the United States … shall, solely by reason of her or his disability, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program, service or activity receiving Federal financial assistance."[103]

Among other things, HUD's regulations implementing Section 504 (in 24 C.F.R. part 8) prohibit recipients of Federal financial assistance, in determining the site or location of a facility receiving such assistance, from making site selections the purpose or effect of which would (1) exclude qualified individuals with disabilities from or deny them the benefits of a program or activity, or otherwise subject them to discrimination; or (2) defeat or substantially impair the accomplishment of the objectives of the program or activity with respect to qualified individuals with disabilities.[104] These prohibitions apply to both determining the site of permanent facilities and a site for relocation of residents.

Furthermore, HUD's implementing regulations prohibit discrimination, the denial of benefits, or the exclusion of participation of individuals with disabilities from the programs or activities of recipients of federal financial assistance because a recipient's facilities are inaccessible. Such recipients must provide qualified individuals with disabilities with program access, which may require modification of architectural features of facilities in RAD transactions for individuals with disabilities to have access to the program. Certain architectural specifications apply to facilities that are altered or newly constructed with HUD financial assistance, such as facilities where assistance is transferred and facilities used as temporary or permanent relocation sites for residents of a project undergoing a RAD conversion. If alterations are made to a housing facility, the alterations to dwelling units in the facility are required, to the maximum extent feasible (i.e., if doing so would not impose undue financial and administrative burdens on the operation of the project), to be made readily accessible to and usable by individuals with disabilities. If alterations taken to a development that has 15 or more units and the cost of the alterations is 75% or more of the replacement cost of the completed facility (except when it requires removal of structural load-bearing members), or if the facility is newly constructed, then a minimum of 5% of the total dwelling units, or at least one unit in a development, whichever is greater, must be made accessible for persons with mobility impairments. An additional 2% of the units, but not less than one unit, in a development must be accessible for persons with hearing and vision impairments.

In addition, regulations implementing Section 504 require recipients to make reasonable accommodations for persons with disabilities. A reasonable accommodation is a change, adaptation, or modification to a policy, program, service, or workplace which will allow a qualified person with a disability to participate fully in a program, take advantage of a service, or perform a job. Section 504 also includes effective communication requirements, such as

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their programs and activities for LEP persons. E.O. 13166 directs all Federal agencies, including HUD, to issue guidance to help recipients of Federal financial assistance in providing such meaningful access to their programs.

[103] 29 U.S.C. § 794. HUD's Section 504 regulation that applies to recipients of Federal financial assistance, including PHAs and Project Owners, is located at 24 C.F.R. part 8.

[104] 24 C.F.R. § 8.4(b)(5).

providing interpreters and alternate format documents (e.g., Braille, large print, accessible electronic communications) for persons with disabilities.

Additional detail and discussion of the interplay between Section 504, the Fair Housing Act, and Titles II or III of the Americans with Disabilities Act as these authorities relate to accessibility requirements is described in Part 2 of this Appendix.

Titles II and III of the Americans with Disabilities Act

Title II of the Americans with Disabilities Act (ADA) prohibits discrimination on the basis of disability in all services, programs, and activities provided or made available by public entities. Title II of the ADA applies to housing developed or operated by state and local governments, which includes a PHA. Title III of the ADA prohibits discrimination on the basis of disability by public accommodations and requires places of public accommodation and commercial facilities to be designed, constructed, and altered in compliance with established accessibility standards. For example, Title III applies to rental offices, sales offices, homeless shelters, hotels and motels, and commercial spaces associated with housing, such as daycare centers, social service offices, and sales and retail establishments. Titles II or III also will generally apply to community spaces and facilities, such as neighborhood networks, to computer centers (including the computers in the centers), and to transportation services and conveyances provided by PHAs and Project Owners.

Additional detail and discussion of the interplay between Titles II and III of the Americans with Disabilities Act, the Fair Housing Act, and Section 504 of the Rehabilitation Act as these authorities relate to accessibility requirements is described in Part 2 of this Appendix.

Section 109

Section 109 of the Housing and Community Development Act of 1974 (HCDA of 1974), Title I, prohibits discrimination on the basis of race, color, national origin, disability, age, religion, and sex in Community Development Block Grant (CDBG) programs and activities. Section 109 applies to RAD projects that receive CDBG or other assistance under Title I of the HCDA of 1974.

In addition to its responsibility for enforcing other Federal statutes prohibiting discrimination in housing, HUD has a statutory obligation under Section 109 to ensure that individuals are not subjected to discrimination on the basis of race, color, national origin, disability, age, religion, or sex by recipients of CDBG funds. Section 109 charges HUD with enforcing the right of individuals to live in CDBG-funded housing and participate covered programs and activities free from such discrimination. However, this additional statutory authority only applies to programs authorized under Title I of the HCDA of 1974, such as CDBG and programs, such as Section 108 loan guarantees and the Historically Black Colleges and Universities program.

Equal Access to HUD-assisted or HUD-insured Housing

HUD requires its housing programs to be open to all eligible individuals and families regardless of sexual orientation, gender identity or marital status. HUD recipients and subrecipients must comply with 24 C.F.R. § 5.105(a)(2) when determining eligibility for housing assisted with HUD

funds or subject to an FHA-insured mortgage, and when making such housing available. This includes making eligibility determinations and making housing available regardless of actual or perceived sexual orientation, gender identity, or marital status, and prohibiting inquiries about sexual orientation or gender identity for the purpose of making eligibility determinations or making housing available. Applicants are encouraged to become familiar with these requirements, HUD's definitions of sexual orientation and gender identity at 24 C.F.R. § 5.100, clarifications to HUD's definition of family at 24 C.F.R. § 5.403, and other regulatory changes made through HUD's Equal Access Rule, published in the Federal Register at 77 FR 5662 (Feb. 3, 2012).

Section 3: Economic Opportunities for Low- and Very Low-income Persons.

Certain HUD programs require recipients of assistance to comply with Section 3 of the Housing and Urban Development Act of 1968 (Section 3), 12 U.S.C. § 1701u (Economic Opportunities for Low- and Very Low-Income Persons in Connection with Assisted Projects), and the HUD regulations at 24 C.F.R. part 135. The regulations at 24 C.F.R. part 135 implementing Section 3 ensure, to the greatest extent feasible, that training, employment, contracting and other economic opportunities be directed to low- and very low-income persons, especially recipients of government assistance for housing, and to businesses that provide economic opportunities to low-and very low-income persons where proposed project is located. Recipients of funds covered by Section 3 must comply with 24 C.F.R. part 135, particularly subpart B-Economic Opportunities for Section 3 residents and Section 3 Business Concerns, and Subpart E-Reporting and Recordkeeping. HUD encourages recipients to search the national Section 3 Business Registry to find local businesses that prioritize hiring Section 3 residents.

Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970

The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, 42 USC § 4601 *et seq.* (URA) is a Federal law that establishes minimum standards for programs or projects receiving Federal financial assistance that include the acquisition of real property (real estate) and/or displace persons from their homes, businesses, or farms as a result of acquisition, rehabilitation, or demolition.[105] The URA implementing Federal regulations can be found at 49 C.F.R. part 24. Project-Based Voucher (PBV) and Project-Based Rental Assistance (PBRA) are considered Federal financial assistance for purposes of the URA. As a result, the URA will apply to acquisitions of real property and relocation of persons from real property that occur as a direct result of acquisition, rehabilitation or demolition for a project that involves conversion of assistance to PBV or PBRA programs under RAD.

[105] For additional guidance, see HUD Handbook 1378 Tenant Assistance, Relocation, and Real Property Acquisition), available at: http://portal.hud.gov/hudportal/HUD?src=/program_offices/comm_planning/library/relocation/policyandguidance/handbook1378.

Section 104(d) of the Housing and Community Development Act of 1974

Section 104(d) of the Housing and Community Development Act of 1974, as amended, 42 USC § 5304(d), (Section 104(d)), is a Federal law that applies when a lower-income dwelling is demolished or converted (as conversion is defined in accordance with 24 C.F.R. § 42.305) to a use other than lower-income housing in connection with a Community Development Block Grant Program (CDBG) or HOME Investment Partnerships Program (HOME) funded activity. Under Section 104(d), a lower-income person is considered displaced and, therefore eligible for Section 104(d) relocation assistance if the person permanently moves from real property or permanently moves personal property from real property as a direct result of the demolition or conversion of a lower-income dwelling to a use other than lower-income dwelling unit in connection with a CDBG or HOME funded activity. The Section 104(d) one-for-one replacement housing requirements may apply with respect to occupied and vacant occupiable lower-income dwelling units that are demolished or converted to a use other than lower-income dwelling units in connection with CDBG or HOME funded activity. Section 104(d) implementing regulations can be found at 24 C.F.R. part 42, Subpart C. Additional HUD policy and guidance for Section 104(d) is available in HUD Handbook 1378, Chapter 7.

Part 2 – Accessibility Requirements

Federal accessibility requirements apply to all RAD projects – whether they include new construction, alterations, or existing facilities. Applicable laws include, but are not limited to, the Fair Housing Act, Section 504 of the Rehabilitation Act, and Titles II or III of the Americans with Disabilities Act (ADA). A PHA or Project Owner must comply with each law that applies to its project and with the requirement that provides the most accessibility when two or more laws apply. All three laws include new construction requirements. Substantial alterations, additions, rehabilitation and existing facilities must be in compliance with applicable requirements of Section 504 and the ADA.[106] All three laws may also require reasonable accommodations or modifications.

Accessibility Requirements for New Construction

The Fair Housing Act requires all "covered multifamily dwellings" designed and constructed for first occupancy after March 13, 1991, to be readily accessible to and usable by persons with disabilities. In buildings with four or more dwelling units and at least one elevator, all dwelling units and all public and common use areas must meet the Fair Housing Act's design and construction requirements. In buildings with four or more dwelling units and no elevator, all ground floor units and public and common use areas must meet the Fair Housing Act's design and construction requirements. The Fair Housing Act requires that all covered multifamily dwellings be designed and constructed so that public and common use areas are readily accessible to and usable by persons with disabilities; all doors are sufficiently wide to allow passage by persons using wheelchairs; all units contain accessible routes into and through the dwelling unit; light switches, electrical outlets, thermostats, and other environmental controls are in accessible locations; reinforcements are installed in bathroom walls to allow later installation

[106] *See* 24 C.F.R. § 100.205 (Fair Housing Act) and 24 C.F.R. §§ 8.22 and 8.23 (Section 504). *See also* 28 C.F.R. § 35.151(b) and 28 C.F.R. part 36 (ADA Titles II and III regulations, respectively).

of grab bars; and kitchens and bathrooms are usable such that a person in a wheelchair can maneuver about the space.[107] These design and construction requirements apply whether the housing is privately or publicly funded, including housing supported by tax credits.[108]

New construction of a multifamily housing project containing five or more dwelling units is also subject to physical accessibility requirements under Section 504. Under Section 504, a "project" includes all residential and appurtenant structures, equipment, roads, walks, and parking lots which are covered by a single contract or application for Federal financial assistance, or are treated as a whole for processing purposes, whether or not they are located on a single site.[109] The accessibility standards for new construction under Section 504 are the Uniform Federal Accessibility Standards (UFAS).[110] HUD recipients may also use the 2010 ADA Standards for Accessible Design under title II of the ADA, except for certain specific identified provisions, as detailed in HUD's Notice on "Instructions for use of alternative accessibility standard," published in the Federal Register on May 23, 2014 ("Deeming Notice"). This option exists until HUD formally revises its Section 504 regulation to adopt an updated accessibility standard. Refer to HUD's Deeming Notice for more information.

Section 504 also requires that a minimum of 5% of the total dwelling units or at least one unit, whichever is greater, is required to be accessible for persons with mobility impairments. An additional 2% of the total dwelling units or at least one unit, whichever is greater, is required to be accessible for persons with vision and hearing impairments.[111] HUD may prescribe a higher percentage or number of units upon request by any affected recipient or by any State or local government or agency based upon demonstration to the reasonable satisfaction of HUD of a need for a higher percentage or number, based on census data or other available current data, or in response to evidence of a need for a higher percentage or number received in any other manner. In reviewing such request or otherwise assessing the existence of such needs, HUD shall take into account the expected needs of eligible persons with and without disabilities.[112]

Title II of the ADA prohibits discrimination on the basis of disability in all services, programs, and activities provided or made available by public entities. Title II of the ADA applies to housing programs, including housing developed or operated by state and local governments, which includes PHAs. Title III of the ADA prohibits discrimination on the basis of disability by public accommodations, including rental offices, and requires places of public accommodation and commercial facilities to be designed, constructed, and altered in compliance with established accessibility standards. All newly constructed or altered facilities, including facilities altered to

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[107] *See* 24 C.F.R. § 100.205.
[108] For more information about the design and construction provisions of the Fair Housing Act, see www.fairhousingfirst.org. See also the Joint Statement of the Department of Housing and Urban Development and the Department of Justice, Accessibility (Design and Construction) Requirements for Covered Multifamily Dwellings Under the Fair Housing Act (April 30, 2013), available at: www.hud.gov/offices/fheo/library/hudjointstatement.pdf.
[109] *See* 24 C.F.R. § 8.3.
[110] The UFAS are available at https://www.access-board.gov/guidelines-and-standards/buildings-and-sites/about-the-aba-standards/ufas). *See also* 24 C.F.R. § 8.32.
[111] *See* 24 C.F.R. § 8.22.
[112] *See* HUD regulation at 24 C.F.R. § 8.22(c).

comply with program access and readily achievable barrier removal obligations that exist under Titles II or III of the ADA, must comply with the U.S. Department of Justice's ADA architectural accessibility standards as described in the following U.S. Department of Justice Technical Assistance document ADA Requirements, Effective Date/Compliance Date (Feb. 2011), http://www.ada.gov/revised_effective_dates-2010.htm.

Accessibility Requirements for Alterations

If a building was constructed for first occupancy after March 13, 1991, the building must be in compliance with, and all alterations must maintain the building's accessible features so that the building continues to meet, the Fair Housing Act's accessibility requirements. In addition, without regard to the date of construction for first occupancy, certain alterations may be required under the Fair Housing Act if requested by a resident as a reasonable accommodation or modification or otherwise required to remediate accessibility deficiencies in the design and construction of the building.

Under HUD's Section 504 regulation, alterations include any structural change in a facility or a change to its permanent fixtures or equipment. If alterations are undertaken to a project that has fifteen or more units and the cost of the alterations is 75% or more of the replacement cost of the completed facility, this qualifies as "substantial alterations," in which the new construction provisions of 24 C.F.R. § 8.22 apply.[113]

When alterations are made that do not qualify as substantial alterations, alterations to dwelling units in a multifamily housing project shall, to the maximum extent feasible, be made to be readily accessible to and usable by individuals with disabilities.[114] If alterations of single elements or spaces of a dwelling unit, when considered together, amount to an alteration of a dwelling unit, the entire dwelling unit shall be made accessible. Once 5% of the dwelling units in a housing project are readily accessible to and usable by individuals with mobility impairments, no additional elements of dwelling units or entire dwelling units are required to be accessible under this provision. However, alterations to meet ongoing accessibility needs are always required, for example, in response to a reasonable accommodation request. Alterations to common areas or parts of facilities that affect accessibility of existing housing facilities shall, to the maximum extent feasible, be made to be accessible to and usable by individuals with disabilities. For purposes of this paragraph, the phrase "to the maximum extent feasible" shall not be interpreted as requiring that a recipient (including a PHA) make a dwelling unit, common area, facility or element thereof accessible if doing so would impose undue financial and administrative burdens on the operation of the multifamily housing project.[115]

All altered facilities covered by Titles II or III of the ADA must be altered in accordance with the U.S. Department of Justice's 2010 ADA Standards for Accessible Design and applicable ADA

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[113] *See* 24 C.F.R. § 8.23(a). The sole exception is that load bearing structural members are not required to be removed or altered.
[114] HUD may require a higher number or percentage of accessible units pursuant to 24 C.F.R. § 8.22(c) and 24 C.F.R. § 8.23(b)(2).
[115] 24 C.F.R. § 8.23(b).

regulations, unless subject to certain safe harbors identified in the 2010 ADA revised regulations for Titles II and III, as applicable.[116]

HUD will consider on a case-by-case basis a PHA's request to undertake limited new construction on the site of a Covered Project undergoing rehabilitation to comply with accessibility requirements on the site.

Additional Accessibility Requirements for Both New Construction and Alterations

Accessible units must be distributed throughout projects and sites and be available in a sufficient range of sizes and amenities so that a qualified individual with disabilities' choice of living arrangements is, as a whole, comparable to that of other persons eligible under the same program.[117] This provision shall not be construed to require provision of an elevator in any multifamily housing project solely for the purpose of permitting location of accessible units above or below the accessible grade.

PHAs are encouraged to use universal design principles, visitability principles and active design guidelines in planning new construction or retrofit work, wherever feasible. However, adherence to universal design principles does not replace compliance with the accessibility requirements of Section 504, the ADA and the Fair Housing Act.

Program Accessibility Requirements

Under Section 504, recipients must operate each existing housing program or activity receiving Federal financial assistance so that the program or activity, when viewed in its entirety, is accessible to and usable by individuals with disabilities. Title II of the ADA also includes a program access requirement, while Title III of the ADA requires readily achievable barrier removal.[118] Further, Section 504, the Fair Housing Act, and the ADA require that reasonable accommodations/modifications be granted to address disability-related needs of individuals with disabilities.[119]

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[116] *See* http://www.ada.gov/regs2010/2010ADAStandards/2010ADAstandards.htm.
[117] *See* 24 C.F.R. §§ 8.26 and 8.27.
[118] *See* 28 C.F.R. § 35.150; 28 C.F.R. § 36.304.
[119] For more information on reasonable accommodations, see the HUD/DOJ Joint Statement on Reasonable Accommodations Under the Fair Housing Act at http://portal.hud.gov/hudportal/documents/huddoc?id=JOINTSTATEMENT.PDF. While this joint statement focuses on the Fair Housing Act, the principles discussed in the statement generally apply to requests for reasonable accommodation under Section 504, except, for purposes of Section 504, HUD recipients are required to provide and pay for structural modifications as a reasonable accommodation.

APPENDIX II: Recommended Relocation Plan Contents

While RAD mandates written relocation plans only for projects which involve permanent relocation (including, without limitation, a move in connection with a transfer of assistance) or temporary relocation anticipated to last longer than one year, HUD strongly encourages PHAs to document their relocation planning process and procedures in a written relocation plan. The following provides suggested content for required and recommended relocation plans. In the case of any discrepancy between this description of the recommended relocation plan contents and the provisions of the Notice to which this Appendix is attached or any applicable laws or regulations with respect to the URA or Section 104(d), the provisions of the Notice or applicable laws and regulations shall govern.

The basic elements of the relocation plan include:

- A general description of the project and project elements that may create relocation needs;
- Information on residents of the project and eligibility for relocation assistance and payments;
- Information regarding how the project will address the RAD right to return requirements and the project's re-occupancy policies;
- A detailed discussion of plans for temporary relocation assistance;
- A detailed discussion of any transfer of assistance;
- A detailed discussion of any offers of alternative housing options and plans for voluntary permanent relocation assistance;
- A detailed discussion of compliance with fair housing and civil rights requirements, including accessibility requirements;
- The relocation budget; and
- The appeals process.

The plan as a whole should discuss the specific steps to be taken to minimize the adverse impacts of relocation on the residents.

I. Project Summary

The Relocation Plan should provide a general description of the property (e.g., year built, location, number of units, configuration, resident population served). The project summary should also identify the nature of the activities to be undertaken, including acquisition, demolition, rehabilitation, and construction activities and additional detail regarding the project scope (e.g., gut rehab, systems replacement, modest in-unit renovations, transfer of assistance). The project summary should also discuss how any construction activities are to be implemented (i.e., vacate the property entirely, vacate specific floors or buildings, rehabilitation with residents in place). The summary should also discuss the overall theory of relocation, for example, whether a few households will be relocated off-site and the vacant units will be used as temporary housing before other households move back to their original units (a "hoteling" approach), or whether the vacant units will be permanently occupied, with the residents vacating other units to be renovated (a "domino" approach).

The relocation plan should also identify the funding sources which may trigger relocation requirements, with particular attention to the potential presence of HOME or CDBG funds which may trigger Section 104(d) requirements.

II. Project Occupancy

The Relocation Plan should provide information on occupancy of the property including the number of residents, their household type (family, elderly), any non-residential (commercial) occupants, and should identify how any routine needs (such as continuation of utilities such as telephone service) and civil rights compliance issues (for example, limited English proficiency, disabilities, reasonable accommodations and unit modifications that have been or may be necessary) shall be identified and addressed. The Relocation Plan may specify the community meetings, interviews and/or other processes that will be undertaken to assess the residents' needs.

The Relocation Plan should also address eligibility for relocation assistance and payments, applying the rules of the Notice to the particularities of the project.

III. Resident Return and Re-occupancy Policies

The Plan should address how the project will honor the RAD right to return requirements and the "no re-screening upon conversion" policy. With respect to residents who will be temporarily relocated, the Plan should include the methodology that will be used to determine the sequence in which residents will re-occupy units at the project after rehabilitation, demolition, and/or construction is completed, and to determine how residents are matched with units if the residents are not able to return to their original unit. For example, if units will come online in stages, the plan should outline how the PHA or Project Owner will determine when each resident will return to the property.

IV. Temporary Relocation Assistance

The plan should detail the temporary housing resources to be used, the anticipated duration of temporary relocations, notices to be provided and the temporary relocation assistance the PHA or Project Owner will provide for residents (Paragraph 2-7 of HUD Handbook 1378). Topics to be addressed in the Plan include:

- Temporary Housing Resources. The Plan should identify the nature and availability of the temporary housing resources the PHA or Project Owner anticipates using. On-site resources are generally preferred. However, in some cases, PHAs or Project Owners may need to use hotel rooms for short-term relocations, or market-rate apartments. If the PHA or Project Owner anticipates using other assisted housing resources (such as HCVs, public housing or other properties with regulatory restrictions), the PHA or Project Owner should take particular care to address regulatory issues.
- Allocation of Temporary Relocation Resources. The Plan should describe a fair and reasonable methodology for allocating temporary relocation housing to residents on a nondiscriminatory basis.
- Duration of Temporary Relocation. In the event that the Plan includes relocation which is anticipated to exceed one year, it should detail the requirements which apply to those

residents (such as the issuance of a *Notice of Relocation* to the resident covering eligibility for URA relocation assistance, the offer of permanent relocation assistance and payments at URA levels and, if conditions warrant, the subsequent issuance of a *Notice of Eligibility*) as distinct from requirements that apply to residents who are not relocated for more than one year.

- Packing and Moving Assistance. The Plan should address how the PHA or Project Owner intends to provide or reimburse for packing and moving services and expenses. Considerations the Plan may want to address include:
    - Instructions and supplies (e.g., boxes, markers, tape) to be provided if residents prefer to pack their own personal possessions and items of value;
    - Assistance in packing to be provided if residents need assistance or prefer not to pack their personal possessions;
    - Guidance on how residents request to pack their own possessions or to receive packing assistance; and
    - How the PHA or Project Owner intends to provide or reimburse for moving services and expenses. The PHA or Project Owner can choose to do one or more of the following:
        - Undertake the moves itself, using employees of the PHA or Project Owner or "force account labor"[120]
        - Use a contractor or moving company
        - Reimburse residents for all actual, reasonable and necessary moving expenses.
- Storage. The Plan should address whether storage of the resident's personal property is necessary and the arrangements for such storage.
- Damage or Loss. The Plan should address Insurance for the replacement value of the property in connection with the move and necessary storage and/or the replacement value of property lost, stolen, or damaged in the process of moving (not through the fault or negligence of the displaced person, his or her agent, or employee) where insurance covering such loss, theft, or damage is not reasonably available.
- Out-of-Pocket Expenses. The nature of out of pocket expenses vary based on the nature of the temporary relocation moves. For example, hotel stays or in-place renovation may trigger the need for reimbursement of meals while a kitchen is unavailable. The Plan should outline the anticipated out-of-pocket expenses and the PHA's or Project Owner's plans and budget with respect to these expenses.
- Leasing Arrangements. The Plan should address whether the resident will have a direct lease or other contractual relationship with the owner of the temporary relocation resource or whether the PHA or Project Owner will hold the lease and the resident will maintain a contractual relationship with the PHA or Project Owner.
- Utility Costs. The Plan should address whether residents will need to disconnect and reconnect necessary utilities and, if so, how the PHA or Project Owner anticipates managing this process and any associated expenses. Necessary utilities may include telephone, cable service, Internet access or other items. The Plan should address payment of utility deposits, if required at the temporary relocation housing (HUD Handbook 1378, paragraph 2-7(A)(3)).

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[120] Defined at 24 C.F.R. 905.108.

- Reasonable Accommodations. The plan should address whether residents with disabilities will require reasonable accommodations during temporary relocation and, if so, how the PHA or Project Owner anticipates ensuring the provision of reasonable accommodations and any associated expenses. Reasonable accommodations may include, among other items, the provision of transportation assistance, relocation to locations which are physically accessible and located near public transportation, and modifications to policies to allow individuals with disabilities to reside with a live-in aide.

V. Transfer of Assistance

Relocation planning in the context of transfer of assistance is particularly complex. The PHA should address how RAD, URA and Section 104(d) requirements each apply, as the same activity may be treated differently under each regulatory framework. The Plan should specifically outline the PHA's procedures to ensure that the applicable requirements are applied to each situation appropriately. The Plan should also address whether relocation is required for any businesses or residents at the destination site. Finally, the Plan should address whether two moves – from the public housing site to an intermediate site and then to the transfer of assistance site – are necessary while the Covered Project is being constructed or rehabilitated.

VI. Alternative Housing Options and Voluntary Permanent Relocation Assistance

If the PHA or Project Owner seeks to offer alternative housing options, the Plan should identify those options and the manner in which they are presented to residents for decision. The plan should also outline the counseling the PHA or Project Owner will provide to assist the residents in determining what options may be available and the financial implications of those options, for example,

1. Discussion of whether units available in the market (either in the affordable market or the unrestricted market) will meet the financial and dwelling requirements of relocated residents;
2. The general area or location of unit(s);
3. Where applicable, the accessibility of such units for individuals with disabilities;
4. Criteria for receiving relocation assistance; and
5. Any other information that might benefit residents in their consideration of housing choices.

The Plan should identify how the PHA or Project Owner will work with any residents who have elected voluntary permanent relocation. The Plan should further include a description of the permanent relocation assistance the PHA or Project Owner will provide to such residents. Topics to be addressed in the Plan include:

- Replacement Housing. The Plan should address the availability of comparable replacement housing, the notices to be provided and the provisions to ensure that appropriate accessibility features are available in compliance with applicable laws and regulations.

- Fair housing considerations. The Plan should address referrals to housing not located in areas of minority concentration and compliance with requirements regarding accessible housing for persons with disabilities. The Plan should address how the PHA or Project Owner will determine if residents have paid for the acquisition and/or installation of accessible features in the housing from which they are being relocated and how the PHA or Project Owner will ensure that the replacement housing contains required and comparable accessible features or that the resident is appropriately compensated for the cost of acquiring and/or installing required and comparable accessible features.
- Packing and Moving Assistance. The Plan should address how the PHA or Project Owner intends to provide or reimburse for packing and moving services and expenses. Considerations the Plan may want to address include:
    - Instructions and supplies (e.g., boxes, markers, tape) to be provided if residents prefer to pack their own personal possessions and items of value;
    - Assistance in packing to be provided if residents need assistance or prefer not to pack their personal possessions;
    - Guidance on how residents request to pack their own possessions or to receive packing assistance; and
    - How the PHA or Project Owner intends to provide or reimburse for moving services and expenses consistent with 49 C.F.R. § 24.301 or, at the resident's option, 49 C.F.R. § 24.302.
- Storage. The Plan should address whether storage of the resident's personal property is necessary and the arrangements for such storage. See 49 C.F.R. § 24.301(g)(4).
- Damage or Loss. The Plan should address Insurance for the replacement value of the property in connection with the move and necessary storage and/or the replacement value of property lost, stolen, or damaged in the process of moving (not through the fault or negligence of the displaced person, his or her agent, or employee) where insurance covering such loss, theft, or damage is not reasonably available.
- Dislocation Allowance. The Plan should address when the resident is entitled to a dislocation allowance and the amount of such dislocation allowance, consistent with the URA Fixed Residential Moving Cost Schedule available at: www.fhwa.dot.gov/real_estate/uniform_act/relocation/moving_cost_schedule.cfm.
- Appliances. The Plan should address disconnecting, dismantling, removing, reassembling, and reinstalling relocated household appliances and other personal property.
- Security Deposits and Utility Costs. The Plan should address how the PHA or Project Owner anticipates managing transfer of utility arrangements, security deposits and any associated expenses. Utilities may include telephone, cable service, Internet access or other items that may have been in place in the resident's original home. See 49 C.F.R. § 24.301(h)(12).
- Replacement Housing Payment. The Plan should address the circumstances in which displaced residents may be entitled to a replacement housing payment (RHP) to cover the

increase, if any, in monthly housing costs for a 42-month period pursuant to URA requirements or a 60-month period pursuant to Section 104(d).[121]

VII. Relocation Budget

Based on the results of the planning process, the PHA or Project Owner should create a relocation budget that includes the following six components:

1) The cost of administering the plan and providing assistance and counseling.

2) Reasonable moving expenses for a person with disabilities, which may include the cost of moving assistive equipment that is the personal property of the residents, the furnishings and personal belonging of a live-in aide, and/or other reasonable accommodations (HUD Handbook 1378, Paragraph 3-2).

3) The cost of the physical move of the residents' belongings. (It is suggested that the move costs be broken down by average cost per move type multiplied by the number of moves.) This physical move cost total should be based on the move scenarios anticipated or projected by the resident survey. The move costs should consider:

   For temporary relocation moves:
   - Number and cost of two-way moves (i.e., a move to another unit and then a return move) within the same building/complex.
   - Number and cost of two-way moves to a unit not in the same building/complex

   For permanent moves:
   - Number and cost of one-time moves into another unit in the same building/complex.
   - Number and cost of one permanent move to a unit not within the same building/complex
   - Any required dislocation allowance

4) The estimated cost of projected increases in monthly housing costs and other expenses for temporary relocation (if applicable).

5) The estimated cost of projected replacement housing payments (RHP) (42-month period for URA or 60-month period if Section 104(d) applies).

6) Contingency costs estimated for carrying out the relocation process necessary to complete the proposed project.

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[121] *See also,* CPD Notice 2014-09 "Effective Date of Moving Ahead for Progress in the 21st Century Act (MAP-21) Changes to Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (URA) Payment Limits and Replacement Housing Payment Eligibility Criteria."

VIII. Written and Oral Communications with Individuals with Disabilities and LEP Persons and Use of Accessible Meeting Locations

The Plan should identify how the PHA or Project Owner will take appropriate steps to ensure effective communication with residents and other individuals with disabilities involved in the relocation, such as through the provision of sign language and other interpreters and large print, Braille, accessible electronic, and other alternate format written communications. The Plan should identify the measures to be taken to ensure the most integrated meeting settings appropriate to individuals with disabilities. The Plan should identify how the PHA or Project Owner will ensure meaningful access for LEP persons, such as through written materials and oral communications provided in languages other than English.

IX. Appeal Process

The Plan should specify the procedures to be followed if a resident disagrees with the PHA's or Project Owner's decision as to the resident's eligibility to receive relocation assistance, the amount of a relocation payment, or the adequacy of a comparable replacement dwelling offered to a resident. These procedures should include the process for filing a written appeal to the displacing agency and the specific appeal procedures to be followed consistent with 49 C.F.R. 24.10 (and 24 C.F.R. § 42.390 if Section 104(d) is involved).

X. Certification

The Plan should contain a certification of compliance with this Notice (or H 2014-09/PIH 2014-17, if applicable), the URA, fair housing and civil rights requirements and, if applicable, Section 104(d).

Technical Assistance

For detailed technical assistance regarding the contents or provisions of a written relocation plan, the PHA or Project Owner should direct questions to their RAD Transaction Manager or email rad@hud.gov.

Appendix B: Replacement Housing Factor Funds

In September 2013, the PHA Board of Commissioners approved an Amendment to the MTW Agreement that allows Replacement Housing Factor (RHF) funds to be included in the MTW Block Grant. HUD executed the RHF Amendment on February 26, 2014.

Pursuant to the RHF Amendment and related HUD guidance, PHA is providing the following information:

- RHF funds projected for FY 2020 are included in the Sources and Uses tables of the Plan.
- PHA intends to combine all existing and future RHF funds into the MTW Block Grant.
- PHA intends to accumulate RHF funds as allowed under the RHF Amendment, Option 3.
- PHA will secure the commitments for the required one-third leverage of its 2nd Increment RHF funds prior to developing the public or affordable housing under the proportionality requirements of the RHF Amendment, Option3.
- PHA will develop the number of affordable and/or public housing units required in accordance with the proportionality test under the RHF Amendment, Option 3.
- RHF grants that PHA intends to combine into the MTW Block Grant are listed on the table below.

Fiscal Year	Grant Number	Obligation End Date	Expenditure End Date
2017	PA01R00250117	08/16/2019	08/16/2021
2017	PA01R00250217	08/16/2019	08/16/2021
2016	PA01R002501-16	04/12/2018	04/12/2020
2015	PA26R002501-15	10/29/2019	10/29/2021
2015	PA26R002502-15	10/29/2019	10/29/2021
2014	PA26R002501-14	10/29/2019	10/29/2021
2014	PA26R002502-14	10/29/2019	10/29/2021
2013	PA26R002501-13	10/29/2019	10/29/2021
2013	PA26R002502-13	10/29/2019	10/29/2021

Appendix C: Local Asset Management Plan

Introduction

Pursuant to the First Amendment to the Moving to Work Agreement, in Fiscal Year 2010 (MTW Year Nine) the Philadelphia Housing Authority has implemented a local asset management plan for its Public Housing Program as described herein. In the implementation of the plan, PHA will continue to adopt cost accounting and financial reporting methods that comply with HUD and federal regulations and generally accepted accounting practices.

PHA's plan supports and is consistent with the agency's ongoing implementation of project-based management, budgeting, accounting and financial management. PHA's project-based management system emphasizes the provision of property management services that have met agency-wide standards while responding to the unique needs of each property. Day to day operations of PHA sites are coordinated and overseen by Property Managers assigned to each property. PHA Property Managers oversee the following management and maintenance tasks:

- Marketing and tenant selection
- Rent collections
- Routine and preventive maintenance
- Unit turnover
- Security
- Resident services
- Resident and community relations
- Capital improvements planning
- Other activities necessary to support the efficient operations of the site

In the implementation of these project level management activities, other PHA departments including Public Safety, Maintenance, Development, ISM, Finance and Budget, Human Resources, Community Operations & Resident Development, Office of General Counsel, Supply Chain Management, and the Office of Audit and Compliance support PHA Property Managers. Property Managers have access to on-line detailed and summary management reports on budget status, waitlist management, key performance indicators to facilitate their monitoring and oversight of property level activities. PHA also conducts Performance Management meetings on a monthly basis, to allow for a thorough review of key performance indicators at the individual site and system-wide levels.

PHA Property Managers develop and monitor property budgets, with support from the PHA Finance and Budget staff. Budget trainings are held annually to support the budget development process. Property Managers are provided with tools to develop their budget estimates including property-specific non-utility and utility cost data from the prior 18 months.

PHA's local asset management plan is consistent with the principles of asset management described in 24 CFR 990.255 and in the First Amendment to PHA's MTW Agreement. Further, the plan is generally consistent with the provisions of 24 CFR 990.260, 990.265, 990.270,

990.275 and 990.285. As allowed under the First Amendment to the MTW Agreement, PHA's local asset management plan deviates from parts of 24 CFR 990.280, including requirements related to property management fees and fees for services. PHA will utilize the Cost Allocation method referenced in paragraph 6.F.4.b of the First Amendment.

Due to the unique features of the Philadelphia market, PHA's housing portfolio, and the agency, PHA has determined that use of the Cost Allocation method is the most efficient, cost-effective means of achieving the asset management principles referenced above. The factors that impact PHA's asset management plans include, but are not necessarily limited to, the following:

- Scattered Site Portfolio. PHA has over 4190 scattered site properties, which represents nearly 1/3 of its public housing portfolio. We understand this is far and away the largest scattered site public housing portfolio in the country. The geographic diversity of these scattered site units impacts warehouse operations, locations and numbers of management offices, and staffing requirements. The scattered site portfolio also includes a number of vacant lots, for which no HUD subsidy is received and for which a fee-based asset management approach could not be implemented. PHA has developed a strategy for reconfiguring this portfolio in a way that would be more cost-effective to operate which has been submitted to HUD for approval. Managing these sites presents unique challenges that PHA's asset management plans are structured to address.

- Aging Housing Stock. PHA operates one of the oldest public housing stocks in the country. It is costlier to operate than newer housing. PHA has engaged in an aggressive development program during the last few years to upgrade and redevelop its units. Due to a lack of adequate funds, this process is far from complete.

- Unionized Workforce. PHA has a heavily unionized workforce. Currently, PHA has contracts with approximately 11 unions. This significantly impacts the operations and costs of PHA's activities. As such, PHA's asset management plan is structured to be cost effective within the limits of these contracts.

- MTW Initiatives. Since the onset of its participation in MTW, PHA has sought to use its MTW flexibilities to implement agency-wide cost-cutting initiatives that will increase efficiencies, maximize use of federal dollars, and benefit PHA's clients. PHA has moved many functions to the site-based level, however a number of MTW initiatives require central administration so they can be adequately measured. For example, PHA has implemented innovative technological systems to maximize efficiencies in admissions, property management, and client services. There are costs associated with development and implementation of these systems before they are implemented at the site level. Under MTW, PHA has also implemented departmental oversight protocols through its Quality Assurance Program. PHA's quality control program has already made PHA's programs more efficient by reducing errors and improving oversight.

- Local Costs. Philadelphia is an old, industrial city where labor costs for maintenance and construction activities are significant. These high costs can be attributed to, in part,

prevailing wage requirements as well as the cost of materials and services in the Philadelphia market.

A description of the cost allocation plan and other technical components of PHA's local asset management plan follows:

I. AMP Definitions

An AMP will include any site that receives Operating Subsidies through HUD's Operating Fund Calculation. PHA currently has two types of PHA managed AMPs and PAPMC/AME managed AMPs.

II. Balance Sheet Items (Assets, Liabilities & Equity)

PHA has distributed balance sheet accounts by AMPs as planned in the original Local Asset Management balance sheet accounts were analyzed and distributed to between the AMPs and the Indirect Cost Departments.

A. Cash & Investments

PHA maintains consolidated physical bank accounts, but for financial statement and general ledger presentation cash is distributed between all PHA AMPs and the Indirect Cost Departments. Direct cash and expenses are charged to the proper AMPs or Indirect Cost Departments general ledger account. At the end of the year, cash is adjusted to offset indirect cost allocations between the AMPs and the Indirect Cost Departments. The offsetting of the indirect cost allocations effectively adjusts the inter fund balances to zero accept where the AMPs have a negative cash balance which is presented as an inter-fund to the Indirect Cost Departments. All remaining cash and investment balances are presented with the Indirect Cost Departments and reported in the MTW Column of the FDS.

Investment income will be allocated between the PHA Managed AMPs based on the number of units eligible for subsidy from the most recent HUD approved Operating Fund Calculation.

B. Tenant Accounts Receivable and Allowance for Doubtful Accounts

Tenant accounts receivable balances and allowance for doubtful accounts are reported on an AMP basis for each of the PHA Managed AMPs. The ending balances are reconciled to the tenant supporting detail ledgers,

PAPMC/AME Managed AMPs tenant balances are not reported as AMPs in the FDS. Based on PHA's analysis of GASB pronouncements, these AMPs are presented as discrete component units. Tenant accounts receivable and allowance for doubtful accounts are included in the PHA Audited financial statements as a discretely presented component unit.

C. Other Accounts Receivable

Other accounts receivable will be distributed based on the purpose and source of the receivable. Receivables related to a PHA Managed AMP and PAPMC / AME Managed AMP will be distributed to the specific AMP. Any receivable that is not associated to a specific AMP will be distributed to the Indirect Cost Departments.

D. PHASI / Worker's Compensation Cash and Liabilities

The PHASI and Worker's Compensation cash and liabilities will remain with the Indirect Cost Departments and reported in the MTW column of the FDS. At this time, PHA has determined that these liabilities are PHA Agency Wide liabilities and not liabilities of the PHA Managed AMPs or the Indirect Cost Departments. The expenses related to the PHASI liability and worker's compensation liability are charged to appropriate programs or AMPs. PHA has created a cash reserve for the PHASI liability. The cash reserve offsets PHA's liabilities so that the liability is fully funded. PHA utilizes the reserves to pay the liability as needed. PHA has a cash reserve that is held by the Worker's Compensation insurer.

E. Prepaid Insurance

The prepaid insurance balances for the PHA Managed AMPs will be distributed to AMPs based on the number of units eligible for subsidy from the most recent HUD approved Operating Fund Calculation.

PAPMC/AME Managed AMPs will not be included in the AMPs Columns of the FDS. Prepaid insurance is included in the PHA Audited financial statements as a discretely presented component unit.

F. Materials Inventory and Allowance for Obsolete Inventory

PHA currently maintains all maintenance materials inventory centrally. AMPs and departments submit requests for inventory and materials are issued then expenses are charged to the appropriate AMP or program. Ending centralized materials inventory and allowance balances for the PHA Managed AMPs will be distributed to AMPs based on the number of units eligible for subsidy from the most recent HUD approved Operating Fund Calculation.

PAPMC/AME Managed AMPs will not be included in the AMPs Columns of the FDS. Materials inventory is included in the PHA Audited financial statements as a discretely presented component unit.

G. Fixed Assets and Accumulated Depreciation

Fixed assets and accumulated depreciation will be reconciled to the PeopleSoft Asset Module and distributed to the appropriate PHA Managed AMPs and the Indirect Cost Departments. PHA's Asset Management (AM) Module has been established for many years. AM provides PHA with the ability to prepare fixed asset and depreciation reports by AMP or department. AM tracks all fixed assets transactions and records all monthly fixed asset entries. Fixed assets and accumulated depreciation are reported with the appropriate AMP or the MTW Column for assets held by the Indirect Cost Departments.

PAPMC/AME Managed AMPs will not be included in the AMPs Columns of the FDS. Fixed assets and accumulated depreciation are included in the PHA Audited financial statements as a discretely presented component unit.

H. Accounts Payable and Accrued Liabilities

Other accounts payable and accrued liabilities include all liabilities not specifically referred to in the following detailed liability categories. Other accounts payable and accrued liabilities will be distributed based on the purpose and source of the payable or liability. Payables or liabilities related to a PHA Managed AMP and PAPMC / AME Managed AMP will be distributed to the specific AMP. Any payable or liability that is not associated to a specific AMP will be distributed to the Indirect Cost Departments.

I. Payroll Liabilities

All payroll tax and benefits liabilities will continue to be presented with the Indirect Cost Departments and reported in the MTW Column of the FDS. At this time, PHA has determined that these liabilities are PHA Agency Wide liabilities and not liabilities of the PHA Managed AMPs or the Indirect Cost Departments. However, PHA has utilized the LIPH (Fund 001) cash accounts in the past to pay most Agency Wide liabilities, then the LIPH (Fund 001) will receive reimbursements from other programs where applicable. The expenses related to the payroll liabilities will continue to be charged to appropriate programs or AMPs.

Accrued salaries and wages liability will be distributed to/ between AMPs based on the number of units eligible for subsidy from the most recent HUD approved Operating Fund Calculation.

J. Compensated Absences

Compensated absences liabilities will be distributed to/between the PHA Managed AMPs based on the number of units eligible for subsidy from the most recent HUD approved Operating Fund Calculation.

No compensated absences liabilities will be distributed to the PAPMC / AME AMPs because PHA does not charge salaries to these AMPs.

K. Net Position

Invested in Capital Assets balances will follow the Net Fixed Assets that are owned by an AMPs or Departments. Invested in capital assets will be distributed between the Indirect Cost Departments and the PHA Managed AMPs based on where the Net Fixed Assets is distributed.

The Public Housing Program Unrestricted Net Position for all AMPs will be zero because PHA will allocate revenue from the MTW Column to cover the difference between revenues and expenses generated by each AMP. The total Unrestricted Net Position of the Public Housing Program will be included with the MTW Column.

PAPMC/AME Managed AMPs will not be included in the AMPs Column of the FDS. Invested in capital assets are included in the PHA Audited financial statements as a discretely presented component unit. PAPMC/AME Managed AMPs will not be included in the AMPs Column of the FDS. Unrestricted net assets are included in the PHA Audited financial statements as a discretely presented component unit.

III. Revenues

A. Tenant Revenues

1. PHA Managed AMPs

Tenant Revenues will be directly charged to the appropriate AMP.

2. PAPMC/AME Managed AMPs

PAPMC/AME Managed AMPs will not be included in the AMPs Column of the FDS. Tenant revenue is included in the PHA Audited financial statements as a discretely presented component unit.

B. Direct Revenues

Direct revenues include tenant fees and service charges that can be identified and charged to a specific site.

1. PHA Managed AMPs

PHA currently records all direct revenues to the proper PHA Managed AMP. PHA currently records all tenant charges and any direct revenue to the proper PHA Managed AMP. PHA's account structure includes the program code (AMP number) and the appropriate department code, which enables PHA to charge the revenues to the proper PHA Managed AMPs.

PHA's systems and procedures related to direct revenues currently in application are in compliance with asset-based accounting. PHA's systems and procedures will

require no transition period or transition procedures to comply with asset-based accounting requirements of presenting all direct revenues under the proper AMP.

2. PAPMC/AME Managed AMPs

PAPMC/AME Managed AMPs will not be included in the AMPs Column of the FDS. Direct revenues are included in the PHA Audited financial statements as a discretely presented component unit.

C. Indirect Revenues

Indirect revenues are other income items that cannot be identified or charged to a specific AMP or to the Indirect Cost Departments. Indirect revenues will be allocated between the PHA Managed AMPs based on the number of units eligible for subsidy from the most recent HUD approved Operating Fund Calculation.

D. HUD Operating Subsidy

For PHA's project-based accounting purposes, Operating Subsidy is considered an indirect revenue source. PHA's Operating Subsidy is provided in one block as if PHA were one AMP. The funding for all AMPs is calculated using the same Allowable Expense Level per PHA's MTW agreement. Since the basis of the funding calculation is the same across all AMPs, PHA considers Operating Subsidy an indirect revenue source.

Operating Subsidy will be allocated to all PHA AMPs based on the difference between revenues, prior to operating subsidy, and expenses excluding depreciation expenses. The amount of Operating Subsidy allocated will be based on the individual AMPs need for subsidy so that revenues are equal to expenses.

E. Operating Transfers from the MTW Block (Excess HAP) & CFP

1. PHA Managed AMPs

PHA has included in its MTW annual plan Operating Transfers from the MTW Program and the CFP Program into the Public Housing Program to offset operating expenses. PHA has determined that the appropriate treatment of Operating Transfers at the current time based on the number of units eligible for subsidy from the most recent HUD approved Operating Fund Calculation. PHA will establish separate account numbers for the MTW and CFP Operating Transfers. The Operating Transfers are made to assist the PHA Managed AMPs with its operations. PHA may need to adjust the allocation of the Operating Transfers in fiscal years to assist the operating needs of one AMP over another AMP that may not need the assistance. PHA's MTW agreement with HUD permits the PHA flexibility to move funds between its Public Housing, Section 8 HCV, and CFP programs. PHA will reserve the right to adjust the allocations of the Operating Transfers to meet the financial needs of all the PHA Managed AMPs.

2. PAPMC / AME Managed AMPs

Operating Transfers will not be allocated to the PAPMC / AME Managed AMPs.

IV. Expenses

A. Direct Expenses

1. PHA Managed AMPs

PHA currently records all direct expenses to the proper AMP. PHA's procurement and accounts payables processes include assigning the proper chart fields or account structure. PHA's account structure includes the program code (AMP number) and the appropriate department code.

For payroll, PHA directly charges all payroll costs using account labels. Account labels are used to tell PHA's accounting system where to directly charge an employee's payroll costs. PHA can setup as many account labels as needed to have payroll costs charged to the proper program, department, AMP, etc. based on PHA's requirements. PHA's accounting system gives the Authority the automated ability to charge payroll costs from the employee timesheets to the proper account. When employees complete their weekly timesheets, the employees report all hours to account labels. The timesheets allow employees to charge as many account labels as needed during the week. Employees submit their timesheets to their direct supervisor for approval. The direct supervisor verifies that the correct account labels were used.

PHA's systems and procedures related to direct expenses currently in application are in compliance with asset-based accounting. PHA's systems and procedures will require no transition period or transition procedures to comply with asset-based accounting requirements of presenting all direct revenues and expenses under the proper AMP.

2. PAPMC/AME Managed AMPs

The only PAPMC/AME Managed AMPs direct expenses that will be included in AMPs FDS column are PHA's payment of Operating Subsidies and any other direct expense paid by PHA. All other direct expenses are included in the PHA Audited financial statements as a discretely presented component unit.

B. Corporate Legal

PHA has diverse legal issues due to the size of its programs. PHA will analyze legal expenses to determine the appropriate treatment of the legal expenditures. The treatments of the legal expenses are as follows:

1. **Direct Legal Expenses**

   Legal expenses that can be identified as a direct cost to a specific AMP will be charged to that AMP.

2. **Indirect Legal Expenses**

   Indirect legal expenses that cannot be defined as costs for a specific AMP but can be identified as providing benefits to the PHA Managed AMPs based on the number of units eligible for subsidy from the most recent HUD approved Operating Fund Calculation.

C. Payroll Expenses

PHA currently directly charges all maintenance payroll costs to the direct PHA Managed AMP. PHA directly charges all payroll costs using account labels. Account labels are used to tell PHA's accounting system where to directly charge a maintenance employee's payroll costs. PHA can setup as many account labels as needed to have payroll costs charged to the proper PHA Managed AMP. PHA's accounting system gives the Authority the automated ability to charge maintenance payroll costs from the employee timesheets to the proper account. When maintenance employees complete their weekly timesheets, the employees report all hours to account labels. The timesheets allow maintenance employees to charge as many account labels as needed during the week. Maintenance employees submit their timesheets to their direct supervisor for approval. The direct supervisor verifies that the correct account labels were used.

D. Materials and Contract Costs

PHA currently records all maintenance materials and contract costs directly to the proper PHA Managed AMP. PHA's procurement and accounts payables processes include assigning the proper chart fields or account structure. PHA's account structure includes the program code (AMP number) and the appropriate department code.

PHA's systems and procedures related to maintenance materials and contract costs currently in application are in compliance with asset-based accounting. PHA's systems and procedures will require no transition period or transition procedures to comply with asset-based accounting requirements of presenting all direct revenues and expenses under the proper AMP.

E. Indirect Expenses

PHA will be using an allocation to charge overhead from the Indirect Cost Departments (MTW Column) to all AMPs. Overhead costs will be allocated to the AMPs based the

number of units eligible for subsidy from the most recent HUD approved Operating Fund Calculation.

V. Capital Fund Program

All expenditures under the Capital Fund program are charged to the appropriate AMP or Indirect Cost Department. Revenues are applied to the appropriate AMP or Indirect Cost Department based on the actual expenditures. The expenditures related to the Indirect Cost Departments or MTW initiatives are reported in the MTW Column of the FDS.

Although PHA is an MTW agency and is not required to, PHA reports and tracks all CFP expenditures based on the CFP Budget Line Items. PHA has determined this method to be accurate and efficient method to track CFP expenditures.

VI. Project Based Budgeting

PHA currently prepares project based operating budgets for all the Amps and departments. PHA adds all the budgets to the Automated Accounting System. The operating budgets are currently used in the procurement, accounts payable process and the preparation of monthly financial statements. PHA's operating budget process is currently in compliance with the HUD Project Based Budgeting requirements.

When PHA has prepared its Capital Fund Program Budgets, PHA determines specific capital work items that need to be completed at all or some of PHA sites. PHA does not establish a Capital Budget by site, but by work item. Then once PHA determines which sites PHA will perform the work item, PHA reclassifies the budget amount from a PHA Wide work item to the specific site. PHA will continue this process; however, the budget will be established at the Capital Projects category rather than PHA Wide.

Appendix D: Asset Management Table

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
Abbottsford Homes PA002030	Phases I & II; 688 Family Units		Possible site for additional redevelopment including commercial space, through mixed financing.	Possible disposition of a portion of the site in connection with mixed- finance development.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, administrative facilities community and supportive services offices and/or open space.	
Arch Homes PA002018	77 Family		Possible candidate for Modernization, rehabilitation with capital funds, bond proceeds, MTW, program income, private funds with Choice/RAD and/or LIHTC Application.			Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Bartram Village PA002031	492 Family Units	Intent for RAD Conversion	Possible candidate for modernization, rehabilitation, revitalization, which may include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.	Possible demolition in connection with the modernization and revitalization, and possible disposition in connection with mixed-finance development.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component in connection with potential modernization and revitalization.
Bentley Hall	100 Elderly		As part of		99 Elderly	Possible conversion of	

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
PA002077	Units		Sharswood Blumberg revitalization, possible façade improvements.		Units	units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Brewerytown	45		Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RD and/or PHA wholly-owned subsidiary and/or private entities.	May be requesting Elderly or Disabled Only Designation Plan	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase, conventional sale and Housing Choice vouchers.
Cambridge Plaza Phase I PA-002137	44 LIHTC Rental Units		Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				
Cambridge Plaza Phase II PA-002129	40 LIHTC Rental Units		Potential for refinancing, re-syndication, change of entity ownership				

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				
Cambridge Plaza Phase III Phase I PA002147	40 LIHTC Rental Units		Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				
Cassie Holly (Point Breeze Court) PA002062	71 Elderly Units	Security Upgrades done	Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.		71 Elderly Units	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Champlost Homes PA002042	102 Family		Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.			Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
City-Wide	To be		Provision of ACC	Dispo/Demo			

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
	determined		subsidy, capital funds or HCV.	application to be submitted to HUD.			
Collegeview Homes PA002065	54 Elderly	As part of Sharswood Blumberg revitalization, possible façade improvements	Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.		54 Elderly Units	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Eastern Germantown Infill	45		Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.	May be requesting Elderly or Disabled Only Designation Plan	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase, conventional sale and Housing Choice vouchers.
Eastern North Philadelphia	45		Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RDA	May be requesting Elderly or Disabled Only Designation Plan	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase, conventional sale and Housing Choice vouchers.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			profit organization. May use ACCs and/or Capital Funds to develop units.	and/or PHA wholly-owned subsidiary and/or private entities.			
Eight Diamonds PA00126 PA00141 (Formerly known as Raymond Rosen Off-Site PA002126)	Phases A & B; 152 Family		Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units. Potential for conversion to project based assistance under RAD.	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase, conventional sale and Housing Choice vouchers.
Emlen Arms PA002076	156 Elderly High Rise				156 Elderly Units	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Fairhill Apartments PA002055	264 Family			Possible demolition in connection with modernization and revitalization, and possible disposition in connection with		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and	

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
				mixed-finance development. Additional disposition applications and conveyances to RD and/or PHA wholly-owned subsidiary and/or private entities.		supportive services offices and/or open space.	
Falls Ridge PA002130	135 LIHTC Rental Units		Development partner for vacant land.	Possible disposition of vacant land			
Francisville	45		Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.	May be requesting Elderly or Disabled Only Designation Plan	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase conventional sale and Housing Choice vouchers.
Germantown House PA002152	133 Units	Planned renovation and leasing of adult care space. Potential for refinancing, re-syndication, change of entity ownership related to end of initial			133 Elderly Units	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
		LIHTC compliance period.					
Gladys B. Jacobs PA002114	80 Elderly		Possible renovation for delivery of enhanced senior support services.		80 Elderly Units		
Greater Grays Ferry Estates (Formerly known as Tasker Homes) New AMP#s: PA002139 PA002143	429 LIHTC rental units; 125 replacement home ownership units.	Water penetration repairs done	Possible mixed-finance development and commercial development including community building on PHA vacant lots and public parcels. Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.	Possible disposition in connection with non- dwelling commercial development including community building.			
Haddington Homes PA002035	150 Family		Possible candidate for modernization, rehabilitation, revitalization, which may include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds with	Possible demolition in connection with the modernization and revitalization, and possible disposition in connection with mixed-finance development.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component in connection with potential modernization and revitalization.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			Choice/RAD and/or LIHTC Application.				
Harrison Plaza PA002015	300 Family High and Low Rise	Intent for RAD Conversion	Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW, program income, private funds with Choice/RAD and/or LIHTC Application.			Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Haverford Homes PA002046	24 Family		Possible candidate for modernization, rehabilitation, with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.			Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component in connection with potential modernization and revitalization.
Herbert Arlene Homes PA002104	32 Family		Possible candidate for modernization, rehabilitation, revitalization, which may include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.	Possible demolition in connection with the modernization and revitalization, and possible disposition in connection with mixed-finance development.	Possible Elderly Designation	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Hill Creek Apts I & II PA002029	334 Family		Possible candidate for modernization, rehabilitation,			Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic	

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			revitalization, which may include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.			development, management offices, community and supportive services offices and/or open space.	
Holmecrest Apartments PA002066	84 Elderly		Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.		84 Elderly Units	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Inglis House	TBD		May provide capital funds, ACC subsidy and/or Section 8 vouchers for this project.				
James Weldon Johnson House PA002001	535 Family	Master planning for historic renovations and modernization.	Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.		Possible Elderly Designation	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Katie B. Jackson PA002063	59 Elderly 9 Family		Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW,		59 Elderly Units	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management	

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			program incomes, private funds with Choice/RAD and/or LIHTC Application.			offices, community and supportive services offices and/or open space.	
Lucien E. Blackwell Homes Phase I PA002145	80 LIHTC Rental Units		Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				
Lucien E. Blackwell Homes Phase II PA002150	80 LIHTC Rental Units		Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				
Lucien E. Blackwell Homes Phase III PA002153	50 LIHTC Rental Units		Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
Lucien E. Blackwell Homes Phase IV (Marshall Shepard Village) PA002156	80 LIHTC Rental Units		Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				
Ludlow HOPE 6 Area Scattered Sites PA #s: PA002154	Phases I, II, III, IV & V; 75 LIHTC and 103 Homeownership units		Development completed. Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				
Mantua Hall PA002045	152 Family High-Rise Units	Water penetration repairs and leasing of commercial spaces.					
Martin Luther King Plaza PA002036 New PA#s: PA002128 PA002136 PA002149	Phases I, II, III, IV, V & VI; 136 LIHTC Rental Units and 109 Replacement Homeownership Units.		All Phases completed. New construction of 19 market rate homeownership units on a portion of the site. Potential for refinancing, re-	Possible disposition in connection with mixed- finance development and/or other sale transactions to City and private developers.			109 Homeownership Units. HOPE VI HO Middle income Program essential elements of Nehemiah, USHA of 1937.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				
Mill Creek Extension East	100 Rental Units		Possible scattered sites acquisition. Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	Possible demolition in connection with modernization and revitalization.			Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase, conventional sale and Housing Choice vouchers.
Mill Creek Extension West	100 Rental Units		Possible scattered sites acquisition. Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing	Possible demolition in connection with modernization and revitalization.			Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase conventional sale and Housing Choice vouchers.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.				
Morton Homes PA002049	65 Units	Planned electrical upgrades as part of the Better Building Challenge.	Possible candidate for modernization, rehabilitation, revitalization, which may include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.	Possible demolition in connection with the modernization and revitalization, and possible disposition in connection with mixed-finance development.	47 Elderly Units	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component in connection with potential modernization and revitalization.
Mt. Olivet PA002138	161 LIHTC Rental Units		Possible major exterior envelope and air conditioner heating system to be improved. Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.		161 Elderly Units		
Nellie Reynolds	64 Elderly housing units.		Development completed. Potential		64 Elderly housing		

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
Garden PA002158			for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.		designation.		
Neumann North PA002148	67 LIHTC Rental Units		Potential for conversion to project based assistance under RAD.		67 Elderly Units Designated		
Norris Apartments PA002014	157 Family High Rise, 68 Family Low-Rise	RAD Choice Neighborhood Redevelopment	Modernization, rehabilitation, revitalization, which will include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds. PHA will use Choice Neighborhood and/or LIHTC Application when available.	Possible demolition in connection with the revitalization, and possible disposition in connection with mixed-finance development.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Homeownership component in connection with potential modernization and revitalization.
Oak Lane	100 Rental Units		Possible scattered sites acquisition. Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition	May be requesting Elderly or Disabled Only designation.	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase conventional sale and Housing Choice vouchers.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.			
Oxford Village PA002032	200 Family Units		Possible candidate for modernization, rehabilitation, revitalization, which may include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.	Possible demolition I connection with the modernization and revitalization, and possible disposition in connection with mixed-finance development.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component in connection with potential modernization and revitalization.
Parkview Apartments PA002054	20 Elderly Low Rises						
Paschall Homes PA002061	223 Family		Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.		Possible Elderly Designation		Possible homeownership component
Plymouth Hall PA002079	53 senior high-rise	RAD	Rehabilitation with capital		53 Elderly Units	Possible conversion of units/parcels for residential	

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
		conversion completed	funds to develop 53 units		Elderly Designation to be revised	unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Poplar to Oxford: Planning and Development Initiative	45		Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units. PHA plan to submit the LIHTC and/or other State, City funding sources for new development.	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RD and/or PHA wholly-owned subsidiary and/or private entities.	May be requesting Elderly or Disabled Only Designation Plan	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase conventional sale and Housing Choice vouchers.
Raymond Rosen On-Site PA002010	356 Family						
Richard Allen Homes Phase III PA002133	178 LIHTC Rental Units		Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period.				Includes 15-year tax credit and lease to purchase homeownership components.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			Potential for conversion to project based assistance under RAD.				
Richard Allen Homes Phase II PA002003	150 Units		Possible new development for residential and non-residential on vacant undeveloped parcels	Possible disposition in connection with the new development.			Possible homeownership component in connection with potential modernization and revitalization.
Scattered Site Disposition: City-Wide	To be determined		Disposition Plan to be developed and implemented. Disposition of properties at market rate, for affordable housing or transfer to Land Bank	Possible demolition in connection with the modernization and revitalization. Disposition application may be required.			Possible Homeownership Component: Revised 5(h)/Section 32 of USHA of 1937. Possible PHA affordable homeownership program.
Scattered Sites PA002000906	412 Family Units	Intent for RAD Conversion - 69 units	Possible development, rehabilitation of existing buildings, demolition of existing buildings, disposition of properties and new construction of units in connection with replacement unit initiative or mixed-finance developments, or City of Philadelphia Neighborhood Transformation Initiative, or third party mixed-	Possible demolition/disposition of non-viable units and imminently dangerous properties for neighborhood redevelopment activity.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Section 32 of USHA of 1937.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			finance/revitalization developments. PHA plan to apply for Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and city funding sources when available.				
Scattered Sites PA002000907	958 Family Units	Intent for RAD Conversion - 85 units	Possible development, rehabilitation of existing buildings, demolition of existing buildings, disposition of properties and new construction of units in connection with replacement unit initiative or mixed-finance developments, or City of Philadelphia Neighborhood Transformation Initiative, or third party mixed-finance/revitalization developments. PHA plan to apply for Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and	Possible demolition/disposition of non-viable units and imminently dangerous properties for neighborhood redevelopment activity.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Section 32 of USH of 1937.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			city funding sources when available.				
Scattered Sites PA002000908	14 Family Units	Intent for RAD Conversion - 104 units	Possible development, rehabilitation of existing buildings, demolition of existing buildings, disposition of properties and new construction of units in connection with replacement unit initiative or mixed-finance developments, or City of Philadelphia Neighborhood Transformation Initiative, or third party mixed-finance/revitalization developments. PHA plan to apply for Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and city funding sources when available.	Possible demolition/disposition of non-viable units and imminently dangerous properties for neighborhood redevelopment activity.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Section 32 of USHA of 1937.
Scattered Sites PA002000901	1,869 Family	Intent for RAD TOA 13 units known, potential additions being considered	Possible development, rehabilitation of existing buildings, demolition of existing buildings,	Possible demolition/disposition of non-viable units and imminently dangerous properties for neighborhood		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and	Section 32 of USHA of 1937. Possible homeownership component in connection with potential modernization

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			disposition of properties and new construction of units in connection with replacement unit initiative or mixed-finance developments, or City of Philadelphia Neighborhood Transformation Initiative, or third party mixed-finance/revitalization developments. PHA plan to apply for Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and city funding sources when available.	redevelopment activity.		supportive services offices and/or open space.	and revitalization.
Scattered Sites PA002000902	21 Family Units	Intent for RAD TOA 27 units known, potential additions being considered	Possible development, rehabilitation of existing buildings, demolition of existing buildings, disposition of properties and new construction of units in connection with replacement unit initiative or mixed-finance developments, or	Possible demolition/disposition of non-viable units and imminently dangerous properties for neighborhood redevelopment activity.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Section 32 of USHA of 1937.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			City of Philadelphia Neighborhood Transformation Initiative, or third party mixed-finance/revitalization developments. PHA plan to apply for Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and city funding sources when available.				
Scattered Sites PA002000903	988 Family Units	Intent for RAD TOA 17 units known, potential additions being considered	Possible development, rehabilitation of existing buildings, demolition of existing buildings, disposition of properties and new construction of units in connection with replacement unit initiative or mixed-finance developments, or City of Philadelphia Neighborhood Transformation Initiative, or third party mixed-finance/revitalization developments. PHA plan to apply for	Possible demolition/disposition of non-viable units and imminently dangerous properties for neighborhood redevelopment activity.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Section 32 of USHA of 1937.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and city funding sources when available.				
Scattered Sites PA002000904	41 Family Units		Possible development, rehabilitation of existing buildings, demolition of existing buildings, disposition of properties and new construction of units in connection with replacement unit initiative or mixed-finance developments, or City of Philadelphia Neighborhood Transformation Initiative, or third party mixed-finance/revitalization developments. PHA plan to apply for Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and city funding sources when available.	Possible demolition/disposition of non-viable units and imminently dangerous properties for neighborhood redevelopment activity.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Section 32 of USHA of 1937.
Scattered	173 Family	Intent for RAD	Possible	Possible		Possible conversion of	Section 32 of USHA of

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
Sites PA002000905	Units	TOA 35 units known, potential additions being considered	development, rehabilitation of existing buildings, demolition of existing buildings, disposition of properties and new construction of units in connection with replacement unit initiative or mixed-finance developments, or City of Philadelphia Neighborhood Transformation Initiative, or third party mixed-finance/revitalization developments. PHA plan to apply for Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and city funding sources when available.	demolition/disposition of non-viable units and imminently dangerous properties for neighborhood redevelopment activity.		units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	1937.
Scattered Sites PA002000909	604 Family Units	Intent for RAD TOA 34 units known, potential additions being considered	Possible development, rehabilitation of existing buildings, demolition of existing buildings, disposition of properties and new construction of units	Possible demolition/disposition of non-viable units and imminently dangerous properties for neighborhood redevelopment activity.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Section 32 of USHA of 1937.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			in connection with replacement unit initiative or mixed-finance developments, or City of Philadelphia Neighborhood Transformation Initiative, or third party mixed-finance/revitalization developments. PHA plan to apply for Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and city funding sources when available.				
Scattered Sites PA002000910	514 Family Units	Intent for RAD TOA 25 units known, potential additions being considered	Possible development, rehabilitation of existing buildings, demolition of existing buildings, disposition of properties and new construction of units in connection with replacement unit initiative or mixed-finance developments, or City of Philadelphia Neighborhood Transformation	Possible demolition/disposition of non-viable units and imminently dangerous properties for neighborhood redevelopment activity.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Section 32 of USHA of 1937.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			Initiative, or third party mixed-finance/revitalization developments. PHA plan to apply for Choice/RAD, Choice Neighborhood, LIHTC, RACP and any other state and city funding sources when available.				
Sharswood Area Condemnation	1300 parcels to acquired	Complete condemnation process and pay just compensation to owners.	Land assembly activities to support revitalization activities in the Blumberg area. Activities to include demolition, disposition and new construction activities by PHA and/or Development Partners. Complete URA relocation of owners and tenants of condemned property.	Possible demolition in connection with the modernization and revitalization, and possible disposition in connection with mixed-finance development or to private developers.		Possible conversion of units/parcels for residential unit reconfiguration and commercial economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component in connection with potential modernization and revitalization.
South Phila area planning	45		Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition	May be requesting Elderly or Disabled Only Designation Plan	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase, conventional sale and Housing Choice vouchers.

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.			
Southwest Phila Area planning	45		Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.	May be requesting Elderly or Disabled Only Designation Plan	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase, conventional sale and Housing Choice vouchers.
Spring Garden Apartments PA002020	203 Family		Possible candidate for modernization, rehabilitation, revitalization, which may include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.	Potential demolition and disposition applications may be submitted for a portion of site.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component in connection with potential modernization and revitalization.
Spring Garden Area Unit Conversion	45		Acquisition, new development and rehabilitation of	Possible demolition in connection with modernization and	May be requesting Elderly or	Possible conversion of units/parcels for residential unit reconfiguration and	Possible homeownership component, subject to Section 32 of the USHA

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.	Disabled Only Designation Plan	commercial, economic development, management offices, community and supportive services offices and/or open space.	of 1937 will include lease to purchase, conventional sale and Housing Choice vouchers.
Spring Garden Revitalization: Phase 1 PA002127	84 LIHTC Rental Units		Potential for conversion to project based assistance under RAD.				
Spring Garden Revitalization: Phase 2 PA002162	58 LIHTC Units 32 ACC units		Mixed-finance development by third party developer. Potential for conversion to project based assistance under RAD.	Disposition of scattered site properties for new development.			
St Anthony's Senior Residence: PA002131	38 Elderly LIHTC Units		Potential for conversion to project based assistance under RAD.		38 Elderly Units		
St Ignatius Phase I (Angela Court II) PA002146 PA002159	Phases I; 67 Elderly Units Phase II 64?				67 and 54 Elderly Units Designated		
Suffolk Manor PA002132	137 LIHTC Rental Units		Possible major exterior envelope and air conditioner heating system to be		77 Elderly Units		

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			improved. Potential for conversion to project based assistance under RAD.				
Transitional Housing	500 Rental Units		New construction of transitional housing units for homeless families and individuals and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
Warnock PA002160	Phase I 50; TBD		Development completed. Potential for refinancing, re-syndication, change of entity ownership related to end of initial LIHTC compliance period. Potential for conversion to project based assistance under RAD.				
Warnock PA002161	Phase II Transitional		Acquisition, new development for 45		45 Elderly housing		

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
	housing; 45 units		housing units and rehabilitation of housing stock along with neighborhood revitalization efforts with PHA offices and Elderly Services space. Potential for conversion to project based assistance under RAD.		designation.		
West Park Plaza PA002093	66 Units	Intent for RAD Conversion	Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.			Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
West Philadelphia North of Market Street	45	Market West to be planned and begin acquisition activities.	Acquisition, new development and rehabilitation of housing stock along with neighborhood revitalization efforts. May be developed by PHA or alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional disposition applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.	May be requesting Elderly or Disabled Only Designation Plan	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease to purchase, conventional sale and Housing Choice vouchers.
Westpark Apartments	325 Family High-	Intent for RAD Conversion	Possible candidate for	Possible demolition in connection with the		Possible conversion of units/parcels for residential	Possible homeownership component in

Name, Number and Location	Number and Type of Units	Note for FY 2020 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
PA002039	Rise Units		modernization, rehabilitation, revitalization, which may include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.	modernization and revitalization, and possible disposition in connection with mixed-finance development or to private developers.		unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	connection with potential modernization and revitalization.
Whitehall Apartments I PA002034	188 Family		Modernization completed.				
Wilson Park PA002013	741 Family, Low-rise; Elderly, High- rise		Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW, program income, private funds with Choice/RAD and/or LIHTC Application.		279 Elderly Units	Possible conversion of units/parcels for residential unit reconfiguration and commercial economic development, management offices, community and supportive services offices and/or open space.	
Walton School		Now an ACC deal	Redevelopment into Senior Housing.				
Reynolds School			Redevelopment of Vacant School in Sharswood Neighborhood.				

Appendix E: Planned Demo/Dispo Additional Documentation

Listed below are scattered sites units which are planned for demolition and/or disposition in FY 2020 or subsequent periods. PHA may modify this listing in the future. Approvals by the PHA Board of Commissioners and HUD are required in order to proceed with demolition/disposition activities.

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
RAD Transfer of Assistance Units					
041691	PA002000901	4920 PARRISH ST	19139		4
125875	PA002000901	228 N CECIL ST	19139		3
589279	PA002000901	232 N 58TH STREET	19139		3
609339	PA002000901	150 N 58TH STREET	19139		3
609345	PA002000901	220 N 56TH STREET	19139		3
609353	PA002000901	239 N RUBY ST	19139		3
609407	PA002000901	6125 RACE ST	19139		3
609421	PA002000901	55 N CONESTOGA ST	19139		3
609429	PA002000901	27 N PEACH ST	19139		3
690696	PA002000901	4916 PARRISH ST	19139		4
690813	PA002000901	4825 PARRISH ST	19139		3
888795	PA002000901	5306 RACE ST	19139		4
888871	PA002000901	44 N 58TH STREET	19139		3
041839	PA002000902	3606 MELON ST	19104		6
041960	PA002000902	3932 WALLACE ST	19104		3
041985	PA002000902	3818 HAVERFORD AVE	19104		3
042269	PA002000902	614 N 38TH STREET	19104		5
042312	PA002000902	4167 MANTUA AVE	19104		5
042394	PA002000902	619 N 39TH STREET	19104		5
042753	PA002000902	3841 BRANDYWINE ST	19104		3
043490	PA002000902	768 N 38TH STREET	19104		5
124861	PA002000902	3866 OLIVE ST	19104		3
125272	PA002000902	3850 BROWN ST	19104		5
125398	PA002000902	3853 ASPEN ST	19104		3
125469	PA002000902	4203 OGDEN ST	19104		3
125692	PA002000902	3843 WYALUSING AVE	19104		3
125789	PA002000902	763 N 37TH STREET	19104		2
125795	PA002000902	3608 WALLACE ST	19104		5
125851	PA002000902	612 N 39TH STREET	19104		6
125889	PA002000902	853 N 45TH STREET	19104		3
125902	PA002000902	746 N 38TH STREET	19104		3
690542	PA002000902	3921 FOLSOM ST	19104		3
691106	PA002000902	3825 BROWN ST	19104		4
691378	PA002000902	744 N 38TH STREET	19104		3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
804109	PA002000902	610 UNION ST	19104		5
818055	PA002000902	766 N DEKALB ST	19104		3
818124	PA002000902	926 N 43RD STREET	19104		3
818186	PA002000902	628 N 37TH STREET	19104		5
818302	PA002000902	4223 W STILES ST	19104		5
818391	PA002000902	3828 ASPEN ST	19104		3
857199	PA002000903	1432 S 56TH STREET	19143		3
857325	PA002000903	1923 S REDFIELD ST	19143		3
857339	PA002000903	1925 S REDFIELD ST	19143		3
857370	PA002000903	1705 S CONESTOGA ST	19143		2
857436	PA002000903	2114 S FRAZIER ST	19143		4
857437	PA002000903	1913 S BONSALL ST	19145		3
857453	PA002000903	2026 S CECIL ST	19143		3
857530	PA002000903	5722 PENTRIDGE ST	19143		3
857532	PA002000903	2124 S SHIELDS ST	19142		3
857554	PA002000903	5722 WINDSOR AVE	19143		3
888569	PA002000903	1546 S WILTON ST	19143		3
888734	PA002000903	1521 S PATTON ST	19146		3
888897	PA002000903	5733 BEAUMONT ST	19143		3
888927	PA002000903	1350 S WILTON ST	19143		3
916108	PA002000903	5712 BELMAR TERRACE	19143		3
976173	PA002000903	5508 WINDSOR ST	19143		3
976185	PA002000903	1011 S ITHAN ST	19143		3
041526	PA002000905	1929 N 05TH STREET	19122		6
041661	PA002000905	2535 N 07TH STREET	19133		4
041936	PA002000905	2415 N LAWRENCE ST	19133		4
042452	PA002000905	2208 N 05TH STREET	19133		6
042697	PA002000905	2040 N 05TH STREET	19122		4
042895	PA002000905	2416 N LEITHGOW ST	19133		2
043064	PA002000905	2119 N 05TH STREET	19122		4
043134	PA002000905	2332 N 05TH STREET	19133		4
043135	PA002000905	2339 N 05TH STREET	19133		4
043635	PA002000905	1929 N 04TH STREET	19122		5
124819	PA002000905	1550 N LAWRENCE ST	19122		4
124876	PA002000905	2143 N 05TH STREET	19122		3
125123	PA002000905	319 W NORRIS ST	19122		4
125264	PA002000905	2138 N ORKNEY ST	19122		2
125275	PA002000905	2544 N 09TH STREET	19133		3
125290	PA002000905	1754 N 03RD STREET	19122		4
125317	PA002000905	2150 N 05TH STREET	19122		5
125489	PA002000905	1914 MUTTER ST	19122		2

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
125527	PA002000905	1933 N 04TH STREET	19122		5
125747	PA002000905	2514 N FRANKLIN ST	19133		3
125872	PA002000905	2427 N LAWRENCE ST	19133		4
255963	PA002000905	2237 N 04TH STREET	19133		5
690159	PA002000905	2451 N 05TH STREET	19133		5
690208	PA002000905	2631 N FRANKLIN ST	19133		3
690211	PA002000905	1921 N 05TH STREET	19122		4
690778	PA002000905	2538 N MARSHALL ST	19133		3
691054	PA002000905	2527 N FRANKLIN ST	19133		3
691107	PA002000905	2537 N 07TH STREET	19133		5
691246	PA002000905	416 W NORRIS ST	19122		6
691384	PA002000905	2155 N 05TH STREET	19122		5
691454	PA002000905	2016 N LAWRENCE ST	19122		4
804492	PA002000905	2032 N 05TH STREET	19122		3
818224	PA002000905	1842 N 04TH STREET	19122		5
926754	PA002000905	2526 N LAWRENCE ST	19133		3
926791	PA002000905	2434 N 04TH STREET	19133		2
041565	PA002000908	2070 W GLENWOOD AVE	19132		4
041637	PA002000908	3023 W SUSQUEHANNA AVE	19121		5
041706	PA002000908	2344 N OPAL ST	19132		3
041920	PA002000908	1426 W YORK ST	19132		6
041977	PA002000908	1921 W DAUPHIN ST	19132		5
042122	PA002000908	2248 N 17TH STREET	19132	A	2
042123	PA002000908	2248 N 17TH STREET	19132	B	4
042363	PA002000908	2129 W DAUPHIN ST	19132		5
042444	PA002000908	2644 N 29TH STREET	19132		6
042825	PA002000908	2230 N 17TH STREET	19132	A	2
042826	PA002000908	2230 N 17TH STREET	19132	B	5
042956	PA002000908	2220 N 17TH STREET	19132	A	2
042957	PA002000908	2220 N 17TH STREET	19132	B	5
125056	PA002000908	2343 N 20TH STREET	19132		6
125592	PA002000908	2247 N 17TH STREET	19132		6
125654	PA002000908	2539 W HAROLD ST	19132		3
125698	PA002000908	1625 W HUNTINGDON ST	19132		5
125873	PA002000908	2315 N VAN PELT ST	19132		3
255945	PA002000908	2406 N 15TH STREET	19132		5
255971	PA002000908	2258 N 17TH STREET	19132		6
690007	PA002000908	2524 N 16TH STREET	19132		4
690106	PA002000908	2334 N OPAL ST	19132		3
690109	PA002000908	2246 N BANCROFT ST	19132		3
690110	PA002000908	2356 N VAN PELT ST	19132		3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
690118	PA002000908	2319 N CLEVELAND ST	19132		3
690135	PA002000908	2444 N GARNET ST	19132		3
690412	PA002000908	2269 N COLORADO ST	19132		3
690558	PA002000908	2342 N 18TH STREET	19132		4
690565	PA002000908	2209 N COLORADO ST	19132		3
690573	PA002000908	2531 N BOUVIER ST	19132		3
690593	PA002000908	2645 N COLORADO ST	19132		3
690722	PA002000908	2452 N NATRONA ST	19132		3
690777	PA002000908	2525 N COLORADO ST	19132		3
690899	PA002000908	2355 N VAN PELT ST	19132		3
690904	PA002000908	2513 N COLORADO ST	19132		3
690957	PA002000908	2046 W GLENWOOD AVE	19132		4
690986	PA002000908	2444 N COLORADO ST	19132		3
691027	PA002000908	2327 N COLORADO ST	19132		3
691040	PA002000908	2560 N SYDENHAM ST	19132		3
691135	PA002000908	2619 N CORLIES ST	19132		3
691163	PA002000908	2469 N COLORADO ST	19132		3
691296	PA002000908	2511 N NAPA ST	19132		3
804769	PA002000908	2260 N 17TH STREET	19132		6
818004	PA002000908	2323 N COLORADO ST	19132		3
818126	PA002000908	2614 N 16TH STREET	19132		5
818151	PA002000908	2528 N NATRONA ST	19132		3
818230	PA002000908	2455 N BOUVIER ST	19132		3
818314	PA002000908	2605 N STANLEY ST	19132		3
818342	PA002000908	2232 N 17TH STREET	19132		6
818411	PA002000908	2513 N MARSTON ST	19132		3
818526	PA002000908	2225 N BANCROFT ST	19132		3
857240	PA002000908	2324 N COLORADO ST	19132		3
926743	PA002000908	2347 N CLEVELAND ST	19132		3
926767	PA002000908	2403 W OAKDALE ST	19132		4
041816	PA002000909	2933 WESTMONT ST	19121		2
041907	PA002000909	2841 DIAMOND ST	19121	A	2
041908	PA002000909	2841 DIAMOND ST	19121	B	6
042030	PA002000909	2104 N 16TH STREET	19121	A	3
042031	PA002000909	2104 N 16TH STREET	19121	B	3
042032	PA002000909	2104 N 16TH STREET	19121	C	1
042810	PA002000909	2117 N 15TH STREET	19121	A	3
042811	PA002000909	2117 N 15TH STREET	19121	B	3
042812	PA002000909	2117 N 15TH STREET	19121	C	3
043472	PA002000909	2020 N BAMBREY ST	19121	A	3
043473	PA002000909	2020 N BAMBREY ST	19121	B	3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
043511	PA002000909	1803 N 18TH STREET	19121	A	3
043512	PA002000909	1803 N 18TH STREET	19121	B	3
043513	PA002000909	1803 N 18TH STREET	19121	C	3
690070	PA002000909	1816 N NEWKIRK ST	19121		3
690515	PA002000909	1824 N BUCKNELL ST	19121		3
690516	PA002000909	1802 N BUCKNELL ST	19121		3
690517	PA002000909	1804 N BUCKNELL ST	19121		3
690524	PA002000909	1825 N BUCKNELL ST	19121		3
690525	PA002000909	1847 N BUCKNELL ST	19121		3
690526	PA002000909	1821 N BUCKNELL ST	19121		3
690541	PA002000909	1843 N BUCKNELL ST	19121		3
690851	PA002000909	2151 N NATRONA ST	19121		3
691021	PA002000909	1838 N BUCKNELL ST	19121		3
804208	PA002000909	1843 N 17TH STREET	19121	A	3
804209	PA002000909	1843 N 17TH STREET	19121	B	3
804210	PA002000909	1843 N 17TH STREET	19121	C	3
804660	PA002000909	1512 DIAMOND ST	19121	A	4
804661	PA002000909	1512 DIAMOND ST	19121	B	4
818011	PA002000909	2135 N NATRONA ST	19121		3
818279	PA002000909	1860 N TANEY ST	19121		3
818362	PA002000909	1816 N RINGGOLD ST	19121		5
818416	PA002000909	3110 EUCLID ST	19121		6
818463	PA002000909	3113 W NORRIS ST	19121		3
041682	PA002000910	2435 CLIFFORD ST	19121		6
041838	PA002000910	2320 SHARSWOOD ST	19121		4
043073	PA002000910	2403 W OXFORD ST	19121		6
043252	PA002000910	1521 N 25TH STREET	19121		6
124892	PA002000910	2319 SHARSWOOD ST	19121		4
124949	PA002000910	1730 N MARSTON ST	19121		3
124963	PA002000910	1744 N 27TH STREET	19121		4
125110	PA002000910	1731 N TANEY ST	19121		3
125700	PA002000910	2403 INGERSOLL ST	19121		2
125867	PA002000910	1230 N DOVER ST	19121		3
125934	PA002000910	2238 INGERSOLL ST	19121		4
690016	PA002000910	1455 N HOLLYWOOD ST	19121		3
690022	PA002000910	1740 N 28TH STREET	19121		4
690551	PA002000910	1454 N HOLLYWOOD ST	19121		3
690633	PA002000910	2931 CECIL B MOORE AVE	19121		6
690737	PA002000910	2402 W THOMPSON ST	19121		5
690758	PA002000910	1710 N BAILEY ST	19121		3
691090	PA002000910	1738 N NEWKIRK ST	19121		3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
804684	PA002000910	2828 W MASTER ST	19121	A	4
804685	PA002000910	2828 W MASTER ST	19121	B	4
818137	PA002000910	1525 N 25TH STREET	19121		6
818255	PA002000910	2403 REDNER ST	19121		4
888580	PA002000910	1402 N 27TH STREET	19121		4
888633	PA002000910	2040 W MASTER ST	19121		6
888636	PA002000910	2927 W MASTER ST	19121		4
Disposition of Vacant Properties					
690680	901	5042 HOOPES ST	19139		3
690681	901	5068 HOOPES ST	19139		3
691373	901	645 N CREIGHTON ST	19131		3
888559	901	5210 HARLAN ST	19131		3
041580	902	3929 FOLSOM ST	19104		3
041789	902	3841 MT VERNON ST	19104		4
041796	902	3900 PARRISH ST	19104		4
042095	902	754 N 38TH STREET	19104		3
042283	902	813 N 40TH STREET	19104	A	1
042284	902	813 N 40TH STREET	19104	B	6
042393	902	3604 Wallace Street	19104		3
042445	902	3944 FOLSOM ST	19104		5
042752	902	3837 BRANDYWINE ST	19104		4
042841	902	3907 FAIRMOUNT AVE	19104	A	3
042842	902	3907 FAIRMOUNT AVE	19104	B	3
043031	902	636 N 36th Street	19104	A	2
043032	902	636 N 36th Street	19104	B	5
043081	902	751 N 39TH STREET	19104	A	2
043082	902	751 N 39TH STREET	19104	B	4
043116	902	823 N 40TH STREET	19104	A	2
043117	902	823 N 40TH STREET	19104	B	4
043118	902	825 N 40TH STREET	19104	A	2
043119	902	825 N 40TH STREET	19104	B	4
043131	902	813 N 42ND STREET	19104		3
043316	902	723 N 35TH STREET	19104	A	2
043317	902	723 N 35TH STREET	19104	B	4
043533	902	3824 HAVERFORD AVE	19104		3
043954	902	626 N 36TH STREET	19104		5
124924	902	3847 HAVERFORD AVE	19104		6
125118	902	714 N 34TH STREET	19104		6
125331	902	3830 BROWN ST	19104		5
125572	902	3913 FOLSOM ST	19104		3
125599	902	3935 FAIRMOUNT AVE	19104		5

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
125816	902	4234 W STILES ST	19104		5
125844	902	4223 VIOLA ST	19104		6
125871	902	3932 BROWN ST	19104		6
125893	902	3814 BROWN ST	19104		5
690788	902	3828 MT VERNON ST	19104		3
690877	902	3815 MT VERNON ST	19104		5
690938	902	625 N 36TH STREET	19104		5
690940	902	4508 OGDEN ST	19139		3
690941	902	4513 OGDEN ST	19139		3
691015	902	3833 MT VERNON ST	19104		5
691067	902	3711 MT VERNON ST	19104		3
691186	902	806 N 38TH STREET	19104		5
691358	902	3926 FOLSOM ST	19104		5
691393	902	3916 FOLSOM ST	19104		5
804098	902	3911 MT VERNON ST	19104		4
804167	902	727 N 35TH STREET	19104	A	2
804168	902	727 N 35TH STREET	19104	B	4
804183	902	614 UNION ST	19104		5
818149	902	807 PRESTON ST	19104		5
818513	902	4104 WESTMINSTER AVE	19104		6
818517	902	3924 FOLSOM ST	19104		5
888579	902	4018 BROWN ST	19104		6
888617	902	738 N BROOKLYN ST	19104		3
888618	902	740 N BROOKLYN ST	19104		3
888670	902	729 N 39TH STREET	19104		4
888677	902	4203 MANTUA AVE	19104		4
125388	903	2639 GERRITT ST	19146		3
125493	903	1247 S HANSON ST	19143		2
125533	903	1239 S HANSON ST	19143		2
125534	903	1237 S HANSON ST	19143		3
125637	903	1243 S HANSON ST	19143		2
125638	903	1248 S HANSON ST	19143		2
125649	903	1236 S HANSON ST	19143		2
125672	903	1246 S HANSON ST	19143		2
125794	903	636 HOFFMAN ST	19148		3
125846	903	1250 S HANSON ST	19143		2
691280	903	1915 CHRISTIAN ST	19146		6
804725	903	704 S 19TH STREET	19146		6
818389	903	605 EMILY ST	19148		4
857545	903	2144 S CECIL ST	19143		2
888765	903	1052 S PAXON ST	19143		3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
888861	903	6055 REINHART ST	19142		3
926716	903	6015 ALLMAN ST	19142		3
125504	904	2912 N 07TH STREET	19133		5
125664	904	2712 W STERNER ST	19132		2
125731	904	1946 W HILTON ST	19140		2
125860	904	2940 N SYDENHAM ST	19132		2
255956	904	3015 N MARVINE ST	19133		3
255977	904	1050 W STELLA ST	19133		2
255985	904	2811 N BOUDINOT ST	19134		4
818098	904	3154 N CARLISLE ST	19132		2
818184	904	3066 N 08TH STREET	19133		6
818222	904	3136 N 08TH STREET	19133		3
818295	904	2724 N WARNOCK ST	19133		3
818333	904	3135 N WENDLE ST	19133		3
818426	904	2925 N 06TH STREET	19133		6
818466	904	3100 N 08TH STREET	19133		4
857130	904	3346 N 22ND STREET	19140		5
888554	904	344 W PENN ST	19144		4
888663	904	324 W INDIANA AVE	19133		3
888668	904	2968 N 04TH STREET	19133		6
888694	904	3138 N 08TH STREET	19133		3
916076	904	3105 N 10TH STREET	19133		3
926701	904	1750 BELFIELD AVE	19141		3
926746	904	4815 GREENE ST	19144		6
926781	904	2054 E WILLIAM ST	19134		2
976168	904	3250 N RANDOLPH ST	19140		2
041525	905	2112 N 04TH STREET	19122		4
041570	905	1933 N 05TH STREET	19122		4
041571	905	1935 N 05TH STREET	19122		4
041572	905	1937 N 05TH STREET	19122		4
041616	905	2559 N FRANKLIN ST	19133		5
041619	905	410 W NORRIS ST	19122		6
41658	905	2315 N 07TH STREET	19133	A	2
41659	905	2315 N 07TH STREET	19133	B	6
41699	905	2430 N 06TH STREET	19133	A	1
41700	905	2430 N 06TH STREET	19133	B	4
41712	905	1947 N LAWRENCE ST	19122		5
41713	905	2045 N 05TH STREET	19122		4
41772	905	2532 N HOWARD ST	19133		5
41797	905	402 W DAUPHIN ST	19133		5
41810	905	416 W DAUPHIN ST	19133		5

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
41821	905	622 W CUMBERLAND ST	19133		5
41834	905	2164 N 05TH STREET	19122		5
41840	905	324 W DAUPHIN ST	19133		5
41877	905	2215 N LAWRENCE ST	19133		3
41932	905	2108 N 05TH STREET	19122		5
41945	905	2350 N BODINE ST	19133		3
41947	905	1426 N LAWRENCE ST	19122		4
41948	905	2627 N 06TH STREET	19133	A	2
41949	905	2627 N 06TH STREET	19133	B	4
41957	905	421 W DAUPHIN ST	19133		5
41965	905	2556 N 07TH STREET	19133	A	1
41966	905	2556 N 07TH STREET	19133	B	4
42035	905	2310 N LAWRENCE ST	19133		3
42036	905	544 W HUNTINGDON ST	19133		5
42100	905	2208 N LEITHGOW ST	19133		2
42101	905	2222 N LEITHGOW ST	19133		2
42102	905	2224 N LEITHGOW ST	19133		2
42175	905	1920 N 03RD STREET	19122		4
42298	905	1722 N ORIANNA ST	19122		6
42344	905	438 DIAMOND ST	19122		4
42356	905	2242 N 04TH STREET	19133		5
42381	905	532 DIAMOND ST	19122		4
42430	905	2343 N 06TH STREET	19133		5
42447	905	2360 N BODINE ST	19133		3
42448	905	2350 N ORKNEY ST	19133		2
42449	905	2352 N ORKNEY ST	19133		2
42488	905	2351 N ORKNEY ST	19133		2
42489	905	2353 N ORKNEY ST	19133		2
42497	905	2355 N ORKNEY ST	19133		2
42545	905	2344 N ORKNEY ST	19133		2
42546	905	2348 N ORKNEY ST	19133		2
42584	905	311 W BERKS ST	19122	A	3
42585	905	311 W BERKS ST	19122	B	3
42586	905	311 W BERKS ST	19122	C	3
42587	905	408 W BERKS ST	19122	A	1
42588	905	408 W BERKS ST	19122	B	4
42617	905	2343 N MARSHALL ST	19133		4
42713	905	1846 N LEITHGOW ST	19122		4
42728	905	2412 N 03RD STREET	19133		5
42729	905	929 W HUNTINGDON ST	19133		5
42808	905	2336 N BODINE ST	19133		3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
42835	905	2024 N BODINE ST	19122		2
42896	905	1553 N 06TH STREET	19122	A	2
42897	905	1553 N 06TH STREET	19122	B	6
42909	905	543 W MONTGOMERY AVE	19122	A	5
42910	905	543 W MONTGOMERY AVE	19122	B	2
42929	905	2036 N BODINE ST	19122		2
42930	905	406 W BERKS ST	19122	A	2
42931	905	406 W BERKS ST	19122	B	5
42949	905	2347 N 03RD STREET	19133		5
42950	905	2438 N LEITHGOW ST	19133		2
43019	905	2025 N 03RD STREET	19122		5
43085	905	2340 N 06TH STREET	19133	A	2
43086	905	2340 N 06TH STREET	19133	B	5
43126	905	2338 N 03RD STREET	19133		5
43153	905	193 W DAUPHIN ST	19133		4
43154	905	2538 N HOPE ST	19133		2
43177	905	2254 PALETHORP ST	19133		5
43186	905	412 W DAUPHIN ST	19133		5
43187	905	317 W BERKS ST	19122	A	3
43188	905	317 W BERKS ST	19122	B	3
43193	905	2331 N 06TH STREET	19133		6
43237	905	2003 N 05TH STREET	19122	A	1
43238	905	2003 N 05TH STREET	19122	B	4
43256	905	2214 N LEITHGOW ST	19133		2
43257	905	1529 N 06TH STREET	19122	A	3
43258	905	1529 N 06TH STREET	19122	B	3
43268	905	2222 N LAWRENCE ST	19133		5
43280	905	1555 N 06TH STREET	19122	A	1
43281	905	1555 N 06TH STREET	19122	B	5
43308	905	2232 N 03RD STREET	19133		5
43334	905	2530 N 06TH STREET	19133	A	3
43335	905	2530 N 06TH STREET	19133	B	3
43372	905	302 W SUSQUEHANNA AVE	19122	A	2
43373	905	302 W SUSQUEHANNA AVE	19122	B	5
43374	905	1936 N 04TH STREET	19122		4
43377	905	1837 N 06TH STREET	19122		4
43389	905	314 W DAUPHIN ST	19133	A	1
43390	905	314 W DAUPHIN ST	19133	B	4
43412	905	2322 PALETHORP ST	19133		4
43434	905	2223 N 05TH STREET	19133		4
43435	905	1533 N 06TH STREET	19122	A	3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
43436	905	1533 N 06TH STREET	19122	B	3
43437	905	1533 N 06TH STREET	19122	C	1
43443	905	2231 N ORKNEY ST	19133		2
43463	905	2149 N 05TH STREET	19122	A	2
43464	905	2149 N 05TH STREET	19122	B	5
43478	905	618 W YORK ST	19133	A	4
43479	905	618 W YORK ST	19133	B	5
43500	905	2339 N 06TH STREET	19133		5
43504	905	647 W CUMBERLAND ST	19133	A	3
43505	905	647 W CUMBERLAND ST	19133	B	6
43548	905	517 W DAUPHIN ST	19133	A	3
43549	905	517 W DAUPHIN ST	19133	B	3
43634	905	2336 N 03RD STREET	19133		5
43703	905	421 W BERKS ST	19122	A	2
43704	905	421 W BERKS ST	19122	B	3
43728	905	313 W BERKS ST	19122	A	5
43729	905	313 W BERKS ST	19122	B	5
43730	905	2001 N 04TH STREET	19122	A	1
43731	905	2001 N 04TH STREET	19122	B	4
43736	905	2213 N 05TH STREET	19133		4
43829	905	2256 N HOWARD ST	19133		5
43878	905	543 W BERKS ST	19122	A	3
43879	905	543 W BERKS ST	19122	B	3
43880	905	543 W BERKS ST	19122	C	3
43914	905	2446 N 06TH STREET	19133	A	3
43915	905	2446 N 06TH STREET	19133	B	4
43939	905	2123 N 04TH STREET	19122		4
43940	905	2148 N ORKNEY ST	19122		3
43941	905	2150 N ORKNEY ST	19122		3
124817	905	1923 N 05TH STREET	19122		4
124835	905	2367 N 03RD STREET	19133		5
124836	905	2256 N REESE ST	19133		3
124847	905	2222 N 03RD STREET	19133		5
124896	905	2127 N 05TH STREET	19122		5
124918	905	2215 N 05TH STREET	19133		4
124958	905	327 W SUSQUEHANNA AVE	19122		6
124992	905	2243 N REESE ST	19133		4
125007	905	2552 N HOWARD ST	19133		5
125018	905	2134 N ORKNEY ST	19122		4
125030	905	1848 N LEITHGOW ST	19122		5
125035	905	436 W NORRIS ST	19122		5

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
125043	905	2228 N LAWRENCE ST	19133		5
125055	905	2227 N REESE ST	19133		5
125097	905	316 W NORRIS ST	19122		5
125136	905	2455 N 06TH STREET	19133		5
125141	905	1853 N LEITHGOW ST	19122		5
125152	905	2542 N HOWARD ST	19133		5
125183	905	2443 N HOWARD ST	19133		2
125201	905	608 W HAROLD ST	19133		3
125226	905	440 W NORRIS ST	19122		5
125236	905	520 W YORK ST	19133		5
125239	905	1940 N 03RD STREET	19122		4
125269	905	2128 N REESE ST	19122		2
125279	905	2128 N 05TH STREET	19122		4
125283	905	2526 N HOWARD ST	19133		5
125305	905	1849 N LEITHGOW ST	19122		5
125330	905	2528 N 06TH STREET	19133		6
125355	905	2551 N ORKNEY ST	19133		2
125358	905	526 MORSE ST	19122		2
125371	905	642 W CUMBERLAND ST	19133		6
125379	905	1842 N LEITHGOW ST	19122		5
125418	905	1739 N ORIANNA ST	19122		4
125467	905	2209 N 05TH STREET	19133		4
125513	905	2021 N 05TH STREET	19122		5
125564	905	1913 N 04TH STREET	19122		4
125578	905	185 W NORRIS ST	19122		4
125594	905	2332 N BODINE ST	19133		2
125603	905	538 EDGLEY ST	19122		2
125605	905	813 W HUNTINGDON ST	19133		4
125646	905	622 W HUNTINGDON ST	19133		5
125661	905	2260 N LEITHGOW ST	19133		2
125686	905	528 MORSE ST	19122		2
125699	905	534 EDGLEY ST	19122		2
125746	905	1935 N LAWRENCE ST	19122		4
125752	905	645 W CUMBERLAND ST	19133		5
125772	905	311 W YORK ST	19133		4
125796	905	2549 N ORKNEY ST	19133		2
125815	905	262 DIAMOND ST	19122		5
125842	905	2234 N 04TH STREET	19133		4
125938	905	407 W BERKS ST	19122		4
255979	905	2327 N 06TH STREET	19133		5
690176	905	523 W MONTGOMERY AVE	19122		5

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
690200	905	532 W BERKS ST	19122		4
690233	905	537 W MONTGOMERY AVE	19122		5
690260	905	1945 N 04TH STREET	19122		4
690340	905	2441 N MARSHALL ST	19133		5
690423	905	2220 N LAWRENCE ST	19133		6
690438	905	2140 N 03RD STREET	19122		5
690519	905	2256 N HANCOCK ST	19133		4
690728	905	2642 N 03RD STREET	19133		3
690795	905	2052 N 03RD STREET	19122		4
690832	905	2322 N 03RD STREET	19133		4
690869	905	2357 N 03RD STREET	19133		4
690913	905	2118 N 03RD STREET	19122		4
691005	905	2045 N 03RD STREET	19122		5
691049	905	2560 N 07TH STREET	19133		5
691099	905	2325 N 03RD STREET	19133		5
691108	905	2329 N 03RD STREET	19133		5
691112	905	618 W CUMBERLAND ST	19133		5
691192	905	2522 N 09TH STREET	19133		4
691271	905	2320 N 03RD STREET	19133		5
691326	905	2328 N 03RD STREET	19133		5
691340	905	2232 N LAWRENCE ST	19133		5
691342	905	2216 N LAWRENCE ST	19133		5
691444	905	2133 N 05TH STREET	19122		4
691449	905	2020 N 03RD STREET	19122		5
691501	905	938 W. HUNTINGDON ST	19133		1
804002	905	322 DIAMOND ST	19122		4
804003	905	424 W YORK ST	19133	A	4
804004	905	424 W YORK ST	19133	B	4
804085	905	309 W YORK ST	19133		5
804111	905	522 DIAMOND ST	19122		4
804122	905	2146 N 05TH STREET	19122		5
804169	905	1912 N 03RD STREET	19122	A	2
804170	905	1912 N 03RD STREET	19122	B	3
804171	905	1914 N 03RD STREET	19122	A	2
804172	905	1914 N 03RD STREET	19122	B	3
804202	905	1714 N ORIANNA ST	19122		4
804203	905	1733 N ORIANNA ST	19122		4
804204	905	1741 N ORIANNA ST	19122		4
804223	905	2340 N ORKNEY ST	19133		2
804241	905	2352 N BODINE ST	19133		3
804260	905	2249 PALETHORP ST	19133		4

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
804261	905	1934 N LEITHGOW ST	19122		3
804275	905	309 W NORRIS ST	19122		6
804276	905	304 W YORK ST	19133		5
804277	905	626 W CUMBERLAND ST	19133	A	3
804278	905	626 W CUMBERLAND ST	19133	B	3
804296	905	2128 N 02ND STREET	19122		5
804303	905	2601 N 04TH STREET	19133	A	3
804304	905	2601 N 04TH STREET	19133	B	3
804305	905	2601 N 04TH STREET	19133	C	3
804350	905	1443 N 05TH STREET	19122	A	1
804351	905	1443 N 05TH STREET	19122	B	4
804382	905	1945 MUTTER ST	19122		2
804524	905	1932 PALETHORP ST	19122	D (all)	5
804544	905	2239 PALETHORP ST	19133		3
804545	905	2243 PALETHORP ST	19133		3
804559	905	529 W MONTGOMERY AVE	19122	A	3
804560	905	529 W MONTGOMERY AVE	19122	B	3
804586	905	2329 N 06TH STREET	19133	A	3
804587	905	2329 N 06TH STREET	19133	B	2
804609	905	1551 N 06TH STREET	19122	A	2
804610	905	1551 N 06TH STREET	19122	B	3
804611	905	1551 N 06TH STREET	19122	C	1
804621	905	1523 N 06TH STREET	19122	A	3
804622	905	1523 N 06TH STREET	19122	B	5
804639	905	2442 N 06TH STREET	19133	A	2
804640	905	2442 N 06TH STREET	19133	B	4
804695	905	2539 N HOWARD ST	19133		5
804722	905	533 EDGLEY ST	19122		2
804723	905	535 EDGLEY ST	19122		2
804729	905	1439 N ORKNEY ST	19122		2
804731	905	1939 N 04TH STREET	19122		5
818023	905	527 W BERKS ST	19122		5
818041	905	2256 N 04TH STREET	19133		3
818170	905	404 W HUNTINGDON ST	19133		5
818229	905	541 W BERKS ST	19122		5
818313	905	35 E SOMERSET ST	19134		5
818336	905	428 W NORRIS ST	19122		5
818352	905	1846 N 04TH STREET	19122		5
926744	905	526 W DAUPHIN ST	19133		4
926749	905	612 W HAROLD ST	19133		3
926753	905	2217 N LAWRENCE ST	19133		2

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
926757	905	2324 MUTTER ST	19133		2
926769	905	2046 N ORKNEY ST	19122		2
926784	905	1915 N 02ND STREET	19122		5
926785	905	1922 N 02ND STREET	19122		5
926786	905	2507 N 02ND STREET	19133		3
41546	906	1610 N 17TH STREET	19121		6
41555	906	1612 N 17TH STREET	19121		6
41916	906	1432 N 17TH STREET	19121	A	2
41917	906	1432 N 17TH STREET	19121	B	6
41918	906	1616 W FLORA ST	19121		4
42079	906	1825 WALLACE ST	19130	A	5
42080	906	1825 WALLACE ST	19130	B	5
42215	906	1620 W OXFORD ST	19121	A	3
42216	906	1620 W OXFORD ST	19121	B	3
42217	906	1620 W OXFORD ST	19121	C	3
42336	906	1304 N 18TH STREET	19121	A	3
42337	906	1304 N 18TH STREET	19121	B	3
42455	906	1810 W MONTGOMERY AVE	19121		5
42464	906	1507 BROWN ST	19130		4
42593	906	1437 N 17TH STREET	19121	A	2
42594	906	1437 N 17TH STREET	19121	B	3
42595	906	1437 N 17TH STREET	19121	C	3
42618	906	1112 NORTH ST	19123		3
42624	906	1414 N 17TH STREET	19121	A	2
42625	906	1414 N 17TH STREET	19121	B	3
42626	906	1414 N 17TH STREET	19121	C	3
42772	906	844 N 16TH STREET	19130		4
42992	906	1701 SEYBERT ST	19121		3
43121	906	1620 WILLINGTON ST	19121	A	1
43122	906	1620 WILLINGTON ST	19121	B	5
43143	906	1429 N 18TH STREET	19121	A	2
43144	906	1429 N 18TH STREET	19121	B	3
43145	906	1429 N 18TH STREET	19121	C	3
43170	906	1632 W OXFORD ST	19121	A	4
43171	906	1632 W OXFORD ST	19121	B	3
43172	906	1632 W OXFORD ST	19121	C	3
43181	906	610 N 11TH STREET	19123	A	4
43182	906	610 N 11TH STREET	19123	B	3
43183	906	610 N 11TH STREET	19123	C	4
43351	906	918 N 17TH STREET	19130	A	3
43352	906	918 N 17TH STREET	19130	B	3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
43353	906	918 N 17TH STREET	19130	C	4
43469	906	649 N 11TH STREET	19123	A	2
43470	906	649 N 11TH STREET	19123	B	3
43471	906	649 N 11TH STREET	19123	C	3
43631	906	1628 N 17TH STREET	19121	A	4
43632	906	1628 N 17TH STREET	19121	B	4
43633	906	1628 N 17TH STREET	19121	C	4
43648	906	1702 INGERSOLL ST	19121		5
43670	906	1513 W OXFORD ST	19121	A	3
43671	906	1513 W OXFORD ST	19121	B	3
43672	906	1513 W OXFORD ST	19121	C	3
43784	906	721 N 10TH STREET	19123	A	3
43785	906	721 N 10TH STREET	19123	B	3
43786	906	721 N 10TH STREET	19123	C	3
43837	906	1801 WALLACE ST	19130	A	4
43838	906	1801 WALLACE ST	19130	B	4
43839	906	1801 WALLACE ST	19130	C	4
43851	906	730 N 19TH STREET	19130	A	2
43852	906	730 N 19TH STREET	19130	B	4
43893	906	1807 WALLACE ST	19130	A	4
43894	906	1807 WALLACE ST	19130	B	3
43895	906	1807 WALLACE ST	19130	C	3
43907	906	1725 N GRATZ ST	19121		5
43959	906	626 N 10TH STREET	19123	A	3
43960	906	626 N 10TH STREET	19123	B	3
43961	906	626 N 10TH STREET	19123	C	3
43976	906	1538 W MASTER ST	19121	A	4
43977	906	1538 W MASTER ST	19121	B	4
43978	906	1538 W MASTER ST	19121	C	4
43980	906	1423 N 17TH STREET	19121	A	3
43981	906	1423 N 17TH STREET	19121	B	3
43982	906	1423 N 17TH STREET	19121	C	3
43983	906	1425 N 17TH STREET	19121	A	3
43984	906	1425 N 17TH STREET	19121	B	3
43985	906	1425 N 17TH STREET	19121	C	3
124912	906	1418 N 17TH STREET	19121	A	4
124913	906	1418 N 17TH STREET	19121	B	4
124948	906	1606 N SYDENHAM ST	19121		5
124957	906	820 LELAND ST	19130		5
125040	906	1808 INGERSOLL ST	19121		4
125063	906	1601 WILLINGTON ST	19121		4

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
125074	906	1619 W FLORA ST	19121		4
125175	906	1716 INGERSOLL ST	19121		4
125744	906	2032 POPLAR ST	19130		4
690196	906	1404 WILLINGTON ST	19121		5
690294	906	1427 N 17TH STREET	19121	A	3
690295	906	1427 N 17TH STREET	19121	B	3
690296	906	1427 N 17TH STREET	19121	C	3
690306	906	1443 N 17TH STREET	19121	A	3
690307	906	1443 N 17TH STREET	19121	B	3
690308	906	1443 N 17TH STREET	19121	C	3
690330	906	1411 N 17TH STREET	19121	A	3
690331	906	1411 N 17TH STREET	19121	B	3
690332	906	1411 N 17TH STREET	19121	C	3
690979	906	1610 PARRISH ST	19130		4
691259	906	1803 WALLACE ST	19130	A	3
691260	906	1803 WALLACE ST	19130	B	4
691261	906	1803 WALLACE ST	19130	C	3
691440	906	1614 N 17TH STREET	19121		6
691456	906	1815 WALLACE ST	19130	A	4
691457	906	1815 WALLACE ST	19130	B	3
691458	906	1815 WALLACE ST	19130	C	4
691459	906	1817 WALLACE ST	19130	A	4
691460	906	1817 WALLACE ST	19130	B	3
691461	906	1817 WALLACE ST	19130	C	4
803994	906	622 N 10TH STREET	19123	A	4
803995	906	622 N 10TH STREET	19123	B	4
804062	906	1536 W MASTER ST	19121	A	3
804063	906	1536 W MASTER ST	19121	B	3
804064	906	1536 W MASTER ST	19121	C	3
804153	906	1533 N 17TH STREET	19121	A	3
804154	906	1533 N 17TH STREET	19121	B	4
804155	906	1533 N 17TH STREET	19121	C	3
804356	906	1831 WALLACE ST	19130	A	3
804357	906	1831 WALLACE ST	19130	B	3
804358	906	1831 WALLACE ST	19130	C	3
804388	906	1422 N 17TH STREET	19121	A	4
804389	906	1422 N 17TH STREET	19121	B	4
804401	906	1433 N 17TH STREET	19121	A	3
804402	906	1433 N 17TH STREET	19121	B	3
804403	906	1433 N 17TH STREET	19121	C	3
804478	906	636 N 11TH STREET	19123	A	2

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
804479	906	636 N 11TH STREET	19123	B	6
804521	906	1527 N 17TH STREET	19121	A	3
804522	906	1527 N 17TH STREET	19121	B	3
804523	906	1527 N 17TH STREET	19121	C	3
804552	906	925 N 19TH STREET	19130	A	2
804553	906	925 N 19TH STREET	19130	B	3
804554	906	925 N 19TH STREET	19130	C	3
804598	906	1518 GREEN ST	19130	A	4
804599	906	1518 GREEN ST	19130	B	4
804600	906	1518 GREEN ST	19130	C	4
804623	906	1432 POPLAR ST	19130	A	3
804624	906	1432 POPLAR ST	19130	B	3
804625	906	1432 POPLAR ST	19130	C	3
804651	906	1616 W OXFORD ST	19121	A	3
804652	906	1616 W OXFORD ST	19121	B	2
804653	906	1616 W OXFORD ST	19121	C	3
804709	906	1809 W MASTER ST	19121	A	3
804710	906	1809 W MASTER ST	19121	B	4
804714	906	1618 N 17TH STREET	19121	A	4
804715	906	1618 N 17TH STREET	19121	B	5
818309	906	1730 N GRATZ ST	19121		4
41534	907	2123 N 08TH STREET	19122		5
41541	907	1951 N MARSHALL ST	19122		5
41583	907	1439 N 08TH STREET	19122	A	3
41584	907	1439 N 08TH STREET	19122	B	2
41585	907	1439 N 08TH STREET	19122	C	2
41599	907	1955 N 07TH STREET	19122	A	2
41600	907	1955 N 07TH STREET	19122	B	6
41610	907	1400 N FRANKLIN ST	19122	A	4
41611	907	1400 N FRANKLIN ST	19122	B	4
41662	907	1418 N FRANKLIN ST	19122		6
41717	907	605 W MONTGOMERY AVE	19122		5
41736	907	1331 N 07TH STREET	19122	A	3
41737	907	1331 N 07TH STREET	19122	B	3
41738	907	1331 N 07TH STREET	19122	C	2
41777	907	2007 N MARSHALL ST	19122		5
41779	907	2142 N MARSHALL ST	19122		4
41815	907	928 W YORK ST	19133		4
41857	907	1338 N FRANKLIN ST	19122	A	3
41858	907	1338 N FRANKLIN ST	19122	B	3
41859	907	1338 N FRANKLIN ST	19122	C	3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
41878	907	1542 N 07TH STREET	19122	A	2
41879	907	1542 N 07TH STREET	19122	B	6
41972	907	1808 N FRANKLIN ST	19122	A	3
41973	907	1808 N FRANKLIN ST	19122	B	2
41974	907	1808 N FRANKLIN ST	19122	C	3
41975	907	2122 N FRANKLIN ST	19122		4
42048	907	1443 N 08TH STREET	19122		4
42058	907	1339 N 08TH STREET	19122		6
42059	907	2353 N 10TH STREET	19133		5
42078	907	2048 N 07TH STREET	19122		6
42115	907	1818 N FRANKLIN ST	19122	A	2
42116	907	1818 N FRANKLIN ST	19122	B	6
42138	907	2351 N 10TH STREET	19133		5
42139	907	2547 N 11TH STREET	19133		5
42159	907	2034 N FRANKLIN ST	19122		5
42166	907	2411 N 10TH STREET	19133		5
42193	907	1550 N DARIEN ST	19122		2
42235	907	2311 N 10TH STREET	19133	A	1
42236	907	2311 N 10TH STREET	19133	B	4
42300	907	2507 N 11TH STREET	19133		5
42319	907	1836 N FRANKLIN ST	19122		6
42371	907	1916 N 08TH STREET	19122	A	1
42372	907	1916 N 08TH STREET	19122	B	5
42382	907	1539 N 09TH STREET	19122		4
42400	907	1919 N 07TH STREET	19122	A	4
42401	907	1919 N 07TH STREET	19122	B	5
42404	907	1824 N 06TH STREET	19122		5
42408	907	611 W JEFFERSON ST	19122		3
42453	907	1939 N 09TH STREET	19122		4
42456	907	2148 N MARSHALL ST	19122		4
42457	907	1814 N FRANKLIN ST	19122	A	3
42458	907	1814 N FRANKLIN ST	19122	B	3
42459	907	1814 N FRANKLIN ST	19122	C	3
42460	907	1935 N 09TH STREET	19122		4
42490	907	1401 N PERTH ST	19122		4
42510	907	741 W MONTGOMERY AVE	19122		5
42511	907	1806 N FRANKLIN ST	19122	A	3
42512	907	1806 N FRANKLIN ST	19122	B	2
42513	907	1806 N FRANKLIN ST	19122	C	3
42561	907	1812 N FRANKLIN ST	19122	A	3
42562	907	1812 N FRANKLIN ST	19122	B	3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
42563	907	1812 N FRANKLIN ST	19122	C	3
42564	907	1816 N FRANKLIN ST	19122	A	3
42565	907	1816 N FRANKLIN ST	19122	B	3
42566	907	1816 N FRANKLIN ST	19122	C	3
42567	907	1820 N FRANKLIN ST	19122	A	2
42568	907	1820 N FRANKLIN ST	19122	B	2
42569	907	1820 N FRANKLIN ST	19122	C	3
42570	907	1830 N FRANKLIN ST	19122	A	1
42571	907	1830 N FRANKLIN ST	19122	B	5
42572	907	2500 N ALDER ST	19133		2
42616	907	1810 N MARSHALL ST	19122		4
42667	907	2627 N 13TH STREET	19133		5
42668	907	1828 N FRANKLIN ST	19122	A	3
42669	907	1828 N FRANKLIN ST	19122	B	4
42757	907	2132 N MARSHALL ST	19122		4
42782	907	1834 N FRANKLIN ST	19122	A	2
42783	907	1834 N FRANKLIN ST	19122	B	6
42809	907	2510 N 11TH STREET	19133		6
42912	907	1523 N 07TH STREET	19122	B	4
42970	907	1015 W ARIZONA ST	19133		2
42971	907	1232 W YORK ST	19133		3
43033	907	1406 N 07TH STREET	19122		4
43152	907	1835 N 08TH STREET	19122		6
43158	907	1518 N DARIEN ST	19122		2
43178	907	1644 N MARSHALL ST	19122	A	3
43179	907	1644 N MARSHALL ST	19122	B	3
43225	907	1822 N FRANKLIN ST	19122	A	2
43226	907	1822 N FRANKLIN ST	19122	B	6
43227	907	1824 N FRANKLIN ST	19122	A	2
43228	907	1824 N FRANKLIN ST	19122	B	6
43229	907	2346 N 09TH STREET	19133	A	2
43230	907	2346 N 09TH STREET	19133	B	3
43242	907	1545 N FRANKLIN ST	19122	A	3
43243	907	1545 N FRANKLIN ST	19122	B	4
43273	907	2348 N 10TH STREET	19133	A	3
43274	907	2348 N 10TH STREET	19133	B	3
43275	907	2348 N 10TH STREET	19133	C	3
43309	907	1934 N 08TH STREET	19122		5
43442	907	2438 N PARK AVE	19132		6
43492	907	2504 N 10TH STREET	19133		5
43550	907	1234 W HUNTINGDON ST	19133	A	3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
43551	907	1234 W HUNTINGDON ST	19133	B	3
43630	907	906 W SUSQUEHANNA AVE	19122		5
43638	907	1705 N MARSHALL ST	19122		4
43705	907	1932 N 06TH STREET	19122	A	4
43706	907	1932 N 06TH STREET	19122	B	4
43707	907	1652 N MARSHALL ST	19122	A	4
43708	907	1652 N MARSHALL ST	19122	B	3
43749	907	1939 N 07TH STREET	19122	A	3
43750	907	1939 N 07TH STREET	19122	B	3
43751	907	1939 N 07TH STREET	19122	C	3
43830	907	1654 N MARSHALL ST	19122	A	3
43831	907	1654 N MARSHALL ST	19122	B	3
43884	907	1327 N 08TH STREET	19122	A	2
43885	907	1327 N 08TH STREET	19122	B	5
124932	907	2207 N 07TH STREET	19133		5
125031	907	1210 N 07TH STREET	19122	A	5
125032	907	1210 N 07TH STREET	19122	B	5
125062	907	2257 N CAMAC ST	19133		4
125073	907	2439 N 10TH STREET	19133		6
125164	907	606 CECIL B MOORE AVE	19122		4
125165	907	608 CECIL B MOORE AVE	19122		4
125211	907	2203 N FRANKLIN ST	19133		3
125227	907	2229 N FRANKLIN ST	19133		5
125265	907	2212 N FRANKLIN ST	19133		6
125307	907	2523 N 11TH STREET	19133		5
125399	907	1222 W YORK ST	19133		3
125449	907	2527 N 11TH STREET	19133		5
125462	907	2449 N PARK AVE	19132		5
125532	907	2328 N FAWN ST	19133		3
125565	907	908 W SUSQUEHANNA AVE	19122		5
125604	907	2243 N FRANKLIN ST	19133		6
125620	907	1423 N 08TH STREET	19122		6
125659	907	608 W NORRIS ST	19122		5
125669	907	1436 N FRANKLIN ST	19122		6
125680	907	2144 N FRANKLIN ST	19122		4
125694	907	1547 N 09TH STREET	19122		5
125734	907	2108 N PERCY ST	19122		2
125745	907	2330 N FAWN ST	19133		3
125751	907	2148 N 08TH STREET	19122		5
125828	907	2512 N 10TH STREET	19133		5
125841	907	2024 N FRANKLIN ST	19122		5

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
255981	907	2226 N 07TH STREET	19133		5
690215	907	2511 N 11TH STREET	19133	A	2
690216	907	2511 N 11TH STREET	19133	B	3
690259	907	2125 N 09TH STREET	19122		5
690309	907	2139 N 09TH STREET	19122		5
690310	907	2145 N 09TH STREET	19122		5
690320	907	1810 N FRANKLIN ST	19122	A	3
690321	907	1810 N FRANKLIN ST	19122	B	2
690322	907	1810 N FRANKLIN ST	19122	C	3
690333	907	2135 N 09TH STREET	19122		5
690356	907	2453 N 10TH STREET	19133	A	2
690357	907	2453 N 10TH STREET	19133	B	3
690944	907	2057 N 08TH STREET	19122		5
691018	907	2202 N 07TH STREET	19133		5
691032	907	2152 N 07TH STREET	19122		4
691111	907	2206 N 07TH STREET	19133		5
691392	907	2154 N 07TH STREET	19122		5
691422	907	2138 N FRANKLIN ST	19122		5
691446	907	2508 N 11TH STREET	19133		5
804006	907	1601 N MARSHALL ST	19122		5
804053	907	1649 N 08TH STREET	19122	A	3
804054	907	1649 N 08TH STREET	19122	B	3
804114	907	1908 N 08TH STREET	19122		5
804160	907	626 CECIL B MOORE AVE	19122		4
804263	907	1950 N 08TH STREET	19122	A	3
804264	907	1950 N 08TH STREET	19122	B	3
804324	907	1511 N FRANKLIN ST	19122	A	3
804325	907	1511 N FRANKLIN ST	19122	B	3
804326	907	1511 N FRANKLIN ST	19122	C	3
804352	907	1931 N 09TH STREET	19122		4
804409	907	1445 N FRANKLIN ST	19122		5
804428	907	1805 N 08TH STREET	19122		6
804594	907	1927 N 07TH STREET	19122	A	3
804595	907	1927 N 07TH STREET	19122	B	5
804646	907	1228 N MARSHALL ST	19122	A	3
804647	907	1228 N MARSHALL ST	19122	B	3
804648	907	1228 N MARSHALL ST	19122	C	3
804708	907	606 W NORRIS ST	19122		5
804712	907	2610 N 11TH STREET	19133	A	3
804713	907	2610 N 11TH STREET	19133	B	4
804719	907	2260 N 12TH STREET	19133		5

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
804724	907	2248 N CAMAC ST	19133		3
804737	907	2139 N FRANKLIN ST	19122		5
804738	907	2531 N 11TH STREET	19133		5
804739	907	2218 N CAMAC ST	19133		6
818070	907	1824 N MARSHALL ST	19122		4
818091	907	1548 N 07TH STREET	19122		6
818164	907	631 DIAMOND ST	19122		6
818173	907	1739 N MARSHALL ST	19122		4
818218	907	1341 N 08TH STREET	19122		6
818318	907	2214 N 09TH STREET	19133		5
818397	907	2239 N CAMAC ST	19133		6
888603	907	2253 N CAMAC ST	19133		4
888629	907	2615 N 11TH STREET	19133		5
41556	908	2335 N 21ST STREET	19132		6
41601	908	2327 N 21ST STREET	19132		6
41649	908	2250 N 21ST STREET	19132	A	2
41650	908	2250 N 21ST STREET	19132	B	5
41804	908	2233 N 17TH STREET	19132		4
41978	908	2349 N 21ST STREET	19132		5
41996	908	2648 N HOLLYWOOD ST	19132		3
42012	908	2347 N 32ND STREET	19132		3
42110	908	2211 N 27TH STREET	19132	A	2
42111	908	2211 N 27TH STREET	19132	B	4
42127	908	2406 N MARSTON ST	19132		2
42480	908	2251 N MOLE ST	19132		2
42521	908	2321 N CROSKEY ST	19132		2
42578	908	2309 N CROSKEY ST	19132		3
42656	908	2320 N 21ST STREET	19132	A	2
42657	908	2320 N 21ST STREET	19132	B	4
42673	908	2319 N 16TH STREET	19132	A	2
42674	908	2319 N 16TH STREET	19132	B	5
42681	908	2946 W YORK ST	19132		2
42774	908	1913 W DAUPHIN ST	19132	A	1
42775	908	1913 W DAUPHIN ST	19132	B	5
42821	908	2209 N 27TH STREET	19132	A	2
42822	908	2209 N 27TH STREET	19132	B	4
42946	908	2339 N 21ST STREET	19132	A	2
42947	908	2339 N 21ST STREET	19132	B	4
42994	908	2266 N VAN PELT ST	19132		3
43066	908	2329 N 16TH STREET	19132	A	1
43067	908	2329 N 16TH STREET	19132	B	5

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
43298	908	2342 N 20TH STREET	19132	A	3
43299	908	2342 N 20TH STREET	19132	B	3
43330	908	1940 W YORK ST	19132		6
43517	908	2332 N 21ST STREET	19132	A	3
43518	908	2332 N 21ST STREET	19132	B	3
43545	908	2350 N 21ST STREET	19132	A	3
43546	908	2350 N 21ST STREET	19132	B	3
43598	908	2203 N 19TH STREET	19132	A	3
43599	908	2203 N 19TH STREET	19132	B	4
43676	908	2262 N 21ST STREET	19132	A	3
43677	908	2262 N 21ST STREET	19132	B	4
43720	908	2552 W OAKDALE ST	19132	A	3
43721	908	2552 W OAKDALE ST	19132	B	3
43767	908	2601 W OAKDALE ST	19132	A	3
43768	908	2601 W OAKDALE ST	19132	B	5
43833	908	2311 N 20TH STREET	19132	A	3
43834	908	2311 N 20TH STREET	19132	B	3
124974	908	2236 N 19TH STREET	19132		5
125002	908	2230 N 19TH STREET	19132		6
125102	908	2345 N 22ND STREET	19132		6
125190	908	2549 N GARNET ST	19132		4
125206	908	2353 N 20TH STREET	19132		5
125246	908	2453 N NEWKIRK ST	19132		2
125261	908	2245 N UBER ST	19132		6
125326	908	2239 N 17TH STREET	19132		6
125356	908	2336 N VAN PELT ST	19132		3
125367	908	2454 N NEWKIRK ST	19132		2
125400	908	2436 N NEWKIRK ST	19132		2
125421	908	2219 N 22ND STREET	19132		6
125438	908	2328 N 16TH STREET	19132		6
125442	908	2355 N OPAL ST	19132		2
125454	908	2431 N DOVER ST	19132		2
125472	908	2454 N DOVER ST	19132		2
125531	908	2224 N 19TH STREET	19132		6
125546	908	2244 N 19TH STREET	19132		5
125577	908	3147 W ARIZONA ST	19132		2
125596	908	2240 N 19TH STREET	19132		5
125653	908	2449 N DOVER ST	19132		2
125676	908	2609 W OAKDALE ST	19132		2
125775	908	2326 N 21ST STREET	19132		6
125836	908	2216 N 19TH STREET	19132		6

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
125859	908	2243 N 21ST STREET	19132		6
125876	908	2459 N NATRONA ST	19132		2
125881	908	2341 N 21ST STREET	19132		6
125907	908	2634 N 29TH STREET	19132		6
255953	908	2446 N DOVER ST	19132		2
255988	908	3033 W OAKDALE ST	19132		2
690121	908	2330 N 21ST STREET	19132		6
690122	908	2328 N 21ST STREET	19132		6
690134	908	2340 N 16TH STREET	19132		6
690177	908	2224 N 17TH STREET	19132		6
690219	908	2252 N 19TH STREET	19132		5
690405	908	2553 N 16TH STREET	19132		6
690973	908	2356 N OPAL ST	19132		3
691072	908	2425 N MARSTON ST	19132		2
691149	908	2603 N 29TH STREET	19132	A	2
691150	908	2603 N 29TH STREET	19132	B	3
691439	908	2415 N MARSTON ST	19132		2
804067	908	2334 N 20TH STREET	19132	A	3
804068	908	2334 N 20TH STREET	19132	B	3
804254	908	2320 N 22ND STREET	19132	A	3
804255	908	2320 N 22ND STREET	19132	B	3
804373	908	2336 N 22ND STREET	19132	A	3
804374	908	2336 N 22ND STREET	19132	B	3
804375	908	2340 N 22ND STREET	19132	A	3
804376	908	2340 N 22ND STREET	19132	B	3
804417	908	2345 N 20TH STREET	19132		4
804534	908	2213 N 22ND STREET	19132	A	3
804535	908	2213 N 22ND STREET	19132	B	4
804678	908	2314 N 22ND STREET	19132	A	2
804679	908	2314 N 22ND STREET	19132	B	3
804716	908	2218 N 21ST STREET	19132	A	3
804717	908	2218 N 21ST STREET	19132	B	4
804753	908	1922 W YORK ST	19132		5
818256	908	2722 W HUNTINGDON ST	19132		3
818482	908	2218 N 19TH STREET	19132		6
888705	908	2619 N 17TH STREET	19132		5
926742	908	2320 N CLEVELAND ST	19132		3
926761	908	2523 N NAPA ST	19132		2
41504	909	1938 N TAYLOR ST	19121		3
41507	909	2010 W NORRIS ST	19121		5
41508	909	2016 W NORRIS ST	19121		4

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
41523	909	1830 N 26TH STREET	19121		5
41557	909	2940 PAGE ST	19121		3
41573	909	1936 N TAYLOR ST	19121		3
41598	909	2101 N WOODSTOCK ST	19121		5
41632	909	2026 N 18TH STREET	19121		5
41642	909	1903 N 32ND STREET	19121		5
41715	909	2017 N BAMBREY ST	19121		3
41721	909	1835 N VAN PELT ST	19121		6
41755	909	2010 N WOODSTOCK ST	19121		5
41758	909	2156 N MARSTON ST	19121		3
41793	909	2031 DIAMOND ST	19121	A	3
41794	909	2031 DIAMOND ST	19121	B	3
41795	909	2031 DIAMOND ST	19121	C	3
41807	909	2123 N 15TH STREET	19121	B	6
41824	909	2037 N 19TH STREET	19121	A	2
41825	909	2037 N 19TH STREET	19121	B	6
41904	909	2031 N 22ND STREET	19121	A	4
41905	909	2031 N 22ND STREET	19121	B	5
41906	909	2031 N 22ND STREET	19121	C	5
41921	909	1923 N 19TH STREET	19121	A	2
41922	909	1923 N 19TH STREET	19121	B	4
41986	909	2120 N 19TH STREET	19121		6
42049	909	1908 N 18TH STREET	19121	A	2
42050	909	1908 N 18TH STREET	19121	B	6
42275	909	1731 W MONTGOMERY AVE	19121	A	3
42276	909	1731 W MONTGOMERY AVE	19121	B	4
42277	909	1731 W MONTGOMERY AVE	19121	C	1
42294	909	1904 MONUMENT AVE	19121		3
42304	909	1823 N 21ST STREET	19121		5
42306	909	2235 W NORRIS ST	19121	A	3
42307	909	2235 W NORRIS ST	19121	B	5
42310	909	2129 N 22ND STREET	19121	A	2
42311	909	2129 N 22ND STREET	19121	B	5
42373	909	2030 DIAMOND ST	19121	A	2
42374	909	2030 DIAMOND ST	19121	B	3
42375	909	2030 DIAMOND ST	19121	C	3
42441	909	2043 DIAMOND ST	19121	A	3
42442	909	2043 DIAMOND ST	19121	B	4
42443	909	2043 DIAMOND ST	19121	C	2
42473	909	1807 N 18TH STREET	19121	A	3
42474	909	1807 N 18TH STREET	19121	B	4

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
42517	909	1937 N 18TH STREET	19121	A	2
42518	909	1937 N 18TH STREET	19121	B	5
42519	909	1914 DIAMOND ST	19121	A	3
42520	909	1914 DIAMOND ST	19121	B	6
42599	909	1904 W NORRIS ST	19121	A	1
42600	909	1904 W NORRIS ST	19121	B	3
42653	909	1840 N 18TH STREET	19121	A	2
42654	909	1840 N 18TH STREET	19121	B	3
42655	909	1840 N 18TH STREET	19121	C	3
42703	909	1943 N 19TH STREET	19121	A	2
42704	909	1943 N 19TH STREET	19121	B	4
42705	909	2005 N 22ND STREET	19121	A	3
42706	909	2005 N 22ND STREET	19121	B	4
42707	909	2005 N 22ND STREET	19121	C	4
42708	909	2007 N 22ND STREET	19121	A	3
42709	909	2007 N 22ND STREET	19121	B	4
42710	909	2007 N 22ND STREET	19121	C	4
42723	909	1904 N 21ST STREET	19121	A	2
42724	909	1904 N 21ST STREET	19121	B	4
42790	909	1909 N 19TH STREET	19121	A	4
42791	909	1909 N 19TH STREET	19121	B	4
42792	909	2033 N 22ND STREET	19121	A	4
42793	909	2033 N 22ND STREET	19121	B	4
42794	909	2033 N 22ND STREET	19121	C	4
42795	909	1917 N 24TH STREET	19121		5
42856	909	2112 N UBER ST	19121	A	2
42857	909	2112 N UBER ST	19121	B	6
42865	909	3044 W SUSQUEHANNA AVE	19121	A	1
42866	909	3044 W SUSQUEHANNA AVE	19121	B	4
42880	909	1850 N 17TH STREET	19121	A	2
42881	909	1850 N 17TH STREET	19121	B	6
42882	909	2124 N 21ST STREET	19121	A	2
42883	909	2124 N 21ST STREET	19121	C	4
42902	909	2008 N 19TH STREET	19121	A	3
42903	909	2008 N 19TH STREET	19121	B	3
42974	909	2172 N DOVER ST	19121		2
42996	909	1839 N 31ST STREET	19121		5
43001	909	2108 N 16TH STREET	19121	A	2
43002	909	2108 N 16TH STREET	19121	B	5
43069	909	1936 N GRATZ ST	19121	A	1
43070	909	1936 N GRATZ ST	19121	B	4

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
43146	909	1913 N 18TH STREET	19121	A	2
43147	909	1913 N 18TH STREET	19121	B	6
43159	909	2122 N 16TH STREET	19121	A	3
43160	909	2122 N 16TH STREET	19121	B	3
43161	909	2122 N 16TH STREET	19121	C	3
43204	909	1944 N 22ND STREET	19121	A	3
43205	909	1944 N 22ND STREET	19121	B	4
43244	909	2153 N 15TH STREET	19121	A	3
43245	909	2153 N 15TH STREET	19121	B	3
43246	909	2153 N 15TH STREET	19121	C	3
43247	909	1802 N 18TH STREET	19121	A	2
43248	909	1802 N 18TH STREET	19121	B	4
43249	909	1802 N 18TH STREET	19121	C	3
43278	909	2009 N VAN PELT ST	19121		3
43324	909	2215 W MONTGOMERY AVE	19121		5
43384	909	1737 W BERKS ST	19121	A	3
43385	909	1737 W BERKS ST	19121	B	4
43402	909	2112 N 16TH STREET	19121	A	4
43403	909	2112 N 16TH STREET	19121	B	5
43404	909	2120 N 16TH STREET	19121	A	4
43405	909	2120 N 16TH STREET	19121	B	4
43449	909	3014 W BERKS ST	19121	A	1
43450	909	3014 W BERKS ST	19121	B	3
43454	909	1904 N 18TH STREET	19121	A	2
43455	909	1904 N 18TH STREET	19121	B	6
43516	909	1833 N 21ST STREET	19121		5
43560	909	2127 N 18TH STREET	19121	A	4
43561	909	2127 N 18TH STREET	19121	B	4
43619	909	1540 DIAMOND ST	19121	A	4
43620	909	1540 DIAMOND ST	19121	B	3
43621	909	1540 DIAMOND ST	19121	C	4
43679	909	3101 EUCLID ST	19121	A	4
43680	909	3101 EUCLID ST	19121	B	4
43819	909	1851 N 19TH STREET	19121	A	3
43820	909	1851 N 19TH STREET	19121	B	3
43873	909	2002 N 17TH STREET	19121	A	3
43874	909	2002 N 17TH STREET	19121	B	4
43910	909	1941 N 19TH STREET	19121	A	3
43911	909	1941 N 19TH STREET	19121	B	3
43912	909	1941 N 19TH STREET	19121	C	3
43918	909	2121 N 15TH STREET	19121	A	1

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
43919	909	2121 N 15TH STREET	19121	B	6
43986	909	2504 DIAMOND ST	19121	A	4
43987	909	2504 DIAMOND ST	19121	B	4
124828	909	2023 W MONTGOMERY AVE	19121		5
124830	909	2330 W BERKS ST	19121		6
124893	909	2024 W NORRIS ST	19121		6
124968	909	3103 EUCLID ST	19121		5
124977	909	1722 FONTAIN ST	19121		5
124993	909	2007 N VAN PELT ST	19121		3
125011	909	2025 W MONTGOMERY AVE	19121		5
125028	909	1926 W NORRIS ST	19121		5
125101	909	2036 N WOODSTOCK ST	19121		5
125107	909	1729 W NORRIS ST	19121	A	3
125108	909	1729 W NORRIS ST	19121	B	4
125138	909	1847 N JUDSON ST	19121		3
125140	909	1906 W NORRIS ST	19121		5
125197	909	1918 W NORRIS ST	19121		2
125233	909	1935 W NORRIS ST	19121		5
125284	909	2027 W MONTGOMERY AVE	19121		5
125339	909	1914 N 24TH STREET	19121		6
125345	909	3129 PAGE ST	19121		5
125390	909	1902 N 32ND STREET	19121		5
125484	909	1840 N ETTING ST	19121		2
125520	909	2023 N 18TH STREET	19121		6
125870	909	1846 N ETTING ST	19121		2
125903	909	1943 N 18TH STREET	19121		5
125904	909	2023 N 19TH STREET	19121		6
255946	909	1940 N 18TH STREET	19121	A	3
255947	909	1940 N 18TH STREET	19121	B	4
255948	909	1938 N 18TH STREET	19121	A	3
255949	909	1938 N 18TH STREET	19121	B	4
690009	909	2228 PAGE ST	19121		3
690013	909	1812 N 27TH STREET	19121		5
690071	909	1822 N 26TH STREET	19121		5
690105	909	2010 N 20TH STREET	19121		5
690181	909	1932 N TAYLOR ST	19121		3
690217	909	1914 N 18TH STREET	19121		6
690305	909	2123 N STANLEY ST	19121		3
690414	909	2009 N LAMBERT ST	19121		5
690557	909	1825 N 26TH STREET	19121		3
690595	909	1833 N TANEY ST	19121		3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
690780	909	1842 N MARSTON ST	19121		2
690783	909	1821 N MARSTON ST	19121		2
691281	909	2121 N 19TH STREET	19121	A	2
691282	909	2121 N 19TH STREET	19121	B	6
691417	909	1948 N 18TH STREET	19121		6
804032	909	3012 W BERKS ST	19121		5
804119	909	1721 W NORRIS ST	19121	A	3
804120	909	1721 W NORRIS ST	19121	B	4
804126	909	2022 W NORRIS ST	19121		6
804156	909	3155 EUCLID ST	19121	A	3
804157	909	3155 EUCLID ST	19121	B	4
804199	909	2833 DIAMOND ST	19121	A	2
804200	909	2833 DIAMOND ST	19121	B	6
804231	909	2118 N 16TH STREET	19121	A	3
804232	909	2118 N 16TH STREET	19121	B	3
804249	909	2021 N 17TH STREET	19121	A	3
804250	909	2021 N 17TH STREET	19121	B	5
804298	909	2012 N 22ND STREET	19121	A	5
804299	909	2012 N 22ND STREET	19121	B	5
804300	909	2012 N 22ND STREET	19121	C	5
804330	909	1738 MONUMENT AVE	19121	A	3
804331	909	1738 MONUMENT AVE	19121	B	3
804368	909	1946 N 19TH STREET	19121	A	3
804369	909	1946 N 19TH STREET	19121	B	5
804377	909	1735 W BERKS ST	19121	A	3
804378	909	1735 W BERKS ST	19121	B	4
804404	909	1908 N 24TH STREET	19121	A	3
804405	909	1908 N 24TH STREET	19121	B	2
804421	909	1911 N 19TH STREET	19121	A	4
804422	909	1911 N 19TH STREET	19121	B	5
804435	909	1915 N 19TH STREET	19121	A	2
804436	909	1915 N 19TH STREET	19121	B	3
804437	909	1915 N 19TH STREET	19121	C	3
804605	909	2003 N 18TH STREET	19121	A	4
804606	909	2003 N 18TH STREET	19121	B	4
804634	909	1929 DIAMOND ST	19121	A	3
804635	909	1929 DIAMOND ST	19121	B	2
804636	909	1929 DIAMOND ST	19121	C	3
804649	909	1856 N VAN PELT ST	19121	A	4
804650	909	1856 N VAN PELT ST	19121	B	4
804763	909	2137 N 15TH STREET	19121	A	2

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
804764	909	2137 N 15TH STREET	19121	B	4
818034	909	1867 N JUDSON ST	19121		3
818129	909	1921 N 24TH STREET	19121		5
818145	909	1927 N NAPA ST	19121		3
818152	909	2139 N 19TH STREET	19121		6
818298	909	2222 DIAMOND ST	19121		6
818358	909	1955 N 23RD STREET	19121		3
818386	909	2114 N 19TH STREET	19121		6
818472	909	1826 N BUCKNELL ST	19121		3
818481	909	3024 W BERKS ST	19121		5
818530	909	1923 N 24TH STREET	19121		5
818536	909	3127 PAGE ST	19121		5
888563	909	3127 W MONTGOMERY AVE	19121		6
926765	909	1946 N NEWKIRK ST	19121		3
41517	910	2407 REDNER ST	19121		4
41531	910	2126 W MASTER ST	19121		5
41667	910	1411 N 22ND STREET	19121		5
41685	910	1736 N HOLLYWOOD ST	19121		2
41696	910	2429 BOLTON WAY (Street)	19121		4
41697	910	2431 BOLTON WAY (Street)	19121		4
41744	910	2703 W JEFFERSON ST	19121		5
41830	910	2230 INGERSOLL ST	19121		4
41980	910	2223 STEWART ST	19121		2
41992	910	2145 SHARSWOOD ST	19121		5
41993	910	2147 SHARSWOOD ST	19121		5
41994	910	2149 SHARSWOOD ST	19121		5
41995	910	2429 NICHOLAS ST	19121		5
42052	910	2436 REDNER ST	19121		4
42171	910	2138 HARLAN ST	19121		2
42172	910	2140 HARLAN ST	19121		2
42226	910	2302 STEWART ST	19121		2
42227	910	2308 STEWART ST	19121		2
42228	910	2330 STEWART ST	19121		2
42326	910	1509 N MARSTON ST	19121		3
42388	910	2218 INGERSOLL ST	19121		5
42417	910	1627 N 21ST STREET	19121		5
42426	910	2417 REDNER ST	19121		4
42429	910	2415 CLIFFORD ST	19121		6
42494	910	1718 N 22ND STREET	19121	A	3
42495	910	1718 N 22ND STREET	19121	B	3
42496	910	1511 N MARSTON ST	19121		3

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
42552	910	2417 N COLLEGE AVE	19121	A	2
42553	910	2417 N COLLEGE AVE	19121	B	6
42637	910	1205 N ETTING ST	19121		2
42677	910	2343 W MASTER ST	19121		4
42691	910	2042 NICHOLAS ST	19121		4
42730	910	1216 N PENNOCK ST	19121		2
42748	910	2426 REDNER ST	19121		4
42819	910	2313 HARLAN ST	19121		2
42820	910	2324 HARLAN ST	19121		2
42837	910	2320 STEWART ST	19121		2
42838	910	2423 STEWART ST	19121		2
42975	910	2024 SEYBERT ST	19121		2
42991	910	1551 N MARSTON ST	19121		3
42995	910	2324 SHARSWOOD ST	19121		5
43005	910	2512 HARLAN ST	19121		2
43006	910	2514 HARLAN ST	19121		2
43010	910	2455 TURNER ST	19121	A	3
43011	910	2455 TURNER ST	19121	B	3
43049	910	1236 N 27TH STREET	19121		6
43185	910	2342 STEWART ST	19121		2
43251	910	2437 REDNER ST	19121		4
43286	910	2511 HARLAN ST	19121		3
43313	910	1439 N MARSTON ST	19121		2
43325	910	2314 SHARSWOOD ST	19121		4
43331	910	1229 N ETTING ST	19121		3
43354	910	2221 STEWART ST	19121		2
43410	910	1419 N MYRTLEWOOD ST	19121		2
43431	910	2437 BOLTON WAY (Street)	19121		4
43447	910	1527 N 22ND STREET	19121		5
43474	910	1740 N NATRONA ST	19121		5
43484	910	2204 INGERSOLL ST	19121		5
43489	910	2338 W MONTGOMERY AVE	19121		5
43529	910	3211 CECIL B MOORE AVE	19121	A	3
43530	910	3211 CECIL B MOORE AVE	19121	B	3
43531	910	3211 CECIL B MOORE AVE	19121	C	3
43625	910	2721 W GEORGE ST	19130		2
43691	910	1400 N MARSTON ST	19121		5
43692	910	1715 N 31ST STREET	19121		5
43702	910	2707 W GEORGE ST	19130		2
43781	910	2409 BOLTON WAY (Street)	19121		4
43782	910	2413 BOLTON WAY (Street)	19121		4

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
43827	910	2440 NICHOLAS ST	19121		5
43836	910	1451 N MARSTON ST	19121		2
43913	910	1535 N 22ND STREET	19121		5
43950	910	1716 N BONSALL ST	19121		4
124818	910	1303 N 24TH STREET	19121		5
124824	910	2401 HARLAN ST	19121		5
124844	910	2410 REDNER ST	19121		4
124854	910	1412 N 27TH STREET	19121		4
124905	910	1270 N DOVER ST	19121		6
124983	910	1519 N MARSTON ST	19121		3
125001	910	2024 NICHOLAS ST	19121		4
125057	910	2232 INGERSOLL ST	19121		5
125113	910	2403 CECIL B MOORE AVE	19121	A	3
125114	910	2403 CECIL B MOORE AVE	19121	B	4
125159	910	2008 S COLLEGE AVE	19121		5
125176	910	2026 NICHOLAS ST	19121		4
125191	910	2402 BOLTON WAY (Street)	19121		4
125217	910	1619 N 21ST STREET	19121		5
125254	910	2406 REDNER ST	19121		4
125255	910	2431 STEWART ST	19121		2
125273	910	1430 N MYRTLEWOOD ST	19121		2
125293	910	1742 N NATRONA ST	19121		5
125349	910	1507 N 25TH STREET	19121		5
125372	910	2224 W JEFFERSON ST	19121		3
125391	910	1323 N 23RD STREET	19121		4
125407	910	2424 W OXFORD ST	19121		5
125411	910	1458 N MARSTON ST	19121		2
125482	910	2425 NASSAU ST	19121		2
125497	910	1239 N 30TH STREET	19121		2
125507	910	3041 W HARPER ST	19130		3
125516	910	2437 NICHOLAS ST	19121		5
125524	910	2311 HARLAN ST	19121		2
125544	910	1416 N MARSTON ST	19121		2
125584	910	2336 STEWART ST	19121		2
125618	910	2415 W OXFORD ST	19121		6
125640	910	1428 N MARSTON ST	19121		2
125643	910	1434 N MARSTON ST	19121		2
125665	910	1223 N MYRTLEWOOD ST	19121		3
125701	910	1746 N LAMBERT ST	19121		3
125715	910	2429 INGERSOLL ST	19121		2
125723	910	2437 INGERSOLL ST	19121		2

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
125728	910	2441 INGERSOLL ST	19121		2
125738	910	1415 N MARSTON ST	19121		2
125756	910	2411 INGERSOLL ST	19121		2
125757	910	2416 INGERSOLL ST	19121		2
125776	910	1462 N MYRTLEWOOD ST	19121		3
125810	910	2419 REDNER ST	19121		4
125821	910	1526 N 20TH STREET	19121		5
125822	910	2427 INGERSOLL ST	19121		2
125864	910	1235 N 30TH STREET	19121		2
125868	910	2412 NASSAU ST	19121		2
125878	910	920 N 30TH STREET	19130		3
125928	910	1446 N 27TH STREET	19121		4
125931	910	1426 N MYRTLEWOOD ST	19121		2
255954	910	2412 REDNER ST	19121		4
690011	910	1608 N NEWKIRK ST	19121		3
690023	910	1242 N DOVER ST	19121		3
690024	910	1317 N 23RD STREET	19121		6
690052	910	1427 N HOLLYWOOD ST	19121		3
690056	910	1246 N DOVER ST	19121		3
690119	910	2430 CLIFFORD ST	19121		5
690268	910	1508 N 24TH STREET	19121		5
690406	910	1236 N DOVER ST	19121		3
690428	910	2448 NASSAU ST	19121		2
690462	910	2711 CABOT ST	19121		3
690612	910	2424 CLIFFORD ST	19121		6
690619	910	2313 W THOMPSON ST	19121		4
690684	910	1216 N 30TH STREET	19121		6
690685	910	2425 CECIL B MOORE AVE	19121		6
690808	910	2441 W OXFORD ST	19121	A	2
690809	910	2441 W OXFORD ST	19121	B	4
690816	910	1232 N DOVER ST	19121		3
690981	910	2425 CLIFFORD ST	19121		5
691034	910	1310 N 23RD STREET	19121		5
691058	910	2438 CLIFFORD ST	19121		6
803998	910	2237 W THOMPSON ST	19121	A	3
803999	910	2237 W THOMPSON ST	19121	B	4
804044	910	2430 REDNER ST	19121		4
804256	910	2702 W GEORGE ST	19130		2
804257	910	2705 W GEORGE ST	19130		2
804258	910	2709 W GEORGE ST	19130		2
804259	910	2710 W GEORGE ST	19130		2

Unit ID	AMP	Unit Address	Zip Code	Apt #	BR Size
804282	910	2704 W GEORGE ST	19130		2
804283	910	2708 W GEORGE ST	19130		2
804290	910	2712 W GEORGE ST	19130		2
804318	910	2714 W GEORGE ST	19130		2
804379	910	2351 N COLLEGE AVE	19121	A	3
804380	910	2351 N COLLEGE AVE	19121	B	6
804396	910	1515 N 25TH STREET	19121	A	1
804397	910	1515 N 25TH STREET	19121	B	5
804398	910	2726 W GEORGE ST	19130		2
804399	910	2727 W GEORGE ST	19130		2
804400	910	2729 W GEORGE ST	19130		2
804406	910	2725 W GEORGE ST	19130		2
804438	910	2711 W GEORGE ST	19130		2
804439	910	2715 W GEORGE ST	19130		2
804440	910	2717 W GEORGE ST	19130		2
804441	910	2723 W GEORGE ST	19130		2
804571	910	2410 CECIL B MOORE AVE	19121		5
804572	910	3128 CLIFFORD ST	19121	A	1
804573	910	3128 CLIFFORD ST	19121	B	4
804576	910	1300 N DOVER ST	19121		6
804745	910	2231 W OXFORD ST	19121		5
804757	910	1460 N MARSTON ST	19121		2
804765	910	2000 W OXFORD ST	19121	A	2
804766	910	2000 W OXFORD ST	19121	B	1
804767	910	2000 W OXFORD ST	19121	C	3
818130	910	2431 CLIFFORD ST	19121		6
818202	910	2928 W MASTER ST	19121		4
818226	910	2042 W MASTER ST	19121		5
818303	910	1706 N 27TH STREET	19121		5
818326	910	2436 CECIL B MOORE AVE	19121		6
818327	910	2447 NICHOLAS ST	19121		5
818363	910	2050 W MASTER ST	19121		5
818368	910	2415 TURNER ST	19121		5
818369	910	2707 W JEFFERSON ST	19121		3
888642	910	1715 N 26TH STREET	19121		6
888809	910	2449 NICHOLAS ST	19121		5

Appendix F: MTW TDC/HCC

PHA's current HUD-approved MTW TDC and HCC cost limits are shown below. PHA last updated the MTW TDC/HCC cost limits in 2009. Subject to HUD approval, PHA will periodically review and update the MTW TDC/HCC cost limits.

	0		1		2		3		4		5	
Type of Unit	**HCC**	**TDC**	**HCC**	**TDC**	**HCC**	**TDC**	**HCC**	**TDC**	**HCC**	**TDC**	**HCC**	**TDC**
Detached			$225,373	$394,402	$266,207	$465,863	$319,931	$559,880	$374,708	$655,740	$429,310	$751,292
Row House			$203,374	$355,904	$239,263	$418,710	$287,115	$502,451	$334,969	$586,195	$382,821	$669,937
Walk-up	$176,055	$308,097	$176,055	$308,097	$203,708	$356,490	$269,787	$472,286	$331,729	$580,525	$390,368	$683,144
Elevator			$213,541	$341,665	$249,365	$398,985	$331,717	$530,747	$411,330	$658,128	$486,550	$778,480

Appendix G: Impact Analyses: Rent Simplification

Pursuant to the Moving To Work (MTW) Agreement, the Philadelphia Housing Authority (PHA) conducted an income and rent analysis of MTW households. Low Income Housing Tax Credit sites managed by PAPMC, Moderate Rehab units and non-MTW vouchers are not subject to rent simplification and are not included in this analysis.

PHA's rent simplification program currently includes the following components:

- A single working household deduction;
- An asset income exclusion;
- Exclusion of full-time student earned income;
- Modification of the definition of medical related expenses to include only certain medical-related insurance premiums;
- Elimination of all other deductions;
- Application of a cap on gas utility allowances for income eligible households who are responsible for gas heat;
- Reduction of the standard rent calculation percentage based on family size; and
- Application of a minimum rent of $50.

The following is a summary of the results of the rent impact analysis.

Affordability

PHA's MTW rent policies resulted in affordable household rents in both the public housing and HCV programs. The following chart shows average Total Tenant Payment (TTP) as a percentage of adjusted income. The chart excludes households earning $2,100 or less annually, who are subject to a minimum rent payment and, therefore, tend to pay a higher percentage of income towards rent and HCV households with a gross rent that exceeds their payment standard, who also pay a higher percentage of income towards rent. Alternatively, higher income PH households on ceiling rent pay a lower percentage of their gross income. Table 1 highlights the fact that for all households earning more than $2,100 annually, MTW residents pay 28% or less of adjusted income as Total Tenant Payment. Note that HCV households have the choice to select a housing unit that exceeds established Payment Standards, a choice that results in the tenant paying a higher percentage of adjusted income towards rent.

Table 1:
Total Tenant Payment as a Percentage of Adjusted Income

	Housing Choice Voucher Households	Public Housing Households
Average	28%	28%
25th Percentile	27%	27%
Median	28%	28%
75th Percentile	28%	28%
Max	28%	28%

CRP

Under MTW, HCV Tenant-Based households who are responsible for paying gas heat and who are income eligible to participate in the PGW Customer Responsibility Program (CRP) have the gas portion of their utility allowances calculated using PHA's CRP MTW utility policy. Participation in the PGW CRP program places a cap on the amount of money that eligible tenants will be required to pay for their gas utility payments based on household income, not consumption. Gas utility allowances are calculated using the PGW CRP calculation method. Table 2 illustrates the current annual savings resulting from PHA's adoption of this policy.

Table 2: Utility Allowance Savings due to CRP MTW UA Policy

	Households on CRP
# of HCV participants who are eligible for a gas utility allowance	13,644
# of HCV participants who pay gas heat and are eligible for CRP	3,808
Total gas portion without application of CRP	$798,724
Total gas portion with application of CRP	$664,496
Monthly Savings	$134,228
Annual Savings to PHA	**$1,610,736**

Appendix H: Board Resolution & MTW Certification

Certification for a Drug-Free Workplace

U.S. Department of Housing and Urban Development

Applicant Name

Philadelphia Housing Authority

Program/Activity Receiving Federal Grant Funding

Moving to Work Annual Plan FY 2020

Acting on behalf of the above named Applicant as its Authorized Official, I make the following certifications and agreements to the Department of Housing and Urban Development (HUD) regarding the sites listed below:

I certify that the above named Applicant will or will continue to provide a drug-free workplace by:

a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Applicant's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

b. Establishing an on-going drug-free awareness program to inform employees ---

(1) The dangers of drug abuse in the workplace;

(2) The Applicant's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

c. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph a.;

d. Notifying the employee in the statement required by paragraph a. that, as a condition of employment under the grant, the employee will ---

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

e. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph d.(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federalagency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;

f. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph d.(2), with respect to any employee who is so convicted ---

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

g. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs a. thru f.

2. Sites for Work Performance. The Applicant shall list (on separate pages) the site(s) for the performance of work done in connection with the HUD funding of the program/activity shown above: Place of Performance shall include the street address, city, county, State, and zip code. Identify each sheet with the Applicant name and address and the program/activity receiving grant funding.)

2013 Ridge Avenue, Philadelphia, PA 19121 and all PHA sites

Check here [x] if there are workplaces on file that are not identified on the attached sheets.

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

Name of Authorized Official	Title
Kelvin A. Jeremiah	President & CEO
Signature X	Date 1/8/19

form **HUD-50070** (3/98)
ref. Handbooks 7417.1, 7475.13, 7485.1 & .3

DISCLOSURE OF LOBBYING ACTIVITIES

Approved by OMB
0348-0046

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure.)

1. Type of Federal Action:	2. Status of Federal Action:	3. Report Type:
[a] a. contract b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	[a] a. bid/offer/application b. initial award c. post-award	[a] a. initial filing b. material change **For Material Change Only:** year _____ quarter _____ date of last report _____

4. Name and Address of Reporting Entity:	5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime:
[x] Prime [ ] Subawardee Tier _____, *if known*: **Congressional District**, *if known*: 4c 2nd	**Congressional District**, *if known*:
6. Federal Department/Agency: U.S. Department of Housing and Urban Development	**7. Federal Program Name/Description:** Moving to Work Annual Plan FY 2020 CFDA Number, *if applicable*: 14.870
8. Federal Action Number, *if known*:	**9. Award Amount**, *if known*: $
10. a. Name and Address of Lobbying Registrant (*if individual, last name, first name, MI*): Not applicable	**b. Individuals Performing Services** (*including address if different from No. 10a*) (*last name, first name, MI*):
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.	Signature: _____ Print Name: Kelvin A. Jeremiah Title: President & CEO Telephone No.: 215-684-4174 Date: _____
Federal Use Only:	Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.

2. Identify the status of the covered Federal action.

3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.

4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.

5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.

6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.

7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.

8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."

9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.

10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

    (b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).

11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.

OMB Approval No. 2577-0157 (Exp. 01/31/2017)

Certification of Payments to Influence Federal Transactions

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

Applicant Name

Philadelphia Housing Authority

Program/Activity Receiving Federal Grant Funding

Moving to Work Annual Plan FY 2020

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all sub recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

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

Name of Authorized Official	Title
Kelvin A. Jeremiah	President & CEO
Signature: Kelvin A. Jeremiah	Date (mm/dd/yyyy): 1/8/19

Previous edition is obsolete **form HUD 50071** (01/14)

ref. Handbooks 7417.1, 7475.13, 7485.1, & 7485.3

ADDENDA
TO
CERTIFICATION OF PAYMENTS TO INFLUENCE FEDERAL TRANSACTIONS

This certification does not extend to actions taken prior to my appointment as President & CEO of the Philadelphia Housing Authority.

Name of Authorized Official: **Kelvin A. Jeremiah, President & CEO**

Signature: Kelvin A. Jeremiah

Date: 1/8/19

CERTIFICATIONS OF COMPLIANCE

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
OFFICE OF PUBLIC AND INDIAN HOUSING

Certifications of Compliance with Regulations:
Board Resolution to Accompany the Annual Moving to Work Plan

Acting on behalf of the Board of Commissioners of the Moving to Work Public Housing Agency (MTW PHA) listed below, as its Chairman or other authorized MTW PHA official if there is no Board of Commissioners, I approve the submission of the Annual Moving to Work Plan for the MTW PHA Plan Year beginning (04/01/2019), hereinafter referred to as "the Plan", of which this document is a part and make the following certifications and agreements with the Department of Housing and Urban Development (HUD) in connection with the submission of the Plan and implementation thereof:

(1) The MTW PHA published a notice that a hearing would be held, that the Plan and all information relevant to the public hearing was available for public inspection for at least 30 days, that there were no less than 15 days between the public hearing and the approval of the Plan by the Board of Commissioners, and that the MTW PHA conducted a public hearing to discuss the Plan and invited public comment.

(2) The MTW PHA took into consideration public and resident comments (including those of its Resident Advisory Board or Boards) before approval of the Plan by the Board of Commissioners or Board of Directors in order to incorporate any public comments into the Annual MTW Plan.

(3) The MTW PHA certifies that the Board of Directors has reviewed and approved the budget for the Capital Fund Program grants contained in the Capital Fund Program Annual Statement/Performance and Evaluation Report, form HUD-50075.1 (or successor form as required by HUD).

(4) The MTW PHA will carry out the Plan in conformity with Title VI of the Civil Rights Act of 1964, the Fair Housing Act, section 504 of the Rehabilitation Act of 1973, and title II of the Americans with Disabilities Act of 1990.

(5) The Plan is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located.

(6) The Plan contains a certification by the appropriate state or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments to Fair Housing Choice, for the MTW PHA's jurisdiction and a description of the manner in which the Plan is consistent with the applicable Consolidated Plan.

(7) The MTW PHA will affirmatively further fair housing by fulfilling the requirements at 24 CFR 903.7(o) and 24 CFR 903.15(d), which means that it will take meaningful actions to further the goals identified in the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR 5.150 through 5.180, that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing, and that it will address fair housing issues and contributing factors in its programs, in accordance with 24 CFR 903.7(o)(3). Until such time as the MTW PHA is required to submit an AFH, and that AFH has been accepted by HUD, the MTW PHA will address impediments to fair housing choice identified in the Analysis of Impediments to fair housing choice associated with any applicable Consolidated or Annual Action Plan under 24 CFR Part 91.

(8) The MTW PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975.

(9) In accordance with 24 CFR 5.105(a)(2), HUD's Equal Access Rule, the MTW PHA will not make a determination of eligibility for housing based on sexual orientation, gender identify, or marital status and will make no inquiries concerning the gender identification or sexual orientation of an applicant for or occupant of HUD-assisted housing.

(10) The MTW PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.

(11) The MTW PHA will comply with the requirements of section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low-or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.

(12) The MTW PHA will comply with requirements with regard to a drug free workplace required by 24 CFR Part 24, Subpart F.

(13) The MTW PHA will comply with requirements with regard to compliance with restrictions on lobbying required by 24 CFR Part 87, together with disclosure forms if required by this Part, and with restrictions on payments to influence Federal Transactions, in

accordance with the Byrd Amendment and implementing regulations at 49 CFR Part 24.

(14) The MTW PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.

(15) The MTW PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).

(16) The MTW PHA will provide HUD or the responsible entity any documentation needed to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58. Regardless of who acts as the responsible entity, the MTW PHA will maintain documentation that verifies compliance with environmental requirements pursuant to 24 Part 58 and 24 CFR Part 50 and will make this documentation available to HUD upon its request.

(17) With respect to public housing and applicable local, non-traditional development the MTW PHA will comply with Davis-Bacon or HUD determined wage rate requirements under section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.

(18) The MTW PHA will keep records in accordance with 24 CFR 85.20 and facilitate an effective audit to determine compliance with program requirements.

(19) The MTW PHA will comply with the Lead-Based Paint Poisoning Prevention Act and 24 CFR Part 35.

(20) The MTW PHA will comply with the policies, guidelines, and requirements of OMB Circular No. A-87 (Cost Principles for State, Local and Indian Tribal Governments) and 24 CFR Part 200.

(21) The MTW PHA will undertake only activities and programs covered by the Plan in a manner consistent with its Plan and will utilize covered grant funds only for activities that are approvable under the Moving to Work Agreement and Statement of Authorizations and included in its Plan.

(22) All attachments to the Plan have been and will continue to be available at all times and all locations that the Plan is available for public inspection. All required supporting documents have been made available for public inspection along with the Plan and additional requirements at the primary business office of the PHA and at all other times and locations identified by the MTW PHA in its Plan and will continue to be made available at least at the primary business office of the MTW PHA.

Philadelphia Housing Authority	***PA002***
MTW PHA NAME	***MTW PHA NUMBER/HA CODE***

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

Lynette Brown-Sow	***Chair of the Board of Commissioners***
NAME OF AUTHORIZED OFFICIAL	***TITLE***
SIGNATURE	2-20-18 ***DATE***

* ***Must be signed by either the Chairman or Secretary of the Board of the MTW PHA's legislative body. This certification cannot be signed by an employee unless authorized by the MTW PHA Board to do so. If this document is not signed by the Chairman or Secretary, documentation such as the by-laws or authorizing board resolution must accompany this certification.***

RESOLUTION NO. 12025

RESOLUTION AUTHORIZING THE PHILADELPHIA HOUSING AUTHORITY TO SUBMIT ITS MOVING TO WORK ANNUAL PLAN ("PLAN") FOR FISCAL YEAR 2020, INCLUDING RENTAL ASSISTANCE DEMONSTRATION PROGRAM SIGNIFICANT AMENDMENTS, TO THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT ("HUD") AND TO UNDERTAKE ALL ACTIONS TO OBTAIN HUD APPROVAL AND IMPLEMENT THE PLAN

WHEREAS, the U.S. Department of Housing and Urban Development ("HUD") administers a Moving to Work ("MTW") Demonstration Program that is designed to provide the opportunity for selected housing authorities to explore and demonstrate more efficient ways to provide and administer low-income housing; and

WHEREAS, pursuant to the Philadelphia Housing Authority ("PHA") Board of Commissioners Resolution No. 10618, dated December 21, 2000, PHA submitted to HUD an MTW Application Plan and Agreement; and

WHEREAS, since 2001, when HUD accepted PHA's application for participation in the MTW Demonstration Program and HUD and PHA executed a MTW Demonstration Agreement ("MTW Agreement"), PHA has continuously participated in the MTW Demonstration Program, as detailed in Resolution 11577, adopted by the Board on January 11, 2013; and

WHEREAS, as a participant in the MTW Demonstration Program, PHA is required to develop an MTW Annual Plan for each fiscal year during the term of the MTW Agreement, which outlines the PHA budget and MTW activities, and to submit the Annual Plan for approval by its Board at least seventy-five (75) days prior to the beginning of each fiscal year; and

WHEREAS, PHA has developed and distributed to the Board the MTW Annual Plan for Fiscal Year 2020 ("Plan"), beginning on April 1, 2019, a summary of which is attached hereto as Attachment "A," which includes the Rental Assistance Demonstration Program Significant Amendments for One (1) transfer of assistance development, and a consolidated budget, in accordance with the current MTW Agreement, as PHA is a block grant agency; and

WHEREAS, PHA has fulfilled the HUD requirement of providing opportunities for resident and public participation and comment on the Plan, including scheduling at least one (1) public hearing and taking into consideration any comments received, by: 1) holding an introductory meeting with resident leadership and interested PHA residents on November 14, 2018; 2) holding a Public Hearing on November 27, 2018; 3) posting the draft Plan on PHA's website; 4) making copies of the draft Plan available at PHA site offices; and 5) accepting and considering public comments over a period extending from November 1, 2018 to December 3, 2018;

BE IT RESOLVED that the Board of Commissioners hereby approves the MTW Annual Plan for Fiscal Year 2020, including the Rental Assistance Demonstration Significant Amendment incorporated therein, in substantially the form distributed to the Board, and authorizes PHA's Chair and/or President & CEO or their authorized designee(s) to: 1) submit to HUD the PHA MTW Annual Plan for Fiscal Year 2020; 2) take all steps necessary to finalize and secure HUD approval and implement initiatives as described in the Plan, subject to receipt of adequate funding from HUD; 3) certify that the Public Hearing requirement has been met; and 4) execute the HUD Certifications of Compliance with MTW Plan Requirements and Related Regulations, in substantially the form attached hereto as Attachment "B."

I hereby certify that this was
APPROVED BY THE BOARD ON 12/20/18
Louise M. Ledian
ATTORNEY FOR PHA

Certification of Consistency with the Consolidated Plan

U.S. Department of Housing and Urban Development

I certify that the proposed activities/projects in the application are consistent with the jurisdiction's current, approved Con solidated Plan. (Type or clearly print the following information:)

Applicant Name: Philadelphia Housing Authority

Project Name: PHA - Moving to Work Annual Plan FY 2020

Location of the Project: The development and implementation of affordable housing and economic development initiatives in Philadelphia in accordance with the City's Consolidated Plan and Assessment of Fair Housing

Name of the Federal Program to which the applicant is applying: HUD - Moving to Work Demonstration

Name of Certifying Jurisdiction: City of Philadelphia, Division of Housing and Community Development

Certifying Official of the Jurisdiction Name: Melissa Long

Title: Director of DIvision of Housing & Community Development

Signature:

Date: 01/03/2019